WEST COAST DISTRICT MUNICIPALITY

ANNUAL REPORT

2023 / 2024








This Annual Report is compiled in terms of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).

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INTRODUCTION

This Annual Report 2023/2024 addresses the performance of the West Coast District Municipality with respect of its core legislative obligations.

Local government must create a participatory framework that defines and enhances the relationship between elected leaders and their communities. This requires that the municipal councils provide regular and predictable reporting on performance and the general state of affairs in their locality.

The report reflects on the performance of the West Coast District Municipality for the period of 01 July 2023 to 30 June 2024. The layout of the Annual Report is prepared in terms of section 121(1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), in terms of which the municipality must prepare for each financial year.

The Annual Report comprises six chapters with the following broad overview:

Chapter 1: Mayors and Municipal Managers Foreword and the Profile of the West Coast District
An overview of the municipality's overarching strategy and its accountability processes,
social and demographic profile and key highlights and challenges and details about finance, service delivery, organisational and institutional transformation, discussion on the Audit Report and the statutory annual report process.

Chapter 2: Governance
Aspects about the participatory framework that defines and enhances the relationship between elected leaders and their communities, municipality addressing the key aspects of good corporate governance.

Chapter 3: Service Delivery Performance
Highlights the municipality's performance for the year, focussing on the service delivery
and the pre-determined objectives of the Council.

Chapter 4: Organisational Development Performance
Provides details into the Human Resources and organisational management areas of the municipality, focussing on organisational structure and legislation.

Chapter 5: Financial Performance
An overview of the municipality's financial performance, reflecting on the municipality's
financial position, assets, cash flow and intergovernmental grants received by the municipality.

Chapter 6: Auditor-General Findings
An overview of the audit key findings per the Auditor-General.
The Auditor-General Report are included in terms of Section 121 3(d) of the of the Local Government: Municipal Finance Management Act No. 56 of 2003.

Volume 1: Annual Performance Report
The Annual Performance Report is compiled and included in terms of Section 121 3(c)" of the of the Local Government: Municipal Finance Management Act No. 56 of 2003 and Section 46 of the Local Government Municipal System Act, Act 32 of 2000.

Volume 11: Annual Financial Statements
The Annual Financial Statements are compiled and included in terms of Section 121 3(a) the of the Local Government: Municipal Finance Management Act No. 56 of 2003.

CHAPTER 1 – MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

COMPONENT A: EXECUTIVE MAYOR'S FOREWORD



After Conclusion of Audit

ALD RW STRYDOM (BOFFIE)

EXECUTIVE MAYOR

COMPONENT B:

EXECUTIVE SUMMARY – MUNICIPAL MANAGER'S OVERVIEW



After Conclusion of Audit

MR DAVID JOUBERT
MUNICIPAL MANAGER

1.1 VISION, MISSION, STRATEGIC OBJECTIVES AND VALUES



1.2 MUNICIPAL FUNCTIONS, POPULATION AND DISTRICT OVERVIEW

1.2.1 DISTRICT MUNICIPAL FUNCTIONS

A municipality has the functions and powers assigned to it in terms of Sections 156 and 229 of the Constitution.

A district municipality must seek to achieve the integrated, sustainable and equitable social and economic development of its area as a whole by:

a) ensuring integrated development planning for the district as a whole:
b) promoting bulk infrastructural development and services for the district as a whole;
c) building the capacity of local municipalities in its area to perform their functions and exercise their powers where such capacity is lacking; and
d) promoting the equitable distribution of resources between the local municipalities in its area to ensure appropriate levels of municipal services within the area.

Section 84 of the Municipal Structures Act distinguishes between roles and responsibilities of district municipalities and those of B-municipalities. According to the Act, the West Coast District Municipality must perform the following functions:

(a) Integrated development planning for the district municipality as a whole.
(b) Potable water supply systems.
(c) Bulk supply of electricity, which includes for the purposes of such supply, the transmission, distribution and, where applicable, the generation of electricity.
(d) Domestic wastewater and sewage disposal systems.
(e) Solid waste disposal sites, in so far as it relates to -
(i) the determination of a waste disposal strategy;
(ii) the regulation of waste disposal;
(iii) the establishment, operation and control of waste disposal sites, bulk waste transfer facilities and waste disposal facilities for more than one local municipality in the district.
(f) Municipal roads which form an integral part of a road transport system for the area of the district municipality as a whole.
(g) Regulation of passenger transport services.
(h) Municipal airports serving the area of the district municipality as a whole.
(i) Municipal health services.
(j) Firefighting services serving the area of the district municipality as a whole, which includes-
(i) planning, co-ordination and regulation of fire services;
(ii) specialised firefighting services such as mountain, veld and chemical fire services;
(iii) co-ordination of the standardisation of infrastructure, vehicles, equipment and procedures;
(iv) training of fire officers.
(k) The establishment, conduct and control of fresh produce markets and abattoirs serving the area of a major proportion of the municipalities in the district.
(l) The establishment conduct and control of cemeteries and crematoria serving the area of a major proportion of municipalities in the district.
(m) Promotion of local tourism for the area of the district municipality.
(n) Municipal public works relating to any of the above functions or any other functions assigned to the district municipality.
(o) The receipt, allocation and, if applicable, the distribution of grants made to the district municipality.
Functions

FUNCTIONS AND MANDATE OF THE WEST COAST DISTRICT

1.	**Integrated development planning.**
	Coordination of functions between local municipalities.
2	**Fire services** -
	Veld, mountain fires, and fire services rendered to municipalities were required through SLA's/MOUs.
3	**Municipal Health**
	(In terms of. Section 1 of the National Health Act, 61 of 2003).
	• Water Quality Monitoring
	• Food Control
	• Solid Waste Management
	• Health Surveillance of Premises
	• Surveillance and Prevention of Contagious Diseases, excluding Immunisation
	• Vector Control (insects or rodents control)
	• Environmental Pollution Control
	• Disposal of the Dead
	• Safe handling of Chemical Substances
	• Air Quality Control
4	**Environmental Management**
	a) Environmental Education and Awareness Raising
	b) Integrated Coastal Management
	c) Estuary management
	d) Inland Water Management
	e) Addressing Environmental complaints
	f) Alien Clearing and Rehabilitation
	g) Biodiversity Conservation
	h) Coast Care
	i) Acting as a commenting authority on applications
	j) Environmental related issues
5	**Tourism**
	(Regional Tourism Organisation – promotion through marketing and development)
6	**Regional Economic Development**. (New Approved)
	RED Strategy.)
7	**Disaster Management**
8	**Bulk Water Supply**
9	**Roads Agency**
	(Provincial roads - upgrade and maintenance on behalf of Department of Infrastructure - DOI).

INTRODUCTION: BACKGROUND DATA

The West Coast District Municipality, a category C municipality, comprises five local municipalities. The district covers an area 31 119 km^2. The Municipal Economic Review of 2023 estimated the population of the entire West Coast region to be 497,394.

The West Coast District is well known for its coastline, vast farmlands and wildflowers. The West Coast District borders the Cape Metro, Cape Winelands, and Northern Cape.

HEADQUARTERS OF THE CATEGORY B (LOCAL) MUNICIPALITIES WITHIN THE WEST COAST DISTRICT

The West Coast District is a category C municipality in Moorreesburg and comprises the following category B-local municipalities: Matzikama, Cederberg, Bergrivier, Saldanha Bay and Swartland.

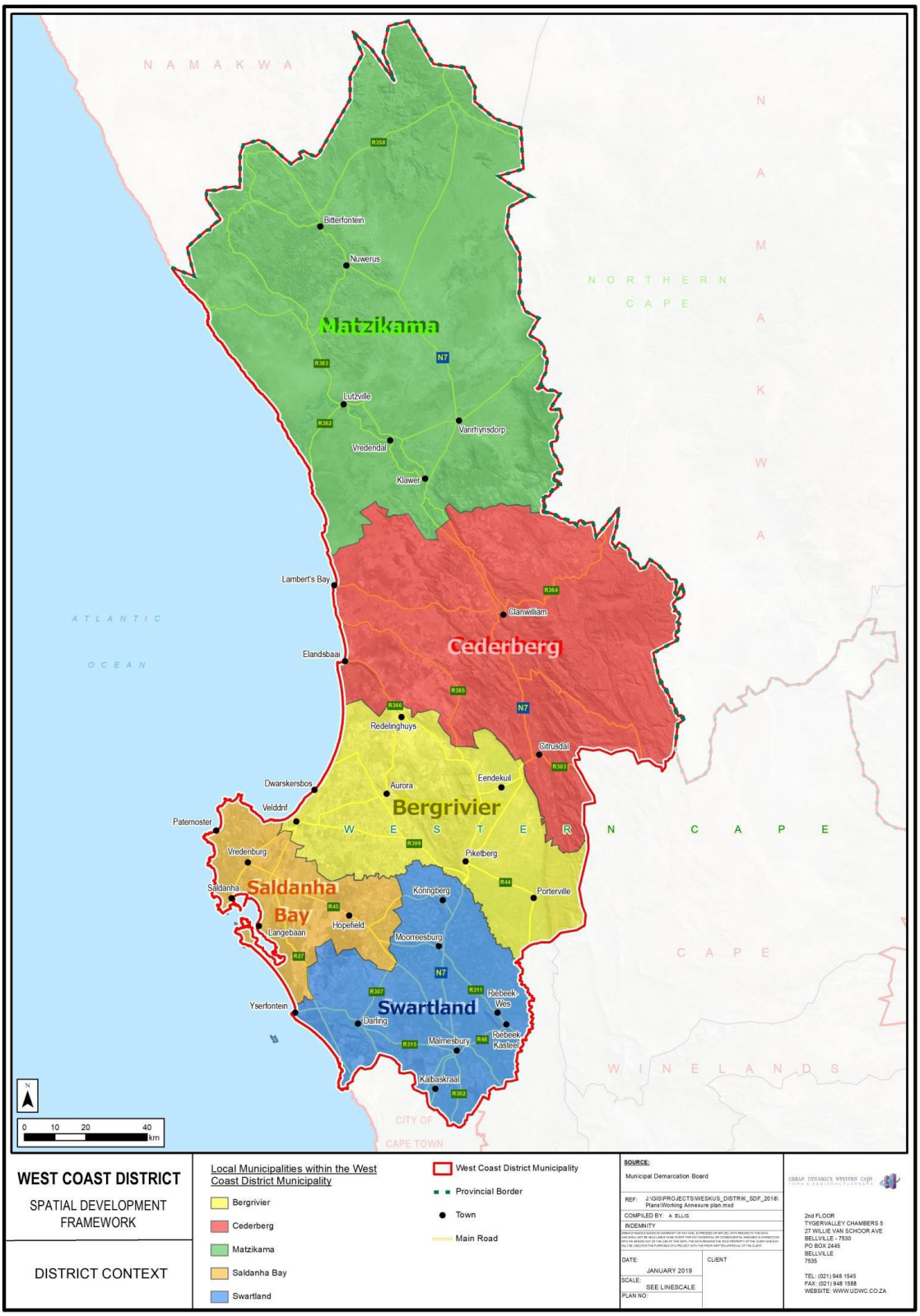
Website address of the West Coast District Municipality: https://westcoastdm.co.za/

The table below sets out the various municipalities that make up the West Coast District Municipality, along with their provincial codes and principal administrative centres.

Table 1.1 Local municipalities within the West Coast District

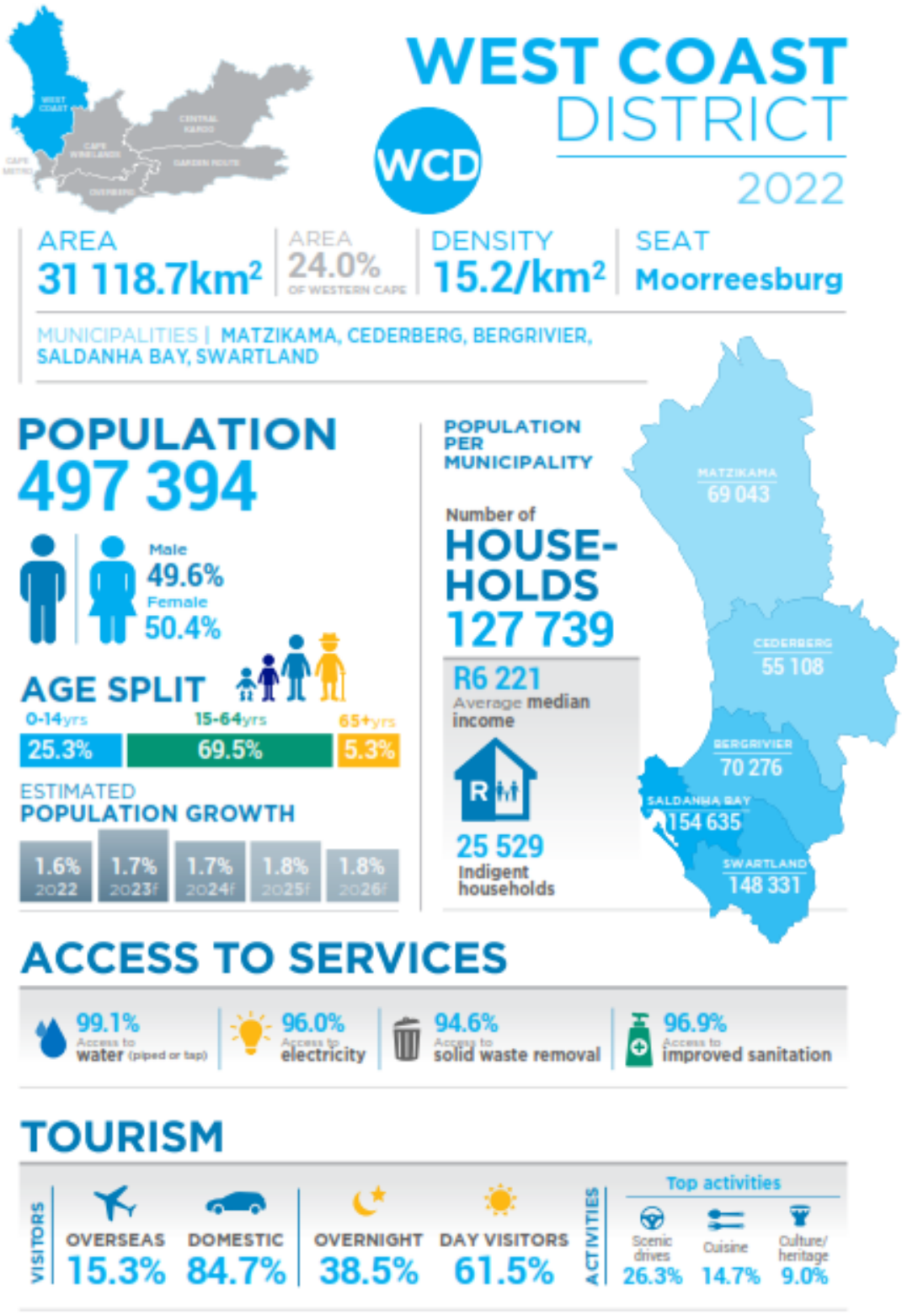
Local municipality	Logo / Coat of Arms	Headquarters
Matzikama Municipality (WC011) https://www.matzikamamunicipality.co.za/#/home	matzikama	The geographical area of the Municipality is approximately 12900 km^2. **Administrative centre: Vredendal** The municipal area comprises of the following towns/villages, Doring Bay, Strandfontein, Papendorp, Ebeneser, Lutzville, Koekenaap, Olifantsriviersettlement, Vredendal, Klawer, Vanrhynsdorp, Nuwerus, Bitterfontein, Kliprand, Put-se-Kloof, Rietpoort, Molsvlei and Stofkraal.
Bergrivier Municipality (WC013) http://www.bergmun.org.za/	DEUS EST VITA	The Municipality covers a geographic area of approximately 4 407, 04 km^2 and is geographically diverse. It includes 9 urban settlements, approximately 40 kilometres of coastline and a vast rural area. **Administrative centre: Piketberg** Porterville, Velddrif (which includes Port Owen, Laaiplek and Noordhoek), Dwarskersbos, Eendekuil, Aurora, Redelinghuis, Goedverwacht and Wittewater. The latter two are Moravian settlements on private land.
Cederberg Municipality (WC012) http://www.cederbergmun.gov.za/	CEDERBERG Cederberg Municipality	The jurisdiction of the Cederberg Municipality covers an area of 8 007 km^2, which constitutes 26% of the total area (31 119 km^2) of the West Coast District municipality within which it lies. **Administrative centre: Clanwilliam** Citrusdal, Graafwater, Leipoldtville, Wupperthal, Algeria, and the coastal towns of Elands Bay and Lamberts Bay.
Saldanha Bay Municipality WC014 http://www.sbm.gov.za/	SALDANHA BAAI BAY MUNISIPALITEIT | MUNICIPALITY | uMASIPALA	The Saldanha Bay Municipality covers an area of 2 015 km^2 (approximately 166 565,48 hectares) and has a coastline of 238km. In total 6.5% of the geographical land are urban land and 93.5% rural land. Overall Saldanha Bay municipality constitutes 6.4% of the entire West Coast geographical land making it the smallest municipal area in the district. **Administrative centre: Vredenburg** Satellite offices in Hopefield, St Helena Bay, Paternoster, Saldanha and Langebaan, Middelpos, Witteklip, White City, Diazville, Saldanha, Blue water Bay, Jacobs Bay, Langebaan, Hopefield, Langebaanweg, Green Village, Ongegund, Louwville, St. Helena Bay, Paternoster, Laingville
Swartland Municipality WC015 http://www.swartland.org.za/pages/english/home.php	SWARTLAND Munisipaliteit Municipality Umasipala	The jurisdiction of Swartland Municipality's covers a geographical area of 3 700 km^2. **Administrative centre: Malmesbury** The towns and settlements in the area are Malmesbury, Moorreesburg, Darling, Yzerfontein, Riebeek West, Riebeek Kasteel, Koringberg, Ruststasie, Ongegund, Riverlands, Chatsworth, Kalbaskraal and Abbotsdale, Wesbank & Ilinge Lethu.

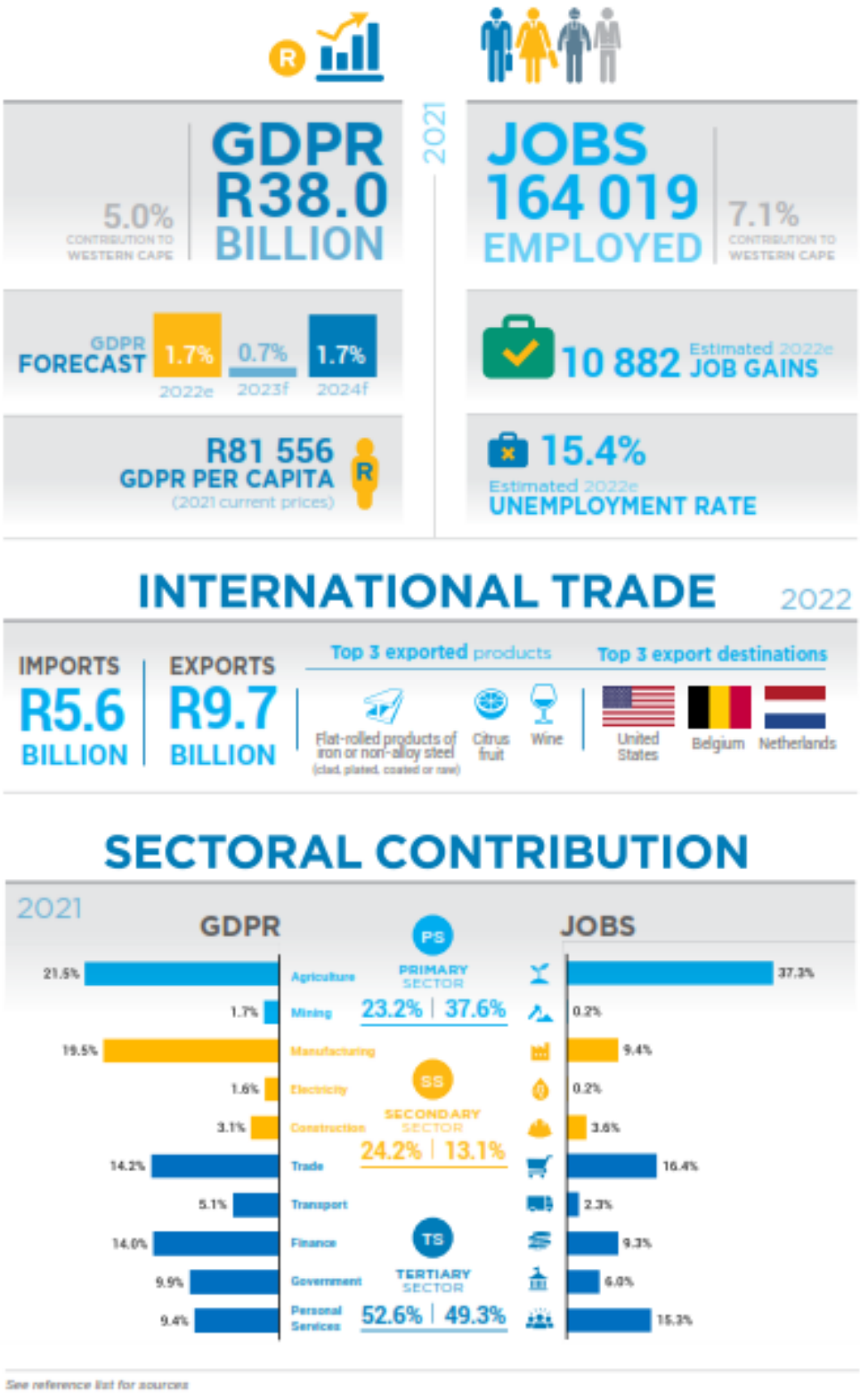
Figure 1.1 Map of the West Coast District Municipality



Source: Spatial Development Framework 2020 (www.uwdc.co.za)

Figure 1.2: Infographic Summary





Source: MERO 2023-2024

1.2.2 SOCIO-ECONOMIC CONTEXT

This section describes the economic and social circumstances of households living in the WCD by analysing population, human development, housing, crime and access to basic services.

1.2.2 DEMOGRAPHICS

The WCD boasts a diverse population across both urban and rural areas. The District population, estimated at 497 394 in 2022, is largely concentrated in urban hubs such as Saldanha, Vredenburg, Langebaan and Malmesbury – principally because of these towns' economic and educational opportunities.
The population of the WCD is expected to grow by an average of 1.7 per cent per annum, increasing from the current estimated population of 497 384 to 514 622 by 2027.

Table 1.2.1: Demographics

South Africa, province, district and local municipality	DEMOGRAPHICS													
	Population		Age structure						Total Dependency Ratio per 100 (15-64)		Median age		Exponential Population Growth (% p.a.)	
			<15		15-64		65+							
	2011	2022	2011	2022	2011	2022	2011	2022	2011	2022	2011	2022	2001-2011	2011-2022
Western Cape	**5 822 734**	**7 433 020**	**25,1**	**22,4**	**69,0**	**70,3**	**5,9**	**7,3**	**45,0**	**42,2**	**28**	**31**	**2,5**	**2,4**
West Coast	**391 766**	**497 394**	**25,5**	**23,4**	**68,5**	**69,4**	**6,0**	**7,1**	**45,9**	**44,1**	**28**	**30**	**3,3**	**2,3**
WC011 : Matzikama	67 147	69 043	26,8	25,3	66,9	68,3	6,3	6,5	49,4	46,5	28	30	2,1	0,3
WC012 : Cederberg	49 768	55 108	25,6	22,3	68,0	71,7	6,4	6,1	47,0	39,5	28	29	2,3	1,0
WC013 : Bergrivier	61 897	70 276	24,9	22,3	68,1	69,1	7,0	8,6	46,9	44,7	29	32	2,9	1,2
WC014 : Saldanha Bay	99 193	154 635	25,3	23,6	69,5	69,3	5,2	7,1	44,0	44,3	28	31	3,4	4,3
WC015 : Swartland	113 762	148 331	25,0	23,4	69,1	69,4	5,9	7,2	44,7	44,1	28	30	4,6	2,6

Source: STATSSA CENSUS 2022

Table 1.2.2: Compartive Table: Population Census 2011 And 2022

Province, district and local municipality	MIIF CATEGORY	Government transfers and subsidies as a % of total revenue	CENSUS 2011					CENSUS 2022					Growth Rate
			Total population			School attendance (5-24 years)	Sex Ratio	Total population			School attendance (5-24 years)	Sex Ratio	
			Male	Female	Total			Male	Female	Total			
Western Cape			**2 858 506**	**2 964 228**	**5 822 734**	**1 221 232**	**96,4**	**3 602 159**	**3 830 860**	**7 433 020**	**1 430 441**	**94,0**	**2,4**
City of Cape Town	**METRO**	**15,3%**	**1 830 701**	**1 909 330**	**3 740 031**	**788 356**	**95,9**	**2 307 628**	**2 465 218**	**4 772 846**	**934 103**	**93,6**	**2,4**
West Coast	**C1**	**22,2%**	**194 539**	**197 227**	**391 766**	**76 458**	**98,6**	**243 295**	**254 099**	**497 394**	**93 935**	**95,7**	**2,3**
WC011 : Matzikama	B3	34,4%	33 624	33 523	**67 147**	13 957	100,3	33 977	35 066	**69 043**	13 313	96,9	0,3
WC012 : Cederberg	B3	32,2%	24 994	24 774	**49 768**	9 759	100,9	27 068	28 040	**55 108**	8 762	96,5	1,0
WC013 : Bergrivier	B3	19,9%	30 060	31 837	**61 897**	11 642	94,4	33 925	36 351	**70 276**	12 764	93,3	1,2
WC014 : Saldanha Bay	B2	13,0%	49 389	49 804	**99 193**	19 274	99,2	76 440	78 195	**154 635**	30 574	97,8	4,3
WC015 : Swartland	B3	17,9%	56 472	57 290	**113 762**	21 826	98,6	71 885	76 447	**148 331**	28 523	94,0	2,6

Dwellings in the West Coast District

Housing are defined as follows:

Formal dwelling refers to a structure built according to approved plans, i.e., house on a separate stand, flat or apartment, townhouse, room in back yard, rooms or flatlet elsewhere.

Informal dwelling is a makeshift structure not erected according to approved architectural plans, e.g. shacks or shanties in informal settlements or in back yards.

87,9 % of the households in the WCD reside in formal dwellings and 11,4 % in informal dwellings.

Table 1.2.3 Type of Dwellings

Type of dwellings per household	West Coast	Matzikama Municipality	Cederberg Municipality	Bergrivier Municipality	Saldanha Bay Municipality	Swartland Municipality
Formal dwelling/house or brick/concrete block structure on a separate stand or yard or on farm	121914	16220	11348	16858	41054	36434
Traditional dwelling/hut/structure made of traditional materials	2322	115	1070	282	217	638
Flat or apartment in a block of flats/flat or apartment in a block of flats in a complex	1747	127	164	334	461	660
Cluster house in complex	360	11	12	23	209	105
Town house (semi-detached house in complex)	395	17	31	33	195	118
Semi-detached house	4476	306	78	1097	1007	1988
Formal dwelling/house/flat/room in backyard/servants' quarters/granny flat/cottage	3283	364	319	353	1419	828
Informal dwelling/shack in back yard	7057	699	536	1104	2206	2512
Informal dwelling/shack not in backyard, e.g. in an informal/squatter settlement or on farm	8695	1128	2329	211	3676	1352
Caravan/tent	61	9	6	14	26	5
Other	531	105	18	103	89	216
Total	**150840**	**19101**	**15912**	**20412**	**50559**	**44856**

Table 1.2.4 Households

South Africa, province, district and local municipality	HOUSEHOLD					
	Average Household Size		Female-Headed Households (%)		Formal Dwellings (%)	
	201	202	20	20	201	202
Western Cape	**3,6**	**3,3**	**36,3**	**48,5**	**80,4**	**88,0**
West Coast	**3,7**	**3,3**	**30,2**	**43,9**	**87,9**	**87,6**
WC011 : Matzikama	3,6	3,6	30,2	45,3	88,4	89,2
WC012 : Cederberg	3,7	3,5	32,0	42,5	87,1	75,1
WC013 : Bergrivier	3,8	3,4	31,5	38,4	93,4	91,6
WC014 : Saldanha Bay	3,4	3,1	30,4	45,5	81,7	87,7
WC015 : Swartland	3,9	3,3	28,5	44,5	90,9	89,5

Table 1.2.5 Household services

District and local municipality	HOUSEHOLDS							
	Flush Toilet Connected to sewerage (%)		Weekly Refuse Removal (%)		Piped Water on Site (Inside dwelling and in the yard) (%)		Electricity for Lighting (%)	
	2011	2022	2011	2022	2011	2022	2011	20222
Western Cape	**85,6**	**93,9**	**89,9**	**90,4**	**88,4**	**93,2**	**93,4**	**96,5**
West Coast	**77,7**	**94,5**	**76,5**	**88,0**	**96,0**	**95,6**	**94,4**	**95,6**
WC011 : Matzikama	62,1	94,0	67,9	86,5	91,3	97,1	88,7	96,5
WC012 : Cederberg	74,9	88,3	57,8	75,4	94,6	89,8	88,8	87,3
WC013 : Bergrivier	72,3	97,7	67,0	89,1	97,3	99,3	94,9	98,6
WC014 : Saldanha Bay	92,5	93,2	96,6	92,8	97,4	92,9	97,0	94,7
WC015 : Swartland	77,3	96,8	76,1	87,4	97,5	98,4	97,8	97,8

Table 1.2.6 Energy or fuel for cooking by District and Local Municipality

Energy or fuel for cooking by District and Local Municipality	West Coast	Matzikama Municipality	Cederberg Municipality	Bergrivier Municipality	Saldanha Bay Municipality	Swartland Municipality
Electricity from mains	99181	13734	9966	14822	29908	30751
Other source of electricity (e.g. generator etc.)	267	21	18	24	128	75
Gas	48406	4870	4659	5377	19972	13528
Paraffin	1484	73	954	20	322	114
Wood	824	310	175	72	69	197
Coal	27	3	5	-	11	8
Animal dung	5	-	-	-	3	3
Solar	172	29	6	25	54	57
Other	113	16	29	14	26	27
None	361	44	99	59	66	94
Total	150840	19101	15912	20412	50559	44856

Table 1.2.7 Toilet facilities by household

Toilet facilities by District and Local Municipality for Household population	West Coast	Matzikama Local Municipality	Cederberg Local Municipality	Bergrivier Local Municipality	Saldanha Bay Local Municipality	Swartland Local Municipality
Flush toilet connected to a public sewerage system	135762	17289	13005	18235	46080	41152
Flush toilet connected to a septic tank or conservancy tank	6730	658	1038	1699	1055	2279
Chemical toilet	374	10	22	50	183	108
Pit latrine/toilet with ventilation pipe (VIP)	277	89	44	22	49	73
Pit latrine/toilet without ventilation pipe	564	68	19	12	408	57
Ecological toilet (e.g. urine diversion, enviroloo, etc)	65	-	5	5	40	13
Bucket toilet (collected by municipality)	1620	13	49	5	1504	49
Bucket toilet (emptied by household)	2377	548	441	233	260	895
None	2307	357	928	116	758	148
Other	764	67	361	35	220	81
Total	**150840**	**19101**	**15912**	**20412**	**50559**	**44856**

Table 1.2.8 Energy or fuel for cooking by District and Local Municipality

Energy or fuel for cooking by District and Local Municipality	West Coast	Matzikama Municipality	Cederberg Municipality	Bergrivier Municipality	Saldanha Bay Municipality	Swartland Municipality
Electricity from mains	99181	13734	9966	14822	29908	30751
Other source of electricity (e.g. generator etc.)	267	21	18	24	128	75
Gas	48406	4870	4659	5377	19972	13528
Paraffin	1484	73	954	20	322	114
Wood	824	310	175	72	69	197
Coal	27	3	5	-	11	8
Animal dung	5	-	-	-	3	3
Solar	172	29	6	25	54	57
Other	113	16	29	14	26	27
None	361	44	99	59	66	94
Total	150840	19101	15912	20412	50559	44856

Table 1.2.9 Education

South Africa, province, district and local municipality				HIGHEST LEVEL OF EDUCATION (aged 20+)					
	0-4 years	5-24 years		No Schooling		Matric		Higher Education	
	2022	2011	2022	2011	2022	2011	2022	2011	2022
Western Cape	**70,5**	**67,0**	**67,3**	**2,7**	**2,3**	**28,4**	**35,4**	**14,0**	**17,6**
West Coast	**57,8**	**62,1**	**63,4**	**5,4**	**2,6**	**24,0**	**32,6**	**7,8**	**9,8**
WC011 : Matzikama	60,7	62,9	62,0	6,2	2,6	20,6	30,8	6,6	6,6
WC012 : Cederberg	56,9	63,4	54,3	7,7	3,3	19,5	26,7	4,9	6,1
WC013 : Bergrivier	56,2	62,1	61,8	6,4	2,6	22,5	30,4	7,4	10,3
WC014 : Saldanha Bay	65,5	61,0	66,9	2,4	1,5	28,9	35,4	8,7	11,3
WC015 : Swartland	49,1	62,0	64,6	6,0	3,6	24,5	33,7	9,2	11,0

Table 1.2.10 Household data: Access to the Internet

Access to Internet	West Coast	Matzikama Municipality	Cederberg Municipality	Bergrivier Municipality	Saldanha Bay Municipality	Swartland Municipality
Home with an internet connection in the dwelling	33544	3497	2077	4925	13559	9486
Use a cell phone or any other mobile device	51350	7037	6418	7866	14846	15184
From place of work	345	31	72	49	89	104
From a library/community hall/Thusong centre	1482	252	87	11	80	1052
From school/university/college	43	17	-	5	13	8
From an internet café	181	67	9	8	84	13
Public Wi-Fi?	2495	285	324	551	918	417
Other	1110	263	241	109	237	260
No access to internet services	23818	3963	4096	3099	5904	6756
Unspecified	36471	3689	2587	3790	14830	11575
Total	150840	19101	15912	20412	50559	44856

Table 1.2.11 Physically challenged status

Disability	West Coast District						
	Seeing	Hearing	Communication	Walking	Remembering	Self-care	Total
No difficulty	395740	430001	438011	428142	434032	438317	442862
Some difficulty	41710	11102	4099	10839	7709	3128	60535
A lot of difficulty	5385	1879	773	3011	1237	909	10650
Cannot do it at all	358	274	379	1302	293	924	2366
Do not know	428	363	356	323	345	336	607
Not applicable	48288	48288	48288	48288	48288	48288	48288
Unspecified	5483	5487	5487	5487	5489	5491	5495
Total	497394	497394	497394	497394	497394	497394	497394

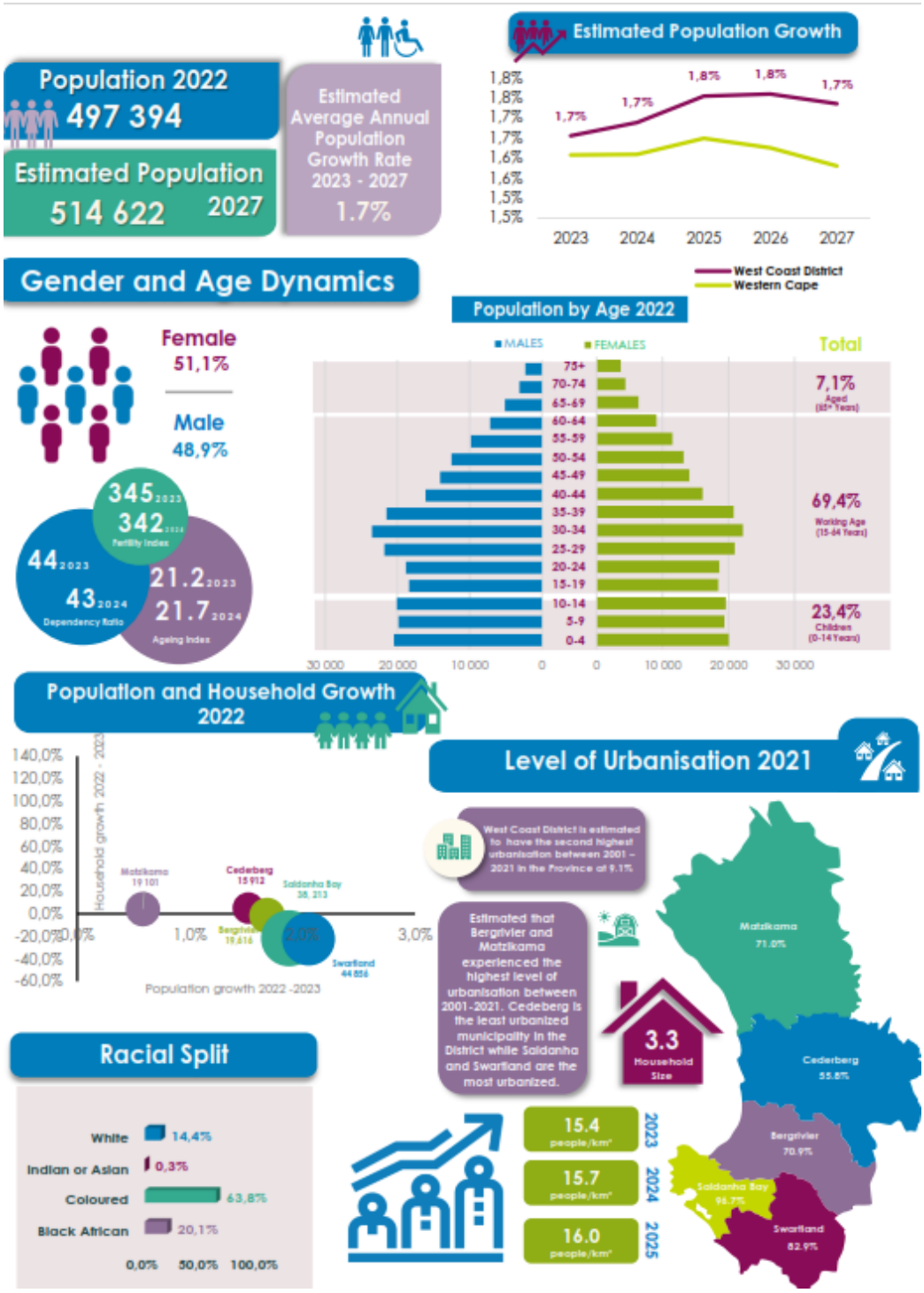
Table 1.2.12 Main Religion Affiliation

Religion affiliation	West Coast	Matzikama Local Municipality	Cederberg Local Municipality	Bergrivier Local Municipality	Saldanha Bay Local Municipality	Swartland Local Municipality
Christianity	460300	65580	51957	67394	139118	136251
Islam	5864	187	227	299	2122	3028
Traditional African Religion (e.g.ancestral,tribal,animist,etc)	14203	1169	1412	605	7676	3341
Hinduism	183	4	6	16	110	47
Buddhism	109	9	4	30	34	32
Bahaism	37	-	18	4	15	-
Judaism	120	10	20	15	51	25
Atheism	521	17	20	59	187	238
Agnosticism	402	6	25	53	200	119
No religious affiliation/belief	3014	80	271	320	1493	850
Other	3231	961	282	411	918	661
Do not know	1116	137	70	169	428	311
Not applicable	6440	691	688	749	1480	2832
Unspecified	1855	192	109	153	804	596
Total	497394	69043	55108	70276	154635	148331

POPULATION PROFILE

The WCD has a population of 497 394 people in 2022.

Figure 1.4: Future population growth



Future household growth

The number of households in the WCD is expected to increase by 1.7 % 2022 and 2027.

1.2.4 Human Development

The performance of the economy plays a major role in determining the quality of life for citizens, which is measured by the standard of education, health, dwellings, access to basic services and crime levels.

1.2.5 Poverty

Stats SA utilises a cost-of-basic-needs approach to produce three poverty lines, namely the food poverty line (FPL), the lower-bound poverty line (LBPL) and the upper-bound poverty line (UBPL) which allows comparing poverty levels.

Figure 1.5: Proportion of Population at Upper-bound Poverty line



	Western cape	Matzikama	Cederberg	Bergrivier	Saldanha Bay	Swartland	WDC
2016	63,4	66,3	62,6	64,2	64,6	63,9	64,4
2019	63,9	66,3	62,1	63,7	65,6	64,2	64,6
2022	64,1	66,3	61,5	63,2	65,4	63,8	64,2

1.2.6 Inequality

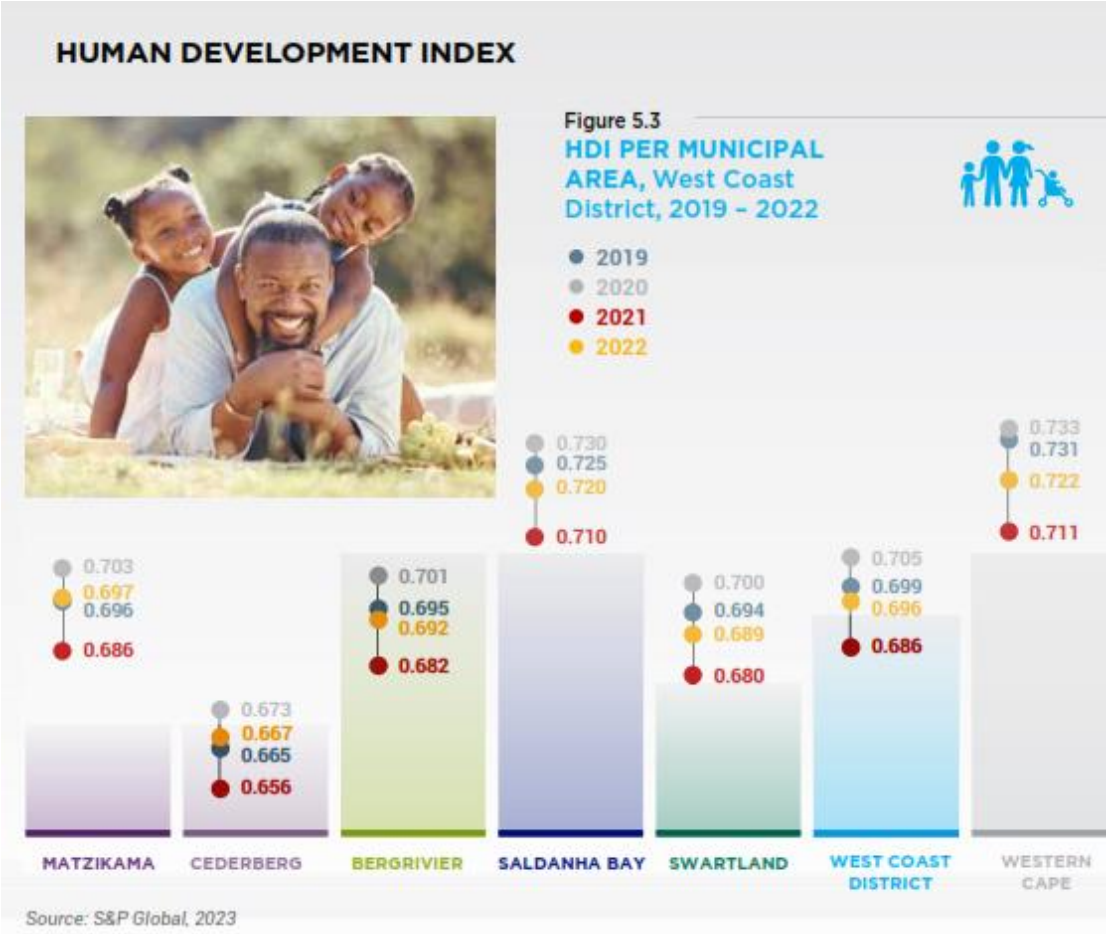
There are numerous measurements of inequality in a society**,** including income, expenditure, asset, employment, education, health, basic services and social mobility inequality. at a local municipal level, data that is readily available and most widely used are the Gini-coefficient ratio a local level.

South Africa grapples with some of the highest levels of inequality globally, as evidenced by the widely used Gini coefficient. This inequality is manifested through an uneven distribution of income, disparities in access to opportunities, and regional economic differences. The National Development Plan (NDP) has established an ambitious goal of reducing income inequality in South Africa, aiming to lower the Gini coefficient from 0.7 in 2010 to 0.6 by 2030.

1.2.7 Human Development Index

The HDI is a composite indicator reflecting education, health and income, and is used to compare the relative level of socio-economic development across countries.

Table 1.2.7.1: HDI on the West Coast



1.2.8 HEALTH

Healthcare Facilities & Emergency Medical Services

South Africa's healthcare system is a mix of public and private providers, and its health facilities are an essential component of ensuring access to healthcare services.
The public healthcare system follows a referral system, where patients receive primary care at clinics and are referred to district or provincial hospitals for more specialised care when needed. Across the West Coast area, there is a total of 29 fixed primary health care facilities and 36 mobile/satellite clinics. In addition, there are also 46 anti- retroviral therapy (ART) and 68 tuberculosis (TB) clinics/ treatment sites as well as 7 district hospitals.

Emergency Medical Services (EMS) bridges the gap between an emergency and the delivery of medical care in a hospital setting. Timely and effective EMS response can significantly impact the survival and recovery.
West Coast has a total of 29 Provincial Ambulances servicing the area, which translates into 0.6 ambulances per 10 000 people in 2022/23.

Maternal Health

Maternal health refers to the well-being of women during pregnancy, childbirth, and the postpartum period, which includes the first six weeks after giving birth. It encompasses physical, mental, and social aspects of health related to pregnancy and childbirth.
During the period spanning from 2021/22 to 2022/23, there was a slight increase in the proportion of deliveries to women 10-19 years, from 15.3 per cent to 16.0 per cent. The latter figure translates into a total of 819 births to these young women. Similarly, the termination of pregnancy rate also increase slightly, bringing the total number of termination of pregnancies performance for 2022/23 to 0.6.

Child Health

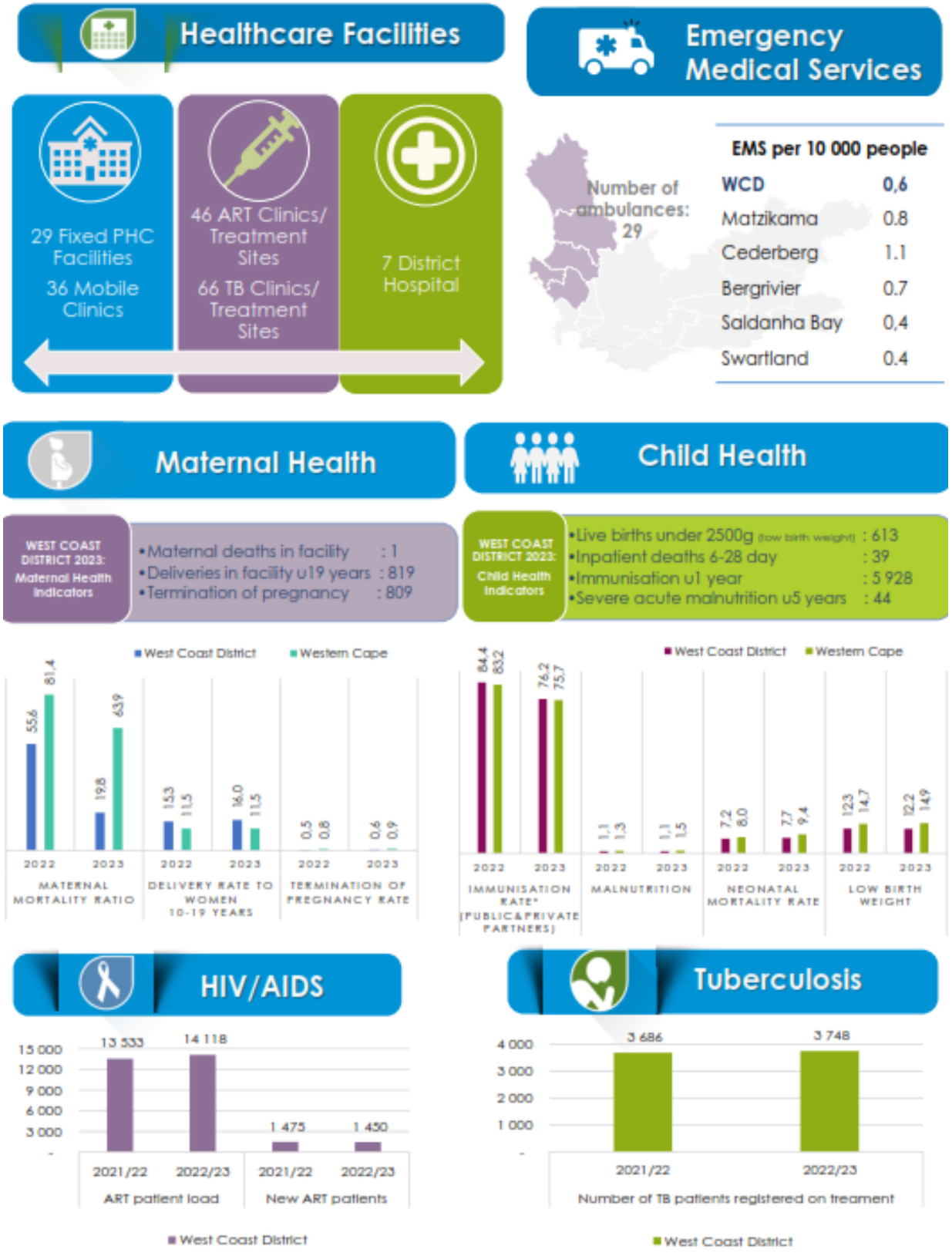
The immunisation rate fell from 84.4 per cent in 2021/22 to 76.2 per cent in 2022/23. Severe child malnutrition remained low, with 44 such cases confirmed for 2022/23, with a rate of 1,1.
The neonatal mortality rate (NMR) per 1 000 live births in the West Coast area increased from 7.2 in 2021/22 to 7.7 in 2022/23.

HIV/AIDS & Tuberculosis

An elevation in the total number of patients engaged in antiretroviral treatment, rising from 13 533 in 2021/22 to 14 118 in the subsequent year of 2022/23. However, there has been a drop in new patients embarking on antiretroviral treatment, from 1 475 individuals in the previous year to 1 450 in 2022/23.

The upturn in the number of TB patients registered on treatment, from 3 686 in 2021/22 to 3 748 in 2022/23, interlinks health issues and highlights the interconnected nature of various diseases within the broader healthcare landscape.

Infographic: Healthcare and Emergency Services



1.2.9 Safety and Security

Murder

The murder rate in the District experienced a decrease from 35 per 100 000 people in 2021/22 to 31 in 2022/23. Conversely, the Provincial murder rate during the same timeframe was markedly higher, reaching 57 per 100,000 people in 2022/23.

Sexual Offences

In the fiscal year 2022/23, the West Coast region recorded 505 incidents of sexual offences. When examining this data in relation to the broader Province, the West Coast area exhibited a slightly higher rate of sexual offences per 100 000 population compared to the Western Cape as a whole, with figures of 107 for the West Coast compared to the Province's 101.

Drug-related Offences

In the West Coast region, there was a substantial rise in drug-related crime rate, escalating from 911 cases in 2021/22 to 919 cases per 100 000 persons in 2022/23. The Province similarly experienced a significant increase in drug-related offences, with the rate climbing from 844 in 2021/22 to 925 in 2022/23. Despite these increases, the West Coast area's rate of drug-related crimes, at 919 per 100 000 people, was slightly below the Province's rate of 925.

Driving Under the Influence (DUI)

The instances of driving under the influence of alcohol or drugs in the West Coast rose between 2021/22 and 2022/23, with the number increasing from 98 to 167. This results in a rate of 167 per 100 000 people in 2022/23, surpassing the Province's rate of 128 per 100 000 population.

Residential Burglaries

The West Coast region experienced a rise in residential burglaries, with the number increasing from 2 264 in the 2021/22 to 2 353 in 2022/23. Despite this increase, the District's burglary rate per 100 000 population was 498, which remained higher than the Province's rate of 390 per 100 000 population for 2022/23.

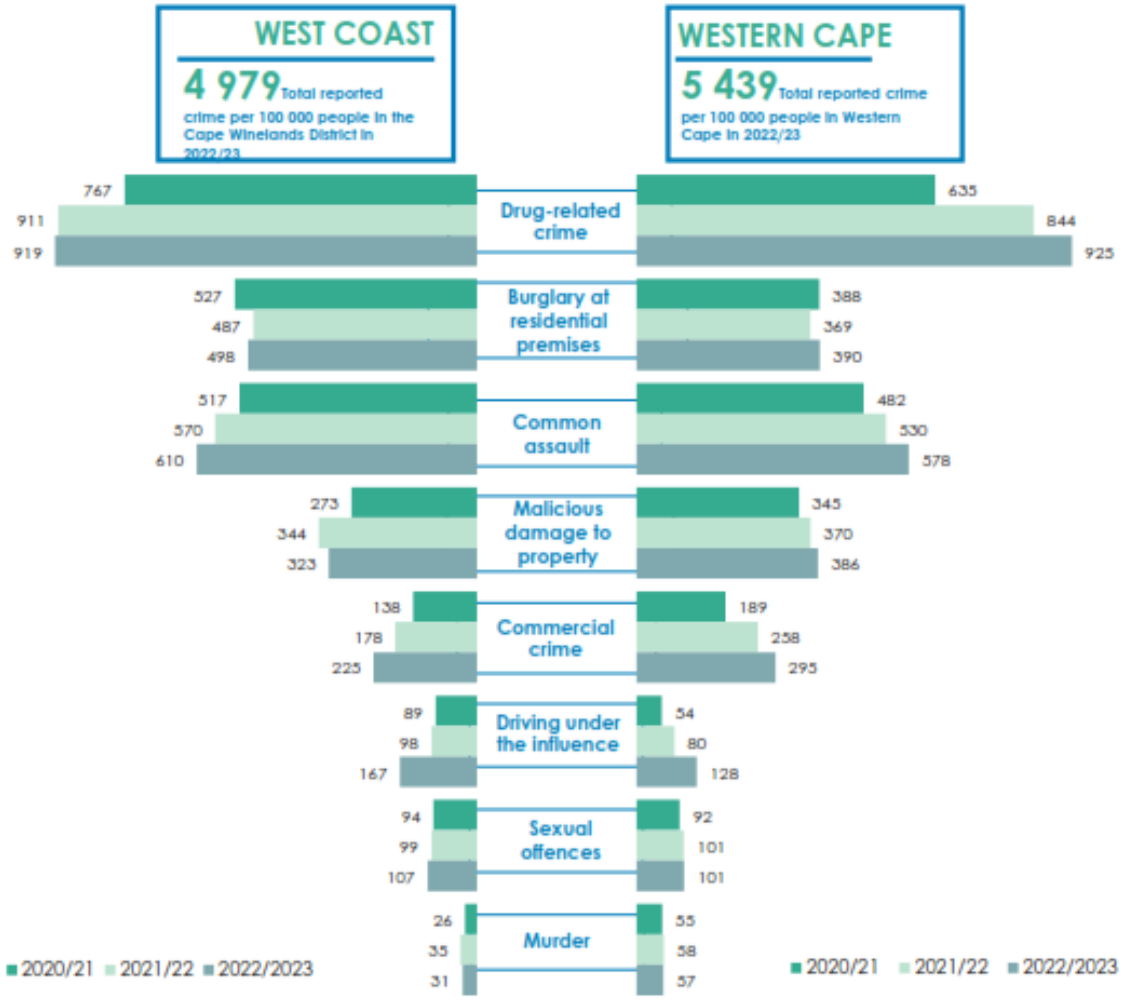
Damage to Property

There was a slight decrease in reported cases of damages to property, decreasing from 1 602 incidents in 2021/22 to 1 526 in 2022/23. The District’s rate of 323 was below the Province’s 386 per 100 000 people in 2022/23.

Commercial Crime

The continued presence and increase in reported cases of commercial crime, from 827 incidents in 2021/22 to 1 064 in 2022/23 highlights a continued concern for the economic environment. Commercial crimes, including fraud, and cybercrimes, have significant implications for businesses and investors. A rise suggests a greater incidence of fraudulent activities, which can lead to financial losses for businesses, damage business reputations and erode investor trust.

Infographic: Crimes





1.2.10 Risk and Vulnerability

Sea-level rise and Storm Surges

Increased sea temperatures could mean increased storm activity and slightly stronger winds. At the same time the thermal expansion of the oceans will result in 0.25m – 0.75m of sea level rise by 2050. Some areas in the West Coast have seen beaches retreat landward at a rate of 1m per year. This directly affects infrastructure and detracts from the amenity value of the coastline.

Drought

According to the CSIR Green Book, West Coast has a high potential exposure to an increase in drought. Currently 2.2 years per decade are at risk of drought, and this will increase to 6 out of every 10 years by 2050. During extended drought periods, even end users far from major source areas are likely to experience shortages as the overall system runs low.

Temperatures

Average temperature has been increasing since the 1900s. Projections indicate that West Coast can expect an additional 21-25 extremely hot days per year by 2050, which will affect food security, exposure to extreme heat, health and water quality.

Vegetation Fires

Although critical for a healthy ecosystem, fire is a significant threat to human lives, food security, socioeconomic activities and livelihoods, as well as infrastructure and other assets. Fires in vegetation with high fuel loads increase soil erosion and run-off, which negatively affects ecosystem services and increases the impact of floods, among other factors. Where severe fires have occurred due to high fuel loads, resulting soil erosion leads to the sedimentation of rivers and dams and therefore declining water quality (and increased water treatment costs).

Floods

Floods result in millions or billions of Rands' damage to built structures or lost productivity, the loss of livelihoods and in some cases the loss of lives Flooding is also one of the main disaster risks affected by climate change. Changes in rainfall volume, intensity and timing will alter flood risk profiles, and necessitate a constant reconsideration of risks and risk reduction measures.

Table 1.2.10.1 Risk and Vulnerability

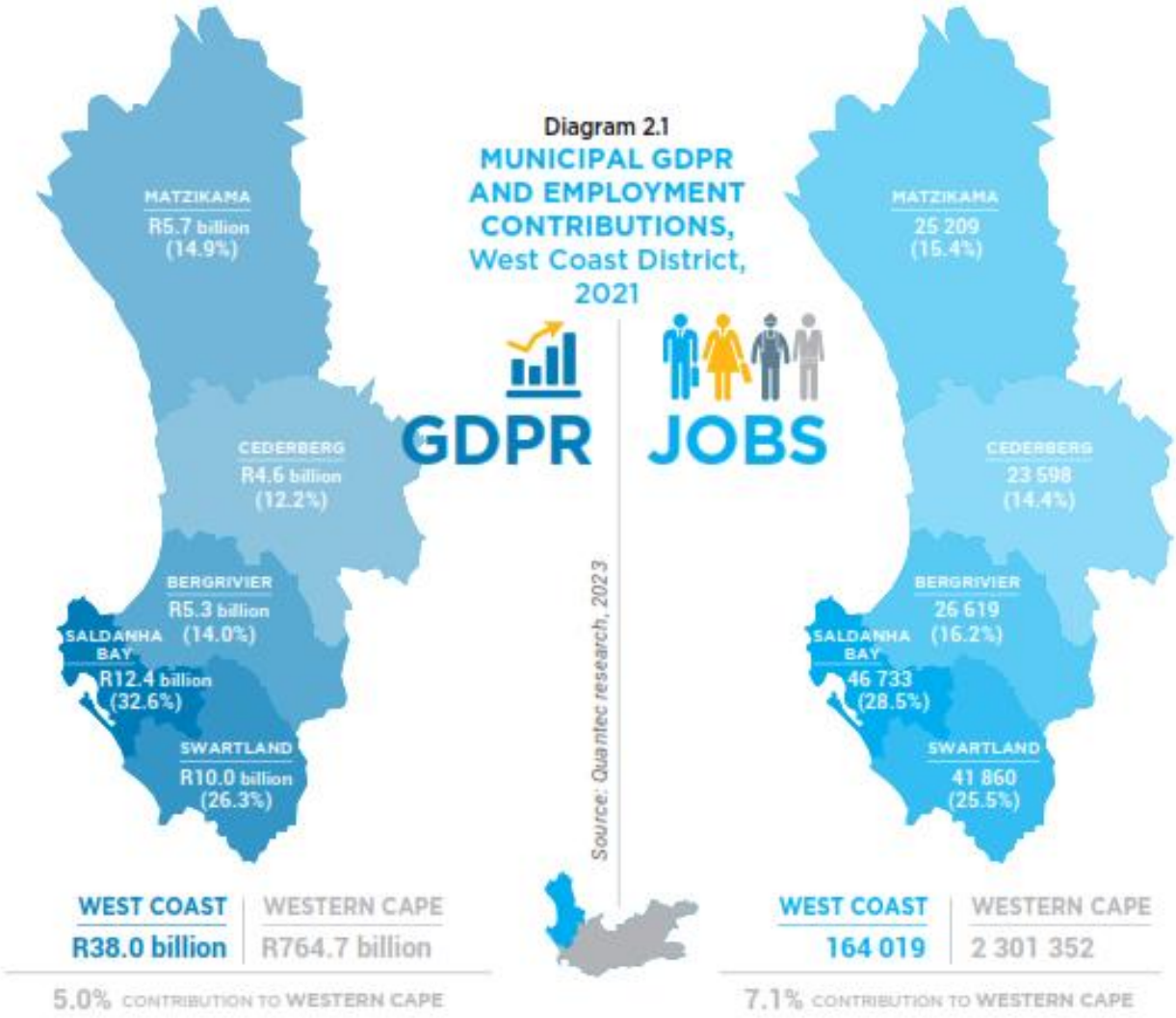
Municipality	Socio-Economic		Economic		Physical		Environmental	
	The indicator shows the vulnerability of households living in the municipality with regards to the household's age composition, education and health status, access to basic services, and safety and security [2011 baseline]		Vulnerability of the municipality to external shocks is based on the economic diversity, size of the economy, labour force, GDP growth rate and the income inequality present in the municipality [2011 baseline]		Physical vulnerability addresses the physical fabric and connectedness of the settlements in the municipality. The more remote and/or structurally vulnerable, the higher the physical vulnerability score		Env. vulnerability represents the conflict between preserving natural environment & growth pressures associated with population growth, urbanisation, and econ development. It measures air quality, env. governance, & the competition between the ecology and urban encroachment	
	Rank	Score	Rank	Score	Rank	Score	Rank	Score
Matzikama	17	2.17	23	4.26	25	7.19	1	1.91
Cederberg	18	2.29	10	2.82	16	5.75	12	4.75
Bergrivier	3	1.23	5	1.30	2	4.33	10	4.48
Saldanha Bay	1	1.00	18	3.67	10	5.22	17	5.23
Swartland	7	1.45	8	2.32	8	5.15	5	4.10

1.2.3 ECONOMIC REVIEW

This section provides a brief overview of the key highlights of the West Coast District economy.

Table 1.2.3.1 REGIONAL GDPR , GROWTH RATES PER AND EMPLOYMENT PERFORMANCE

Trends and GDPR forecast
Diagram 1.1 GDPR contribution and average growth rates per municipal area



1.2.13 INFRASTRUCTURE

Infrastructure spending

Spending helps to create an enabling environment for economic and social development, boost and stimulate the economy from the operational activities that result from the initial capital spending.

The table below outlines the budgeted expenditure on infrastructure by the local municipalities in the West Coast District for 2023/2024

Table 1.2.3.2 Infrastructure spending

BUDGETED CAPITAL EXPENDITURE West Coast District, 2023/24

DESCRIPTION R million	Matzikama	Cederberg	Bergrivier	Saldanha Bay	Swartland	West Coast
Municipal governance and administration	**R0.0**	**R1.2**	**R8.5**	**R55.7**	**R8.4**	**R3.0**
Executive and council	R0.0	R0.0	R0.0	R0.1	R0.7	R0.1
Finance and administration	R0.0	R1.2	R8.4	R55.6	R7.7	R2.9
Internal audit	R0.0	R0.0	R0.0	R0.1	R0.0	R0.0
Community and public safety	**R11.7**	**R8.3**	**R12.7**	**R24.3**	**R32.5**	**R2.8**
Community and social services	R0.0	R2.6	R2.4	R4.3	R1.3	R0.9
Sports and recreation	R11.7	R0.0	R5.7	R17.7	R27.4	R1.0
Public safety	R0.0	R0.0	R1.5	R1.8	R3.9	R0.8
Housing	R0.0	R5.7	R3.1	R0.6	R0.0	R0.0
Health	R0.0	R0.0	R0.0	R0.0	R0.0	R0.1
Economic and environmental services	**R13.0**	**R5.8**	**R36.2**	**R53.0**	**R81.8**	**R28.7**
Planning and development	R0.0	R4.9	R31.5	R0.3	R14.6	R28.7
Road transport	R13.0	R0.9	R4.8	R52.5	R67.2	R0.0
Environmental protection	R0.0	R0.0	R0.0	R0.2	R0.0	R0.0
Trading services	**R26.9**	**R71.7**	**R45.0**	**R179.1**	**R86.2**	**R4.0**
Energy sources	R7.8	R40.0	R6.7	R53.0	R53.7	R0.0
Water management	R12.9	R14.1	R22.8	R36.1	R14.6	R4.0
Wastewater management	R1.6	R12.6	R13.9	R83.9	R13.9	R0.0
Waste management	R4.6	R5.0	R1.6	R6.1	R4.0	R0.0
Other	**R0.0**	**R0.0**	**R0.0**	**R0.2**	**R0.0**	**R0.0**
Total infrastructure spend	**R51.6**	**R87.0**	**R102.4**	**R312.3**	**R209.1**	**R38.5**
Infrastructure spend as a percentage of GDPR	**0.9%**	**1.9%**	**1.9%**	**2.5%**	**2.1%**	**0.1%**

Source: Western Cape Provincial Treasury, 2023

1.3 SERVICE DELIVERY OVERVIEW

INTRODUCTION

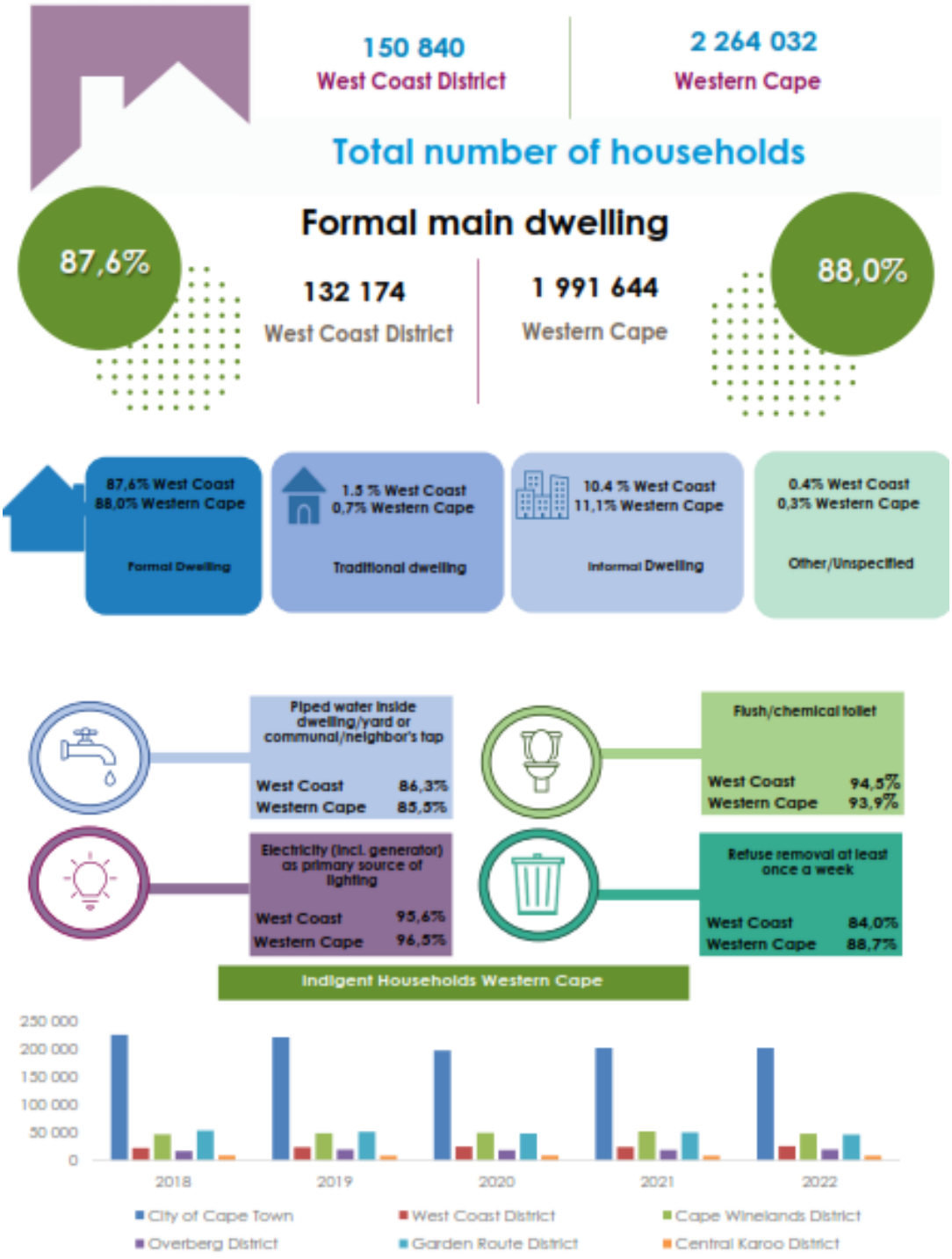
Access to safe water and adequate sanitation in South Africa is a right, protected in the Bill of Rights, Chapter 2 of the South African Constitution. The Bill of Rights states that everyone in the country has a right to access sufficient water and 'to an environment that is not harmful to their health or well-being'. It further states that government 'must take reasonable legislative and other measures, within its available resources, to achieve the progressive realisation of these rights'. Data regarding the provision of safe water and adequate sanitation are therefore critical in evaluating whether the government is upholding these basic rights.

The delivery of services by the West Coast District Municipality is informed by the powers and functions vested in a District Municipality as contemplated in Sections 156 and 229 of the Constitution of South Africa, Act 108 of 1996, as well Section 84 of the Local Government: Municipal Structures Act, 117 of 1998.

Services like potable water, sanitation, electricity, streets and community services are rendered by the local municipalities. The District is responsible for Environmental Health, Fire Services in terms of section (1)(i) and (j) of the Municipal Structures Act. The District Municipality maintain all gravel roads in the district on an agency basis for the Department of Public Works and Transport of the Western Cape Government.

West Coast District Municipality supplies bulk water to 3 of the 5 local municipalities as well as to various farms in the district.

Table 1.3.1 Distribution of household by access to safe drinking water



Source: SEP 2023

1.4 FINANCIAL HEALTH OVERVIEW

INTRODUCTION

The Department of Finance is responsible for the management of the corporate financial services of the municipality in order to ensure maximum utilisation of the available financial resources. All figures used includes the Statement of Financial Performance and note 53 in the annual financial statements.

Table 1.4.1: Financial overview for 2023/2024

Details	Original budget	Adjustment budget	Actual
Income			
Grants	32 431	33 147	35 549
Taxes, levies and tariffs	146 118	151 118	144 184
Other	324 464	391 704	354 014
Sub total	503 013	575 969	533 747
Less expenditure	506 374	588 118	521 716
Net surplus/(deficit)	(3 361)	(12 150)	12 031

Table 1.4.2: Operating ratios

Detail	%
Employee cost	46.50
Repairs and maintenance	3.85
Finance charges and depreciation	2.34

Table 1.4.3: Total capital expenditure over three years

Detail	2021/2022	2022/2023	2022/2024
Original budget	13 730	14 223	38 500
Adjustment budget	20 340	27 646	147 512
Actual	16 541	19 473	53 383

1.5 ORGANISATIONAL DEVELOPMENT OVERVIEW

The District Municipality's macro-organisational structure (detailed below) constitutes the Council's policy according to which the micro-organisational structure was developed. The District Municipality consists of the Office of the Municipal Manager and three departments with their respective divisions. The three departments report to the municipal manager.

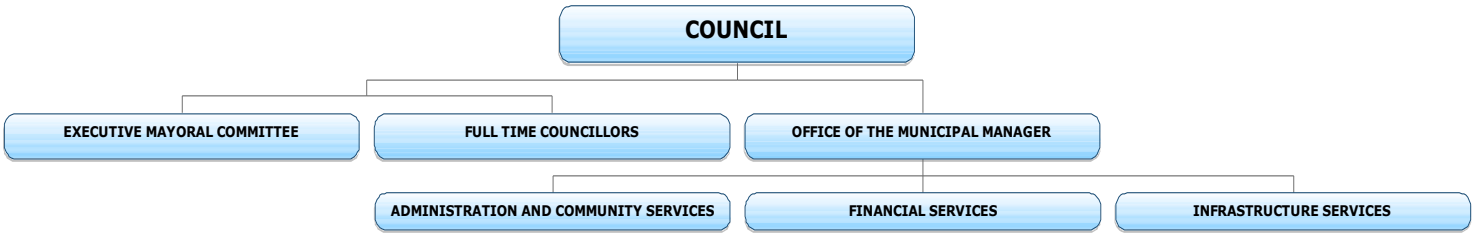


Figure 1.5.1: Organogram: West Coast District Municipality

The departments with their divisions are as follows:

(a) Office of the Municipal Manager

5. Human Resources
6. Internal Audit and Fraud/Risk Management
7. Integrated Development Planning, Performance Management System, Intergovernmental Relations and Economic Development

- Tourism
- Communication and Public Relations

(b) Department: Administration and Community Services

- Administration
- Air Quality
- Municipal Environmental Health
- Municipal Environmental Management
- Disaster Management
- Fire Services
- Social and Community Development

(c) Department: Financial Services

- Financial Statements, Reporting and Asset Control
- Income
- Expenditure
- Supply Chain Management
- Information and Communication Technology
- Ganzekraal Resort

(d) Department: Infrastructure Services

- Spatial Planning
- Roads Construction and Maintenance
- Mechanical Workshops
- Water Purification
- Water Distribution
- Building Maintenance

The respective departments are responsible for the following functions:

(a) Office of the Municipal Manager

- Strategic Management
- Human Resource Development
- Occupational Health and Safety
- Employment Equity
- Employment Assistance Programme
- Organisation and Work study
- Labour Relations
- Personnel Administration
- Time and Attendance
- Internal Auditing
- Internal Audit Fraud/Risk Management
- Performance Management System
- Integrated Development Plan
- Intergovernmental Relations
- Economic Development
- Tourism Marketing and Development
- Communication and Public Relations

(b) Department: Administration and Community Services

- Archive Services
- Secretariat
- Legal Support Services
- Reprographic Services
- Cleaning services
- Municipal Environmental Health
- Air Quality Control
- Environmental Management
- Fire and Rescue Services
- Disaster Management
- Administrative Support Services
- Social and Community Development

(c) Department: Financial Services

- Financial Statements
- Budget Control
- Information Technology
- Revenue (Income)
- Expenditure Control
- Supply Chain Management
- Asset Control
- Resort Management

(d) Department: Infrastructure Services

- Construction of roads
- Maintenance of roads
- Water purification
- Bulk water supply
- Building maintenance
- Spatial planning
- Mechanical workshops
- Project management
- Technical support (electrical, instrumentation, etc.)

MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT HIGHLIGHTS

Highlight	Description
Community engagement and participatory budgeting	The Municipality has increasingly focused on involving residents in decision-making processes. Participatory budgeting gives community members a direct say in how public funds is allocated, promoting transparency and community-driven development projects.
Organisational restructuring for better service delivery	The Municipality re-evaluated its internal structures and processes to improve operational efficiency and service delivery. This involves decentralising decision-making, implementing performance measurement systems, and adopting agile practices to better address the needs of the Municipality for better service delivery.
Sustainable development initiatives	The Municipality is prioritising sustainability by implementing environmentally friendly practices and policies. This includes promoting renewable energy sources and investing in green infrastructure.

MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT CHALLENGES

Challenge	Actions to address
Limited financial resources	The Municipality faces budget constraints that can hinder its ability to implement transformative projects and invest in organisational development. This limits its capacity to innovate and improve services for the community.
Resistance to change	Organisational culture and entrenched processes pose challenges to transformation efforts. Resistance from staff members or stakeholders who are comfortable with the *status quo* impedes progress and makes it difficult to implement new initiatives.
Complex regulatory environment	The Municipality must navigate a complex regulatory landscape, which can create barriers to organisational development and transformation. Compliance requirements, bureaucratic red tape, and conflicting regulations slow down decision-making and hinder innovation.
Technological barriers	Adopting new technologies and digital solutions can be a challenge for the Municipality, especially with limited IT expertise or outdated infrastructure. Keeping up with technological advancements and ensuring cybersecurity can be significant challenges in the transformation process.
Stakeholder engagement	Engaging diverse stakeholders, including community members, businesses, and government agencies, is crucial for successful municipal transformation. Managing competing interests, building consensus, and ensuring transparency can be complex and time-consuming.

MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT OPPORTUNITIES

Challenge	Opportunities
Digital transformation	Leveraging technology to streamline processes, improve service delivery, and enhance community engagement. Implementing "smart city/district" initiatives, enhancing digital services, and adopting data-driven decision-making can create opportunities for organisational development.
Capacity building	Investing in training and professional development programs for staff members can enhance organisational capabilities and foster a culture of continuous learning and improvement. Building a skilled and adaptable workforce can support municipal transformation efforts.
Partnerships and collaborations	Collaborating with other municipalities, private sector partners, non-profit organisations, and academic institutions can create opportunities for knowledge sharing, resource pooling, and innovative solutions. Strategic partnerships can help the Municipality leverage external expertise and resources to drive transformation.
Sustainable development initiatives	Embracing sustainability practices not only benefits the environment but also creates opportunities for economic growth and community development. Implementing green infrastructure projects, promoting renewable energy sources, and adopting eco-friendly policies can drive organisational development while addressing environmental challenges.
Community engagement and participatory decision-making	Involving residents in the decision-making process through participatory budgeting, community forums, and feedback mechanisms can enhance transparency, accountability, and trust. Engaging the community in municipal governance can lead to more inclusive and responsive organisational structures.

1.6 AUDITOR-GENERAL REPORT

Introduction

In accordance with Section 4(1)(d) of the Public Audit Act of 2004, it is mandatory for the Auditor General to audit and report on the financial accounts, statements, and management of Municipalities.

Strategic objective

Aligned with Strategic Goal 5, the Municipality strives to maintain good governance and financial viability. This commitment supports the Auditor General's constitutional role in ensuring oversight, accountability, and governance within the public sector.

Purpose

The audit conducted by the Auditor General for the 2023/2024 financial year aims to examine the Municipality's financial statements, annual performance report, and compliance with key legislation. The audit also seeks to provide an opinion on the overall state of affairs within the Municipality.

Challenges

The accounting treatment of VAT related to the Roads Conditional Grant allocation remains a contentious issue. This matter was not resolved during the 2023/2024 regulatory audit. Management has committed to further engaging with the South African Revenue Service to reach a resolution.

Performance highlights

During the 2023/2024 financial year, the West Coast District Municipality achieved an impressive milestone by attaining its 14th consecutive clean audit status. This accomplishment highlights the Municipality's consistent commitment to sound financial management and adherence to rigorous auditing standards.

Comments

The Municipality remains dedicated to prioritizing good governance and financial viability to ensure long-term success, sustainability, and a positive societal impact. By upholding transparency, accountability, and ethical practices, we not only gain the trust and support of our stakeholders but also contribute to a stronger and more resilient economy and society as a whole.

1.7 STATUTORY ANNUAL REPORT PROCESS

Table 1.7.1: Overview of the Statutory Annual Report Process

Section of Legislation	Requirement	Legislative Provision
Section 121,127, 129, 130 and 131 of the MFMA.	Tabling the audited Annual Report within 6 / 7 months after the end of the financial year.	The Auditor-General's (AG) reports are issued during November/December. Once the AG audit reports have been issued no further changes are allowed as the audit process is completed
Section 121,127, 129, 130 and 131 of the MFMA.	Tabling of the audited Annual Report and Annual financial statements to Council	Once the AG audit reports have been issued no further changes are allowed as the audit process is completed planning December
Section 75 of MFMA and Section 21 of the MSA for publication on website	Audited Annual Report is made public, e.g. posted on municipality's website.	Once the AG audit reports have been issued no further changes are allowed as the audit process is completed planning December
Section 129 of the MFMA.	Municipal Public Accounts Committee (MPAC) finalises assessment on Annual Report.	Once the AG audit reports have been issued no further changes are allowed as the audit process is completed planning December / January
Section 129 of the MFMA.	Council adopts Oversight report.	Once the AG audit reports have been issued no further changes are allowed as the audit process is completed planning December / January
ection 75 of MFMA and Section 1 of the MSA for publication on ıe website	Oversight report is made public	The entire process, including oversight reporting and submission to provincial legislators is completed in December / January depending the Auditor-General Report
Section 132 of the MFMA	Oversight report is submitted to Legislators, Treasuries and Provincial Departments	

Comment On the Annual Report Process

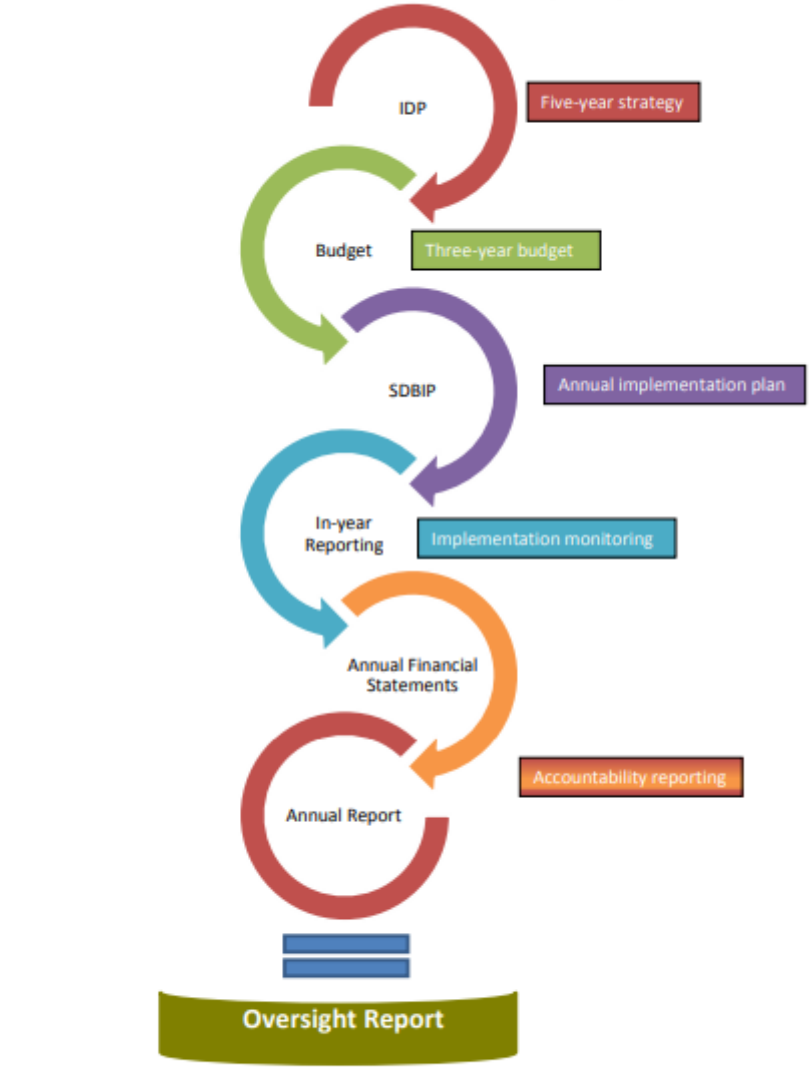
In terms of Sections 121 and 127 (2) of the Local Government: Municipal Finance Management Act (MFMA) 56 of 2003, every municipality must deal with its Annual Report within seven months after the end of a financial year.

A copy of the Draft Annual Report will be submitted to Senior Management and the Auditor-General for scrutiny. After the comments of Senior Management have been included, the Annual Report will be submitted to the Auditor-General. The Annual Report will be tabled to the Council for consideration and the Annual report with the Council minutes will be submitted to the Auditor-General, Provincial Treasury and the Provincial Department responsible for Local Government in the Province. Thereafter the Annual report will be published for public comment. The Municipal Public Accounts Committee (MPAC) will meet to discuss the Annual report, and a recommendation on whether it is approved or rejected will be drafted in the Oversight report within two months after the approval of the Annual Report. The Oversight and Annual reports will be tabled to the Council for approval after all the comments have been considered.

Accountability cycle

To ensure alignment between the Council's strategic processes are adhered to, the municipal accountable cycle needs to be implemented:

The Accountability Cycle



- Organisational structure aligned to services;
- Sound municipal policies, processes and procedures;
- Financial and Non-Financial performance information.

CHAPTER 2

GOVERNANCE

CHAPTER 2 – GOVERNANCE

COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE

2.1 POLITICAL GOVERNANCE

In compliance with Section 151(3) of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996); Section 53 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000); and the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998), the Municipal Council governs the local government affairs of the local community on its own initiative. The roles and areas of responsibility of each political structure and each political office-bearer of the Municipality and of the Municipal Manager are defined and adhered to accordingly.

The Council is controlled by a majority political party. Council is governed by applicable legislation, the Rules of Order and the Code of Conduct.

Introduction To Governance

In terms of section 52(a): of the Local Government: Municipal Finance Management Act, 56 of 2003 The Mayor must provide general political guidance over the fiscal and financial affairs of the municipality.

The Council combines both the Legislative and the Executive functions. The Council is convened and Chaired by the Speaker. The Council delegates most of its executive functions to the Executive Mayor as the Political Head of the Municipality, who is supported by the Deputy Executive Mayor as well as the Executive Mayoral Committee.

The Administration is headed by the Municipal Manager, who is supported by the Directors to execute the resolutions of the Council as well as programs and activities.

The Council and Committees established both in terms of Section 80 and Section 79 of the Municipal Structures Act plays an oversight role on the Administration of the Municipality to ensure that commitments in the Integrated Development Plan and Municipal Budget are implemented.

In addition, hereto a fixed meeting schedule was also adopted for the Municipal Public Accounts Committee (MPAC) to ensure oversight on behalf of Council, over the executive functionaries of Council.

Political Governance: Overview: Comprehensive Political Oversight within the Municipality

As committee members have developed or are able to develop specialised skills, the quality of the work done by them is potentially of a higher standard than that of larger structures. The composition of committees usually represents all political parties.

Sections 79 and 80 of the Local Government: Municipal Structure Act, Act 117 of 1998 deal with non-executive and executive committees. Section 79 committees are non-executive committees that may be established for the effective and efficient performance of any of a municipal council's functions, or the exercise of any of its powers, provided that the municipal council determines the functions of a committee and delegates duties and powers to it. The council must appoint the chairperson, and may authorise a committee to co-opt advisory members who are not members of the council within the limits determined by the council. The Council may also determine a committee's procedures.

Political Decision-Making

Committees of the Council

Section 160(3) of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996) prescribes the manner in which Council takes decisions. A quorum of all Councillors must be present to take any decision and the majority of the votes cast results in a legal decision. The exception to this rule is that when any of the following issues are determined, it is determined by a decision taken with a supporting vote of a majority of all its members:

3 The passing of bylaws;
4 The approval of budgets;
5 The imposition of rates and other taxes, levies and duties; and
6 The raising of loans.

The Executive Mayor is supported by a Mayoral Committee. Each member of the Mayoral Committee has a portfolio with specific functions. The Executive Mayor may delegate specific responsibilities to each member of the Mayoral Committee.

Section 80 committees are provided to assist the Executive Committee or Executive Mayor. If a Municipal Council has an Executive Committee or Executive Mayor, it may appoint, in terms of

Section 79, committees of councillors to assist the executive committee or executive mayor. Such committees may not in number exceed the number of members of the executive committee or mayoral committee. The executive committee or executive mayor appoints a chairperson for each committee from the executive committee or mayoral committee, and may delegate any powers and duties of the executive committee or executive mayor to the committee.

Political governance was maintained by way of a fixed monthly meeting schedule for all Section 80 Committees advising the Executive Mayor in order to ensure that matters are duly debated by prior to such matters being considered by the Mayoral Committee and/or Council

Audit Committee

Section 166(1) of the Municipal Finance Management Act, Act 56 of 2003 (MFMA) states “that each municipality or municipal entity must have an Audit Committee”, and Section 166(4) (a) of the MFMA states that “an Audit Committee must consist of at least three persons with appropriate experience”. The Audit Committee is an independent advisory body and presently consists of five members who are appointed by the Council.

In compliance with Section 166(2) of the MFMA, Council has an Audit Committee which is an independent body advising the Municipal Council, the political office-bearers, the accounting officer and the management staff of the Municipality

With reference to the West Coast District Municipality Audit Charter, the Committee assists the Council by providing inputs to ensure effective systems that complement service delivery, the safeguarding of municipal assets, and the maintenance of financial records, risk management, corporate governance and an effective internal control system. The Audit Committee also investigates matters within the scope of the Committee’s duties if referred to by Council or the municipal manager.

Furthermore, the Audit Committee provides independent specialist advice on financial performance, efficiency and effectiveness, performance management and compliance with legislation.

Municipal Public Accounts Committee (MPAC)

The purpose of the MPAC is to serve as an oversight committee to exercise oversight over the executive obligations of council. The MPAC will assist council to hold the executive to account, and to ensure the efficient and effective use of municipal resources. By so doing, the MPAC will help to increase council and public awareness of the financial and performance issues of the municipality.
The MPAC is established in terms of section 79 of the MSA and performs an oversight function on behalf of council and is not a duplication of other committees of council, such as the Audit Committee.

The MPAC may engage directly with the public and consider public comments when received and will be entitled to request for documents or evidence from the accounting officer. The MPAC will report to Council on the activities of the committee. The report must include detail of its activities of the preceding and current financial years, the number of meetings held, the membership of the committee and key resolutions taken in the annual report.

The Committee is responsible for the detailed analysis and review of the Annual Report and then the drafting of an oversight report that may be taken to full Council for discussion. This committee receives reviews made by the public. The Municipality takes into account all costs of the various for reviewing the Annual Report and preparing an Oversight report – the cost needs to be balanced against the need for transparency, good governance practice and accountability, the capacity of the Municipality and the need for an effective process within the time allowed.

2.1.1 MEMBERS OF THE COUNCIL ARE AS FOLLOWS:

Executive Mayoral Committee

The Executive Mayor is supported by a Executive Mayoral Committee. Each member of the Mayoral Committee has a portfolio with specific functions. The Executive Mayor may delegate specific responsibilities to each member of the Mayoral Committee.



Executive Mayor: Ald RW Strydom
DA: PR for West Coast District Municipality



Speaker: Cllr NS Louw
DA: PR for West Coast District Municipality



Executive Deputy Mayor: Ald SM Crafford
DA: PR for West Coast District Municipality
Chairperson Committee: Finance



Cllr M Schrader
DA: Appointed Saldanha Bay Municipality
Chairperson Portfolio Committee: Infrastructure Services



Cllr JA Engelbrecht
DA: PR for West Coast District Municipality
Chairperson Portfolio Committee: Administration and Community Services



Cllr C Daniels
DA: Appointed Swartland Municipality
Chairperson: Portfolio Committee: Strategic Support and Economic Development

Passed away 05 February 2024



Ald O Stemele
DA: PR West Coast District Municipality
Chairperson: Portfolio Committee: Strategic Support and Economic Development

Appointed 01 April 2024

Members of the Council are as follows:



Executive Mayor: Ald RW Strydom
DA: PR for West Coast District Municipality



Ald E Plaatjies
ANC: PR West Coast District Municipality



Cllr SA Gxabalashe
ANC: PR West Coast District Municipality



EMC: Cllr JA Engelbrecht
DA: PR for West Coast District Municipality



Speaker: Cllr NS Louw
DA: PR for West Coast District Municipality



Ald OM Stemele
DA: PR West Coast District Municipality



Executive Deputy Mayor: Ald SM Crafford
DA: PR for West Coast District Municipality



Cllr J Alexander
GOOD: PR West Coast District Municipality



Cllr TF Waldeck
PA: PR West Coast District Municipality



Cllr G Stephan
FF+: PR West Coast District Municipality



Cllr Sampi Jakes Tshabalala
ANC: Appointed Matzikama Municipality



Cllr AJ Pool
DA: Appointed Matzikama Municipality



Cllr F Kamfer
ANC: Appointed Cederberg Municipality
(01 July 2023 – 07 June 2024)



Cllr L Venter
DA: Appointed Cederberg Municipality



Cllr IS Adams
ANC: Appointed Bergrivier Municipality



Cllr A Small
DA: Appointed Bergrivier Municipality



Cllr ZS Komani-Nkohla
ANC: Appointed Saldanha Bay Municipality



Cllr L Mitchell
DA: Appointed Saldanha Bay Municipality



EMC: Cllr M Schrader
DA: Appointed Saldanha Bay Municipality



Ald M Koen
(MPAC Chairperson)
DA: Appointed Saldanha Bay Municipality



Cllr BL Witbooi
GOOD: Appointed Saldanha Bay Municipality



Cllr BJ Penxa
ANC: Appointed Swartland Municipality



Cllr IS Le Minnie
DA: Appointed Swartland Municipality



Cllr DC Pypers
DA: Appointed Swartland Municipality

	
EMC: Cllr C Daniels **DA: Appointed Swartland Municipality** **(01 July 2023 – 05 February 2024)**	**Cllr EC O'Kennedy** **DA: Appointed Swartland Municipality** **(12 March 2023 – 30 June 2024)**

The Council meets once per quarter as prescribed in terms of Section 18 (2) of the Local Government: Municipal Structures Act, Act 117 of 1998. The Council has delegated powers and functions (except those functions which, according to Section 160 (2) of the Constitution which cannot be delegated, also to the Executive mayor. In this way, effective service delivery can be accelerated.

Appendix A where a list of Councillors may be found, as well as committee allocations and council meeting attendance figures.

Appendix B which sets out committees and committee purposes.

2.1.2 FUNCTION: EXECUTIVE AUTHORITY AND COUNCIL:

The West Coast District Municipality consists of 25 councillors of which 40% have been directly elected (proportional). Of the remaining representation, 60% are members who have been elected from the municipalities within the District Municipality's area of jurisdiction.

The 60% are representatives from the following municipalities:

WC011	Matzikama Municipality	2 representatives
WC012	Cederberg Municipality	2 representatives
WC013	Bergrivier Municipality	2 representatives
WC014	Saldanha Bay Municipality	5 representatives
WC015	Swartland Municipality	4 representatives

The Mayoral Committee consists of the chairs of the respective portfolio committees which have been established in terms of Section 80 of the Local Government: Municipal Structures Act (117 of 1998).

Mayor	Ald RW Strydom
Deputy mayor	Ald S Crafford
Speaker	Ald NJ Louw

The Section 80 committees advise and make recommendations to the Executive Mayoral Committee and Council.

The following Section 80 committees have been established and the Chairpersonss of these committees are as follows:

Chairperson of Portfolio Committees	
Portfolio Committee: Finance	Ald S Crafford
Portfolio Committee: Administration and Community Services, Community and Rural Safety	Cllr JA Engelbrecht
Portfolio Committee: Infrastructure Services	Cllr M Schrader
Portfolio Committee: Strategic Support and Economic Development	Cllr C Daniels (Passed away 05 February 2024)
Portfolio Committee: Strategic Support and Economic Development	Ald O Stemele (Appointed 01 April 2024)

2.2 ADMINISTRATIVE GOVERNANCE

2.2.1 Introduction

In terms of Section 60(b) of the MFMA, the municipal manager of a municipality is the accounting officer of the municipality for the purposes of this act and must provide guidance on compliance with this act to political structures, political office bearers, and officials of the municipality and any entity under the sole or shared control of the municipality.

OFFICE OF THE MUNICIPAL MANAGER



MUNICIPAL MANAGER
MR DC JOUBERT

Mr Joubert is responsible, subject to the policy directions of the council, for the formation and development of an economical, effective, efficient and accountable administration that is equipped to implement the IDP, operates within the municipality's performance management system and is responsive to the needs of the local community to participate in municipal affairs.

The Municipal Manager oversees the effective and efficient management of Departments:
Administration & Community Services,
Finance and
Technical Services

The Office of the Municipal Manager oversees the following divisions:

8. Human Resources
9. Internal Audit and Fraud/Risk Management
10. Integrated Development Planning, Performance Management System, Intergovernmental Relations and Economic Development

- Tourism
- Communication and Public Relations

DIRECTORS OF THE WEST COAST DISTRICT MUNICIPALITY	
 **DIRECTOR:** **ADMINISTRATION AND COMMUNITY SERVICES** **MR W MARKUS**	The Directorate consists of a Director who manages and strategizes over five municipal departments and ensure the achievement of the Department's strategic objectives and developmental and service delivery obligations. The Directorate provides an essential and critical service to the public and continuously carry out fire safety & security matters, environmental & health matters and administration affairs and consistently render an effective & efficient service. The Department are responsible for: a) Administration b) Air Quality c) Municipal Environmental Health d) Municipal Environmental Management e) Disaster Management f) Fire Services g) Social and Community Development
 **DIRECTOR: FINANCE** **DR JCP TESSELAAR**	The Department is responsible for fiscal discipline, enhancing the quality of expenditure, allocating financial resources and improving overall financial governance within the District. The Department aims for efficient and effective financial management of financial resources and financial sustainability and to deliver the mandated services within the budget. The Director implements sound and transparent financial management to improve efficiency, effectiveness, value for money and delivery. The Department are responsible for: ▪ Financial Management & Control ▪ Income ▪ Expenditure ▪ Supply Chain Management ▪ Information Technology ▪ Ganzekraal Resort



MR AC Koch

The West Coast District Municipality is responsible for the delivery of basic services in terms of bulk water provision to local municipalities, maintenance of provincial roads on an agency basis for the Western Cape Department of Transport, Public Works, spatial planning and planning on a regional basis.

Manage the execution of projects in order to provide Roads and Water Provision Services in the most cost-effective manner.

The Department are responsible for:

- Roads Construction and Maintenance
- Mechanical Workshops
- Water Purification
- Water Distribution
- Building Maintenance

COMPONENT B: INTERGOVERNMENTAL RELATIONS

2.3 INTERGOVERNMENTAL RELATIONS FOR THE 2023/2024 FINANCIAL YEAR

2.3.1 National Intergovernmental Structures

2.3.2 Provincial Intergovernmental Structures

1. Western Cape Districts Integrated Forum
2. Premiers Co-ordinating Forum (PCF)
3. MinMay
4. MinMaytech
5. Western Cape MM Forum
6. Department of Local Government Provincial IDP Managers Forum
7. DEDAT LED Managers Forum
8. Department of Local Government Provincial Public Participation Forum

2.3.3 Relationships With Municipal Entities

Bi-Lateral engagements between District and Local Municipalities

2.3.4 District Intergovernmental Structures

1. District Co-ordinating Forum (DCF)
2. District Co-ordinating Forum (DCFTECH)
3. District IDP Managers forum
4. District Public Participation Forum

5 West Coast LED cluster

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

2.4.1 PUBLIC ACCOUNTABILITY

Overview: Public Accountability And Participation

Section 15(b) of the Local Government: Municipal Systems Act 32 of 2000 requires a municipality to establish and organise its administration to facilitate and cultivate a culture of accountability among its staff. Section 16(i) states that a municipality must develop a system of municipal governance that complements formal representative governance with a system of participatory governance. Section 18(i)(d) requires a municipality to supply its community with information concerning municipal governance, management and development.

Comment On Public Accountability

Public participation, public accountability and citizen engagement are achieved through a structured process of targeted public stakeholder engagement. This process is driven in conjunction with all the local municipalities in the District, using a shared platform of public engagement at the municipal level, and is further enhanced through direct engagements with the local municipalities in the District. In this regard, priority issues emanating from the local municipal areas are incorporated into the strategic planning of the District Municipality and, where applicable, referred to the relevant sector department.

In addition, the West Coast District Municipality promotes and supports district-wide public participation and the mobilisation of civil society through initiatives aimed at strengthening the functioning of ward structures throughout the region.

2.4.2 PUBLIC MEETINGS

Table 2.1: List of public meetings held during 2023/2024

Nature and purpose of meeting	Date of events	Participating municipal councillors (N)	Participating municipal administrators (N)	Community members attending (N)	Dates and manner of feedback given to the community
IDP/LED Meeting (utilised for IDP process)					Through IDP document
Provincial IDP Managers Forum					Through IDP document
Council IDP Workshop					Through IDP document
Strategic Integrated Municipal Engagement					Through IDP document
IDP Indaba West Coast					Through IDP document
Provincial Public Participation Forum					Minutes
West Coast Public Participation Meeting					Through IDP document
West Coast Business Development Forum (WCBDF)					Minutes / Reports
Western Cape Districts Integrated Forum					Through IDP document
West Coast LED Meetings					Notes
West Coast Investment Promotion Workshop					Minutes/ Reports
Bi-lateral Meetings: Matzikama Municipality Saldanha Bay Municipality Cederberg Municipality Matzikama Municipality Swartland Municipality Bergrivier Municipality					Reports

2.5 INTEGRATED DEVELOPMENT PLAN PARTICIPATION AND ALIGNMENT

Introduction

The planning framework for the WCDM is used for improving inter-governmental alignment and service delivery integration.

At the district municipality level, the strategic objectives have been derived from those regional development imperatives that confront the district at present and will continue to confront the district.

Table 2.2: Integrated Development Plan: Participation and alignment criteria

IDP participation and alignment criteria*	Yes/No
Does the municipality have impact, outcome, input, output indicators?	Yes
Does the IDP have priorities, objectives, KPIs*, development strategies?	Yes
Does the IDP have multiyear targets?	Yes
Are the above points aligned and can they calculate into a score?	Yes
Does the budget align directly to the KPIs in the strategic plan?	Yes
Do the IDP KPIs align to the Section 57 managers?	Yes
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes
Do the IDP KPIs align with the provincial KPIs on the 12 outcomes?	Yes
Were the indicators communicated to the public?	Yes
Were the four quarters' aligned reports submitted within stipulated timeframes?	Yes
** Section 26 of the Municipal Systems Act 2000* ** Key performance indicators*	

COMPONENT D: CORPORATE GOVERNANCE

2.6 RISK MANAGEMENT

2.6 RISK MANAGEMENT

INTRODUCTION

Risk management is a fundamental component of the Municipality's strategy. This involves identifying, assessing, and mitigating risks that could potentially impact the Municipality's operations and strategic objectives.

STRATEGIC OBJECTIVE

The primary strategic objective is to enhance the ability to anticipate, understand, and respond to risks. By embedding risk management practices into all levels of the Municipality, the aim is to support informed decision-making, protect the Municipality's reputation, and ensure long-term success. The ultimate goal is to create a robust risk-aware culture that empowers all employees to actively participate in managing risks.

PURPOSE

The purpose of the Municipality's risk management program is to create a systematic approach to identify, assess, and manage risks across all areas of operations. This includes fraud risks, information technology risks, operational risks, and strategic risks. By implementing a comprehensive risk management policy, the Municipality aims to enhance its resilience and ability to navigate uncertainties and challenges effectively.

CHALLENGES

Minor challenges were faced over the past year, including:

Dynamic risk environment: The rapidly changing external environment, including economic fluctuations, regulatory changes, emerging technologies, and energy security posed significant risks and were well managed through our risk assessments.

Resource allocation: The risk management function is outsourced to an external consultant. While outsourcing can bring expertise and specialized knowledge, it can also pose challenges in terms of effective coordination, communication, and alignment with the Municipality's strategic objectives. However, balancing the need for comprehensive risk management activities with available resources, Internal Audit assisted in coordinating risk management services to ensure a seamless integration between the outsourced risk management function and the internal processes of the Municipality. This included close collaboration and ongoing monitoring to ensure the objectives are met and risks are appropriately addressed.

PERFORMANCE HIGHLIGHTS

During the 2023/2024 financial year, the Municipality achieved significant milestones in its risk management undertakings. Some of the key performance highlights include:

1. Risk identification and assessment: The Municipality conducted comprehensive risk assessments across all departments and identified key risks that could impact its operations and strategic objectives.

2. Risk mitigation strategies: The Municipality developed and implemented risk mitigation strategies tailored to specific risk areas. By proactively addressing identified risks, the Municipality aimed to minimize their potential impact and improve overall resilience.

3. Enhanced risk monitoring: The Municipality strengthened its risk monitoring mechanisms by establishing regular reporting structures including the Fraud-and Risk Committee, Audit-and Performance Audit

1. Stakeholder engagement: The Municipality actively engaged with internal and external stakeholders to foster a risk-aware culture. This involved providing fraud awareness driven by Internal Audit and promoting open communication channels amongst others.

2. Independent audit outcome: The adequacy and effectiveness of the Municipality's risk management processes are reviewed independently by one of our neighbouring Municipalities on an annual basis. The 2023/2024 audit opinion concludes that adequate risk management processes have been implemented by the Municipality.

COMMENTS

Management has made significant strides in strengthening the Municipality's ability to manage risks effectively. Looking ahead, ongoing efforts will be made to refine and improve the risk management practices.

Table 2.6.1: Financial performance: Risk management

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Financial Performance: Risk Management					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	-	-	-	-	-
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Other	184 800.41	255 726	255 726	174 509	46.54%
Total Operating Expenditure	184 800.41	255 726	255 726	174 509	46.54%
Net Operating Expenditure	-	-	-	-	-

2.7 ANTI-CORRUPTION AND ANTI-FRAUD STRATEGY

ANTI-CORRUPTION AND ANTI-FRAUD STRATEGY

The integrity of the Municipality centres on a robust framework to prevent and combat corruption and fraud. Management is committed to upholding the highest ethical standards by implementing and overseeing comprehensive anti-corruption and anti-fraud strategies.

STRATEGIC OBJECTIVE

Our strategic objective is to maintain financial viability and good governance through establishing a culture of ethical conduct, zero tolerance for corruption and fraud, and to safeguard public resources.

Management aim to create a secure environment where fraudulent activities are promptly identified and addressed, ensuring the integrity of the Municipality's operations and the trust of its stakeholders. The strategy focuses on prevention, detection, response, and continuous improvement in all anti-fraud and anti-corruption efforts.

PURPOSE

The purpose of our anti-corruption and anti-fraud strategy is to protect the Municipality's assets, reputation, and operational integrity through our prevention, detection, response and continuous improvement measures.

CHALLENGES

Integrating new technologies into our existing systems to enhance fraud detection capabilities remains a complex and ongoing process.

PERFORMANCE HIGHLIGHTS

Management have made significant progress in our Anti-Corruption and Anti-Fraud efforts during the 2023/2024 financial year. Some of the highlights include:

1. Implementation of robust policies and procedures: The Fraud-and Risk Committee have reviewed and enhanced the policies and procedures to strengthen internal controls, promote transparency, and mitigate the risk of corruption and fraud.

2. Whistleblower protection: We have established mechanisms to protect whistleblowers who report corruption and fraud. This includes providing the provincial and national confidential reporting hotline and ensuring that whistleblowers are safeguarded against retaliation.

3. Awareness program: Internal Audit have initiated an awareness program to educate employees and stakeholders about the importance of ethical behaviour, the identification of corrupt practices, and the reporting of fraudulent activities.

4. Fraud perception and ethics: Internal Audit conducted a survey to gauge the perceptions and awareness of fraud within the Municipality to identify areas of potential risk and improvement. This was followed by an ethics review which provided valuable insights to the ethical climate within the Municipality.

5. Quarterly reviews: Internal Audit conducted quarterly reviews of the anti-fraud and corruption initiatives implemented by Management. These reports were presented to the Fraud and Risk Committee and the Audit and Performance Audit Committee for oversight purposes.

COMMENTS

While Management made significant strides in their efforts to combat corruption and fraud, we recognize that there is always room for improvement. We will continue to enhance our strategies by embracing technological advancements, promote continuous education and awareness, and foster a culture of integrity across the Municipality.

2.8 SUPPLY CHAIN MANAGEMENT (APPENDIX I

INTRODUCTION

SCM system is premised on section 217 of the SA Constitution, which must be fair, equitable, transparent, competitive, and cost-effective.

The SCM Policy is reviewed annually and the SCM regulations were last reviewed, amended, and adopted by the West Coast District Municipality at the General Council meeting of 27 March 2024, ITEM 24/03/27/9.1.3, and comply with the prescribed framework as set out in section 112 of the MFMA and the implementation checklist as set out in circular 40 of the MFMA.

STRATEGIC OBJECTIVE

All officials and other role players in the supply chain management system of the West Coast District Municipality implements the SCM Policy in the way that –

(a) gives effect to –
  (i) section 217 of the Constitution; and
  (ii) Part 1 of Chapter 11 and other applicable provisions of the MFMA.
(b) is fair, equitable, transparent, competitive, and cost-effective.
(c) complies with –
  (i) the Regulations; and
  (ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act.
(d) is consistent with other applicable legislation.
(e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and
(f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

PURPOSE

That supply chain management within the West Coast District Municipality be used for –

(a) procures goods or services.
(b) disposes of goods no longer needed.
(c) selects contractors to assist in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
(d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

CHALLENGES

Transactions with International companies.
Deviations and the non-availability of Municipal Bidding Documents from International companies.
Implementation of the amendments to the PPPFA Regulations, 2022
Implementation of the Accelerated, Local – Economic Development – and Preferential Procurement Policy
Implementation of the newly approved Combatting Abuse of the Supply Chain Management Policy.

Prospects with regards to approval of proposed Public Procurement Bill.

PERFORMANCE HIGHLIGHTS

Implementation of SCM within the West Coast District Municipality.

Hosting the SCM & LED Indaba within the West Coast Region in collaboration with the Local Government SCM Unit at Provincial Treasury from 02 to 03 November 2023.
Being involved in the SCM District approach with the hosting of District SCM Forums within the West Coast District Region.
SCM staff being involved in the Western Cape Technical Reference Group for the SCM Governance work streams.
SCM staff is involved in the drafting of SCM competency statements in collaboration with the Provincial and National Treasury.
Involvement in Supply Chain Management Strategic Sessions between Provincial Treasury Western Cape and Western Cape Municipalities for the repositioning of SCM within Local Government.

COMMENTS

The Municipality ensures that the SCM processes are fair, transparent, equitable, competitive, and cost-effective.

2.9 BY-LAWS AND NOTICES

INTRODUCTION

Legal Framework for developing by-laws

The Constitution, Act 106 of 1996
It is a specific competency of a municipality to make by-laws, section 156(2) read with section 156(1) of the Constitution provides that a municipality may make and administer by-laws for the effective administration of the matters which it has the right to administer, this being local government matters Parts B of Schedule 4 and Part B of Schedule 5 of the Constitution.

Sections 160(2) & (4) and 162 of the Constitution provide respectively that the power to pass by-laws may not be delegated and that no by-law may be passed by a Municipal Council unless all members of the Council have been given reasonable notice and the proposed by-law has been published for public comment.

The Local Government: Municipal Systems Act 32 of 2000

A municipality exercises its legislative authority by passing by-laws as provided for in Section 11(3)(m) of the Act. Section 12(2) (a) & (b) stipulates that a by-law must be made by a decision taken by a municipal council in accordance with the rules and orders of the council; and with a supporting vote of a majority of its members.

Section 12(3) (a) & (b) further provides that no by-law may be passed by a municipal council unless all the members of the council have been given reasonable notice; and the proposed by-law has been published for public comment in a manner that allows the public an opportunity to make representations regarding the proposed by-law.

In terms of Section 13, a by-law passed by a municipal council must be published promptly in the Provincial Gazette, and, when feasible, also in a local newspaper or in any other practical way to bring the contents of the by-law to the attention of the local community.

2.10 WEBSITES

The Municipality's website address is https://www.westcoastdm.co.za . The website is maintained internally and all information required by Section 75(1) of the Municipal Finance Management Act, applicable to the municipality, is placed on the website. The municipal website is a key communication mechanism in terms of service offering information sharing and public participation.

Table 2.5: Municipal website: Content and currency of material

Documents published on the Municipality's/entity's website	Yes/No	Notes
Current annual and adjustments budgets and all budget-related documents	Yes	Within legislated period
The previous Annual Report 2022/2023	Yes	Within legislated period
The Annual Report 2023/2024 to be published		Within legislated period
All current performance agreements required in terms of Section57(1)(b) of the Municipal Systems Act and resulting scorecards	Yes	Within legislated period
All service delivery agreements	Yes	Within legislated period
All long-term borrowing contracts	Yes	Within legislated period
All supply chain management contracts above a prescribed value for 2023/2024	Yes	Within legislated period
An information statement containing a list of assets over a prescribed value that have been disposed of in terms of Section 14 (2) or (4) during 2023/2024	Yes	Within legislated period
Contracts agreed to which subsection (1) of Section 33 apply, subject to subsection (3) of that section	Yes	Within legislated period
Public-private partnership agreements referred to in Section 120	None – Not applicable	
All quarterly reports tabled in the Council in terms of Section 52(d) during 2023/2024	Yes	Within legislated period
Note: The Municipal Finance Management Act S75 sets out the information that a municipality must include in its website a/s detailed above.		

2.10.1 COMMENT: MUNICIPAL WEBSITE CONTENT AND ACCESS

Section 21(b) of the Systems Act requires municipalities to establish its own official website. The municipal website is an integral part of the municipality's communication infrastructure and strategy by making current information available. This serves as a tool for community participation, improved stakeholder involvement and stakeholder monitoring and evaluation of municipal performance.

Municipalities are required to place all information that must be published in terms of the Municipal Systems Act, Act 32 of 2000 and the Municipal Finance Management Act, 56 of 2003 (MFMA) on the Website. Section 75 of the MFMA specifies which documents must be published on municipal websites.

CHAPTER 3

SERVICE DELIVERY PERFORMANCE

CHAPTER 3 – SERVICE DELIVERY PERFORMANCE (PERFORMANCE REPORT PART I)

COMPONENT A: BASIC SERVICES

INTRODUCTION

The West Coast District Municipality is responsible for the delivery of basic services in terms of bulk water provision to local municipalities, maintenance of provincial roads on an agency basis for the Western Cape Department of Transport, Public Works, spatial planning and planning on a regional basis. No households are provided with basic services by the District Municipality.

3.1 WATER PROVISION

3.1.1 INTRODUCTION

The West Coast District Municipality is the bulk water services provider for the southern West Coast region and provides potable water to 22 towns and 995 farms in the region through an extensive bulk distribution system.

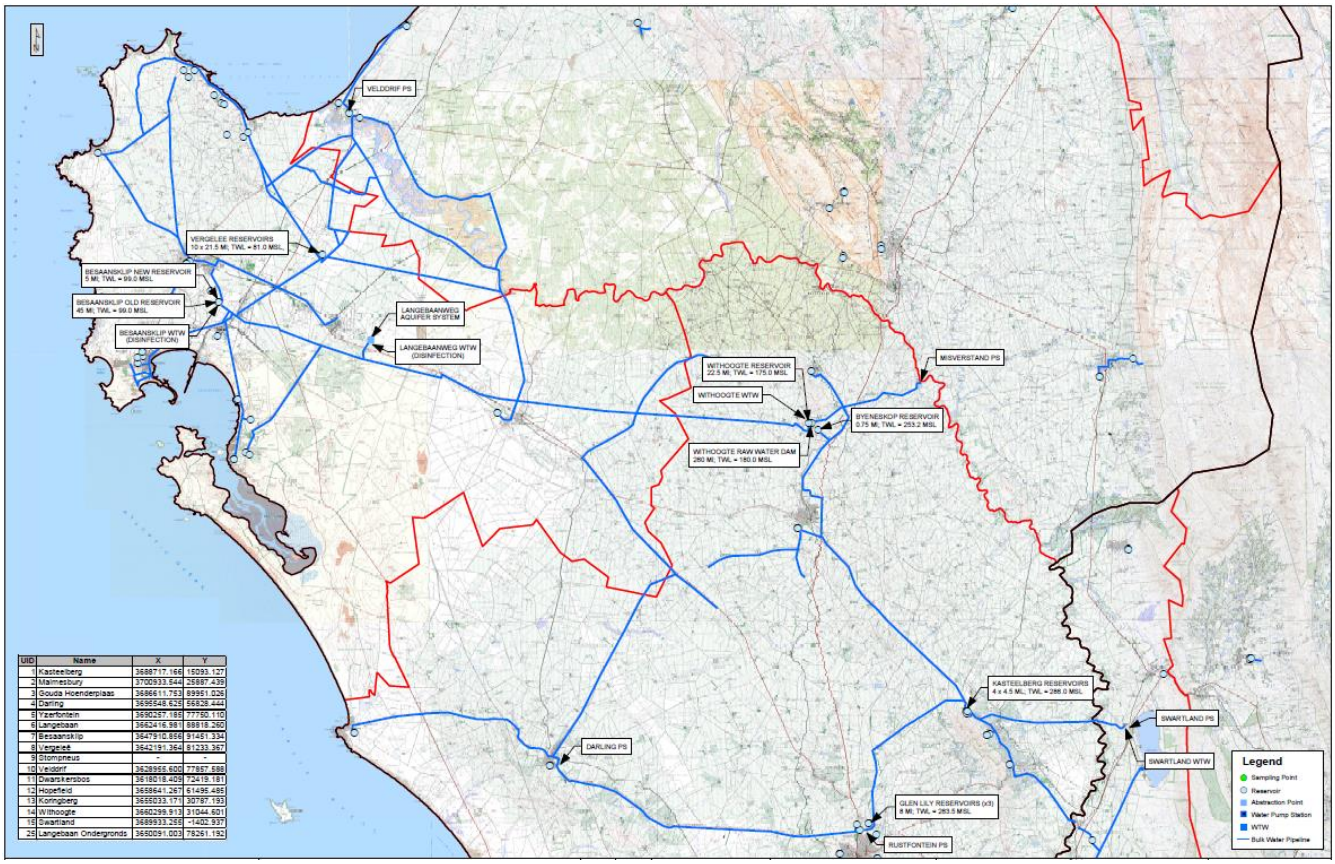


Figure 3.1: Map of the area of jurisdiction: West Coast District Municipality

The system consists of the Swartland Scheme in the south of the region and the Management Scheme in the north. The Swartland Scheme supplies bulk water from the Voëlvlei Dam via the Voëlvlei Water Treatment Works to the towns of Hermon and Gouda in the Drakenstein Municipal area and to the towns of Riebeek West, Riebeek Kasteel, Malmesbury (including Chatsworth, Riverlands, Abbotsdale and Kalbaskraal), Darling, Yzerfontein, Moorreesburg and Koringberg in the Swartland Municipality.
The Misverstand Scheme supplies bulk water from the Misverstand Dam via the Withoogte Water Treatment Works to the towns of Velddrif and Dwarskersbos in the Berg River Municipality and to Hopefield, Langebaan, Saldanha Bay, Vredenburg, Paternoster, St Helena Bay and Stompneusbaai in the Saldanha Bay Municipality. The Misverstand Scheme is augmented with extraction from the Langebaan Road aquifer at Langebaan Road.

Blue Drop awards were received in the years 2009, 2010, 2011, 2012 and 2023 for both these systems, as well as for the Gouda system. The West Coast District Municipality also received awards for the fourth best blue drop performance nationally, as well as for the third best provincially. Blue drop evaluation has been done from 2013, every second year and is currently used.

The two systems are interlinked and operated as an integrated system. The received additional allocation (for the next 20 years till 2037) for the system are indicated in the table below.

Table 3.1.1: Additional Water allocation, 2017–2037

Abstraction Point	Water use activity	Max volume	Water Service Authority	Property Description	Coordinate	2017/2018 abstraction
		m3/annum	WSA			m^3/annum
Voëlvlei Dam	Taking water from Berg River	7 900 000	Swartland	Portion 1 of the Farm Sandleegte 201	S 33˚20'48.2" E 19˚00'53.7"	
		300 000	Drakenstein			
Total Swartland Scheme		**8 200 000**				**4 282 906**
Misverstand Dam	Taking water from Berg River	20 427 000	Saldanha Bay	Portion 9 (a portion of portion 8) of farm Misverstand 333	S 33˚01'06.7" E 18˚47'11.4"	
		1 573 600	Swartland			
		1 439 400	Berg River			
Total Misverstand Scheme		**23 044 000**				**12 129 606**

3.1.2 GROWTH RATES

In order to prioritise upgrades to the West Coast District Municipality system, a future compounded growth rate for the Withoogte and Swartland systems were determined based on historic demands from 1995 to

date for the respective systems. A compounded growth rate of 3.5% was adopted for planning for the Withoogte system and 2.8% for the Swartland system.

In order to ensure sustainable economic development in the West Coast region, where especially Malmesbury and the Saldanha Bay area have been identified as high growth potential areas, the West Coast District Municipality started with a comprehensive feasibility study in 2007 to identify a sustainable long-term alternative water source for the region. Further, the Master Plan was updated in June 2023 owing to the high growth in the region. Currently the local Municipalities in the region compile their own Master Plans.

The Master Plan June 2023 entails the updating of existing computer models for the Withoogte and Swartland water distribution systems, the establishment of computer models for the rural water distribution systems in the jurisdiction area of the West Coast District Municipality, the linking of these models to the latest water meter data and analysis of water demand based on the treasury's financial system, followed by evaluation and master planning of the water distribution systems and the posting of all information onto an Infrastructure Management Query Station. The local municipalities manages this information.

3.1.3 DROUGHT STATUS AND RESTRICTIONS

Western Cape Water Supply System

West Coast District Municipality, City of Cape Town (CCT) and Agriculture are the major water users in the Western Cape Water Supply System (WCWSS). Department Water and Sanitation are the custodian of this system and managed it with water users though a WCWSS Task team.

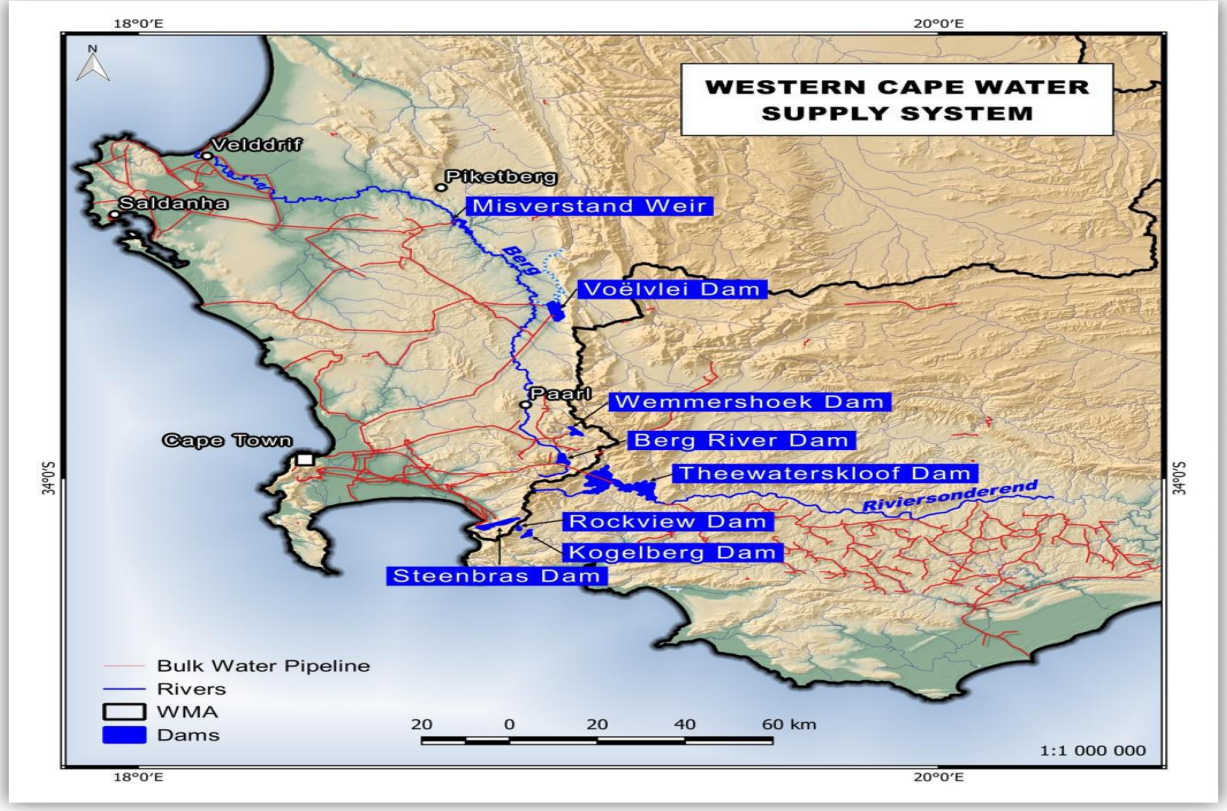
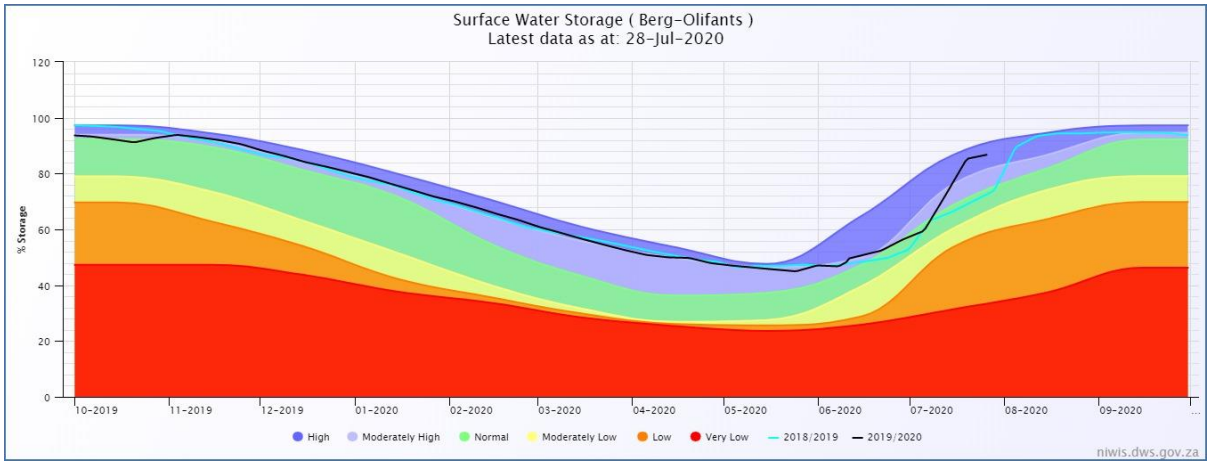


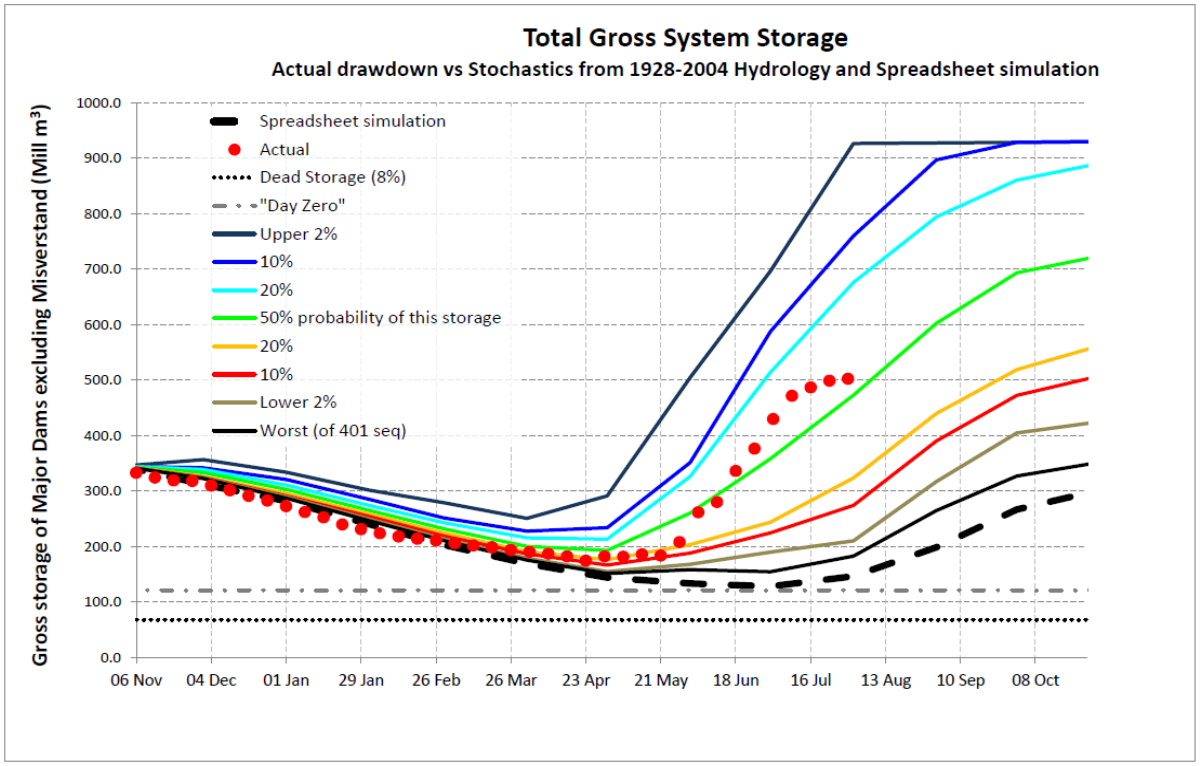
Figure 3.1.2: Map of the Western Cape Water Supply System

Over the past three years and currently the combined and individual dam storage shows that the system in under stress and the reserve storage may gradually be depleted due to the drought and under normal rainfall in the catchment area.

The water levels in the WCWSS is declining over the past few years and the different probabilities in percentile is indicated in the following graphs.



Graph 3.1.1: Graph of percentile probability Surface water storage

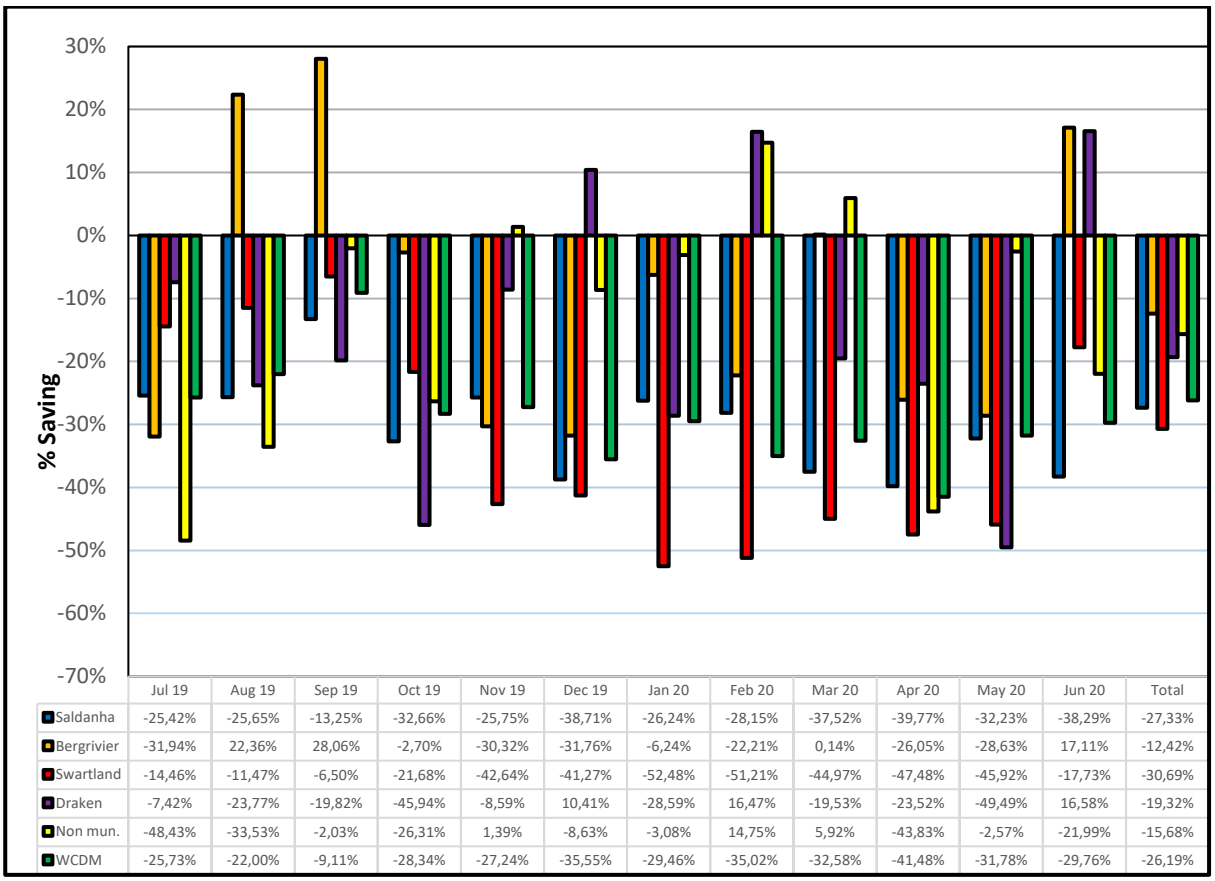


Graph 3.1.2: Graph of Gross System water storage

Department Water and Sanitation Water has approved water restrictions to be introduced in the affected areas from November 2017. In essence the level of restrictions require all water users in the supply area of the Berg River Water management Area to save 45% on water use. The imposition of restricted water consumption would enable the filling of the dams so as to have adequate stored water in our dams for sustainable use during the ensuing season including the ensuing summer season when most of the stored water is consumed.

The West Coast District Municipality (WCDM) is the bulk water services provider for the southern West Coast region and provides potable water supplied to Saldanha Bay-, Swartland-, Berg-River- and cross border to Drakenstein municipality the WCDM monitored the supply of potable water to these municipal area.

RESTRICTIONS PER MUNICIPALITY & MUN.RURAL SCHEMES (PREVIOUS 12 MONTHS)



	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Total
Saldanha	-25,42%	-25,65%	-13,25%	-32,66%	-25,75%	-38,71%	-26,24%	-28,15%	-37,52%	-39,77%	-32,23%	-38,29%	-27,33%
Bergrivier	-31,94%	22,36%	28,06%	-2,70%	-30,32%	-31,76%	-6,24%	-22,21%	0,14%	-26,05%	-28,63%	17,11%	-12,42%
Swartland	-14,46%	-11,47%	-6,50%	-21,68%	-42,64%	-41,27%	-52,48%	-51,21%	-44,97%	-47,48%	-45,92%	-17,73%	-30,69%
Draken	-7,42%	-23,77%	-19,82%	-45,94%	-8,59%	10,41%	-28,59%	16,47%	-19,53%	-23,52%	-49,49%	16,58%	-19,32%
Non mun.	-48,43%	-33,53%	-2,03%	-26,31%	1,39%	-8,63%	-3,08%	14,75%	5,92%	-43,83%	-2,57%	-21,99%	-15,68%
WCDM	-25,73%	-22,00%	-9,11%	-28,34%	-27,24%	-35,55%	-29,46%	-35,02%	-32,58%	-41,48%	-31,78%	-29,76%	-26,19%

Graph 3.1.3: Graph of Actual saving of water used per municipal area

Since the higher restrictions the saving achieved from Jan 2018 by West Coast District Municipality with the local municipalities were more than 45% that is excellent commitment from end users.

Further to these savings the purification losses were lowered to 10 % due to the recovery systems been constructed

Table 3.1.1: SANS 241 Water quality

WATER QUALITY
BULK WATER SUPPLY SYSTEMS

WATER SUPPLY
Posbus / P O Box 242
MOORREESBURG 7310
Telefoon / Phone: (021) 4954532 (24h)

Date 04 Junie 2024	Unit	*SANS 241:2015 Standard*	Misverstand	Withoogte Rouwater	Withoogte Finaal
pH	**pH units**	*≥ 5 to ≤ 9.7*	7.93	7.67	8.22
Colour	**(mg/l Pt)**	*≤ 15*			
Turbidity	**(NTU)**	*< 1*	20.1	17.1	0.76
Electrical conductivity	**(mS/m)**	*≤ 170*	22	23	26
Total dissolved solids	**(mg/l)**	*≤ 1200*	145.2	151.8	171.6
Total alkalinity	**(mg/l as $CaCO_3$)**	*None*	17	21	24
Chlorides	**(mg/l)**	*≤ 300*	69	62	67
Total hardness	**(mg/l as $CaCO_3$)**	*None*	63	70	81
Calcium hardness	**(mg/l as $CaCO_3$)**	*None*	26	26	46
Magnesium hardness	**(mg/l as $CaCO_3$)**	*None*	37	44	35
Langelier index	**None**	*None*			
Iron	**(µg/l)**	*≤ 300*			
Manganese	**(µg/l)**	*≤ 100*			
Aluminium	**(µg/l)**	*≤ 300*			
Sodium	**(mg/l)**	*≤ 200*			
E. coli	**Count/100ml**	*0*			
Total Coliforms	**Count/100ml**	*≤10*			
Heterotrophic plate counts	**Count/ml**	*≤1000*			

Date 04 Junie 2024	Unit	*SANS 241:2015 Standard*	Voelvlei Rouwater	Voelvlei Finaal
pH	**pH units**	*≥ 5 to ≤ 9.7*	7.92	9.21
Colour	**(mg/l Pt)**	*≤ 15*		
Turbidity	**(NTU)**	*< 1*	59.4	0.64
Electrical conductivity	**(mS/m)**	*≤ 170*	9	11
Total dissolved solids	**(mg/l)**	*≤ 1200*	59.4	72.6
Total alkalinity	**(mg/l as $CaCO_3$)**	*None*	12	14
Chlorides	**(mg/l)**	*≤ 300*	30	36
Total hardness	**(mg/l as $CaCO_3$)**	*None*	30	44
Calcium hardness	**(mg/l as $CaCO_3$)**	*None*	15	19
Magnesium hardness	**(mg/l as $CaCO_3$)**	*None*	15	25
Langelier index	**None**	*None*		
Iron	**(µg/l)**	*≤ 300*		
Manganese	**(µg/l)**	*≤ 100*		
Aluminium	**(µg/l)**	*≤ 300*		
Sodium	**(mg/l)**	*≤ 200*		
E. coli	**Count/100ml**	*0*		
Total Coliforms	**Count/100ml**	*≤10*		
Heterotrophic plate counts	**Count/ml**	*≤1000*		

Table 3.1.2: Water Consumption

Year	Quantity (kilolitres)			Losses	
	Raw water withdrawn	Purified water delivered	Water sales	Purification	Distribution
2008/2009	24 585 837	23 083 499	21 790 185	6,11%	5,60%
2009/2010	24 315 601	22 769 765	22 076 522	6,36%	3,04%
2010/2011	24 314 294	22 777 941	21 496 174	6,32%	5,63%
2011/2012	25 205 808	23 692 176	22 490 474	6,01%	5,07%
2012/2013	26 220 257	24 550 591	23 328 832	6,37%	4,98%
2013/2014	26 860 870	24 896 806	23 662 082	7,31%	4,96%
2014/2015	27 731 941	26 046 245	24 211 361	6.08%	7.04%
2015/2016	27 563 375	25 865 793	23 730 984	6.16%	8.25%
2016/2017	23 665 619	22 580 836	22 001 682	4.58%	2.56%
2017/2018	17 467 617	17 161 596	16 397 437	1.75%	4.45%
2018/2019	17 905 360	17 502 360	16 794 633	1.97%	4.05%
2019/2020	18 303 098	17 519 750	17 149 652	2.69%	2.11%
2020/2021	18 954 289	18 436 951	17 982 844	2.73%	2.46%
2021/2022	21 076 000	20 282 300	18 608 552	3.91%	8.25%
2022/2023	22 355 064	21 779 427	19 590 033	2.57 %	10.00 %
2023/2024	24 481 390	23 684 512	20 777 649	5.91 %	12.27 %
					T3.1.2

Table 3.1.3: Employment statistics Water provision

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	6	9	5	4	44
4–6	41	48	44	4	8
7–9	36	39	35	4	10
10–12	6	6	5	1	17
13–15	3	4	4	0	0
16–18	3	3	3	0	0
19–20	0	0	0	0	0
Total	**95**	**109**	**96**	**13**	**12**
					T3.1.3

Table 3.1.4: Financial Performance: Water Division

Financial Performance: Water Division					
Details	2022/2023	2023/2024			
	Actual	Original budget	Adjustments budget	Actual	Variance from budget
Total Operating Revenue	132 817 311.00	144 609 635	149 609 635	142 379 314	5.08%
Expenditure:	-	-	-	-	-
Employees	38 999 398.18	41 806 132	40 806 132	40 652 770	0.38%
Other	94 624 928.82	102 623 525	108 623 525	103 900 873	4.55%
Total Operating Expenditure	133 624 327.00	144 429 657	149 429 657	144 553 643	3.37%
Net Operating Expenditure	-	-	-	-	-

Table 3.1.5: Financial Performance: Housing

Financial Performance: Housing					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	3 130 329.27	3 299 267	3 299 267	3 673 903	(10.20%)
Expenditure:	-	-	-	-	-
Employees	940 024.32	1 460 839	1 460 839	1 006 073	45.20%
Other	1 383 288.58	2 018 407	2 018 407	1 461 699	38.09%
Total Operating Expenditure	2 323 312.90	3 479 246	3 479 246	2 467 772	40.99%
Net Operating Expenditure	-	-	-	-	-

Table 3.1.6: Financial Performance: Land and Buildings

Financial Performance: Land and Buildings					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	1 738 687.50	1 743 315	1 743 315	1 847 942	(5.66%)
Expenditure:	-	-	-	-	-
Employees	1 255 615.53	1 492 957	1 492 957	1 332 672	12.03%
Other	4 099 701.64	1 556 785	1 556 785	1 504 188	3.50%
Total Operating Expenditure	5 355 317.17	3 049 742	3 049 742	2 836 860	7.50%
Net Operating Expenditure	-	-	-	-	-

Table 3.1.7: Financial Performance: Planning waste and projects

Financial Performance: Planning Waste and Projects					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	2 300 000.00	285 000	285 000	2 220 268	(87.16%)
Expenditure:	-	-	-	-	-
Employees	1 467 589.45	2 102 105	2 102 105	499 237	321.06%
Other	204 612.33	276 542	676 542	219 292	208.51%
Total Operating Expenditure	1 672 201.78	2 378 647	2 778 647	718 529	286.71%
Net Operating Expenditure	-	-	-	-	-

3.2 FREE BASIC SERVICES AND INDIGENT SUPPORT

3.2.1 INTRODUCTION

The West Coast District Municipality Indigent Policy was revised and approved on 27 May 2024, Council resolution ITEM 24/03/27/9.1.3.

There are only 22 households left at the Withoogte, Rooi Karoo & Swartland-Saldanha water. The Indigent Policy provides the following to these households:

Criteria:

The criterion for determining an Indigent is the determination of the total income of the entire household to be equal to or less than twice the monthly age pension determined by the state from time to time, plus 10% regardless of whether that household qualifies for age pension or not.

Financial assistance:

Indigent households receive 100% subsidy for:

(a) Water up to a maximum of 6 kiloliters
(b) Refuse removal
(c) Sewage levy (1 pan)
(d) Electricity – 100 units
(f) House rental – 67% of house rental leased

Commencement of subsidy for Indigent household

All applications for Indigent received a subsidy in a specific month will only qualify for subsidy in the month following the month in which the application was received.

Table 3.2.1: Free basic services to low-income households

Financial year	Number of households									
	Households earning									
	Total	Total	Free basic water		Free basic sanitation		Free basic electricity		Free basic refuse	
			Access	%	Access	%	Access	%	Access	%
2019/20	26		26	100	17	100	17	100	16	100
2020/21	22		22	100	15	100	15	100	15	100
2021/22	22		22	100	15	100	15	100	15	100
2022/23	24		24	100	17	100	17	100	17	100
2023/24	21		21	100	17	100	17	100	17	100

COMPONENT B: AGENCY SERVICES
3.3 ROADS

3.3.1 INTRODUCTION

The West Coast District Municipality (WCDM) covers an area of 31 119 km^2 in size. The Cape Metropole borders it to the south, whilst the eastern- and northern borders are formed by the Cape Winelands District Municipality and Northern Cape Province respectively.

The following local municipalities are served by the Weskus District Municipality:

- Bergrivier;
- Cederberg;
- Matzikama;
- Saldanha Bay; and
- Swartland (in no specific order of importance).

All of them are B-municipalities with main towns Piketberg, Clanwilliam, Vredendal, Vredenburg and Malmesbury respectively. Other smaller towns are evenly spread over the local municipalities within the district.

The population has grown to 497 394 in 2022. Although the population density varies between the municipalities, the average equates to 16 people per square kilometre for the District Municipality (DM) as a whole.

The economy of WCDM is driven by different sectors with the largest being the following:

- Primary sector - Agriculture, forestry and fishing;
- Secondary sector- Manufacturing;
- Tertiary sector - Finance, insurance, real estate and business services;
- Tertiary sector - Wholesale, retail trade, catering and accommodation; and
- Tertiary sector - General government.

An important role player in the WCDM economic make-up is tourism with their seasonal peaks like the flower season, vacation periods, etc.



Example of a tourist attraction – Wupperthal as seen from Eselbank Pass

Another role player in the economic line-up is the activities hosted at the harbours along the coast e.g. Saldanha bay (ex-and import), St Helena Bay, Laaiplek, Lamberts Bay (fishing industry) with the smaller ones like Yzerfontein and Doringbaai (known for their sport fishing like snoek and yellowtail and the latter for its diamond industry).



Doringbaai harbour

Saldanha Bay harbour extinguished itself as an iron ore export harbour nationally but has also become known for importing element(s) e.g. renewable energy components, crude oil, repair of oil rigs etc. The blades and generators imported for renewable energy is distributed by road to the various destinations inland. The minerals of the mining activities along the West Coast as well as inland [adjacent province(s)] also find its way to Saldanha Bay by road for either further processing and /or export. The Industrial Development Zone in Saldanha Bay generate traffic through the need for raw materials and or the sending/shipping of products.



67 meter long turbine blades en route via Riebeek Kasteel (Photo from video by Abnormal Solutions)

The above examples illustrate the absolute necessity to have a good, well-maintained roads infrastructure network.

3.3.2 THE ROADS NETWORK AND MAINTENANCE THEREOF

The mentioned infrastructure network allows free movement of people for whatever reason be it work, sport, religious reasons, business to and from towns, farming activities adjacent to the road infrastructure, transport of goods and materials from and too the jurisdiction, etc.

The N7 (a national road) transport corridor links the Western Cape and WCDM to the neighbouring country Namibia and from there the rest of the African continent to the north. The national road runs through the entire length of the DM.

Other roads that act as feeders are trunk roads within the Western Cape Provincial Government (WCPG) as the road authority/ owner and maintenance authority.
The main-, division- and minor roads also contribute as feeders. The WCPG is the road authority/ owner with the WCDM conducting maintenance on their behalf.

Abovementioned road network (national road, trunk- main-, divisional- and minor roads) allow for economic activities and growth thereof – even in remote areas [e.g. the extensive farming to the north of the region like Kliprand, Rietpoort, Wupperthal etc.]. The minor roads – all 6923 kilometres of them – form the lowest classification of public roads and is in essence public access over properties. In some cases, it is only a two-spoor path. It is of utmost importance to note that, at that end of the previous mentioned two-spoor path, an economic activity(ies) takes place and must reach their respective market(s). As alluded to earlier on, movement of materials and people is inevitable and it can, and will, nurture the social wellbeing of communities and the upliftment thereof.

During the reporting period infringement(s) on the free movement of traffic/people by unlawful and/or unauthorised closure of proclaimed public roads and/or portions thereof was received. In some cases, by disrespectful - and inconsiderate landowners but at other times for their own safety. In the alleged case(s) the Division handled the administrative process, and where necessary, up to the point where a second written warning was served on the alleged accused where after it is forwarded to the road authority for further action.

Most of the traffic is still generated by the metropole (95 per cent) and the rest in the rural areas of the 5 District Municipalities of the Cape Winelands, Central Karoo, Overberg, Garden Route and the West Coast.

Different legislation governs the maintenance of public roads of which Ordonnance 19 of 1976 (known as the Road Ordonnance) is important. The Ordonnance rule that the principal and/or agent is not obliged to maintain minor roads and or portions thereof, except when the minor road is a school bus route. The latter was lessened by the closure of schools - in particular farm schools.

The mentioned Ordonnance as well as Act 20 of 1940 could be repelled and replaced by Western Cape Provincial Transport and Infrastructure Act i.e. after the promulgation of the regulations.

Maintenance on the proclaimed roads was done according to prescribed regulations, norms and standards to ensure, respect, protect and where possible improve environmental integrity e.g. the upgrading of Divisional Road 2160 near Vredenburg.

The mining of approved borrow pit(s) were done according to the approved mining – and rehabilitation plans. Where maintenance /upgrading activities affected the National Environmental Management Act (NEMA) triggers, the work was delayed to firstly be addressed, resolved and adhered to legislation e.g. the link road between Vredenburg and Stompneusbay [divisional road (DR) 2160]

The utilisation of the roads is diverse and, in some cases, seasonal such as tourism (vacation, flower season etc.), harvesting times (e.g., grains, citrus, vineyards etc.), fishing etc.

The DM's traffic volume is higher to the south than the north, partly due to the presence of more and larger towns, intensive farming practises, manufacturing as opposed to the extensive farming practises with livestock and smaller towns thinly spread in the northern parts of the region.

<u>The teams</u>

Normal maintenance (e.g., black topping, replace and/or maintain road signs, maintain and or replace storm water structures, gravel patching, vegetation control, litter removal etc.) was done by 11 maintenance teams., The grading of gravel roads was done by the 16 grader teams, 1 tractor drawn grader and 1 tractor/ tyre dragging unit and their performance were addressed previously. Maintenance activities include drainage, facility related (road markings etc.), paving related (e.g. crack sealing, edge repairs etc.), vegetation control, bridge and minor structure repairs and overhead activities (inspection and supervising and administration).

The maintenance of the roads was executed by the following team's i.e.

- 12 Maintenance teams (8 in the area south of the Winterhoek mountain range and 4 to the north)*
- 2 Regravel and/or construction teams situated respectively in Moorreesburg and Vanrhynsdorp
- 1 Concrete team
- 16 Maintenance grader teams
- 2 tractor operations of which one is a drawn grader and the other tyre dragging and
- 2 Mechanical workshops for the maintenance of the fleet and/or equipment

*During previous negotiations it was agreed that the in-house teams been amended from 7 general workers to 10 and that the maintenance teams expanded from 11 to 12 teams. The organogram was revised and approved by the road authority. Subsequent appointments were made during the 2023/2024 financial year.

The DM is divided into 16 wards which is served by self - propelled graders [16 off], a tractor drawn grader, and a tractor with tyres (tyre dragging). Last mentioned was written of in an accident while the other reached its life span due to mechanical failure. In addition to the above mentioned 21 drawn graders were distributed within the farming community allowing them to maintain minor roads within their immediate vicinity. Graders became unavailable for various reason(s). When the time span became unacceptable it was temporarily replaced by a machine hiring contract and the private sector assisted in the relevant activities and reaching the respective annual target(s).

The yellow fleet

To encourage economic growth good, well-maintained roads network is essential. Furthermore, relevant equipment [and enough thereof] is an absolute need. The referred equipment [the so-called Yellow Fleet] is supplied by the Western Cape Provincial Government. The fleet - as identified by the process accepted- are regularly replaced and updated. The estimated replacement value of the fleet remains unchanged at R 330 million.
The responsible workshops maintaining the fleet and/or equipment are situated in Moorreesburg and Vanrhynsdorp respectively. The maintenance [parts, tyres and tubes, blades, materials etc.] of the fleet and fuel were funded and included in the allocated budget. Allocated funds were mainly spent on procurement of materials but funds were also set aside for the increase in working hours. The escalation of the crude oil and fuel prices also required more funds from the budget. With the previous mentioned in mind the workshops ran into financial shortfalls and the Division was obliged to address the referred shortfalls through virements.

The availability of the fleet was challenged due to;

- ✓ Availability of parts;
- ✓ Maintenance and part failures;
- ✓ Personnel changes; and
- ✓ Prescribed SCM process with regards to authorisation.

Given the fleet daily on the roads, vehicle kilometres travelled, hours worked etc. the risk of accidents are high. Accidents are reported, investigated by the Yellow Fleet Investigation Committee and in cases personnel were disciplined with different outcomes as decided by the preceding official.

MOA, Budget and Expenditure

The budget allocated to the DM by WCPG was transferred through an advance payment - roughly sufficient for 2 months expenditure where after the monthly expenditure were claimed and paid monthly. A Memorandum of Agreement (MOA) formed the basis of an agreement between the two parties.

The purpose of the agreement [MOA] is to:

- ➢ Construct, maintain, repair, protect and manage the proclaim provincial roads
- ➢ Ensure that the proclaimed roads are in a safe and reliable condition within the legal framework.
- ➢ Maintain and construct the roads as identified according to the road number, distance and level of service (LOS) and,
- ➢ Within the allocated budget for the normal maintenance and capital work which can include re-gravel, reseal, rehabilitation, concrete structures and /or upgrading of roads and/or portions thereof.

The trust in the Department and particular in the Road division remained high and the increase in the (total) budget is evident to that.
The original Budget (MOA) of R 180.045 million was amended by R 60.720 million to R 240 765 000 which represents an increase of approximately 33.7 %.

The expenditure against the budget can be summarised as follows:

- Routine Maintenance: R 95.368 million
- Flood damage: R 40.000 million
- Resealing: R 12.464 million
- Regravelling: R 25.602 million
- Upgrades: R 62.313 million

The total expenditure amounted to R 235.747 million with the subsequent under-expenditure amounting to R 5.018 million (2.1%).

Fencing subsidy of just over R 1 million was paid to approved applicant(s).

The purpose of the MOA is to maintain main, divisional, minor tarred and gravel roads [in some cases trunk roads] with reference to the following maintenance activities i.e.

- ✓ reseal
- ✓ re-gravel
- ✓ rehabilitation
- ✓ upgrading
- ✓ new construction
- ✓ construct and/or maintain concrete structures and
- ✓ normal maintenance

And is measured by the following key performance indicators i.e.

- ➢ Square metres resealed
- ➢ Kilometres re-gravel
- ➢ Kilometres upgraded
- ➢ Kilometres new construction
- ➢ Kilometres dry blading and
- ➢ Square metres of black topping

The quantity of graded kilometre totals 22 295.8 kilometres which exceeded the indicator quantity of 16 000 kilometres by ± 6 296 kilometres.

The black topping (repair of surfaced roads) exceeded also the key performance area and 717.75 m^2 versus the planned 500 square metres were repaired.

The regravel planned 5 projects totalling 25.52 km of which 25.52 km was done – the performance were met. Three of the said projects where situated in the Swartland Municipality and the other in Cederberg.

Maintenance of the surfaced road network was done with in - house capacity. If needed PGWC was requested to lend a hand preparing projects for resealing. As a rule this was done by RMT's (road maintenance teams), managed by the principal until their contacts was terminated. The agent received 1176 km of tarred roads back from the road authority. The key performance indicator for reseal was met and 151 317 square metres were met [target = 151 317m^2].

During this reporting period no rehabilitation was done.

Therefor it can be claimed that the roads division is managed economic, effective and efficient. The fact that no query from the Auditor-General was receive, is furthermore evident thereof.

Meetings and interactions

The structure of the Regional Road Management (RRM) meetings was changed and replaced by 3- and/or 5 DM meetings respectively. The 3DM meeting (West Coast, Cape Winelands and Overberg DM's) is schedule for every second month but when meetings coincide with that of the 5DM (Garden Route and Central Karoo also in attendance) it is not held.

The mentioned structure and /or progress meetings doesn't replace ad- hoc meetings which were held when, where and how the need arose. Visits were paid to the DRE's office for urgent cases and communication was open, honest and to the point.

3.3.3 CHALLENGES

Sources of material

The lack of approved borrow pits for regravel and/or maintenance purposes remains a threat to economic and productive maintenance activities. The subject was addressed at an appropriate meeting and have since received more attention with many borrow-pits being registered for the coming years' programmes.

Materials for re-gravel projects and/or spot gravellling [maintenance] was mostly commercially procured. In some cases, it was strategically stockpiled for maintenance purposes.

Flood damage

The DM experienced flood events during June/July and September of 2023 and again during May/June 2024 during which extensive damage took place as indicated by the amount spent on flood damage repairs. This is something that cannot be foreseen and requires co-operation between the public, WCPG and WCDM to alleviate the situation. Employees must sometimes work overtime to address the emergency(ies) at hand.

3.3.4 GOING THE EXTRA MILE

Ceres surfacing

During this reporting period WCDM went the extra mile and assisted its neighbouring DM [Cape Winelands] in surfacing a divisional road. This was done on request of WCPG. A total of 4.1 kilometres of roads was surfaced in the vicinity of Ceres.



The "A-Team" responsible for surfacing of the road just outside Ceres

Nuweplaas pedestrian bridge repairs

A small team also repaired a damaged pedestrian bridge east of Wupperthal giving access to the settlement of Nuweplaas over the Tra-Tra river.



The original bridge sections as washed away by a previous flood



The repaired bridge being used by residents

3.3.5 PERSONNEL

As alluded to earlier, the abovementioned expenditure was made possible through the efforts of 263 personnel of which 25 is from the workshop component. At year end 19 % thereof were vacant (63posts).

The distribution of the personnel (posts) can be summarised in Table 3.3.4 hereunder

Table 3.3.4: Employees: Road services

	2022/2023	2023/2024			
Job level	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	130	7	6	1	14
4–6	37	235	200	35	15
7–9	35	54	33	21	39
10–12	12	24	18	6	25
13–15	4	4	4	0	0
16–18	2	2	2	0	0
19–20	0	0	0	0	0
Total	**220**	**326**	**263**	**63**	**19**
					T3.3.4

Where and when the need arose vacant posts were filled by appointment of temporary workers which amounted to 13.25 full time equivalents [target 11.48] with aim of poverty alleviation.

The reason(s) for the vacancies is diverse such as organically expansion, resignation(s), retirement (early and/or other), horizontal placements, disciplinary action(s) etc. The outcome(s) of some of last mentioned were disputed and ended up with the CCMA.
The outcome(s) of that were also respected.

Vacancies were regularly advertised, and duly qualified staff appointed after the appropriate process was followed.

Personnel cost amount to 48% (R 53 million) of the budget

3.3.6 FINANCIAL PERFORMANCE

The following table reflects the financial performance of the department within the DM's financial year.

Table 3.3.5: Financial performance: Road construction and maintenance (R'000)

Financial Performance: Roads Construction & Maintenance					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	229 706 466.58	182 631 000	236 431 000	224 370 986	5.38%
Expenditure:	-	-	-	-	-
Employees	71 117 114.59	77 981 903	86 208 903	75 960 617	13.49%
Other	158 589 351.99	104 649 097	150 222 097	148 466 761	1.18%
Total Operating Expenditure	229 706 466.58	182 631 000	236 431 000	224 427 378	5.35%
Net Operating Expenditure		-	-	-	-

3.4 COMPONENT C: PLANNING AND DEVELOPMENT

3.4.1 REGIONAL LANDFILL SITE

INTRODUCTION

The West Coast District Municipality commissioned a study into the future waste disposal options in the District in 1996 as part of its functions regarding waste disposal (Municipal Structures Act Section 84(e)).

At the time it was evident that very few municipalities within the District had sufficient long term waste disposal capacity. The existing waste disposal facilities within both Matzikama and Cederberg Municipalities have either reached capacity or have been poorly located initially. The result is that none of these existing sites offer any future medium- or long-term waste disposal opportunities for the area.
The study (2001) produced several scenarios and every municipality were presented with these scenarios and were requested to indicate its preferred scenario.

Both the Cederberg and Matzikama Municipalities indicated a preference for the scenario that would lead to the establishment of a new regional waste disposal site that would serve both these two municipalities.

SITE IDENTIFICATION

To identify possible locations for the proposed regional waste disposal site the process of negative mapping was utilised whereby the areas that are potentially unsuitable, based on available information and measured against criteria that would render a site fatally flawed, are indicated as different GIS layers. When these layers are then superimposed on each other, areas where none of the criteria are present are indicated as "windows" where potentially suitable sites may be located.

Important and vulnerable aquifers under most of its municipal area make Cederberg an unsuitable location for waste sites (SRK, 2008).

Since some of these GIS maps are relatively old, site visits to these areas were then undertaken to verify the information indicated on these maps. Potential sites were identified within these "windows" and subjected to an Environmental Impact Assessment (EIA) process to determine the most suitable site to be developed as a regional landfill. The EIA study included specialist studies regarding air quality, geohydrology, geotechnical, habitat, botany and visual impact and the findings of all these studies were also submitted to public comment.

Four possible identified sites within the Matzikama Municipal area were investigated for use as the new regional landfill that will serve the Matzikama and Cederberg Municipal areas and after a lengthy Environmental Impact Assessment process a Waste Management Licence was obtained on 10 March 2014 for a new regional landfill to be located on Portion 2 (a portion of portion 1) of the Farm Vaderlandsche Rietkuil no. 308, Vanrhynsdorp, labelled as Site C in the study.

This site is located approximately 1km south of the R27 (Vredendal – Vanrhynsdorp road) and approximately 8.5km east of the R27 and R362 (Vredendal – Klawer road) intersection.

Tender for the construction of the Regional Solid Waste Facility inclusive has been awarded on 10 October 2023 to the value of R 98 million and construction started on 8 January 2024.
Estimated completion date is November 2024.

Matzikama Municipality

For Matzikama Municipality to transform from several existing local waste disposal sites to a single regional waste disposal facility, the Municipality will have to provide the infrastructure to get the generated waste to the regional facility.

The Municipality will have to:

2 Upgrade their collection fleet to provide a weekly door-to-door collection service to all residents. An analysis has shown the optimal collection vehicles will be 19m^3 Rear End Loaders (double rear axle) of which the Municipality will require 3 service units and 1 stand-by unit.

3 Establish waste storage facilities in or near all towns in the form of Public Drop-offs where the public can bring their typical non-collected wastes or "Saturday-waste". (Optional)

Cederberg Municipality

For Cederberg Municipality to transform from several existing local waste disposal sites to a single regional waste disposal facility, the Municipality will have to provide the infrastructure to get the generated waste to the regional facility.

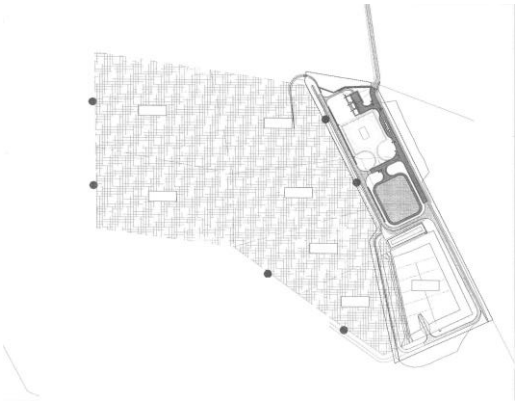
The Municipality will have to:

- Upgrade their collection fleet to provide a weekly door-to-door collection service to all residents. An analysis has shown the optimal collection vehicles will be 19m^3 Rear End Loaders of which the Municipality will require 2 service units and 1 stand-by.
- Establish waste storage facilities in or near all towns in the form of Public Drop-offs where the public can bring their typical non-collected wastes or "Saturday-waste". (Optional)
- Establish a waste transfer facility in the town of Clanwilliam where to all collected waste will be transported for onward haulage to the regional waste disposal facility. (Critical)

Aerial photo of construction



Site layout



Land use management applications are not handled by the West Coast District Municipality and are processed by the respective B municipalities in the District.

Table 3.4.1: Financial performance: Regional Landfill Site (R'000)

Financial Performance: Landfill Site					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	-	-	9 600 000	1 333 147	620.10%
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Other	18 579.00	4 168	9 604 168	64 957	14 685.42%
Total Operating Expenditure	18 579.00	4 168	9 604 168	64 957	14 685.42%
Net Operating Expenditure	-	-	-	-	-

3.5 STRATEGIC SERVICES: LOCAL ECONOMIC DEVELOPMENT

3.5.1 Introduction

Local municipalities take care of economic development in their areas, with specialist support from provincial and national government. The economic development unit of the West Coast District municipality will not duplicate that focus but will aim to address the critical gaps in development efforts and more effective public investment.

The mission statement is therefore phrased as follows:
"Improving the efficacy of economic development practices, processes and systems"
The expected consequence is better overall results from the West Coast development initiatives.
The prioritised outcome goals are:
• Well informed leaders make quicker and better development choices.
• Development stakeholders team-up across institutions more easily to improve.
• Public investment and CSI steered better to maximise development outcomes and impact.

As a consequence economic development will speed-up and scale-up, including:
• Reduction of key constraints to growth.
• Strengthening economic competitive advantages.
• Attraction of more investors / investment.
• Keeping local businesses better informed about opportunities, threats and developments.
• Attracting more tourists and spend.

Increasing the scale of success of the development partners is therefore vital to WCDM success.
New processes will be established by means of the following catalytic OUTPUTS:
1. Adopt an eco-system outcomes management process, rather than just an output compliance approach.
2. Increase the use good practices: More effective public investment, Results management
3. Essential strategic information captured accurately, briefly and completely.
4. Maintain master records of all (portfolio) development initiatives. Quality verified.
5. Expert services identify gaps, overlaps and opportunities to improve
6. All development stakeholders able to monitor all development info online. Work as teams to resolve issues faster.
7. Improve the efficacy of investment promotion and facilitation.

A summary of the rationale, expected results and key indicators of success, are provided below.

Result type	Result area	Key Indicators	
Impact on Society	Inclusive economic growth / increased access to economic opportunities.	1. Number of citizens with increased household incomes.	
Impact on business	More large firms invest and grow here. Local firms benefit from the investment and procurement.	1. Number of new jobs created by green fields investors	2. Increase in number of businesses in WCDM, registered for VAT (alt. registered at LMs)
Outcomes (enabling environment)	Reduce constraints and strengthen advantages for key growth sectors.	1. Total number of: Investments facilitated into WCDM	2. Total number of: Local firms that secure facilitated transactions in WCDM
Output (catalytic change)	Increase the use of good development practices by WCDM, LMs and other development partners.	1. Number of local municipalities with system for investment facilitation established with facilitator able to engage CEOs.	2. Number of municipalities in the WCD that adhere to key principles of promoted good practice standards.

West Coast Regional Economic Development Strategy

With the constitution of council in 2021, a new vision, mission and strategic objectives were formulated to drive the strategic vision and give direction to the incoming council. One of these strategic objectives is "to promote tourism and regional economic growth through good relationships with local government".
This strategic objective gives direction as to the intent of council that it wants to pursue in terms of promoting regional economic development in the West Coast district.

The strategy for regional economic development is to be reviewed annually and a framework for the current strategy to be reviewed was approved in May 2023 for alignment to the strategic objective and direction of council.
Various workshops in conceptualising and planning the process for the updated Regional Economic Development Strategy were held with the advisory lead department, the Department of Economic Development and Tourism over the reporting period.

Performance Highlights

- Participatory Appraisal of Competitive Advantage (PACA) conducted February 2024.
- SCM/LED Indaba hosted by the District in Langebaan 1-3 November 2024.
- LED Maturity assessment 13 September 2023.

West Coast DM LED Assessment
Shared vision and focus
The Municipality demonstrated a high level of understanding of their socioeconomic environment and realities, and an in-depth understanding of global pressures and changing trends. The LED focus of the Municipality is targeted and aligned with key priorities. Evidence of reliability in achieving stated objectives and alternative options and plans informed by scenario planning was also presented.

Understanding the local economy
Overall, the Municipality scored highly in the section by demonstrating a high degree of understanding of their local economic realities – particularly with respect to the function of a District Municipality.

Strategic decision making
The municipality scored high in demonstrating the SMART selection of interventions and Alignment to leverage support, power, and resources.

Municipal service delivery proficiency
In all, the municipality scored exceedingly high with the only available improvement being for the municipality to expend 100% of its CAPEX budget.

Public- & Private-sector champions implement LED Initiatives
The municipality overall scored highly in the section and demonstrated an excellent working partnership with the private sector

Stakeholders participate & contribute to sound LED decisions
The municipality demonstrated a good working partnership with the private sector.

Facilitate LED
The municipality demonstrated a high level of understanding and practical implementation of LED facilitation.

Governance of LED by business & political leaders
The municipality demonstrated a high commitment to achieving a competent representative LED board through its stakeholder engagement initiatives.

M&E of outcomes & impact (learning)
The municipality demonstrative a clear commitment and high proficiency in respect of project monitoring and evaluation through the rational and consistent implementation of a measurement methodology.

Table 3.5.2: Financial performance: Strategic Services (R'000)

Financial Performance: Strategic Services					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	200 000.00	-	-	(84)	(100.00%)
Expenditure:	-	-	-	-	-
Employees	1 946 572.26	2 604 083	2 604 083	2 119 988	22.83%
Other	395 949.06	336 198	336 198	127 019	164.68%
Total Operating Expenditure	2 342 521.32	2 940 281	2 940 281	2 247 007	30.85%
Net Operating Expenditure	-	-	-	-	-

3.6.1 TOURISM

Introduction

The Tourism unit of the West Coast District Municipality is mandated to develop and promote tourism as drawn from the South African Constitution (Act 108 of 1996), where municipalities are made responsible for leading, managing and planning for development, as well as the Municipal Structures Act, (Act No 117 of 1998), where District Municipalities is responsible for the "Promotion of local tourism for the area of the district municipality". This includes the development and marketing of the tourism sector. The Tourism unit, therefore, drives the WCDM's local tourism mandate and supports the national- as well as the Western Cape provincial strategic sector strategies.

In recent times West Coast District Municipality, in consultation with local municipalities and the Weskus Regional Tourism Organisation, decided that the district municipality will play a more profound role in Regional Tourism Marketing with the objective of marketing the West Coast as a preferred tourism destination for domestic and international markets.

Strategic Objective of the Tourism unit
Pursuing economic growth and facilitation of job opportunities.

Overview of the year under review:
Since the COVID-19 pandemic the tourism sector in the West Coast region proved steady recovery year on year. The 2023 statistics from Wesgro, proved the sector as a whole, is back to where it was pre-Covid 19. This is also true for the Weskus region.

There are a few factors which hampers tourism growth in the West Coast. The most common challenges are listed below:
1) Increased crime in certain towns
2) Lack of public transport remains a big challenge for tourism growth in the West Coast District
3) The struggling economy forces visitors to stay for shorter times and to spend less money
4) Seasonality with only the flower season and summer holidays attracting lots of visitors to the West Coast
6) Petrol Price Hikes prohibits visitors as frequently as they used to
7) Energy crises and loadshedding has a massive impact on the tourism sector impacting trading hours and operation costs of establishments
8) Disconnect between private sector and local government entities related to towards marketing outcomes

Key performance highlights

The Tourism unit of West Coast District Municipality has two key focus areas namely Tourism Development and Tourism Marketing. This section will give a brief oversight of the key performance highlights of the Tourism unit related to the two focus areas.

Tourism Development
Tourism Development plays a vital role in this process of resilient growth midst the uncertainties in the tourism sector. It consists of various components including product development, market development, institutional development, facility development, infrastructure development and human resource and capacity building with the aim to:
- Increase the economic value of tourism
- Improve the quality of life of people
- The protection and responsible utilization of natural resources

Support rendered to SMME's
During the period under review WCDM Tourism unit, in partnership with various stakeholders, assisted SMME's with registration, compliance and access to market. Support interventions include mentorship, assistance with registration and access to business support structures.

WCDM also created platforms for SMME's at the Caravan Show and World Travel Market Africa to market and promote their products.



Simply Bee products exhibited at Caravan Show in Midrand

Training and capacity building

Through effective partnerships between WCDM's Tourism unit and various other stakeholder whe aim to alleviate the skills gap and skills shortage within the tourism sector. Capacity building interventions include training sessions and skills development workshops. During the period under review 17 skills training workshops took place which included tourism awareness, capacity building, tourism business management and financial management.



Capacity building session held in Porterville

Tourism Marketing

Through effective tourism marketing interventions and campaigns the tourism unit assist the industry by generating interest in the region. Marketing interventions include seasonal campaigns on digital and traditional media, exhibitions and activations and promotional activities.

During the period under review various marketing and promotional interventions took place with the objective of marketing the region.

The tourism unit attended four tourism exhibitions and trade shows which included:

1. Caravan Show (Feb 2023)
2. World Travel Market Africa (April 2023)

Caravan Show

At the Caravan Show WCDM Tourism unit, in partnership with Weskus RTO and other stakeholders, market our region to outdoor and adventure enthusiasts. The West Coast region is a very popular destination for camping and glamping and each year the region sees an influx of people from the broader Gauteng region over the holiday period.

The Caravan show was identified by Weskus RTO as one of the key expos to attend and the feedback from the regions were all positive.



World Travel Market Africa

Held in the Cape Town International Convention Centre, this remains one of WCDM's highlights for the year. WTMA offers the Tourism unit and the Office of the Mayor to engage in Business to Business Marketing and to speak directly to travel agents who are interested in what the West Coast has to offer. In 2024 WCDM in partnership with Weskus RTO, exhibited procured its own stand and did not form part of the broader Western Cape (Wesgro) exhibition.

This move proved to be a success with the "Mayor's Meet and Greet" event attracting a large number of people to the expo stand. WTMA also created an opportunity for the region to promote unique products, launch campaigns and share best practices related to destinbation marketing.

- According to the survey results, the domestic market accounted for the largest share of respondents (76.6%) who visited the region between January and December 2023, whereas 23.4% of respondents were overseas travellers. This can be seen in Figure 2.
- Figure 3 shows that 40.2% of overseas travellers to the Western Cape originated from Germany, followed by visitors from the UK (15.9%), and those from the Netherlands (7.7%) according to the survey results.
- The largest share of domestic travellers (85.2%) were from the Western Cape, as shown in Figure 4. This confirms the observation that locals enjoy the diversity of tourism offerings in their neighbouring regions.

Figure 2: % Share of overseas and domestic visitors to the Western Cape, Jan–Dec 2023

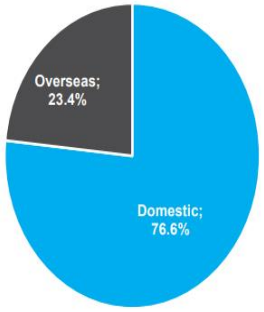


Figure 3: % Share of overseas visitors to the Western Cape, Jan–Dec 2023

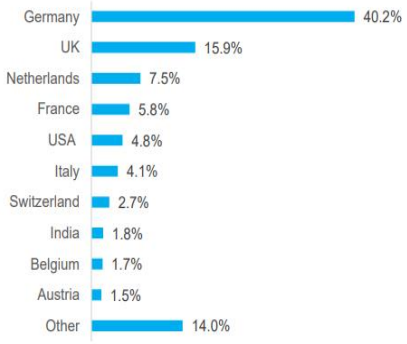
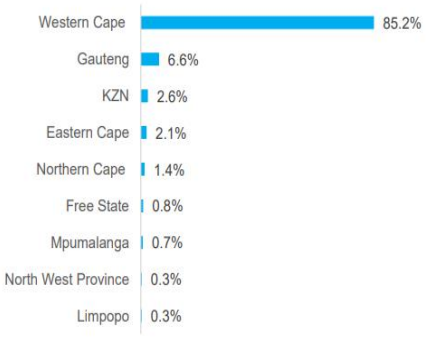


Figure 4: % Share of domestic visitors to the Western Cape, Jan–Dec 2023



Source: Wesgro Regional Visitor Tracking Survey (2023)

Table 3.6.1: Employees: Tourism

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0	0	0	0
4–6	0	1	1	0	0
7–9	1	4	4	0	0
10–12	2	0	0	0	0
13–15	1	0	0	0	0
16–18	0	0	0	0	0
19–20	0	0	0	0	0
Total	**4**	**5**	**5**	**0**	**0**

T3.6.1

Table 3.6.2: Financial performance: Tourism (R'000)

Financial Performance: Tourism					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	-	-	-	(84)	(100.00%)
Expenditure:	-	-	-	-	-
Employees	2 323 812.94	2 943 635	2 943 635	2 093 259	40.62%
Other	310 932.60	295 920	295 920	188 143	57.28%
Total Operating Expenditure	2 634 745.54	3 236 555	3 239 555	2 281 402	42.00%
Net Operating Expenditure	-	-	-	-	-



Western Cape Visitor Trends and Patterns *(Source: Wesgro)*
The majority of visitors (76.6%) to the Western Cape were from the domestic market. Among these visitors, 85.2% were from the Western Cape itself, indicating that locals tend to travel mostly within their own province. A small percentage of visitors (6.6%) came from Gauteng.

• The overseas market accounted for 23.4% of visitors to the province during this period, with the survey results reflecting that the greatest number of visitors surveyed came from Germany (40.2%), followed by the United Kingdom (UK) (15.9%) and the Netherlands (7.5%).

• Gen X, Millennials, and Baby Boomers were the leading groups visiting the Western Cape. They travelled in pairs or on their own, with 79.5% of the travellers doing so for leisure/holiday purposes.

• 48.1% of visitors to the province chose to stay overnight, while 51.9% were day visitors. On average, visitors stayed for seven or more nights, with 32.5% indicating a stay of seven to ten days. Accommodation preferences leaned towards self-catering establishments and guesthouses as the most popular choices.

• Some 70% of visitors to the province expressed their preference for the use of their own vehicles while travelling. The top three activities that visitors enjoyed the most involved going on scenic drives, trying out local cuisine, and visiting cultural and heritage sites.

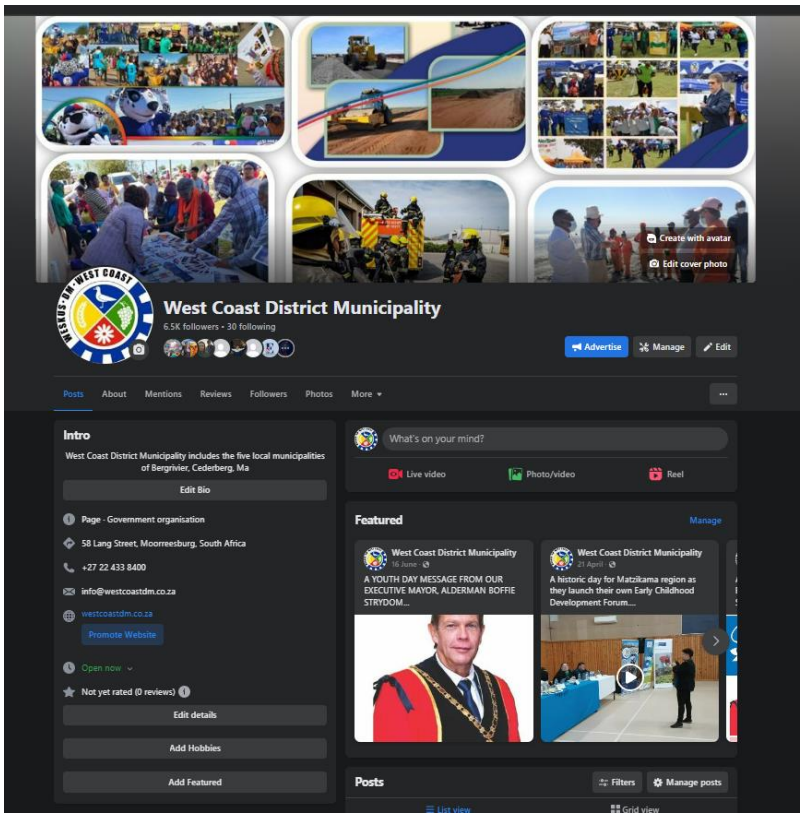
3.6.2 MEDIA AND COMMUNICATIONS

West Coast District Municipality prioritizes effective and accurate communication with various stakeholders. The Media and Communications unit plays a key role in distributing information to external and internal stakeholders.

Social Media
West Coast District Municipality uses various social media platform to publish and advocate messages to the public and key stakeholders. West Coast District Municipality current use three social media platforms namely Facebook, Twitter and Soundcloud.

Facebook
The municipal Facebook page is currently being used to publish news and events. Facebook is currently the most popular social media platform. On average the municipality publish 30 Facebook posts per month.

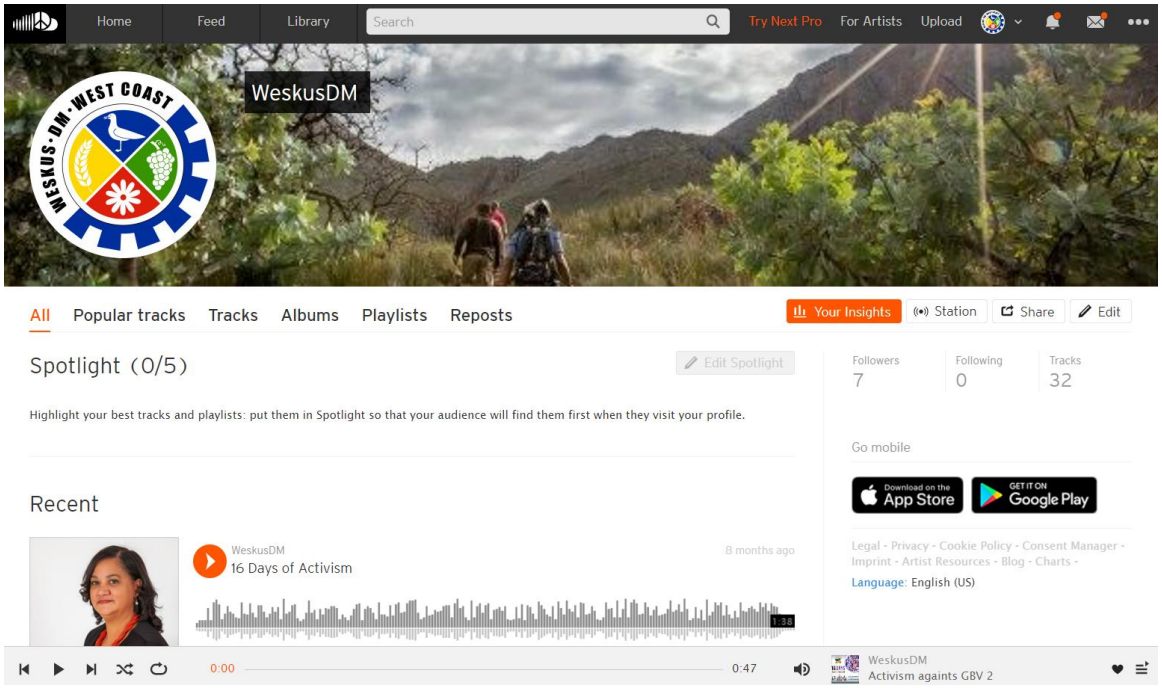
- WCDM Facebook Page: West Coast District Municipality
- West Coast Tourism Facebook Page: Weskus Tourism



Twitter
The municipality uses Twitter as a live news feed with the objective of distributing and following news live.



Soundcloud
Soundcloud is being used to publish voice notes and soundbites on social media.

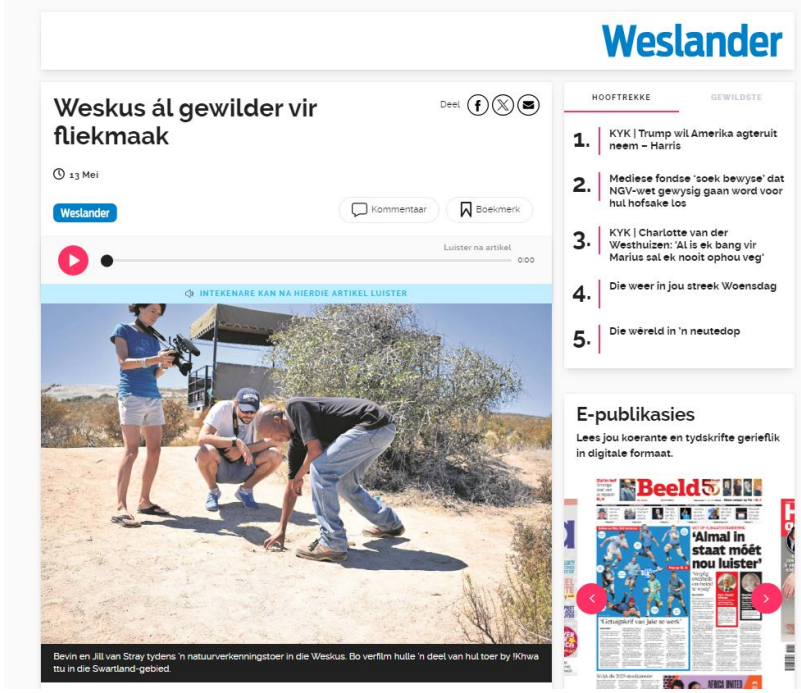


Other forms of communication include:

- External Newsletters
- Internal News Flashes
- Exhibitions and Community Outreaches
- Press Releases



Community Awareness Campaigns



Press Release in Weslander newspaper

COMPONENT D: COMMUNITY AND SOCIAL DEVELOPMENT

3.7 CHILD CARE, AGED CARE, SOCIAL PROGRAMMES

INTRODUCTION

Social and Community Development entails leading initiatives aimed at improving the quality of life and well-being of individuals and communities. Programmes are focused on social inclusion and community engagement. This involves collaborating with local organizations, government agencies and community members to identify needs, develop strategic plans and implement projects that address social issues such as poverty, education, health etc. The success of these programmes is based on the strong and vibrant partnerships with national and provincial government, B-municipalities, civil society organizations, communities across the West Coast District.

STRATEGIC OBJECTIVE

The focus of the Development Division is captured in the first Strategic objective of the IDP namely **Care for the social well-being, safety, health and environmental integrity of all our communities**.

PURPOSE

To facilitate, coordinate and ensure the development and empowerment of the poor and most vulnerable and marginalized people, particularly women, children, youth, persons with disabilities and elderly.

PROGRAMMES

GENDER-BASED VIOLENCE AND FEMICIDE

Gender-based violence (GBV) is a gross human violation, with alarmingly high levels in South Africa. It carries significant personal and economic impact, the extent of which disproportionately affects women, children, and LGBTQIA+ persons. Interpersonal violence and crime remain a serious and complex challenge in the Western Cape. The extent and nature of violence against vulnerable persons, such as women and children, remains a major concern due to its continuous increase.

South Africa has been dubbed the gender-based violence (GBV) capital of the world and has become a violent country.

WEST COAST GENDER-BASED VIOLENCE AND FEMICIDE SUMMIT

WCDM hosted a GBVF Summit in Moorreesburg on 01 August 2023. 250 stakeholders from local, provincial, and national governments, along with the NGO and faith-based sectors attended the event.

Attendees explored solutions to addressing the scourge of GBVF in communities in the West Coast District Municipality, seeking to localize strategies from the National Strategic Plan on GBVF and the Western Cape Government GBV Implementation Plan. Key interventions borne from the Provincial Plan includes the establishment of a GBV transversal task team that meets every month and an increased roll-out of GBV services and interventions on the ground.

The provincial Department of Economic Development and Tourism and WCDM handed over donations of blankets and other essential items to Siyabonga Care Village. These items will be distributed to the three shelters for abused women which Siyabonga oversees.

The inputs from the summit will be condensed into a GBV Action Plan for the West Coast region, which will form part of the district's overarching Community Safety Plan.

THUSONG OUTREACHES

Thusong Mobile outreaches are one-stop centres providing integrated services and information from government and other civil society groups to communities close to where they live as part of a comprehensive strategy to better their lives.

The Department of Local Government roll out Thusong mobiles in communities across the Western Cape throughout the year. The Thusong Mobiles bring national and provincial government services to people who would usually have to travel long distances to access them.

WCDM utilized the mobile outreaches as a vehicle to conduct gender-based violence and femicide awareness and distributing the referral pathway.





GBV AWARENESS

Noordhoek area in Velddrif and the clinic in Porterville were identified for GBV community awareness outreaches. Some community members raised concerns regarding GBV related issues and incidents happening in their areas, especially during weekends. Some also reported welfare matters and were referred to the relevant welfare organizations rendering services in their areas.

On 01 February 2024 staff from the Development Division presented a workshop for beneficiaries of the soup kitchen feeding scheme of Vital Connection, Saldanha. Awareness was raised around domestic and sexual violence.

On 07 February the Division attended a community outreach programme in Laingville, St Helenabay, conducted by the Community Outreach Officer in the office of MEC Fernandez. The objective of the Outreach Program was for delegates to understand GBVF Plans in the Western Cape recognising Human Rights, roles and responsibilities.

The above programme covered the following topics:

- Understanding Governance systems
- Human Right Relevant of Gender Base Violence – The Bill of rights
- GBVF Complexity
- How can democracy work for GBV for you
- LGBTQIA+
- Being Gender Sensitive
- How can we prevent / reduce gender BIAS
- Types of GBV
- How do you practice Gender sensitivity?
- DSD service related to GBV
- What role can you play as a GBV Activist?

16 DAYS OF ACTIVISM

2023 Marked the 25th anniversary since South Africa initiated the 16 Days of Activism for No Violence against Women and Children campaign. The 16 Days campaign focuses on raising awareness to the devastating impact that gender-based violence and femicide (GBVF) has on women and children, and the social fabric of our society.

The campaign forms part of West Coast District Municipalities 365 Day approach hence our collaboration with different stakeholders to accelerate actions to end gender-based violence & femicide and leave no one behind".

WCDM, in partnership with stakeholders, hosted various awareness initiatives. Awareness-raising is key to spreading the clear message of zero tolerance of all forms of violence against women and girls. It's also key to informing victims of their rights and the support services available to them.

The following areas were targeted during awareness raising:

- 24 & 25 November: Vredendal
- 27 November: Eendekuil
- 28 November: Porterville
- 29 November: Aurora

LAUNCH OF GENDER - BASED VIOLENCE CAMPAIGN

West Coast District Municipality in partnership with various other stakeholders launched the 16 Days of Activism Against Gender Based Violence campaign in Matzikama Municipality on 24 November 2023. Community awareness on GBVF and the role of civil society were the focal points during a two - day campaign which were conducted in Vredendal.
The interventions give effect to the objectives of GBV Summit which was held in August and aims to create safer and more sustainable communities in the West Coast through awareness and various community safety interventions. The Disaster Management Team join the intervention on 25 November 2023, raising awareness on Community Safety





GENDER-BASED VIOLENCE HUMAN CHAIN

During the 16 Days of Activism of No Violence Against Women and Children Campaign which is commemorated between 25 November and 10 December, a call was made on communities to stand in support of survivors of violence and speaking out against violence and abuse by forming a human chain which is meant to highlight their commitment to eradicating GBV 365 days a year, not just during these 16 days.
The following organisations formed human chains in support of victims and survivors of GBV:

- Eendekuil: SAPS, Department of Health, WCDM
- Vredenburg: SBM, Siyabonga, GCIS, WCDM

Other GBV initiatives that took place during December included the following:

- 05 December: Awareness at the Weskus Mall, Vredenburg
- 06 December: Door-to-door: Paternoster



RE-LAUNCH OF THE EENDEKUIL VICTIM FRIENDLY ROOM

A victim-friendly room (VFR) at police stations must provide an opportunity for victims of intimate violence (gender-based violence, child abuse, sexual offences, and domestic violence) to make their statements in private, in a non-threatening environment.

Victim friendly support services were previously rendered from an old Wendy house structure which became erratic. On 14 September a newly, fully equipped Nutec structure was opened from where victim support services for Eendekuil and surrounding farms will be serviced.



GBVF AMBASSODARS TRAINING: 14 & 15 MARCH IN VREDENBURG

Mrs Colleen Ryan, Community outreach officer in the office of MEC Sharna Fernandez , Department Social Development facilitated a session on Understanding GBV&F Plans in Western Cape Province Recognising Human Rights, Roles and Responsibilities.

The following topics were covered during the training:

- Understanding Governance systems
- Human Right Relevant of Gender Base Violence – The Bill of rights
- GBVF Complexity
- How can democracy work for GBV for you?
- LGBTQIA+
- Being Gender Sensitive
- How can we prevent / reduce gender BIAS?
- Types of GBV
- How do you practice Gender sensitivity?
- DSD service related to GBV.
- What role can you play as a GBV Activist?
- Understanding the NSP and how they as individuals and as a Ward/Community fit into the “big” plan.
- A basic understanding of what Gender is so they start thinking and working with a gender lens.

Making the link between democracy and community / development – this is key to community members taking responsibility for their own development (eg. Politicians, government officials and community leaders may change but having skills to develop the community themselves will always stay if they understand that process). This will lead to sustainable projects.





SWARTLAND GBVF AMBASSADORS

Swartland Municipality launched their GBV Ambassadors programme during 2023. The GBV Ambassadors. The GBV Ambassadors is composed of representatives from the 12 municipal wards and was nominated by their ward councillor and ward committees.

GBV Ambassadors will represent their wards in GBVF awareness/implementation.
They will therefore give report to the Municipal Gender Focal person and the ward committee in terms of GBV operations. The ward councillor and ward committees will assist the GBV Ambassadors in drafting the ward-based action plan.
The GBV Ambassadors program is vested in the Community Development unit of the municipality and will be strengthen by the manager and the Gender focal person with the support of the Director Development Services.

VELDDRIFT AWARENESS PROGRAMME

The purpose of the program was to promote the different services that are available in the community, information with regards to GBV and human rights was also distributed.
Information tables was a set up outside the clinic available to the public.
The social worker from the Shelter addressed the audience around admission procedures.
Officials from the Justice Department passed on information on protection orders and how to issue them as well as child maintenance related matters and who can approach the court for this. The audience raised questions some also raised their concerns on how the local police are rendering services to the community.
The West Coast referral pathway was explained and distributed.

END GBVF 100 DAYS CHALLENGE

End GBVF Collective has taken on the challenge of implementing the GBVF National Strategic Plan (NSP). Great work has been done to operationalize the Plan. **The key now is to turn this into action at every level, and particularly at the local level**: in municipalities, in district court, in schools, at police stations, in community-based organizations, and in businesses.

100-Day Challenges are structured journeys for frontline teams and leaders that are designed to inspire and enable intense collaboration, continuous innovation, and fast and disciplined execution. Teams start this journey by setting unreasonable 100-Day Goals and developing innovative plans to achieve these. To set the stage for the journey, leaders shape and present a challenge to the team, and create a “safe space” for the team to experiment and learn. After the 100 days Leader do sustaining projects and scale with follow-on 100-

Day Challenges.
The 100 Days Challenge End GBVF programme will enable participants to design, facilitate and support 100 Days Challenges in the organisation, system, or community. The approach creates the enabling environment for local stakeholders to innovate, collaborate and implement at more intense levels leading to faster and more enduring impact. The Municipality will be required to work with relevant officials within the district space and the community to identify an existing GBVF challenge in the area. This team with support by the End GBVF Collective, will thereafter endeavour to resolve the identified challenge within a 100 Days. The Collective will provide training and on-going hands-on support to your municipality in this regard.

SALGA WOMEN’s COMMISION LEKGOTLA

On 12 – 13 September 2024 SALGA hosted a Women’s Commission Lekgotla at the Lagoon Beach Hotel in Milnerton. The objectives of the Provincial Lekgotla were:

- Strengthening the Multi – party Women’s Caucus for accelerating equality and empowerment.
- Enhancing resolutions for gender equality and empowerment
- Promoting collaboration for gender equality
- Empowering women’s mental health for enhanced well-being and resilience

West Coast District Municipality had the opportunity to present their Social Coordinating Structure and the work that has been done through the structure specifically relating to GBVF.

ELDERLY RIGHTS, SAFETY AND GBVF AWARENESS

On 4 June 2024 West Coast District Municipality partnered with the Department Social Development and Department Local Government in hosting an awareness programme for elderly. The programme is aimed at the empowerment and protection of Older Persons and the promotion and maintenance of their socio-economic activities. Delegates was the Hopefield – Silwerblaar Older Persons Club.

The following topics were discussed:

- Safety of older Persons
- Age in Action programme
- GBV
- Justice Act
- Older Persons Act

FAMILY SUPPORT

Families are the cornerstone of communities. Dysfunctional families lead to dysfunctional communities. The project aims to strengthen the capacity of families and communities to care for and protect children. Interventions to support vulnerable families are vital in alleviating abuse, neglect, poverty and combatting substance abuse. This project is implemented in partnership with Government Departments, Civil Society organizations, NGO's and Faith Based organizations.

The activities are aligned to Chapter 11 and Chapter 12 of the National Development Plan which focus on social protection and building safer communities.

HOLIDAY PROGRAMMES

It has been proven that, during the school holidays, children are exposed to several social ills. The aim of the holiday programme includes providing constructive activities to create a safe space for young children, protect children by removing them from the streets while their parents are working and provide a nutritional meal to children.

On 07 July 2023 WCDM joined SAPS Porterville, Badisa, ACVV, Yeboneers and GEMKOR in hosting a holiday programme for school going children in Porterville. Life skills were provided to young children as well as fun recreational activities

Utilising the Whole of Society Approach (WoSA), SBM with stakeholders facilitate and coordinate a holiday program for the Saldanha Youth (Ward 1, 3, 4 and 5) during the week of 2 until 6 October 23 (School holiday) in Saldanha, using the multi-Purpose Centre as a central area (plus other sites) for youth activities.

Utilising the Whole of Society Approach (WoSA), SBM with stakeholders facilitate and coordinate a holiday program for the Saldanha Youth (Ward 1, 3, 4 and 5) during the week of 2 until 6 October 23 (School holiday) in Saldanha, using the multi-Purpose Centre as a central area (plus other sites) for youth activitiesA similar initiative took place in Porterville, a partnership between SAPS, BADISA, ACVV, WCDM and Porterville Library.

The objective of such an initiative is to provide safe, meaningful, and developmental activities for the youth that may at some time during this holiday period be in a vulnerable position. Outputs will centre on social learning, sport, groupwork, games and fun. Hopefully outcomes will result in youth realising that there are opportunities, safe spaces and role-models in their community that can guide them when they are not in the education system or their respective homes

Outputs of this initiative is social learning, sport, group work, games, and fun. The outcomes will result in our youth realising that there are opportunities, safe spaces and role-models in their community that can guide them when they are not in the education system or their respective homes.



FAMILY DAY EXHIBITION: SKILPAD HALL, VREDENBURG

The goal of the family day is to empower, build and strengthen families as a unit. On 14 July 2023 WCDM joined partners in the social development field in exhibiting their services and projects aimed at restoring families as a unit. The target group was vulnerable families as identified by the Department Social Development. WCDM focussed on their 365 days approach towards gender-based violence and femicide and distributed the referral pathway.



FATHERHOOD WORKSHOP

Globally, and in South Africa, there is a lack of awareness and understanding of the importance of fathers being positively involved in their children's lives. Children who grow up without positive and active fathers are at great risk of:

- Perpetrating and becoming victims of violence
- Substance abuse
- Teen pregnancy
- Poor academic achievement
- Mental health problems

That said, a father's absence is only a risk factor. Many children grow up and thrive when they are raised by single mothers.

Fatherhood session was held at Hopefield primary school and a session with the Fathers of Hopefield.

The organization "Fathers Matters" presented the workshop. Fathers Matter seeks to:

- Build awareness and create a national conversation about why fathers matter in the lives of children.
- Create a supportive environment and share resources for organisations and churches to use to promote positive fatherhood.

MATZIKAMA FARMWORKER SPORT DAY

Sport is not only fun and a great way to lead a healthy lifestyle, but it can also be a key driver of social change. It can inspire people from disadvantaged backgrounds to be heard and counted. As former South African president Nelson Mandela said: "Sport has the power to change the world."

The Executive Mayor, Alderman Boffie Strydom made funds available towards a Sport and Recreation programme for farmworkers in the Matzikama area.

This event was a successful collaboration between WCDM, LGO, Governmental and Non-Governmental Departments, members of the private sector and Matzikama Agri-Workers.

500 Farm Workers competed in different activities, soccer, dominoes, athletics, indigenous games, netball. It was a day where the farms compete together for the grand price to be crown as the best overall farm in sport activities. The highlight of the day were when tracker drivers showcasted their driving skills on tractors through obstacles, where the LGO Tractor Driver of the Year winner is David Cloete from Rooirand Farm. Rooirand Farm was crowned as the annual winners of the competition and the organizing committee looks forwrd to a competative farm workers sportsday in 2024.

The event attract alot of media coverage and the following media houses/companies report on it:

- Die Son Koerant - Report and Interview with Dawid Cloete
  Link:*https://www.son.co.za/dieson/nuus/kaapsenuus/die-werkers-hou-niks-terug-20231105*
- Ons Kontrei
- WCDM Social Media (Facebook)
- LGO - Weekly Newsletter
- Radio Interview with RSG Agriculture Weekly by Mnr H Robertson (Media Liason Officer)

Link for interview: *https://clyp.it/ur534kjy*

- Xcess Streaming Company put videos video on their media platforms
  Link: *https://fb.watch/ojsDF38sdG/?mibextid=P1aPJI*

The presence of Disaster Management Centre highlighted the broader perspective of Community resilience. The Disaster Management and Community Safety Mascots Fluffy, Mufasa, Hopsy Copsy interacted with the Matzikama Farm workers and contributed towards the festival mood.

CITIZEN INTERPHASE PROJECT WARD 8, MATZIKAMA

The Citizen Interface Programme exist for the past 4 years within Matzikama with the purpose to identify, plan and coordinate social projects within ward 8. The objectives of the Citizen Interface Program are to build the resilience and self-sustainability potential of deep rural small nodes and communities within Matzikama (Ward 8) by ensuring access to basic Government services and information, as well as linking external and internal resources to localised needs or challenges. The following projects were successfully completed within ward 8 since the initiation of the programme:

- Opening of Stofkraal Playgroup (KPI - ECD Facility)
- Kliprand community projects (KPI - Family Support)
- Linking ECD Playgroups (Unregistered Facilities) to food security sites with DSD
- Tree planting in Molsvlei (Culture Development)
- Community Education Program in Kliprand (District Capacity Building)
- Kliprand Food Security Project – Vegetable Grow Boxes (Family Support)

One of the key focus areas is supporting social initiatives like ECDs, small scale economic projects and food security. As such various stakeholders has pledged support and mobilised resources to invest in the said sector.
On 24 April, a handover program was held in Nuwerus for all ECD Facilities within ward 8.
The event was well attended by various government departments, representatives from the private sector as well as ECD practitioners from ward 8. Departments, Social Development, Education, Road Accident Fund (RAF), Diakonale Dienste, Grassroots Educare, Matzikama and West Coast District Municipality pledges their support to the program.
The below listed educational resources were distributed to all ECD facilities within ward 8.

- Computers
- Boxes of printing paper
- Laminate machines.
- Educational Toys
- Emergency Kits
- Nuwerus ECD Facillity received a flat screen television.

A site visit was done at the ECD facility in Nuwerus to do a need assessment for the revamp and rebuild of the facility. The team were accompanied by a qualified architect who will draw a plan for the indoor play park.





EARLY CHILDHOOD DEVELOPMENT

ECD REGISTRATION AND COMPLIANCE DRIVE

West Coast District Municipality partnered with local municipalities, Western Cape Education Department, Elru, Grassroots Trust and the ECD Forum in hosting Early Childhood Development Workshops in the west coast.
ECD Centres must adhere to very specific criteria which include compliance to regulations set out by the WCED as well as the local and district municipality. Various roleplayers within the ECD sector gathered to share best practices on how to improve the registration process for ECD centres and to find more effective methods of communications and information sharing between roleplayers.

Some of the talking points at the workshop included Legislative frameworks, Environmental Health Compliance, Fire Safety and Norms and Standards related to operating ECD facilities.
These workshops aim to promote quality ECD services and to create a safe and nurturing environment for our little ones.




EMERGENCY FIRST AID TRAINING
Emergency First Aid Response training was implemented to playgroups and ecd Centers throughout the west coast. Following the completion of the training course, each faciliy received and emergency first aid kit.



Table 3.7.1: Employees: Social Development

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Number of employees	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0	0	0	0
4–6	0	0	0	0	0
7–9	0	0	0	0	0
10–12	5	5	5	0	0
13–15	1	1	1	0	0
16–18	0	0	0	0	0
19–20	0	0	0	0	0
Total	**6**	**6**	**6**	**0**	**0**
					T3.7.1

Table 3.7.2: Financial performance development

Financial Performance: Development					
Details	2022/2023	2023/2024			
	Actual	Original budget	Adjustments budget	Actual	Variance from budget
Total Operating Revenue	140 661.95	76 000	91 594	91 595	-
Expenditure:	-	-	-	-	-
Employees	3 579 400.40	4 077 851	4 001 851	3 350 082	19.46%
Other	455 338.81	375 006	466 600	248 050	88.11%
Total Operating Expenditure	4 034 739.21	4 452 857	4 468 451	3 598 132	24.19%
Net Operating Expenditure	-	-	-	-	-

COMPONENT E: ENVIRONMENTAL INTEGRITY AND POLLUTION CONTROL

3.8. BIODIVERSITY

ENVIRONMENTAL MANAGEMENT

INTRODUCTION / STRATEGIC OBJECTIVE
Managing the Biodiversity/Environmental Integrity Section within the West Coast District Municipality to ensure holistic, strategic and effective Environmental Management services are sustainably implemented within the West Coast District.

PURPOSE
To ensure that the requirements of the Constitution and the National Environmental Management Act (NEMA) and its SEMA's are met and that the right to a healthy and safe environment, are always adhered to ensure an effective, sustainable and efficient Environmental Management service within the District Municipality.

PERFORMANCE HIGHLIGHTS & COMMENTS

CLIMATE CHANGE RESPONSE AND ACTION PLAN:
The West Coast District Municipality reviewed and updated the Climate Change mitigation and adaptation plan during the 2019/20 financial year into a response and action plan based on the "Lets Respond Toolkit" which provides stakeholders with an introduction and overview on how to integrate climate change into municipal planning processes. Each department within the municipality are required to annually plan and implement climate change in terms of the response and action plan. The plan is due for review during the 2024/25 financial year.

INTEGRATED COASTAL MANAGEMENT PLAN (ICM ACT 24 of 2009)
The Coastal Management Plan, second-generation CMP for the West Coast District, was compiled and adopted on the 4th of December 2019, the next review is due in 2024/25 budget year.

The West Coast District Municipal Coastal Committee meets quarterly and are well represented by the National Department of Environmental Affairs, the Provincial Department of Environmental Affairs and Development Planning as well as all the local municipalities within the district. The local CMP's for the local municipalities was also completed and approved by all the various local municipal Councils for implementation. The overall implementation of the CMP's will also be monitored by the WCDM Municipal Coastal Committee (MCC) which consist of all local municipalities and reports to the Provincial Coastal Committee (PCC) at DEA&DP and the National Coastal Committee at DFFE.

Various Coastal and Environmental Management actions and functions performed within the West Coast were reported and illegal activities and transgressions escalated to the various Environmental Dept's for their attention.

EPWP Grant funding of R1 242 000.00 was received and used during the 2023/24 budget year to assist with job creation. Job creation within the Coastal Management projects contributed to R380 000.00
EPWP Environmental Sector Coastal Management teams all assisted with the implementation of Coastal Management functions as per WCDM Coastal Management Plan (ICM Act). Coastal teams assisted and supported various government departments, with environmental education and awareness, coastal cleanups, red tide incidents, closing illegal paths preventing illegal off-road vehicle driving and reporting and collecting of dead seals and seabirds (Avian/Bird Flu) to mention a few focus areas.










EPWP Participants performing various Environmental & Coastal Management functions within the coastal zone and assisting during the annual Avian Bird Flu and Red Tide incidents along the West Coast.

EPWP PROJECTS – EAC/Social/Infrastructure (Coastal Management/Alien Clearing)

Excellent progress were made during 2023/24 budget year regarding the removal of alien vegetation. R340 000.00 was spend on job creation within the Alien Clearing project.

The West Coast District Municipality, with the help of a service provider, compiled their Alien Eradication and Clearing Plan during 2024. This is a legal requirement in terms of the National Environmental Management Biodiversity Act (NEMBA) and needs to be approved by the National Department of Environmental Affairs.

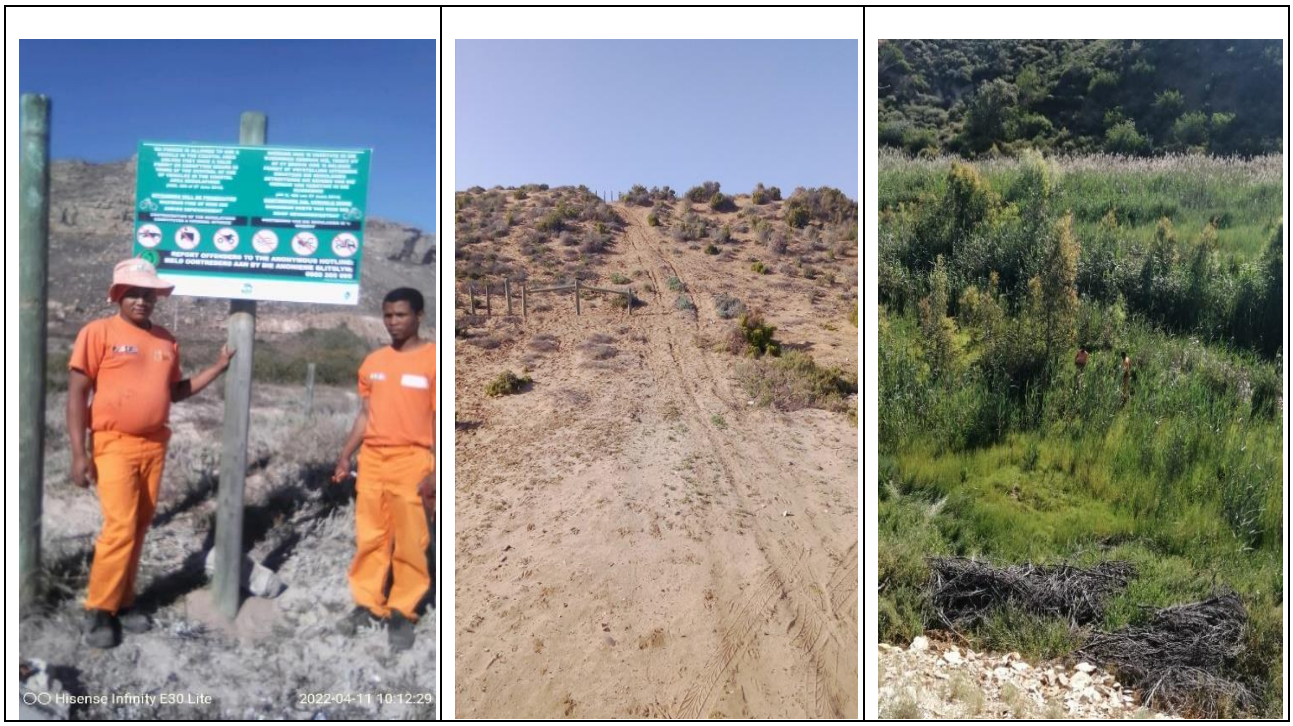
Table 3.8.1: District Work Opportunity and Full Time Equivalent Performance, 1 July 2023 – 30 June 2024

Reporting Body Performance against National Targets: Municipalities: Fin year: 2023/2024							
	W/O			FTE			
Reporting Body	Target	Performance	%	Target	Performance	%	
West Coast	130	164	126%	41	59	144%	
Bergrivier	253	389	154%	58	101	174%	
Cederberg	404	475	118%	138	76	55%	
Matzikama	405	308	76%	100	88	88%	
Saldanha Bay	328	581	177%	91	240	264%	
Swartland	271	583	215%	133	137	103%	

Table 3.8.2: EPWP Integrated Grant Expenditure, 1 July 2023 – 30 June 2024

Municipality	Allocation	Transferred to date	Expenditure as of Allocation	% Expenditure to Date
West Coast DM	R1 242 000.00	R1 242 000.00	R1 242 000.00	100%

EPWP Grant Funding from the Department Public Work's EPWP Program to the total value of R1 242 000.00 was spend during the 2023/24 financial year and funding to the value of R1 282 000.00 is allocated to the West Coast District Municipality for the new 2024/25 financial year as stated in the DORA.



EPWP participants performing various environmental functions – Placing Education Coastal Signage & preventing off-road driving in the coastal dunes in terms of the approved Coastal Management Programme of the West Coast DM and other teams performed Alien Vegetation Clearing work, to improve the biodiversity within the Environmental Sector of the EPWP Programme.

Western Cape Government

Dept. of Infrastructure
Sub. Dir.: EPWP Compliance Monitoring
Deputy Director: Cobus Smit
Tel: 021: 483 8533
Cell: 060 969 6444

FILE: DOI 1/4/1

ENQUIRIES: C SMIT

TO: MR. W MARKUS & OFFICE OF THE MUNICIPAL MANAGER

SUBJECT: WEST COAST DISTRICT MUNICIPALITY PHASE 4 PERFORMANCE LETTER (2019/2020 – 2023/2024): MOTIVATION FOR PERMANENT APPOINTMENT OF ADMINISTRATIVE STAFF

1. Reference is made to the Pre- Audit Assessment which took place on 11 July 2023. The feedback report will be finalized by 21 July 2023 and sent to the EPWP Champion for input.

2. West Coast District Municipality's Phase Four (4) performance from 2019/2020 – 2023/2024 is herewith referenced. **West Coast District Municipality is commended for their exceptional performance for the period under review.** District Municipalities generally do not meet performance targets year-on-year, seeing that district municipalities are not awarded MIG funding.

3. The years 2020- 2021 were a challenging period for EPWP implementation due to the COVID19 pandemic, and thus performance targets were generally not reached. West Coast District Municipality however has over-performed on both work opportunity and full-time equivalent target for the 2019/2020 financial year with 143% and 164% respectively. For the 2020/2021 financial year the district municipality over-performed with 117% against their work opportunity target and 122% against the full-time equivalent target (see table 1 below).

The Phase Four (4) performance period ends the 30th of March 2024 however, the district municipality is commended for their over-performance on both work opportunity and full-time equivalent targets (see below).

Table 1: West Coast District Municipality: Phase 4 Performance (2019/2020- 2023/24)

Financial Year	Work Opportunity		Full Time Equivalent	
	Target	Performance	Target	Performance
2019/2020	**114**	163 (143%)	**36**	59 (164%)
2020/2021	**118**	138 (117%)	**37**	45 (122%)
2021/2022	**122**	154 (126%)	**39**	59 (151%)
2022/2023	**126**	141 (112%)	**46**	56 (122%)
2023/2024: Quarter 1	**130**	57 (44%)	**41**	12 (29%)
Total	**610**	653 (107%)	**199**	231(116%)
Note: Please note the below mentioned performance is extracted from the EPWP Reporting System which depicts performance against the Provincial financial year.				

Source: EPWP Performance Annexures.

4. The outstanding performance is attributed to a few critical factors such as effective stakeholder engagement, political buy-in, effective collection, processing and EPWP performance data and tracking performance.

5. An assessment of internal EPWP structures in implementing bodies was conducted and it was found that West Coast District Municipality is one of the only two districts who do not have permanently appointed staff that should form part of an EPWP Unit. Given the performance of the district the following recommendations are made:

   5.1 Utilizing **5% of the EPWP Grant** and augment it with own funding to permanently appoint a data processor, or

   5.2 Appoint the data processor in line with the phase of the Programme- i.e. 5-year period.

6. **Capable capacity is essential to effective EPWP implementation.** The municipality is thus urged to retain the existing skill and administrative capacity and make a concerted effort to investigate the permanent appointment of administrative support.

7. The district municipality's outstanding EPWP performance is acknowledged, and we trust that recommendations mentioned in 3.1 and 3.2 will be considered.

8. Please direct enquiries in this regard to Mr. C Smit at 021- 483 8533 or Jacobus.Smit@westerncape.gov.za

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MR. C SMIT
DEPARTMENT OF INFRASTRUCTURE
EPWP COMPLIANCE MONITRING: DEPUTY DIRECTOR
DATE: September 13, 20232023



Various EPWP teams underwent accredited Chain Saw training for the Alien Clearing Projects, Field Guide Training and Fire Services Training. All participants successfully passed and receiving their certificates

ENVIRONMENTAL COMPLAINTS, INSPECTIONS AND FOLLOW UPS

Various environmental complaints and administrative issues were received and followed up, with assistance from various Provincial and National Departments and role-players, such as DFFE, DEA&DP, DWS and CapeNature regarding pollution, emergency incidents, illegal and unauthorized activities in terms of NEMA's EIA Regs within the West Coast District Municipality, which have a negative effect or impact on the natural environment and biodiversity.

The WCDM assisted and supported various Departments with Environmental Compliance inspections and site visits to address environmental issues related to the environment and water pollution within the West Coast region.

ENVIRONMENTAL EDUCATION & AWARENESS RAISING WITH THE YOUTH

The WCDM performed various Environmental Education and Awareness Raising events during the 2023/24 financial year. Events included International Coastal Cleanup (ICC) campaigns – where litter was cleaned from West Coast beaches in partnership with voluntary organizations, schools., learners, members of the public and environmental associations and friend's groups. During September, three initiatives took place on the West

Coast, at Lamberts Bay, Elands Bay and Laaiplek. These events were organised by West Coast DM, Bergrivier local municipality & Cederberg local municipality in partnership with DEA&DP. A total of 600 participants assisted in picking up litter.

Partnerships forged that made these events possible included DEA&DP, DFFE, West Coast DM, Bergrivier Mun, Cederberg Mun, CapeNature, EBEDAG, local schools, Nine Miles project, Plastics SA, Noordhoek Primary, Fisheries Compliance Officers, EPWP participants and local volunteers. Sponsorships were received from DEA&DP, CapeNature, Plastics SA and West Coast DM.









International Coastal Cleanup Campaigns held during September 2023 with the youth and school kids all along the West Coast District to create awareness as part of Environmental Education

Marine Week Celebrations were also held with school kids, where school kids were made aware of their marine environment. During Arbour Month – various trees were received by DFFE and planted by EPWP workers in partnership with the youth and members of the public to create awareness and to improve greening of the natural environment – which also relates to climate change, removing alien vegetation and replacing it with indigenous vegetation which uses less water.



EPWP participants performing various environmental functions – Alien Clearing, Planting of trees during Arbor month, assisting with Greening, Environmental Education & Maintenance work



EPWP participants performing various environmental functions – Alien Clearing and Cleaning and Greening at schools contributing to Environmental Education & Awareness.

CHALLENGES

Challenges exist in the form of capacity and financial resource constraints as the Environmental Section only consist of one full time employee and does not have a dedicated budget for Environmental Integrity. Most other municipalities also require environmental management support and assistance and rely on the district for assistance. Numerous prospecting, mining and development application were received for comment which places an administrative burden as all these applications must be coordinated and commented on out of an environmental point of view. The Environmental Management Section responsible for the Coastal Management Programme and the Alien Eradication Management Plan of the WCDM also do not have a dedicated environmental management budget and only rely on the EPWP Grant Funding it shares with other Depts and one environmental official to perform all Environmental Management functions within the West Coast District.

Table 3.8.1 Financial performance: Environmental Management (R'000) – EPWP GRANT FUNDING

Financial Performance: EPWP					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	1 194 000.00	1 242 000	1 242 000	1 242 000	-
Expenditure:	-	-	-	-	-
Employees	824 406.30	654 840	654 840	982 692	(33.36%)
Other	400 669.22	587 160	587 160	259 308	126.43%
Total Operating Expenditure	1 225 075.52	1 242 000	1 242 000	1 242 000	-
Net Operating Expenditure	-	-	-	-	-

3.9 POLLUTION CONTROL (ENVIRONMENTAL PROTECTION)

Introduction

The National Environmental Management Air Quality Act, 2004 (Act 39 of 2004) (NEM: AQA) came into full effect on 1 April 2010. As per Chapter 5 of NEM: AQA the main objective for District Municipalities is to regulate listed activities and controlled emitters.

The National Framework was reviewed and published on 26 October 2018. This framework details the mechanisms, procedures, roles and responsibilities of each sphere of government to achieve the objectives of the Air Quality Act, in order to improve and maintain the quality of ambient air.

Strategic Objective

An Air Quality Management Plan (AQMP) was approved by Council in December 2019 and included in the IDP. The AQMP is reviewed evert five years. An Air Quality Management By – law for the WCDM has also been gazetted on 06 September 2013.

The following implementation strategies were identified in the current AQMP that require attention. These objectives may change in the reviewed AQMP:

Goal and Objective	Strategy	Indicator	Responsibility	Time frame
Goal 1: Improve compliance enforcement and management of air quality within West Coast Municipal Area **Objective**1:Ensure compliance enforcement and monitoring of air quality within WCDM and local municipalities	Identify and investigate section 21 illegal operations that impact on air quality.	Records of section 21 illegal activities and fines or directives issued	WCDM	Continuous
	Investigate and resolve complaints as soon as they are received. Assist local municipalities when required to investigate and resolve complaints.	Records of complaints to be kept and managed with proof of measures used to address complaints	WCDM	Continuous
	Identify and regulate activities listed in terms of section 23 of NEM:AQA	Maintain an inventory list of section 23 controlled emitters	WCDM	Continuous
	Promote and maintain a more user-friendly platform for public to lodge air quality complaints.	Established user friendly platforms for public to lodge their complains	WCDM	Continuous
	Review of By-law to amend	Notices of WCDM By-law review.	WCDM	Continuous
	Implement fine system for addressing air quality related offenses.	Fine system to be in place and working.	WCDM	Medium term
Goal 2: Improve awareness with respect to air quality management **Objective 1**: Ensure awareness on AQ matters within WCDM	Engage with public to have create awareness on AQ.	Public engagements on AQ	WCDM	Continuous
	Make use of Environment day as awareness day on environmental matters including AQ	Awareness activities on environment day	WCDM	Continuous

Goal and Objective	Strategy	Indicator	Responsibility	Time frame
	Usually with Environment day there is a specific theme attached which is not always air quality related. Suggest to rather remove this item as public awareness is mentioned in the point above. Also no campaigns have been done in the past due to no resources.			
	Make use of media and websites to give notices on new AQ legislation	Awareness uploads and post on both media platforms and WCDM websites	WCDM	Long term - Continuous
Goal 3: Expand human and financial resources capacity for effective implementation and management of air quality **Objective 1**: Sufficient human resource, skills capacity and financial resources to undertake the responsibilities of air quality management.	Make provisions to employ more AQOs to carry out responsibilities of AQM	Timely appointment of AQO in line with area expansion and work load increase	WCDM	Short term – Continuous
	Invest in training needs for AQOs as part of growth development	Attended trainings by AQOs	WCDM	Continuous
	Engage with service providers to provide training to both district and local municipalities on technical skills relating to air quality management and climate change response	Air quality officers and EMIs undertaking formal training for skills development.	WCDM	Continuous
	Engage with DEA&DP/DEA to provide training to air quality officers in WCDM and local municipality	Air quality management training provided for by DEA/DP/DEA to WCDM and local municipalities.	WCDM &DEA&DP	Continuous
	Provision of finances to carry out the responsibilities of air quality management within West Coast District Municipal area.	Funding to be allocated for AQ in WCDM	WCDM	Medium term-continuous
Goal 3: Integrate Climate Change and Air Quality Management.	Add implementation of emissions reduction strategies as a condition on AELs.	Reduction in emissions from the industries	WCDM	Continuous

Goal and Objective	Strategy	Indicator	Responsibility	Time frame
Objective 1: Ensure reduction of greenhouse gases emission within WCDM	Promote green economy within the West Coast District Municipal area	Support best practices to promote better air quality	WCDM	Continuous
Objective 2: Promote compliance and implementation of pollution preventative plan of and reporting on GHGs	Add implementation of pollution preventative plan and reporting on GHG as a conditions on AEL	Addition of pollution preventative plan and reporting on GHGs as requirements in the AEL conditions	WCDM	Continuous

A Memorandum of Understanding (MoU) has been entered into between District and Local Municipalities and a Joint Municipal Air Quality Working Group (JMAQWG) has been established during February 2015. The division of functions between District and Local Municipalities has been finalised and included in the MoU which also serves as terms of reference for the working group. The JMAQWG meets on quarterly intervals.

With regards to the implementation of the AQMP it is important to note that a Manager: Air Quality and Senior Air Quality Officer has been appointed and that awareness raising is being done through the establishment of working groups and environmental stakeholders forums.

The main function of the West Coast District Municipality is the licensing of listed activities assigned to it in terms of the National Environmental Management: Air Quality Act. Emission standards established in terms of the Air Quality Act are enforced through licence conditions.

Purpose
To protect the environment by implementing reasonable measures and to ensure that the objectives as per the Air Quality Act are met.

Challenges
Fishmeal production gives rise to offensive odours that result in public complaints. These industries are regulated through licence conditions and are required to apply best practices to control odorous emissions. These industries have installed abatement equipment to address the odours however, such abatement measures do not completely remove the odorous emissions, resulting in a nuisance toward nearby communities. The best measure is to ensure that the raw fish is of good quality when processing.

The storage and handling of iron ore by Transnet Port terminals result in staining of private and public property. The staining issue has resulted in the establishment of an action group by certain public members. Although the alleged industry is legally compliant, the nuisance factor remains problematic.

The lack of budget and staff is a serious challenge. With the industrial sector quickly growing and expanding the work load is challenging for only two staff members within the air quality section. The lack of budget restricts proactive ambient air monitoring to validate complaints and gain a base line which will assist in informative decision making when issuing atmospheric emission licences and factual comments on land use permit applications.

The Air Quality Management by-law requires urgent revising. By revising the by-law, additional requirements can be included which will greatly assist the air quality officers and will have a positive impact on the management of pollution causing industries and the receiving environment. By prolonging this revision of this document, the air quality officers have minimal support to best enforce legislation and ensure that fugitive emissions from listed activities are reduced to prevent the degradation of the receiving environment.

The following gaps were identified through the review of the AQMP during 2019 and current:

Gaps Identified	WCDM	Local Municipalities
Human Resources	**Description of the Gap Identified and Recommendations**	
Limited Expertise and Resources	With an increase in industries within the WCDM, the designated AQO and Manager AQ will not be able to carry out their responsibilities, therefore there is a need for additional AQOs within the WCDM.	• There is a need to appoint AQOs qualified in the area of air quality. • Appointed additional AQOs within the local municipalities should be provided ion ongoing training in the field of air quality. • Provisions for training are required. • The roles and responsibilities of AQOs are often taken in conjunction with other roles within the municipalities. • Air quality management is not a primary role of the designated AQO. An air quality function should be recognized as core function within the local municipalities. • There is a lack of educational resources for AQ
Funding constraints	There is a need for funding for the following: • Environmental and health related studies. • Materials for awareness campaigns. • Maintenance of existing ambient air monitoring station located in Velddrif. • Passive sampling, dust fallout monitoring and dispersion modelling within the West Coast District Municipal area. • Additional human capacity.	There is a need for funding for the following: • Environmental and health related studies, at relevant local authorities. • Materials for awareness campaigns. • Additional human capacity building. • Establishment of atmospheric monitoring network. • Maintenance of existing ambient air monitoring station, at relevant local authorities.
Air Quality Management Tools	**Description of the Gap Identified and Recommendations**	
Monitoring		• Due to continuous increase of industries in SBM, Saldanha Municipality needs to expand the monitoring network. • Establish ambient air monitoring network. • Establish dust monitoring network.
Emissions Inventory	• WCDM: To maintain an Inventory list of section 21 Listed Activities and section 23 controlled emitters.	• Establish and maintain an inventory list of non-listed activities.

Compliance and Enforcements	Description of the Gap Identified and Recommendations
Compliance	• Review of WCDM and Local Municipality By-laws. • Implement a fine system for all non-compliant entities.
Complaints Management	• Establish and maintain complaints database.
Stakeholder engagement	**Description of the Gap Identified and Recommendations**
Communication and Governance	• Awareness raising. • Communication amongst all spheres. • Cooperative governance with all spheres of government.

PERFORMANCE HIGHLIGHTS

During the period 2023/2024, the WCDM Air Quality officers received recognition from the Department of Environmental Affairs and Development Planning (DEA&DP) congratulating them on ensuring a 100% audit pass about the National Atmospheric Emission Inventory System (NAEIS), which is an audit system.

To date the WCDM Air Quality officers have managed to ensure that all atmospheric emission licence was processed within the legislated time frames, ensuring that the WCDM remained legally compliant.

Due to complaints received, a screening particulate matter monitoring device was installed in Velddrif to measure the dust fallout in the area and to determine the state of the impact of dust fallout on the receiving environment.

COMMENTS

It is strongly requested that the organogram be amended for additional air quality officers and a budget for resources such as air quality monitoring equipment be provided.

COMPONENT F: HEALTH

3.10 HEALTH INSPECTIONS, FOOD LICENSING AND FOOD INSPECTIONS

3.10.1 INTRODUCTION

Municipal/Environmental health Services at West Coast District Municipality is a primary, preventative health function which are rendered by twenty-nine Environmental Health Practitioners (EHP's), five Area Managers, one Senior Environmental Manager, two Air Quality personnel and one Chief Environmental Health Officer, in five local municipal areas; namely Swartland, Bergriver, Saldanha Bay, Cederberg and Matzikama.

STRATEGIC OBJECTIVE

Managing Health and Environmental Services efficiently and effectively.

PURPOSE

Responsible for, and coordinate Municipal Health Services, to ensure a healthy environment for the whole West Coast area.

CHALLENGES

Municipal Health Services (MHS) includes the functions: water quality monitoring; food control; health surveillance of premises; waste management; environmental pollution control; surveillance and prevention of communicable diseases; chemical safety; vector control and disposal of the dead.

In rendering these functions, EHPs also empower and invest in the informal food trade by providing guidance and health education; contribute to development by providing health related inputs; serve the interest of the public by addressing enquiries and complaints; and raise awareness on local and global challenges such as hygiene, food safety, waste management, environmental pollution and water safety / conservation.

MHS at West Coast DM is currently well functioning as we experienced no major health challenges or outbreaks but the function is compromised by **certain risks and the following constraints:**

- Risks associated with migration of people and the occurrences of non-endemic illnesses such as malaria;
- Risks of future increase in zoonotic diseases due to insufficient public veterinary- and pest control services considering current socio-economic challenges;
- Risks associated with the lack of legislation for enforcement e.g. challenges with expired or outdated food products, pest control;
- Risks associated with lack of implementation of legislation e.g. environmental pollution, non-compliance with water quality, tobacco control;
- Risks associated with lack of co-operative governance e.g. support from law enforcement from SAPS & justice system and the resulting failure to deal with non-compliance;
- Lack of resources especially funding;
- The lack of adequate funds for air quality monitoring will result that the DM as the licencing authority cannot make informed decisions during licence applications or appeals.
- The promulgated National Norms and Standards for Environmental Health
- (24/12/2015) stipulates that Municipalities must provide operational staffing in line with the National norm of 1:10 000 Environmental Health Practitioners per population. With a population of 467 175 people, to adhere to this stipulation, another 17 Environmental Health Practitioners post must be provided for on the Councils organogram.
- Insufficient engagement with other role-players and decision makers on health and social challenges;
- Organisational challenges:
- MHS managers not positioned to function in proactive and goal-oriented manner due to lack of professional levels;
- Other spheres of governments have senior and chief EHPs;
- WCDM EHPs report directly to managers which put their focus on basic service delivery by providing mentoring and guidance and leave the gap to epidemiology (studying of local patterns of disease); investigation of sampling non-compliances, sources of contamination, impacts on health and possible solutions; etc.

The environmental health responsibility is, therefore, the identification, evaluation, control and prevention of those factors that can be detrimental to people's health and wellbeing.
In terms of Section 1 of the National Health Act, 2003, Act 61 of 2003, Municipal Health Services (Environmental Health services) were declared to be:

- **WATER QUALITY MONITORING**

  Definition:
  Monitoring and surveillance of water quality and availability that is intended for human consumption, recreational and industrial use

- **FOOD CONTROL**
  Definition:
  Food Control is described by the World Health Organization (WHO) as a mandatory regulatory activity of enforcement by National or Local Authorities to provide consumer protection and ensure that all foods during production, handling, storage, processing and distribution are safe, wholesome and fit for human consumption; conform to quality and safety requirements and are honestly and accurately labelled as prescribed by law

3. WASTE MANAGEMENT

Definition:
Monitoring of waste management systems, refuse, health care waste, hazardous waste and sewage

4. HEALTH SURVEILLANCE OF PREMISES

Definition:

The identification, monitoring and evaluation of health risks, nuisances and hazards and instituting remedial and preventative measures

a) SURVEILLANCE & PREVENTION OF CONTAGIOUS DISEASES, EXCLUDING IMMUNISATION

Definition:

The identification, monitoring and prevention of any disease, which can be communicated directly or indirectly from any animal or through any agent to any person or from any person suffering there from or who is a carrier to any other person

b) VECTOR CONTROL

A vector is any organism (insects or rodents) that can transmit a disease from one to another

Definition:
Monitoring, identification, evaluation and prevention of vectors

c) ENVIRONMENTAL POLLUTION CONTROL

Definition:
The identification, evaluation, monitoring and prevention of land, soil, noise, water and air pollution

The National Health Act, 2003 (Act 61 of 2003) refers to pollution as per definition in section 1 of the National Environmental Management Act, 1998 (Act No. 107 of 1998) which defines pollution as;

any change in the environment caused by –

(i) substances;
(ii) radioactive or other waves; or
(iii) noise, odors, dust or heat

emitted from any activity, including the storage or treatment of waste or substances, construction and the provision of services, whether engaged in by any person or an organ of state, where the change has an adverse effect on human health or well-being or on the composition, resilience and productivity of natural or managed ecosystems, or on materials useful to people, or will have such an effect in the future;

8. SAFE HANDLING OF CHEMICAL SUBSTANCES

Definition:
The monitoring, identification, evaluation and prevention of risks relating to chemicals hazardous to humans (e.g. storing and using agricultural substances)

5. DISPOSAL OF THE DEAD:

- Ensure the proper and humane burial of pauper and unclaimed corpses
- Ensure the proper disposal of the dead during diseases
- Monitor the process during exhumations and reburial of corpses to ensure proper and hygiene procedures and disinfection of the environment and equipment

Although these are pursued very effectively, there are a few pertinent issues that need to be addressed.

Additional Posts

The newly promulgated National Norms and Standards for Environmental Health
(24/12/2015) stipulates that Municipalities must provide operational staffing in line with the National norm of 1:10 000 Environmental Health Practitioners per population.

With a population of more than 467 175 people, to adhere to this stipulation, 16 Environmental Health Practitioners new post must be provided for on Councils organogram.

Legislation

To ensure the optimal use of environmental health practitioners to reach our goal of an environment that is not harmful to the health and wellbeing of all the people in the West Coast, the following legislation/documents must still be implemented/promulgated:

- Approval of admission-of-guilt fines by the Magistrates Courts in the West Coast area of jurisdiction
- Revise Councils by-laws and regulations

The above will definitely contribute to a more efficient service and quality service delivery.

PERFORMANCE HIGHLIGHTS

- The Department of Health in collaboration with Cape Winelands District Municipality, held a Conference Commemorating the 12 th World Environmental Health Day. It was hosted from the 26-27th September 2023, in Franschhoek. Thanks to our Department the Environmental Health Practitioners (EHPs) attended this conference- sitting in on different presentations /sessions and discussing the

National Environmental Health Bill & Policy. This event was informative and the EHP's could interact and receive encouragement in our line of duty.

- In collaboration with SAPS, Internal Affairs, Municipal Law Enforcement, Municipal Health Service and other relevant departments an operation was carried out at Spaza Shops in Moorreesburg to see that they comply with the legal requirements and documentation. This platform was very informative and successful for the various departments and is being done continuously.
- Showing our Intern Service Training student around in our areas - Darling. Providing in-depth In-service training in the Dairy industry, Darling Creamery.
- The Phelophepa Healthcare Train initiated by Transnet came to Darling in September 2023. The train provide the services such as optical, dental and minor health care services. Our EHPs was involved in the facility inspections, waste monitoring and meetings with the different role-players, e.g. Correctional services, Department of Health, Education Department, SAPS and Public works.
- A lot of impact has been made across the West Coast communities in terms of municipal health services. Service-delivery relating to the above-mentioned functions were rendered and the following additional services and actions were executed during 2023/2024:

1) Health Education sessions
2) Development and distribution of education material
3) Clean-up campaigns
4) Multi-stakeholder inspections or interventions
5) Municipal health related complaints were investigated
6) Involvement in special events
7) Training of informal food traders and inspections of stalls
8) Submission of environmental health impact assessment inputs for new developments &
9) Building plans were scrutinized.

Health Education with Hopefield learners:







Waste Management / Environmental Pollution awareness in Saldanha and Vredenburg:

MHS Highlights July 2023 – Junie 2024

- Operasie Shanela-Doringbaai Papendorp, 8 Desember 2023
  Teenwoordig: SAPD, DAFF en Omgewingsgesonheid



- 8 Spaza winkels was besoek tydens die operasie Shanela

Table 3.10.1: Employees: Environmental Health –Health Inspection

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	3	3	2	1	33
4–6	0	0	0	0	0
7–9	1	1	1	0	0
10–12	24	24	24	0	0
13–15	7	7	7	0	0
16–18	1	1	1	0	0
19–20	0	0	0	0	0
Total	**36**	**36**	**35**	**1**	**3**
					T3.10.1

Financial Performance: Environmental Health					
Details	2022/2023	2023/2024			
	Actual	Original budget	Adjustments budget	Actual	Variance from budget
Total Operating Revenue	11 964 664.45	12 387 312	12 387 312	12 629 141	(1.91%)
Expenditure:	-	-	-	-	-
Employees	24 202 810.32	26 804 236	26 129 236	25 235 700	3.54%
Other	3 489 997.95	3 665 916	4 540 916	3 486 949	30.23%
Total Operating Expenditure	27 692 808.27	30 470 152	30 670 152	28 722 649	6.78%
Net Operating Expenditure	-	-	-	-	-

COMPONENT G: SECURITY AND SAFETY

3.11 Fire Services

3.11.1 INTRODUCTION

The West Coast District Municipality Fire and Rescue Services are situated within the boundaries of the West Coast District Municipality, which includes five Local Municipalities. The five Local Municipalities are Swartland, Bergrivier, Saldanha Bay, Cederberg and Matzikama Municipalities. These Municipalities collectively spans 31 119km^2. WCDM Fire and Rescue Services has six Fire Stations. There are a Fire Station within each of the Local Municipalities, apart from Swartland Municipality where two Fire Stations are situated. WCDM Fire and Rescue Services have a total staff compliment of seventy-five personnel. The Fire Stations of the West Coast District Municipality are operational 24 hours a day, every day of the year.

STRATEGIC OBJECTIVE
VISION STATEMENT: (WCDM FIRE AND RESCUE SERVICE)

"A professional and recognised Fire and Rescue Service for the citizens of the West Coast District Municipality and beyond its borders."

MISSION STATEMENT: (WCDM FIRE AND RESCUE SERVICE)

"To prevent and minimize the loss of life, property and damage to the environment through the delivery of an effective and efficient fire service to the residents of the West Coast District Municipality in order to protect them from any dangerous situations."

The strategic objectives listed in the Strategic Master Fire Plan and reported on in the previous years is still relevant. As stated, the key objectives listed in the plan is to ensure that the Fire and Rescue Service of the West Coast District Municipality fulfil its roles and responsibilities as assigned to it through the Constitution (Act 108 of 1996), The Municipal Structures Act (Act 117 of 1998), the Fire Brigade Services Act (Act 99 of 1987), the National Veld and Forest Fire Act (Act 101 of 1998) and SANS 10090:2003 Community Protection against Fire. The Strategic Master Fire Plan has also been incorporated into the long-term financial plan for the West Coast District Municipality.

PURPOSE

The purpose of the West Coast District Municipality Fire and Rescue Services Strategic Master Fire Plan is to establish a Fire Brigade Service in terms of the firefighting functions as allocated by Section 84 (1) (j) of the Municipal Structures Act and in accordance with SANS 10090:2003; excluding the functions assigned to the Local Municipalities.

Despite the numerous challenges faced by the West Coast District Municipality Fire and Rescue Service, due to budget cuts leading to financial constraints to deliver a proper function to our communities as well as the impacts of the environmental factors, e.g. climate change and increased industrial developments taking place, this Department will always be committed and keep striving to do more than just getting the basics right. This will and can only be achieved by adapting successfully to the challenges and partnering with all the relevant stakeholders within our area in order to ensure that the necessary services are rendered to the best of our abilities to the communities within our area of responsibility. It is imperative that this Department pursue better and up to date technology in aiding the operational efforts of our personnel, training methods, and further engaging with outside institutions in research into fire behaviour and the biomes encountered as well as the ongoing upgrading and maintenance of our fleet and equipment.

To emphasize yet again, the strategic master plan seeks to inform the West Coast District Municipality Fire and Rescue Service Officers and firefighters, as well as council, of our roles and responsibilities, resources, and capabilities as well as our shortcomings.

CHALLENGES

Staff: As mentioned in the previous reports the shortage of staff still remains one of the biggest challenges for this Department and is also one of the factors contributing to the added stresses faced by the current staff compliment on a daily basis. This shortage is amplified yet further with no new posts granted on the organogram to boost the number of staff on each Fire Station. Currently only posts that become vacant are filled with no new additional posts on the organogram. As mentioned previously this critical shortage of staff still have an impact on the manning levels of our vehicles as well as handling of incidents in an effective, efficient and safe manner. The biggest and most significant impact the shortage of staff have is on our budget that is already under pressure and therefore, impacts very negatively on the overtime expenditure of this Department.

Budget: Budget allocation to this Department remains to be a huge negative factor. Impacting on the Service delivery expected from this Department as well as maintaining the current fleet, equipment and buildings in a good working condition. During the 2023/24 budget year this Department's budget was even reduced further after the R 6 MILLION budget cut during the 2022/23 budget year. A comprehensive budget, indicating the actual cost of maintaining the current Fire Service, was submitted for the 2024/25 budget year. Although it was indicated what funds will be needed to deliver the service, the budget for the Fire service was further reduced and is the allocated budget for this Department R 18 MILLION less than what was asked for. This will have a negative impact on service delivery as well as the maintenance of the fleet, equipment and buildings. The further reduction in the allocated budget could lead to a situation within the next financial that Fire Stations will have to be closed or operational vehicles will not be able to turn out due to no funds being available to repair these vehicles or no funds available for petrol, diesel or tyres. Shrinking of the operational budget and the rising costs also makes it difficult to properly maintain and service our current fleet, equipment, buildings and replacing aging fleet and equipment. Another crucial impact of insufficient funding is the inability to implement projects, identified through strategic planning, to minimize the risk of damage to property and the environment during wildfires as well as preventing injury and death, not only to the citizens within the communities affected, but to our firefighters as well.

PERFORMANCE HIGHLIGHTS

During the 2023/24 budget year, WCDM Fire and Rescue again partnered with the City of Cape Town Fire and Rescue in presenting IFSAC accredited training to the firefighters in our region as well as training more of our staff to become Fire Service Instructors. Our Instructors have already presented numerous courses with tremendous success in collaboration with our Provincial Department and the City of Cape Town. Our Fire Service Instructors are also involved in assisting Cape Winelands District Municipality in presenting some of these courses. Some of the firefighters trained were from the Local Municipalities within our boundary.

3.11.2 OPERATIONAL MATTERS

During the 2023/2024 year this service dealt with 652 incidences throughout the whole of the District and a total of 10 337 man-hours were spend attending to these incidences. This is a hundred and fourteen (114) incidences more than what was dealt with in the 2022/2023 year.

Summarizing the operational activities, it can be noted that most of the incidences dealt with by this Department were for B – Municipality responsibilities (74%). 428 Incidences were B- Municipal incidences and 196 were C – Municipal incidences. For the functions as assigned to the District Municipality, some major wildfires were experienced during the summer season of which the area burned was 12 993 hectares. As per normal standard operating procedures, aerial resources were used as a source of initial attack to bring fires under control within the first hour after a fire has started. Initial attack was activated four (4) times during the season. Unfortunately, none of these initial attacks was successful as all these fires went into extended attack. During the 2023/2024 season West Coast District Municipality had spent R 652 000,00 on aerial firefighting.

During this summer season more landowners contributed to the expenditure on aerial firefighting as they flew these resources for their own accounts. Porterville is still the base for the aircraft within the West Coast District Municipality. In addition to this airfield there are also another seven (7) air strips throughout the District. This allows for the turnaround time of the bombers to be kept between seven (7) and ten (10) minutes to be effective and efficient.

During the 2023/24 summer season the Western Cape Province were forced on three occasions to declare a code red in the Province. This was for the Simons Town Fire, for the multiple fires experienced in the Cape Winelands District and for the Betty's Bay Fire. On two occasions West Coast District Municipality were able to assist. For the Simons Town Fire our personnel and resources manned the Atlantis Fire Station of the City of Cape Town while

their resources were all attending to that incident and in the Cape Winelands District our personnel and resources assisted within the Worcester area on the fires experienced within that area.

The Fire and Rescue Services of the West Coast District Municipality again implemented the prohibition on fires within the boundaries of the District from the 1st of December 2023 until the 31st of March 2024 in order to curb the ignition and start of unwanted fires within the area. It was again highly effective and had the desired impact as unwanted fires was kept at an absolute minimum.

Fire Prevention

The West Coast District Municipality also addressed 669 fire safety inspections throughout the whole of the District, some of these inspections includes the inspections done on behalf of Cederberg and Matzikama Municipalities. A total of 583 man – hours was spent conducting these various inspections. These activities include the inspections of buildings for fire safety compliance, issuing of burning permits, issuing of flammable liquid certificates, issuing of transport of dangerous goods permits, the approval of building plans, event safety management plans and the inspection of fire hydrants. This is not a function of the District Municipality, but due to the lack of capacity within the Local Municipalities the District Municipality currently performs these functions for Local Municipalities on a contract basis.

Training

Apart from the training received at external training colleges and service providers as indicated in the table below, internal refresher training was also done at all the Fire Stations with the personnel. A total of 603 theoretical sessions and 155 practical sessions were conducted at the Fire Stations amounting to 3 406 man-hours.

Training	
Training / Course	**Number of staff of West Coast District Municipality**
Fire Safety Legislation	2
Fire Risk Assessment	2
First Aid Level 3	49
Unity Call Taking and Dispatch Training	6
Basic Radio Training	9
Road Incident Management System Training	5
Incident Management Teams Training	5
Various Incident Command Position Specific Courses	7
Fire Service Instructor Course	5
Wildfire Instructor Course	5

Public Training
Public training initiatives throughout the whole of the West Coast District Municipal area were conducted. These training initiatives were conducted at Schools, Youth days, Holiday programmes, Old Age Homes and Business premises. The training involved twenty sessions and a total of 506 adults and 2 612 children were reached. A total of 110 man-hours were spend conducting public awareness training.

Partnerships
Greater Cederberg Fire Protection Association
The West Coast District Municipality maintains its membership with the Greater Cederberg Fire Protection Association as are required by legislation. This is the only registered FPA within the boundaries of the District. The Chief Fire Officer of West Coast District Municipality is still the Chairperson as well as the Fire Protection Officer of this FPA.
The GCFPA for the 2023/24 year has 817 members (18 members were terminated and fifty-three new members were added) and the area covered by the FPA is 1 072 302 Ha (an increase of 33 866 Ha). The GCFPA still only have the two bases in the area. One base in Vredenburg and one base in Porterville.
The GCFPA and West Coast District Municipality Fire and Rescue Services continued with various risk reduction activities. These activities included 0,35 Ha of stack burning, and 20,5 Ha of fire breaks being made.
The West Coast District Municipality still continue to issue burning permits for free to paid up FPA members as well as exempting paid up members from receiving accounts for services rendered on their properties, who have successfully implemented their business plan.

Cape Nature
The West Coast District Municipality still have a signed MOU with Cape Nature, where the parties agree to assist one another during major bush and mountain fires.

Table 3.11.1: Fire Services data

	Details	2021/2022 Actual number	2022/2023 Actual number	2023/2024 Actual number
1	Total of fires attended to in the year	424	340	456
2	Total of other incidents attended to	185	198	168
3	Average turnout time	02 min 21 sec	02 min 20 sec	02 min 18 sec
5	Fire fighters in post at year-end	74	75	74
6	Total fire appliances at year-end	39	38	37
7	Average number of fire appliances off-run during the year	3	3	3

Table 3.11.2: Employees: Fire Services

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0	0	0	0
4–6	23	24	23	1	4
7–9	41	44	40	4	9
10–12	12	12	12	0	0
13–15	0	0	0	0	0
16–18	1	1	1	0	0
19–20	0	0	0	0	0
Total	**77**	**81**	**76**	**5**	**6**

T3.11.2

Table 3.11.3 Financial performance: Fire Services (R'000)

Financial Performance: Fire Services					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	13 658 929.03	16 369 527	15 156 500	15 578 705	(2.71%)
Expenditure:	-	-	-	-	-
Employees	37 226 024.81	37 265 428	37 265 428	42 412 511	(12.14%)
Other	10 775 182.20	12 589 491	12 589 491	12 279 509	2.52%
Total Operating Expenditure	48 001 207.01	49 854 919	49 854 919	54 692 020	(8.84%)
Net Operating Expenditure	-	-	-	-	-

3.12 DISASTER MANAGEMENT

3.12.1 INTRODUCTION

The West Coast District Disaster Management Centre (WCDDMC) herewith presents the annual report for the 2023/24 financial year in compliance with section 50 of the Disaster Management Act 57 of 2002. The report provides an overview of the activities undertaken by the West Coast District Municipality Disaster Management Centre locally and across the District during the period under review.

It also reflects on the progress made by the WCDDMC in promoting an integrated and coordinated system of disaster management with special emphasis on prevention and mitigation, by municipal organs of state, statutory functionaries, other role players involved in disaster management and communities.

The Disaster Management function are informed under the following Disaster Management Framework structures.

- **KPA 1:** Integrated Institutional Capacity for Disaster Risk Management
- **KPA 2:** Disaster Risk Assessment
- **KPA 3:** Disaster Risk Reduction
- **KPA 4:** Response and Recovery
- **Enabler 1:** Information Management and Communication
- **Enabler 2**: Education, Training, Public Awareness and Research
- **Enabler 3:** Funding Arrangements for Disaster Risk Management

❖ This period under review has been both exciting and challenging for the West Coast District Disaster Management Centre. The "Weskus" faced challenging conditions and were compounded with a variety of hazards such as drought, floods, fires, energy or electricity issues. Regardless of the crises, the West Coast District Municipality Disaster Centre continues to support and collaborate with the respective Local Municipalities. There is a constant evolving in its attention to caring for communities, but most importantly constant drive towards innovation in its implementation of the Disaster Management mandate.

❖ It is to this end, Disaster Management as a coordinating function relies on the commitment of all stakeholders, government departments, NGO's and Local Municipalities to build back better innovatively and with informed excellence. The Disaster Management Centre plan to take the experiences, and lessons learnt to prioritise purposeful partnerships and highlight the need to advocate for a risk reduction culture which will direct its energies to a Safe, informed and Resilient District

3.12.2 Purpose

The **purpose** of the West Coast Disaster Management Centre is to promote an integrated, coordinated, and multi-disciplinary disaster management service.

3.12.3 West Coast Disaster Management Framework (2013)

- Is a legal instrument specified by the Act to address such needs for consistency across multiple interest groups, by providing a coherent transparent and inclusive policy on disaster management appropriate for the West Coast District.

3.12.4 Strategic Overview

3.12.4.1 Departmental Vision

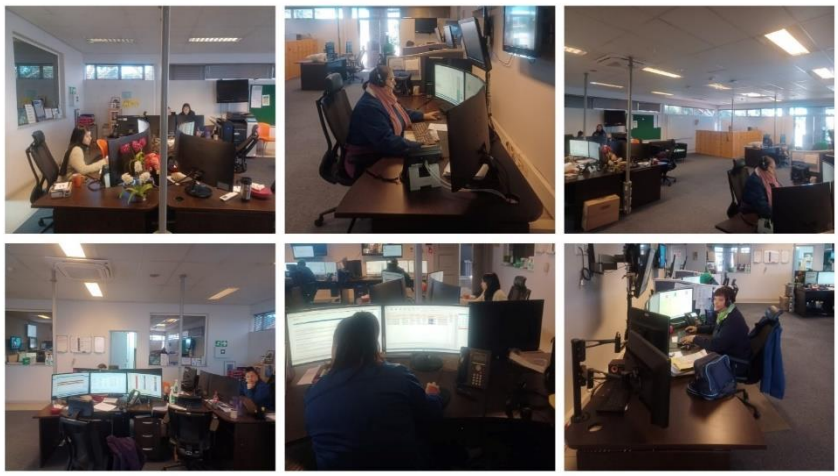
- Our vision, which is consistent with that of the West Coast District Municipality, is to promote and establish a District where communities inclusive of vulnerable people are informed and resilient to disasters and its impact.

3.12.4.2 Mission Statement

❖ To build disaster resilient communities and a safe and protected environment through promoting awareness of the significance of disaster risk reduction in order to reduce or prevent disasters or their impact on humans and the environment, respond effectively to disasters and implement effective post-disaster recovery and rehabilitation.

3.12.4.3 Strategic objective

- Establish Integrated institutional capacity to enable the effective implementation of disaster risk management policy.
- Risk assessment and monitoring.
- Risk Reduction.
- Preparedness, Response, and recovery.



Emergency Medical Services Call Centre facilities in the West Coast Disaster Management Centre

Call centre which is administered by 14 Senior Call centre agents, Manager of Communication, call despatchers as well as health-net (per shift). This service is done according to a Memorandum of Understanding which the West Coast District have with the Department of Health. The Call Centre is operational 24 hours a day.

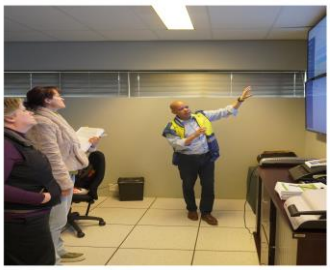


Figure 1: *The WCDM ERPOC in the Disaster Management Centre is used for exercises and JOCs*

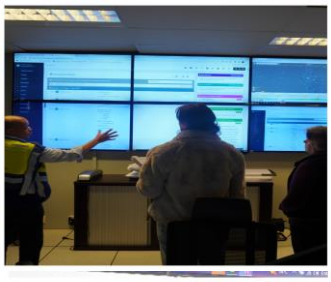




Figure 2: *Management Area in the Disaster Management Centre are used for meetings and JOCs*

The Organisation management area is used for a Joint Operation Centre during major or large incidents. When it is not used for incidents, then it substitutes for training or large municipal meetings.

3.12.7 Performance Highlights

- Our capacity is highlighted with the following Disaster Centre and Community Safety capabilities:
- The West Coast District Municipality Disaster Management Centre in partnership with Community Safety promotes an integrated and coordinated system of Disaster Management with special emphasis on prevention and mitigation, by municipal organs of state, statutory functionaries, other role players involved in Disaster Management and communities.

On **the 30th August 2023 –** The West Coast District Established the SAPS DOCC in the ERPOC where SAPS and Provincial Traffic Officials will be on duty Shifts on a 24/7 basis



WCDM Disaster Centre established the DOCC to welcome SAPS and Provincial Traffic to DMC .

- During the Festive period on the West Coast Disaster Management Centre in partnership with all 5 Local Municipalities, K9 Unit, Drone Pilots, WCDM Fire Services and Disaster Management Nodes contributed to coordinate the communication, challenges and successes.
- The WCDM Disaster Operation Centre (DOC) plays a multi-disciplinary role by solicit pockets of information to Generate Situation reports on the UNITI (Online Web Base platform), whether its Incidents on Weather Impacts, Drowning, Motor Vehicle Accidents, Rescue Operations, Veldfires, Narcotic prevention - drone operations.

- **Objectives** of the WCDM Launch were to acknowledge and address the good work and commitment of each Organs of State during the year 2023. One of the main topics were to address Rural Safety and crimes on farming communities. Part of the event was to address the essential and emergency departments such as SAPS, Provincial Traffic, Traffic and Law Enforcement, Private Security Companies, Farm Wach, NHW, Fire Services, EMS, NRSI and other stakeholders to be actively alert on crimes and careless behaviour of road users/ tourist/camp goers, during the Festive period.



- **Outcomes:** Part of the event was to Handover Pocketbook Guide to NHW`s, Provincial Traffic and Traffic and Law Enforcement on the good work for the year.

- The West Coast District Launched and activated their Festive Joint Operational Command on the 15th December 2023 at 08h00 and remained operational between the hours of 08h00 and 14h00 daily till the 01st January 2024 with a strong emphasis on Disaster Management where coordination with safety stakeholders and Local Municipalities.

On the 1st of December 2023 Disaster Management supported Swartland Municipality to their Festive JOC Launch on the N7 Weighbridge



On the 13th of December 2023 – The West Coast Disaster Team Supported Provincial Traffic to a R27 Roadblock Operation

The Objectives was VCP`s, Stop & Search, Search Illegal Substances, Drone Operations, Coordination with West Coast Disaster Management.



On the 13th of December 2023 – The West Coast Disaster Team Supported Saldanha Bay Municipality with their Festive Launch



On the **14th of December 2023:** The West Coast District Municipality - Disaster Management year end Festive Launched were conducted at the DMC

From the **15th of December 2023,** The Disaster Management activated the Disaster Operational Centre (DOC) to solicit pockets of information from the Local Disaster Nodes on incidents, Weather impacts, Motor vehicles Accidents etc.



On the 16th of December 2023 – The West Coast Disaster Management Team also supported the Bergrivier Municipality to a "Christmas Intervention" in Piketberg



On the 16th December 2023 – The West Coast Disaster Management Team supported the Matzikama Municipality to a Festive Operation in Vredendal, Klawer, Lutzville, Doorn Bay and Strandfontein

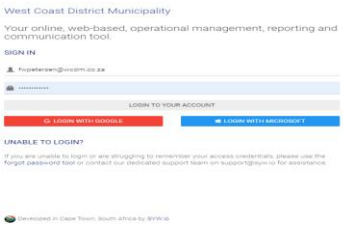


From the 26 – 29 December 2023 – The West Coast Disaster Management Staff with WCDM Executive Mayor, WCDM Financial Department, WCDM Portfolio Councillor, Swartland Director, Swartland Law Enforcement, Swartland Fire Department, National Sea Rescue Lifeguards, DFFE (Phakisa), SAPS, WCDM Drone Pilot, contribute to their Festive Integrated Intervention at the Ganzekraal Holiday resort to beach goers.

<u>Integrated Reporting</u>

1. The West Coast Disaster Management Centre also used a integrated reporting tool where reporting were done in an consolidated manner with Local Municipalities and other organs of state in the West Coast Incident Command Vehicle.
2. This tool UNITI allowed the various role-players to provide near real-time operational updates via a mobile application or online via a web portal from their respective operational Centres to test integrated Communications with Department in the West Coast District Region
3. Currently (2024/2025) with ongoing roll-out to Local Municipalities of the UNITI system





<u>WCDM Operations: Situations</u>

On the 07 August 2023 – Disaster Management Drone Pilot and Media Officer conducted an Drone Night Operation Intervention on illegal Fishing with DFFE and Phakisa in Ganzekraal

On the 07th November 2023 – a transnet locomotive traveling through Mooreesburg was involved in an accident with a truck that caused the locomotive to derail.



On the 16th of November 2023 WCDM drone pilot assisted with a missing child incident.



On the 16th of December 2023 – The DMC Drone Pilot done an illegal poaching operation with DFFE

On the 11 March 2024 – The West Coast Disaster Management Drone Pilot assisted SAPS to a Search and Rescue mission in Langebaan



On the 12th of March 2024 – The West Coast Disaster Managmeent Drone Pilot assisted Bergrivier SAPS and Cape








Nature to a Drone Mission on illegal Poaching in Velddrif




On the 9 April 2024 – Disaster Management assisted Saldanha SAPS Divers to a search and rescue operation






<u>Disaster Management Achievements</u>

In the New year the West Coast Disaster Management recruited 65 new Interns. The interns were also placed in their various Local Municipalities and at West Coast Head Office. The Public- Private relationship an innovative solution to capacitate matriculants and students in the region. The objective to enhance their skills for the Workplace, but also introduce them to the dynamics of Local Government.











On the 27th of March 2024 – The Disaster Management interns introduced to Squad Drilling. Weekly the West Coast Disaster Team is exposed to the discipline and routines of instructions, focussing on teamwork and excellence in what they do

Humanitarian Assistance

On the 12th of July 2023, West Coast District Disaster Management with NGO Redcross Society supported Cederberg Municipality with Humanitarian Aid for affected households and communities.



On the 15th of July 2023 – Ghost Riders donated 209 blankets to West Coast Disaster Management Centre. This act of kindness and generosity provided warmth and comfort to people in need.



On the 04th of September 2023 – The West Coast Disaster Team assist to contribute Humanitarian Aid to Moorreesburg Safe House



On the 16th November 2023 WCDM Official received Humanitarian Aid from Western Cape Department of Agricultue

On the 06th of December 2023 – The West Coast Disaster Management supported Bergrivier Municipality with Humanitarian Aid

On the 20th December 2023 – The West Coast Disaster Management supported Swartland Municipality Moorreesburg area (Sibanye Square with Humanitarian Aid) – Fire Incidents



On the 2 April 2024 – The West Coast Disaster Management assisted Bergrivier with Humantarian Assistance

On the 4 April 2024 – The Disaster Management Team supported Bergrivier with Humanitarian Assistance

On the 8 April 2024 – Disaster Management supported Bergrivier with Humanitarian Assistance



On the 13 May 2024 – WCDM DMC distributed Hygiene Products to the Moorrees Huis van Heerde with **WCDM Executive Mayor: Alderman B Strydom** handing packets over to the children



On the 28 May 2024 – WCDM DMC Distributed humanitarian relief to Bergrivier Municipality



On the 07 June 2024 – The West Coast Disaster Management donated Humanitarian Aid to Cederberg Municipality

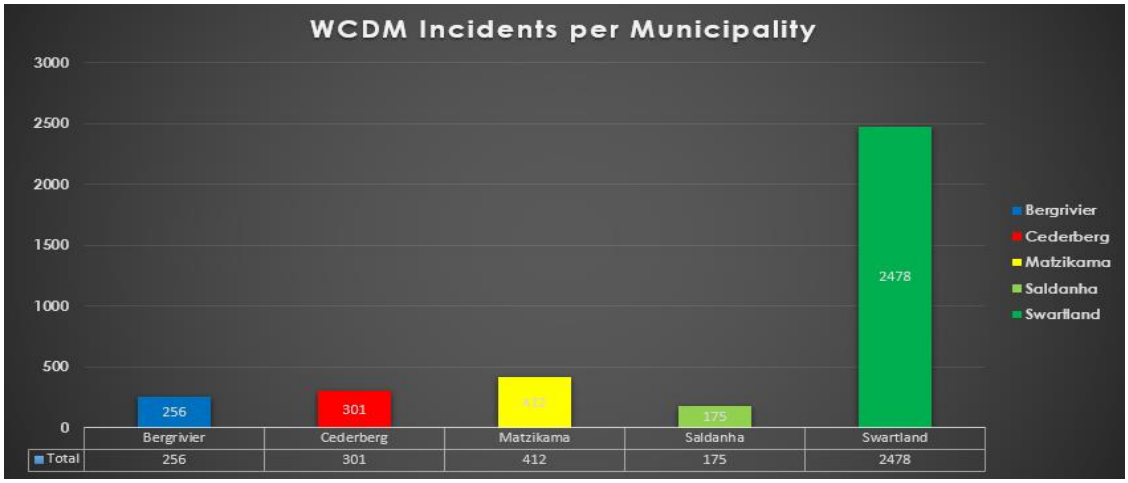


On the 10th June 2024 – The West Coast Disaster Management donated Humanitarian Aid to Cederberg Municipality

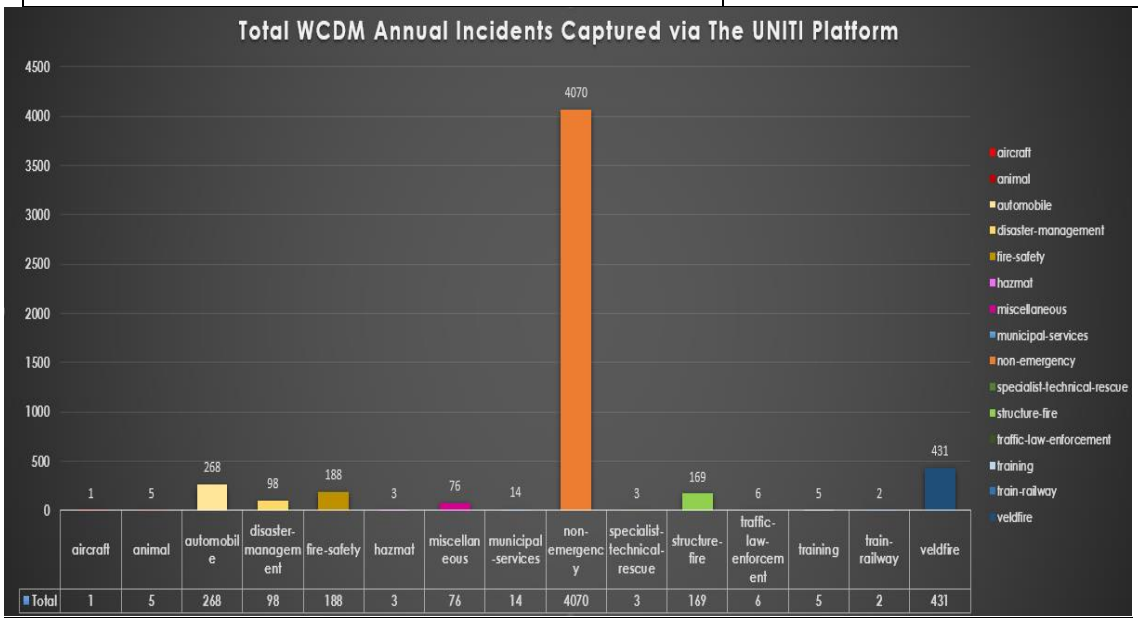


July 2023 – June 2024 : West Coast Severe Weather Impacts and Incidents: Annual Graphs

Municipality	Total Incidents
Bergrivier Municipality	256
Cederberg Municipality	301
Matziakama Municipality	412
Saldanha Bay Municipality	175
Swartland Municipality	2478



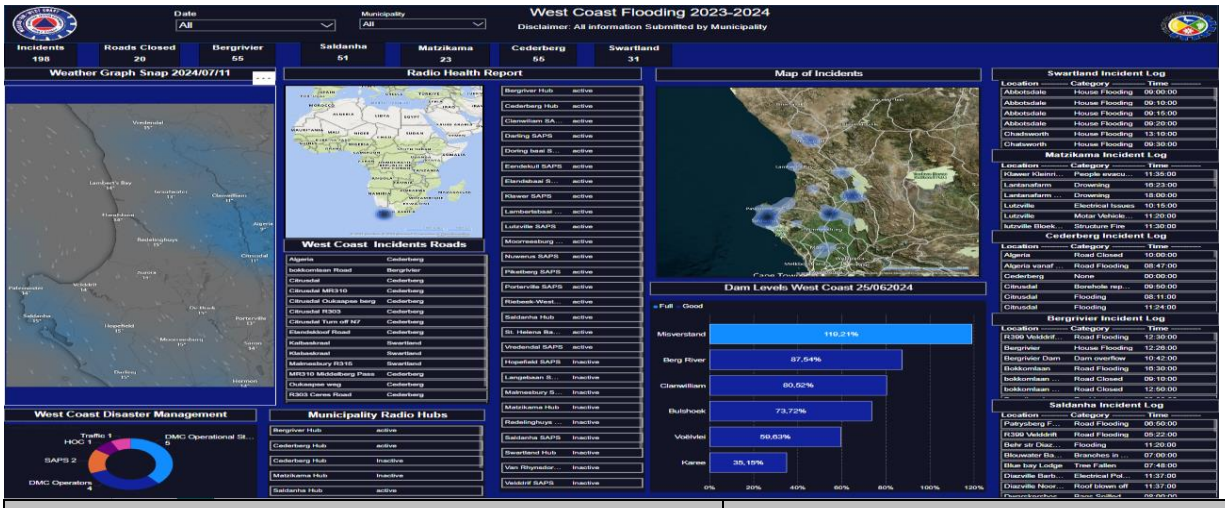
Type of Incidents	Total Incidents
Aircraft	1
Animal	5
Automobile	258
Disaster Management	98
Fire Safety	188
Hazmat	3
Miscellaneous	76
Municipality Services	14
Non-Emergencies	4070
Specialist Technical Rescue	3
Instructure Fire	169
Traffic Law Enforcement	6
Train Railway	2
Veld Fire	431



June 2023/ July 2024: West Coast Floods: West Coast Severe Weather Impacts Dashboard

Dashboard illustrates the weather impacts and the affected areas and infrastructure damaged and flooded in June 2023 and July 2024
West Coast Disaster Management generated a Flooding dashboard to show case the impacts, deployments, and damages.

1. Road Closures x 20



Municipality	Total Incidents
Bergrivier Municipality	55
Cederberg Municipality	55
Matzikama Municipality	23
Saldanha Bay Municipality	51
Swartland Municipality	31

On the 06 – 07 April 2024 – DMC received, and Weather Early Warning and DMC JOC were activated.



On the 06 – 07 April 2024 – DMC attended the Weather Early Warning JOC MST Meeting with PDMC
On the 8 April 2024 – Due to the Weather Early Warning Redcross donated Disaster Management with Humanitarian material
On the 06 June 2024 – DMC Team Collected Humanitarian Aid at the Redcross Hospital in Cape Town

On the 05 June 2024 –Disaster Management Team support Citrusdal to do a Flooding Assessment





From the 27 – 29 May 2024 – The WCDM DM JOC were activated with SAPS for the IEC National Election
On the 26 May 2024 – Disaster Management special Election Vote JOC were activated

On the 29th of May 2024 – DMC monitor the IEC Elections in the Moorreesburg Areas with the Drones

WCDM established a joint nodal poit/ Operational Room/Emergency Centre for the West Coast Municipal District area of responsibility which will focus on Community Safety, Disaster Management and Fire Services.2024

WCDM Emergency Response and Prevention Operational Centre (ERPOC)



Various entities is now activated and Operational in the ERPOC on a 24/7 basis

3.12.7.1 General activities during 2023/2024

- Established an operational room whereby incidences, reporting and coordination are managed from a technological perspective, using drones, information system and disaster volunteers, but also investigating the efficient integrating with the other Local Municipalities.
- Disaster Management **procured** a 3-year license for a Disaster Management Information System (DMIS)- or UNITI system. The System will be an online, web based, operational management, reporting and communication tool. It will be for Disaster Management (with the capability to collect/report on fire related incidents as well. It will be used for disaster related, fire, social unrest, public events, and all variety of incidents. Currently in discussion for the UNITI to capture the following under the HOTSPOT area management in region:
- Each hotspot can be managed as a project in UNITI of Hotspot type.
- Each hotspot can have linked objectives, tasks, and activities.
- Each task can have a linked responsible person and time period (date range).
- Each hotspot can have linked personnel (key stakeholders) who automatically get SMS and Email based updates for the hotspots they are linked to.
- Each linked personnel have an optional role (i.e., Lead HOD, Provincial Minister, National Minister).
- Each task can have linked operational activities (i.e., public awareness operations, food parcel delivery, decontamination, or sanitisation activities).
- All of the above serves as a means to produce a portfolio of evidence per hotspot via linked operational activities and associated images, documents and media.

3.12.7.2 Monitoring, prevention, and mitigation initiatives

<u>WCDM Festive JOC Operation 2023/2024</u>

- With reference to the reporting year 2023/2024 the Disaster Management Centre involved in responding and coordinating to various incidents/ Festive Operations/ Easter Operations/ Simulation Exercise/ Red Tide Incidents

Objectives:

- To coordinate and manage information received from various Emergency departments
- Conducting an multi-disciplinary function in Operation Centre with SAPS and Provincial Traffic as a collective.
- We captured and compiled information on the UNITI (Online Web base Information and Communicational Reporting Tool) System

Outcomes:

1. To compile a consolidated report of all possible incidents, impacts and challenges during the festive season.
2. Submitting Situation report to respective role-players
3. Testing of communications between external and internal Emergency departments
4. To keep track and updated of all challenges/ impacts experienced in the West Coast District Municipality.

On the 14th of December 2023 – The West Coast District Municipality conducted their year-end Festive Launch at DMC



3.12.7.3 Emergency Exercises:
On the 05th of June 2023, The West Coast District conducted an Integrated Rural Safety (Farm Attack Simulation Exercise in Hopefield Enkelvlei Farm
The purpose for the exercise were to:

- Test the level of integration of stakeholder planning for the management of incidents and incident resources, utilizing disaster coordination.
- Test the effectiveness of the SAPS contingent in region in terms of Rural Safety activation.
- Develop and improve flexible plans enabling emergency services in the West Coast and their counterparts to ensure integrated response efforts for effective and efficient all-hazard incident management.
- Improve relationships between personnel from emergency services and other agencies that may be required to work together in close liaison during a multidisciplinary incident
- Encourage coordination and cooperation between each organisation at a tactical, operational, and strategic level to enhance preparedness.
- Confirm the roles and responsibilities, including the chain of command.
- Understand the operational response of corporations and non-governmental partners.
- Activate WCDM Disaster ERPOC (nodal dissemination)
- The West Coast Disaster Management Centre in collaboration with the 5 X Local Municipalities

and the South African Police Services, Fire Services, NHW, Provincial Traffic and Traffic and Law Enforcement Coordinate **Rural Safety Simulations**
Last Exercise conducted on 05 June 2023.

- The exercise was held to establish integrated coordination between the District Municipality, Disaster Management, Community safety, Rural Safety, Local Municipalities, and other role players.

3.12.7.3.1 The West Coast District Municipality Easter Weekend JOC: 28th – 31 April 2024

1. From the **28th - 31 April 2023** the West Coast Disaster Management Centre activated their Easter JOC Operation.
2. Part of the Activation were to visit the Ganzekraal Holiday Resort to do and test Communication and do Awareness of Safety tips, Emergency numbers and handing out Easter eggs with WCDM "Mascots.
3. At the R27, Tourists was pulled over for illegal substance and drivers license.
4. Safety awareness tips was handed over to motorists to drive safer during the Easter Weekend.
5. The West Coast Disaster Management Centre was responsible for reporting incidnets on the UNITI platform.
6. The West Coast Fire Incident Command bus were utilised to Monitored and captured Drone Footages from inside the vehicle.
7. EMS made their services available for patience to take blood pressures and emrgency testings
8. The Situation Reports were done on the UNITI platform by the Disaster Management Officials with the support of **Swartland SAPS, Traffic & L/Enforcement and all 5 x Local Municipalities.**

Activities and operations of Disaster Management Centre at the respective Easter Weekend sites

On the 28 April 2024 – The Disaster Management Team supported the Matzikama Municipality to their Easter Integrated N7 Weighbridge Roadblock

On the 30th & 31st April 2024 – Disaster Management, with Traffic Law Enforcement, SAPS partnered to an integrated Easter Safety Operation at Ganzekraal Holiday Resort

3.12.7.4 Progress – Contingency plans/strategies

The Disaster Management Centre updated the following plan:

- ❖ Risk Assessment 2020/2021 on the 22 September 2021 (In process to revise)
- ❖ Community Safety Revised Safety Plan on the 27 January 2022 (Complete)
- ❖ **Seasonal Plans:**

1. Winter Preparedness Plans
2. Summer Preparedness Plans
3. Electricity Disruption Plan

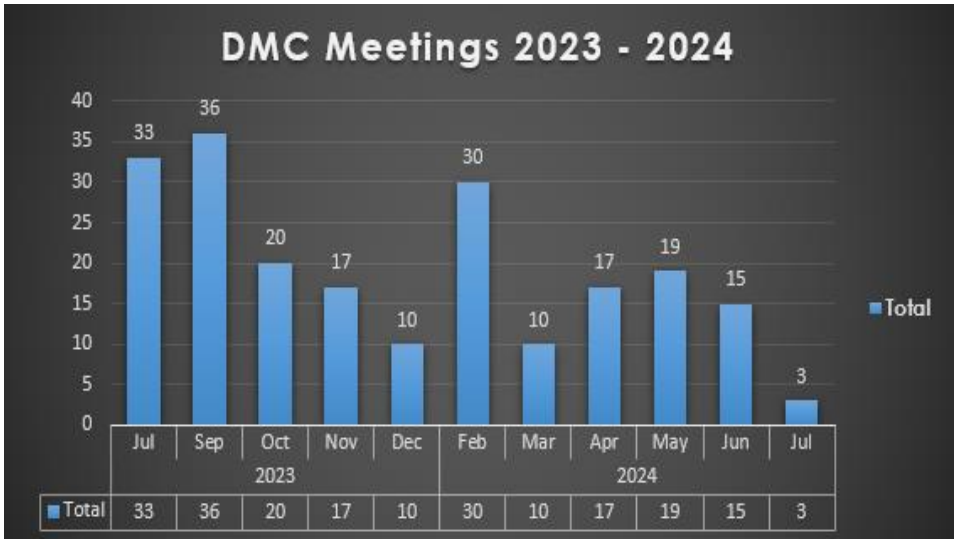
3.12.7.5 District Advisory Forum Meetings:

3.12.7.5.1 West Coast District Disaster Management Advisory Forums

Date of Meeting	Themes
06 July 2023,	New Interns were introduced to the Disaster Management Centre where they will be placed to operate in the ERPOC for the next training year.
11 July 2023-	Integrated Simulation Exercise Debrief (Swot Analysis) Meeting conducted at the Moorreesburg Hillview Samoa Hotel
08 August 2023	The West Coast District Municipality contributed to the FPA at the Disaster Management Centre
17 August 2023	The WCDM Disaster HOC Meeting conducted via MST
18 August 2023	The Western Cape Disaster Management was invited to conduct the Western Cape Standardized Risk Assessment Methodology of Bergrivier in Moorreesburg @ DMC
23 August 2023	The West Coast Disaster Management attended the Matzikama Official CSF Launch in Vredendal Municipal Council Chamber
12 September 2023	West Coast District Municipality in partnership with POCS hosted a District Safety Engagement Workshop at Vredendal , Matzikama. Executive Mayors and Senior Municipal Officials of all five Local Municipalities, the District Municipality and Provincial Government Officials joined MEC Reagen Allen in Vredendal to discuss, collaborate and improve community safety in the Weskus.
14 September 2023	A CSF Assessment took place with regards to the functions of the Community Safety at DMC
18 October 2023	The WCDM Staff members and other Role Players had a planning meeting for the Bosberaad Operation at Ganzekraal
1 December 2023	The West Coast Disaster Management, Community Safety conducted their Q4 Advisory Forum at DMC
07 December 2023	Disaster Management conducted a Communication Awareness System Engagement with PDMC
22 January 2024 –	The West Coast Disaster Management conducted a Rural Safety: Foreign National Engagement at DMC
29 January 2024	WCDM Disaster Management conducted their Annual Festive Debrief Meeting at the DMC
22 February 2024	A Matzikama CSF Meeting conducted at the Matzikama Council Chamber
20 March 2024	A Rural Safety Foreign National Planning Meeting conducted at the WCDM DMC
09 April 2024	The Disaster Management were utilised to a SANRAL Meeting with various roleplayers
10 May 2024	Various departments (Provincial Traffic, Fire Service and DM Officials) attended a UNITI Workshop at DMC
21 May 2024	The West Coast Conducted their Safety Summit at the Piketberg PPC Golf Club
04 June 2024 – 11 June 2024	The WCDM DMC conducted their first Private Security Forum for the year 2024 at DMC The West Coast Severe Weather Events Debrief Meeting conducted at the Provincial Disaster Management visit West Coast Disaster Management **to Handover the Completion Programme certificate to the West Coast Intern: Ms. Vuyo Bavuma**
19 June 2024	Disaster Management with external roll-players received radio training at the DMC

Month	Total Meetings
July 2023	33
September 2023	36
October 2023	20
November 2023	17
December 2023	10

Month	Total Meetings
January 2024	16
February 2024	30
March 2024	10
April 2024	17
May 2024	19
June 2024	15



Enabler 1: Information Management and Communication

- Disaster Management **procured** a 3-year license for a Disaster Management Information System (DMIS)- or UNITI system. The System will be an online, web based, operational management, reporting and communication tool. It will be for Disaster Management (with the capability to collect/report on fire related incidents as well. It will be used for disaster related, fire, social unrest, public events, and all variety of incidents. Currently in discussion for the UNITI to capture the following under the HOTSPOT area management in region:

Projects	Situation Report
Map Layers	Regulations
Meetings	Facility Capacities
Templates	Isolation Sites
Rosters	Guidelines
Circulars	Messages and Actions
Contact List	Sending Text messages

Enabler 2: Education, Training, Public and Awareness and Research

Objective:

To continuously execute public awareness campaigns to promote a culture of risk avoidance amongst stakeholders.

The National's Disaster Management Framework states that – All disaster risk reduction planning, developmental projects and programmes and the allocation of responsibilities must be founded on the needs and priorities of communities. Disaster risk reduction is a community – driven process.

Municipalities must involve local communities in the development of a risk profile, facilitate understanding of the concepts and value added through disaster risk reduction in communities, prioritise projects aimed at risk reduction indicated in the West Coast District IDP and facilitate participation in training, preparedness planning and awareness programmes. (NDMF, KPA 1, section 1.3.2.2)

Dissemination and Awareness Interventions – 1 JULY 2023 – 30 JUNE 2024

- WCDM dissemination to Local Municipalities
- Integrated Partnership of West Coast District, Community Safety, Disaster Management and PoCS to support vulnerable communities in:
- Bergrivier
- Saldanha Bay
- Swartland
- Cederberg
- Matzikama

4. **On the 18th July 2023 The West Coast Disaster Management Staff** in partnership with various other role players such as Swartland Municipality, Red Cross, Emergency Medical Services, Khet'lmpilo organization and South African Police Service filled the hearts of young and old in the neighbourhood of Rosenhof in Moorreesburg.
5. **The taxi rank** in Rosenhof came alive with the spirit of Mandela Day as the community gathered for 67 minutes of generosity and happiness.
6. **Red Cross** provided hot **meals for 1000 people** while the Disaster Management mascots entertained young and old with their fun way of sharing safety messages.
7. Officials from West Coast Disaster Management Centre conducted a Public Awareness session by sharing safety collateral and emergency numbers with those in attendance.
8. The Emergency Medical Services provided free health services such as blood pressure checks to the elderly.

On the 29th August 2023 – The West Coast Disaster Management Centre supported the Cederberg Municipality to a Truck visit Community Safety Intervention at Citrusdal Primary, Citrusdal High with the support of EMS, Provincial Traffic, Fire Services to promote a safety cultural for School students to take safety measure in place in any case of and emergenecy

On the 12 September 2023 – West Coast District Municipality in partnership with POCS hosted a District Safety Engagement Workshop at Vredendal , Matzikama. Executive Mayors and Senior Municipal Officials of all five Local Municipalities, the District Municipality and Provincial Government Officials joined MEC Reagen Allen in Vredendal to discuss, collaborate and improve community safety in the Weskus.

On the 13th of October 2023 – A successful; IDDRR (International Day for Disaster Risk Reduction) EXPO was held at the WCDM Disaster Management Centre , Reaching out toward the community of Moorreesburg and the grade 7 learners of Laurie Hugo Primary School, as well as other sector departments and community

Objectives: The event were organized through Bergrivier Municipality – Various entities were present to ensure the safety of beach goers **(SAPS, Traffic Law Enforcement, NHW, NRSI, Metro EMS, Local Fire Services, West Coast Disaster Management);** Various local Artist entertained the crowd with their performances, there were various food stalls and refreshments stalls displayed and much more

From 08 – 10 March 2024 – The West Coast Disaster Management Team visited the KYKNET Buite Expo
West Coast District Disaster Centre- Challenges

- The area of the West Coast District being so vast, and total area about 31 119km^2 and the only Municipal Disaster Centre located in Moorreesburg- it has become integral to partner with collaborative partners to facilitate and expedite the delivery of humanitarian relief. Our support is from donor such The South African Red Cross Society, Old Mutual and others.

As such engagements has been ongoing by using the West Coast District Advisory on the best and optimal solutions in having the resource capacity –so that communities do not endure undignified situations when they experience emergencies/disasters. Furthermore, with respect to social unrest and illegal land occupation and

farm murders- it jeopardize efficient and effective service delivery and many times lead to disaster management coordination as incidence becomes humanitarian exercises.

- **Disaster Management Centers** are also now reporting on those incidences and the challenge of their own institutional capacity cannot do so effectively. Thus, it is of critical importance that effective communication mechanism be put in place to coordinate efficiently: from District perspective – Local Municipalities need to do the necessary reporting to the Districts in order to report detailed information.
- **Social Media** – it has become such an integral part of using social media in early warning, in dissemination of information as many of the Local Municipalities inclusive of the Disaster Centre – do not have effective communication mediums.
- However, with using this medium are of great concern for emergency responders, as much of the information is sometimes used to create panic and in turn block emergency lines of sometimes serious incidences.

Recommendation's from Disaster Centre

- **Government / NDMC needs to relook support** or funding model to District Municipal Disaster Centres – with respect to access to Municipal Infrastructure Grants or funding for the upgrade and functioning status (IT infrastructure, Communication etc.) whereby Local municipalities can benefit from the Disaster Management Centre. The discussion to ringfence funds to District Disaster Centres needs to be included Nationally, Provincially and locally.
- **Government needs to look at legislation governing social media** and spread of incorrect information which stifle response to emergencies/ disasters.
- **The local/district municipalities do have challenges with respect to human resources** and as such the Western Cape Disaster Management Centre should investigate opportunities to deploy more interns to the West Coast District who can be deployed to Local Municipalities;
- **Compliance from local municipalities** in terms of reporting and request for information as to feed into various systems and submissions is a challenge and it should be addressed at highest level to ensure compliance.
- Due to **budgetary constraints** the Local Municipalities do not have the necessary budgets to do consistent public education and awareness as such the Western Cape Disaster Management Centre should consider increasing their programs and partner with West Coast District to make it more prevalent. Assistance to District Disaster Centres should also be prioritized to ensure proper customized Public Education material be available to them in region.
- **In order for Disaster Management to be more effective** and efficient on a District level - more priority should be given from Provincial Disaster management Centres, and National Disaster Management – as to support District Disaster Management Centres with resources and funding.
- **The challenge of not having one emergency number** for the West Coast District is also placing stress on services to respond timeously to incidents as well as activating necessary relief. As part of joint district approach, local Municipalities should allow through shared service approach **one emergency number for disasters and emergencies.** Current disposition is each local municipality has various emergency numbers. District Municipalities should take the lead.
- **The human resource component** on district level is needed to enhance the Centre capabilities but also in terms of its statutory requirements to the Western Cape Disaster management Centre and National Disaster management Centre. In order to optimally operate within our jurisdiction but also taking cognisance of preventing or reducing the risk of disasters, mitigating the severity of disasters, emergency preparedness, rapid and effective response to disasters and post disaster discovery and rehabilitation, we have to prioritise Disaster Management in our IDP and budgets.
- **Whilst some progress has been made** in building resilience and reducing losses and damages, substantial support, commitment, and involvement is required from all tiered leadership which will ensure the necessary, conducive, and enabling environmen

Table 3.12.1: Employees: Disaster Management

Job level	2021/2022	2022/2023			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	1	1	1	0	0
4–6	0	0	0	0	0
7–9	0	0	0	0	0
10–12	0	0	0	0	0
13–15	0	0	0	0	0
16–18	1	1	1	0	0
19–20	0	0	0	0	0
Total	**2**	**2**	**2**	**0**	**0**
					T3.12.1

Table 3.12.2: Financial Performance: Disaster Management

Financial Performance: Disaster Management					
Details	2022/2023	2023/2024			
	Actual	Original budget	Adjustments budget	Actual	Variance from budget
Total Operating Revenue	54 612.45	-	100 000	199 916	(49.98%)
Expenditure:	-	-	-	-	-
Employees	1 738 308.09	2 051 392	2 151 392	2 150 263	0.05%
Other	1 987 302.26	1 416 329	1 416 329	2 174 464	(34.87%)
Total Operating Expenditure	3 725 610.35	3 467 721	3 567 721	4 324 727	(17.50%)
Net Operating Expenditure	-	-	-	-	-

COMPONENT H: RECREATION

○ GANZEKRAAL HOLIDAY RESORT

INTRODUCTION

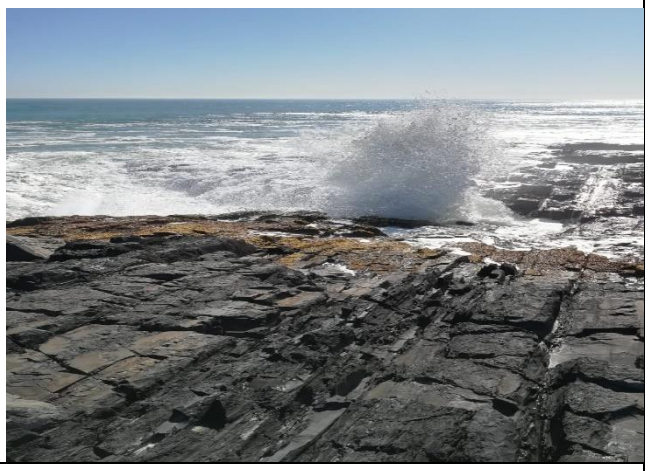
Ganzekraal Holiday Resort the unrivalled charm of the Westcoast District Municipality, nestled on the flamboyant sunset coast of the Westcoast, approximately 60 km from Cape Town on the R 27 West Coast Road.





Ganzekraal beachfront resort offers 28 self-catering chalets, 55 campsites, Lapa and conference facilities, magical venue for weddings with its spectacular blue ocean background, ideal getaway for families and friends, here guests revel in the exquisite feeling of stepping from there chalet straight onto and endless beach.

The encouraging slogan of our Executive Mayor, “Laat Waai” motivates our staff members, there performance is underscored by excellent service delivery.
In order to achieve our goals, we are aiming to generate more revenue to improve service delivery and to be customer centric.



Resort Report

Service Delivery Highlights

Refurbishing of chalets:

The resort is focusing on renovations and renewal to ensure that it meets high standards, the resort main objective is to do upgrades to its chalets and ablution facilities at the camping area. The chalets are being repainted and vanished, bathrooms are being re-tiled, new kitchen cupboards, ceilings and roofs were replaced. New decks and walkways were replaced, installation of a new paly park in B camp, purchasing of new furniture and machinery and equipment.

EPWP participants were appointed at the resort for maintenance and cleaning activities.











Challenges

Budget constraints are always challenging, Municipality often have limited budgets which can restrict their ability invest in infrastructure improvements and new amenities for the resort. Keeping the resort facilities in a good condition requires ongoing maintenance, which can strain municipal budget, this includes the repairs of buildings and grounds. Resort experiences fluctuating demand based on seasonal factors and weather conditions, which can affect revenue generation and operational planning. Compliance with environmental regulations, safety standards and zoning laws can pose challenges for the resort, requiring resources and expertise to navigate. To ensure that the resort facilities meet the diverse recreational needs of the community requires ongoing feedback and engagement. Aging of infrastructure requires costly repairs and renovations to maintain functionality and safety. Keeping up with technological advancements, such as booking systems, digital marketing and smart facility management, can be a challenge with limited IT resources. Addressing these challenges often requires

proper strategic planning, collaboration with community stakeholders, sometimes creative funding solutions such as public-private partnerships or grants.

Table 3.13.1: Occupation Statistics

Type	2022/2023	2023/2024
Amanzi	54.98	57.83
Proteas	32.59	57.40
Mooimaak	54.16	49.73
Facilities	12.21	10.54
Camping sites	21.57	25.74
Resort Averag	32.59	33.95

Table 3.13.1: Employees: Ganzekraal Holiday Resort

	2022/2023	2023/2024			
Job level	**Employees (N)**	**Posts (N)**	**Employees (N)**	**Vacancies: full-time equivalent (N)**	**Vacancies (% of total posts)**
0–3	3	5	3	2	40
4–6	4	5	3	2	40
7–9	3	3	3	0	0
10–12	1	1	1	0	0
13–15	0	0	0	0	0
16–18	0	0	0	0	0
19–20	0	0	0	0	0
Total	**11**	**14**	**10**	**4**	**29**

Table 3.13.3: Financial performance: Ganzekraal Holiday Resort (R'000)

Financial Performance: Ganzekraal Resort (Public Amenity)					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	4 745 549.28	4 266 792	4 516 792	5 452 299	(17.16%)
Expenditure:	-	-	-	-	-
Employees	3 879 183.24	4 731 112	4 273 912	3 826 362	11.70%
Other	3 784 992.87	3 102 420	3 559 620	3 084 893	15.39%
Total Operating Expenditure	7 664 176.11	7 833 532	7 833 532	6 911 255	13.34%
Net Operating Expenditure	-	-	-	-	-

General

In conclusion, the past year has been a testament to our commitment to excellence and community service here at Ganzekraal Holiday Resort. Through diligent management and a focus on sustainability, we have achieved significant milestones in enhancing guest experiences while preserving our natural surroundings. Looking ahead, we are poised for continued growth and innovation. Our upcoming projects, including renovations, jazz festival, aim to further elevate our resort as a premier destination known for its beauty, hospitality, and responsible stewardship of resources. None of our achievements would be possible without the dedication of our staff, the support of our stakeholders, and the loyalty of our guests. We remain steadfast in our mission to provide unforgettable experiences while contributing positively to the local economy and environment. As we move forward into the next year, we invite you to join us in shaping the future of Ganzekraal Resort. Together, we will build upon our successes and create lasting memories for generations to come.

COMPONENT I: CORPORATE POLICY OFFICES AND OTHER SERVICES

3.14 EXECUTIVE AND COUNCIL

This component includes the Executive Office and Council.

The primary role of the municipal council is that of political oversight of the municipality's functions, programmes and the management of the administration. All of the powers of local government are vested in the municipal council. It has the power to make by-laws (legislative authority) and the powers to put those laws into effect (executive authority). The municipal council has executive and legislative authority over the matters set out in Part B of schedule 4 and Schedule 5 of the Constitution. The municipality may also administer any other matter assigned to it by national or provincial legislation. In administering the matters assigned to local government, the municipal council must strive within its capacity to achieve the Constitutional objects of local government.

Table 3.14.1: Employees: Executive and Council

[Council and Executives does not have job levels – support staff included]

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0	0	0	0
4–6	0	0	0	0	0
7–9	0	0	0	0	0
10–12	2	2	1	1	50
13–15	0	0	0	0	0
16–18	0	0	0	0	0
19–20	0	0	0	0	0
Total	**2**	**2**	**1**	**1**	**50**
					T3.14.1

Table 3.14.2: Financial performance: Executive and Council

Financial Performance: Executive and Council					
Details	2022/2023	2023/2024			
	Actual	Original budget	Adjustments budget	Actual	Variance from budget
Total Operating Revenue	3 030 439.55	1 560 000	1 560 000	1 525 277	2.28%
Expenditure:	-	-	-	-	-
Employees	7 593 786.63	9 029 586	8 717 701	7 509 890	16.08%
Other	3 370 365.58	4 108 163	4 050 048	3 148 029	28.65%
Total Operating Expenditure	10 964 152.21	13 137 749	12 767 749	10 657 919	19.80%
Net Operating Expenditure					

3.15 ADMINISTRATION

3.15.1 INTRODUCTION

The Administration Division manages the key performance areas of the West Coast District Municipality by providing an effective administrative service to core service delivery functions by designing, developing and aligning policies, implementing procedures, reviewing policies and procedures, and aligning document management systems to facilitate effective circulation, response, storage and retrieval. The division also manages and controls strict adherence to Council policy and relevant legislation.

Records Management

West Coast District Municipality control and manage records according to the legislation Provincial Archives and Records Service of the Western Cape Act, 2005 (Act no 3 of 2005) promulgated by government to enable government and the public to have timely access to accurate and reliable information.

Good recordkeeping is essential to West Coast District Municipality to promote good corporate governance. The legislative provisions in section 9 of the Provincial Archives and Records Service of the Western Cape Act (Act No 3 of 2005) are aimed towards promoting sound records management and thereby promoting transparency, accountability and better service delivery by West Coast District Municipality. To support continuing service delivery and provide the necessary accountability, West Coast District Municipality create and maintain authentic, reliable and usable records.

West Coast District Municipality ensures that the integrity of its records is protected for as long as they are required as evidence of business operations. Only by complying with the Provincial Archives and Records Service of the Western Cape Act, 2005 (Act no 3 of 2005) will the West Coast District Municipality be able to create a working culture where Records Management, information sharing and service delivery flourishes.

MORE INFORMATION

More information regarding the activities of the Division Administration is available in:

- Chapter 2.9: Governance under By-laws
- Appendix A – Councillors, Committee Allocation and Council Attendance
- Appendix B – Committees and Committee Purposes
- Appendix D – Functions of Municipality/Entity
- Appendix J – Disclosure of Financial Interests: Councillors

3.15.2 COMPILATION OF THE ANNUAL REPORT AND OVERSIGHT REPORT

The Administration Division is responsible for the compilation of the Annual Report by drawing up timeframes for all tasks relating to the completion of the annual report, liaising with departmental heads, tabling the Annual Report to Council, distributing the Annual Report to the relevant government departments and carrying out the final phase of translating, editing and printing the final version. The division also manages both the process and drafting of the Oversight Report, in collaboration with the MPAC, and tables the oversight report to Council.

3.15.3 SECRETARIAT

As the administrative arm of the Municipality, the Secretariat Division renders an administrative support service to Council and its political structures and ensures quality administrative service delivery by managing all standing committee and ad hoc committee meetings and ensuring effective coordination and prompt secretariat support.

The Secretariat Division is responsible for the following meetings:

1. Council meetings and Special Council meetings,
2. Executive Mayoral Committee Meetings
3. District Coordinating Forum (DCF)Technical Committee meetings,

4. Water Monitoring meetings,
5. Water Monitoring Technical Committee meetings, MPAC meetings,
6. Fraud and Risk Management meetings,
7. Portfolio Committees: Administration and Community Service, Finance and Technical Services meetings, Strategic Support and Economic Development and
8. Bid Committee meetings: Specification and Evaluation, Bid Adjudication Committee and
9. Audit Committee and Performance Audit Committee meetings.

PROMOTION OF ACCESS TO INFORMATION

The Promotion of Access to Information Act No. 2 of 2000 (PAIA) was passed by parliament in 2000 to give effect to the right of access to information enshrined in section 32 of the Constitution of the Republic of South Africa. PAIA came into force in 2001.

One of the rights covered by the SAHRC is the right of access to information, as enshrined in the Constitution by section 32, which states: "Everyone has the right of access to (a) any information held by the state, and (b) any information held by another person that is required for the exercise or protection of any rights."

Access to municipal records and documents

All records and documents of the municipality are in the custody of the municipal manager, except where otherwise provided. The municipal manager is designated as the “information officer” and the director's “deputy officers” for the Promotion of Access to Information Act.

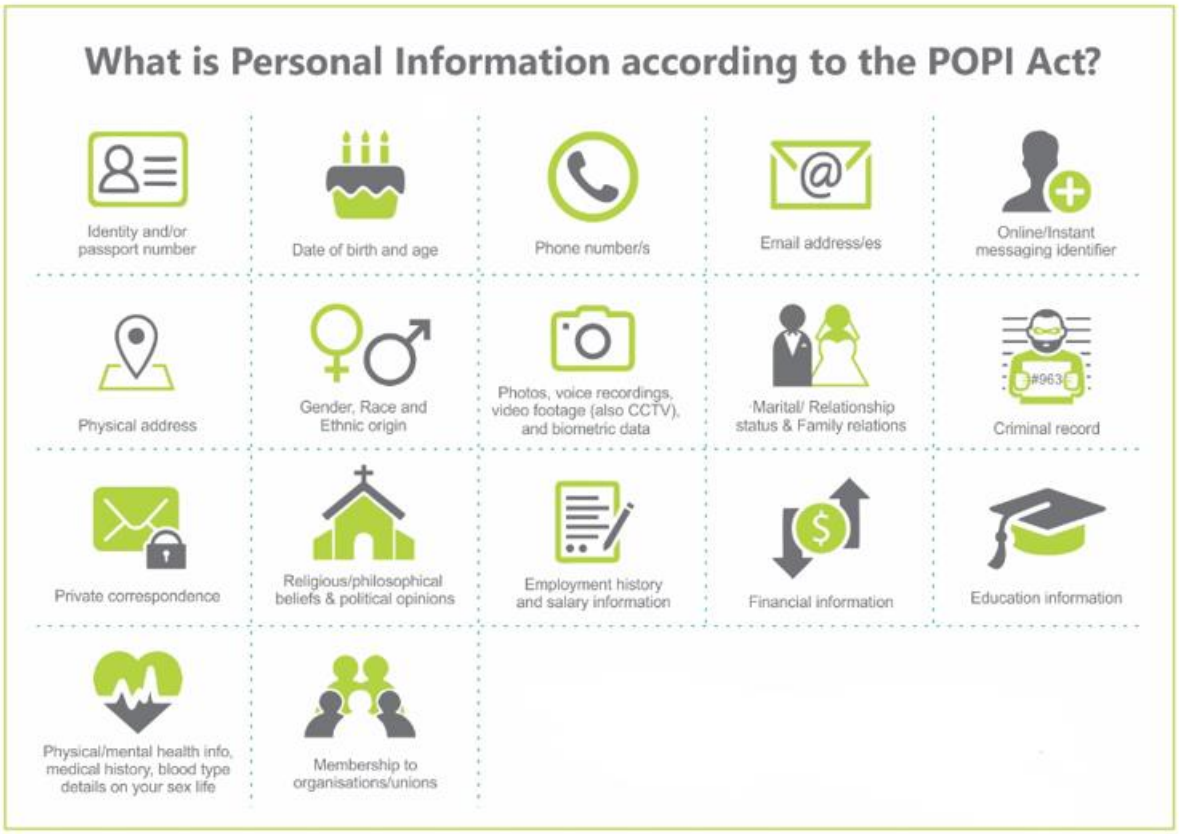
Protection of Personal Information Act 4 of 2013 (POPIA)

The West Coast District Municipality takes the protection of personal information very seriously and believes in ensuring that all personal information held by the municipality is effectively safeguarded. The municipality follows strict policies and procedures to ensure that personal information is processed lawfully and ethically, and that the privacy rights of individuals are respected.

The municipality acknowledges that personal information is sensitive and confidential, and that any breach of this information could result in significant harm to individuals. Therefore, the municipality is committed to ensuring that all personal information is kept safe and secure.

In accordance with the provisions of POPIA, personal information will only be collected, used, and/or disclosed for the specific and legitimate purposes for which it is required. The municipality will not use personal information for any other purpose, nor will it disclose personal information to any third party, unless required to do so by law.

Overall, the West Coast District Municipality is dedicated to protecting the privacy and personal information of individuals and will continue to review and improve its policies and procedures to ensure compliance with data protection laws and best practices.



The West Coast District Municipality regard the protection of personal information as very important and wish to ensure that all personal information kept by the municipality is effectively safeguarded. This Policy outlines how the Municipality manages Personal Information which it processed for various business needs.

The POPIA Policy was adopted by the Executive Mayoral Committee on 23 June 2021, Resolution ITEM BM/21/06/23/7.1.

COUNCILLOR SUPPORT

Good governance ensures effective, efficient, and accurate administrative and secretarial/support service to Council, Mayoral Committee, Section 79 and 80 Section Committees and other standing Committees.

Committee Services rendered an administrative support service to Council and its political structures and ensures quality administrative service delivery by managing all standing committee and ad hoc committee meetings and ensuring effective coordination and prompt secretariat support.

The Division ensures that Council, Executive Mayoral Committee, Portfolio Committees, and other Standing Committees meets regularly as by the approved Year program. Special meetings are also arranged as and when required to do so.

The circulation of agendas for standing committee meetings is ensured five days prior to meetings. This resulted in Councillors having sufficient time to prepare for meetings. All agendas are distributed electronically. The distribution of electronic agendas and relevant documents was an opportunity to reduce cost in preparing and delivering of agendas to Councillors considering the jurisdiction of 311 000 km^2. The West Coast DM reduced its carbon footprint by reducing paper usage as well as vehicle fuel consumption.

Agendas of all Council and Committee meetings are compiled, produced, and electronically distributed to Councillors, Management and officials required to the meetings. Minutes of all meeting proceedings are recorded and safeguarded for record purposes and future reference.

Schedule 7: Code of conduct for Councillors (Municipal Structures Amendment Act, 2021 (Act No. 3 of 2021)

Code of Conduct for Councillors: Declaration of Interest

In terms of Section 8 of the Code of Conduct for Councillors as set out in Schedule 7 of the Local Government: Municipal Structures Amendment Act, 2021, Act 3 of 2021, a Councillor is legally obliged to declare his/her financial interest within 60 days of being elected or appointed. Any change in the nature or detail of the financial interest of a Councillor must be declared in writing to the Municipal Manager annually by 31 March or from time to time as material change occurs. Gifts exceeding the value of R1,000.00 must be declared.

Reporting: Declaration of Interest of Councillors

The financial disclosure registers as annexures to the Annual Reports, clearly listing them in the table of contents page. These are listed as Annexure "J", which complies with the requirements set out by National Treasury, National Treasury MFMA Circular 11 of 14 January 2005, read with the Annual Report Template of 2012.

The extract below is printed on the front page of all Standing committee agendas.

In terms of Schedule 7: Code of conduct for Councillors (Municipal Structures Amendment Act, 2021 (Act No. 3 of 2021)

Declaration of interests
Councillors must declare in writing to the Municipal Manager any change in the nature or detail of their financial interest. Gifts received by Councillors should also be declared in writing, in the Gift Registry.

Unauthorised disclosure of information
Councillors are not allowed to disclose privileged or confidential information of the Council or any Committee to unauthorised persons without the consent of the Council.

Government Gazette Nr 48786 dated 14 June 2023 – Code of Conduct for Councillors Regulation:
In terms of the regulation above, the definition of "gift" is as follows:
"gift" includes physical offerings, rewards, hospitality (such as breakfast, lunch or dinner), money, sponsorships, commissions or any other benefit or gratification that is received by a councillor;"

Councillors must declare in writing to the municipal manager any gift received exceeding R1,000.00 or a higher amount determined by the Minister. If the value of gifts received from a single source in a calendar year exceeds this amount, it must also be declared. Failure to do so is a breach of the Code.

Gifts exceeding the prescribed amount must be recorded in a designated gifts register that must include the details of the gift, source, value, and the relationship of the councillor to the provider. Councillors must record any gift in the gifts register within ten working days of receipt, and details must be accurate.

Municipalities must keep a gift register for councillors. The municipal council must determine which financial interests must be made public, considering the need for confidentiality and the public interest.

Attendance of Meetings by Councillors

Attendance register for the 2023/2024 financial year for the Standing Committee meetings of West Coast DM at Annexure A.

Legal Implication:

The Code of Conduct for Councillors contained in Schedule 7 of the Local Government: Municipal Structures Amendment Act, Act 3 of 2021

Item 4 of the Code: Attendance at meetings
4. A Councillor must attend each meeting of the municipal Council and of a committee of which that Councillor is a member, except when –

- leave of absence is granted in terms of an applicable law or as determined by the rules and orders of the Council; or
- that councillor is required in terms of this Code to withdraw from the meeting.

Item 5 of the Code: Sanctions for non-attendance of meetings

5. (1) A municipal council may impose a fine as determined by the standing rules and orders of the municipal council on a councillor for—

(a) not attending a meeting which that councillor is required to attend in terms of item 4; or
(b) failing to remain in attendance at such a meeting.

(2) A councillor who is absent from three or more consecutive meetings of a municipal council, or from three or more consecutive meetings of a committee, which that councillor is required to attend in terms of item 4, must be removed from office as a councillor.

(3) *(a)* Proceedings for the imposition of a fine or the removal of a councillor must be conducted in accordance with a uniform standing procedure which each municipal council must adopt for the purposes of this item.

(b) The uniform standing procedure must comply with the rules of natural justice.

Standing Operating Procedures:

- Application for leave of absence

Rules of Order By-law of the West Coast District Municipality

- Item 7: Attendance of Councillors;
- Item 8: Procedure for leave of absence
- Item 9: Sanctions for non-attendance

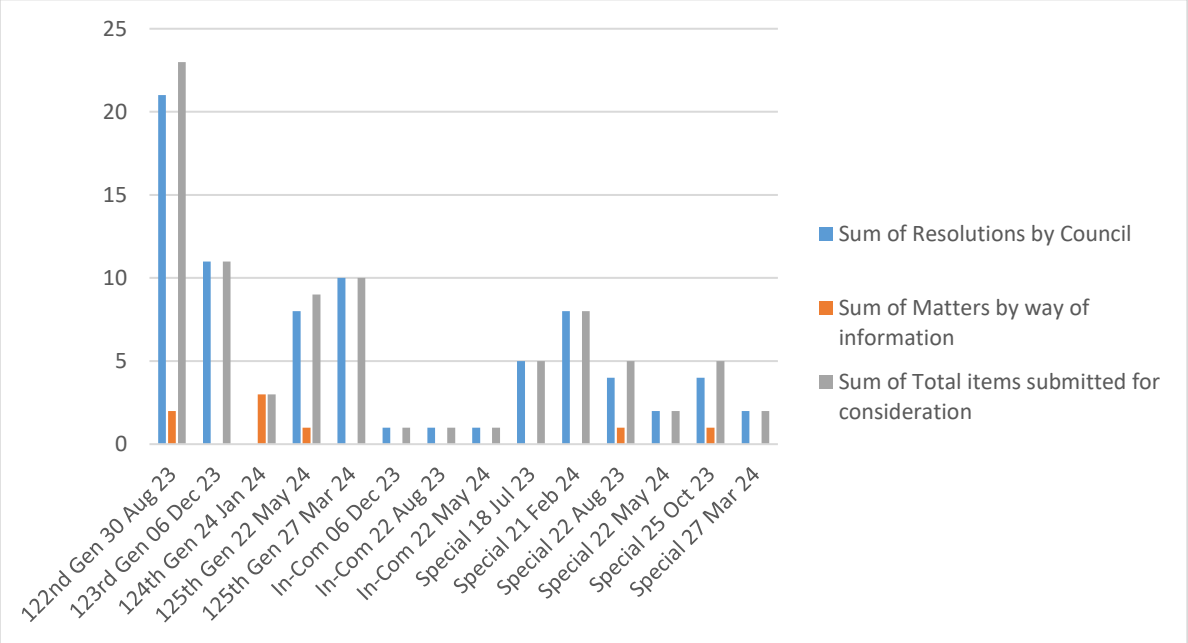
Table 3.15.3 Committees of the Council: 2023/2024 Financial Year

No	Committees	Meetings held 2023/2024
1.	General Council	5
2.	Special Council	6
4.	In-Committee Council	3
5.	Executive Mayoral Committee	11
6.	Portfolio Committee Administration & Community Services	10
7.	Portfolio Committee Finance	10
8.	Portfolio Committee Infrastructure Services	10
9.	Portfolio Committee Strategic Support & Economic Development	10
10.	MPAC (Municipal Public Accounts Committee)	7
11.	Audit- & Performance Audit Committee	6
12.	Fraud- & Risk Committee	4
13.	Bid Specification Committee	9
14.	Bid Evaluation Committee	14
15.	Bid Adjudication Committee	10
16.	ICT Steering Committee	3
17.	DCFTECH (District Coordinating Forum Technical Committee)	3
18.	DCF (District Coordinating Forum	3
19.	Water Monitoring Committee	4
20.	Extended Management Meetings	4
	Total:	**132**

Reports submitted to Committees

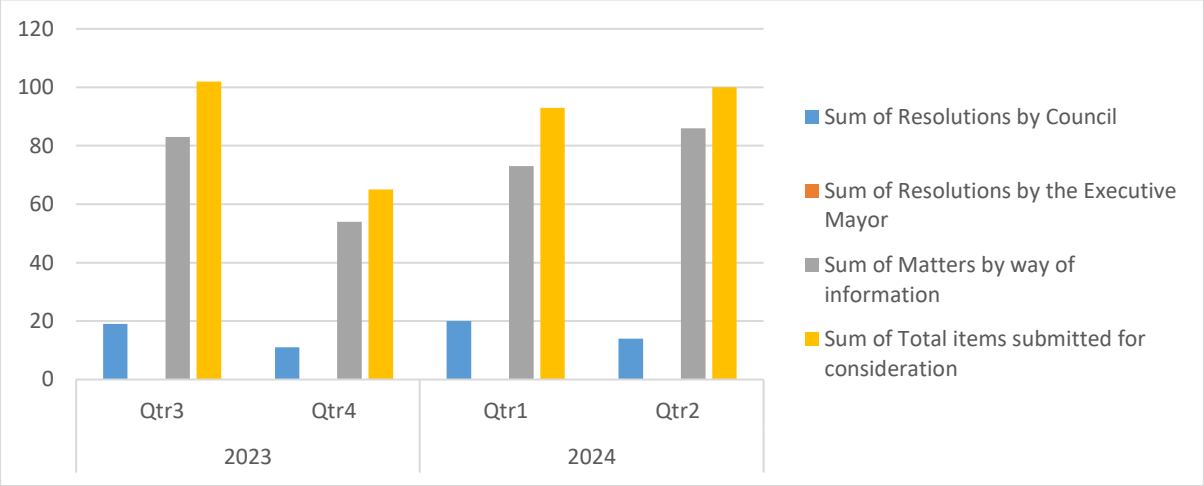
Council meetings 2023/2024:

Meeting date	Type of meeting	Resolutions by Council	Matters by way of information	Total items submitted for consideration
18 Jul 23	Special	5	0	5
22 Aug 23	Special	4	1	5
22 Aug 23	In-Committee	1	0	1
30 Aug 23	General (122nd)	21	2	23
25 Oct 23	Special	4	1	5
06 Dec 23	General (123rd)	11	0	11
06 Dec 23	In-Committee	1	0	1
24 Jan 24	General (124th)	0	3	3
21 Feb 24	Special	8	0	8
27 Mar 24	Special	2	0	2
27 Mar 24	General (125th)	10	0	10
22 May 24	Special	2	0	2
22 May 24	General (126th)	8	1	9
22 May 24	In-Committee	1	0	1
Total		**78**	**8**	**86**



Executive Mayoral Committee meetings – 2023/2024:

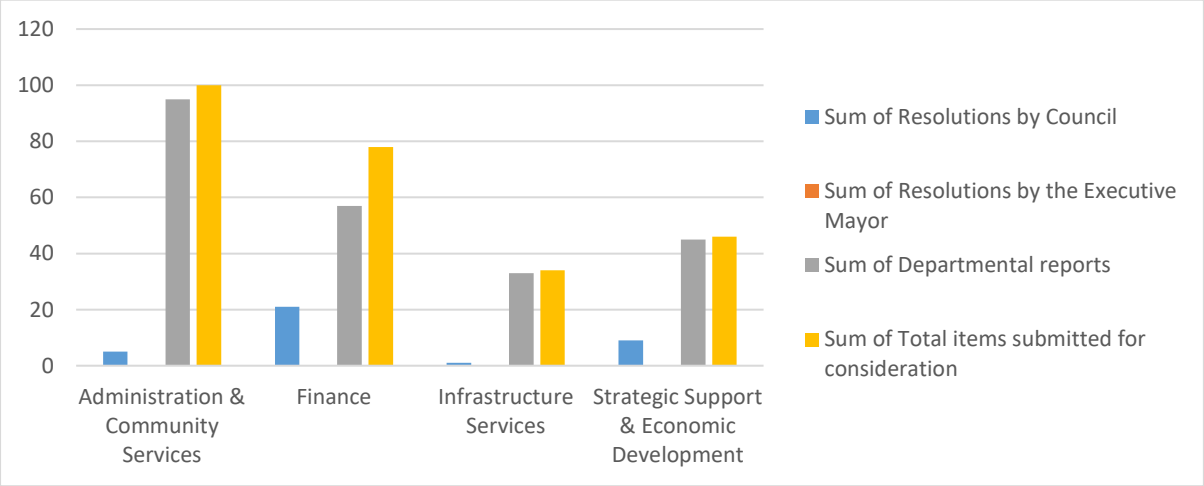
Meeting date	Type of meeting	Resolutions by Council	Resolutions by the Executive Mayor	Matters by way of information	Total items submitted for consideration
26-Jul-23	General	8	0	34	42
16-Aug-23	General	10	0	25	35
27-Sep-23	General	1	0	24	25
25-Oct-23	General	7	0	28	35
29-Nov-23	General	4	0	26	30
17-Jan-24	General	2	0	0	2
13-Feb-24	General	8	0	38	46
18-Mar-24	General	10	0	35	45
25-Apr-24	General	3	0	24	27
15-May-24	General	3	0	28	31
18-Jun-24	General	8	0	34	42
Total		**64**	**0**	**296**	**360**



Summary:

Section 80 Portfolio Committees 2023/2024:

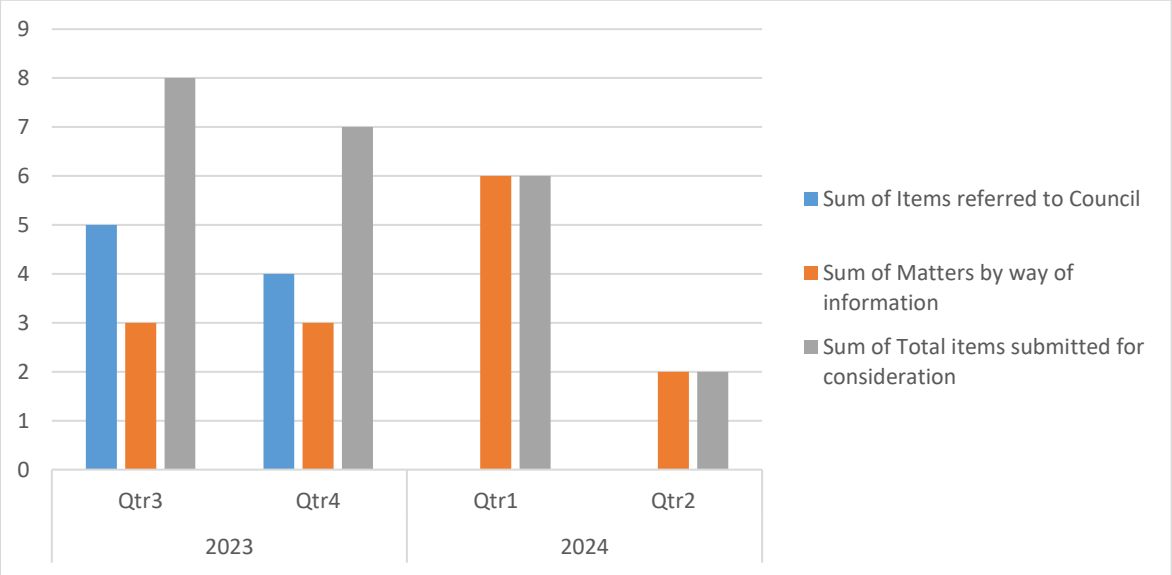
Portfolio Committees	Resolutions by Council	Resolutions by the Executive Mayor	Departmental reports	Total items submitted for consideration
Administration & Community Services	5	0	95	100
Finance	21	0	57	78
Infrastructure Services	1	0	33	34
Strategic Support & Economic Development	9	0	45	46
Total	**36**	**0**	**230**	**258**



Section 79: Municipal Public Accounts Committee (MPAC)

MPAC meetings 2023/2024:

Meeting date	Items referred to Council	Matters by way of information	Total items submitted for consideration
25-Jul-23	2	3	5
16-Aug-23	3	0	3
24-Oct-23	1	2	3
05-Dec-23	3	1	4
18-Jan-24	0	3	3
18-Feb-24	0	3	3
30-Apr-24	0	2	2
Total	**9**	**14**	**23**



COUNCIL: 2023/2024 *RESOLUTION REGISTER*			
Subject	**Item nr**	**Ref nr**	**Resolution**
Special Council – 18 July 2023			
Application for the provision of Ganzekraal Holiday Resort facilities for the Sondeza Afri-youth camp 5 to 14 December 2023	ITEM 23/07/18/6.1	15/14/11	1. That Swartland Municipality be charged 50% of the deemed cost; and 2. That West Coast District Municipality be the co-host and display their marketing material at the Sondeza youth camp on 5 to 14 December 2023.
Approval to host a German Delegation at Ganzekraal Holiday Resort during October 2023	ITEM 23/07/18/6.2	15/14/1	That approval be granted to host the Germany group during October 2023 at Ganzekraal Holiday Resort; 1. That the Organization Kiez be responsible for the costs pertaining to hosting the German group. Costs will include accommodation, transport, catering, and all other related costs; 2. That approval be granted for a delegation of youth between the ages of 13 – 18 from the west coast to attend the Germany camp during 2024 as arranged by Kiez; and 3. That approval be granted for a German youth delegation to visit the West Coast during 2024 and that the Organization Kiez be responsible for all related costs pertaining to their visit.
Upper limits of total remuneration packages payable to Municipal Managers and Managers accountable to Municipal Managers	ITEM 23/07/18/6.3	4/2/1	1. That the content of the report and Government Gazette Notice 2760, Gazette nr 48789 of 14 June 2023 on the upper limits of total remuneration packages payable to Municipal Managers and Managers directly accountable to Municipal Managers, be noted; 2. That Council implement the upper limits of total remuneration packages payable to Municipal Managers and Managers directly accountable to the Municipal Manager as of 1 July 2022; 3. That adequate provision in the Budget of the 2022/2023 and 2023/2024 financial year has been made for the increases and backpay from 1 July 2022; 4. That a Remote Allowance to a limit of 4 % be paid to the Municipal Manager and Director: Infrastructure Services;

			5. That a none -pensionable cash gratuity will be back dated from 1 July 2022 and shall be payable until 30 June 2023 as follows; 1. R1,695.00 payable monthly to Senior Managers earning a total remuneration package below R1,900,000 for the 2022/2023 municipal financial year; or 2. R1,818.00 payable monthly to Senior Managers earning a total remuneration package of R1,900,000 and above for the 2022/2023 municipal financial year.
Weskus Innovation Study Tour 2023	ITEM 22/08/24/9.1.4	4/16/1/1	That the item be withdrawn.
Draft Notice: Determination of the Upper Limits of the Salaries, Allowances and Benefits of the Different Members of Municipal Councils from effect 01 July 2022	ITEM 22/08/24/9.1.5	4/2/1	1. That the Draft Notice: Determination of the Upper limits of the salaries, allowances and benefits for the different members of municipal councils as from effect 01 July 2022 circulated for comments and the contents be noted; 2. That the following Draft and Proposed Upper limits as determined in the Draft Government Gazette for a proposed grade 4 municipality be noted: 1. Executive Mayor (Full-time) R 955 641 2. Deputy Executive Mayor (Full-time) R 764 518 3. Speaker (Full-time) R 764 518 4. Members of the Executive Committee (Full-time) R 717 059 5. Chairperson of a Section 79 CommitteeR 388 117 6. Councillor (Part-time) R 302 428 *(Section 8 of the notice makes provision for the annual total remuneration packages of part-time councillors)* 3. That the Draft and Proposed Cellular Phone Allowance of R 3 400 per month for comments be noted; 4. That the Draft and Proposed Mobile Data Allowance of R 300 per month for comments be noted; 5. That the Draft and Proposed Upper limits determine that appointed councillors from a Local Municipality (should their remuneration be equal to or higher than appointed Councillor to the District) are entitled to a sitting allowance of R 1,179.50 per day regardless of the number of meetings on the specific day; and

			6. The municipality must submit to the MEC responsible for Local Government by not later than 30 July 2023, a report containing information in respect of its serving councillors for the 2022/2023 financial year.
Special Council – 22 August 2023			
Regional Landfill Site – Financial Model	ITEM 23/08/22/6.1	3/1/2/3/6	1. That the following funding option be considered: a. Only interest payment year 1 & 2 b. Interest and redemption year 3 – 30 c. Pro rata interest payment on capital outlay during construction phase 2. That Matzikama- and Cederberg Local Municipality repay/service the loan pro rata to the amount of tonnage – for the purposes of 2023/2024 Matzikama = 65% & Cederberg = 35%; 3. That repayment be set at 2 (two) instalments per year when both Matzikama- and Cederberg Local Municipality receives equitable share payments – payment guarantees to be provided; 4. That approval be provided for a transversal loan with the Development Bank South Africa (DBSA); 5. That the following 2023/2024 Tariffs be approved for contractual- and commitment purposes – Tariffs to be reviewed for 2024/2025 – 2026/2027 MTREF period: a. Refuse removal (normal) per ton = R 225-75 (excluding vat) b. Rehabilitation per ton = R 33-85 (excluding vat) c. Private dumping per ton = R 1 076-50 (excluding vat) d. Clean building rubble per ton = R 106-00 (excluding vat); 6. That upon receipt of contractual commitment from Matzikama- and Cederberg Local Municipality construction and tender award be facilitated; and 7. That the Municipal Manager be authorised to facilitate an amicable agreement with Cederberg- and Matzikama Municipality prior to sign-off.
Withoogte Water Treatment Plant: Installation of solar plant to go off-grit - Additional cost of Phase 1	ITEM 23/08/22/6.2	15/2/4/7/4; 6/2/2/196	That the additional R 639 527.82 (Vat exclusive) for Phase 1 of the Withoogte Solar Project be approved.

2023/2024 Roll-Over Adjustment Budget	ITEM 23/08/22/6.3	13/1/B	1. That additional Capital Expenditure of R 8 512 000, be approved as part of the 2023/2024 Roll-over Adjustment Budget; and 2. That additional Operating Expenditure of R 1 700 000, be approved as part of the 2023/2024 Roll-over Adjustment Budget.
Determination of the upper limits of the salaries, allowances and benefits of the different members of municipal councils for the 2022/2023 financial year	ITEM 23/08/22/6.4	4/2/1	1. That the Report and Government Gazette Notice 3807, Government Gazette nr 49142 dated 18 August 2023 be noted; 2. That adequate provision in the Budget of the 2022/2023 and 2023/2024 financial years has been made for the increases and backpay from 01 July 2022; 3. That the following Upper Limits as determined in Government Gazette 49142 dated 18 August 2023 be approved with effect 01 July 2022: I. Executive Mayor (Full-time) R 955,651 Ii. Deputy Executive Mayor (Full-time) R 764,518 Iii. Speaker (Full-time) R 764,518 Iv. Members of the Executive Committee (Full-time) R 716,738 V. Chairperson of a Section 79 Committee R 388,116 Vi. Councillor (Part-time) R 302,428 *(Section 8 of the notice makes provision for the annual total remuneration packages of part-time councillors).* 4. That the Sitting Allowance for Councillors not exceed R1,179.50 per sitting and actual attendance irrespective of the number of attendances by such councillor on a specific day; 5. That the Cellular Phone Allowance of R 3 600 per month be paid to directly elected councillors with effect 1 July 2022; 6. That the Mobile Data Bundles of R 317 per month be paid to directly elected councillors with effect 1 July 2022: 7. That the concurrence of the Member of the Executive Council for Local Government in the Province be obtained;

			8. That the increased remuneration and back-pay become payable once the concurrence of the Member of the Executive Council (MEC) for Local Government in the Province be obtained; and 9. That in terms of Section 18 of this notice the municipal council must submit a report containing information about its serving councillor for the 2022/2023 financial year to the MEC for Local Government within 30 days from the date of publication of this notice.
122nd General Council – 30 August 2023			
Unsolicited bid – INCA long-term strategic tool	ITEM 23/08/30/8.1.1	6/2/2/225	a) That approval be granted for the utilisation of the Unsolicited Bid process as per Section 37 of the Municipal Supply Chain Regulations (Published Government Gazette Notice 868 in Government Gazette 27636 dated 30 May 2005) to procure services from INCA capacity building fund for the utilisation of the Long-Term Strategic tool for a 3 (three) year period amounting to R 120 000 per year (Excluding vat); and b) That the annual cost be re-assessed on an annual basis as part of the Medium-Term Revenue and Expenditure Framework.
Weskus Midrand Outbound 30 & 31 March 2023	ITEM 23/08/30/8.1.2	5/4/6/2	1. That WCDM officially request that the municipal manager (on behalf of WCDM) be included in the COGTA (Co-Operative Government & Traditional Affairs) project (facilitated by PWC) as a full pilot site; 2. That WCDM officially request that Director Infrastructure (on behalf of WCDM) be included in the Western Cape Provincial Energy Resilience Project Team (facilitated by PWC); 3. That WCDM formally invites the National Government School to visit for the purpose of finalising future engagements; 4. That in-principal approval be granted to structure the business opportunity with Amoeba & Solvem by means of DCF (District Co-Ordination Forum) and tabled to council for consideration & approval; 5. That the Municipal Manager & Chief Financial Officer be tasked to engage with the International Finance Corporation for possible funding for smaller local municipalities; 6. That the Municipal Manager and Chief Financial Officer engage the DCF (District Co-Ordination Forum) for finance learning co-operation;

			7. That the Municipal Manager seeks approval from Tshwane Metro to partner for finance learning co-operation; 8. That WCDM formally invites DBSA to visit for the purpose of funding (options & availability); 9. That WCDM submit an executive summary to DBSA highlighting the financial position- and funding needs of the municipality and district; 10. That the ten positions offered by Solvem we accepted as part of the Executive Mayor's rural engagement and that the positions be filled at the Disaster Call Centre, Finance, ICT, and Internal Audit; 11. That the Australian Study Tour in principle be approved and final plan/submission be tabled to Council for approval; and 12. That the Cruise Conference option be tested/assessed in conjunction with Solvem Consulting (Pty) Ltd.
Outstanding debtors	ITEM 23/08/30/8.1.3	4/12/4	1. That all outstanding debtors amounting to R 1 405 922-83, older than 60 days, be written off and recovered from the Bad Debt Reserve Fund (Bad Debt provision); 2. That the cases at the Attorneys office not closed and that recovered debt be transferred to the Bad Debt Reserve Fund; and 3. That cases under R 1000 are not summoned for bad debt, only written off as a result of high legal cost.
Obsolete Assets and inventory written off for the financial year 2022/2023	ITEM 23/08/30/8.1.4	4/12/4	That cognisance be taken of the asset write-offs in accordance with Section 40 (3) (b) of the Supply Chain Management Policy and Sections 20 and 21 of the Asset Management Policy amounting to R 71 376-44.
WCDM Smart District Model	ITEM 23/08/30/8.1.5	4/12/4/1	That the Municipal Manager be mandated to conceptualise the WCDM as a Smart District and to provide regular updates to the Finance Portfolio Committee on progress.
Irregular- and wasteful expenditure 2022/2023	ITEM 23/08/30/8.1.6	4/2/1	1. That the expenditure amounting to R 4 749 052-25 be regarded as Irregular Expenditure in accordance with Section 32(2)(b) of the MFMA be declared irrecoverable and recommended written off by Council – municipality received value for money; and

			2. That the expenditure amounting to R 15 622-75 be regarded as Fruitless and Wasteful and accordingly be written off.
Irregular expenditure Dinah Traders 2022/2023	ITEM 23/08/30/8.1.7	4/2/1	That the expenditure amounting to R 304 700 be regarded as Irregular Expenditure in accordance with Section 32(2)(b) of the MFMA be declared irrecoverable and recommended written off by Council – municipality received value for money.
Write-off Cederberg Fire Account	ITEM 23/08/30/8.1.8	4/12/4	a. That 50% (R 3 314 465) of the outstanding Fire service debt of Cederberg Local Municipality be written off; and b. That the remaining debt of R 3 314 465 be paid back over 24 months, interest free, at a monthly amount of R 138 103.
Solar PV Plant Feasibility Study intent following the pre-feasibility completion	ITEM 23/08/30/8.1.9	15/2/4/7/4	1. That the report be noted; 2. That the annexures to the report be noted; 3. That Matzikama in partnership with DBSA have concluded a Solar PV Plant Pre-Feasibility Report for three (3) site locations south of Vredendal; 4. That the Regional Landfill Site which is to the eastern part of Vredendal is well positioned to accommodate a Solar PV Plant but not part of the studies which was undertaken; 5. That in principle partnering be approved with adherence to the following conditions: a. Matzikama and DBSA as prospective partners be requested to include as annexure a desktop assessment of the alternate site; b. That information be obtained with regard to the supporting infrastructure towards Vredendal and Vanrhynsdorp from Portion 2 of Farm Vaderlandsche Rietkuil no 308 Vanrhynsdorp between Vredendal and Vanrhynsdorp; c. That a cost-benefit be determined for the intended establishment of a Solar PV Plant at Portion 2 of Farm Vaderlandsche Rietkuil no 308 vanrhynsdorp between Vredendal and Vanrhynsdorp.
Draft Annual Financial Statements 2022/2023	ITEM 23/08/30/8.1.10	4/15/1	That the following be approved as part of the Draft Annual Financial Statements 2022/2023: 1. Statements of Financial position; 2. Statements of Financial performance; 3. Statements of changes in net assets; and 4. Cash Flow Statements.

Submission and tabling of the Unaudited Annual Report 2022/2023 financial year	ITEM 23/08/30/8.1.11	3/4/5	1. That the Unaudited Annual Report 2022/2023 be noted; 2. That the Unaudited Annual Report 2022/2023 be made public immediately after the tabling for representations; 3. That the Municipal Public Accounts Committee review the Unaudited Annual Report 2022/2023 and representations made for consideration; 4. That the Unaudited Annual Report 2022/2023 be submitted to the Auditor-General, National Treasury, Western Cape Government Provincial Treasury and the Western Cape Department of Local Government to solicit comments based on the respective evaluations. 5. That an Oversight Report be prepared within the framework of the MFMA Circular 32 for consideration by Council within two months after tabling the Annual Report; 6. The Auditor-Generals report be included as soon as it becomes available; and 7. That the Auditor-Generals Report be incorporated in the Annual Report prior to submission for adoption; and that the Oversight Report be made public within seven days after adoption by Council.
Code of conduct for councillors Regulations, 2023	ITEM 23/08/30/8.2.1	3/3/1	That Council approve the Code of Conduct for Councillors Regulations, 2023 as published in Government Gazette nr 48786 dated 14 June 2023.
Increase of daily wage of EPWP workers and Environmental Health Students	ITEM 23/08/30/8.2.2	4/15/6/48	That the increase in daily allowance of the EPWP Programme Workers with effective 01 July 2023 for the following posts be approved as follows: Contractor / Supervisor R 352 per day Chainsaw operator R 154 per day General workers R 142 per day Data capturor R 430 per day Environmental Health Students (as stipulated in the student remunerated directive)
West Coast Disaster / Community Safety - Radio roll-out: Local Municipalities (Municipal Hubs) South African Police Services	ITEM 23/08/30/8.2.3	5/1/4/1	1. That Council acknowledge that effective communication between law enforcement can contribute to a reduction in crime rate;

			2. That the Radio Roll-Out to local municipalities be noted as the 1st of its kind in advancing radio communications in the region and ongoing interventions in enhancing the communications as per the West Coast District Safety Plan; 3. That the Radio Roll-Out to the local municipalities and SAPS Stations in the West Coast area been supported as 1 of the elements as identified in the District Safety Plan; and 4. That the Draft Agreements be approved and signed by a delegated official.
MPAC Work Plan	ITEM 23/08/30/8.2.4	3/3/1	That the MPAC Work Plan for 2023/2024 financial year be approved.
Year program - Meeting dates: Standing committees – 2024	ITEM 23/08/30/8.2.5	3/1/B	1. That the meeting dates for 2024 be approved; and 2. That the dates be advertised in the local media and website of the Council on a semester basis.
Review of Human Resource Management Policies	ITEM 23/08/30/8.3.1	7/1/1/B	That the Revised Human Resources Policies be approved as from 1 July 2023.
West Coast District Municipality (WCDM) IDP strategic Management Framework: 2023/2024 Time Schedule for the 2024/2025 amendment of the 2022/2027 WCDM Integrated Development Plan (IDP), Performance Management System (PMS) and Medium-Term Revenue and Expenditure Framework (MTREF) for 2024/2025, 2025/2026 and 2026/2027	ITEM 23/08/30/8.3.2	15/16/5/1; 15/16/6/5	That the West Coast District Municipality's IDP Strategic Management Framework: 2023/2024 Time Schedule be approved for the 2024/2025 amendment of the 2022/2027 WCDM, PMS and MTREF for 2024/2025, 2025/2026 and 2026/2027.
Approval of the Risk-Based Strategic- and Operational Internal Audit Plan 2023/2026	ITEM 23/08/30/8.3.3	4/12/4	That the 2023/2026 Risk-Based Strategic- and Operational Internal Audit Plan be approved.
Appointment of an Independent Fraud and Risk Committee Chairperson	ITEM 23/08/30/8.3.4	4/12/4/1	1. That the report and Annexure A and B be noted. 2. That it be noted that Mrs R Gani was a Member of the Audit- And Performance Audit Committee for the period 1 September 2012 to 31 August 2018 and since then Fraud and Risk Committee Chairperson. 3. That Mrs R Gani be re-appointed as the Independent Chairperson of the Fraud and Risk Committee for a period of three (3) years till 28 February 2025.

			4. That the remuneration be based on the National Treasury promulgated rates and adjusted on an annual basis.
West Coast (DC1) District Municipality Road Asset Management Strategy – 2023/2024	ITEM 23/08/30/8.4.1	4/2/2; 4/7/3	That the West Coast DM Rural Road Strategy Plan for 2023/2024 be approved.
Section 52(d) of the MFMA: Fourth Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP) Performance Report: April - June 2023	ITEM 23/08/30/9.1	15/16/2/1	That the Section 52(d) of the MFMA: Fourth Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP) Performance Report: April - June 2023 be noted.
Audit- and Performance Audit Report 2022/2023	ITEM 23/08/30/9.2	4/12/4	That the Audit- and Performance Audit Report 2022/2023 be noted.
Special Council – 25 October 2023			
Adoption and approval of the Oversight Report and the Annual Report: 2022/2023 financial year	ITEM 23/10/25/7.1	3/4/5	1. That cognisance be taken of the Unaudited Annual Report 202/2023 and the Oversi Report in terms of Section 129 (1) of the Municipal Finance Management Act, Act 56 of 20 2. That the Oversight Report on the Annual Report 2022/2023 and the Annual Rep 2022/2023 be approved and adopted in terms of Section 129(1)(a) of the MFMA (Act no 56 2003) with reservations; 3. That the following reservations be noted: • That the revised audited Annual Financial Statements be included in the Ann Report 2021/2022 upon receipt; • That the Auditor-General Report be included in the Annual Report 2021/2022 up receipt 4. That feedback on issues raised pertaining to the 2021/2022 Annual Report revi and the status on the implementation of corrective actions to address these matters, if a be noted; 5. That the status on progress made by the Auditor-General, if any be noted; 6. That regular feedback be provided to the MPAC on the actions implemented/taker address above aspects if any;

			7. That any findings and amendments by the Auditor-General, if any, be adjusted; 8. That the revised and updated Oversight Report and Audited Annual Report for 2022/2023 financial year be submitted to the relevant Provincial Treasury and the Provinc Departments responsible for Local Government in the Province and the Provinc Legislature in terms of Section 132(2) of the MFMA; 9. That the Oversight Report 2022/2023 be made public in terms of Section 129(3) of MFMA; and 10. That the Audited Annual Report 2022/2023 (inclusive of the Audited Annual Financ Statements and report of the Auditor-General) be tabled to the Council for adoption a approval after finalisation of the audit.
Appointment of Integrated Waste Officer for the West Coast District Municipality	ITEM 23/10/25/7.2	7/1/2/4	That Mr C Koch be appointed as Integrated Waste Management Officer in terms of Section 10 of the National Environmental Management (Act 59 of 2008) with immediate effect.
Delegation: Powers and functions to the Director: Infrastructure on the Regional Waste Disposal Site and the generation and supply of electricity which includes Green Energy	ITEM 23/10/25/7.3	3/1	i. That the System of Delegation be approved in terms of Section 59 of the Local Government: Municipal Systems Act, Act 32 of 2000, read with Section 79 of the Local Government: Municipal Finance Management Act, Act 56 of 2003 subject to: 1. Section 84 (1) (c) of the Municipal Structures Act, Act 117 of 1998 i. Implementation of plan(s) for the generation and supply of electricity which includes green energy; 2. Section 84 (1) (e) of the Municipal Structures Act, Act 117 of 1998 Solid Waste Disposal Sites insofar it relates to the: a) Determination of a Waste Disposal Strategy b) Establishment, operation and management of Regional Waste Disposal Site ii. That the powers and functions be delegated to the Director of Infrastructure Services, Mr AC Koch.
Application for the closure of the Municipal Offices during the festive season – 2023	ITEM 23/10/25/7.4	7/2/1	1. That approval for the closure of the municipal offices including the satellite offices of the West Coast District Municipality be granted from the 27th December 2023 until the 03rd January 2024; 2. That five (5) days compulsory leave for abovementioned period be approved;

			3. That the municipal offices including the satellite offices re-open on Thursday, 04 January 2024; 4. That essential services and stand-by personnel continue as normal; 5. That approval be granted for the closing of the municipal offices including the satellite offices as follows: 1. Friday, 15 December 2022 at 12h00; 2. Friday, 22 December 2022 at 12h00 6. That the office closure be advertised for the period 27 December 2023 to 03 January 2024 and the earlier closure at 12:00pm on Friday, 15 December 2023 and Friday, 22 December 2023.
Section 52(d) of the MFMA: First Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP) Performance Report: July - September 2023	ITEM 23/10/25/7.5	15/16/2/1	That the Section 52(d) of the MFMA: First Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP) Performance Report: July - September 2023 be noted.
123rd General Council – 06 December 2023			
Report of the Auditor General 2022/2023	ITEM 23/12/06/8.1	4/12/3	That the Report of the Auditor General for the financial year 2022/2023 be approved.
Annual Financial Statements 2022/2023	ITEM 23/12/06/8.2	4/15/1	1. That the following be approved as part of the Annual Financial Statements 2022/2023: a) Statements of Financial Position; b) Statements of Financial Performance; c) Statements of Changes in Net Assets; d) Cash Flow Statements; and 2. That cognizance be taken of the Report of the Auditor General and Annual Financial Statements and be included in the Annual Report 2022/2023.
Adoption and approval of the Oversight Report and the Annual Report: 2022/2023 financial year	ITEM 23/12/06/8.3	3/4/5; 10/3/2/3/36	a. That the Oversight Report on the Annual Report 2022/2023 and the Audited Annual Report 2022/2023 be approved and adopted in terms of Section 129(1)(a) of the MFMA (Act no 56 of 2003) without reservations; b. That feedback on issues raised pertaining to the 2022/2023 Annual Report revi and the status on the implementation of corrective actions to address these matters, if a

<table>
<tr><td></td><td></td><td></td><td>be noted;

c. That the status on progress made by the Auditor-General, if any be noted;

d. That regular feedback be provided to the MPAC on the actions implemented/taker address above aspects if any;

e. That any findings and amendments by the Auditor-General, if any, be adjusted;

f. That the Oversight Report and Audited Annual Report for the 2022/2023 financial y be submitted to the relevant Provincial Treasury and the Provincial Departments responsi for Local Government in the Province and the Provincial Legislature in terms of Section 132 of the MFMA;

g. That the oversight report 2022/2023 be made public in terms of section 129(3) of MFMA.</td></tr>
<tr><td>Report of the Performance Evaluation Panel Dated 9 October 2023</td><td>ITEM 23/12/06/8.4</td><td>10/3/2/3/37</td><td>That the Performance Evaluation Report dated 9 October 2023 be approved.</td></tr>
<tr><td>Payment of Performance Bonus to Municipal Manager and Managers accountable to the Municipal Manager – Section 56 Appointments 2022/2023 financial year</td><td>ITEM 23/12/06/8.5</td><td>10/3/2/3/37</td><td>That a Performance Bonus be paid to the relevant incumbents as a percentage of the total remuneration package as on 30 June 2023, as follows:

<table>
<tr><th>Official</th><th>Months Service</th><th>Score</th><th>Performance %</th><th>% of total package</th></tr>
<tr><td>Mr DC Joubert (Municipal Manager)</td><td>12 months</td><td>80%</td><td>14%</td><td>14% of total package</td></tr>
<tr><td>Mr W Markus (Director: Administration and Community Services)</td><td>12 months</td><td>82%</td><td>14%</td><td>14% of total package</td></tr>
<tr><td>Dr JCP Tesselaar (Director: Financial Services)</td><td>12 months</td><td>82%</td><td>14%</td><td>14% of total package</td></tr>
</table>
</td></tr>
</table>

			<table><tr><td>Mr AC Koch (Director: Infrastructure Services)</td><td>12 months</td><td>82%</td><td>14%</td><td>14% of total package</td></tr></table>
Unsolicited Bid – Rahn Fraud Monitoring Tool	ITEM 23/12/06/8.6	6/2/2/225	a) That approval be granted for the utilisation of the Unsolicited Bid process as per Section 37 of the Municipal Supply Chain Regulations (published Government Gazette Notice 868 in Government Gazette 27636 dated 30 May 2005) to procure services from Rahn Monitoring for the utilisation of the Fraud Monitoring Tool for a 3(three) year period; b) That the intention as per 1 above be advertised for public comments and comments be solicited from Provincial- and National Treasury; c) That the Municipal Manager be mandated to finalise the cost agreement and service offering; and d) That outcomes of 1 – 3 above be tabled to Council for final consideration.
Additional Funding Road Services 2023/2024	ITEM 23/12/06/8.7	4/16/1/1	1. That additional revenue amounting to R 53 800 000 be approved as additional Road funding; and 2. That additional expenditure amounting to R 53 800 000 be approved.
Additional funding roll-over unspent Provincial Conditional Grants 2022/2023	ITEM 23/12/06/8.8	4/16/1/1	1. That additional Revenue & Expenditure amounting to R 1 115 594 be approved for the following 2021/2022 unspent Provincial Conditional Grants: 1. Community Development Workers Operational Support Grant – R 15 594 2. Joint District and Metro Approach Grant – R 1 000 000 3. Western Cape Municipal Interventions Grant – r 100 000 2. That the unspent portion of Western Cape Conditional grants amounting to R 1 263 011 be paid back to the Western Cape Government; and 3. That the Budget processing be facilitated as part of the 2023/2024 Mid-year Adjustment Budget.
Review Of Organisational Structure	ITEM 23/12/06/8.9	4/12/4/1	a. That the report be noted;

			b. That the minor changes to the Micro-Organisational Structure be noted and approved; and c. That it be noted that there will be a complete revision process of the Macro- and Micro Organisational Structure on request from the Council and/or the Municipal Manager.
West Coast Disaster Management Centre: Annual Report for NDMC/PDMC 2022/2023	ITEM 23/12/06/8.10	10/3/4/29	That the West Coast Disaster Management Centre Annual Report 2022/2023, be noted and adopted.
Application for the closure of the Municipal Offices during the festive season – 2023	ITEM 23/12/06/8.11	7/2/1	1. That approval for the closure of the Municipal Offices including the Satellite Offices of the West Coast District Municipality be granted from the 27th December 2023 until the 03rd January 2024; 2. That five (5) days compulsary leave for abovementioned period be approved; 3. That the Municipal Offices including the Satellite Offices re-open on Thursday, 04 January 2024; 4. That Essential Services and Stand-by Personnel continue as normal; 5. That approval be granted for the closing of the Municipal Offices including the Satellite Offices as follows: 1. Thursday, 14 December 2023 at 12h00; 2. Friday, 22 December 2023 at 12h00 6. That the office closure be advertised for the period 27 December 2023 to 03 January 2024 and the earlier closure at 12:00pm on Thursday, 14 December 2023 and Friday, 22 December 2023.
124th General Council – 24 January 2024			
Section 72 Budget and Performance Assessment Report for Mid-year ending 31 December 2023	ITEM 24/01/24/9.1	15/16/2/1	That the Section 72 Budget and Performance Assessment Report for Mid-year ending 31 December 2023 be noted.
Section 52(d) of the MFMA: Second Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP)	ITEM 24/01/24/9.2	15/16/2/1	That the Section 52(d) of the MFMA: Second Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP) Performance Report: October - December 2023 be noted.

Performance Report: October - December 2023			
Mid-Year Audit- and Performance Audit Report 2023/2024	ITEM 24/01/24/9.3	4/12/4	That the Mid-Year Audit- and Performance Audit Report 2023/2024 be noted.
Special Council – 21 February 2024			
Code of Conduct for Councillors: Declaration of interests	ITEM 24/02/21/9.1	3/1	1. That Councillors take cognisance of the requirements in terms of Item 6 to 8 of the Code of Conduct for Councillors; 2. That any changes in the nature or detail of the financial interests of a Councillor in terms of Item 8 of the Code of Conduct for Councillors be declared annually, in writing; 3. That any gifts received by such Councillor in excess of R1 000,00 must be declared annually in writing to the Municipal Manager; and 4. That cognisance be taken that any changes to the particulars referred to in Paragraphs 2 and 3 must be submitted to the Director: Administration and Community Services (Committee Services) by no later than 31 March 2024.
Mid-Year Adjustment Budget 2023/2024 – 2025/2026	ITEM 24/02/21/9.2	4/2/1	1. That the Mid-Year Adjustment Budget 2023/2024 with amendments be considered by Council for approval; 2. That a loan amounting to R 100 000 000 be approved to fund the Northern Regional Landfill Site; 3. That bridging finance amounting to R 100 000 000 be approved; and 4. That the changes (if any) to the SDBIP be considered and approved by Council.
Western Cape Government Conditional Grants Provincial Gazette 8866	ITEM 24/02/21/9.3	4/16/1/1	That Revenue & Expenditure amounting to R 2 600 000 (Capital R 2 400 000 and Operating R200 000) be approved in respect of the following additional Western Cape Conditional Grants as per Western Cape Provincial Gazette Extraordinary 8866 dated 16 January 2024: 1. Western Cape Financial Management Capability Grant – R 200 000; and 2. Municipal Water Resilience Grant – R 2 400 000.

Northern Regional Landfill Site – Development Bank South Africa Loan Agreement	ITEM 24/02/21/9.4	3/1/2/3/6	1. That the Finance Portfolio Committee recommends to Council the acceptance of the proposed Loan Agreement by the Development Bank of South Africa; 2. That the Accounting Officer be mandated to negotiate the differences, alternatively that recommendation be forwarded to Council to accept the stipulations as per the Draft Loan Agreement; 3. That the notification-/advertising process commence and that the outcomes be tabled to Council for notification purposes; 4. That the Accounting Officer be mandated to sign the Loan Agreement on behalf of Council.
Unchanged Budget and Financial Related Policies 2024/2025	ITEM 24/02/21/9.5	4/2/1	That the following Policies remain unchanged for the period 2024/2025: 1. Adjustment Budget Policy 2. Asset Management Policy 3. Borrowing Funds and Reserve Policy 4. Budget Implementation and Monitoring Policy 5. Cash Management Policy 6. Catering Policy 7. Combatting Abuse of Supply Chain Management Policy 8. Cost Containment Policy 9. Credit Control & Debt Collection Policy 10. Indigent Policy 11. Investment and Cash Management Policy 12. Liquidity Policy 13. Policy for the Calculation of Provision for Bad Debt 14. Policy on Unauthorised, Irregular or Fruitless & Wasteful Expenditure 15. Tariff Policy 16. Tools of Trade Policy for Councillors 17. Virement Policy 18. West Coast Discretionary Fund Policy
Trademark Registration	ITEM 24/02/21/9.6	3/1/2/3/6	• That the report and consideration be given for the Trademark; • That approval be granted for the Trademark WCDM Logo with words “Weskus”, and • That cost (amended quote amount) be facilitated as part of the Mid-Year Adjustment Budget 2023/2024 – 2025/2026.

Long-Term Financial Plan – Economist Position	ITEM 24/02/21/9.7	3/1/2/3/6	1. That in-principal support be granted for a new position of Economist (T10/t11) with a direct reporting line to the Chief Financial Officer; and 2. That the item be submitted to the Local Labour Forum for further discussion.
Office Ict Strategy 2023/2024 – 2028/2029	ITEM 24/02/21/9.8	4/12/4/1	That approval be granted for the Office ICT Strategy 2023/2024 – 2028/2029.
Special Council – 27 March 2024			
Approval of the Draft Integrated Development Plan (IDP) 2022-2027 Amendment	ITEM 24/03/27/6.1	13/1/B	That the Draft Integrated Development Plan (IDP) 2022-2027 Amendment be approved.
Draft Budget and MTREF for the 2024/2025 – 2026/2027	ITEM 24/03/27/6.2	13/1/B	1. That the Draft Budget and MTREF for the 2024/2025 – 2026/2027 financial years be approved. Financial year 2024/2025 information: Expenditure R 542 287 662 Revenue R 543 151 211 Surplus R 863 549 Capital bulk water R 3 500 000 Capital WCDM R 7 000 000; 2. That the Municipal Tariffs be approved; 3. That approval be granted for bridging finance amounting to R 50 000 000; and 4. That cognizance be taken that the Draft Budget and MTREF for the 2024/2025 – 2026/2027 financial years of the West Coast District Municipality was implemented according to the Municipal Regulations on a Standard Chart of Accounts (MSCOA) classification and is MSCOA compliant.
125th General Council – 27 March 2024			
Fruitless and Wasteful Expenditure – Fraudulent Banking Details	ITEM 24/03/27/9.1.1	4/2/1	1. That the expenditure be regarded as Fruitless and Wasteful; and 2. That the expenditure amounting to R 63 042-28 be written off in accordance with Section 32(2)(b) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003); and

			3. That the Internal Directive be updated with the new process of changing banking details.
Additional Funding Road Services 2023/2024 – 2025/2026	ITEM 24/03/27/9.1.2	4/16/1/1	i. That additional revenue amounting to R 6 920 000 be approved as Additional Roads Funding; and i. That additional expenditure amounting to R 6 920 000 be approved.
Review Supply Chain Management Policies	ITEM 24/03/27/9.1.3	4/2/1	That the proposed changes to the following policies be approved with effect of council resolution: 1. Accelerated Local-Economic Development and Preferential Procurement Policy; and 2. Supply Chain Management Policy.
Framework Policy for Infrastructure Procurement	ITEM 24/03/27/9.1.4	4/2/1	That the Proposed Framework Policy for Infrastructure Procurement be approved with effect of council resolution.
Draft Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2024/2025	ITEM 24/03/27/9.2.1	15/16/5/1; 3/1/2/3/1	That the Draft Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2024/2025 be approved and inputs be provided.
Human Resources Management Strategy and Human Resources Plan	ITEM 24/03/27/9.2.2	7/1/1/P	That the Human Resources Management Strategy and Human Resources Plan be approved as from 1 June 2024.
Ethics Policy	ITEM 24/03/27/9.2.3	7/1/1/P	That the Ethics Policy be approved as from 1 June 2024.
Retirement Policy	ITEM 24/03/27/9.2.4	7/1/1/P	That the Retirement Policy be approved as from 1 June 2024.
Operational Plan for the Social & Community Development Division for 2024/2025	ITEM 24/03/27/9.3.1	15/14/1	That the Operational Plan for the Social & Community Development Division for 2024/2025 be approved.
Fill of vacancies on committees	ITEM 24/03/27/9.3.2	3/1/1/3	That the list of representation on the various standing and statutory committees be approved.
Special Council – 22 May 2024			
Final Integrated Development Plan (IDP) 2022-2027 Amendment	ITEM 24/05/22/7.1	13/1/B	That the Final Integrated Development Plan (IDP) 2022-2027 Amendment be approved.
Final Budget and MTREF for the 2024/2025 – 2026/2027	ITEM 24/05/22/7.2	13/1/B	1. That the final Budget and MTREF for the 2024/2025 – 2026/2027 financial years be approved. Financial year 2024/2025 information: Expenditure R 542 287 662

			Revenue R 543 151 211 Surplus R 863 549 Capital bulk water R 3 500 000 Capital WCDM R 7 000 000 2. That the municipal tariffs be approved; 3. That approval be granted for bridging finance amounting to R 50 000 000; 4. That the short-fall (deficit) be funded from Cash-Reserve (Accumulated Surplus Account); 5. That no changes be facilitated regarding the Long-Term Financial Plan; and 6. That cognizance be taken that the Final Budget and MTREF for the 2024/2025 – 2026/2027 financial years of the West Coast District Municipality was compiled/implemented according to the Municipal Regulations on a Standard Chart of Accounts (MSCOA) classification and is MSCOA compliant.
126th General Council – 22 May 2024			
Northern Regional Landfill Site – Development Bank South Africa Loan Agreement – Comments	ITEM 24/05/22/8.1.1	3/1/2/3/6	That the comments provided by the Western Cape Government (Provincial Treasury) be noted and reviewed.
Weskus Summit 27 – 30 March 2025	ITEM 24/05/22/8.1.2	3/1/2/3/6	1. That the Weskus Summit be approved on board the MSC Musica 27 – 30 March 2025; 2. That all cost be recovered from registration fees and/or sponsorships; 3. That the securing deposit of R 750 000 be provided by the West Coast District Municipality and recovered from the proceeds of the registration fees and/or sponsorships; 4. That surplus (profit) allocated to the West Coast District Municipality be paid into the Executive Mayor's West Coast Discretionary Funds as per the policy stipulations; 5. That the official launch and marketing of the Weskus Summit be facilitated during the 2024 CIGFARO National Conference;

			6. That all councillors be included as part of the delegations (sharing cabins) and be budgeted accordingly; and 7. That the Municipal Manager be mandated to sign agreements related to the Weskus Summit on behalf of Council.
Report of the Performance Evaluation Panel Dated 25 March 2024	ITEM 24/05/22/8.2.1	10/3/2/3/37	That the Performance Evaluation Report dated 25 March 2024 be approved.
Review of Organisational Structure	ITEM 24/05/22/8.2.2	4/12/4/1	1. That the report be noted; 2. That the changes to the Micro-Organisational Structure be noted; and 3. That the proposed Micro-Organisational Structure be implemented with effect 1 July 2024.
Risk Management Policy, Risk Management Strategy, Risk Implementation Plan and Fraud and Corruption Strategy for the financial year 2024/2025	ITEM 24/05/22/8.2.3	4/12/4	That the following Policies be approved for the 2024/2025 financial year: 1. Risk Implementation Plan 2. Anti-Fraud Corruption Plan 3. Risk Management Strategy 4. Risk Management Policy 5. Anti-Fraud and Corruption Policy 6. Whistleblowing Policy 7. Fraud and Risk Committee Terms of Reference
Review of the Internal Audit Charter	ITEM 24/05/22/8.2.4	4/12/4	That the revised Internal Audit Charter for the 2024/2025 financial year be approved.
Review of the Audit- and Performance Audit Committee Charter	ITEM 24/05/22/8.2.5	4/12/4	1. That the revised Audit- and Performance Audit Committee charter be approved; and 2. That in the event where no changes are required to the current Charter, that it be approved and adopted for the 2024/2025 financial year.
Lease Agreement: Rental of portion of land Erf 641, Moorreesburg to Department of Infrastructure: for the purpose of the Moorreesburg Ambulance Station	ITEM 24/05/22/8.3.1	5/4/5/2	1. That the report and annexure's entering into a new Lease Agreement for the rental of a Portion of Erf 641, Moorreesburg to the Department of Infrastructure for the purpose of the Moorreesburg Ambulance Station for three (3) years be approved: Year 1: for the monthly rental of R56 180 (Vat inclusive) Year 2: for the monthly rental of R60 674 (Vat inclusive) Year 3: for the monthly rental of R65 528 (Vat inclusive) 2. That the annual escalation of 8 % be approved;

			3. That the West Coast DM determine and charge the actual amount for municipal services account; 4. That the Valuation Report from HCP Property Valuations and Services relating to the determination of market-related rent for the lease of the Ambulance Station be noted; and 5. That the Municipal Manager be authorised to sign the Lease Agreement on behalf of the Council. 6. That the item be tabled to the Council for condonation.
Section 52(d) of the MFMA: Third Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP) Performance Report: January – March 2024	ITEM 24/05/22/9.1	5/4/5/2	That the Section 52(d) of the MFMA: Third Quarter Top Level Service Delivery Budget Implementation Plan (SDBIP) Performance Report: January – March 2024 be noted.

3.15.4 OFFICE SUPPORT SERVICES

3.15.4.1 RECORDS AND ARCHIVES

Good recordkeeping is essential to West Coast District Municipality to promote good corporate governance. The legislative provisions in section 9 of the Provincial Archives and Records Service of the Western Cape Act (Act No 3 of 2005) are aimed towards promoting sound records management and thereby promoting transparency, accountability, and better service delivery by West Coast District Municipality.

West Coast District Municipality create and maintain authentic, reliable, and usable records. All records created and received by the West Coast District Municipality shall be managed in accordance with the records management principles contained in section 9 of the Provincial Archives and Records Service Act, 2005 (Act 3 of 2005).

The Administration Division manages the implementation of procedures and systems associated with document flow, such as the archiving and keeping of records systems (by statutory prescriptions) and the establishment, evaluation and maintenance of registry procedures for the operating of the main registry office and suboffices and for regulating record keeping. The division also oversees compliance with statutory requirements regarding control over the maintenance and application of the filing system and records control schedule.

3.15.4.2 SWITCHBOARD AND RECEPTION

The switchboard and reception play an important public relations role at the head office of the West Coast District Municipality and are an integral part of the organisation. These activities entail liaison with the public and the promotion of the Batho Pele principles, as well as the delivery and promotion of service delivery to the public.

Table 3.15.3: Employees Administration

	2022/2023	2023/2024			
Job level	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	1	1	0	1	100
4–6	1	0	0	0	0
7–9	5	5	5	0	0
10–12	1	1	1	0	0
13–15	2	1	1	0	0
16–18	0	0	0	0	0
19–20	0	0	0	0	0
Total	**10**	**8**	**7**	**1**	**13**

Table 3.14.2: Financial performance: Administration

Financial Performance: Administration					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	10 288.60	108 000	108 000	13 876	678.32%
Expenditure:	-	-	-	-	-
Employees	5 468 178.00	5 663 063	5 663 063	5 713 556	(0.88%)
Other	2 599 382.11	2 315 567	4 115 567	(1 618 047)	(354.35%)
Total Operating Expenditure	8 067 560.11	7 978 630	9 778 630	4 095 506	138.76%
Net Operating Expenditure	-	-	-	-	-

3.16 FINANCIAL SERVICES

3.16.1 INTRODUCTION

Our main priority with reference to service delivery is water. Two of our main consumers are Saldanha Bay Municipality and Swartland Municipality. All the necessary measures are in place with regard to our Credit Policy.

Table 3.16.1: Employees: Financial Services

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0	0	0	0
4–6	1	1	1	0	0
7–9	8	7	7	0	0
10–12	3	1	1	0	0
13–15	1	1	1	0	0
16–18	2	2	1	1	50
19–20	0	0	0	0	0
Total	**15**	**12**	**11**	**1**	**8**
					T3.16.1

Table 3.16.4: Financial performance: Finance

Financial Performance: Finance					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	379 696.76	10 166 583	11 166 583	781 434	1 328 .99%
Expenditure:	-	-	-	-	-
Employees	13 128 272.74	14 820 746	14 820 746	13 281 048	11.59%
Other	(10 058 619.65)	4 693 642	9 151 642	(2 860 860)	(419.89%)
Total Operating Expenditure	3 069 653.09	19 514 388	23 972 388	10 420 188	130.06%
Net Operating Expenditure	-	-	-	-	-

Table 3.16.5: Financial performance: Financial Services – Grants / Other income

Financial Performance: Grants / Other Income					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	140 727 272.40	120 336 110	123 739 067	116 122 265	6.56%
Expenditure:	-	-	-	-	-
Employees	7 401 188.33	2 226 734	2 226 734	8 500 879	(73.81%)
2 529 088Other	(194 638.41)	302 354	302 354	(17 565 993)	(101.72%)
Total Operating Expenditure	7 206 549.92	2 529 088	2 529 088	(9 065 114)	(127.90%)
Net Operating Expenditure	-	-	-	-	-

Table 3.16.6: Financial performance: Financial Management (Interns)

Financial Performance: Finance Management (Interns)					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	1 000 000.00	1 000 000	1 000 000	1 000 000	-
Expenditure:	-	-	-	-	-
Employees	364 882.23	616 575	516 574	542 496	(4.78%)
Other	635 117.77	383 425	483 426	457 504	5.67%
Total Operating Expenditure	1 000 000.00	1 000 000	1 000 000	1 000 000	-
Net Operating Expenditure		-	-	-	-

Table 3.16.7: Financial performance: Local Bodies Section

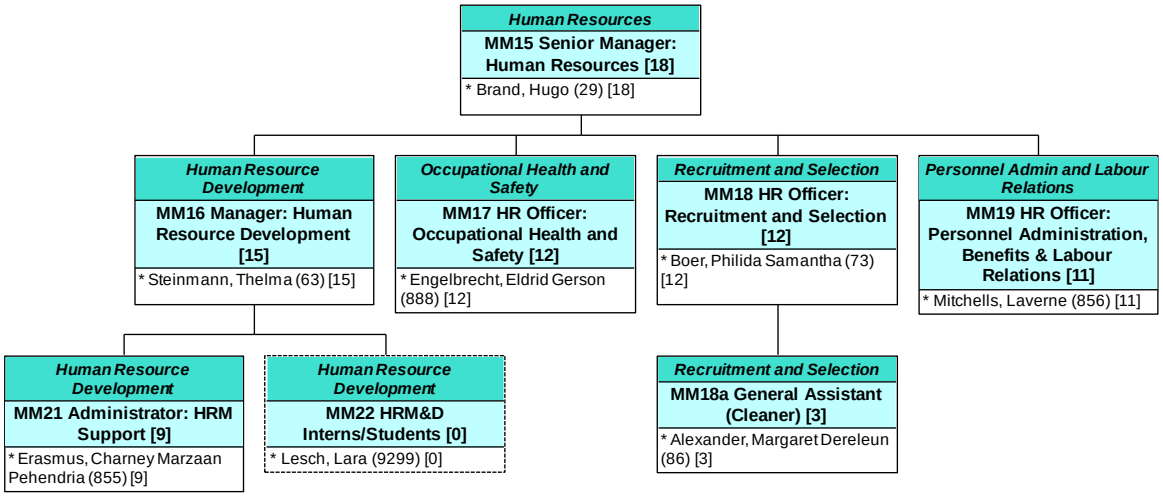
Financial Performance: Local Bodies Section					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	2 706 650.01	2 718 000	2 718 000	2 310 300	17.65%
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Other	2 706 650.01	2 718 000	2 718 000	2 310 300	17.65%
Total Operating Expenditure	2 706 650.01	2 718 000	2 718 000	2 310 300	17.65%
Net Operating Expenditure	-	-	-	-	-

3.16.7 Financial Performance: Contributions & Grants

Financial Performance: Contributions & Grants					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	-	-	-	-	-
Expenditure:	-	-	-	-	-
Employees	-	-	-	-	-
Other	(78 769.57)	146 000	146 000	-	-
Total Operating Expenditure	(78 769.57)	146 000	146 000	-	-
Net Operating Expenditure	-	-	-	-	-

3.17 HUMAN RESOURCE SERVICES

The Human Resource division provides comprehensive strategies, programs, services and consultation to meet the needs of the Municipality's people resources. This is done through a focus on attracting, developing and retaining a diverse, engaged, innovative and skilled workforce to deliver effective and efficient service for the community. The current approved organisational structure is demonstrated as follows:



The Human Resource division is guided by the Integrated Development Plan of the Municipality as the major driver in furthering various initiatives to modernise HR practices within the Municipality.

Other critical role-players concerned with HR are the departmental heads, divisional heads, section heads and supervisory positions in the other departments (Office of the Municipal Manager, Administration and Community Services, Financial Services and Infrastructure Services).

FOCUS AREAS

Retention of Staff

Employee retention is the Municipality's goal of keeping productive and talented employees and reducing turnover by fostering a positive work atmosphere to promote engagement, showing appreciation to employees, providing competitive pay and benefits, and encouraging a healthy work-life balance.

Retention of Staff: Goals 2023 – 2024

1. Implement Succession Planning and Career Development.
2. Retention Strategy / Policy drafted with the following strategic points as baseline:

- Design a progression track for all job categories (PDP).
- Support employees in their educational endeavors – assist and provide study opportunities.
- Base Performance Assessment on realistic job descriptions and set challenging but realistic targets.
- Create an environment where every employee can flourish – adopt to diversity and employee needs (disabilities etc).

STRATEGIC OBJECTIVES

All the outcomes about the human resource management function are aligned with the municipality's strategic objectives.

IDP Strategic Objectives
▪ **Care for the social well-being, safety and health of all communities.**
▪ **Promote regional economic growth and tourism.**
▪ **Co-ordinate and promote the development of bulk and essential services and transport infrastructure.**
▪ **Foster sound relations with all stakeholders, especially local Municipalities.**
▪ **Maintain financial viability and good governance.**

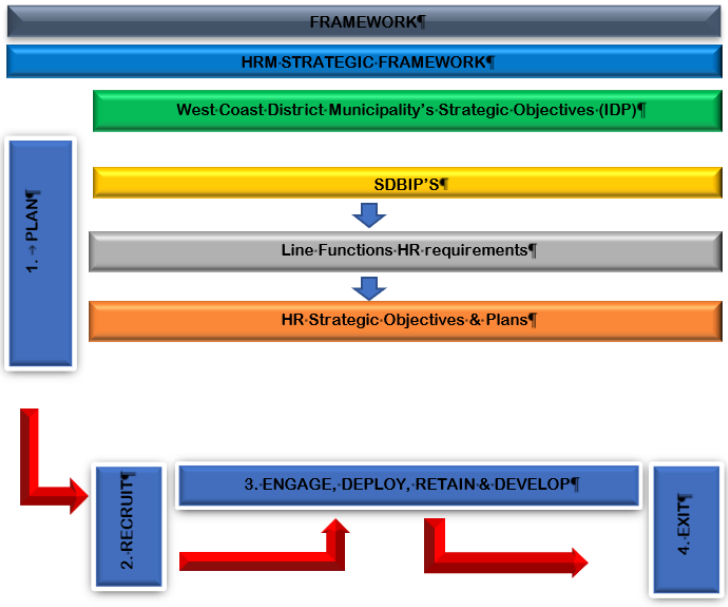
HRM OBJECTIVES AND PURPOSE

Objectives detail the activities that must be completed to bring about the achievement of the goal. The attainment of each goal may require several objectives to be reached.

There is often much confusion between goals and objectives. Whereas a goal is a description of a desired end result or destination, an objective is a measure of the progress that is needed to get to the destination. It is a specific result that a person or system aims to achieve within a time frame and with available resources. In general, objectives are more specific and easier to measure than goals. If goals are about the big picture, then objectives are all about tactics. Tactics get you from where you are to where you want to be. A goal defines the direction and destination, but the road to get there is accomplished by a series of objectives.

HR Service Delivery

HR service delivery entails strategic guidance and management of the overall provisioning of human resources services, policies, and programs for the entire organisation.



The HRM function aims to meet the HR strategic and support services needs of the West Coast District Municipality and its employees by:

- Punctuality, consistency and quality in the delivery of HR services.
- Sustainability of HR practices within the organisation.
- Implement approved legislation, policies and procedures to support the effective management of the human element in the organisation.
- Provide effective professional advice and guidance to managers and employees regarding the correct implementation of labour laws, HR policies, practices and procedures.
- Supporting functional standards for HR record-keeping and administration.

- Measure employee engagement and satisfaction with the delivery of HR services.
- Provide management and the Council with appropriate HR data and statistics.
- Ensuring HR-IT requirements, practices and procedures are aligned with organisational IT governance.

Key Action Points

- Develop, review and implement HR policies, practices and procedures.
- Ensuring adequate understanding of the role of HR within organisation.
- Establishing relevant communication channels with management, organised labour and employees to address relevant HR matters.
- Implement a user-friendly mechanism for understanding, promoting and ensuring compliance with all appropriate legislation applicable to the Municipality.
- Providing independent professional guidance, consultation and advice regarding HR policy, strategy and organisational people practices and ethical values.

Strategic Human Resource Management

Strategic HRM is an approach to make decisions on the intentions and plans of the Municipality in the shape of policies, programmes and practices concerning all HR matters. It adds to the key concepts of strategy, namely: Strategic intent, resource-based strategies, competitive advantage, strategic capability and strategic fit.

West Coast District Municipality's HR should integrate HR strategies, policies & practices, and align with corporate objectives by:

- Aligning HR strategies to the organisation's objectives.
- Upholding an employment value plan of the organisation.
- Endorsing a framework for the HR components of the organisation's governance, risk and compliance policies, practices and procedures which balances the needs of all stakeholders.
- Supporting strategies and measures for strategic innovation and sustainable people practices.
- Upholding a framework and policies for fair, ethical and organisational cultural practices focusing on the achievement of performance targets.
- Enforcing responsibility and accountability for the attainment of individual, team and organizational goals.
- Ensuring alignment between individual performance and organisational performance.

Key Action Points

- Translating the overall strategic intent of the organisation into the HR strategy.
- Positioning the strategic HR agenda as an integral part of strategic decision making and operational plans.
- Allocating HR resources and building capability to implement the HR mandate.
- Ensuring the development and revision of HR policies, plans, practices and procedures.
- Ensuring accountability and responsibility for the execution of the HR strategy.
- Driving continuous implementation and improvement of the HR strategy through planned reviews and reporting.
- Expand human resources efforts into a comprehensive programme that includes human resources planning, collaboration with line management and accountability for human resources operations.
- Annual alignment of the organisational structure to the newly reviewed IDP and SDBIP's.
- Implement a workforce planning processes, techniques and tools to proactively identify the human resources required to meet IDP objectives.
- Proactively engage with Executive Management Team in the analysis of their workforce management issues and identify strategies to address concerns.

Employment Equity

West Coast District Municipality must ensure adherence to legislative requirements and the enablement of a diverse workforce by:

- Endorsing measurement frameworks, policies and procedures to assess the effectiveness and efficiency of Employment Equity practices.
- Endorsing a framework to meet the employer's duty toward adherence to legislative requirements.
- Adopting a framework to facilitate a harmonious and productive working environment.
- Endorsing a framework within sourcing and placement strategies to ensure Employment Equity targets are met.

Key Action Points

- Developing and reviewing the Employment Equity Plan and related strategies.
- Accurately documenting and reporting on staff exits and placements to ensure a representative workforce.
- Developing and implementing an Employment Equity plan and related strategies.
- Keeping abreast to changes in the Employment Equity Act 55 of 1998.
- Aligning Employment Equity targets with recruitment strategies:
    - Gender mainstreaming
    - Diversity
    - People living with disabilities
    - Change management

Training and Development

Training is an educational process which involves the sharpening of skills, concepts, changing of attitudes and gaining more knowledge to enhance the performance of the employees.

Skills Development

Skills Development is the practice of providing occupationally directed and other learning activities. It enables and enhances knowledge, practical skills, workplace experience and behaviour of individuals and teams for optimal organisational performance and sustainability.

West Coast District Municipality and Council are fully committed to train and develop all employees within the financial budget and resources available, and this will be done by:

- The development of a training and development strategy in line with the stipulations of Skills Development Act as amended and other relevant legislations.
- Introducing fair and reasonable objective principles and providing guidelines for training and development of employees in the employment of Council.
- Identify skills gaps and devise strategies in terms of the broader vision of Council.
- Allocate significant training resources, within the means of Council.
- Compiling a comprehensive training and development plan that are aligned with the Integrated Development Plan of the Municipality.
- Systematically identifying, assessing and developing talent and capacity to ensure continuity in specific positions in the organisation.

Key Action Points

- Identifying future critical positions and leadership roles from the staff establishment.
- Linking high potential employees with key future roles in the organisation.
- Developing career planning processes and programmes.
- Managing the retention of talent.
- Pinpointing, through assessment, optimal development opportunities for talent.

- Monitoring and reporting on Training and Development key result areas and indicators.
- Procuring of service providers to meet training objectives.
- Sustain a credible skill planning and implementation system within the organisation.
- Increase access to occupational directed programmes within the organisation.
- Support and accelerate skills development and achievement of employment equity and organisational transformation and limit the impact of skills shortages.
- Reduce the illiteracy levels within the organisation.
- Ensure learning and development is a catalyst for continuous improvement, change and innovation.
- Utilising internal skills to facilitate and transfer skills.
- Partner with Institutes of Higher Learning to provide customised learning programmes to develop skills requirements specific and critical to the Municipality.

Knowledge Management (KM) (Learning)

Knowledge Management is a process or practice of creating, acquiring, capturing, sharing and using knowledge, wherever it resides, to enhance learning and performance. Knowledge Management promotes the sharing of knowledge by linking people with people, and by linking them to information so that they learn from documented experiences.

Explicit & systematic management of vital knowledge & its associated processes of finding, creating, storing, organising, sharing & applying in the West Coast District Municipality will be achieved by:

- Supporting a framework to capture the Human Resources department's collective expertise, transform knowledge resources within the organisation by identifying relevant information to be disseminated so that learning can take place.
- Knowledge management (KM) embedded in technologies, rules and organisational procedures.
- Endorsing a framework to transfer knowledge from those who have it to those who need to improve organisational effectiveness.

Key Action Points

- Knowledge is codified and stored in databases where it can be accessed and used easily by anyone in the organisation.
- Knowledge is closely tied (personalised) to the person who has developed it and is shared mainly through direct person-to-person contacts.
- To capture, replicate and enhance critical knowledge within the organisation.
- Establish a sound knowledge management and knowledge transfer programme for all key positions.

Recruitment and Selection

Recruitment and Selection is the process to ensure the right number of staff, with the right skills, are employed in the right place at the right time to deliver on the Municipality's objectives.

The Recruitment and Selection process should meet the needs of the West Coast District Municipality by:

- Implementing processes and systems which will attract a sustainable pool of talent for current objectives and future organisational needs.
- Monitoring and reporting on Recruitment and Selection key result areas and indicators.
- Supporting organisational structure meeting the needs of the organisation.
- Confirming Recruitment processes for the supply of appropriately qualified and diverse persons in line with legislative requirements.

Key Action Points

- Effectively identify, attract and retain the best talent to help the Municipality meet its IDP objectives.
- Develop and deploy an integrated workforce policy which will enable the Municipality to hire and retain the right talent, at the right time, in the right place.

Organisational Development (OD)

A planned systematic change process to continually improve an organisation's effectiveness and efficiency by utilising diagnostic data, and designing, and implementing appropriate interventions to measurably enable the organisation to optimise its purpose and strategy.

West Coast District Municipality will adopt a planned & coherent approach to improving effectiveness by:

- Establishing links across all levels and functions of the organisation.
- Organisational design supports the purpose of the organisation.
- Regularly revising the Organisational Structure.
- Capabilities of individuals, teams, divisions and functions co-operate to meet the organisation's objectives and optimise engagement at work.
- Implementing an approved framework for stakeholder engagement in all OD processes to ensure optimum buy-in.
- Implementing a framework for compliance with relevant legislation and collective agreements.

Key Action Points

- Designing, developing and prioritising appropriate responses to systemic OD issues.
- Ensuring the clarity of OD interventions by identifying the anticipated outcomes of the OD process.
- Ensuring OD has a clear implementation roadmap that is applicable to the organisational structure, culture and processes.
- Facilitating relevant change and improvement activities in line with agreed organisational requirements.
- Prepare and implement transition process that provide for continuity in the Municipality's operations.
- Establish a sound knowledge management and knowledge transfer programme for all key positions.
- Conduct a formal review of Municipality's induction programme and develop and implement a plan to streamline and improve employee induction and on-boarding.
- Analyse exit interviews to identify reasons for attrition and use the information to enhance or improve employee experience in the Municipality.
- Aligning organisational structure with employment value plan.
- Translating the strategic organisational structure into operational capability.
- Planning and implementing interventions to achieve your organisational structure.
- Develop and deploy an integrated workforce plan which will enable the Municipality to hire and retain the right talent, at the right time, in the right place.
- Develop standardised job profiles for all positions to be used as a basis for recruitment and career pathing.

Employee Assistance Programme

Employee Wellness provides programmes (Individual Wellness Physical; Individual Wellness Psycho-Social; Organisational Wellness; Work life Balance), that can develop and maintain healthy, dedicated, responsive and productive employees who can add value within West Coast District Municipality.

Existence of good employee wellness practices at West Coast District Municipality are ensured by:

- Upholding a foundation to promote opportunities and guidance enabling employees to engage in effective management of their own physical, mental, financial and social well-being.
- Enabling the employer to manage all aspects of employee wellness that can have a negative impact on employees' ability to deliver on organisational objectives.

- Promoting a healthy working environment in pursuit of optimum productivity and to preserve human life and health.
- Containment of health and wellness costs.
- Enhancing the employment value by means of promoting a culture of individual health and overall organisational wellness.
- Implementing an approved Employee Assistance Policy to increase staff morale and productivity and thereby reducing absenteeism and staff turnover.

Key Action Points

- Evaluating the organisational need and set objectives and boundaries for wellness programmes.
- Formulating policies and relevant HR procedures that is fair to all employees in order to promote and manage wellness programmes and risks.
- Promoting awareness of the Employee Assistance Policy.
- Maintaining statistical records across the organisation regarding all aspects of wellness and specific case and incident analysis.
- Reviewing the effectiveness of wellness programmes and interventions in support of operational objectives.
- Provide professional individual psycho-social clinical services and group intervention to all employees of West Coast District Municipality.
- Analyse and report on absenteeism (sick leave) statistics.
- Manage and facilitate absenteeism management strategy workshops.

Occupational Health

Occupational Health encompasses the integrated management of health risks related to chronic illness, occupational injuries and diseases, mental health and disabilities.

All occupational and safety legislative requirements and other relevant practices will be adhered to in the West Coast District Municipality by:

- Endorsing a framework to ensure that employees are fit and healthy to effectively execute their core functions in the workplace, through the provision of Occupational Health Care.
- Ensuring effective Occupational Health-related planning, aligned with current and future needs.
- Containment of the insurance risk profile of the Municipality.

Key Action Points

- Institutionalise an environmental-specific occupational risk evaluation approach.
- Develop and implement a strategy to ensure the appropriate elimination, control and reduction of employee health risks.
- Implementing a suitable, integrated database and information system which covers all tiers of wellness [OHS, EAP, PHC & SHER].
- Provide support associated with the implementation of procedures and measures in order to facilitate a healthy working environment.
- Implementation and monitoring delivery of awareness and educational programmes on occupational health and safety approaches.

Safety, Health, Environmental and Risk (SHER)

Occupational Health and Safety ensures that the organisation complies to legislation as far as reasonably possible, to reduce injuries, remove hazards and make the working environment safe and healthy for employees.

All health and safety legislative requirements and other relevant practices will be adhered to in the West Coast District Municipality by:

- Develop a health and safety management plan that is in line with legislative requirements, endorsed by management and organised labour and approved by council.
- Implementing an approved plan to promote a safe and healthy working environment in pursuit of optimum productivity to preserve human life and health.
- Promoting a health and safety culture, whereby employees are encouraged to take an active role in their own occupational health and safety.
- Containment of the insurance risk profile of the Municipality.
- Strengthening leadership commitment to proactively improve OH&S performance.

Key Action Points

- Develop, coordinate, implement and maintain a comprehensive Occupational Health and Safety Program and strategies designed to prevent injuries in the workplace.
- Provide support to management with the implementation of procedures and measures to facilitate a safe and healthy working environment.
- Identify and co-ordinate SHER training needs in all departments.
- Conduct inspections and investigations of municipal premises to determine compliance with statutory legislation.
- Implementation of awareness and educational programmes on Occupational Health and Safety approaches.
- Evaluating appropriate risk assessment practices and procedures relating to human factors embedded within the organisation.
- Outsourcing of specialised functions to meet SHER objectives.
- Assessing potential positive and negative human factor risks to achieving organisational objectives.
- Ensuring all SHE risk practices conform to the organisational governance, risk and compliance strategies and policies.
- Ensuring all SHER procedures, policies and practices conform to appropriate SHER legislation and SANS codes.

Employee Benefits

Compensation and benefits include not only salary, but also the direct and indirect rewards and benefits the employee is provided with in return for his/her contribution to the organisation. Provision to accessible, fair, consistent implementation of all benefits.

West Coast District Municipality ensures a fair and consistent implementation of benefits by:

- Implementing a benefit framework aligned with collective agreements and legislation.
- Implementing a fair and equitable benefits system and processes that are ethical, cost effective and sustainable.
- Adherence to a structure for compliance with organisational governance principles and practices aligned to national governance codes of practice and relevant legislation.

Key Action Points

- Be updated regarding changes to legislation and collective agreement/s that may influence staff benefits.
- Regular awareness sessions to staff regarding any change in their benefit.
- Ensure the benefits framework is aligned with appropriate legislative, governance and other directive requirements.
- Identify and implement practices and procedures that enable the benefits framework to operate effectively.

Employee Relationship Management (ERM)

Employee relationship management aims to create a climate in which productive and harmonious relationships can be maintained through effective collaboration between management, employees and organised labour.

A climate of trust, cooperation and stability should exist at the West Coast District Municipality by:

- Establishing well defined and clear workplace rules which are consistently applied.
- Maintaining a framework to ensure appropriate and effective conditions of employment and fairness across all levels.
- Supporting a framework to facilitate a harmonious and productive working environment.
- Upholding a framework to meet the employer's duty of care towards its staff and other stakeholders.
- Supporting a structure for conflict resolution and collective bargaining, where relevant.
- Endorsing a framework for capacity building and compliance to relevant labour legislation and codes of good practice via the Department of Employment and Labour.
- Effective consultation and negotiation with organised labour.

Key Action Points

- Formulating appropriate employment relations strategies, structures, policies, practices and procedures.
- Implementing appropriate dispute resolution mechanisms (mediation, arbitration, conciliation).
- Creating awareness of the disciplinary procedures contained in the Disciplinary Procedure Collective Agreement as well as the procedures to attend to grievances.
- Ensuring all employment relations procedures, policies and practices conform to appropriate legislation and codes of good practice.
- Creating effective communication channels and build relationships between stakeholders.
- Enhancing the established practices and procedures by innovative interventions that foster sound relationships.
- Leveraging employment relations to promote diversity and prevent unfair discrimination.

Exit Management

Employee Exit Management aims to create a climate of trust and honest feedback between management and staff in relation to reasons for exiting the Employer. It enables the Municipality to determine its shortcomings in terms of human resource service delivery and to address key identified gaps in order to retain current and future talent.

West Coast District Municipality follows a planned & coherent approach to managing and improving staff exit process by:

- Creating a climate of trust, cooperation and stability within the organisation.
- Reporting on Exit Management.
- Analyse and review the efficiency, effectiveness and consistency of Exit Management practices.
- Provide effective professional advice and guidance in terms of the way forward upon retirement and ill-health.

Key Action Points

- Formulating appropriate Exit Management strategies, structures, policies, practices and procedures.
- Ensuring the consistent application of Exit Interviews and the confidential treatment thereof.
- Providing guidance to ensure the well-being of the employee upon retirement and ill-health.
- Monitoring and evaluating the effectiveness of the system.

Operational 5-Year Plan

The information below indicate the necessary measures and achievable timeframes in terms of each financial year in order to fulfil the detail in the HR Strategy:

Strategic Human Resources Management:	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Formulation of HRM Strategy	x				
Formulation of HR Dept's Vision, Mission and value set	x				
Review HR Strategy annually (with relevant HR Policies)		x	x	x	x
Update HR Risk Plan and Profile		x	x	x	x

Employment Equity	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Review Employment Equity Plan every 5 years.	x				x
Workshops on all three areas: Gender mainstreaming, Diversity and people living with disabilities	x	x	x	x	x
Review policies w.r.t gender mainstreaming		x	x	x	
Implement, review and educate employees on gender mainstreaming		x	x	x	x

Training and Development (Learning):	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Training Initiatives: Management and Leadership: a) Diversity Management b) Generic Management c) Supervisory Skills d) Initiator and Chairpersons e) Investigations f) Meeting proceedings g) Change Management	 x x x x	 x x x	 x x x		
Financial Viability: MFMA Programme / MMCL	x	x	x	x	x
Adult Education & Training: AET Level 1-4, Grade 12/National Senior Certificate	x	x	x	x	x
Infrastructure & Service Delivery: • Electrical, • Community Building Learnership	 x x	 x x			
Monitor and assess the effectiveness of training (measure ROI of training)		x	x	x	x
Identify skills gaps and devise strategies in terms of the broader vision of Council	x	x	x	x	x

Identify and link future critical positions and leadership roles from the staff establishment	x	x	x	x	x
Review T&S Development Policy in a 3-year cycle (align with HR Strategy).	x			x	
Develop Internship & Student Policy	x				
Develop an electronic bursary application system		x	x	x	x
Internal Training		x	x	x	x

Recruitment and Selection:	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Align the Recruitment Policy to the HR Strategy / Plan.	x				
Keep record of the following and note effectiveness thereof (in order to recommend changes annually during revision of the Recruitment Policy):					
• Time taken to fill each vacant post, measured from when the HR division is informed of the vacant post until acceptance of appointment by the successful candidate;	x	x	x	x	x
• The relevant success of various recruitment channels utilized in relation to each post level, measured by documenting the channel(s) through which successfully shortlisted candidates applied for a specific post;		x	x	x	x
• The total cost of each recruitment channel used for a specific post and the efficiency thereof in terms of relevant applications received.		x	x	x	x
Develop an online e-Recruitment portal/system for applications.		x	x		
Develop a built-in tool on the online applications portal to reduce applications which must be typed on the longlist to appoint suitable skilled and qualified staff.		x	x		
Link the appointment process to onboarding and induction processes.		x			
Appointment of a provider to do police clearances		x			
Appointment of a provider to do qualification verifications		x			
Review of Induction Policy	x		x		
Draft and implement Onboarding policy	x	x			

Organisational Development:	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Develop/Investigation of an electronic system for the integration of Solvem and the Organisational structure updates	x	x			
Review organogram annually	x	x	x	x	x
Ensure that all job profiles are consistent on the Organisational structure as well as on Solvem		x			

Employee Benefits:	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Regular attendance of information session/workshop/training regarding amendments to benefits	As per occurrence				
Quarterly submission of articles to internal newspaper regarding benefit changes/issues	x	x	x	x	x

Employee Relations Management:	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Analyse data of ER processes annually and make recommendations of how to improve on effectiveness of function (Review relevant Policy annually). Take into consideration the timeframes of start - end of cases. If process outdrawn, find places to eliminate unnecessary time-consuming factors.	x	x	x	x	x
Manage knowledge by creating a database of relevant authorities that is readily accessible to the Employee Relations team. (case law)		x		x	

Employee Assistance Programme	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Programmes to implement:					
• Annual Wellness Day		x	x	x	x
• Financial Wellness (financial issues may have a negative impact on health, productivity and performance).		x			
• HIV and TB drive (increase awareness and conduct free HIV and TB tests).					
• Annual Education and Awareness.		x			
• Physical & Mental Health Awareness.			x		
• Substance Abuse Education.					
• Annual Cancer Awareness.				x	
• Anti-violence and abuse Education and Awareness					x
• Sexual Harassment Education.					
• Quarterly Absenteeism Management Strategy Workshops.					
• Quarterly Debriefing sessions.					
New suggestions to the EAP Policy: Reduce financial assistance from WCDM for treatment at Addiction Treatment Centres.			x		x
Revision and implementation of HIV / Aids Policy	x				
Revision and implementation of EAP Policy	x				
Revision of Sexual Harassment Policy	x				

Safety, Health, Environmental and Risk (SHER)	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Review OHS Policy every 3rd year			x		x
Formulation of information sessions and refresher orientation for existing employees.		x			
Analyse and review SHER Office H&S SOPs.	x		x		x
Analyse data on H&S audits and IOD claims, note effectiveness of process and shortcomings, amend Policy accordingly.	x	x	x	x	x

Safety, Health, Environmental and Risk (SHER)	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Review of the current SHER Management plan that will include Hazardous Biological agents (Covid) requirement		x			
Refresher driver awareness training with traffic department		x			
Obtain ISO 45001 certification for our implemented health and safety management system		x			
Review of the Smoking and Substance use policy in line with new requirements		x			
Appointment of an assistant to the SHER office		x			
Annual health survey and review of recommendations made in the report		x			
Developed an integrated incident management system which aligned with the OHS office			x		
Review of the electronic SHER management system implemented and monitor compliance	x		x		x
Contractor management workshops, every second year for appointed contractors on our SHER tender requirements		x		x	

Occupational Health:	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Revise the existing SOPs for Occupational Health.	x				
Formalise the implementation of environment-specific occupational risk evaluations.		x			
Conduct a detailed analysis on an annual basis to determine the health status of the organisation and present to relevant decision makers.		x	x	x	x
Obtain approval from the relevant management / directors to prioritise the funding and roll-out of a suitable integrated database.		x			

Exit Management	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
Bi -annual submission of exit interview analysis report.	x	x	x	x	x

RISK ASSESSMENT

A human resources SWOT analysis considers internal and external factors that can either increase or obstruct the human resources functions within the organisation. The acronym SWOT stands for Strengths, Weaknesses, Opportunities and Threats. This analysis can help speed the human resources transition from reactive to proactive mode to enhance the HR strategy and function.

Strengths	**Weaknesses**
• Thorough understanding of strategies and objectives • Functionality – flat hierarchy resulting in quicker decision-making • Building an outstanding workforce • Being an employer of choice • Quick to respond to changes • Skills to give effect to the Plan • Job descriptions implemented • Policies and procedures implemented • Introduced online/e-learning as the "new normal" • Implementation of the Municipal Staff Regulations	• Budget constraints • Employee morale • High turnover • mSCOA-compliant HR system • Modest advertising budget • Area of jurisdiction – higher cost due to distances / limited reachability • Outdated HR System software in place • Recruit process (background screening, pre-employment assessments) • Existing workload of HR personnel and line managers to high • HR personnel have no project planning experience • Cost of technology investment too high • Budget allocation to implement online/e-learning - equipment • No budget for short-term incentives
Opportunities	**Threats**
• Workforce growth • Inclusion of stakeholders / role-players in process • Employee satisfaction • Conflict resolution • Handling of absenteeism / tardiness • Change of learning platform from classroom-based to online/e-learning • Balance of delivering core Human Resource programs and services for employees • Advancing the strategic initiatives outlined in the Integrated Development Plan of the Municipality	• Uncertain economic environment • Rising cost of recruitment • Little loyalty and buy-in from stakeholders / role-players • Uncertainty regarding agency service delivery functions

PERFORMANCE HIGHLIGHTS

Employment Equity

- Enhanced the capabilities of the historically disadvantaged through the development and introduction of practical measures (i.e. skills development), which supports their advancement within the Municipality.
- Inculcated a culture in the Municipality that values diversity and supports affirmation of those who have previously been unfairly disadvantaged.
- Speed up the achievement of progressive numeric targets set for 1 October 2023 to 30 September 2024.

Skills Development

Education, Training and Development

On 26 April 2024 the Municipality submitted the 2024 / 2025 Workplace Skills Plan, as well as the Annual Training Report for the 2023/2024 financial year. Based on adherence to the Skills Development Act, 1997 (Act No 97 of 1998) and the Skills Development Levies Act and Regulations, 1999 (Act No 9 of 1999) the Municipality received a total amount of R145 566 from the LGSETA for mandatory grant and R150 000 for discretionary grant. During the 2023/2024 financial year, a total of 319 employed beneficiaries and 11 unemployed beneficiaries participated in various training and skills development programmes, including but not limited to learnerships, apprenticeships, structured skills programmes, internal and external bursaries and short courses at a total cost of R2 331 497.

Labour Relations

The WCDM promotes sound labour relations by facilitating an atmosphere of collective bargaining at the workplace. The Local Labour Forum has been established to facilitate and organise employee participation. Furthermore, relevant stakeholders and trade unions have been involved in the adoption of Human Resource Management policies and procedures as well as the implementation of the Municipal Staff Regulations. These processes have helped to create a stable environment within the Municipality, which is conducive to accelerating service delivery and developmental objectives of the Municipality.

COMMENTS

The work of HR advances corporate culture and builds the workforce capacity needed for the organisation to deliver effective and efficient services to the community. The work of the HR division and the organisation already has been recognised externally, resulting in the Municipality being a lead employer in the Region, the Western Cape Province and Nationally.

Table 3.17.1: Employees: Human Resource Services

	2022/2023	2023/2024			
Job level	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	1	1	1	0	0
4–6	0	0	0	0	0
7–9	1	1	1	0	0
10–12	3	3	3	0	0
13–15	1	1	0	1	50
16–18	1	1	1	0	0
19–20	0	0	0	0	0
Total	**7**	**7**	**6**	**1**	**14**

Table 3.17.2: Financial Performance: Human Resource Services

Financial Performance: Human Resource Management					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	-	-	-	(84)	(100.00%)
Expenditure:	-	-	-	-	-
Employees	3 484 837.63	3 814 808	3 814 808	3 740 123	2.00%
Other	399 939.81	407 596	407 596	367 176	11.01%
Total Operating Expenditure	3 884 777.44	4 222 404	4 222 404	4 107 299	2.80%
Net Operating Expenditure	-	-	-	-	-

Table 3.17.3: Financial performance: Training

Financial Performance: Training					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	866 047.19	214 577	214 577	750 001	(71.39%)
Expenditure:	-	-	-	-	-
Employees	1 121 755.49	1 248 006	1 248 006	1 312 442	(4.91%)
Other	893 795.91	801 299	4 756 699	1 799 549	164.33%
Total Operating Expenditure	2 015 551.40	2 049 305	6 004 705	3 111 991	92.96%
Net Operating Expenditure	-	-	-	-	-

3.18 INFORMATION AND COMMUNICATION TECHNOLOGY SERVICES

Introduction

Strategic Objective

(a) To provide an efficient, secure, stable and reliable network infrastructure that supports data and/or voice requirements for the West Coast District Municipal service delivery initiatives.
(b) To provide timely and effective technical assistance to all departments within the Municipality
(c) To provide hardware, software application and technical support to end users and service providers;
(d) To provide effective management of the West Coast District Municipal technical resources through resource tracking, project management, training, clerical assistance, desktop and managerial support;
(e) Consolidate all ICT and audiovisual-related needs assessments from departments into a workable format for prioritization during the budgetary process;
(f) Report on the status and performance of the ICT infrastructure and security to management and council.
(g) Improving efficiency through automating processes through technology
(h) Data management in storing, organising and analysing data and developing and maintenance of databases.
(i) Provide data analytics and report tools.

Purpose

The purpose of the Information and Communication Technology section is to manage the digital infrastructure, oversee computer networks, hardware and software, and ensure data protection and cyber security. The ICT section assists in keeping the organisation updated on technological advancements. Strategic planning in aligning technology with organizational goals. Advising on technology investments and upgrades.

Challenges

The ICT section experiences significant challenges with some of the following issues:

- Keeping up with fast-paced innovations
- Adapting to new technologies and platforms
- Balancing adoption of new tech with the stability of existing systems.
- Cyber security threats. Protection against increasingly sophisticated cyber attacks
- Ensuring data privacy and compliance with regulations.
- Skills gap and talent shortage. Finding and retaining skilled IT staff. Keeping staff skills updated.
- Guiding organizations through complex digital transitions.
- Integrating new technologies with legacy systems.
- Overcoming resistance to change
- Justify IT investments and demonstrate ROI
- Optimizing IT spending while maintaining quality
- Managing the total cost of ownership for IT Assets

Performance Highlights

This outlines the recent ICT Improvements in four key areas which is Cloud storage, VoIP telephone systems, Wifi Coverage and Internet access.

WCDM have implemented the migration from on-premises storage to cloud-base solutions which increased data accessibility and collaboration. Enhanced data backup and disaster recovery readiness. The legacy telephone system has been replaced by a modern VoIP solution. This improved call quality and reliability and also introduced new features such as voice mail and mobile integration. This new system has reduced overall communication costs. WiFi infrastructure has been enhanced. IT has identified and addressed WiFi blind spots across the premises and installed additional access points to improve coverage. Implemented mesh networking for seamless connectivity. The implementation of Fibre improved reliability and reduced weather-related disruptions. This enhanced capacity for bandwidth-intensive applications and cloud services.

These upgrades have collectively improved our organization's digital infrastructure, boosting productivity, communication capabilities, and overall operational efficiency.

Table 3.18.1: Employees: ICT

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0	0	0	0
4–6	0	0	0	0	0
7–9	0	0	0	0	0
10–12	1	1	0	1	100
13–15	1	1	1	0	0
16–18	0	0	0	0	0
19–20	0	0	0	0	0
Total	**2**	**2**	**1**	**1**	**50**

Table 3.18.2: Financial performance: ICT (R'000)

Financial Performance: Information Technology					
Details	2022/2023	2023/2024			
	Actual	Original budget	Adjustments budget	Actual	Variance from budget
Total Operating Revenue	-	-	-	(251)	(100.00%)
Expenditure:	-	-	-	-	-
Employees	1 707 812.48	1 803 331	1 803 331	1 533 969	17.56%
Other	4 459 653.56	4 927 547	4 927 547	8 847 609	(44.31%)
Total Operating Expenditure	6 167 466.04	6 730 878	6 730 878	10 381 578	(35.17%)
Net Operating Expenditure	-	-	-	-	-

3.19 OFFICE OF THE MUNICIPAL MANAGER

The District Municipality's macro-organisational structure reflects the Council's policy according to which the micro-organisational structure had been developed. The District Municipality consists of three departments with their respective divisions as well as the Office of the Municipal Manager.

The three departments report to the Municipal Manager

1. Administration and Community Services
2. Finance
3. Technical services

The following divisions report to the Office of the Municipal Manager:

1. Human Resources
2. Internal Auditing
3. Integrated development planning
4. Intergovernmental relations
5. Economic Development Development
6. Tourism

Table 3.19.1: Employees: Office of the Municipal Manager

	2022/2023	2023/2024			
Job level	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	1	1	1	0	0
4–6	0	0	0	0	0
7–9	0	0	0	0	0
10–12	2	2	2	0	0
13–15	0	0	0	0	0
16–18	1	1	1	0	0
19–20	0	0	0	0	0
Total	**4**	**4**	**4**	**0**	**0**

Table 3.19.1

Tourism, Human Resources and Internal Audit are also indicated separately.

Table 3.19.2: Financial performance: Office of the Municipal Manager

Financial Performance: Office of the Municipal Manager					
Details	**2022/2023**	**2023/2024**			
	Actual	**Original budget**	**Adjustments budget**	**Actual**	**Variance from budget**
Total Operating Revenue	1 820 000.00	-	1 000 000	1 000 000	-
Expenditure:	-	-	-	-	-
Employees	2 695 717.49	2 930 893	2 930 893	2 625 435	11.63%
Other	2 058 074.17	1 225 924	3 225 924	1 342 223	140.34%
Total Operating Expenditure	4 753 791.66	4 156 817	6 156 817	3 967 658	55.18%
Net Operating Expenditure	-	-	-	-	-

3.20 INTERNAL AUDIT

INTRODUCTION

The Internal Audit Function continues to play a crucial role in ensuring the effectiveness of the Municipality's internal controls, risk management, and governance processes. It adheres to Section 165 of the Local Government: Municipal Finance Management Act, No. 56 of 2003, as well as Internal Audit Standards and the Code of Ethics to maintain efficiency. Internal Audit remains independent and objective while providing assurance and insights to enhance the Municipality's operational processes and strategic decision-making. It reports functionally to the Audit-and Performance Audit Committee and administratively to the Accounting Officer.

STRATEGIC OBJECTIVE

The strategic objective of the Internal Audit Function is to align with the Municipality's strategic objectives through risk-based assurance, advice, and insight. This includes promoting accountability and transparency, enhancing risk management and control processes, supporting informed decision-making by providing insights and assurance to the Council and Management, improving operational efficiency of municipal operations, and ensuring compliance with relevant laws, regulations, and internal policies to uphold the Municipality's integrity and reputation.

PURPOSE

The Internal Audit Function provides independent assessments of the Municipality's internal controls, risk management, and governance processes to achieve the following objectives:

- Objective assurance: Conducting unbiased assessments to ensure transparency and reliability in risk management, control, and governance processes.
- Advisory services: Offering advice on enhancing operational efficiency and effectiveness across all municipal functions.
- Risk-based auditing: Prioritising audits based on strategic and operational risks that could impact the Municipality's objectives.
- Stakeholder engagement: Facilitating clear communication with the Council, Audit-and Performance Audit Committee, and Management to foster collaboration and informed decision-making.
- Continuous improvement: Promoting ongoing enhancements by identifying opportunities to refine processes and strengthen controls, enabling the municipality to adapt to evolving challenges effectively.

CHALLENGES

During the 2023/2024 financial year, the Internal Audit Function faced a challenge related to staff shortages, with a team comprising just three members: the Internal Audit Manager, an Internal Auditor, and an intern. However, the micro-structure review process has been finalised, and two additional positions have been approved, with appointment process for these roles well underway.

PERFORMANCE HIGHLIGHTS

Despite resource constraints, the Internal Audit Function achieved outstanding performance by successfully completing 95% of its risk-based internal audit plan and meeting all Key Performance Indicators for the 2023/2024 reporting period.

Key audits included reviews of financial statements, ethics, and quarterly compliance evaluations as well as performance management assessments, providing valuable insights and improvement recommendations. Additionally, the Internal Audit Function supported a Local Municipality with a comprehensive control assessment review to aid in a fraud investigation.

A significant highlight of the year was the positive outcome of the external quality assurance review. The review affirmed that the Internal Audit Function of the West Coast District Municipality generally conforms to the mandatory requirements of the International Professional Practice Framework set out by the Institute of Internal Auditors.

COMMENTS

The Internal Audit Function remains dedicated to delivering maximum value and benefits to all its stakeholders. The department continues to strive for excellence by leveraging technology and enhancing audit methodologies. The ongoing commitment to professional development ensures that the Internal Audit team remains equipped to meet the evolving needs of the Municipality and its stakeholders. The planned expansion of the team is expected to further strengthen the Internal Audit Function, enabling it to more effectively address the Municipality's risk management, control and governance needs in the coming years.

Table 3.20.1: Employees: Internal Audit

Job level	2022/2023	2023/2024			
	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0	0	0	0
4–6	0	0	0	0	0
7–9	0	2	0	2	100
10–12	3	1	1	0	0
13–15	2	1	1	0	0
16–18	0	0	0	0	0
19–20	0	0	0	0	0
Total	**5**	**4**	**2**	**2**	**50**

Table 3.20.2: Financial Performance: Internal Audit

Financial Performance: Internal Audit					
Details	2022/2023	2023/2024			
	Actual	Original budget	Adjustments budget	Actual	Variance from budget
Total Operating Revenue	-	-	-	(84)	(100.00%)
Expenditure:	-	-	-	-	-
Employees	1 289 062.07	2 370 474	2 370 474	1 420 663	66.86%
Other	38 456.08	91 367	876 367	45 170	1 840.15%
Total Operating Expenditure	1 327 518.15	2 461 841	3 246 841	1 465 833	121.50%
Net Operating Expenditure	-	-	-	-	-

CHAPTER 4

ORGANISATIONAL DEVELOPMENT PERFORMANCE

CHAPTER 4 – ORGANISATIONAL DEVELOPMENT PERFORMANCE (PERFORMANCE REPORT PART II)

COMPONENT A: INTRODUCTION TO THE MUNICIPAL PERSONNEL

INTRODUCTION

National Key Performance Indicators – Municipal Transformation and Organisational Development

The following table indicates the municipality's performance in terms of the National Key Performance Indicators required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA. These key performance indicators are linked to the National Key Performance Area – Municipal Transformation and Organisational Development.

KPA& Indicators	2022/2023	2023/2024
The percentage of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	45%	50%
The percentage of a municipality's personnel budget actually spent on implementing its workplace skills plan	1%	1,2%

Introduction to the MunicipalWorkforce

The budgeted posts on the staff establishment as at 30 June 2024 was 666 and total number of employees was 568 (including non-permanent positions). The primary objective of Human Resource Management is to render an innovative HR service that addresses the management of the human capital of the Municipality, including and not limited to skills development and an administrative function.

Employment Equity

The Employment Equity Act (1998) Chapter 3, Section 15 (1) states that affirmative action measures are measures designed to ensure that suitably qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational categories and levels in the workforce of a designated employer. The national performance indicator also refers to: "Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan".

WORKFORCE

DEPARTMENT	TOTAL
Office of the Executive Mayor	24
Office of the Municipal Manager	20
Administration and Community Services	126
Financial Services	35
Infrastructure Services –Roads	267
Infrastructure Services – Water	96
Total	**568**

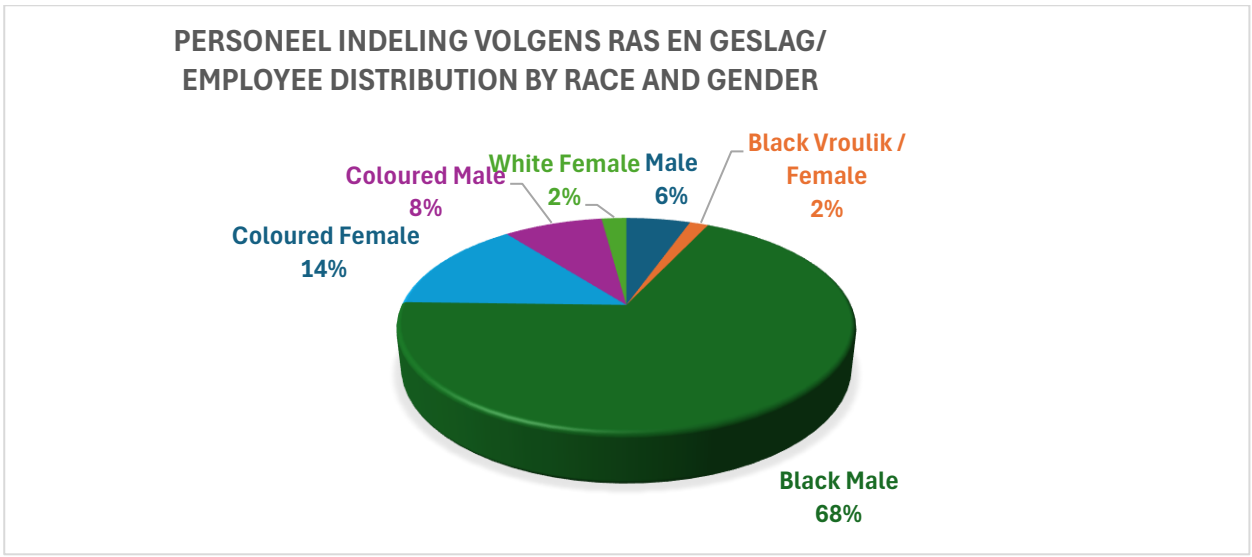
Vacant Posts [Vacancy rate %: 14%]

DEPARTMENT	BEFONDS / FUNDED
Office of the Executive Mayor	3
Office of the Municipal Manager	3
Administration and Community Services	7
Financial Services	6
Infrastructure Services –Roads	62
Infrastructure Services – Water	12
Total	**93**

JOB GRADE	TOTAL INCUMBENTS	TOTAL VACANCIES	TOTAL POSTS	% OF POSTS VACANT
Section 54A/57 (HoD's)	4	0	**4**	0%
Office of Executive Mayor	24	3	**27**	11%
Interns	5	1	**6**	17%
Grade 18	5	0	**5**	0%
Grade 17	2	0	**2**	0%
Grade 16	5	0	**5**	0%
Grade 15	3	1	**4**	25%
Grade 14	13	1	**14**	7%
Grade 13	4	0	**4**	0%
Grade 12	21	4	**25**	16%
Grade 11	38	0	**38**	0%
Grade 10	19	3	**22**	14%
Grade 9	40	9	**49**	18%
Grade 8	66	20	**86**	23%
Grade 7	26	2	**28**	7%
Grade 6	59	3	**62**	5%
Grade 5	18	6	**24**	25%
Grade 4	197	34	**231**	15%
Grade 3	19	6	**25**	24%
Totals	**568**	**93**	**661**	**14%**

Employee Distribution by Race and Gender

RACE	GENDER	TOTAL
Black	**Male**	31
	Female	9
Coloured	**Male**	389
	Female	80
Indian	**Male**	0
	Female	0
White	**Male**	48
	Female	11
	Total	**568**



Employee Distribution by Job Grade / Race / Gender

Total Number of Employees per Job Grade / Race / Gender Note: A=African, C=Coloured, I=Indian, W=Whites									
Job Grade	**Male**				**Female**				**Totals**
	A	**C**	**I**	**W**	**A**	**C**	**I**	**W**	
Section 54A/57 (HoD's)	0	2	0	2	0	0	0	0	**4**
Office of Executive Mayor	4	8	0	5	1	3	0	3	**24**
Interns	0	0	0	1	1	2	0	1	**5**
Grade 18	0	1	0	4	0	0	0	0	**5**
Grade 17	0	1	0	0	0	1	0	0	**2**
Grade 16	0	3	0	2	0	0	0	0	**5**
Grade 15	0	2	0	0	0	0	0	1	**3**
Grade 14	0	6	0	4	0	3	0	0	**13**
Grade 13	0	0	0	3	0	1	0	0	**4**
Grade 12	0	7	0	7	0	5	0	2	**21**
Grade 11	0	11	0	7	5	13	0	2	**38**
Grade 10	0	11	0	4	0	4	0	0	**19**
Grade 9	1	28	0	1	0	9	0	1	**40**
Grade 8	7	49	0	2	0	8	0	0	**66**
Grade 7	0	16	0	1	1	8	0	0	**26**
Grade 6	5	46	0	2	0	5	0	1	**59**
Grade 5	1	14	0	2	0	1	0	0	**18**
Grade 4	13	179	0	1	0	4	0	0	**197**
Grade 3	0	5	0	0	1	13	0	0	**19**
Totals	**31**	**389**	**0**	**48**	**9**	**80**	**0**	**11**	**568**

4.1 Employee totals, turnover and vacancies

Table 4.1: Employees

Description	2023/2024			
	Approved posts (N)	Employees (N)	Vacancies (N)	Vacancies (%)
Water	108	96	12	11%
Municipal Environmental Health	36	35	1	3%
Security and Safety	4	4	0	0%
Roads	328	266	62	19%
Planning	1	0	1	100%
Planning (strategic and regulatory)	2	2	0	0%
Community and social services	85	80	5	6%
Environmental protection	1	1	0	0%
Corporate policy offices and other	74	63	11	15%
				T4.1.1

Table 4.2: Vacancy rate for 2023/2024

Designations	Approved posts	Employees (N)	Vacancies (N)	Vacancies (%)
Municipal manager	1	1	0	0%
CFO	1	1	0	0%
Other S57 managers (excluding finance posts)	1	1	0	0%
Other S57 managers (finance managers)	0	0	0	0%
Fire fighters	81	76	5	6%
Senior managers: levels 14–18 (excluding finance posts)	25	23	2	8%
Senior managers: levels 14–18 (finance posts)	3	3	0	0%
Highly skilled supervisors: levels 9–13 (excluding finance posts)	96	84	12	13%
Highly skilled supervisors: levels 9–13 (finance posts)	10	10	0	0%
				T4. 2

Table 4.3: Turnover rate

Financial year	Total no appointments at the end of each Financial Year	New appointments	No Terminations during the year	Turn-over Rate
2023/2024	87	76	29	5.32%
** Types of terminations: Resignations; Dismissed; Retirement; Medical Reasons; End of Contract; Deceased.*				

4.2 Human Resource Policies

The Human Resource Management policies and plans provide guidance for fair and consistent staff treatment and a consistent approach to the managing of staff. The Minister for Cooperative Governance and Traditional Affairs, under section 72, read with section 120 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) published Municipal Staff Regulations on 20 September 2021 in Government Gazette No. 45181 which impacted on the current Human Resources Policies of the Council that needs to be revised to adhere to the mentioned regulations.

Relevant and updated Human Resource Policies are important for the following reasons:

9. To drive the corporate governance and ensure compliance with legislation.
10. To align with strategic organisational objectives.
11. To ensure equitable, fair and standard practices.
12. To adapt to market trends and best practice; and
13. To achieve overall service excellence and optimisation.

The policies, once consulted and discussed at the Local Labour Forum and recommended by the relevant Council Committees, and approved by Council, shall supersede all previous policies from the date of Council approval. Any dispute arising from this policy due to ambiguous wording or phrasing shall be referred to the Local Labour Forum for further consultation and to Council for adjudication.

The revised Human Resource Policies were developed by using the following principles:

- Alignment with organisational objectives and values.
- The policies will contribute to efficiency and effectiveness in the Municipality.
- The policy addresses the following:
- Adaptation to environmental circumstances influencing the Municipality;
- Enhancement of the Municipality's organisational environment; and
- Acknowledgement of current practises and processes.

The Municipality shall review and update Human Resources Policies as per the events below:

Occurrence	Description
New/ updated legislation	New legislation may impact the conditions of services, which require updates to policies. As legislation is passed, the impact on policies should immediately be assessed.
Periodic review	Regular review of policies should take place to ensure alignment and compliance. This should happen annually, at the start of the new financial year.
Operational issues	Operational process issues can highlight inadequacies in existing policies. This can happen on *ad hoc* basis.
Risk assessment	Risk assessment or policy implementation audits can identify policy issues.
Collective agreements	Collective agreements impact internal conditions of services, which require updates to policies. Impact on policies should be assessed once an agreement is signed.

Table 4.4: Human resource policies and plans

	Name of policy	Completed (%)	Reviewed (%)	Year adopted by council or comment on the failure to adopt
•	STAFF ESTABLISHMENT POLICY	100%		2023
•	EMPLOYMENT EQUITY POLICY	100%		2023
•	JOB EVALUATION (JE) POLICY	100%		2023
•	RECRUITMENT, SELECTION AND APPOINTMENT POLICY	100%		2023
•	PROMOTION, TRANSFER, SECONDMENT AND ACTING APPOINTMENT POLICY	100%		2023
•	PLACEMENT POLICY	100%		2023
•	TERMINATION OF SERVICE	100%		2023
•	WORKING HOURS AND PUNCTUALITY POLICY	100%		2023
•	SKILLS DEVELOPMENT POLICY	100%		2023
•	INTERNAL BURSARY POLICY	100%		2023
•	GRIEVANCE RESOLUTION POLICY	100%		2023
•	DISCIPLINE POLICY	100%		2023
•	INCAPACITY DUE TO POOR WORK PERFORMANCE POLICY	100%		2023
•	REMUNERATION POLICY	100%		2023
•	TRAVEL ALLOWANCE POLICY	100%		2023
•	OVERTIME ALLOWANCE POLICY	100%		2023
•	ADVANCES AND REIMBURSABLE EXPENSES POLICY	100%		2023
•	LEGAL AID POLICY	100%		2023
•	LEAVE POLICY	100%		2023
•	PRIVATE WORK AND DECLARATION OF INTERESTS POLICY	100%		2023
•	HARASSMENT POLICY	100%		2023
•	INTOXICATING SUBSTANCES ABUSE POLICY	100%		2023
•	HIV/AIDS POLICY	100%		2023
•	OCCUPATIONAL HEALTH AND SAFETY POLICY	100%		2023
•	STAFF MEMBER WELLNESS PROGRAMME POLICY	100%		2023
•	SMOKING POLICY	100%		2023
•	ETHICS POLICY	100%		2024
•	RETIREMENT POLICY	100%		2024
•	HR STRATEGY AND PLAN	100%		2024

COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

4.3 INJURIES, SICKNESS AND SUSPENSIONS – 2023/2024

An occupational injury is a personal injury, disease or death resulting from an occupational accident. Compensation claims for such occupational injuries are calculated according to the seriousness of the injury/disease and can be costly to a municipality. The occupational injury will influence the loss of man hours and therefore financial and productivity performance.

Table 4.5: Number and cost of injuries on duty

Type of injury	Total of injuries	Injury leave taken (Days)	Employees using injury leave (N)	Proportion of employees using sick leave (%)	Average injury leave per employee (Days per month)	Total estimated cost(time lost) (R'000)
Required basic medical attention only	5	5	5	0	0.4	**R3749.85**
Temporary total disablement	33	185	33	0	15.4	**R 138744.45**
Permanent disablement	0	0	0	0	0	0
Fatal	0	0	0	0	0	0
Total	**38**	**190**	**38**	**0**	**16**	**R142494.30**
						T4.5

The number of day's sick leave taken by employees has service delivery and cost implications. The monitoring of sick leave identifies certain patterns or trends. Once these patterns are identified, corrective action can be taken.

Table 4.6: Number of days and cost of sick leave (excluding injuries on duty)

Designations	Total sick leave (Days)	Proportion of sick leave without medical certification (%)	Employees using sick leave (N)	Total employees in post* (N)	Average sick leave per employee** (Days)	Estimated cost (R'000)
Lower skilled (levels 1–2)	0		0	0	0	0
Skilled (levels 3–5)	1904		167	197	10	1,071,286.22
Highly skilled (levels 6–8)	1404		127	146	10	1,232,995.52
Highly skilled supervision (levels 9–12)	751		89	120	6	1,093,366.82
Senior management (levels 13–18)	238		21	32	7	674,825.41
MM and S57	15		2	3	5	87,676.47
Total	4312		406	498	9	4,160,150.44
						T4.6

**Number of employees in post at the beginning of the year.*
***Average calculated by taking sick leave in column 2 divided by total employees in column 5.*

Table 4.7: Number and period of suspensions

Position	Nature of alleged misconduct	Date of suspension	Details of disciplinary action taken or status of case and reasons why not finalised	Date finalised
Fire Fighter	Absenteeism	28/09/2023	10 Days suspension without pay.	13/10/2024 (5 SHIFTS)
Roads Attendant: Grader	Rude, insulting, arrogant, provocative, intimidating or aggressive behaviour towards a co-worker.	26/03/2024	10 Days suspension without pay.	09/04/2024
Tractor Driver	Rude, insulting, arrogant, provocative, intimidating or aggressive behaviour towards a co-worker.	26/03/2024	10 Days suspension without pay.	09/04/2024

Table 4.8: Disciplinary action taken against cases of financial misconduct

Position	Nature of alleged misconduct and rand value of loss to the Municipality	Disciplinary action taken	Date finalised
None			

4.4 PERFORMANCE REWARDS

No performance reward system is in place for permanent employees. The Performance Management Framework is in the process of being revised into an updated policy, in line with the Municipal Staff Regulations. Performance contracts are entered into with the Section 57 employees.

COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE
4.5 SKILLS DEVELOPMENT AND TRAINING

4.5.1 Introduction: workforce capacity development

Training initiatives are rolled out in the Municipality, including apprenticeships as mechanic, painter, carpenter and bricklayer trades, as well as learnerships in water process control and the construction of roads. Training for fire personnel and health and safety management are priorities in the Municipal District. Short courses to upskill skilled employees are rolled out annually according to the Workplace Skills Plan, which is linked to the strategic objectives of the West Coast District Municipality.

Table 4.9: Skill matrix

Management level	Gender	Employees in post as at 30 June 2024 (N)	Number of skilled employees required and actual as at 30 June 2024			
			Received training		Percentage	
			Original	Actual	Original	Actual
Legislators	Female	8	0	0	4%	0%
	Male	16	1	0		
Managers	Female	3	2	1	65%	43%
	Male	20	13	9		
Professionals	Female	30	22	26	80%	86%
	Male	20	18	17		
Technicians and associate professionals	Female	18	11	2	73%	21%
	Male	48	37	12		
Total		**163**	**104**	**67**	**64%**	**41%**

T4.9

Table 4.10: Financial competency development: Progress report*

Description	A. Total: Officials employed by	B. Total: Officials employed by municipal	Consolidated: total: A + B	Competency assessments completed: A + B	Total: Officials with performance	Total: Officials meeting prescribed
Financial officials						
Accounting officer	1	0	1	1	1	1
Chief financial officer	1	0	1	1	1	1
Senior managers	2	0	2	2	2	2
Any other financial official	2	0	2	0	0	2
SCM officials						
Heads of SCM units	1	0	1	0	0	1
SCM senior manager	0	0	0	0	0	0
Total	**7**	**0**	**7**	**4**	**4**	**7**

**This is a statutory report under the National Treasury: Local Government: MFMA Competency Regulation (June 2007).*

Table 4.10

Table 4.11: Skills development and expenditure (R2,331,497.00)

Management level	Gender	Employees in post as at 30 June 2024 (N)	Total number of employees who received training and percentage			
			Received training		%	
			Original	Actual	Original	Actual
Legislators	Female	8	0	0	4%	0%
	Male	16	1	0		
Managers	Female	3	2	1	65%	43%
	Male	20	13	9		
Professionals	Female	30	22	26	80%	86%
	Male	20	18	17		
Technicians and associate professionals	Female	18	11	2	73%	21%
	Male	48	37	12		
Clerical support workers	Female	14	13	8	73%	50%
	Male	8	3	3		
Services and Sales workers	Female	7	4	2	78%	61&
	Male	75	60	48		
Skilled Agricultural, Forestry, Fishery, Craft and Related	Female	0	0	0	100%	13%
	Male	16	16	2		
Plant and Machine operators and Assemblers	Female	1	0	0	30%	38%
	Male	46	14	18		
Elementary occupations	Female	17	4	3	29%	39%
	Male	179	52	74		
Total		**526**	**270**	**225**	**51%**	**43%**
						Table 4.11

Total actual training spent for the year: R2,331,497.00

CHAPTER 5

FINANCIAL PERFORMANCE

CHAPTER 5: FINANCIAL PERFORMANCE

INTRODUCTION

Chapter 5 contains information regarding financial performance and highlights specific accomplishments. The chapter comprises of three components:

- **Component A:** Statement of Financial Performance
- **Component B:** Spending Against Capital Budget
- **Component C:** Other Financial Matter

COMPONENT A: 5.1 STATEMENTS OF FINANCIAL PERFORMANCE

Note: Statements of Revenue Collection Performance by vote and by source are included at **Appendix K.**

Description	2023/2024											2022/2023			
R thousands	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Financial Performance							–								
Property rates	–	–	–	–	–	–	–	–	–	0,00	0,00	–	–	–	–
Service concession revenue	146 118	5 000	151 118	–	–	151 118	144 185	–	(6 933)	95,41	98,68	–	–	–	139 358
Investment revenue	14 942	500	15 442	–	–	15 442	27 132	–	11 690	175,70	181,58	–	–	–	24 602
Transfers recognised - operational	32 431	716	33 147	–	–	33 147	35 549	–	2 402	107,25	109,61	–	–	–	37 236
Other own revenue	309 523	64 914	374 436	–	–	374 436	326 881	–	(47 555)	87,30	105,61	–	–	–	351 621
	503 013	**71 130**	**574 143**	**–**	**–**	**574 143**	**533 747**	**–**	**(40 396)**	92,96	106,11	**–**	**–**	**–**	**552 816**
Total Revenue (excluding capital transfers and contributions)															
Employee costs	242 905	8 170	251 075	–	–	251 075	242 601	–	(8 475)	96,62	99,87	–	–	–	226 480
Remuneration of councillors	7 595	–	7 595	–	–	7 595	6 829	–	(767)	89,91	89,91	–	–	–	7 594
Debt impairment	–	1 970	1 970	–	–	1 970	1 448	–	(522)	73,51	0,00	–	–	–	999
Depreciation & asset impairment	11 238	–	11 238	–	–	11 238	12 132	–	894	107,95	107,95	–	–	–	10 121
Finance charges	–	9 600	9 600	–	–	9 600	65	–	(9 535)	0,68	0,00	–	–	–	65
Materials and bulk purchases	76 841	7 676	84 517	–	–	84 517	48 907	–	(35 609)	57,87	63,65	–	–	–	86 189
Transfers and grants	853	1 624	2 476	–	–	2 476	832	–	(1 645)	0,00	0,00	–	–	–	2 094
Other expenditure	166 942	52 704	219 647	–	–	219 647	208 903	–	(10 744)	95,11	125,13	–	–	–	178 493
Total Expenditure	**506 374**	**81 744**	**588 118**	**–**	**–**	**588 118**	**521 716**	**–**	**(66 402)**	88,71	103,03	**–**	**–**	**–**	**512 036**
Surplus/(Deficit)	(3 361)	(10 614)	(13 976)	–	–	(13 976)	12 031	–	26 006	-86,08	-357,93	–	–	–	40 780
Transfers recognised - capital	–	1 826	1 826	–	–	1 826	–	–	(1 826)	0	0	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	0,00	0,00	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(3 361)	(8 788)	(12 150)	–	–	(12 150)	12 031	–	24 180	-99,02	-357,93	–	–	–	40 780
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	0,00	–	–	–	–
Surplus/(Deficit) for the year	(3 361)	(8 788)	(12 150)	–	–	(12 150)	12 031	–	24 180	-99,02	-357,93	–	–	–	40 780
Capital expenditure & funds sources															
Capital expenditure	**14 223**	**13 424**	**27 646**	**–**	**–**	**149 338**	**53 383**	**–**	(95 955)	35,75	375,34	**–**	**–**	**–**	**19 473**
Transfers recognised - capital	–	**1 826**	1 826	–	–	1 826	–	–	(1 826)	0,00	0,00	–	–	–	–
Public contributions & donations	–	–		–	–	–	–	–	–	0,00	0,00	–	–	–	–
Borrowing	–	–	100 000	–	–	100 000	41 033	–	(58 967)	0,00	0,00	–	–	–	–
Internally generated funds	38 500	**9 012**	47 512	–	–	47 512	12 350	–	(35 162)	25,99	32,08	–	–	–	19 473
Total sources of capital funds	**38 500**	**110 838**	**149 338**	**–**	**–**	**149 338**	**53 383**	**–**	**(95 955)**	35,75	138,66	**–**	**–**	**–**	**19 473**
Cash flows															
Net cash from (used) operating	20 946	**70 398**	91 344	–	–	91 344	24 915	–	(66 429)	27,28	118,95	–	–	–	35 052
Net cash from (used) investing	(38 500)	**(110 838)**	(149 338)	–	–	(149 338)	(53 355)	–	95 983	35,73	138,58	–	–	–	(17 968)
Net cash from (used) financing	–	**100 000**	100 000	–	–	100 000	46 958	–	(53 042)	46,96	0,00	–	–	–	(1 500)
Cash/cash equivalents at the year end	336 737	**59 560**	396 298	–	–	396 298	362 847	–	(33 450)	91,56	107,75	–	–	–	344 329
Financial Position															
Cash	336 737	**(14 315)**	322 422	–	–	322 422	362 847		40 425	112,54	107,75	–	–	–	344 329
Consumer debtors	–	**1 970**	1 970	–	–	1 970	10 179	–	8 209	516,70	0,00	–	–	–	2 155
Other debtors	11 249	**22 913**	34 162	–	–	34 162	78 813	–	44 651	230,70	0,00	–	–	–	52 395
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–	0,00	0,00	–	–	–	1 155
Inventory	11 688	**6 500**	18 188	–	–	18 188	10 563	–	(7 626)	58,07	90,37	–	–	–	10 575
Current portion of asset receivable - local municipalities	–	–	–	–	–	–	–	–	–	0,00	0,00	–	–	–	–
Total current assets	**359 675**	**17 067**	**376 742**	**–**	**–**	**376 742**	**462 402**	**–**	**85 660**	122,74	128,56	**–**	**–**	**–**	**410 609**
Long-term receivable	17 463	–	17 463	–	–	17 463	16 540	–	(922)	94,72	94,72	–	–	–	16 618
Distribution receivable	–	–	–	–	–	–	–	–	–	0,00	0,00	–	–	–	–
Investment property	4 344	–	4 344	–	–	4 344	4 344	–	0	100,00	100,00	–	–	–	4 378
Property, plant and equipment	133 210	**112 928**	246 138	–	–	246 138	141 685	–	(104 453)	57,56	106,36	–	–	–	100 287
Intangible assets	1 821	**310**	2 131	–	–	2 131	1 589	–	(542)	74,56	87,25	–	–	–	1 716
Asset receivable - local municipalities	–	–	–	–	–	–	–	–	–	0,00	0,00	–	–	–	–
Total non-current assets	**156 838**	**113 238**	**270 076**	**–**	**–**	**270 076**	**164 158**	**–**	**(105 918)**	60,78	104,67	**–**	**–**	**–**	**122 998**
TOTAL ASSETS	516 513	130 305	646 818	–	–	646 818	626 560	–	(20 257)			–	–	–	533 608
LIABILITIES															
Borrowings	–	–	–	–	–	–	–		–	0,00	0,00	–	–	–	–
Trade and other payables	58 351	**36 333**	94 684	–	–	94 684	54 863	–	(39 821)	57,94	94,02	–	–	–	40 934
Provisions	7 001	–	7 001	–	–	7 001	32 512	–	25 511	464,41	464,41	–	–	–	12 858
Total current liabilities	**65 352**	**36 333**	**101 684**	**–**	**–**	**101 684**	**87 375**	**–**	**(14 309)**	85,93	133,70	**–**	**–**	**–**	**53 792**
Borrowings	76 147	**100 000**	176 147	–	–	176 147	46 958		(129 189)	0,00	0,00	–	–	–	–
Provisions	10 873	–	10 873	–	–	10 873	78 736	–	67 863	724,13	724,13	–	–	–	78 433
Total non-current liabilities	**87 020**	**100 000**	**187 020**	**–**	**–**	**187 020**	**125 695**	**–**	**(61 326)**	67,21	144,44	**–**	**–**	**–**	**78 433**
TOTAL LIABILITIES	152 372	136 333	288 705	–	–	288 705	213 070	–	(75 635)	73,80	139,84	–	–	–	132 225
NET ASSETS	364 141	**(6 027)**	358 113			358 113	413 491	–	55 378	115,46	113,55	–	–	–	401 383
Accumulated Surplus / (Deficit)	364 141	**(6 027)**	358 113	–	–	358 113	413 491		55 378	115,46	113,55	–	–	–	401 383
TOTAL COMMUNITY WEALTH / EQUITY	**364 141**	**(6 027)**	**358 113**	**–**	**–**	**358 113**	**413 491**	**–**	**55 378**	115,46	113,55	**–**	**–**	**–**	**401 383**

Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue By Source															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-		-	-	-				-
Service concession - electricity revenue	1 238	-	1 238	-	-	1 238	1 574	-	336	127,15	127,15	-	-	-	1 254
Service concession - water revenue	144 676	5 000	149 676	-	-	149 676	142 446	-	(7 230)	95,17	98,46	-	-	-	137 919
Service concession - sanitation revenue	119	-	119	-	-	119	82	-	(37)	69,07	69,07	-	-	-	108
Service concession - refuse revenue	84	-	84	-	-	84	83	-	(2)	98,04	98,04	-	-	-	78
Service concession - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 749	-	3 749	-	-	3 749	5 452	-	1 703	145,43	145,43	-	-	-	4 746
Interest earned - external investments	14 942	500	15 442	-	-	15 442	27 132	-	11 690	175,70	181,58	-	-	-	24 602
Interest earned - outstanding debtors	178	-	178	-	-	178	91	-	(87)	51,04	51,04	-	-	-	80
Actuarial gains recognised Employee Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	258	-	258	-	-	258	407	-	149	157,72	157,72	-	-	-	342
Agency services	182 595	53 800	236 395	-	-	236 395	214 687	-	(21 708)	90,82	117,58	-	-	-	249 518
Transfers recognised - operational	32 431	716	33 147	-	-	33 147	35 549	-	2 402	107,25	109,61	-	-	-	37 236
Other revenue	122 743	11 114	133 857	-	-	133 857	106 244	-	(27 612)	79,37	86,56	-	-	-	96 935
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**503 013**	**71 130**	**574 143**	**-**	**-**	**574 143**	**533 747**	**-**	**(40 396)**	**92,96**	**106,11**	**-**	**-**	**-**	**552 816**
Expenditure By Type															
Employee related costs	242 905	8 170	251 075	-	-	251 075	242 601	-	(8 475)	96,62	99,87	-	-	-	226 480
Remuneration of councillors	7 595	-	7 595	-	-	7 595	6 829	-	(767)	89,91	89,91	-	-	-	7 594
Debt impairment	1 970	-	1 970	-	-	1 970	1 448	-	(522)	73,51	73,51	-	-	-	999
Depreciation & asset impairment	11 238	-	11 238	-	-	11 238	12 132	-	894	107,95	107,95	-	-	-	10 121
Finance charges	-	9 600	9 600	-	-	9 600	65	-	(9 535)	0,68	-	-	-	-	65
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	76 841	27 973	104 814	-	-	104 814	48 907	-	(55 906)	46,66	63,65	-	-	-	86 189
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72 631
Transfers and grants	853	1 624	2 476	-	-	2 476	832	-	(1 645)	33,58	97,53	-	-	-	2 094
Other expenditure	163 245	34 377	197 622	-	-	197 622	208 819	-	11 197	105,67	127,92	-	-	-	105 797
Loss on disposal of PPE	1 727	-	1 727	-	-	1 727	84	-	(1 644)	4,84	4,84	-	-	-	65
Total Expenditure	**506 374**	**81 744**	**588 118**	**-**	**-**	**588 118**	**521 716**	**-**	**(66 402)**	**88,71**	**103,03**	**-**	**-**	**-**	**512 036**
Surplus/(Deficit)	**(3 361)**	**(10 614)**	**(13 976)**	**-**	**-**	**(13 976)**	**12 031**	**-**	**26 006**	**(86,08)**	**(357,93)**	**-**	**-**	**-**	**40 780**
Transfers recognised - capital	-	1 826	1 826	-	-	1 826	-	-	(1 826)	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	**(3 361)**	**(8 788)**	**(12 150)**	**-**	**-**	**(12 150)**	**12 031**	**-**	**24 180**	**(99,02)**	**(357,93)**	**-**	**-**	**-**	**40 780**
Taxation	-	-	-	-	-	-		-	-			-	-	-	-
Surplus/(Deficit) after taxation	**(3 361)**	**(8 788)**	**(12 150)**	**-**	**-**	**(12 150)**	**12 031**	**-**	**24 180**	**(99,02)**	**(357,93)**	**-**	**-**	**-**	**40 780**
Attributable to minorities	-	-	-	-	-	-		-	-			-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 361)**	**(8 788)**	**(12 150)**	**-**	**-**	**(12 150)**	**12 031**	**-**	**24 180**	**(99,02)**	**(357,93)**	**-**	**-**	**-**	**40 780**
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-	-			-	-	-	-
Surplus/(Deficit) for the year	**(3 361)**	**(8 788)**	**(12 150)**	**-**	**-**	**(12 150)**	**12 031**	**-**	**24 180**	**(99,02)**	**(357,93)**	**-**	**-**	**-**	**40 780**

5.2 GRANTS

	30 June 2024	30 June 2023
Intervention Grant	200 000	-
Local Government Graduate Internship Grant	200 000	182 849
Western Cape Financial Management Grant (IDP & Internship)	-	40 985
Community Development Grant	91 595	89 843
RSC Levy Replacement Grant (Equitable Share)	82 720 000	80 366 000
Equitable Share	24 309 000	23 008 000
Water Resilience Grant	2 220 267	-
Financial Management Grant	1 000 000	1 000 000
EPWP	1 242 000	1 194 000
Provincial Government - Public Employment Grant	-	200 000
Provincial Government - Regional co-ordination and Mentoring Grant	-	50 819
Rural Roads Management	2 310 300	2 706 650
Road Infrastucture Grant		1 900 000
Provincial Government - Joint District Initiative	1 000 000	1 820 000
Fire Services Grant	911 778	821 000
Provincial Government - Community Safety : WOSA	1 439 501	3 030 440
Working for Water	-	624 414
Other Government Grants and Subsidies	624 213	566 597
Total	**118 268 654**	**117 601 597**

5.3 ASSET MANAGEMENT

INTRODUCTION

Property, plant, and equipment are tangible assets that:

- Are held by a municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
- Are expected to be used during more than one period.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located and capitalised borrowing costs.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant, and equipment. Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery of the asset are enhanced more than the originally assessed standard of performance. If expenditure only restores the originally assessed standard of performance, it is regarded as repairs and maintenance and is expensed.

The enhancement of an existing asset so that its use is expanded or the further development of an asset so that its original life is extended are examples of subsequent expenditure which should be capitalised.

The cost of an item of property, plant and equipment acquired in exchange for a non-monetary asset

TREATMENT OF THE TWO LARGEST ASSETS ACQUIRED YEAR 1				
Asset 1				
Name	Landfill Site			
Description				
Asset Type	Other Assets			
Key Staff Involved	D Joubert	J C P Tesselaar	C Koch	
Staff Responsibilities	Municipal Manager	Chief Financial Officer	Director: Technical Services	
	Year -2	Year -1	Year 0	Year 1
Asset Value				40 968
Capital Implications	None			
Future Purpose of Asset	Water Services			
Describe Key Issues	None			
Policies in Place to Manage Asset	Asset Management Policy	Supply Chain Policy		Credit Control Policy

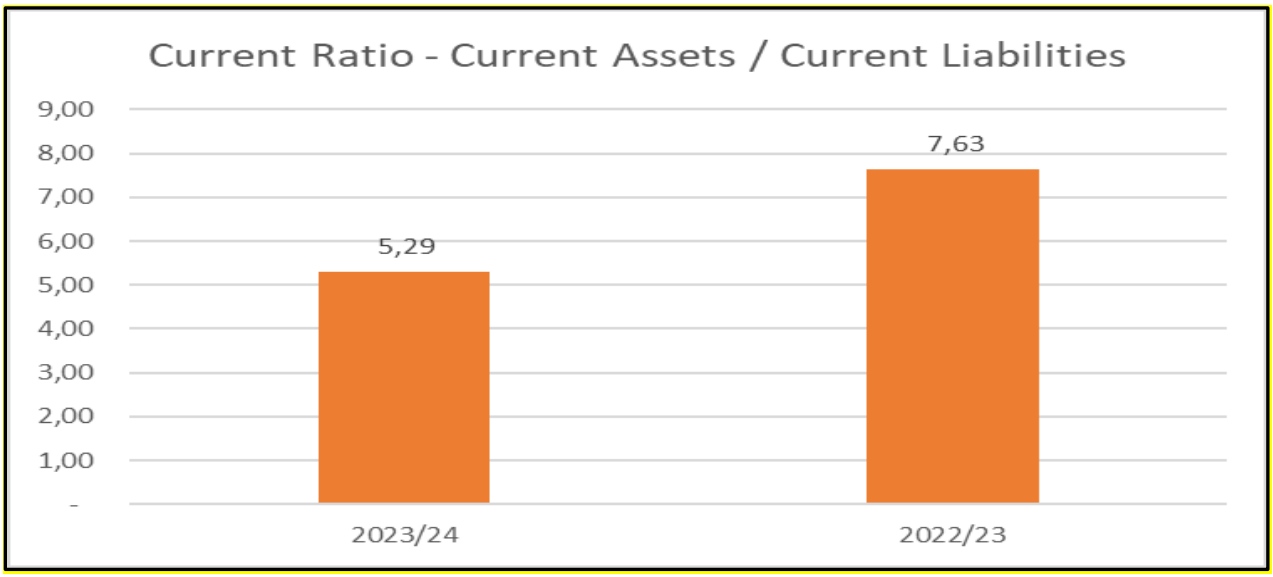
Asset 2				
Name	Technical Services			
Description				
Asset Type	Other Assets			
Key Staff Involved	D Joubert	J C P Tesselaar	C Koch	
Staff Responsibilities	Municipal Manager	Chief Financial Officer	Director: Technical Services	
	Year -2	Year -1	Year 0	Year 1
Asset Value				5 553
Capital Implications	None			
Future Purpose of Asset	Water Services			
Describe Key Issues	None			
Policies in Place to Manage Asset	Asset Management Policy	Supply Chain Policy	Credit Control Policy	

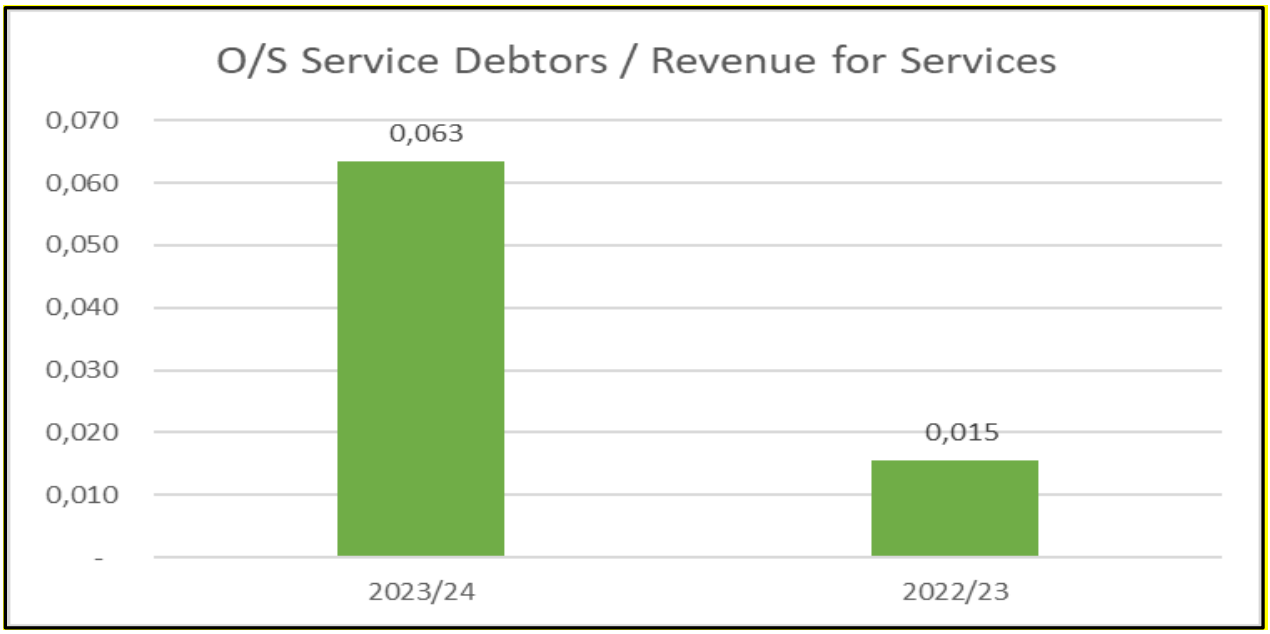
T5.3.2

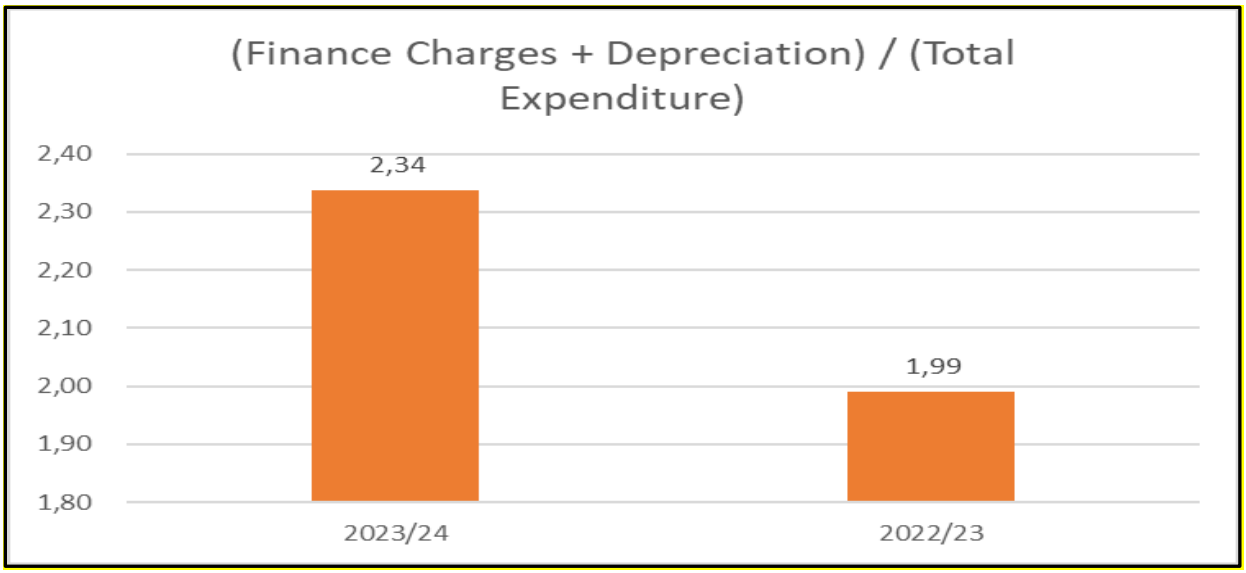
Other Materials: Year 1				
	Original Budget	**Adjustment Budget**	**Actual**	**Budget spent**
Other Materials	76 841	104 814	48 907	46.66%

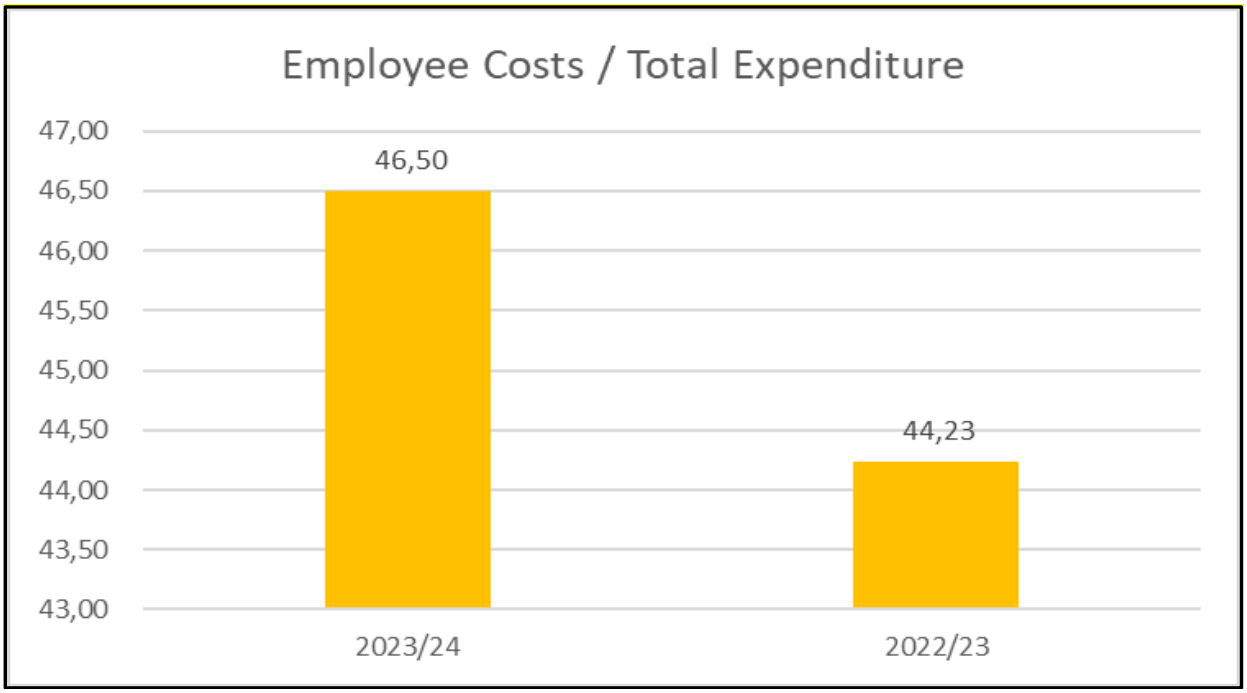
T5.3.4

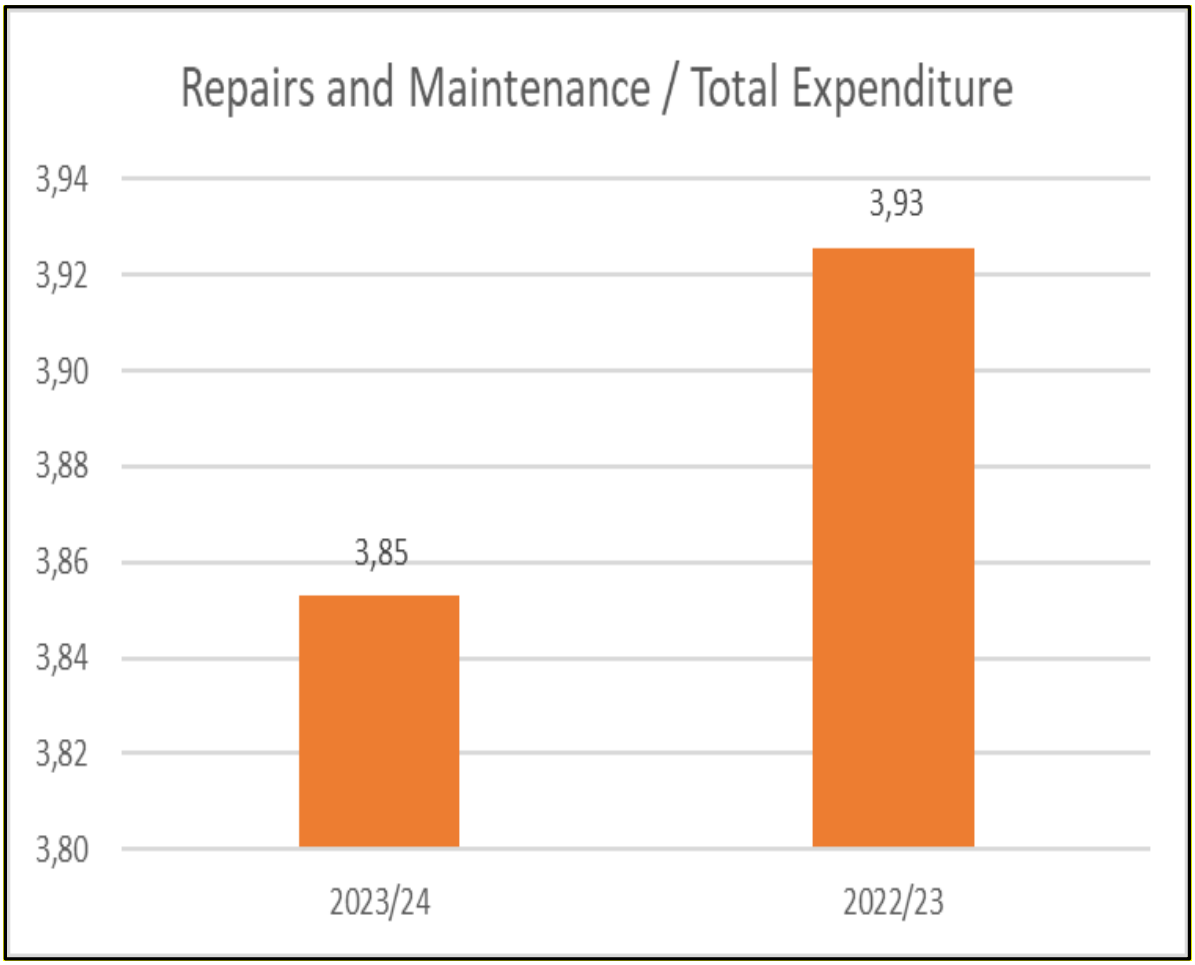
5.4 FINANCIAL RATIO'S






(Finance Charges + Depreciation) / (Total Expenditure)
2,40
2,30
2,20
2,10
2,00
1,90
1,80
2,34
1,99
2023/24
2022/23


Employee Costs / Total Expenditure
47,00
46,50
46,00
45,50
45,00
44,50
44,00
43,50
43,00
46,50
44,23
2023/24
2022/23

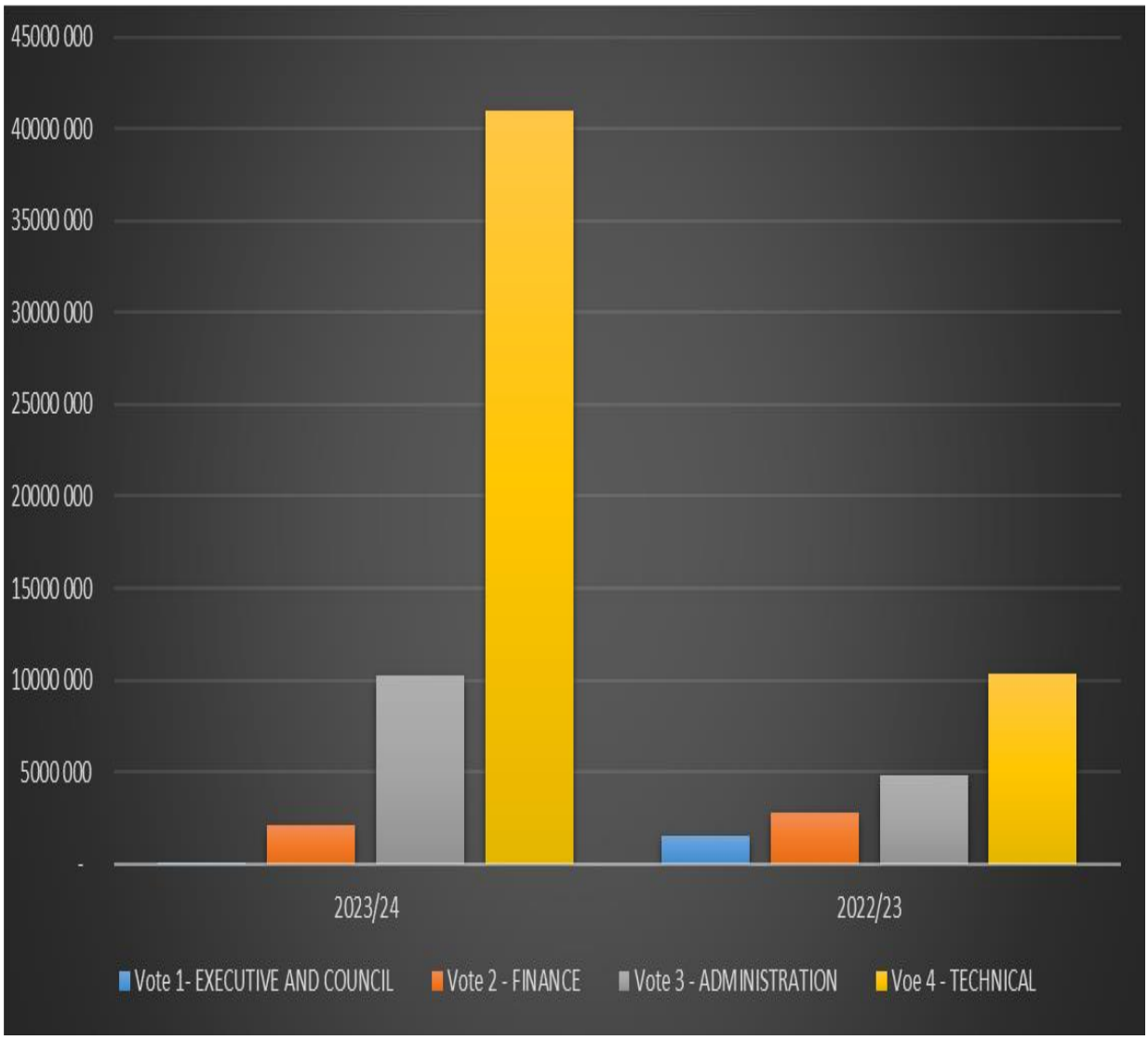

Repairs and Maintenance / Total Expenditure
3,94
3,92
3,90
3,88
3,86
3,84
3,82
3,80
3,85
3,93
2023/24
2022/23

COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

5.5 CAPITAL EXPENDITURE BY STANDARD CLASSIFICATION

Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

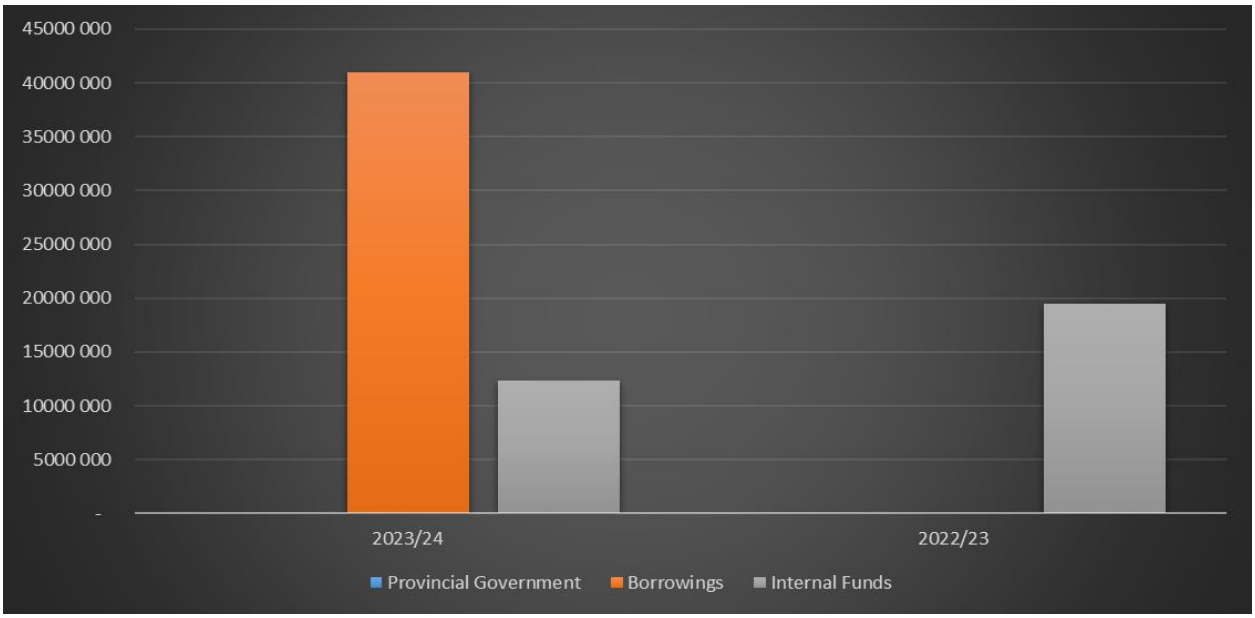
Vote Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Capital expenditure - Vote															
Multi-year expenditure															
Vote 1- EXECUTIVE AND COUNCIL	–	–	–	–	–	–	–	–	–	-	-	–	–	–	1 272
Vote 2 - FINANCE	1 900	3 300	5 200	–	–	5 200	2 095	–	(3 105)	40,30	110,28	–	–	–	1 583
Vote 3 - ADMINISTRATION	1 424	995	2 419	–	–	2 419	4 721	–	2 302	195,15	331,51	–	–	–	4 274
Voe 4 - TECHNICAL	31 900	104 562	136 462	–	–	136 462	40 968	–	(95 494)	30,02	128,43	–	–	–	10 037
Vote 5 - AGENCIES	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 6 - {NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 7 - {NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 8 - {NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 9 - {NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 10 - {NAME OF VOTE 10]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 11 - {NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 12 - {NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 13 - {NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 14 - {NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 15 - {NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Capital multi-year expenditure sub-total	**35 224**	**108 857**	**144 081**	**–**	**–**	**144 081**	**47 784**	**–**	**(96 297)**	**0**	**1**	**–**	**–**	**–**	**17 166**
Single-year expenditure															
Vote 1- EXECUTIVE AND COUNCIL	185	700	885	–	–	885	46	–	(839)	5,25	25,13	–	–	–	244
Vote 2 - FINANCE	650	–	650	–	–	650	–	–	(650)	-	-	–	–	–	1 161
Vote 3 - ADMINISTRATION	1 691	1 281	2 972	–	–	2 972	5 553	–	2 581	186,83	328,37	–	–	–	560
Voe 4 - TECHNICAL	750	–	750	–	–	750	–	–	(750)	-	-	–	–	–	343
Vote 5 - AGENCIES	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 6 - {NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 7 - {NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 8 - {NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 9 - {NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 10 - {NAME OF VOTE 10]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 11 - {NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 12 - {NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 13 - {NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 14 - {NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 15 - {NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Capital single-year expenditure sub-total	**3 276**	**1 981**	**5 257**	**–**	**–**	**5 257**	**5 599**	**–**	**342**	106,51	170,92				**2 307**
Total Capital Expenditure - Vote	**38 500**	**110 838**	**149 338**	**–**	**–**	**149 338**	**53 383**	**–**	**(95 955)**	35,75	138,66	**–**	**–**	**–**	**19 473**
Capital Expenditure - Standard								–							
Governance and administration	**3 019**	**2 445**	**5 464**	**–**	**–**	**5 464**	**1 871**	**–**	**(3 739)**	34,24	61,97	**–**	**–**	**–**	**3 367**
Executive and council	120	400	520	–	–	520	46	–	(474)	8,94	38,75	–	–	–	1 719
Budget and treasury office	2 899	2 045	4 944	–	–	4 944	1 678	–	(3 266)	33,94	57,89	–	–	–	1 648
Corporate services	–	–	–	–	–	–	146	–	–	-	-	–	–	–	–
Community and public safety	**2 767**	**3 831**	**6 598**	**–**	**–**	**6 598**	**4 992**	**–**	**(1 606)**	75,66	180,44	**–**	**–**	**–**	**5 726**
Community and social services	850	–	850	–	–	850	732	–	(118)	86,13	86,13	–	–	–	546
Sport and recreation	1 000	1 700	2 700	–	–	2 700	418	–	(2 282)	15,46	41,75	–	–	–	1 245
Public safety	800	1 281	2 081	–	–	2 081	3 421	–	1 340	164,39	427,63	–	–	–	3 760
Housing	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Health	117	850	967	–	–	967	421	–	(545)	43,60	361,69	–	–	–	176
Economic and environmental services	**28 715**	**2 482**	**31 197**	**–**	**–**	**31 197**	**–**	**–**	**(31 197)**	-	-	**–**	**–**	**–**	**3 619**
Planning and development	28 715	2 482	31 197	–	–	31 197	–	–	(31 197)	-	-	–	–	–	3 619
Road transport	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Trading services	**4 000**	**102 080**	**106 080**	**–**	**–**	**106 080**	**46 520**	**–**	**(59 560)**	43,85	1 163,01	**–**	**–**	**–**	**6 761**
Electricity	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Water	4 000	–	4 000	–	–	4 000	5 553	–	1 553	138,82	138,82	–	–	–	6 292
Waste water management	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Waste management	–	102 080	102 080	–	–	102 080	40 968	–	(61 112)	40,13	-	–	–	–	469
Other	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Total Capital Expenditure - Standard	**38 500**	**110 838**	**149 338**	**–**	**–**	**149 338**	**53 383**	**–**	**(96 101)**	**35,75**	**138,66**	**–**	**–**	**–**	**19 473**
Funded by:															
National Government	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**-**	**–**	**–**	**–**	**–**
Public contributions & donations	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	–	100 000	100 000	–	–	100 000	41 033	–	(58 967)	-	-	–	–	–	–
Internally generated funds	38 500	9 012	47 512	–	–	47 512	12 350	–	(35 162)	25,99	32,08	–	–	–	19 473
Total Capital Funding	**38 500**	**109 012**	**147 512**	**–**	**–**	**147 512**	**53 383**	**–**	**(94 129)**	**36,19**	**138,66**	**–**	**–**	**–**	**19 473**


45000 000
40000 000
35000 000
30000 000
25000 000
20000 000
15000 000
10000 000
5000 000
-
2023/24
2022/23
Vote 1- EXECUTIVE AND COUNCIL
Vote 2 - FINANCE
Vote 3 - ADMINISTRATION
Voe 4 - TECHNICAL

5.6 SOURCES OF FINANCE

Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
Funded by:															
National Government	-	-	-	-	-	-	-	-	-	.	.	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	.	.	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	.	.	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	,	,	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	100 000	100 000	-	-	100 000	41 033	-	(58 967)	.	.	-	-	-	-
Internally generated funds	38 500	9 012	47 512	-	-	47 512	12 350	-	(35 162)	25,99	32,08	-	-	-	19 473
Total Capital Funding	38 500	109 012	147 512	-	-	147 512	53 383	-	(94 129)	36,19	138,66	-	-	-	19 473



5.7 CAPITAL SPENDING ON 4 LARGEST PROJECTS

The municipality had no challenges implementing the capital project set out below.

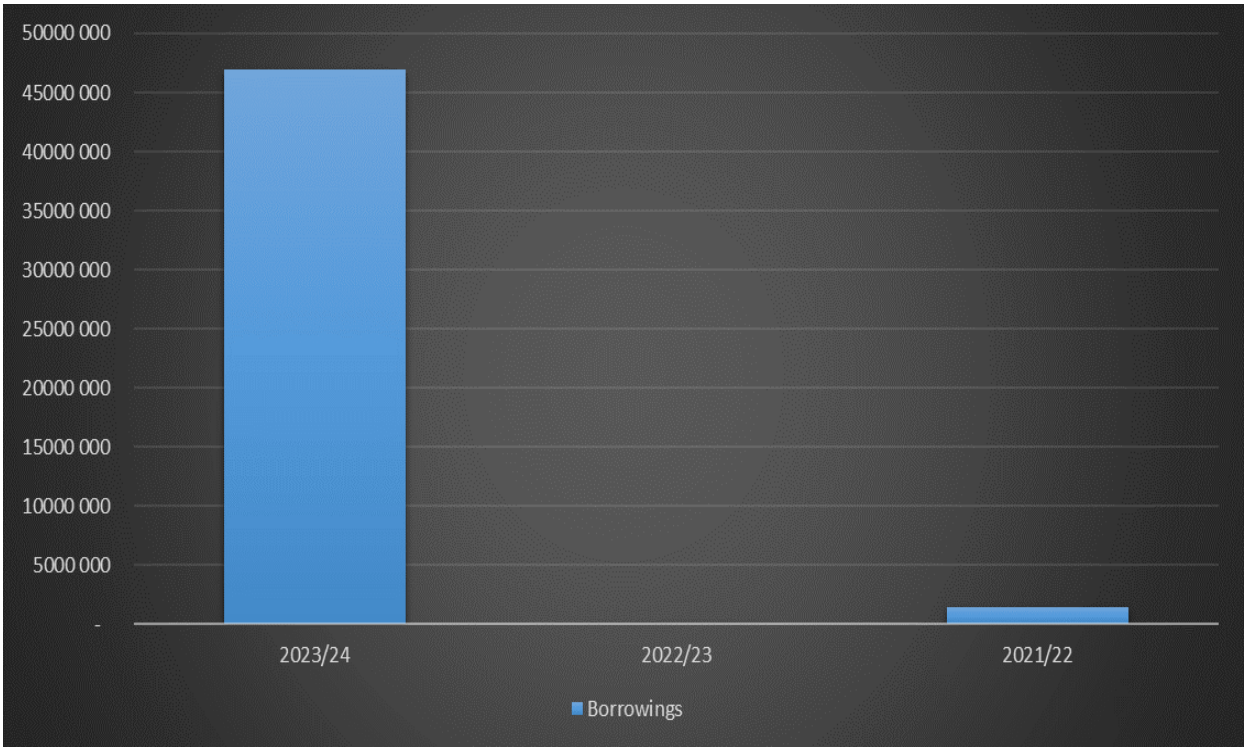
	BUDGET	EXPENDITURE	% SPENT
Vote 1- EXECUTIVE AND COUNCIL	885 000	46 494	5
Vote 2 - FINANCE	5 850 000	2 095 384	36
Vote 3 - ADMINISTRATION	5 391 000	10 273 373	191
Voe 4 - TECHNICAL	137 212 000	40 967 702	30

5.8 CASH FLOW

Reconciliation of Table A7 Budgeted Cash Flows									
Description	2023/2024								2022/2023
R thousand	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	1	2	3	6	7	9	10	11	12
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Service concession revenue	146 118	5 000	151 118	151 118	144 185	(6 933)	95,41	98,68	139 358
Government - operating	32 431	700	33 131	33 131	35 549	2 418	107,30	109,61	37 236
Government - capital	–	400	400	400	–	(400)	-	-	–
Other revenue	309 345	64 914	374 258	374 258	285 211	(89 047)	76,21	92,20	357 331
Interest	15 120	500	15 620	15 620	27 132	11 512	–	–	24 602
Dividends	–	–	–	–	–	–	–	–	–
Payments	–	–	–		–				–
Suppliers and employees	(480 924)	(1 116)	(482 040)	(482 040)	(466 265)	15 774	96,73	96,95	(521 315)
Finance charges	(290)	–	(290)	(290)	(65)	225	22,37	22,37	(65)
Transfers and Grants	(853)	–	(853)	(853)	(832)	21	97,53	97,53	(2 094)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**20 946**	**70 398**	**91 344**	**91 344**	**24 915**	**(66 429)**	**27,28**	**118,95**	**35 052**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	28	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	-	-	1 500
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments			–						
Capital assets	(38 500)	(110 838)	(149 338)	(149 338)	(53 383)	95 955	35,75	138,66	(19 468)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(38 500)**	**(110 838)**	**(149 338)**	**(149 338)**	**(53 355)**	**95 955**	**35,73**	**138,58**	**(17 968)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–		–	-	–	
Borrowing long term/refinancing	–	–	100 000	100 000	46 958	(53 042)	46,96	-	–
Increase (decrease) in consumer deposits	–	–	–	–		–	-	–	
Payments							-		
Repayment of borrowing	–	–	–	–	–	–	-	-	(1 500)
Finance lease payments	–	–	–	–	–	–	-	-	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**-**	**-**	**100 000**	**100 000**	**46 958**	**(53 042)**	**-**	**-**	**(1 500)**
NET INCREASE/ (DECREASE) IN CASH HELD	(17 554)	(40 440)	42 006	42 006	18 518	(23 488)	44,08	–	15 585
Cash/cash equivalents at the year begin:	354 291	–	354 291	–	344 329	344 329	–	–	328 744
Cash/cash equivalents at the year end:	336 737	(40 440)	396 298	42 006	362 847	320 841	–	–	344 329

5.9 BORROWING AND INVESTMENT

Actual Borrowings			
Instrument	**2021 / 2022**	**2022 / 2023**	**2023 / 2024**
Municipality			
Long-Term Loans (annuity/reducing balance)	1 500		46 958
Long-Term Loans (non-annuity)			
Local registered stock			
Instalment Credit			
Financial Leases			
PPP liabilities			
Finance Granted By Cap Equipment Supplier			
Marketable Bonds			
Non-Marketable Bonds			
Bankers Acceptances			
Financial derivatives			
Other Securities			
Municipality Total	1 500		46 958
Municipal Entities			
Long-Term Loans (annuity/reducing balance)			
Long-Term Loans (non-annuity)			
Local registered stock			
Instalment Credit			
Financial Leases			
PPP liabilities			
Finance Granted By Cap Equipment Supplier			
Marketable Bonds			
Non-Marketable Bonds			
Bankers Acceptances			
Financial derivatives			
Other Securities			
Entities Total			
			T5.10.2



Municipal and Entity Investments			
Investment* type	**2021 / 2022**	**2022 / 2023**	**2023 / 2024**
	Actual	**Actual**	**Actual**
Municipality			
Deposits - Bank			
FNB	-	-	-
NEDBANK	-	-	-
ABSA	-	-	-
NEDBANK	-	-	-
INVESTEC	-	-	-
NEDBANK	-	-	-
Municipality Total	-	-	-
			T5.10.4

***The municipality transferred its short-term investments to the primary bank account at Standard Bank for the year ended 30 June 2021 to 2024.**

5.10 SUPPLY CHAIN MANAGEMENT

INTRODUCTION

SCM system is premised on section 217 of the SA Constitution, which must be fair, equitable, transparent, competitive, and cost-effective.

The SCM Policy is reviewed annually and the SCM regulations were last reviewed, amended, and adopted by the West Coast District Municipality at the General Council meeting of 27 March 2024, ITEM 24/03/27/9.1.3, and comply with the prescribed framework as set out in section 112 of the MFMA and the implementation checklist as set out in circular 40 of the MFMA.

STRATEGIC OBJECTIVE

All officials and other role players in the supply chain management system of the West Coast District Municipality implements the SCM Policy in the way that –

(a) gives effect to –
  (i) section 217 of the Constitution; and
  (ii) Part 1 of Chapter 11 and other applicable provisions of the MFMA.
(b) is fair, equitable, transparent, competitive, and cost-effective.
(c) complies with –
  (i) the Regulations; and
  (ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act.
(d) is consistent with other applicable legislation.
(e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and
(f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

PURPOSE

That supply chain management within the West Coast District Municipality be used for –

(a) procures goods or services.
(b) disposes of goods no longer needed.
(c) selects contractors to assist in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
(d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

CHALLENGES

Transactions with International companies.
Deviations and the non-availability of Municipal Bidding Documents from International companies.
Implementation of the amendments to the PPPFA Regulations, 2022
Implementation of the Accelerated, Local – Economic Development – and Preferential Procurement Policy
Implementation of the newly approved Combatting Abuse of the Supply Chain Management Policy.

Prospects with regards to approval of proposed Public Procurement Bill.

PERFORMANCE HIGHLIGHTS

Implementation of SCM within the West Coast District Municipality.
Hosting the SCM & LED Indaba within the West Coast Region in collaboration with the Local Government SCM Unit at Provincial Treasury from 02 to 03 November 2023.

Being involved in the SCM District approach with the hosting of District SCM Forums within the West Coast District Region.
SCM staff being involved in the Western Cape Technical Reference Group for the SCM Governance work streams.
SCM staff is involved in the drafting of SCM competency statements in collaboration with the Provincial and National Treasury.
Involvement in Supply Chain Management Strategic Sessions between Provincial Treasury Western Cape and Western Cape Municipalities for the repositioning of SCM within Local Government.

COMMENTS

The Municipality ensures that the SCM processes are fair, transparent, equitable, competitive, and cost-effective.
Table 5.11.1: Employees: Financial Services – Supply Chain Management

Table 5.10.1: Employees: Financial Services – Supply Chain Management

	2022/2023	2023/2024			
Job level	Employees (N)	Posts (N)	Employees (N)	Vacancies: full-time equivalent (N)	Vacancies (% of total posts)
0–3	0	0		0	0
4–6	0	0		0	0
7–9	6	6	6	0	6
10–12	1	1	1	0	1
13–15	1	1	1	0	1
16–18	1	1	1	0	1
19–20	0	0	0	0	0
Total	**9**	**9**	**9**	**0**	**9**

CHAPTER 6

AUDITOR-GENERAL FINDINGS

CHAPTER 6 – AUDITOR-GENERAL AUDIT FINDINGS

INTRODUCTION

The Constitution Section 188(1)(b) states that the functions of the Auditor-General include the auditing of and reporting on the accounts, financial statements and financial management of all municipalities. The Local Government: Municipal Systems Act, Act 32 of 2000, Section 45 states that the results of performance measurement must be audited annually by the Auditor-General.

The West Coast District Municipality received clean audit reports for the financial years from 2010/2011.

COMPONENT B: AUDITOR-GENERAL OPINION OF FINANCIAL STATEMENTS

6.1 AUDITOR-GENERAL REPORT 2023/2024

Report of the auditor-general to the Western Cape Provincial Parliament and the council on the West Coast District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the West Coast District Municipality set out on pages 3 to 104, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the West Coast District Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (Dora).

Basis for opinion

3. 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.

4. 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.

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

Other matter

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosure notes

7. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

8. 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 Dora, 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.

9. 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

10. 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.

11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 6, forms part of our auditor's report.

Report on the audit of the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected objective presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

13. I selected the following objective presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected an objective that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Objective	Page numbers	Purpose
Coordinate and promote the development of bulk and essential services and transport infrastructure	10 – 13	The strategic objective relates to the core function of the municipality, which is co-ordinating and promoting the

Objective	Page numbers	Purpose
		development of bulk services and transport infrastructure.

14. I evaluated the reported performance information for the selected objective 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.

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

16. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

17. I did not identify any material findings on the reported performance information for the selected objective.

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

20. The table that follows provides information on the achievement of planned targets and lists the 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 10 to 13.

Coordinate and promote the development of bulk and essential services and transport infrastructure

Targets achieved: 25% *Budget spent: 92%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
TL32 - Re-gravel 34,54 kilometres of roads by 30 June 2024	34,54	25,5
TL33 - Upgrade 7,56 kilometres of roads from gravel to bitumen surface by 30 June 2024	7,56	0
TL34 - Reseal 227 593,4 square metres of surfaced roads by 30 June 2024	227 593,4	87 108
TL42 - Rehabilitation of 4,1 kilometres of surfaced roads by 30 June 2024	4,1	0

Report on compliance with legislation

21. 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.

22. 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.

23. 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.

24. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

25. 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 the selected objective presented in the annual performance report that have been specifically reported on in this auditor's report.

26. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

27. 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 objective presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

28. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

29. 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.

30. I did not identify any significant deficiencies in internal control.



Cape Town

29 November 2024

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected objective and on the municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
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), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), Sections: 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), Sections: 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), 170, 171(4)(a), 171(4)(b)
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)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 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), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), Sections: 54A(1)(a),56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1),96(b)
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), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)

Legislation	Sections or regulations
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Staff Regulations	Regulations: 7(1),31
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations	Regulations: 17, 25(7A)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), Regulations: 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)

6.2 AUDITOR-GENERAL REPORT 2022/2023

Report of the auditor-general to Western Cape Provincial Parliament and the council on the West Coast District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the West Coast District Municipality set out on pages 3 to 104, which comprise the statement of financial position as at 30 June 2023, statement of financial performance, statement of changes in net assets, cash flow statement and 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, the financial statements present fairly, in all material respects, the financial position of the West Coast District Municipality as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (Dora).

Basis for opinion

3. 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.

4. 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.

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

Emphasis of matters

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Restatement of corresponding figures

7. As disclosed in note 26 to the financial statements, the corresponding figures for 30 June 2022 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2023.

Other matter

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosure notes

9. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

10. 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 Dora, 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.

11. 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

12. 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.

13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected objective presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15. I selected the following objective presented in the annual performance report for the year ended 30 June 2023 for auditing. I selected an objective that measures the municipality's

performance on its primary mandated functions and/or that is of significant national, community or public interest.

Objective	Page numbers	Purpose
Coordinate and promote the development of bulk and essential services and transport infrastructure	10 – 14	The strategic objective relates to the core function of the municipality, which is co-ordinating and promoting the development of bulk services and transport infrastructure

16. I evaluated the reported performance information for the selected objective 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.

17. 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
    - 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 for the measures taken to improve performance.

18. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

19. I did not identify any material findings on the reported performance information for the selected objective.

Report on compliance with legislation

20. 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.

21. 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.

22. 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.

23. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

24. 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 the selected objective presented in the annual performance report that have been specifically reported on in this auditor's report.

25. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

26. 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 objective presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

27. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected, this will not be necessary.

Internal control deficiencies

28. 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.

29. I did not identify any significant deficiencies in internal control.

Auditor-General

Cape Town

30 November 2023

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected objective and on the municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 – paragraph (a), (b) & (d) of the definition: irregular expenditure Section 1 – definition: service delivery and budget implementation plan Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1) Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b) Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i) Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b) Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e) Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1) Sections 126(1)(a), 127(2), 127(5)(a)(i), 127(5)(a)(ii) Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170 Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2005	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a) Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b), 22(2), 27(2)(a) Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b) Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c) Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43 Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 27(1), 29(1)(b)(ii), 29(2)(a), 29(2)(c), 34(a), 34(b)

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 – paragraph (a), (b) & (d) of the definition: irregular expenditure Section 1 – definition: service delivery and budget implementation plan Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1) Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b) Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i) Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b) Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e) Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1) Sections 126(1)(a), 127(2), 127(5)(a)(i), 127(5)(a)(ii) Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170 Sections 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2005	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a) Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b), 22(2), 27(2)(a) Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b) Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c) Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43 Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 27(1), 29(1)(b)(ii), 29(2)(a), 29(2)(c), 34(a), 34(b)

6.3 AUDITOR-GENERAL REPORT 2021/2022

Report of the auditor-general to Western Cape Provincial Parliament and the council on the West Coast District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the West Coast District Municipality set out on pages 3 to 102, which comprise the statement of financial position as at 30 June 2022, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amount for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the West Coast District Municipality as at 30 June 2022, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 9 of 2021 (Dora).

Context for the opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.

4. 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.

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

Emphasis of matters

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Restatement of corresponding figures

7. As disclosed in note 26 to the financial statements, the corresponding figures for 30 June 2021 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2022.

Other matters

8. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unaudited disclosure notes

9. 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.

Unaudited supplementary schedules

10. The supplementary information set out on pages 103 to 112 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

11. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and Dora, 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.

12. 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.

Auditor-general's responsibilities for the audit of the financial statements

13. 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.

14. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

6.3 AUDITOR-GENERAL REPORT 2021/2022

Report of the auditor-general to Western Cape Provincial Parliament and the council on the West Coast District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the West Coast District Municipality set out on pages 3 to 102, which comprise the statement of financial position as at 30 June 2022, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amount for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the West Coast District Municipality as at 30 June 2022, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 9 of 2021 (Dora).

Context for the opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.

4. 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.

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

Emphasis of matters

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Restatement of corresponding figures

7. As disclosed in note 26 to the financial statements, the corresponding figures for 30 June 2021 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2022.

Other matters

8. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unaudited disclosure notes

9. 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.

Unaudited supplementary schedules

10. The supplementary information set out on pages 103 to 112 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

11. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and Dora, 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.

12. 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.

Auditor-general's responsibilities for the audit of the financial statements

13. 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.

14. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

15. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected objective presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

16. My procedures address the usefulness and reliability of the reported performance information, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

17. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected objective presented in the municipality's annual performance report for the year ended 30 June 2022:

Objective	Pages in the annual performance report
Objective 3 - Promoting bulk infrastructure development services	367 - 371

18. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

19. I did not identify any material findings on the usefulness and reliability of the reported performance information for this objective:

    - Objective 3 - Promoting bulk infrastructure development services

Report on the audit of compliance with legislation

Introduction and scope

20. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with specific matters

in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

21. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

22. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report and the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected objective presented in the annual performance report that have been specifically reported in this auditor's report.

23. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

24. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected objective presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

25. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

26. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. I did not identify any significant deficiencies in internal control.

Auditor-General

Cape Town

17 February 2023

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general's responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected objective and on the municipality's compliance with respect to the selected subject matters.

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

   - identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
   - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
   - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer
   - conclude on the appropriateness of the accounting officer's use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the West Coast District Municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
   - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

GLOSSARY

Accessibility indicators	Explore whether the intended beneficiaries are able to access services or outputs.
Accountability documents	Documents used by executive authorities to give "full and regular" reports on the matters under their control to Parliament and provincial legislatures, as prescribed by the Constitution. These documents include plans, budgets, in-year reports and annual reports.
Activities	The processes or actions that use a range of inputs to produce the desired outputs and ultimately outcomes. In essence, activities describe 'what we do'.
Adequacy indicators	The quantity of input or output relative to the need or demand.
Annual report	A report to be prepared and submitted annually based on the regulations set out in Section 121 of the MFMA. Such a report must include annual financial statements as submitted to and approved by the Auditor-General.
Approved budget	The annual financial statements of a municipality as audited by the Auditor-General and approved by council or a provincial or national executive.
Baseline	Current level of performance that a municipality aims to improve when setting performance targets. The baseline relates to the level of performance recorded in a year prior to the planning period.
Basic municipal service	A municipal service that is necessary to ensure an acceptable and reasonable quality of life for citizens within that particular area. If not provided, it may endanger public health and safety or the environment.
Budget year	The financial year for which an annual budget is to be approved – means a year ending on 30 June.
Cost indicators	The overall cost or expenditure of producing a specified quantity of outputs.
Distribution indicators	The distribution of capacity to deliver services.
Financial statements	These include at least a statement of financial position, statement of financial performance, cash-flow statement, notes to these statements and any other statements that may be prescribed.

General key performance indicators (KPIs)	After consultation with MECs for local government, the minister may prescribe general KPIs that are appropriate and applicable to local government generally.
Impact	The results of achieving specific outcomes, such as reducing poverty and creating jobs.
Inputs	All the resources that contribute to the production and delivery of outputs. Inputs are 'what we use to do the work'. They include finances, personnel, equipment and buildings.
Integrated development plan (IDP)	Sets out municipal goals and development plans.
National key performance areas	• Service delivery and infrastructure • Economic development • Municipal transformation and institutional development • Financial viability and management • Good governance and community participation
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategic goals and objectives set out in its plans. Outcomes are 'what we wish to achieve'.
Outputs	The final products or goods and services produced for delivery. Outputs may be defined as 'what we produce or deliver'. An output is a concrete achievement (i.e. a product such as a passport, an action such as a presentation or immunisation or a service such as processing an application) that contributes to the achievement of a key result area.
Performance indicator	31 October
Performance information	Generic term for nonfinancial information about municipal services and activities. Can also be used interchangeably with 'performance measure'.
Performance standards	The minimum acceptable level of performance or the level of performance that is generally accepted. Standards are informed by legislative requirements and service level agreements. Performance standards are mutually agreed-upon criteria to describe how well work must be done in terms of quantity and/or quality and how promptly, in order to clarify the outputs and related activities of a job by describing what the required result should be. In this employee

	performance management and development system, performance standards are divided into indicators and the time factor.
Performance targets	The level of performance that municipalities and their employees strive to achieve. Performance targets relate to current baselines and express a specific level of performance that a municipality aims to achieve within a given time period.
Service Delivery Budget Implementation Plan	Detailed plan approved by the mayor for implementing the municipality's delivery of services, including projections of the revenue collected and operational and capital expenditure by vote for each month. Service delivery targets and performance indicators must also be included.
Vote	One of the main segments into which a budget of a municipality is divided for appropriation of money for the different departments or functional areas of the municipality. The vote specifies the total amount that is appropriated for the purpose of a specific department or functional area. Section 1 of the MFMA defines a 'vote' as *a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and* *b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.*

APPENDICES

APPENDIX A – COUNCILLORS, COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE 2023/2024

Councillors, committees allocated and Council attendance						
Council members	**Full-time / Part-time**	**Committees allocated**	**Ward and/or party represented**	**Council meetings attendance**	**Apologies for non-attendance**	**Absent without leave**
E Plaatjies	Proportional	Portfolio Committee Finance	ANC	11	3	0
SA Gxabalashe	Proportional	Portfolio Committee Finance	ANC	6	8	0
JA Engelbrecht	Proportional	Executive Mayoral Committee Member Section 80: Portfolio Committee Chairperson: Administration and Community Services Community Safety Forum Local Labour Forum SALGA: Community Development and Security SALGA: Emergency Services and Disaster Management SALGA Secundus: Human Settlements and Urban Agenda Appeal Authority	DA	11	3	0
NS Louw	Proportional	Speaker Ex officio: Executive Mayoral Committee Ex Officio: All Section 80 Portfolio Committees SALGA Secundus: Municipal Digital Solutions SALGA Secundus: Governance and Intergovernmental Relations Appeal Authority	DA	14	0	0

OM Stemele	Proportional	Executive Mayoral Committee Member Section 80 Portfolio Committee Strategic Support and Economic Development (01 July 2023 – 31 March 2024) Section 80 Portfolio Committee Chairperson: Strategic Support and Economic Development (01 April 2024 – 30 June 2024) Section 79 Municipal Public Accounts Committee (01 July 2023 – 31 March 2024) Local Labour Forum (01 April 2024 – 30 June 2024) West Coast Regional Tourism Organisation (01 April 2024 – 30 June 2024) SALGA: Municipal Capability and Institutional Resilience (01 April 2024 – 30 June 2024) SALGA: Development Planning and Rural Development (01 April 2024 – 30 June 2024) SALGA: Human Settlements and Urban Agenda SALGA Secundus: Community Development and Security SALGA Secundus: Economic Development and Job Creation	DA	13	1	0
RW Strydom	Proportional	Executive Mayor Ex Officio: All Section 80 Committees IDP Coordinating Committee SALGA: Governance and Intergovernmental Relations	DA	13	1	0

SM Crafford	Proportional	Deputy Executive Mayor Section 80 Chairperson: Portfolio Committee Finance Ex Officio: All Section 80 Committees Local Labour Forum IDP Coordinating Committee West Coast Coastal Management Committee Appeal Authority SALGA: Municipal Finance and Fiscal Policy SALGA: Environmental Management and Climate Change	DA	13	1	0
J Alexander	Proportional	Section 80 Portfolio Committee Administration and Community Services Section 80 Portfolio Committee Finance Section 79 Municipal Public Accounts Committee	GOOD	14	0	0
TF Waldeck	Proportional	Section 80 Portfolio Committee Administration and Community Services Section 80 Portfolio Committee Finance Section 80 Portfolio Committee Infrastructure Services Section 80 Portfolio Committee Strategic Support & Economic Development	PA	7	5	2
G Stephan	Proportional	Section 80 Portfolio Committee Administration and Community Services Section 80 Portfolio Committee Finance Section 80 Portfolio Committee Infrastructure Services Section 80 Portfolio Committee Strategic Support & Economic Development	FF+	13	1	0
SJ Tshabalala	Appointed Matzikama Municipality	Section 80 Portfolio Committee Infrastructure Services	ANC	7	4	3

AJ Pool	Appointed Matzikama Municipality	Section 80 Portfolio Committee Finance Section 80 Portfolio Committee Infrastructure Services IDP: Local Municipalities (Matzikama Municipality)	DA	11	3	0
F Kamfer (Resigned 07 June 2024)	Appointed Cederberg Municipality	Section 80 Portfolio Committee Infrastructure Services	ANC	10	3	1
L Venter	Appointed Cederberg Municipality	Section 80 Portfolio Committee Strategic Support & Economic Development IDP: Local Municipalities (Cederberg Municipality) Greater Cederberg Biodiversity Corridor SALGA: Health SALGA Secundus: Environmental Management and Climate Resilience	DA	9	5	0
IS Adams	Appointed Bergrivier Municipality	Section 80 Portfolio Committee Strategic Support & Economic Development Section 80 Portfolio Committee Administration and Community Services	ANC	8	6	0
A Small	Appointed Bergrivier Municipality	Section 80 Portfolio Committee Administration & Community Services IDP: Local Municipalities (Bergrivier Municipality) SALGA Secundus: Health SALGA Secundus: Emergency Services and Disaster Management	DA	14	0	0
ZS Komani-Nkohla	Appointed Saldanha Bay Municipality	Section 80 Portfolio Committee Strategic Support & Economic Development	ANC	10	3	1
L Mitchell	Appointed Saldanha Bay Municipality	Section 80 Portfolio Committee Finance Section 79 Municipal Public Accounts Committee SALGA: Municipal Digital Solutions	DA	14	0	0
M Schrader	Appointed Saldanha Bay Municipality	Executive Mayoral Committee Member Chairperson: Section 80 Portfolio Committee Infrastructure Services	DA	14	0	0

		Local Labour Forum West Coast Biosphere Reserve SALGA: Water and Sanitation SALGA: Public Transport and Roads SALGA: Electricity and Energy and Public Works				
M Koen	Appointed Saldanha Bay Municipality	Section 80 Portfolio Committee Strategic Support and Economic Development Section 79 Chairperson: Municipal Public Accounts Committee IDP: Local Municipalities (Saldanha Bay Municipality) West Coast Regional Organisation SALGA: Economic Development and Job Creation SALGA Secundus: Municipal Finance and Fiscal Policy	DA	14	0	0
BL Witbooi	Appointed Saldanha Bay Municipality	Section 80 Portfolio Committee Infrastructure Services Section 80 Portfolio Committee Strategic Support and Economic Development	GOOD	12	2	0
BJ Penxa	Appointed Swartland Municipality	Section 80 Portfolio Committee Administration & Economic Development	ANC	10	4	0
IS Le Minnie	Appointed Swartland Municipality	Section 80 Portfolio Committee Infrastructure Services Section 80 Portfolio Committee Finance IDP: Local Municipalities (Swartland Municipality) Expanded Public Works Programme (EPWP)	DA	11	2	1

C Daniels (Deceased 05 February 2024)	Appointed Swartland Municipality	Executive Mayoral Committee Member Chairperson: Section 80 Portfolio Committee Strategic Support & Economic Development Local Labour Forum West Coast Regional Tourism Organisation SALGA: Municipal Capability and Institutional Resilience SALGA: Development Planning and Rural Development	DA	4	4	0
EC O'Kennedy (Appointed 12 March 2024)	Appointed Swartland Municipality	Section 80 Portfolio Committee Strategic Support & Economic Development Section 80 Portfolio Committee Administration and Community Services Local Labour Forum West Coast Regional Tourism Organisation SALGA Secundus: Municipal Capability and Institutional Resilience SALGA Secundus: Development Planning and Rural Development	DA	5	0	0
DC Pypers	Appointed Swartland Municipality	Section 80 Portfolio Committee Administration and Community Services Section 80 Portfolio Committee Infrastructure Services SALGA Secundus: Electricity and Energy and Public Works SALGA Secundus: Water and Sanitation SALGA Secundus: Public Transport and Roads	DA	13	1	0

OM Stemele	Proportional	Portfolio Committee Administration & Community Services Portfolio Committee Strategic Support & Economic Development Municipal Public Accounts Committee SALGA: Human Settlements and Urban Agenda Secundus: SALGA: Municipal Capability and Institutional Resilience Secundus: SALGA: Community Development and Security Secundus: SALGA: Economic Development and Job Creation Secundus: SALGA: Development Planning and Rural Development	DA	12	0	0
RW Strydom	Proportional	Executive Mayor Ex Officio: All Committees IDP Coordinating Committee SALGA: Governance and Intergovernmental Relations	DA	12	0	0
SM Crafford	Proportional	Deputy Executive Mayor Chairperson: Portfolio Committee Finance Ex Officio: All Committees Local Labour Forum IDP Coordinating Committee West Coast Coastal Management Committee Appeal Authority SALGA: Municipal Finance and Fiscal Policy SALGA: Environmental Management and Climate Change	DA	12	0	0
J Alexander	Proportional	Portfolio Committee Administration and Community Services Portfolio Committee Finance Municipal Public Accounts Committee	GOOD	12	0	0

TC Andrews (Resigned 29 Nov 22)	Proportional	Portfolio Committee Administration and Community Services Portfolio Committee Finance Portfolio Committee Infrastructure Services Portfolio Committee Strategic Support & Economic Development	PA	1	1	0
TF Waldeck (Appointed 09 Dec 22)	Proportional	Portfolio Committee Administration and Community Services Portfolio Committee Finance Portfolio Committee Infrastructure Services Portfolio Committee Strategic Support & Economic Development	PA	6	4	0
G Stephan	Proportional	Portfolio Committee Administration and Community Services Portfolio Committee Finance Portfolio Committee Infrastructure Services Portfolio Committee Strategic Support & Economic Development	FF+	10	2	0
TJ Muller (Resigned 02 Dec 22)	Appointed Matzikama Municipality	Portfolio Committee Infrastructure Services	ANC	1	1	0
SJ Tshabalala (Appointed 25 Jan 23)	Appointed Matzikama Municipality	Portfolio Committee Infrastructure Services	ANC	6	2	0
AJ Pool	Appointed Matzikama Municipality	Portfolio Committee Finance Portfolio Committee Infrastructure Services IDP: Local Municipalities (Matzikama Municipality)	DA	8	4	0
F Kamfer	Appointed Cederberg Municipality	Portfolio Committee Infrastructure Services	ANC	9	2	1

F Berry (Appointed 17 Aug 22 & resigned 29 Sept 22)	Appointed Cederberg Municipality	IDP: Local Municipalities (Cederberg Municipality) Greater Cederberg Biodiversity Corridor Secundus: SALGA: Health Secundus: SALGA: Environmental Management and Climate Resilience	DA	1	0	0
L Venter (Appointed 17 Oct 22)	Appointed Cederberg Municipality	Portfolio Committee Strategic Support & Economic Development IDP: Local Municipalities (Cederberg Municipality) Greater Cederberg Biodiversity Corridor SALGA: Health Secundus: SALGA: Environmental Management and Climate Resilience	DA	10	1	0
IS Adams	Appointed Bergrivier Municipality	Portfolio Committee Strategic Support & Economic Development Portfolio Committee Administration and Community Services	ANC	10	2	0
A Small	Appointed Bergrivier Municipality	Portfolio Committee Administration & Community Services Secundus: SALGA: Health Secundus: SALGA: Emergency Services and Disaster Management IDP: Local Municipalities (Bergrivier Municipality)	DA	6	5	1
ZS Komani-Nkohla	Appointed Saldanha Bay Municipality	Portfolio Committee Strategic Support & Economic Development	ANC	9	3	0
L Mitchell	Appointed Saldanha Bay Municipality	Portfolio Committee Finance Municipal Public Accounts Committee SALGA: Municipal Digital Solutions	DA	10	2	0
M Schrader	Appointed Saldanha Bay Municipality	Executive Mayoral Committee Member Chairperson: Portfolio Committee Infrastructure Services Local Labour Forum West Coast Biosphere Reserve	DA	10	2	0

		SALGA: Water and Sanitation SALGA: Public Transport and Roads SALGA: Electricity and Energy and Public Works				
M Koen	Appointed Saldanha Bay Municipality	Portfolio Committee Strategic Support and Economic Development Chairperson: Municipal Public Accounts Committee IDP: Local Municipalities (Saldanha Bay Municipality) West Coast Regional Organisation SALGA: Economic Development and Job Creation Secundus: SALGA: Municipal Finance and Fiscal Policy	DA	12	0	0
BL Witbooi	Appointed Saldanha Bay Municipality	Portfolio Committee Infrastructure Services Portfolio Committee Strategic Support and Economic Development	GOOD	12	0	0
BJ Penxa	Appointed Swartland Municipality	Portfolio Committee Administration & Economic Development	ANC	11	1	0
IS Le Minnie	Appointed Swartland Municipality	Portfolio Committee Infrastructure Services Portfolio Committee Finance IDP: Local Municipalities (Swartland Municipality) Expanded Public Works Programme (EPWP)	DA	11	0	1
C Daniels	Appointed Swartland Municipality	Executive Mayoral Committee Member Chairperson: Portfolio Committee Strategic Support & Economic Development Local Labour Forum West Coast Regional Tourism Organisation SALGA: Municipal Capability and Institutional Resilience SALGA: Development Planning and Rural Development	DA	12	0	0

DC Pypers	Appointed Swartland Municipality	Portfolio Committee Administration and Community Services Portfolio Committee Infrastructure Services Secundus: SALGA: Electricity and Energy and Public Works Secundus: SALGA: Water and Sanitation Secundus: SALGA: Public Transport and Roads	DA	11	0	1

WEST COAST DISTRICT MUNICIPALITY

ATTENDANCE REGISTER

2023/2024 FINANCIAL YEAR

Reference nr: 3/3/1

Attendance registers for the 2023/2024 financial year for the standing committee meetings of West Coast DM.

Legal Implication:

- Schedule 7 - Code of Conduct for Councillors, Items 4 and 5 in the Local Government: Municipal Structures Amendment Act, Act 3 of 2021
- Standing Operating Procedures: Application for leave of absence
- Items 7, 8, and 9 of the Rules of Order Bylaw of the West Coast District Municipality
- Uniform Standing procedure - Breach of Code of Conduct - Schedule 7

Committee Services

30 June 2024

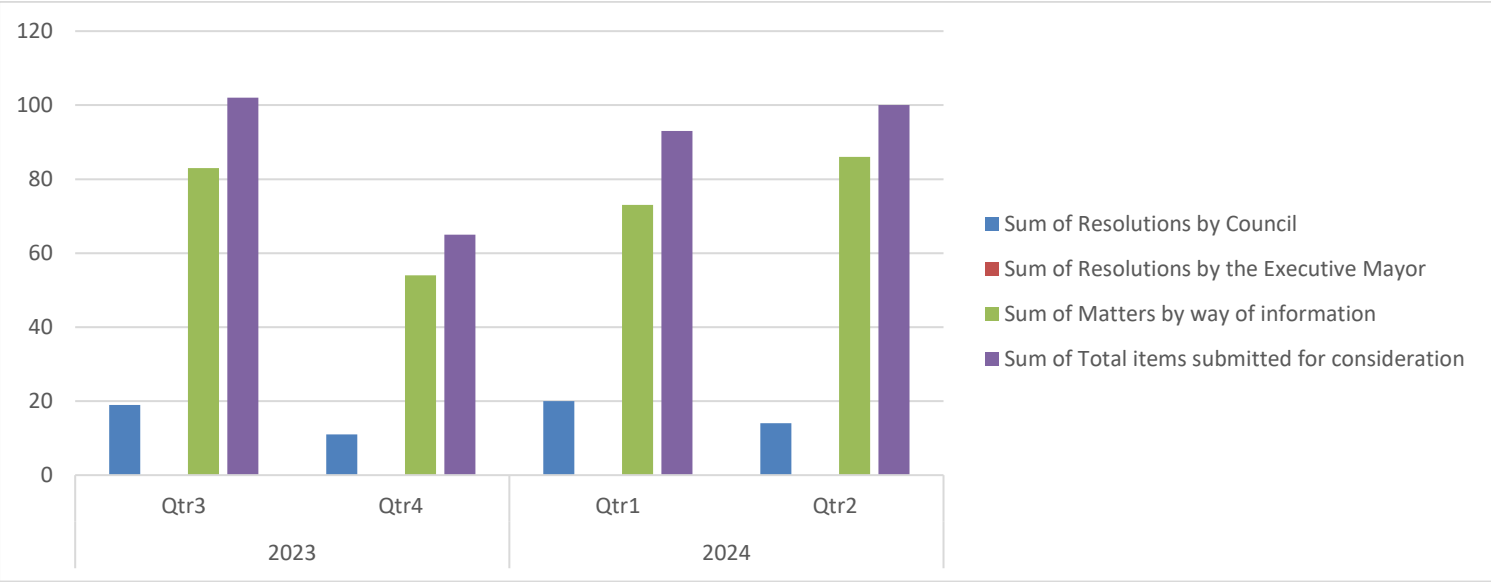
Council Meetings:

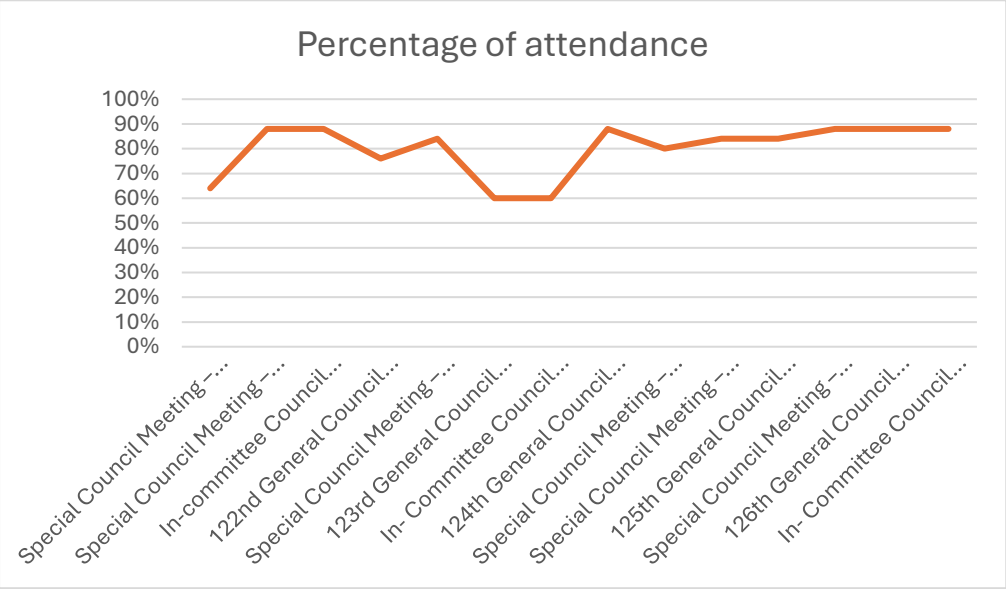
Council members	Full-time / Part-time	Party represented	18 Jul 23 (Special)	22 Aug 23 (Special)	22 Aug 23 (In-committee)	30 Aug 23 (122nd Gen)	25 Oct 23 (Special)	06 Dec 23 (123rd Gen)	06 Dec 23 (In-committee)	24 Jan 24 (124th Gen)	21 Feb 24 (Special)	27 Mar 24 (Special)	27 Mar 24 (125th Gen)	22 May 24 (Special)	22 May 24 (126th Gen)	22 May 24 (In-committee)	Council meetings attendance	Apologies for non-attendance	Absent without leave
E Plaatjies	Proportional	ANC	x	√	√	√	√	x	x	√	√	√	√	√	√	√	11	3	0
SA Gxabalashe	Proportional	ANC	x	x	x	√	√	x	x	√	x	x	x	√	√	√	6	8	0
JA Engelbrecht	Proportional	DA	x	√	√	√	√	x	x	√	√	√	√	√	√	√	11	3	0
NS Louw	Proportional	DA	√	√	√	√	√	√	√	√	√	√	√	√	√	√	14	0	0
OM Stemele	Proportional	DA	√	√	√	x	√	√	√	√	√	√	√	√	√	√	13	1	0
RW Strydom	Proportional	DA	√	√	√	x	√	√	√	√	√	√	√	√	√	√	13	1	0
SM Crafford	Proportional	DA	√	√	√	√	x	√	√	√	√	√	√	√	√	√	13	1	0
J Alexander	Proportional	GOOD	√	√	√	√	√	√	√	√	√	√	√	√	√	√	14	0	0
TF Waldeck	Proportional	PA	x	x	x	√	**x**	√	√	**x**	√	x	x	√	√	√	7	5	2
G Stephan	Proportional	FF PLUS	x	√	√	√	√	√	√	√	√	√	√	√	√	√	13	1	0
SJ Tshabalala	Appointed Matzikama Mun	ANC	√	√	√	x	√	√	√	√	x	x	x	**x**	**x**	**x**	7	4	3
AJ Pool	Appointed Matzikama Mun	DA	√	√	√	x	√	√	√	√	√	x	x	√	√	√	11	3	0

Council members	Full-time / Part-time	Party represented	18 Jul 23 (Special)	22 Aug 23 (Special)	22 Aug 23 (In-	30 Aug 2023 (122nd Gen)	25 Oct 2023 (Special)	06 Dec 2023 (123rd Gen)	06 Dec 2023 (In-committee)	24 Jan 2024 (124th Gen)	21 Feb 24 (Special)	27 Mar 24 (Special)	27 Mar 24 (125th Gen)	22 May 24 (Special)	22 May 24 (126th Gen)	22 May 24 (In-committee)	Council meetings attendance	Apologies for non-attendance	Absent without leave
F Kamfer (Resigned 7 Jun 24)	Appointed Cederberg Mun	ANC	x	√	√	√	√	x	x	√	x	√	√	√	√	√	10	3	1
L Venter	Appointed Cederberg Mun	DA	√	x	x	√	√	√	√	√	√	√	√	x	x	x	9	5	0
IS Adams	Appointed Bergrivier Mun	ANC	x	√	√	√	√	x	x	√	√	√	√	x	x	x	8	6	0
A Small	Appointed Bergrivier Mun	DA	√	√	√	√	√	√	√	√	√	√	√	√	√	√	14	0	0
ZS Komani-Nkohla	Appointed Saldanha Bay Mun	ANC	x	√	√	√	√	x	x	x	√	√	√	√	√	√	10	3	1
L Mitchell	Appointed Saldanha Bay Mun	ANC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	14	0	0
M Schrader	Appointed Saldanha Bay Mun	DA	√	√	√	√	√	√	√	√	√	√	√	√	√	√	14	0	0
M Koen	Appointed Saldanha Bay Mun	DA	√	√	√	√	√	√	√	√	√	√	√	√	√	√	14	0	0
BL Witbooi	Appointed Saldanha Bay Mun	GOOD	√	√	√	x	√	√	√	√	x	√	√	√	√	√	12	2	0
BJ Penxa	Appointed Swartland Mun	ANC	x	√	√	√	x	x	x	√	√	√	√	√	√	√	10	4	0
IS Le Minnie	Appointed Swartland Mun	DA	√	√	√	√	x	x	x	√	√	√	√	√	√	√	11	2	1
C Daniels (Deceased 5 Feb 24)	Appointed Swartland Mun	DA	√	√	√	√	x	x	x	x							4	4	0
EC O'Kennedy (Appointed 12 Mar 24)	Appointed Swartland Mun	DA										√	√	√	√	√	5	0	0
DC Pypers	Appointed Swartland Mun	DA	√	√	√	x	√	√	√	√	√	√	√	√	√	√	13	1	0

SUMMARY OF ATTENDANCE OF COUNCIL MEETINGS:

Meeting dates 2023/2024	Attendance of Council meeting	Percentage of attendance	Apologies received for Non-attendance	Absent without leave
Special Council Meeting – 18 July 2023	16	64%	8	1
Special Council Meeting – 22 August 2023	22	88%	3	0
In-committee Council Meeting – 22 August 2023	22	88%	3	0
122nd General Council Meeting – 30 August 2023	19	76%	6	0
Special Council Meeting – 25 October 2023	21	84%	2	2
123rd General Council Meeting – 06 December 2023	15	60%	10	0
In- Committee Council Meeting – 06 December 2023	15	60%	10	0
124th General Council Meeting – 24 January 2024	22	88%	1	2
Special Council Meeting – 21 February 2024	20	80%	4	0
Special Council Meeting – 27 March 2024	21	84%	4	0
125th General Council Meeting – 27 March 2024	21	84%	4	0
Special Council Meeting – 22 May 2024	22	88%	2	1
126th General Council Meeting – 22 May 2024	22	88%	2	1
In- Committee Council Meeting – 22 May 2024	22	88%	2	1


120
100
80
60
40
20
0
Qtr3
Qtr4
Qtr1
Qtr2
2023
2024
Sum of Resolutions by Council
Sum of Resolutions by the Executive Mayor
Sum of Matters by way of information
Sum of Total items submitted for consideration


Percentage of attendance
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
Special Council Meeting –...
Special Council Meeting –...
In-committee Council...
122nd General Council...
Special Council Meeting –...
123rd General Council...
In- Committee Council...
124th General Council...
Special Council Meeting –...
Special Council Meeting –...
125th General Council...
Special Council Meeting –...
126th General Council...
In- Committee Council...

SUMMARY:

√ **In attendance**

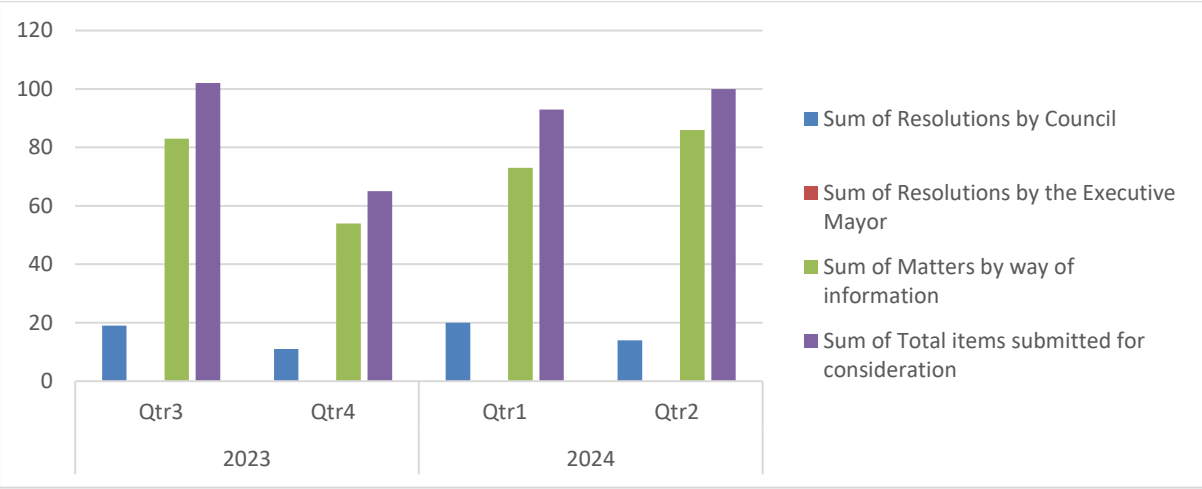
x **Absent with leave**

x **Absent without leave**

Absent with leave:	Ald E Plaatjies	18 July 2023, 06 December 2023
	Cllr SA Gxabalashe	18 July 2023, 22 August 2023, 06 December 2023, 21 February 2024, 27 March 2024
	Cllr JA Engelbrecht	18 July 2023, 06 December 2023
	Cllr G Stephan	18 July 2023
	Cllr TF Waldeck	18 July 2023, 22 August 2023, 06 December 2023
	Cllr A Adams	18 July 2023, 06 December 2023, 22 May 2024
	Cllr ZS Komani-Nkohla	18 July 2023, 06 December 2023
	Cllr BJ Penxa	18 July 2023, 25 October 2023, 06 December 2023
	Cllr L Venter	22 August 2023, 22 May 2024
.	Ald M Stemele	30 August 2023
	Ald R Strydom	30 August 2023
	Cllr S Tshabalala	30 August 2023, 21 February 2024, 27 March 2024
	Cllr AJ Pool	30 August 2023, 27 March 2024
	Cllr BJ Witbooi	30 August 2023, 21 February 2024
	Cllr D Pypers	30 August 2023
	Ald SM Crafford	25 October 2023
	Cllr F Kamfer	06 December 2023, 21 February 2024
	Cllr I Le Minnie	25 October 2023, 06 December 2023
	Cllr C Daniels	25 October 2023, 06 December 2023, 24 January 2024
Absent without Leave:	Cllr F Kamfer	18 July 2023
	Cllr TF Waldeck	25 October 2023, 24 January 2024, 27 March 2024
	Cllr ZS Komani-Nkohla	24 January 2024
	Cllr TJ Tshabalala	22 May 2024
Deceased:	Cllr C Daniels	05 February 2024
Newly appointed:	Cllr EC O'Kennedy	12 March 2024
Resigned:	Cllr F Kamfer	07 June 2024

Executive Mayoral Committee:

Alderman / Councillor	Full-time / Part-time	Party represented	26 Jul 23	16 Aug 23	27 Sept 23	25 Oct 23	29 Nov 23	17 Jan 24	13 Feb 24	18 Mar 24	25 Apr 24	15 May 24	18 Jun 24	EMC meetings attendance	Apologies for non-attendance	Absent without leave
RW Strydom	Proportional	DA	√	√	√	√	√	√	√	√	√	√	√	11	0	0
JA Engelbrecht	Proportional	DA	√	√	√	√	x	√	√	√	√	x	√	9	2	0
SM Crafford	Proportional	DA	√	√	x	x	√	√	√	√	√	√	√	9	2	0
M Schrader	Saldanha Bay	DA	√	√	√	√	√	√	x	√	√	x	x	8	3	0
C Daniels (Deceased 5 Feb 24)	Swartland	DA	√	√	√	x	√	x						4	2	0
OM Stemele (Appointed 1 Apr 24)	Proportional										√	√	√	3	0	0
NS Louw	Proportional	DA	x	x	x	√	√	√	√	√	√	√	√	8	3	0



SUMMARY:

√	**In attendance**
X	**Absent with leave**
X	**Absent without leave**

Absent with leave:

Cllr NS Louw	18 July 2023, 16 August 2023, 27 September 2023
Ald SM Crafford	25 October 2023, 29 November 2023
Cllr JA Engelbrecht	29 November 2023, 15 May 2024
Cllr C Daniels	17 January 2024
Cllr M Schrader	13 February 2024, 15 May 2024, 18 June 2024

Deceased:

Cllr C Daniels	05 February 2024

New appointment:

Ald OM Stemele	01 April 2024

SECTION 80 PORTFOLIO COMMITTEES:

PC Administration and Community Services

Alderman / Councillor	Full-time / Part-time	Party represented	18 Jul 23	02 Aug 23	05 Sept 23	03 Oct 23	07 Nov 23	06 Feb 24	05 Mar 24	02 Apr 24	07 May 24	04 Jun 24	PC meetings attendance	Apologies for non-attendance	Absent without leave
JA Engelbrecht (Chairperson)	Proportional	DA	x	√	√	√	√	√	√	√	√	√	9	1	0
DC Pypers	Swartland	DA	√	√	√	√	√	√	√	√	√	x	9	1	0
A Small	Bergrivier	DA	√	√	√	x	x	x	√	√	√	**x**	6	3	1
OM Stemele (Appointed as EMC Member and PC Chairperson: SSED – 01 Apr 2024)	Proportional	DA	√	√	√	x	√	√	√				6	1	0
EC O'Kennedy Appointed 12 Mar 24	Proportional	DA								√	√	√	3	0	0
BJ Penxa	Swartland	ANC	x	√	√	√	x	√	x	√	x	√	6	4	0
IS Adams	Bergrivier	ANC	x	√	√	x	x	**x**	√	√	x	√	5	4	1
G Stephan	Proportional	FF PLUS	x	**x**	√	√	√	√	√	√	√	√	8	1	1
TF Waldeck	Proportional	PA	x	√	x	x	**x**	**x**	**x**	**x**	√	**x**	2	3	5
J Alexander	Proportional	GOOD	√	√	√	√	√	√	**x**	x	√	x	7	2	1
RW Strydom (Ex Officio)	Proportional	DA	√	x	x	√	√	√	√	√	√	√	8	2	0
SM Crafford (Ex Officio)	Proportional	DA	x	√	√	√	√	√	√	√	√	x	8	2	0
NS Louw (Ex Officio)	Proportional	DA	x	x	x	x	√	√	x	√	√	x	4	6	0

SUMMARY:

√	**In attendance**
X	**Absent with leave**
X	**Absent without leave**

Absent with leave:

Cllr JA Engelbrecht	18 July 2023
Cllr BJ Penxa	18 July 2023, 07 November 2023, 05 March 2024, 07 May 2024
Cllr IS Adams	18 July 2023, 03 October 2023, 07 November 2023, 07 May 2024
Cllr G Stephan	18 July 2023
Cllr TF Waldeck	18 July 2023, 05 September 2023, 03 October 2023
Ald SM Crafford	18 July 2023, 04 June 2024
Cllr NS Louw	18 July 2023, 02 August 2023, 05 September 2023, 03 October 2023, 05 March 2024, 04 June 2024
Ald RW Strydom	02 August 2023, 05 September 2023
Cllr A Small	03 October 2023, 07 November 2023, 06 February 2024
Ald OM Stemele	03 October 2023
Cllr J Alexander	02 April 2024, 04 June 2024
Cllr DC Pypers	04 June 2024
Cllr EC O'Kennedy	04 June 2024

Absent without leave:

Cllr R Stephan	02 August 2023
Cllr TF Waldeck	07 November 2023, 06 February 2024, 05 March 2024, 02 April 2024, 04 June 2024
Cllr J Alexander	05 March 2024
Cllr A Small	04 June 2024

Appointed as EMC Member and PC Chairperson: SSED:

Ald OM Stemele	01 April 2024

Newly Appointed:

Cllr EC O'Kennedy	12 March 2024

PC Finance

Alderman / Councillor	Full-time / Part-time	Party represented	18 Jul 23	02 Aug 23	05 Sept 23	03 Oct 23	07 Nov 23	06 Feb 24	05 Mar 24	02 Apr 24	07 May 24	04 Jun 24	PC meetings attendance	Apologies for non-attendance	Absent without leave
SM Crafford (Chairperson)	Saldanha Bay	DA	x	√	√	√	√	√	√	√	√	x	8	2	0
L Mitchell	Saldanha Bay	DA	√	√	√	√	√	√	√	√	x	√	9	1	0
M Koen	Saldanha Bay	DA	√	√	√	√	√	√	√	√	√	√	10	0	0
IS Le Minnie	Swartland	DA	√	x	√	√	x	√	√	√	√	√	8	2	0
AJ Pool	Matzikama	DA	√	x	√	x	√	√	x	√	√	x	6	4	0
E Plaatjies	Proportional	ANC	x	√	√	√	√	x	x	x	√	√	6	4	0
SA Gxabalashe	Proportional	ANC	x	√	√	x	x	√	√	√	√	√	8	2	0
G Stephan	Proportional	FF PLUS	x	**x**	√	x	√	√	√	√	√	√	7	2	1
TF Waldeck	Proportional	PA	x	√	x	x	**x**	**x**	**x**	**x**	√	**x**	2	3	4
J Alexander	Proportional	GOOD	√	√	√	√	√	√	**x**	x	√	x	7	2	1
RW Strydom (Ex Officio)	Proportional	DA	√	x	x	√	√	√	√	√	√	√	8	2	0
NS Louw (Ex Officio)	Proportional	DA	x	x	x	x	√	√	x	√	√	x	4	6	0

SUMMARY:

√ **In attendance**

X **Absent with leave**

X **Absent without leave**

Absent with leave:

Cllr SM Crafford	18 July 2023, 04 June 2024
Ald E Plaatjies	18 July 2023, 06 February 2024, 05 March 2024, 02 April 2024
Cllr SA Gxabalashe	18 July 2023, 03 October 2023, 07 November 2023
Cllr G Stephan	18 July 2023, 03 October 2023
Cllr TF Waldeck	18 July 2023, 05 September 2023
Cllr AJ Pool	02 August 2023, 03 October 2023, 05 March 2024, 04 June 2024
Cllr IS Le Minnie	02 August 2023, 07 November 2023
Cllr NS Louw	18 July 2023, 02 August 2023, 05 September 2023, 03 October 2023, 05 March 2024, 04 June 2024
Cllr R Strydom	02 August 2023, 05 September 2023
Cllr J Alexander	02 April 2024, 04 June 2024
Cllr L Mitchell	07 May 2024

Absent without leave:

Cllr G Stephan	02 August 2023
Cllr TF Waldeck	07 November 2023, 06 February 2024, 05 March 2024, 02 April 2024, 04 June 2024
Cllr J Alexander	05 March 2024

PC Infrastructure Services

Alderman / Councillor	Full-time / Part-time	Party represented	18 Jul 23	02 Aug 23	05 Sept 23	03 Oct 23	07 Nov 23	06 Feb 24	05 Mar 24	02 Apr 24	07 May 24	04 Jun 24	PC meetings attendance	Apologies for non-attendance	Absent without leave
M Schrader (Chairperson)	Saldanha Bay	DA	√	√	√	√	x	√	√	√	√	√	9	1	0
IS Le Minnie	Swartland	DA	√	x	√	√	x	√	√	√	√	√	8	2	0
DC Pypers	Swartland	DA	√	√	√	√	√	√	√	√	√	x	9	1	0
AJ Pool	Matzikama	DA	√	x	√	x	√	√	x	√	√	x	6	4	0
SJ Tshabalala	Matzikama	ANC	√	√	√	x	x	√	x	√	√	x	6	4	0
F Kamfer	Cederberg	DA	**x**	√	√	√	√	√	√	√	x	√	8	1	1
G Stephan	Proportional	FF PLUS	x	**x**	√	√	√	√	√	√	√	√	8	1	1
TF Waldeck	Proportional	PA	x	√	x	x	**x**	**x**	**x**	**x**	√	**x**	2	3	5
BL Witbooi	Saldanha Bay	GOOD	√	x	√	√	√	x	√	x	√	√	7	3	0
RW Strydom (Ex Officio)	Proportional	DA	√	x	x	√	√	√	√	√	√	√	8	2	0
SM Crafford (Ex Officio)	Proportional	DA	x	√	√	√	√	√	√	√	√	x	8	2	0
NS Louw (Ex Officio)	Proportional	DA	x	x	x	x	√	√	x	√	√	x	4	6	0

SUMMARY:

√ **In attendance**

X **Absent with leave**

X **Absent without leave**

Absent with leave:

Cllr G Stephan	18 July 2023
Cllr TF Waldeck	18 July 2023, 05 September 2023, 03 October 2023
Cllr IS Le Minnie	02 August 2023, 07 November 2023
Cllr AJ Pool	02 August 2023, 03 October 2023, 05 March 2024, 04 June 2024
Cllr B Witbooi	02 August 2023, 06 February 2024, 02 April 2024
Ald RW Strydom	02 August 2023, 05 September 2023
Ald SM Crafford	18 July 2023, 04 June 2024
Cllr NS Louw	18 July 2023, 02 August 2023, 05 September 2023, 03 October 2023, 05 March 2024, 04 June 2024
Cllr M Schrader	07 November 2023
Cllr SJ Tshabalala	03 October 2023, 07 November 2023, 05 March 2024, 04 June 2024
Cllr F Kamfer	07 May 2024
Cllr DC Pypers	04 June 2024

Absent without leave:

Cllr F Kamfer	18 July 2023
Cllr R Stephan	02 August 2023
Cllr TF Waldeck	07 November 2023, 06 February 2024, 05 March 2024, 02 April 2024, 04 June 2024

PC Strategic Support & Economic Development

Alderman / Councillor	Full-time / Part-time	Party represented	18 Jul 23	02 Aug 23	05 Sept 23	03 Oct 23	07 Nov 23	06 Feb 24	05 Mar 24	02 Apr 24	07 May 24	04 Jun 24	PC meetings attendance	Apologies for non-attendance	Absent without leave
C Daniels (Chairperson) (Deceased 05 Feb 24)	Swartland	DA	√	√	√	√	√						5	0	0
OM Stemele (Chairperson from 01 Apr 2024)	Proportional	DA	√	√	√	x	√	√	√	√	√	√	9	1	0
EC O'Kennedy Appointed 12 Mar 24	Swartland	DA								√	√	√	3	0	0
L Venter	Cederberg	DA	√	x	x	√	√	√	√	√	√	√	8	2	0
M Koen	Saldanha Bay	DA	√	√	x	√	√	x	√	√	√	x	7	3	0
IS Adams	Bergrivier	ANC	x	√	√	x	x	**x**	√	√	x	√	5	4	1
ZS Komani-Nkohla	Saldanha Bay	ANC	x	√	√	√	x	√	√	**x**	√	x	6	3	1
G Stephan	Proportional	FF PLUS	x	**x**	√	√	√	√	√	√	√	√	8	1	1
TF Waldeck	Proportional	PA	x	√	x	x	**x**	**x**	**x**	**x**	√	**x**	2	3	5
BL Witbooi	Saldanha Bay	GOOD	√	x	√	√	√	x	√	x	√	√	7	3	0
RW Strydom (Ex Officio)	Proportional	DA	√	x	x	√	√	√	√	√	√	√	8	2	0
SM Crafford (Ex Officio)	Proportional	DA	x	√	√	√	√	√	√	√	√	x	8	2	0
NS Louw (Ex Officio)	Proportional	DA	x	x	x	x	√	√	x	√	√	x	4	6	0

SUMMARY:

√ **In attendance**

X **Absent with leave**

X **Absent without leave**

Absent with leave:

Cllr IS Adams	18 July 2023, 03 October 2023, 07 November 2023, 07 May 2024
Cllr ZS Komani-Nkohla	18 July 2023, 07 November 2023
Cllr G Stephan	18 July 2023
Cllr TF Waldeck	18 July 2023, 03 October 2023
Cllr B Witbooi	02 August 2023, 06 February 2024, 02 April 2024
Cllr L Venter	02 August 2023
Ald SM Crafford	18 July 2023, 04 June 2024
Ald RW Strydom	02 August 2023
Cllr NS Louw	18 July 2023, 02 August 2023, 05 September 2023, 03 October 2023, 05 March 2024, 04 June 2024
Ald OM Stemele	03 October 2023
Ald M Koen	06 February 2024, 04 June 2024
Cllr EC O'Kennedy	04 June 2024

Absent without leave:

Cllr R Stephan	02 August 2023
Cllr TF Waldeck	07 November 2023, 06 February 2024, 05 March 2024, 02 April 2024, 04 June 2024
Cllr IS Adams	06 February 2024
Cllr ZS Komani-Nkohla	02 April 2024

Deceased:

Cllr C Daniels	05 February 2024

Appointed as EMC Member and PC Chairperson: SSED:

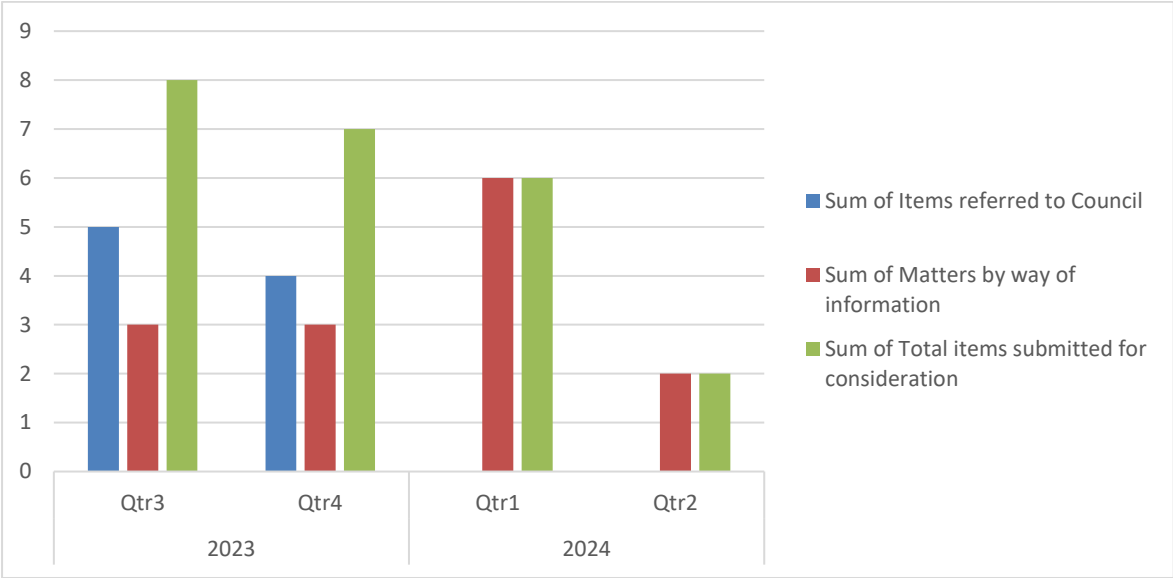
Ald OM Stemele	01 April 2024

Newly Appointed:

Cllr EC O'Kennedy	12 March 2024

MPAC (Municipal Public Accounts Committee)

Alderman / Councillor	Full-time / Part-time	Party represented	25 Jul 23	16 Aug 23	24 Oct 23	05 Dec 23	18 Jan 24	18 Mar 24	30 Apr 24	Meeting attendance	Apologies for non-attendance	Absent without leave
M Koen (Chairperson)	Proportional	DA	√	√	√	√	√	√	√	7	0	0
OM Stemele (Appointed as EMC Member from 01 Apr 24 and therefore is replaced by EC O'Kennedy	Proportional	DA	√	√	√	√	√	√		6	0	0
EC O'Kennedy	Swartland	DA							√	1	0	0
L Mitchell	Saldanha Bay	ANC	√	√	√	√	√	√	x	6	0	0
J Alexander	Proportional	GOOD	√	√	√	√	√	√	√	7	0	0



SUMMARY:

√	**In attendance**
X	**Absent with leave**
X	**Absent without leave**

Absent leave:
Cllr L Mitchell 30 April 2024

Member replacement:
Cllr EC O'Kennedy replaced Ald Stemele: 01 April 2024

APPENDIX B: COMMITTEES AND COMMITTEE PURPOSES:

REPRESENTATION OF COUNCILLORS ON COMMITTEES

- **EXECUTIVE MAYORAL COMMITTEE**

a) ***Executive Mayor***
Ald RW Strydom

b) ***Executive Deputy Mayor***
Ald SM Crafford

c) ***EMC Members***
Cllr JA Engelbrecht
Cllr M Schrader
Cllr C Daniels (Deceased: Served from 01 July 2023 – 05 February 2024)
Ald OM Stemele (Replaced Cllr C Daniels from 01 April 2024 – 30 June 2024)

d) **Ex Officio**
Cllr NS Louw

2. SECTION 80: PORTFOLIO COMMITTEES

Portfolio Committee: Administration & Community Services	***Portfolio Committee: Financial Services***	***Portfolio Committee: Infrastructure Services***	***Portfolio Committee : Strategic Support & Economic Development***
Functions: *Administration* *Municipal Environmental Health: Air Quality and Environmental Integrity* *Disaster Management* *Fire Services* *Social Development* *Community Safety* *Rural Safety*	**Functions:** *Financial Management and Control* *Income and Expenditure* *Information Technology* *Supply Chain Management* *Ganzekraal Holiday Resort*	**Functions:** *Spatial Planning and Development* *Roads* *Civil Engineering Projects* *Water Supply*	**Functions:** *Human Resources* *IDP* *LED* *Tourism*
PC Chair JA Engelbrecht	***PC Chair*** S Crafford	***PC Chair*** M Schrader	***PC Chair*** C Daniels (Deceased: Served from 01 July 2023 - 05 February 2024) OM Stemele (Replaced Cllr C Daniels on 01 April 2024)
PC Members DC Papers A Small OM Stemele (Appointed as EMC Member: 01 July 2023-31 March 2024) EC O'Kennedy (Replaced OM Stemele from 27 March 2024 – 30 June 2024) BJ Penxa I Adams G Stephan TF Waldeck	**PC Members** L Mitchell I Le Minnie AJ Pool E Plaatjies SA Gxabalashe G Stephan TF Waldeck J Alexander	**PC Members** I Le Minnie AJ Pool DC Pypers SJ Tshabalala F Kamfer (Resigned: Vacant from 07-30 June 2024) G Stephan TF Waldeck BL Witbooi	**PC Members** OM Stemele (Appointed as EMC Member: Served from 01 July 2023 - 31 March 2024) EC O'Kennedy (Replaced OM Stemele from 27 March 2024 – 30 June 2024) L Venter M Koen I Adams ZS Komani-Nkohla G Stephan

J Alexander			TF Waldeck BL Witbooi

3. <u>STATUTORY COMMITTEES</u> **Local Labour Forum Employer component**	SM Crafford C Daniels (Deceased: Served from 05 February 2024 - 30 June 2024) OM Stemele (Replaced C Daniels from 27 March 2024 – 30 June) M Schrader JA Engelbrecht

4.	**SALGA WORKING GROUP**	
	Municipal Capability and Institutional Resilience	Member: C Daniels (Deceased: Served from 01 July 2023 – 05 February 2024) OM Stemele (Replaced C Daniels from 27 March 2024 – 30 June) Secundi: OM Stemele (Served from 01 July 2023 - 27 March 2024) EC O'Kennedy (Replaced OM Stemele as Secundi from 27 March 2024 – 30 June)
	Community Development and Security	Member: JA Engelbrecht Secundi: OM Stemele
	Governance and Intergovernmental Relations	Member: RW Strydom Secundi: NS Louw
	Economic Development and Job Creation	Member: M Koen Secundi: OM Stemele
	Electricity and Energy, and Public Works	Member: M Schrader Secundi: DC Pypers
	Water and Sanitation	Member: M Schrader Secundi: DC Pypers
	Human Settlements and Urban Agenda	Member: OM Stemele Secundi: JA Engelbrecht
	Health	Member: L Venter Secundi: A Small
	Emergency Services and Disaster Management	Member: JA Engelbrecht Secundi: A Small
	Municipal Finance and Fiscal Policy	Member: SM Crafford

		Secundi: M Koen
	Municipal Digital Solutions	Member: L Mitchell Secundi: NS Louw
	Public Transport and Roads	Member: M Schrader Secundi: DC Pypers
	Environmental Management and Climate Resilience	Member: SM Crafford Secundi: L Venter
	Development Planning and Rural Development	Member: C Daniels (Deceased: Served from 01 July 2023 – 05 February 2024) OM Stemele (Replaced C Daniels from 27 March 2024 – 30 June) Secundi: OM Stemele (Served from 01 July 2023 - 27 March 2024) EC O'Kennedy (Replaced OM Stemele as Secundi from 27 March 2024 – 30 June)

1. <u>OTHER COMMITTEES</u>	
A) IDP Coordinating Committee	RW Strydom SM Crafford
B) IDP - Local Municipalities	
Bergrivier Municipality	A Small
Cederberg Municipality	L Venter
Matzikama Municipality	AJ Pool
Saldanha Bay Municipality	M Koen
Swartland Municipality	I Le Minnie
C) West Coast Biosphere Reserve	M Schrader
D) West Coast Regional – Tourism Organisation (RTO)	M Koen C Daniels (Deceased: 01 July 2023 – 05 February 2024) OM Stemele (Replaced C Daniels from 27 March 2024 – 30 June)
E) Greater Cederberg Biodiversity Corridor	L Venter
F) West Coast Coastal Management Committee	SM Crafford
6. Appeal Authority	NS Louw SM Crafford JA Engelbrecht
7. MPAC (Municipal Public Accounts Committee)	M Koen (Chairperson) EC O'Kennedy OM Stemele (Appointed as EMC Member: Served from 01 July 2023 – 31 March 2024) (Replaced OM Stemele from 27 March 2024 – 30 June) L Mitchell J Alexander

8. Expanded Public Works Programme (EPWP)	I Le Minnie

Executive Mayor, Executive Deputy Mayor and Speaker serve as ex officio members on all committees, where they have not been nominated as active members

APPENDIX C – THIRD TIER ADMINISTRATIVE STRUCTURE

THIRD TIER STRUCTURE		
Directorate	**Designation**	**Official**
Office of the Municipal Manager	**Municipal Manager**	**Mr DC Joubert**
	Senior Manager: IDP, PMS, IGR and ED	Mr FE Williams
	Senior Manager: Human Resources	Dr H Brand
	Manager: Human Resource Development	Vacant
	Manager: Internal Audit	Mr KJ Frans
Administration and Community Services	**Director Administration and Community Services**	**Mr W Markus**
	Senior Manager: Municipal Environmental Health	Mrs SI Grootboom
	Regional Manager: Municipal Environmental Health	Mr H Swart (Matzikama) Mr H De Wee (Cederberg) Mr A Scott (Swartland) Mrs ZR Fysch (Saldanha) Mr C Kotze (Bergrivier)
	Manager: Air Quality Control	Mrs C Ganten-Bein
	Head: Administration	Mrs P (Z)E Jacobs
	Head: Social and Community Development	Mrs MD Blanckenberg
	Manager: Disaster Management	Mr FW Petersen
	Chief Fire Officer	Mr B Senekal
Financial Services	**Director: Financial Services (CFO)**	**Dr JCP Tesselaar**
	Senior Manager: Financial Statements, Reporting and Asset Control	Vacant
	Senior Manager: Income and Expenditure	Mr JJ Jonker
	Manager: Information Technology	Mr H Matthews
	Manager: Expenditure and Payroll	Mr CN Mentoor
	Senior Manager: Supply Chain Management	Mr MR Markus
Infrastructure Services	**Director: Infrastructure Services**	**Mr AC Koch**
	Senior Manager: Roads	Mr R Stander
	Manager: Maintenance and Construction	Mr GG Wentzel
	Area Manager: Roads	Mr R Boks Mr M van Rooyen
	Area Manager: Roads Construction and Concrete	Mr M Le Fleur
	Senior Manager: Water Supply	Mr MAJ Visser
	Manager: Water Purification and Plant Support	Mr BB van der Merwe
	Manager: Mechanical, Electrical and Instrumentation Services	Mr JJ van der Merwe
	Manager: Water Distribution	Mr J de Koker

APPENDIX D – FUNCTIONS OF MUNICIPALITY/ENTITY

This will provide information on the functional and strategic performance of the municipality and will indicate how well the municipality is meeting its objectives and which policies and processes are working.

MUNICIPAL FUNCTIONS	FUNCTION APPLICABLE TO MUNICIPALITY (YES/NO)	FUNCTION APPLICABLE TO ENTITY (YES/NO)
Constitution Schedule 4, Part B functions		Not applicable
Air pollution	Yes	
Building regulations	Yes	
Childcare facilities		
Electricity and gas reticulation		
Firefighting services	Yes	
Local tourism	Yes	
Municipal airports		
Municipal planning	Yes	
Municipal health services	Yes	
Municipal public transport		
Municipal public works – only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under the Constitution and any other function such as the maintenance of pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related		
Storm water management systems in built-up areas		
Trading regulations		
Water and sanitation services limited to potable water supply systems and domestic waste water and sewage disposal systems	Yes	
Beaches and amusement facilities	Yes	
Billboards and the display of advertisements in public places		
Cemeteries, funeral parlours and crematoria		
Cleansing		
Control of public nuisances	Yes	
Control of undertakings that sell food to the public	Yes	
Facilities for the accommodation, care and burial of animals		
Fencing and fences		
Licensing of dogs		
Control of undertakings that sell food to the public	Yes	

Local amenities – Ganzekraal Holiday Resort	Yes	
Local sport facilities		
Markets		
Municipal abattoirs		
Municipal parks and recreation		
Municipal roads		
Noise pollution	Yes	
Pounds		
Public places		
Refuse removal, refuse dumps and solid waste disposal	Yes	
Street trading		
Street lighting		
Traffic and parking		

APPENDIX E – RECOMMENDATIONS OF THE AUDIT COMMITTEE 2023/2024

Date of Committee Meeting	Committee recommendations during 2023/2024	Recommendation adopted (Yes); not adopted (provide explanation)
16 August 2023	Pre-Audited Annual Financial Statements 2022/2023	Yes
16 August 2023	Pre-Audited Annual Performance Report 2022/2023	Yes
16 August 2023	Unaudited Draft Annual Report 2022/2023	Yes
30 November 2023	Draft Regulatory Management Report 2022/2023	Yes
30 November 2023	Oversight Report 2022/2023	Yes
20 February 2024	Regulatory Audit Report 2022/2023	Yes
20 February 2024	Mid-year Performance Report 2023/2024	Yes
23 April 2024	Internal Audit Charter 2024/2025	Yes
23 April 2024	Audit-and Performance Audit Committee Charter 2024/2025	Yes
20 June 2024	Implementation Plan – New Global Internal Audit Standards	Yes
20 June 2024	Strategic Risk Based Internal Audit Plan 2024/2027	Yes
20 June 2024	Operational Risk Based Internal Audit Plan 2024/2025	Yes
20 June 2024	Revised Internal Audit Methodology	Yes
20 June 2024	Internal Audit Guideline: Sampling Methodology	Yes
20 June 2024	External Quality Assessment Report	Yes

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APPENDIX F – LONG-TERM CONTRACTS AND PUBLIC-PRIVATE PARTNERSHIPS

Long Contracts (Largest Contracts Entered into 2023/2024)					
Name of Service Provider (Entity of Municipal Department)	**Description of Services Rendered by the Service Provider**	**Start Date of Contract**	**Expiry Date of Contract**	**Project Manager**	**Contract Value R' 000**
GET Mining Services	Supply and delivery of grader blades, plough bolts and nuts	01/08/2023	30/06/2026	Roads Department	R 2 315 867.70 (1st year)
Investa Trading t/a Supa Quick Vredendal	Supply and delivery of new tyres, retreading of tyres and subsidiary services, Cederberg and Matzikama area	01/08/2023	30/06/2026	Various Departments	R 1 604 443.69 (1st year)
Moorreesburg Bandediens t/a Supa Quick Moorreesburg	Supply and delivery of new tyres, retreading of tyres and subsidiary services, Swartland and Saldanha area	01/03/2024	30/06/2026	Various Departments	R 669 583.21 (1st year)
Piston Power Chemicals CC	Supply and bulk delivery of oils and lubricants	01/08/2023	30/06/2026	Various Departments	R 544 843.20 (1st year)
Western Cape Signs	Supply and delivery of traffic control signs	01/09/2023	30/06/2026	Roads Department	R 334 208.12 (1st year)
Nu-Way Enterprises CC	Supply and delivery of traffic control signs	01/09/2023	30/06/2026	Roads Department	R 50 093.56 (1st year)
Swift Silliker (Pty) Ltd	Bacteriological analysis of samples	01/01/2023	30/06/2025	Municipal Health	R 1 915 965.46 (2nd year)
Bidvest Services (Pty) Ltd	Supply and delivery of mobile chemical flush toilet units	01/12/2022	30/06/2025	Roads Department	R 355 316.66 (2nd year)
T & F Construction (Pty) Ltd	Hire of construction plant in the West Coast Area	01/04/2023	30/06/2025	Roads Department	R 1 746 035.19 (2nd year)
Altantic Plant & Transport	Hire of construction plant in the West Coast Area	01/04/2023	30/06/2025	Roads Department	R 1 749 462.24 (2nd year)

Rainbow Civils CC	Supply and delivery of line painting services within the West Coast Region	01/12/2022	30/06/2025	Roads Department	R 1 790 991.08 (2nd year)
AR Projects and Developments (Pty) Ltd	Supply and delivery of traffic accommodation services	01/11/2022	30/06/2025	Roads Department	R 10 830 889.42 (2nd year)
Afrimat Aggregates (Pty) Ltd	Supply and delivery of crushed stone and associated products	01/01/2023	30/06/2025	Roads Department	R 787 655.09 (2nd year)
Improchem	Supply and delivery of sud floc to Withoogte and Swartland WTW	01/01/2023	31/12/2025	Water Department	R 8 384 991.78 (2nd year)
Metsi Chem Ikapa (Pty) Ltd	Supply and delivery of chlorine gas to Withoogte WTW	01/01/2023	31/12/2025	Water Department	R 1 338 857.21 (2nd year)
Chemtoll	Supply and delivery of hydrated lime to Withoogte and Swartland WTW	01/01/2023	31/12/2025	Water Department	R 893 311.72 (2nd year)
Improchem	Supply and delivery of chlorine dioxide to Water Treatment Works	01/04/2023	31/12/2025	Water Department	R 3 311 357.00 (2nd year)
Sparks & Ellis	Supply and delivery of fire service uniform	01/02/2023	30/06/2025	Fire & Rescue Services	R 95 096.63 (2nd year)
Radio Lady (Pty) Ltd	Supply, delivery, installation and maintenance of radio communication network and infrastructure	01/02/2023	30/06/2025	Various Departments	R 2 173 976.87
Enderstein van der Merwe Inc	A panel of legal services	01/07/2021	30/06/2024	Various Departments	R 289 251.51 (3rd year)
Marais, Muller, Hendricks Attorneys	A panel of legal services	01/07/2021	30/06/2024	Various Departments	R 100 126.30 (3rd year)
Brink, Thomas, Cassiem, Inc	A panel of legal services	01/07/2021	30/06/2024	Various Departments	R 20 828.46 (3rd year)

M-Bond Engineering	Maintenance and repair of overhead sectional machine bay doors	01/11/2021	30/06/2024	Fire & Rescue Services	R 262 943.15 (3rd year)
Siyanda Business Solutions	A panel of financial services	01/06/2023	30/06/2025	Various Departments	R 207 693.86 (2nd year)
Mubesko Africa	A panel of financial services	01/06/2023	30/06/2025	Various Departments	R 2 333 542.52 (2nd year)
Ducharme Consulting	A panel of financial services	01/06/2023	30/06/2025	Various Departments	R 40 250.00 (2nd year)
Colas South Africa (Pty) Ltd	Supply, delivery and spray of bitumen products	01/01/2022	31/12/2024	Roads Department	R 11 827 291.10 (2nd year)
Roadlab Laboratories (Pty) Ltd	Commercial laboratory testing services	01/01/2022	31/12/2024	Roads Department	R 1 223 257.10 (2nd year)
Working on Fire (Pty) Ltd	Supply of aerial firefighting services	01/02/2022	30/06/2025	Fire & Rescue Services	R 836 900.63 (2nd year)
Startune (Pty) Ltd	Supply and delivery of protective clothing	01/08/2023	30/06/2026	Roads Department	R 819 991.75 (1st year)
Select PPE	Supply and delivery of protective clothing	01/08/2023	30/06/2024	Roads Department	R 648 124.88 (1st year)
GoSafe	Supply and delivery of protective clothing	01/08/2023	30/06/2024	Roads Department	R 63 400.54 (1st year)
Boebies Body Works CC	Supply and delivery of protective clothing	01/08/2023	30/06/2024	Roads Department	R 97 452.84 (1st year)
Blackbird Trading 480	Supply and delivery of protective clothing	01/08/2023	30/06/2024	Roads Department	R 172 613.02 (1st year)

No public-private partnerships at the West Coast District Municipality

APPENDIX G – SERVICE PROVIDER PERFORMANCE SCHEDULE: 2023/2024

Tender	Tender Description	Service Provider	Duration of project	Performance in terms of the contract	Additional comments
WDM 03/2023	Supply and delivery of traffic control signs for the period 01 July 2023 to 30 June 2026	Western Cape Signs CC	3 years	Good	
WDM 03/2023	Supply and delivery of traffic control signs for the period 01 July 2023 to 30 June 2026	Nu-Way Enterprises CC	3 years	Good	
WDM 10/2023	Supply and bulk delivery of oil and lubricants for the period 01 July 2023 to 30 June 2026	Piston Power Chemicals (Pty) Ltd	3 years	Good	
WDM 05/2023	Supply and delivery of grader blades, plough bolts and nuts to the West Coast for the period 01 July 2023 to 30 June 2026	GET Mining Services	3 years	Good	
WDM 07/2023	Supply and delivery of new tyres, tubes, retreading of tyres and subsidiary services in the Cederberg and Matzikama Area for the period 01 July 2023 to 30 June 2026	Investa Trading t/a Supa Quick Vredendal	3 years	Excellent	
WDM 33/2023	Supply and delivery of new tyres, tubes, retreading of tyres and subsidiary services in the Swartland and Saldanha areas for the period 01 March 2024 to 30 June 2026	CEA Bande (Pty) Ltd	2 years and 4 months	Excellent	
WDM 12/2022	Supply and delivery of line painting services within the West Coast Region from 01 January 2023 till 30 June 2025	Rainbow Civils CC	2 years and 6 months	Excellent	
WDM 28/2022	Supply and delivery of traffic accommodation services till 30 June 2025	AR Projects and Developments (Pty) Ltd	2 years and 8 months	Excellent	

WDM 19/2022	Bacteriological analysis of samples for the West Coast District Municipality from 01 January 2023 till 30 June 2025	Swift Silliker (Pty) Ltd	2 years and 6 months	Excellent	
WDM 14/2022	Hire of construction plant for the West Coast Area from 01 March 2023 till 30 June 2025	T & F Construction (Pty) Ltd	2 years and 3 months	Good	
WDM 14/2022	Hire of construction plant for the West Coast Area from 01 March 2023 till 30 June 2025	Atantic Plant and Transport	2 years and 3 months	Good	
WDM 16/2022	Supply and delivery of crushed stone and associated products from 01 January 2023 till 30 June 2025	Tip Trans Logistix (Pty) Ltd	2 years and 6 months	Excellent	
WDM 16/2022	Supply and delivery of crushed stone and associated products from 01 January 2023 till 30 June 2025	RDB Building and Construction (Pty) Ltd	2 years and 6 months	Good	
WDM 16/2022	Supply and delivery of crushed stone and associated products from 01 January 2023 till 30 June 2025	Virtigo Resources (Pty) Ltd	2 years and 6 months	Fair	
WDM 16/2022	Supply and delivery of crushed stone and associated products from 01 January 2023 till 30 June 2025	Afrimat Aggregates (Pty) Ltd	2 years and 6 months	Good	
WDM 05/2022	Supply and delivery of sud floc to Withoogte and Swartland WTW from 01 January 2023 to 31 December 2025	Improchem (Pty) Ltd	3 years	Good	
WDM 38/2022	Supply and delivery of chlorine dioxide to the Water Treatment Works from 01 April 2023 to 31 December 2025	Improchem (Pty) Ltd	2 years and 3 months	Good	
WDM 04/2022	Supply and delivery of chlorine gas to Withoogte WTW from 01 January 2023 to 31 December 2025	Metsi Chem Ikapa (Pty) Ltd	3 years	Good	
WDM 03/2022	Supply and delivery of hydrated lime to Withoogte and Swartland WTW from 01 January 2023 till 31 December 2025	Chemtoll (Pty) Ltd	3 years	Good	

WDM 13/2022	Supply and delivery of mobile chemical flush toilet units within the West Coast Region from 01 January 2023 till 30 June 2025	Bidvest Services (Pty) Ltd	2 years and 6 months	Good	
WDM 36/2022	Supply and delivery of personal protective equipment for the Fire and Rescue Services till 30 June 2025	Invuyani Safety	2 years and 3 months	Good	
WDM 36/2022	Supply and delivery of personal protective equipment for the Fire and Rescue Services till 30 June 2025	Vanguard Fire and Safety	2 years and 3 months	Excellent	
WDM 06/2021	A panel of legal services for the period ending, 30 June 2024	Enderstein van der Merwe Inc	3 years	Good	
WDM 06/2021	A panel of legal services for the period ending, 30 June 2024	Marais, Muller, Hendricks Attorneys	3 years	Good	
WDM 06/2021	A panel of legal services for the period ending, 30 June 2024	Brink, Thomas, Cassiem, Inc	3 years	Good	
WDM 10/2021	Maintenance and repair of overhead sectional machine bay doors for the period ending, 30 June 2024	M-Bond Engineering	2 years and 7 months	Excellent	
WDM 15/2021	Supply, delivery and spray of bitumen products for the period ending, 31 December 2024	Colas South Africa (Pty) Ltd	3 years	Good	
WDM 16/2021	Commercial laboratory testing services for the period ending, 31 December 2024	Road Lab Laboratories (Pty) Ltd	3 years	Fair	
WDM 29/2021	Supply of aerial firefighting services for the period ending, 30 June 2024	Working on Fire (Pty) Ltd	2 years and 5 months	Good	
WDM 10/2022	A panel of financial services	Mubesko Africa	2 years and 1 month	Good	
WDM 10/2022	A panel of financial services	Siyanda Business Solutions	2 years and 1 month	Good	
WDM 10/2022	A panel of financial services	Ducharme Consulting	2 years and 1 month	Good	

WDM 15/2023	Supply and delivery of protective clothing from 01 August 2023 to 30 June 2026	Startune	2 years and 11 months	Good	
WDM 15/2023	Supply and delivery of protective clothing from 01 August 2023 to 30 June 2026		2 years and 11 months	Good	
WDM 15/2023	Supply and delivery of protective clothing from 01 August 2023 to 30 June 2026		2 years and 11 months	Good	
WDM 15/2023	Supply and delivery of protective clothing from 01 August 2023 to 30 June 2026		2 years and 11 months	Good	
WDM 15/2023	Supply and delivery of protective clothing from 01 August 2023 to 30 June 2026		2 years and 11 months	Good	

APPENDIX H – DISCLOSURE OF FINANCIAL INTERESTS: COUNCILLORS

In terms of Section 8 of the Code of Conduct for Councillors as set out in Schedule 7 of the Local Government: Municipal Structures Amendment Act, 2021, Act 3 of 2021, a Councillor is legally obliged to declare his/her financial interest within 60 days of being elected or appointed or when there is any change in the nature or detail of the Financial interest of a Councillor.

Disclosure of Financial Interest		
Period 01 July 2023– 30 June 2024		
Position	**Name**	**Description of Financial Interest**
Executive Mayor	RW Strydom	None
Member of Executive Mayoral Committee	SM Crafford	**Interest in any trust:** Velddrif High School Trust, St Helena Bay Water Quality Trust
	JA Engelbrecht	**Partnership and Interest in property:** Suurfontein, Lamberts Bay (50% ownership)
	M Schrader	**Shares and securities in any company:** Terrasan Shares **Interest in property:** Koperfontein 346/12 - Gifberg
	C Daniels *(Deceased 05 February 2024)*	None
	OM Stemele *(Appointed on EMC 01 April 2024)*	None
Speaker	NS Louw	**Other financial interest in any business undertaking:** Louw Farming
Councillor	E Plaatjies	**Directorship:** Vital Connection
	SA Gxabalashe	**Employment and remuneration:** National Union of Mine Workers
	J Alexander	**Shares and securities in any company:** Atlantic Sports Bar **Membership - Close Corporation & Directorship:** ILSANI Holdings CC
	TF Waldeck	None
	G Stephan	**Interest in any trust:** Dadelbos Trust
Matzikama Municipality	SJ Tshabalala	**Shares and securities in any company:** 30% Shares in Manyano Developers **Directorships:** Manyano Developers
	AJ Pool	**Other financial interest in any business undertaking:** Kameelsebrand Farming - Bitterfontein
Cederberg Municipality	F Kamfer	**Directorship:** FA Verpakkers
	L Venter	None

Bergrivier Municipality	IS Adams	None
	A Small	None
Saldanha Bay Municipality	ZS Komani-Nkohla	None
	L Mitchell	None
	M Koen	**Membership – close corporation:** Netmar Beleggings, Boetmar Beleggings (Pty) Ltd **Interests in any trust:** Boet Koen Familie Trust **Directorships:** L&M Logistics
	BL Witbooi	None
Swartland Municipality	BJ Penxa	**Directorships:** Illingelethu Transformation Group
	IS Le Minnie	**Shares and securities in any company:** Le Minnie Attorneys Inc, Le Minnie Attorneys Projects (PTY) Ltd (Inner Beauty), Le Minnie Foundation NPC **Directorships:** Le Minnie Attorneys Inc, Le Minnie Attorneys Projects (PTY) Ltd (Inner Beauty), Le Minnie Foundation NPC **Employment and remuneration:** Le Minnie Attorneys Inc
	EC O'Kennedy	**Membership – close corporation:** Malmesbury Advies Dienste **Interests in any trust:** Cornelle Lloyd Family Trust **Other financial interest in any business undertaking:** Vredehof Guest House, Bonnins Salon
	DC Pypers	**Directorships:** New Haven Social Concerns – Chief Executive Officer, Senior Pastor of New Haven Social Concerns **Other financial interest in any business undertaking:** New Haven Educare

APPENDIX I – DISCLOSURE OF FINANCIAL INTERESTS: SECTION 54A / 57 OFFICIALS

Disclosure of financial interest		
Period 1 July 2023 to 30 June 2024		
Position	**Name**	**Description of financial interest**
Municipal manager	DC Joubert	Dwelling approximately valued at R2 500 000.
Chief Financial Officer	JCP Tesselaar	Shares approximately valued at R1 000 000. Dwelling approximately valued at R2 100 000.
Director: Administration and Community Services	W Markus	Dwelling approximately valued at R450 000. Flat approximately valued at R500 000
Director: Infrastructure Service	AC Koch	Dwelling approximately valued at R3 600 000.

APPENDIX J– REVENUE COLLECTION PERFORMANCE BY VOTE AND BY SOURCE

APPENDIX J (I): REVENUE COLLECTION PERFORMANCE BY VOTE FINANCIAL DISCLOSURE

Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)															
Vote Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue by Vote															
Vote 1 - EXECUTIVE AND COUNCIL	1 851	1 016	2 866	-	-	2 866	3 367	-	500	117,46	181,92	-	-	-	6 057
Vote 2 - FINANCE	135 769	4 653	140 422	-	-	140 422	122 610	-	(17 813)	87,31	90,31	-	-	-	146 853
Vote 3 - ADMINISTRATION	30 107	(1 113)	28 994	-	-	28 994	29 636	-	642	102,21	98,44	-	-	-	27 507
Vote 4 - TECHNICAL	152 655	14 600	167 255	-	-	167 255	153 764	-	(13 491)	91,93	100,73	-	-	-	142 693
Vote 5 - AGENCIES	182 631	53 800	236 431	-	-	236 431	224 371	-	(12 060)	94,90	122,85	-	-	-	229 706
Vote 6 - [NAME OF VOTE 6]															
Vote 7 - [NAME OF VOTE 7]															
Vote 8 - [NAME OF VOTE 8]															
Vote 9 - [NAME OF VOTE 9]															
Vote 10 - [NAME OF VOTE 10]															
Vote 11 - [NAME OF VOTE 11]															
Vote 12 - [NAME OF VOTE 12]															
Vote 13 - [NAME OF VOTE 13]															
Vote 14 - [NAME OF VOTE 14]															
Vote 15 - [NAME OF VOTE 15]															
Total Revenue by Vote	503 013	72 956	575 969	-	-	575 969	533 747	-	(42 222)	92,67	106,11	-	-	-	552 816
Expenditure by Vote *to be appropriated*															
Vote 1- EXECUTIVE AND COUNCIL	36 917	6 386	43 303	-	-	43 303	31 612	-	(11 691)	73,00	85,63	-	-	-	32 143
Vote 2 - FINANCE	37 754	4 458	42 212	-	-	42 212	41 731	-	(481)	98,86	110,53	-	-	-	25 884
Vote 3 - ADMINISTRATION	93 013	2 100	95 113	-	-	95 113	70 994	-	(24 120)	74,64	76,33	-	-	-	89 313
Vote 4 - TECHNICAL	156 059	15 000	171 059	-	-	171 059	152 952	-	(18 107)	89,41	98,01	-	-	-	134 990
Vote 5 - AGENCIES	182 631	53 800	236 431	-	-	236 431	224 427	-	(12 004)	94,92	122,89	-	-	-	229 706
Vote 6 - [NAME OF VOTE 6]															
Vote 7 - [NAME OF VOTE 7]															
Vote 8 - [NAME OF VOTE 8]															
Vote 9 - [NAME OF VOTE 9]															
Vote 10 - [NAME OF VOTE 10]															
Vote 11 - [NAME OF VOTE 11]															
Vote 12 - [NAME OF VOTE 12]															
Vote 13 - [NAME OF VOTE 13]															
Vote 14 - [NAME OF VOTE 14]															
Vote 15 - [NAME OF VOTE 15]															
Total Expenditure by Vote	506 374	81 744	588 118	-	-	588 118	521 716	-	(66 402)	88,71	103,03	-	-	-	512 036
Surplus/(Deficit) for the year	(3 361)	(8 788)	(12 150)	-	-	(12 150)	12 031	-	24 180	0	0	-	-	-	40 780

APPENDIX K – REVENUE COLLECTION PERFORMANCE BY SOURCE

Description	2023/2024											2022/2023			
R thousands	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Financial Performance							-								
Property rates	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Service concession revenue	146 118	5 000	151 118	-	-	151 118	144 185	-	(6 933)	95,41	98,68	-	-	-	139 358
Investment revenue	14 942	500	15 442	-	-	15 442	27 132	-	11 690	175,70	181,58	-	-	-	24 602
Transfers recognised - operational	32 431	716	33 147	-	-	33 147	35 549	-	2 402	107,25	109,61	-	-	-	37 236
Other own revenue	309 523	64 914	374 436	-	-	374 436	326 881	-	(47 555)	87,30	105,61	-	-	-	351 621
	503 013	**71 130**	**574 143**	**-**	**-**	**574 143**	**533 747**	**-**	**(40 396)**	92,96	106,11	**-**	**-**	**-**	**552 816**
Total Revenue (excluding capital transfers and contributions)															
Employee costs	242 905	8 170	251 075	-	-	251 075	242 601	-	(8 475)	96,62	99,87	-	-	-	226 480
Remuneration of councillors	7 595	-	7 595	-	-	7 595	6 829	-	(767)	89,91	89,91	-	-	-	7 594
Debt impairment	-	1 970	1 970	-	-	1 970	1 448	-	(522)	73,51	0,00	-	-	-	999
Depreciation & asset impairment	11 238	-	11 238	-	-	11 238	12 132	-	894	107,95	107,95	-	-	-	10 121
Finance charges	-	9 600	9 600	-	-	9 600	65	-	(9 535)	0,68	0,00	-	-	-	65
Materials and bulk purchases	76 841	7 676	84 517	-	-	84 517	48 907	-	(35 609)	57,87	63,65	-	-	-	86 189
Transfers and grants	853	1 624	2 476	-	-	2 476	832	-	(1 645)	0,00	0,00	-	-	-	2 094
Other expenditure	166 942	52 704	219 647	-	-	219 647	208 903	-	(10 744)	95,11	125,13	-	-	-	178 493
Total Expenditure	**506 374**	**81 744**	**588 118**	**-**	**-**	**588 118**	**521 716**	**-**	**(66 402)**	88,71	103,03	**-**	**-**	**-**	**512 036**
Surplus/(Deficit)	(3 361)	(10 614)	(13 976)	-	-	(13 976)	12 031	-	26 006	-86,08	-357,93	-	-	-	40 780
Transfers recognised - capital	-	1 826	1 826	-	-	1 826	-	-	(1 826)	0	0	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(3 361)	(8 788)	(12 150)	-	-	(12 150)	12 031	-	24 180	-99,02	-357,93	-	-	-	40 780
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	0,00	-	-	-	-
Surplus/(Deficit) for the year	(3 361)	(8 788)	(12 150)	-	-	(12 150)	12 031	-	24 180	-99,02	-357,93	-	-	-	40 780
Capital expenditure & funds sources															
Capital expenditure	**14 223**	**13 424**	**27 646**	**-**	**-**	**149 338**	**53 383**	**-**	(95 955)	35,75	375,34	**-**	**-**	**-**	**19 473**
Transfers recognised - capital	-	**1 826**	1 826	-	-	1 826	-	-	(1 826)	0,00	0,00	-	-	-	-
Public contributions & donations	-	-		-	-	-	-	-	-	0,00	0,00	-	-	-	-
Borrowing	-	-	100 000	-	-	100 000	41 033	-	(58 967)	0,00	0,00	-	-	-	-
Internally generated funds	38 500	**9 012**	47 512	-	-	47 512	12 350	-	(35 162)	25,99	32,08	-	-	-	19 473
Total sources of capital funds	**38 500**	**110 838**	**149 338**	**-**	**-**	**149 338**	**53 383**	**-**	**(95 955)**	35,75	138,66	**-**	**-**	**-**	**19 473**
Cash flows															
Net cash from (used) operating	20 946	**70 398**	91 344	-	-	91 344	24 915	-	(66 429)	27,28	118,95	-	-	-	35 052
Net cash from (used) investing	(38 500)	**(110 838)**	(149 338)	-	-	(149 338)	(53 355)	-	95 983	35,73	138,58	-	-	-	(17 968)
Net cash from (used) financing	-	**100 000**	100 000	-	-	100 000	46 958	-	(53 042)	46,96	0,00	-	-	-	(1 500)
Cash/cash equivalents at the year end	336 737	**59 560**	396 298	-	-	396 298	362 847	-	(33 450)	91,56	107,75	-	-	-	344 329
Financial Position															
Cash	336 737	**(14 315)**	322 422	-	-	322 422	362 847		40 425	112,54	107,75	-	-	-	344 329
Consumer debtors	-	**1 970**	1 970	-	-	1 970	10 179	-	8 209	516,70	0,00	-	-	-	2 155
Other debtors	11 249	**22 913**	34 162	-	-	34 162	78 813	-	44 651	230,70	0,00	-	-	-	52 395
Current portion of long-term receivables	-	**-**	-	-	-	-	-	-	-	0,00	0,00	-	-	-	1 155
Inventory	11 688	**6 500**	18 188	-	-	18 188	10 563	-	(7 626)	58,07	90,37	-	-	-	10 575
Current portion of asset receivable - local municipalities	-	**-**	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Total current assets	**359 675**	**17 067**	**376 742**	**-**	**-**	**376 742**	**462 402**	**-**	**85 660**	122,74	128,56	**-**	**-**	**-**	**410 609**
Long-term receivable	17 463	**-**	17 463	-	-	17 463	16 540	-	(922)	94,72	94,72	-	-	-	16 618
Distribution receivable	-	**-**	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Investment property	4 344	**-**	4 344	-	-	4 344	4 344	-	0	100,00	100,00	-	-	-	4 378
Property, plant and equipment	133 210	**112 928**	246 138	-	-	246 138	141 685	-	(104 453)	57,56	106,36	-	-	-	100 287
Intangible assets	1 821	**310**	2 131	-	-	2 131	1 589	-	(542)	74,56	87,25	-	-	-	1 716
Asset receivable - local municipalities	-	**-**	-	-	-	-	-	-	-	0,00	0,00	-	-	-	-
Total non-current assets	**156 838**	**113 238**	**270 076**	**-**	**-**	**270 076**	**164 158**	**-**	**(105 918)**	60,78	104,67	**-**	**-**	**-**	**122 998**
TOTAL ASSETS	516 513	130 305	646 818	-	-	646 818	626 560	-	(20 257)			-	-	-	533 608
LIABILITIES															
Borrowings	-	**-**	-	-	-	-	-		-	0,00	0,00	-	-	-	-
Trade and other payables	58 351	**36 333**	94 684	-	-	94 684	54 863	-	(39 821)	57,94	94,02	-	-	-	40 934
Provisions	7 001	**-**	7 001	-	-	7 001	32 512	-	25 511	464,41	464,41	-	-	-	12 858
Total current liabilities	**65 352**	**36 333**	**101 684**	**-**	**-**	**101 684**	**87 375**	**-**	**(14 309)**	85,93	133,70	**-**	**-**	**-**	**53 792**
Borrowings	76 147	**100 000**	176 147	-	-	176 147	46 958		(129 189)	0,00	0,00	-	-	-	-
Provisions	10 873	**-**	10 873	-	-	10 873	78 736	-	67 863	724,13	724,13	-	-	-	78 433
Total non-current liabilities	**87 020**	**100 000**	**187 020**	**-**	**-**	**187 020**	**125 695**	**-**	**(61 326)**	67,21	144,44	**-**	**-**	**-**	**78 433**
TOTAL LIABILITIES	152 372	136 333	288 705	-	-	288 705	213 070	-	(75 635)	73,80	139,84	-	-	-	132 225
NET ASSETS	364 141	**(6 027)**	358 113			358 113	413 491	-	55 378	115,46	113,55	-	-	-	401 383
Accumulated Surplus / (Deficit)	364 141	**(6 027)**	358 113	-	-	358 113	413 491		55 378	115,46	113,55	-	-	-	401 383
TOTAL COMMUNITY WEALTH / EQUITY	**364 141**	**(6 027)**	**358 113**	**-**	**-**	**358 113**	**413 491**	**-**	**55 378**	115,46	113,55	**-**	**-**	**-**	**401 383**

APPENDIX L: CONDITIONAL GRANTS RECEIVED

	30 June 2024	30 June 2023
Intervention Grant	200 000	-
Local Government Graduate Internship Grant	200 000	182 849
Western Cape Financial Management Grant (IDP & Internship)	-	40 985
Community Development Grant	91 595	89 843
RSC Levy Replacement Grant (Equitable Share)	82 720 000	80 366 000
Equitable Share	24 309 000	23 008 000
Water Resilience Grant	2 220 267	-
Financial Management Grant	1 000 000	1 000 000
EPWP	1 242 000	1 194 000
Provincial Government - Public Employment Grant	-	200 000
Provincial Government - Regional co-ordination and Mentoring Grant	-	50 819
Rural Roads Management	2 310 300	2 706 650
Road Infrastucture Grant		1 900 000
Provincial Government - Joint District Initiative	1 000 000	1 820 000
Fire Services Grant	911 778	821 000
Provincial Government - Community Safety : WOSA	1 439 501	3 030 440
Working for Water	-	624 414
Other Government Grants and Subsidies	624 213	566 597
Total	**118 268 654**	**117 601 597**

APPENDIX M: CAPITAL EXPENDITURE – NEW & UPGRADE/RENEWAL PROGRAMMES

APPENDIX M (I): CAPITAL EXPENDITURE - NEW ASSETS PROGRAMME

Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Capital expenditure - Vote															
Multi-year expenditure															
Vote 1- EXECUTIVE AND COUNCIL	–	–	–	–	–	–	–	–	–	-	-	–	–	–	1 272
Vote 2 - FINANCE	1 900	3 300	5 200	–	–	5 200	2 095	–	(3 105)	40,30	110,28	–	–	–	1 583
Vote 3 - ADMINISTRATION	1 424	995	2 419	–	–	2 419	4 721	–	2 302	195,15	331,51	–	–	–	4 274
Voe 4 - TECHNICAL	31 900	104 562	136 462	–	–	136 462	40 968	–	(95 494)	30,02	128,43	–	–	–	10 037
Vote 5 - AGENCIES	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Capital multi-year expenditure sub-total	**35 224**	**108 857**	**144 081**	**–**	**–**	**144 081**	**47 784**	**–**	**(96 297)**	**0**	**1**	**–**	**–**	**–**	**17 166**
Single-year expenditure															
Vote 1- EXECUTIVE AND COUNCIL	185	700	885	–	–	885	46	–	(839)	5,25	25,13	–	–	–	244
Vote 2 - FINANCE	650	–	650	–	–	650	–	–	(650)	-	-	–	–	–	1 161
Vote 3 - ADMINISTRATION	1 691	1 281	2 972	–	–	2 972	5 553	–	2 581	186,83	328,37	–	–	–	560
Voe 4 - TECHNICAL	750	–	750	–	–	750	–	–	(750)	-	-	–	–	–	343
Vote 5 - AGENCIES	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Capital single-year expenditure sub-total	**3 276**	**1 981**	**5 257**	**–**	**–**	**5 257**	**5 599**	**–**	**342**	106,51	170,92				**2 307**
Total Capital Expenditure - Vote	**38 500**	**110 838**	**149 338**	**–**	**–**	**149 338**	**53 383**	**–**	**(95 955)**	35,75	138,66	**–**	**–**	**–**	**19 473**
Capital Expenditure - Standard								–							
Governance and administration	**3 019**	**2 445**	**5 464**	**–**	**–**	**5 464**	**1 871**	**–**	**(3 739)**	34,24	61,97	**–**	**–**	**–**	**3 367**
Executive and council	120	400	520	–	–	520	46	–	(474)	8,94	38,75	–	–	–	1 719
Budget and treasury office	2 899	2 045	4 944	–	–	4 944	1 678	–	(3 266)	33,94	57,89	–	–	–	1 648
Corporate services	–	–	–	–	–	–	146	–	–	-	-	–	–	–	–
Community and public safety	**2 767**	**3 831**	**6 598**	**–**	**–**	**6 598**	**4 992**	**–**	**(1 606)**	75,66	180,44	**–**	**–**	**–**	**5 726**
Community and social services	850	–	850	–	–	850	732	–	(118)	86,13	86,13	–	–	–	546
Sport and recreation	1 000	1 700	2 700	–	–	2 700	418	–	(2 282)	15,46	41,75	–	–	–	1 245
Public safety	800	1 281	2 081	–	–	2 081	3 421	–	1 340	164,39	427,63	–	–	–	3 760
Housing	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Health	117	850	967	–	–	967	421	–	(545)	43,60	361,69	–	–	–	176
Economic and environmental services	**28 715**	**2 482**	**31 197**	**–**	**–**	**31 197**	**–**	**–**	**(31 197)**	-	-	**–**	**–**	**–**	**3 619**
Planning and development	28 715	2 482	31 197	–	–	31 197	–	–	(31 197)	-	-	–	–	–	3 619
Road transport	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Trading services	**4 000**	**102 080**	**106 080**	**–**	**–**	**106 080**	**46 520**	**–**	**(59 560)**	43,85	1 163,01	**–**	**–**	**–**	**6 761**
Electricity	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Water	4 000	–	4 000	–	–	4 000	5 553	–	1 553	138,82	138,82	–	–	–	6 292
Waste water management	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Waste management	–	102 080	102 080	–	–	102 080	40 968	–	(61 112)	40,13	-	–	–	–	469
Other	**–**	–	**–**	**–**	**–**	–	–	**–**	–	-	-	**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	**38 500**	**110 838**	**149 338**	**–**	**–**	**149 338**	**53 383**	**–**	**(96 101)**	**35,75**	**138,66**	**–**	**–**	**–**	**19 473**
Funded by:															
National Government	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Transfers recognised - capital	**–**	–	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**-**	**-**	**–**	**–**	**–**	**–**
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	100 000	100 000	–	–	100 000	41 033	–	(58 967)	-	-	–	–	–	–
Internally generated funds	38 500	9 012	47 512	–	–	47 512	12 350	–	(35 162)	25,99	32,08	–	–	–	19 473
Total Capital Funding	**38 500**	**109 012**	**147 512**	**–**	**–**	**147 512**	**53 383**	**–**	**(94 129)**	**36,19**	**138,66**	**–**	**–**	**–**	**19 473**

APPENDIX N – NATIONAL AND PROVINCIAL OUTCOMES FOR LOCAL GOVERNMENT

National and provincial outcomes for local government*		
Outcome/Output	**Progress to date**	**Number or percentage achieved**
Output: Improving access to basic services	All basic services backlogs have been addressed earlier by the District Municipality and it is now pursuing alternative bulk water sources through desalination, as well as the development of a regional waste disposal site within the District.	Not measured or quantifiable
Output: Implementation of the Community Work Programme	Extensive public works programmes have been implemented by the district, especially in the field of environmental management.	District Municipality has not participated in CWP, only EPWP.
Output: Deepen democracy through a refined Ward Committee model	The local municipality IDP Ward has been strengthened and the municipal public participation process has been implemented and coordinated with provincial and local government at district level.	The District municipality does not have ward committees, however the district municipality do participate in the local municipal public participation/ public meeting processes/ share with local municipalities their ward level and or public participation platforms
Output: Administrative and financial capability	Continuous corporate improvement of administrative and financial capabilities and systems have been carried out.	District municipality is rolling out the attendance on the MMC/ MFMP programme training to most staff in order to strengthen administrative and financial capabilities.
Output: Improving access to basic services	All basic services backlogs have been addressed earlier by the District Municipality and it is now pursuing alternative bulk water sources through desalination, as well as the development of a regional waste disposal site within the District.	Not measured or quantifiable
Output: Implementation of the Community Work Programme	Extensive public works programmes have been implemented by the district, especially in the field of environmental management.	District Municipality has not participated in CWP, only EPWP.
Output: Deepen democracy through a refined Ward Committee model	The local municipality IDP Ward has been strengthened and the municipal public participation process has been implemented and coordinated with provincial and local government at district level.	The District municipality does not have ward committees but participates in the local municipal public participation/ public meeting processes/ share with local municipalities their ward level and or public participation platforms

APPENDIX O – DECLARATION OF RETURNS NOT MADE IN DUE TIME UNDER MFMA SECTION 71

MFMA Section 71 returns not made according to reporting requirements	
Return	Reason return has not been properly made on due date
NONE TO REPORT	

APPENDIX P: AUDIT AND PERFORMANCE AUDIT COMMITTEE: 2023/2024

WEST COAST DISTRICT MUNICIPALITY

REPORT TO COUNCIL

1. SUBJECT

REPORT OF THE MUNICIPALITY AUDIT AND PERFORMANCE AUDIT COMMITTEE FOR THE PERIOD 01 JULY 2023 TO 31 DECEMBER 2023.

2. MEMBERS OF THE AUDIT COMMITTEE:

Chairperson: Dr M Roos
Members: Dr M Behardien
Ms S Jones
Ms G Bolton
Adv N Hendricks

3. DATES OF MEETINGS HELD

16 August 2023 (Combined MPAC, Audit and Performance Audit committee and Budget Steering Committee - Financial Statements and Performance Report Overview)

26 October 2023

30 November 2023

4. REFERENCE NUMBER: 4/3/4

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5. PURPOSE

The Audit Committee is appointed by Council, in terms of the Local Government: Municipal Finance Management Act (MFMA) Section 166. Within the scope and in accordance with the Audit Committee's Terms of reference, it seeks to provide Council with an update of the last six months activities.

The report also includes reference to the Audit Committee's assessment of the Municipality's Performance Management System for the period 01 July 2023 to 31 December 2023 as required by Regulation 14 of the Municipal Planning and Performance Management Regulations.

6. FOR DECISION BY

Regulation 14 of the Municipal Planning and Performance Management Regulations require the Audit Committee to report to Council at least twice per annum on their assessment of the Municipality's Performance Management System.

7. EXECUTIVE SUMMARY

The Audit Committee as part of its role and responsibilities completed the following activities for the six months under review:

- Reviewed financial in-year reports.

- Considered and provided input on annual financial statements.
- Reviewed Final AGSA Management Report.
- Reviewed and provided input to risk management and related documents.
- Monitored the implementation of Auditor-General recommendations.
- Reviewed and provided input on policies presented to APAC.
- Considered feed-back on governance issues.
- Studied Internal Audit Reports and monitored the implementation of recommendations.
- Reviewed progress against Risk-based Internal Audit Plan; and

In terms of Regulation 14 of the Municipal Planning and Performance Management Regulations, the performance audit committee should review the quarterly reports submitted by the internal auditors, review the municipality's performance management system and make recommendations to Council in a report at least twice per annum. This report covers the period 1 July 2023 to 31 December 2023.

8. DISCUSSION/CONTENTS

In terms of Regulation 14 of the Municipal Planning and Performance Management Regulations, a municipality must appoint a performance audit committee. The Municipality may utilise any audit committee established in terms of other applicable legislation, as the performance audit committee. The municipality has elected to use the Audit Committee to perform the functions of the performance audit committee.

The municipality's internal auditors must:

(a) On a continuous basis, audit the performance measurements of the municipality; and

(b) Submit quarterly reports on their audits to the municipal manager and the audit committee.

The audits conducted must include assessments of:

(a) The functionality of the municipality's performance management system.

(b) Whether the municipality's performance management system complies with the Act (Municipal Finance Management Act).

(c) The extent to which the municipality's performance measurements are reliable in measuring performance of municipalities on performance indicators.

The Audit Committee must:

(a) Review the quarterly reports submitted by internal auditors.

(b) Review the municipality's performance management system and make recommendations in this regard to Council and at least twice during a financial year submit a report to Council.

The Audit Committee has reviewed the quarterly Internal Audit report on performance management and the APAC chairperson attended the mid-year performance evaluation of executive management including the municipal manager on 9 October

2023. During the evaluation senior management of the municipality is required to provide explanations and corrective actions for variances between planned and actual performance.

The Audit Committee emphasises the need to maintain appropriate evidence to substantiate performance information.

The Audit Committee considered the feed-back provided by internal audit at the audit committee meetings and recognise the feed-back that there has been an improvement in the supporting evidence and quality of performance information reported.

The Audit Committee will continue to monitor management's actions to ensure an effective Municipality Performance Management System.

9. RECOMMENDED

That Council note the Audit Committee's report for the period 01 July 2023 to 31 December 2023 and the Audit Committee's recommendations that:

(a) Management continues to enhance the risk management process.

(b) Management continues to enhance the compliance management process.

(c) Management continues to enhance the control environment and internal controls.

(d) Management continues to implement recommendations by the Auditor-General and Internal Audit.

(e) The audit committee reviews quarterly performance reports specifically focusing on the indicators showing negative variances.

(f) The audit committee reviews quarterly financial reports.

(g) Management implements the necessary controls in the Financial and Performance Management Systems to ensure the accuracy of the documentary evidence which supports the municipality's financial and performance results and that the necessary supervisory controls are exercised to verify the integrity of financial and performance information reported to Council.



M Roos
Chairperson of the Audit and Performance Audit Committee
Date: 5 January 2024

WEST COAST DISTRICT MUNICIPALITY

REPORT TO COUNCIL

1. SUBJECT

REPORT OF THE MUNICIPALITY AUDIT AND PERFORMANCE AUDIT COMMITTEE FOR THE PERIOD 01 JANUARY 2024 TO 30 JUNE 2024

2. MEMBERS OF THE AUDIT COMMITTEE:

Chairperson: Dr M Roos
Members: Dr M Behardien
Ms S Jones
Ms G Bolton
Adv N Hendricks

3. DATES OF MEETINGS HELD

20 February 2024

23 April 2024

20 June 2024

4. REFERENCE NUMBER: 4/3/4

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5. PURPOSE

The Audit Committee is appointed by Council, in terms of the Local Government: Municipal Finance Management Act (MFMA) Section 166. Within the scope and in accordance with the Audit Committee's Terms of reference, it seeks to provide Council with an update of the last six months activities.

The report also includes reference to the Audit Committee's assessment of the Municipality's Performance Management System for the period 01 January 2024 to 30 June 2024 as required by Regulation 14 of the Municipal Planning and Performance Management Regulations.

6. FOR DECISION BY

Regulation 14 of the Municipal Planning and Performance Management Regulations require the Audit Committee to report to Council at least twice per annum on their assessment of the Municipality's Performance Management System.

7. EXECUTIVE SUMMARY

The Audit Committee as part of its role and responsibilities completed the following activities for the six months under review:

- Reviewed financial in-year reports.
- Reviewed and provided input to risk management and related documents.

- Monitored the implementation of Auditor-General recommendations.
- Reviewed and provided input on policies presented to APAC.
- Considered feed-back on governance issues.
- Studied Internal Audit Reports and monitored the implementation of recommendations.
- Reviewed progress against Risk-based Internal Audit Plan.
- Reviewed Audit and Performance Audit Committee Charter.
- Reviewed Internal Audit Charter.
- Followed up on resolutions of Audit Committee Matters.
- Reviewed quarterly performance reports.
- Considered feedback provided on ICT status.
- Considered feedback provided on Disciplinary reports.

In terms of Regulation 14 of the Municipal Planning and Performance Management Regulations, the performance audit committee should review the quarterly reports submitted by the internal auditors, review the municipality's performance management system, and make recommendations to Council in a report at least twice per annum. This report covers the period 1 January 2024 to 30 June 2024.

8. DISCUSSION/CONTENTS

In terms of Regulation 14 of the Municipal Planning and Performance Management Regulations, a municipality must appoint a performance audit committee. The Municipality may utilise any audit committee established in terms of other applicable legislation, as the performance audit committee. The municipality has elected to use the Audit Committee to perform the functions of the performance audit committee.

The municipality's internal auditors must:

(a) On a continuous basis, audit the performance measurements of the municipality; and

(b) Submit quarterly reports on their audits to the municipal manager and the audit committee.

The audits conducted must include assessments of:

(a) The functionality of the municipality's performance management system.

(b) Whether the municipality's performance management system complies with the Act (Municipal Finance Management Act).

(c) The extent to which the municipality's performance measurements are reliable in measuring performance of municipalities on performance indicators.

The Audit Committee must:

(a) Review the quarterly reports submitted by internal auditors.

(b) Review the municipality's performance management system and make recommendations in this regard to Council and at least twice during a financial year submit a report to Council.

The Audit Committee has reviewed the quarterly Internal Audit report on performance management and the APAC chairperson attended the mid-year performance evaluation of executive management including the municipal manager on 25 March 2024. During the evaluation senior management of the municipality is required to provide explanations and corrective actions for variances between planned and actual performance.

The Audit Committee emphasises the need to maintain appropriate evidence to substantiate performance information.

The Audit Committee considered the feed-back provided by internal audit at the audit committee meetings and recognise the feed-back that there has been an improvement in the supporting evidence and quality of performance information reported.

The Audit Committee will continue to monitor management's actions to ensure an effective Municipality Performance Management System.

9. RECOMMENDED

That Council note the Audit Committee's report for the period 01 January 2024 to 30 June 2024 and the Audit Committee's recommendations that:

(a) Management continues to enhance the risk management process.

(b) Management continues to enhance the compliance management process.

(c) Management continues to enhance the control environment and internal controls.

(d) Management continues to enhance governance and internal controls over the Information Technology environment.

(e) Management continues to implement recommendations by the Auditor-General and Internal Audit.

(f) The audit committee reviews quarterly performance reports specifically focusing on the indicators showing negative variances.

(g) The audit committee reviews quarterly financial reports.

(h) Management implements the necessary controls in the Financial and Performance Management Systems to ensure the accuracy of the documentary evidence which supports the municipality's financial and performance results and that the necessary supervisory controls are exercised to verify the integrity of financial and performance information reported to Council.



M Roos
Chairperson of the Audit and Performance Audit Committee
Date: 19 July 2024

APPENDIX Q: OPERATION CLEAN AUDIT (OPCAR) 2022/2023

WEST COAST DISTRICT MUNICIPALITY

OPCAR

2022/2023

(Operation Clean Audit Report)

31 January 2024

RFI's 2017/2018 = 27

RFI's 2018/2019 = 75

RFI`s 2019/2020 = 64

RFI's 2020/2021 = 56

RFI's 2021/2022 = 58

RFI's 2022/2023 = 58

Other Requests 2017/2018 = 16

Other Requests 2018/2019 = 268

Other Requests 2019/2020 = 185

Other Requests 2020/2021 = 116

Other Requests 2021/2022 = 51

Other Requests 2022/2023 = 55

COMAF's 2017/2018 = 14(17)

COMAF's 2018/2019 = 21(22)

COMAF`s 2019/2020 = 24(24)

COMAF's 2020/2021 = 7(10)

COMAF'S 2021/2022 = 11 (12)

COMAF's 2022/2023 = 7 (7)

COMAF	MANAGEMENT REPORT REFERENCE	DESCRIPTION	Type of COMAF	NOTES & ACTION	RESPONSIBLE PERSON	TARGET DATE	% COMPLETED
1√		Supplier appointed incorrectly through deviation	• Non-compliance	**Audit Finding:** Appointment of Risk Service Provider not correctly via Regulation 36 process **Management Response:** Management is not in agreement – market was tested two (2) years ago and due to unaffordability Nexia SAB&T was re-appointed via Regulation 36 process – Section 36 (deviation) is a legal SCM process	• Not applicable	• Not applicable	•Not applicable
2√		Trade payables from exchange transactions accrued leave pay	• Misstatement	**Audit Finding:** Provision for leave pay incorrectly calculated – leave taken by two (2) employees			

				incorrectly taken in consideration **Management Response:** Management not in agreement with the finding. GRAP 19 standard refers to "best estimate" – management adhered to the principal	• Not applicable	• Not applicable	• Not applicable
3√		GRAP 1 – incomplete disclosure notes	• Internal Control deficiency	**Audit Finding:** In terms of GRAP 1 notes 51 & 8 incomplete **Management Response:** Management in agreement with finding.	• Chief Financial Officer and Senior Manager Financial Statements, Reporting & Assets	• Final AFS Submission	• 100%
4 (1) √		Administrator activities not	• Internal Control Deficiency	**Audit Finding:**			

		reviewed on Active Directory		In terms of ICT User Access Management Policy logs to be reviewed & monitored on monthly basis **Management Response:** Management in agreement with the finding from best practice perspective	• Senior Manager Income, Expenditure & ICT and Manager ICT	• 31 December 2023	• 100%
4 (2) √		No Disaster Recovery Test performed	• Internal Control Deficiency	**Audit Finding:** Due to procurement of new equipment Disaster Recovery Tests were not performed as per Disaster Recovery Plan **Management Response:** Management in agreement with the finding from best practice perspective	• Senior Manager Income, Expenditure & ICT and Manager ICT	• 31 December 2023	• 100%

5√		Depreciation of PPE	• Internal Control Deficiency	**Audit Finding:** Depreciation of PPE useful lives of older buildings not as per Accounting Policy **Management Response:** Management in agreement – Accounting Policy will be updated	• Chief Financial Officer and Senior Manager Financial Statements, Reporting & Assets	• Final AFS Submission	• 100%
6√		Errors in SCM Registers	• Internal Control Deficiency	**Audit Finding:** Two (2) errors were identified in the SCM register **Management Response:** Management in agreement – register will be updated	• Senior Manager SCM	• 31 December 2023	• 100%
7		VAT on Roads Function (Output VAT)	• Non-compliance	**Audit Finding:** Output VAT on Roads Function allocation not			

				declared for last five (5) years **Management Response:** Management is not in agreement with the finding. The current practice of not declaring VAT Output on Roads allocation is contradicting current practice, supported by Legal Opinion of Senior Advocate & various SARS audits. Agreement with AGSA to request VAT ruling	• Chief Financial Officer and Senior Manager Financial Statements, Reporting & Assets	• 29 February 2024	• 70% (application submitted and supporting information provided)

APPENDIX Q: OPERATION CLEAN AUDIT (OPCAR) 2023/2024

WEST COAST DISTRICT MUNICIPALITY

OPCAR

2023/2024

(Operation Clean Audit Report)

15 November 2024

RFI's 2017/2018 = 27

RFI's 2018/2019 = 75

RFI`s 2019/2020 = 64

RFI's 2020/2021 = 56

RFI's 2021/2022 = 58

RFI's 2022/2023 = 58

RFI's 2023/2024 = 52

Other Requests 2017/2018 = 16

Other Requests 2018/2019 = 268

Other Requests 2019/2020 = 185

Other Requests 2020/2021 = 116

Other Requests 2021/2022 = 51

Other Requests 2022/2023 = 55

Other Requests 2023/2024 = 45

COMAF's 2017/2018 = 14(17)

COMAF's 2018/2019 = 21(22)

COMAF`s 2019/2020 = 24(24)

COMAF's 2020/2021 = 7(10)

COMAF'S 2021/2022 = 11 (12)

COMAF's 2022/2023 = 7 (7)

COMAF's 2023/2024 = 11 (11)

COMAF	MANAGEMENT REPORT REFERENCE	DESCRIPTION	Type of COMAF	NOTES & ACTION	RESPONSIBLE PERSON	TARGET DATE	% COMPLETED
1√		Inaccuracies in risk management and financial instruments disclosure per GRAP 104	• Misstatement	**Audit Finding:** Various misstatements relating to Financial Instruments (matter 1 – 5) **Management Response:** Management in agreement with finding	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%
2√		Completeness of irregular expenditure	• Internal Control Deficiency	**Audit Finding:** Completeness of Irregular Expenditure Nexia SAB&T and Note 31 **Management Response:**			

				Management in agreement with finding.	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%
3√		Taxes: Value-Added Tax (VAT) on the Roads Function	• Non-compliance	**Audit Finding:** WCDM not adherence to SARS Binding Ruling **Management Response:** Management in agreement with finding. **Audit Further Response:** Finding not impacting on Audit Outcomes (Emerging Risk) **Management Further Response:** Legal Team to continue with legal engagement with SARS	• Chief Financial Officer	• Ongoing (Legal Process)	• 100% (Purpose of Regulatory Audit)

4√		Inaccurate disclosure of the Infrastructure WIP opening balance	• Internal Control Deficiency	**Audit Finding:** WIP reflected incorrectly as pe the note **Management Response:** Management in agreement with the finding	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%
5√		High-level review of AFS	• Misstatement	**Audit Finding:** Various matters determined with AFS review **Management Response:** Management in agreement with finding.	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%
6√		Inconsistencies in the revenue and distribution provision disclosure	• Misstatement	**Audit Finding:** Note incorrect/inconsistent **Management Response:**			

				Management in agreement with finding.	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%
7√		Casting errors and inaccuracies in the statement of comparison of budget and actual information	• Misstatement	**Audit Finding:** Comparison Inaccuracies **Management Response:** Management in agreement with finding.	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%
8		Information Systems – IT Security Management	• Internal Control deficiency	**Audit Finding:** a. Microsoft Server Upgrades (lacking) b. Request forms Firewall changes not signed c. Information Security Policy not reviewed d. Active Directory requests not signed **Management Response:**			

				a. Implement effective Microsoft server upgrade system b. Change ICT Change Control Policy c. Review Information Security Policy d. Introduce e-signature	• Manager ICT	• 31 March 2025	• 10%
9√		Completeness of SCM registers submitted	• Internal Control deficiency	**Audit Finding:** Two (2) SCM quotations not included in the SCM registers **Management Response:** Management in agreement with finding.	• Chief Financial Officer & Senior Manager SCM	• Immediate effect	• 100%
10√		Supply Chain Management (SCM) Quotation	• Internal Control deficiency	**Audit Finding:** Quotation (under R 30 000) as per AGSA not meeting requirements for quotation above R 30 000 – Irregular			

				Expenditure of R 16 978. **Management Response:** Management in agreement	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%
11√		Capital Commitment disclosure note 33 overstated	• Misstatement	**Audit Finding:** Note 33 incorrectly overstated relating to the Capital Commitment disclosure **Management Response:** Management in agreement with finding.	• Chief Financial Officer • Senior Manager BTO	• Final submission of AFS	• 100%

VOLUME I: ANNUAL PERFORMANCE REPORT 2023/2024



Annual Performance Report

WEST COAST DISTRICT MUNICIPALITY

Annual Performance Report

2023/2024



Annual Performance Report

1 OVERVIEW OF PERFORMANCE WITHIN THE ORGANISATION

Performance management is a process which measures the implementation of the organisation's strategy. It is also a management tool to plan, monitor, measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the Municipality.

At local government level performance management is institutionalized through the legislative requirements of the performance management process for local government. Performance management provides the mechanism to measure whether targets to meet its strategic goals, set by the organisation and its employees, are met.

The Constitution of the Republic of South Africa (1996), section 152, indicates the objectives of local government and paves the way for performance management with the requirements for an "accountable government". The democratic values and principles in terms of section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic and effective use of resources;
- accountable public administration;
- to be transparent by providing information;
- to be responsive to;
- the needs of the community; and
- to facilitate a culture of public service and accountability amongst staff.

The Local Government: Municipal Systems Act, No. 32 of 2000 (MSA) requires Municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the service delivery budget implementation plan (SDBIP). The Mayor approved the Top Layer SDBIP for 2023/24 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budgeting and Reporting Regulation on 21 June 2023 which include the Municipality's key performance indicators for 2023/24.

1.1 Legislative requirements

In terms of Section 46(1)(a) of the MSA a municipality must prepare for each financial year a performance report reflecting the Municipality's and any service provider's performance during the financial year, including comparison with targets of and with performance in the previous financial year. The report must, furthermore, indicate the development and service delivery priorities and the performance targets set by the Municipality for the following financial year and measures that were or are to be taken to improve performance.

1.2 Organisational performance

Strategic performance indicates how well the Municipality achieves its objectives and which policies and processes are working. All government institutions must report on strategic performance to ensure that service delivery is efficient, effective and economical. Municipalities must develop strategic plans and allocate resources for the implementation. The implementation must be monitored on an on-going basis and the results must be reported on during the financial year to various role-players to enable them to timeously implement corrective measures where required.

This report highlights the performance of the Municipality as measured in the Top Layer SDBIP, in terms of its strategic objectives and National Key Performance Indicators prescribed in Section 43 of the MSA.

1.3 The performance system followed for the financial year 2023/24

a) Adoption of a Performance Management Framework

Performance management is prescribed by Chapter 6 of the MSA and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the Regulation states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players." This framework, *inter alia*, reflects the linkage between the IDP, Budget, SDBIP and individual- and service provider performance. The Municipality adopted a performance management framework that was approved by Council on 24 May 2023.

b) The IDP and the budget

The IDP amendment and the budget for 2023/24 was approved by Council on 24 May 2023. The IDP process and the performance management process are integrated. The IDP fulfils the planning stage of performance management. Performance management in turn, fulfils the implementation management, monitoring and evaluation of the IDP.

c) The SDBIP

Strategic performance indicates how well the Municipality achieves its objectives and which policies and processes are working. All government institutions must report on strategic performance to ensure that service delivery is efficient, effective and economical. Municipalities must develop strategic plans and allocate resources for the implementation. The implementation must be monitored on an on-going basis and the results must be reported on during the financial year to various role-players to enable them to timeously implement corrective measures where required.

The municipal scorecard (Top Layer SDBIP) consolidates service delivery targets set by Council/Senior Management and provides an overall picture of performance for the Municipality, reflecting performance on its strategic priorities.

The SDBIP converts the budget into measurable indicators of how, where and when strategies, objectives and normal business process of the Municipality is implemented. It also allocates responsibility to directorates to deliver the services in terms of the IDP and budget.

1.4 Actual Performance

The Municipality utilizes an electronic web-based system on which KPI owners update actual performance monthly. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set.
- A performance comment.
- Actions to improve the performance against the target set, if the target was not achieved.
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated.

Performance results are monitored and reviewed in terms of:

- Monthly reports tabled before the Portfolio Committees of the Mayor;
- Quarterly reports tabled before the Executive Mayoral Committee and Council; and
- Internal audit submitted their quarterly performance management audits to the Municipal Manager and the Performance Audit Committee during meetings held as required in terms of Regulation 14(1)(c) of the Municipal Planning and Performance Management Regulations of 2001 as follows:
- Quarter 4 of 2022/2023 - 26 October 2023
- Quarter 1 of 2023/2024 - 20 February 2024
- Quarter 2 of 2023/2024 – 23 April 2024
- Quarter 3 of 2023/2024 - 20 June 2024

1.5 Individual performance management

a) Municipal Manager and managers directly accountable to the Municipal Manager

The MSA prescribes that the municipality must enter into performance based agreements with the all Senior Managers and that performance agreements must be reviewed annually. This process and the format is further regulated by Regulation 805 (August 2006). The performance agreements for the 2023/24 financial year were signed during June 2023 as prescribed.

The appraisal of the actual performance in terms of the signed agreements takes place twice per annum as regulated. The final evaluation of the 2022/23 financial year (1 January 2023 to 30 June 2023) took place on 9 October 2023 and the mid-year performance evaluation of 2023/24 (1 July 2023 to 31 December 2023) took place on 25 March 2024.

1.6 SDBIP (Top Layer)

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section provides an overview on the achievement of the Municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The Top Layer (strategic) SDBIP is the Municipality's strategic plan and shows the strategic alignment between the different documents (IDP, budget and performance agreements).

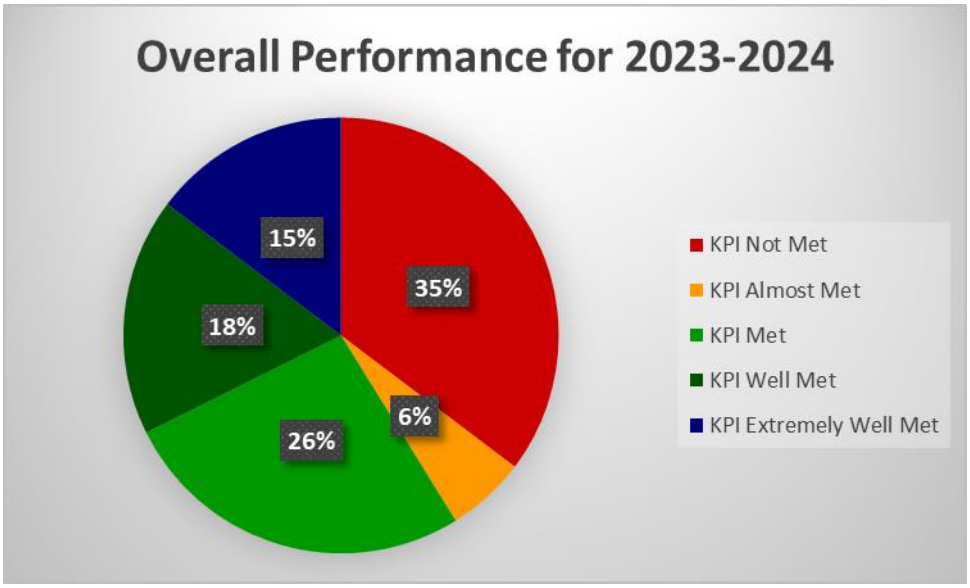
In the tables below the performance achieved is illustrated against the Top Layer SDBIP according to the strategic objectives.

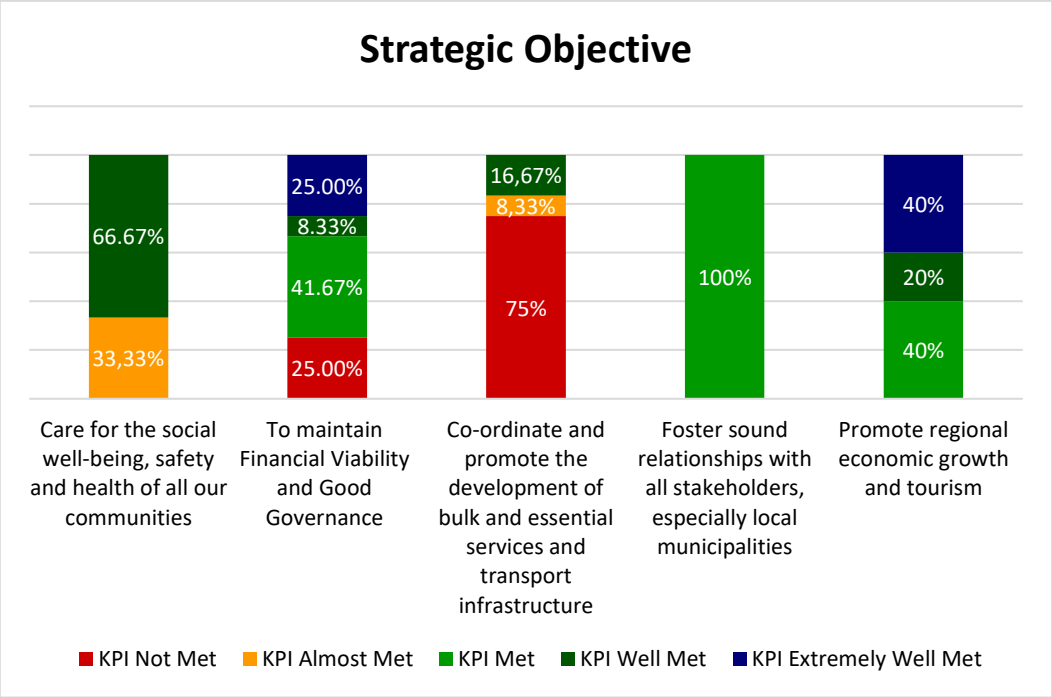
The following figure explains the method by which the overall assessment of actual performance against targets set for the key performance indicators (KPI's) of the SDBIP is measured:

Category	Color	Explanation
KPI Not Yet Measured		KPI's with no targets or actuals in the selected period
KPI Not Met		0% > = Actual/Target< 75%
KPI Almost Met		75% > = Actual/Target < 100%
KPI Met		Actual/Target = 100%
KPI Well Met		100% > Actual/Target < 150%
KPI Extremely Well Met		Actual/Target > = 150%

Table 1.: SDBIP measurement categories

The graph below displays the overall performance per strategic objective for 2023/24:





	Care for the social well-being, safety and health of all our communities	To maintain financial viability and good governance	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Foster sound relationships with all stakeholders, especially local municipalities	Promote regional economic growth and tourism
KPI Not Met		3 (25%)	9 (75%)		
KPI Almost Met	1(33,33%)		1 (8,33%)		
KPI Met		5 (41,67%)		2 (100.00%)	2 (40%)
KPI Well Met	2(66.67%)	1 (8,33%)	2 (16,67%)	-	1 (20%)
KPI Extremely Well Met		3 (25%)		-	2 (40%)
Total	3 (8,82%)	12 (35,29%)	12 (35,29%)	2 (5,88%)	5 (14,70%)

a) Care for the social well-being, safety, health and environmental integrity of all our communities

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL2	Take quarterly samples of bacterial levels of potable water in towns, farms and communities within the district during the 2023/24 financial year	Number of samples taken and monitored	900	1053	225	225	225	225	900	851	O
Corrective action:		Saldanha Bay Municipality (SBM) previously relied on the West Coast District Municipality (DM) to collect and test water samples on its behalf, with SBM covering the costs. However, during the financial year under review, SBM decided to take its own water samples at the designated sample points, resulting in a reduced number of samples being tested by the DM. The targets will be adjusted accordingly in the 2024/2025 financial year.									
TL6	Take quarterly samples in terms of Foodstuffs, Cosmetics and Disinfectants Act during the 2023/24 financial year	Number of samples taken and monitored	900	896	225	225	225	225	900	949	G2
TL7	Take quarterly samples regarding bacterial levels in final sewerage effluent during the 2023/24 financial year	Number of samples taken and monitored	250	283	75	50	50	75	250	255	G2

Table 2.: Top Layer SDBIP – Care for the social well-being, safety, health and environmental integrity of all our communities

b) To maintain Financial Viability and Good Governance

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL11	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% of debt coverage	45%	0.10%	0%	0%	0%	45.00%	45%	11.79%	B

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL12	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024 ((Total outstanding service debtors/ revenue received for services)X100)	% of outstanding service debtors	3.80%	1.55%	0%	0%	0%	3.80%	3.80%	7.40%	R
Corrective action:		The Accounts Receivable Section will submit accounts to the relevant Municipalities before year-end.									
TL13	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	Number of months it takes to cover fix operating expenditure with available cash	8.7	8.0	0	0	0	8.7	8.7	8	G2
TL14	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan as on 30 June	Number of people appointed in the three highest levels of management	31	19	0	0	0	31	31	16	R
Corrective action:		The Municipality will consider the EE targets on vacant positions as they arise.									

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL15	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 ((Actual amount spent on training/total personnel budget)x100)	% of the municipality's personnel budget actually spent on implementing its workplace skills plan	1%	0.89%	0%	0%	0%	1%	1%	2%	B
TL16	Review the risk management policy strategy with the implementation plan and submit to the risk committee by 31 May 2024	Reviewed risk management policy strategy with implementation plan submitted to risk committee	1	1	0	0	0	1	1	1	G
TL18	Limit the vacancy rate to less than 8% of budgeted posts by 30 June 2024 ((Number of budgeted posts filled/Number of budgeted posts on the organogram)x100)	% Vacancy rate	8%	10.60%	0%	0%	0%	8%	8%	14%	R
Corrective action:		With the review of the organisational structure during November 2023 the Roads Division added posts to their functional structure. Due to transfers and internal promotions after interviews, those posts reflect vacant. Thus, appointing internal personnel does not impact the vacancy rate positively. Current vacancies are being advertised.									
TL19	Compile the risk based audit plan for 2024/25 and submit to the Audit Committee for consideration by 30 June 2024	RBAP submitted to Audit Committee	1	1	0	0	0	1	1	1	G
TL20	Submit progress reports on the implementation of the RBAP for 2023/24 to the Audit Committee during the 2023/24 financial year	Number of progress reports submitted	5	5	0	2	1	2	5	5	G
TL21	Co-ordinate the functioning of the audit committee	Number of meetings coordinated	4	7	1	1	1	1	4	6	B

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
	during the 2023/24 financial year										
TL22	Perform quarterly risk assessments per the Risk Implementation Plan and submit report with amendments to the risk committee during the 2023/24 financial year	Number of risk assessments performed and report submitted to the risk committee	4	4	1	1	1	1	4	4	G
TL28	Review and update the organisational structure and submit to Management by 30 November 2023 and Council by 31 March 2024	Reviewed organisational structure submitted to management by 30 November 2023 and to Council by 31 March 2024	2	2	0	1	1	0	2	2	G

Table 3.: Top Layer SDBIP – To maintain Financial Viability and Good Governance

c) Co-ordinate and promote the development of bulk and essential services and transport infrastructure

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL10	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2024 {(Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent	95%	70.44%	10%	40%	70%	95%	95%	35.18%	R
Corrective action:		Monthly budget monitoring meetings with extended management to be implemented in the new financial year.									
TL30	95% of the provincial roads conditional grant budget allocation	% of the budget spent	95%	98.23%	26%	56%	77%	95%	95%	92%	O

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
	spent by 30 June 2024 {(Total expenditure divided by the total approved budget) x 100}										
Corrective action:		Monthly budget monitoring meetings with extended management to be implemented in the new financial year.									
TL31	Grade 16 000 kilometers of road by 30 June 2024	Number of kilometers graded	16000	20012.91	4015	4400	3885	3700	16000	18716.39	G2
TL32	Re-gravel 34.54 kilometers of roads by 30 June 2024	Number of kilometers of road re-graveled	25.52	25.52	18.45	9.44	0	6.65	34.54	25.5	R
Corrective action:		Budget depleted as a result of material from commercial sources due to unavailable borrow pits. Improved planning and communication to anticipate material needs better and avoid reliance on costly commercial sources.									
TL33	Upgrade 7.56 kilometers of roads from gravel to bitumen surface by 30 June 2024	Number of kilometers of road upgraded from gravel to bitumen	4.6	4.6	0	0	6.1	1.46	7.56	0	R
Corrective action:		DR2160 to be completed in 2024/25 (July) due to delays as a result of weather delays, plant breakdowns etc. Enhance project management practices by implementing robust risk assessment and mitigation processes, including flexible timelines to accommodate unforeseen delays.									
TL34	Reseal 227593.4 square metres of surfaced roads by 30 June 2024	Amount of square metres of road resealed	151317	151317	0	83162	144431.4	0	227593.4	87108	R
Corrective action:		Budget depleted as a result of increase in the procurement of commercial material and fund re-allocated to flood damage. Enhance project monitoring and communication to quickly address any delays and adjust plans as necessary to stay on track with completion date.									
TL42	Rehabilitation of 4.1 kilometers of surfaced roads by 30 June 2024	Number of kilometers of surfaced roads rehabilitated	N/a	N/a	0	0	0	4.1	4.1	0	R
Corrective action:		Rehabilitation of MR527 postponed by the Department. Engage with the Department of Public Works and Infrastructure to understand the reasons for the postponement, and work collaboratively to establish a revised timeline for the rehabilitation project.									

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL35	Comply 95% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2023/24 financial year	% compliance with the water quality parameters	95%	97.90%	95%	95%	95%	95%	95%	98.80%	G2
TL36	Limit average % water loss for last 12 months to less than 5% {(Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified _ 100}	% average water loss for last 12 months {(Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified _ 100}	5%	10.05%	5%	5%	5%	5%	5%	12.27%	R
Corrective action:		The Bulk water system is strained and Capital Works have to be budgeted for by the participating municipalities. The current state of the system is communicated to the Water Monitoring Committee and the WCDM utilises the available funds made to it, as effectively as possible.									
TL38[1]	The percentage of the departmental capital budget actually spent on capital projects by 30 June 2024 {(Actual (including commitments)	% of capital budget spent	95%	76.18%	20%	70%	85%	95%	95%	43.34%	R

[1] TL38 – Administration and Community Services departmental capital expenditure.

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
	amount spent on projects /Total amount budgeted for capital projects)X100}										
Corrective action:		Monthly budget monitoring meetings with extended management to be implemented in the new financial year.									
TL39[2]	The percentage of the departmental capital budget actually spent on capital projects by 30 June 2024 {(Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent	95%	84.73%	20%	70%	85%	95%	95%	44.48%	R
Corrective action:		Monthly budget monitoring meetings with extended management to be implemented in the new financial year.									
TL40[3]	The percentage of the departmental capital budget actually spent on capital projects by 30 June 2024 {(Actual (including commitments) amount spent	% of capital budget spent	95%	77.38%	20%	70%	85%	95%	95%	35.11%	R

[2] TL39 – Office of the Municipal Manager departmental capital expenditure.

[3] TL40 – Infrastructure Services departmental capital expenditure.

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
	on projects /Total amount budgeted for capital projects)X100)										
Corrective action:	Monthly budget monitoring meetings with extended management to be implemented in the new financial year.										

Table 4.: Top Layer SDBIP – Co-ordinate and promote the development of bulk and essential services and transport infrastructure.

d) Foster sound relationships with all stakeholders, especially local municipalities

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL17	Draft the annual consolidated operational plan for social development interventions in the district for 2023/24 and submit to MAYCO by 31 March 2024	Consolidated operational plan for social development interventions in the district drafted and submitted to MAYCO	1	1	0	0	1	0	1	1	G
TL23	Initiate the meeting of the district coordinating forum (Technical) during the 2023/24 financial year	Number of meetings initiated	4	5	1	1	1	1	4	4	G

Table 5.: Top Layer SDBIP – Foster sound relationships with all stakeholders, especially local municipalities

e) Promote regional economic growth and tourism

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL1	Create full time equivalent (FTE's) through expenditure with the EPWP job creation by 30 June 2024	Number of full time equivalent (FTE's) created by 30 June 2024	30	67.35	0	0	0	30	30	90.91	B
TL24	Host 10 sessions to promote skills development and support the Tourism SMME business sector by 30 June 2024	Number of sessions hosted	10	17	3	3	3	1	10	10	G

Ref	KPI	Unit of Measurement	2022/23		Target for 2023/24					Actual	
			Target	Actual	Q1	Q2	Q3	Q4	Annual		
TL25	Carry out 18 tourism promotional activities by 30 June 2024	Number of activities carried out	18	20	4	4	4	6	18	24	G2
TL26	Assist 12 Tourism BEE entrepreneurs with starting and growing businesses e.g. research, business plans and skills development by 30 June 2024	Number of Tourism BEE entrepreneurs assisted	12	22	3	3	3	3	12	12	G
TL29	Create temporary job opportunities with man days paid through projects by 30 June 2024	Number of man days paid	3000	7751	0	0	0	3000	3000	10 537	B

Table 6.: Top Layer SDBIP – Promote regional economic growth and tourism

2 COMPONENT E: ORGANISATIONAL PERFOMANCE SCORECARD

The main development and service delivery priorities for 2024/25 is the Municipality's Top Layer SDBIP for 2024/25 which is indicated per directorate in the table below:

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Administration & Community Services	Promote regional economic growth and tourism	Create full time equivalent (FTE's) through expenditure with the EPWP job creation by 30 June 2025	Number of full time equivalent (FTE's) created by 30 June 2025	45
Administration & Community Services	Care for the social well-being, safety, health and environmental integrity of all our communities	Take quarterly samples of bacterial levels of potable water in towns, farms and communities within in the district during the 2024/25 financial year	Number of samples taken and monitored	272
Administration & Community Services	Care for the social well-being, safety, health and environmental integrity of all our communities	Take quarterly samples in terms of Foodstuffs, Cosmetics and Disinfectants Act during the 2024/25 financial year	Number of samples taken and monitored	648
Administration & Community Services	Care for the social well-being, safety, health and environmental integrity of all our communities	Take quarterly samples regarding bacterial levels in final sewerage effluent during the 2024/25 financial year	Number of samples taken and monitored	52

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Administration & Community Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	The percentage of the departmental capital budget actually spent on capital projects by 30 June 2025 {(Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent	95%
Administration & Community Services	Foster sound relationships with all stakeholders, especially local municipalities	Draft the annual consolidated operational plan for social development interventions in the district for 2024/25 and submit to MAYCO by 31 March 2025	Consolidated operational plan for social development interventions in the district drafted and submitted to MAYCO	1
Financial Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 {(Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent	95%

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Financial Services	To maintain Financial Viability and Good Governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2025 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant)	% of debt coverage	45%
Financial Services	To maintain Financial Viability and Good Governance	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025 ((Total outstanding service debtors/ revenue received for services)X100) excluding debtors that is written off and also paid out of the bad debt provisions	% of outstanding service debtors	3,80%

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Financial Services	To maintain Financial Viability and Good Governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).	Number of months it takes to cover fix operating expenditure with available cash	8,7
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan as on 30 June 2025	Number of people appointed in the three highest levels of management	31

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	The percentage of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 ((Actual amount spent on training/total personnel budget)x100)	% of the municipality's personnel budget actually spent on implementing its workplace skills plan	1%
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	Review the risk management policy strategy with the implementation plan and submit to the risk committee by 31 May 2025	Reviewed risk management policy strategy with implementation plan submitted to risk committee	1
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	Limit the vacancy rate to less than 8% of budgeted posts by 30 June 2025 ((Number of actual posts filled/Number of budgeted posts on the organogram)x100)	% Vacancy rate	8%
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	Compile the risk based audit plan for 2025/26 and submit to the Audit Committee for consideration by 30 June 2025	RBAP submitted to Audit Committee	1

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	Submit progress reports on the implementation of the RBAP for 2024/25 to the Audit Committee during the 2024/25 financial year	Number of progress reports submitted	5
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	Co-ordinate the functioning of the audit committee during the 2024/25 financial year	Number of meetings coordinated	4
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	Perform quarterly risk assessments per the Risk Implementation Plan and submit report with amendments to the risk committee during the 2024/25 financial year	Number of risk assessments performed and report submitted to the risk committee	4
Office of the Municipal Manager	Foster sound relationships with all stakeholders, especially local municipalities	Initiate the meeting of the district coordinating forum (Technical) during the 2024/25 financial year	Number of meetings initiated	4
Office of the Municipal Manager	To maintain Financial Viability and Good Governance	Review and update the organisational structure and submit to Management by 30 November 2024 and Council by 31 March 2025	Reviewed organisational structure submitted to management by 30 November 2024 and to Council by 31 March 2025	2

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Office of the Municipal Manager	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	The percentage of the departmental capital budget actually spent on capital projects by 30 June 2025 {(Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent	95%
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	The percentage of the departmental capital budget actually spent on capital projects by 30 June 2025 {(Actual (including commitments) amount spent on projects /Total amount budgeted for capital projects)X100}	% of capital budget spent	95%
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Grade 16 000 kilometers of road by 30 June 2025	Number of kilometers graded	16 000
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Re-gravel 34.54 kilometers of roads by 30 June 2025	Number of kilometers of road re-graveled	34,54

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Upgrade 7.56 kilometers of roads from gravel to bitumen surface by 30 June 2025	Number of kilometers of road upgraded from gravel to bitumen	7,56
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Rehabilatation of 4.1 kilometers of surfaced roads by 30 June 2025	Number of kilometers of surfaced road rehabilatated	4,1
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Reseal 227 593.4 square meters of surfaced roads by 30 June 2025	Amount of square meters of road resealed	227 593,4
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Comply 95% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2024/25 financial year	% compliance with the water quality parameters	95%
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	Limit average % water loss for last 12 months to less than 5% {(Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified _ 100}	% average water loss for last 12 months {(Number of Kiloliters Water Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purified _ 100}	5%

Directorate	Strategic Objective	KPI	Unit of Measurement	Annual Target for 2024/25
Infrastructure Services	Promote regional economic growth and tourism	Create temporary job opportunities with man days paid through projects by 30 June	Number of man days paid	3000
Infrastructure Services	Co-ordinate and promote the development of bulk and essential services and transport infrastructure	95% of the provincial roads conditional grant budget allocation spent by 30 June {(Total expenditure divided by the total approved budget) x 100}	% of the budget spent	95%

VOLUME II: ANNUAL FINANCIAL STATEMENTS 2023/2024



WEST COAST DISTRICT MUNICIPALITY
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

West Coast District Municipality

Audited Financial Statements for the year ended 30 June 2024

General Information

Mayoral committee	Ald R W Strydom (Executive Mayor) Ald S M Crafford (Deputy Executive Mayor) Cllr N S Louw (Speaker)
Councilors	Cllr J A Engelbrecht Cllr M Schrader Cllr T F Waldeck Cllr S J Tshabalala Ald E Plaatjies Cllr S A Gxabalashe Cllr O M Stemele Cllr J Alexander Cllr L Venter Cllr G Stephan Cllr E C O'Kennedy Cllr A J Pool Cllr F Kamfer Cllr I S Adams Cllr A Small Cllr Z S Komani-Nkohla Cllr L Mitchell Ald M Koen Cllr B L Witbooi Cllr B J Penxa Cllr I S I Le Minnie Cllr D C Pypers
Grading of local authority	Grade 4
Credit Rating	National - Long Term : A National - Short Term : A1 International - Long Term : B+
Registered office	58 Long Street Moorreesburg 7310
Postal address	P O Box 242 Moorreesburg 7310
Bankers	Standard Bank - Primary Bank Account 332321681 ABSA Bank 4074200056 4074200129 9136067143
Auditors	Auditor General of SA Registered Auditors
Telephone	022 - 4338400
Accounting Officer	Mr D C Joubert
Chief Financial Officer (CFO)	Dr J C P Tesselaar

AUDITOR-GENERAL SOUTH AFRICA

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West Coast District Municipality

Audited Financial Statements for the year ended 30 June 2024

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ACCOUNTING OFFICER'S RESPONSIBILITIES AND APPROVAL

I AM RESPONSIBLE FOR THE PREPARATION OF THESE AUDITED ANNUAL FINANCIAL STATEMENTS, WHICH ARE SET OUT ON PAGES 3 TO 94, IN TERMS OF SECTION 126 (1) OF THE MUNICIPAL FINANCE MANAGEMENT ACT, AND WHICH I HAVE SIGNED ON BEHALF OF THE MUNICIPALITY. THE AUDITED ANNUAL FINANCIAL STATEMENTS HAVE BEEN PREPARED IN ACCORDANCE WITH THE STANDARDS OF GENERALLY RECOGNISED ACCOUNTING PRACTICE (GRAP) INCLUDING ANY INTERPRETATIONS, GUIDELINES AND DIRECTIVES ISSUED BY THE ACCOUNTING STANDARDS BOARD. I ACKNOWLEDGE THAT I AM ULTIMATELY RESPONSIBLE FOR THE SYSTEM OF INTERNAL FINANCIAL CONTROL AND THAT THE SYSTEM OF INTERNAL CONTROL PROVIDES REASONABLE ASSURANCE THAT THE FINANCIAL RECORDS CAN BE RELIED ON.

I CERTIFY THAT THE SALARIES, ALLOWANCES AND BENEFITS OF COUNCILORS AS DISCLOSED IN NOTE 22 OF THESE ANNUAL FINANCIAL STATEMENTS ARE WITHIN THE UPPER LIMITS OF THE FRAMEWORK AS ENVISAGED IN SECTION 219 OF THE CONSTITUTION, READ WITH THE REMUNERATION OF PUBLIC OFFICE BEARERS ACT, 20 OF 1998, AND THE MINISTER OF PROVINCIAL AND LOCAL GOVERNMENT'S DETERMINATION IN ACCORDANCE WITH THIS ACT.

IN TERMS OF SECTION 13G, READ WITH REGULATION 12 OF THE B-BBEE REGULATIONS, ALL SPHERES OF GOVERNMENT, PUBLIC ENTITIES AND ORGANS OF STATE MUST REPORT ON THEIR COMPLIANCE WITH BROAD-BASED BLACK ECONOMIC EMPOWERMENT IN THEIR ANNUAL FINANCIAL STATEMENTS AND ANNUAL REPORTS. COMPLIANCE IS DISCLOSED IN THE ANNUAL REPORT.

Mr D C Joubert
Accounting Officer - 30 November 2024

Dr J C P Tesselaar
Chief Financial Officer - 30 November 2024

AUDITOR-GENERAL SOUTH AFRICA
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Statement of Financial Position as at 30 June 2024

Figures in Rand	Note(s)	2024 Actual	2023 Restated
Assets			
Current Assets			
Cash and cash equivalents	6	362 847 333	344 329 042
Trade receivables from exchange transactions	5	10 178 984	2 154 816
Other receivables from exchange transactions	4	73 239 439	32 732 394
Other receivables from non-exchange transactions	52	1 011 870	5 500 349
Inventories	3	10 562 780	10 575 277
Employee benefit - road receivable	15	1 043 619	1 154 918
VAT receivable	11	3 518 423	13 843 878
Distribution receivable	50	-	318 756
		462 402 448	**410 609 430**
Non-Current Assets			
Investment property	7	4 344 356	4 377 657
Property, plant and equipment	8	141 684 719	100 287 156
Intangible assets	9	1 588 514	1 715 747
Employee benefit - road receivable	15	16 540 456	16 617 883
		164 158 045	**122 998 443**
Total Assets		**626 560 493**	**533 607 873**
Liabilities			
Current Liabilities			
Trade payables from exchange transactions	10	52 876 147	38 554 698
Unspent conditional grants and subsidies	12	1 986 549	2 379 431
Employee benefits	13	13 598 694	12 857 701
Distributions provision	50	18 913 430	-
		87 374 820	**53 791 830**
Non-Current Liabilities			
Medical aid benefits	15	68 579 523	68 197 576
Long service awards	16	10 156 941	10 235 749
Long-term liabilities	14	46 958 233	-
		125 694 697	**78 433 325**
Total Liabilities		**213 069 517**	**132 225 155**
Net Assets		**413 490 976**	**401 382 718**
Accumulated surplus	17	413 490 976	401 382 718

AUDITOR-GENERAL SOUTH AFRICA
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Statement of Financial Performance

Figures in Rand	Note(s)	2024 Actual	2023 Restated
Revenue			
Revenue from exchange transactions			
Service concession revenue	18	144 184 824	139 358 035
Roads agency services	42	221 789 301	249 518 472
Other revenue	19	7 976 588	5 519 744
Fees earned	48	406 702	341 693
Resort income	7	5 452 299	4 745 549
Finance income	44	27 132 139	24 601 738
Total revenue from exchange transactions		**406 941 853**	**424 085 231**
Revenue from non-exchange transactions			
Other revenue	19	657 835	515 634
Actuarial gains recognised - employee benefits	15&16&43	5 288 048	10 613 558
Government grants & subsidies	20	118 268 654	117 601 597
Total revenue from non-exchange transactions		**124 214 537**	**128 730 789**
Total revenue		**531 156 390**	**552 816 020**
Expenditure			
Employee related costs	21	(242 064 806)	(226 480 458)
Remuneration of councillors	22	(6 828 857)	(7 593 787)
Depreciation and amortisation	7&8&9	(12 131 754)	(10 120 882)
Finance costs	23	(64 957)	(64 714)
Materials and supplies	47	(48 907 396)	(67 625 438)
Allowance for impairment	45	(1 448 176)	(999 221)
Bulk purchases	24	(15 147 899)	(18 564 044)
Transfers and subsidies	49	(831 660)	(2 094 300)
General expenses	25	(191 616 571)	(178 427 798)
Total expenditure		**(519 042 076)**	**(511 970 642)**
Loss on the disposal of assets	8	(83 534)	(65 002)
Surplus for the year		**12 030 780**	**40 780 376**

AUDITOR-GENERAL SOUTH AFRICA
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Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus	Total net assets
Restated*Balance at 01 July 2022	**360 602 342**	**360 602 342**
Surplus for the year	40 780 376	40 780 376
Restated* Balance at 01 July 2023	**401 382 718**	**401 382 718**
Surplus for the year	12 030 780	12 030 780
Balance before adjustment	413 413 498	413 413 498
Correction of Error	77 478	77 478
Balance as at 30 June 2024	**413 490 976**	**413 490 976**

Cash Flow Statement

Figures in Rand	Note(s)	2024 Actual	2023 Restated
Cash flows from operating activities			
Receipts			
Cash receipts from rate payers, government and other		276 069 872	270 012 557
Road services		188 874 924	265 412 096
Interest income		27 132 139	24 601 738
		492 076 935	560 026 391
Payments			
Employee costs		(241 421 428)	(225 787 933)
Suppliers		(225 675 638)	(297 621 310)
Finance costs		(64 957)	(64 714)
		(467 162 023)	(523 473 957)
Net cash flows from operating activities	27	**24 914 912**	**36 552 434**
Cash flows from investing activities			
Purchase of Capital Assets	8&9	(53 382 954)	(19 473 318)
Proceeds from sale of property, plant and equipment	8	28 100	5 665
Net cash flows from investing activities		**(53 354 854)**	**(19 467 653)**
Cash flows from financing activities			
Movement in long - term liability	14	46 958 233	(1 500 000)
Net (decrease)/increase in cash and cash equivalents		**18 518 291**	**15 584 781**
Cash and cash equivalents at the beginning of the year		344 329 042	328 744 261
Cash and cash equivalents at the end of the year	6	**362 847 333**	**344 329 042**

AUDITOR-GENERAL SOUTH AFRICA
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West Coast District Municipality

Statement of Comparison of Budget and Actual Information as at 30 June 2024

Description	2023/2024											2022/2023			
R thousands	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Financial Performance															
Property rates	–	–	–			–	–								
Service concession revenue	146 118	5 000	151 118	–		151 118	144 185		(6 933)	0,00 95,41	0,00 98,68				139 358
Investment revenue	14 942	500	15 442	–		15 442	27 132		11 690	175,70	181,58				24 602
Transfers recognised - operational	32 431	716	33 147	–	–	33 147	35 549		2 402	107,25	109,61				37 236
Other own revenue	369 523	64 914	374 436	–	–	374 436	324 291		(50 146)	86,61	104,77			–	351 621
Total Revenue (excluding capital transfers and contributions)	**563 013**	**71 130**	**574 143**	**–**	**–**	**574 143**	**531 158**	**–**	**(42 986)**	**92,51**	**106,59**	**–**	**–**	**–**	**552 816**
Employee costs	242 905	8 170	251 075			251 075	242 065	–	(9 011)	96,41	99,65	–			226 430
Remuneration of councillors	7 595		7 595			7 595	6 829	–	(767)	89,91	89,91			–	7 594
Debt impairment		1 970	1 970		–	1 970	1 448	–	(522)	73,51	0,00			–	999
Depreciation & asset impairment	11 238		11 238	–		11 238	12 132	–	894	107,95	107,95				10 121
Finance charges		9 600	9 600		–	9 600	65	–	(9 535)	0,68	0,00	–			65
Materials and bulk purchases	76 841	7 676	84 517			84 517	48 907	–	(35 609)	57,87	63,65			–	86 189
Transfers and grants	853	1 624	2 476	–		2 476	832	–	(1 645)	33,58	97,53	–			2 094
Other expenditure	166 942	52 704	219 647		–	219 647	206 848	–	(12 799)	94,17	123,90	–		–	178 493
Total Expenditure	**506 374**	**81 744**	**588 118**	**–**	**–**	**588 118**	**518 128**	**–**	**(69 990)**	**88,10**	**102,33**	**–**	**–**	**–**	**512 038**
Surplus/(Deficit)	(3 361)	(10 614)	(13 976)	–	–	(13 976)	12 031	–	**26 006**	-86,08	-357,93	–	–	–	40 780
Transfers recognised - capital	–	1 826	1 826			1 826	–	–	(1 826)	0	0	–	–	–	–
Contributions recognised - capital & contributed assets		–	–			–	–		–	0,00	0,00				
Surplus/(Deficit) after capital transfers & contributions	(3 361)	(8 788)	(12 150)	–	–	(12 150)	12 031	–	24 180	-99,02	-357,93	–	–	–	40 780
Share of surplus/ (deficit) of associate							–				0,00		–		–
Surplus/(Deficit) for the year	(3 361)	(8 788)	(12 150)	–	–	(12 150)	12 031	–	24 180	-99,02	-357,93	–	–	–	40 780
Capital expenditure & funds sources															
Capital expenditure	**38 500**	**110 838**	**149 338**	–	–	**149 338**	**53 383**	–	(95 955)	35,75	138,66	–	–	–	**19 473**
Transfers recognised - capital		1 826	1 826	–		1 826	–	–	(1 826)	0,00	0,00	–	–	–	
Public contributions & donations			–			–	–		–	0,00	0,00	–	–	–	
Borrowing	–	100 000	100 000	–		100 000	41 033	–	(58 967)	41,03	0,00	–	–	–	
Internally generated funds	38 500	9 012	47 512	–		47 512	12 350	–	(35 162)	25,99	32,08	–	–	–	19 473
Total sources of capital funds	**38 500**	**110 838**	**149 338**	**–**	**–**	**149 338**	**53 383**	**–**	**(95 955)**	**35,75**	**138,66**	**–**	**–**	**–**	**19 473**
Cash flows															
Net cash from (used) operating	20 946	70 398	91 344	–		91 344	24 915	–	(66 429)	27,28	118,95	–	–	–	35 052
Net cash from (used) investing	(38 500)	(110 838)	(149 338)			(149 338)	(53 355)	–	95 983	35,73	138,56	–	–	–	(17 968)
Net cash from (used) financing		100 000	100 000	–	–	100 000	46 958	–	(53 042)	46,96	0,00	–	–	–	(1 500)
Cash/cash equivalents at the year end	338 737	59 560	396 298	–		396 298	362 847	–	(33 450)	91,56	107,75	–	–	–	344 329
Financial Position															
Cash	336 737	(14 315)	322 422			322 422	362 847		40 425	112,54	107,75				344 329
Consumer debtors	–	1 970	1 970			1 970	10 179	–	8 209	516,70	0,00			–	2 155
Other debtors	11 249	22 913	34 162			34 162	78 813	–	44 651	230,70	700,60			–	52 395
Current portion of long-term receivables		–	–			–	–		–	0,00	0,00			–	1 155
Inventory	11 688	6 500	18 188			18 188	10 563	–	(7 626)	58,07	90,37	–		–	10 575
Current portion of asset receivable - local municipalities	–	–	–	–						0,00	0,00				–
Total current assets	**359 675**	**17 067**	**376 742**	**–**	**–**	**376 742**	**462 402**	**–**	**85 660**	**122,74**	**128,56**	**–**	**–**	**–**	**410 609**
Long-term receivable	17 463	–	17 463			17 463	16 540	–	(922)	94,72	94,72				16 618
Distribution receivable						–				0,00	0,00				–
Investment property	4 344	–	4 344			4 344	4 344	–	–	100,00	100,00	–			4 378
Property, plant and equipment	133 210	112 928	246 138			246 138	141 685	–	(104 453)	57,56	106,38				100 287
Intangible assets	1 821	310	2 131			2 131	1 589	–	(542)	74,56	87,25	–			1 716
Asset receivable - local municipalities		–	–	–						0,00	0,00				–
Total non-current assets	**156 838**	**113 238**	**270 076**	**–**	**–**	**270 076**	**164 158**	**–**	**(105 918)**	**60,78**	**104,67**	**–**	**–**	**–**	**122 998**
TOTAL ASSETS	516 513	130 305	646 818			646 818	626 560	–	(20 257)					–	533 608
LIABILITIES															
Borrowings		–				–			–	0,00	0,00				–
Trade and other payables	58 351	36 333	94 684			94 684	54 863	–	(39 821)	57,94	94,02				40 934
Provisions	7 001	–	7 001			7 001	32 512	–	25 511	464,41	464,41				12 858
Total current liabilities	**65 352**	**36 333**	**101 684**	**–**	**–**	**101 684**	**87 375**	**–**	**(14 309)**	**85,93**	**133,70**	**–**	**–**	**–**	**53 792**
Borrowings	76 147	100 000	176 147	–		176 147	46 958		(129 189)	26,66	61,67				
Provisions	10 873	–	10 873		–	10 873	78 736	–	67 863	724,13	724,13				78 433
Total non-current liabilities	**87 020**	**100 000**	**187 020**	**–**	**–**	**187 020**	**125 695**	**–**	**(61 326)**	**67,21**	**144,44**	**–**	**–**	**–**	**78 433**
TOTAL LIABILITIES	152 372	136 333	288 705	–		288 705	213 070		(75 635)	73,80	139,84	–		–	132 225
NET ASSETS	364 141	(6 027)	358 113			358 113	413 491		55 378	115,46	113,55			–	401 383
Accumulated Surplus / (Deficit)	364 141	(6 027)	358 113	–		358 113	413 491	–	55 378	115,46	113,55	–	–	–	401 383
TOTAL COMMUNITY WEALTH / EQUITY	**364 141**	**(6 027)**	**358 113**	**–**	**–**	**358 113**	**413 491**	**–**	**55 378**	**115,46**	**113,55**	**–**	**–**	**–**	**401 383**

GRAP 24 paragraph 16 states the management should provide reasons for the movement from original budget to the adjustment budget. Management adjusted its capital and operating budgets due to the following.

Operating Budget : Refer to appendix A for explanations on variances.

Capital Budget : Refer to appendix A for explanations on variances

Cashflow Budget : Refer to note 55 for explanations on variances

Statement of Financial Position Budget : Refer to note 55 for explanations on variances

AUDITOR-GENERAL SOUTH AFRICA
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Accounting Policies

1. Presentation of Audited Financial Statements

The audited 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 audited financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

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

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

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

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These audited financial statements are presented in South African Rand, which is the functional currency of the municipality. All financial information has been rounded to the nearest Rand.

1.2 Going concern assumption

These audited 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 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

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

Investment property are depreciated on the straight line basis over their expected useful lives.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement. Investment property are depreciated on the straight line basis over the expected useful lives.

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

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

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
Land	indefinite
Property - Beach development	0 to 100 years

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Accounting Policies

1.3 Investment property (continued)

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.

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

1.4 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

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

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised. If expenditure only restores the originally assessed standard of performance, it is regarded as repairs and maintenance and are expensed. The enhancement of an existing assets so that its use is expanded or the further development of an asset so that its original life is extended are examples of subsequent expenditure which should be capitalised.

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

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

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

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

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

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

Accounting Policies

1.4 Property, plant and equipment (continued)

Property, plant and equipment under construction - This cost include all expenditure related directly to specific projects still in progress at period end. Incomplete construction work is stated at historical cost.

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Accounting Policies

1.4 Property, plant and equipment (continued)

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

Item	Depreciation method	Average useful life
Land	Straight line	Infinite
Buildings	Straight line	5 to 100
Other Structures (Infrastructure)	Straight line	0 to 100
Other	Straight line	2 to 30

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

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

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the municipality holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

1.5 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

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

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

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

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

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Accounting Policies

1.5 Intangible assets (continued)

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

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

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

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

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

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

Internally generated goodwill is not recognised as an intangible asset.

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

Item	Depreciation method	Average useful life
Intangible assets	Straight line	0 - 20 years

Intangible assets are derecognised:

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

The gain or loss is the difference between the net disposal proceeds, if any, and the carrying amount. It is recognised in surplus or deficit when the asset is derecognised.

1.6 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another municipality.

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

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

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

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

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

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

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Accounting Policies

1.6 Financial instruments (continued)

- It is settled at a future date.

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

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

A financial asset is:

- cash;
- a residual interest of another municipality; or
- a contractual right to:
  - receive cash or another financial asset from another municipality; or
  - exchange financial assets or financial liabilities with another municipality under conditions that are potentially favourable to the municipality.

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

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

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

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

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

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

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

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

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

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Accounting Policies

1.6 Financial instruments (continued)

A residual interest is any contract that manifests an interest in the assets of an municipality after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an municipality's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an municipality.

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

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

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

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

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

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

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Accounting Policies

1.6 Financial instruments (continued)

Classification

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

Class	Category
Other trade receivables from exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost
Trade receivables from exchange transactions	Financial asset measured at amortised cost
Other receivables from non-exchange transactions	Financial asset measured at amortised cost
Distribution receivable	Financial asset measured at amortised cost

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

Class	Category
Trade and other payables from exchange transactions	Financial liability measured at amortised cost
Long-term liabilities	Financial liability measured at amortised cost
Distributions provision	Financial liability measured at amortised cost

Trade and other payables are initially measured at fair value plus transaction costs that are directly attributed to the acquisition and are subsequently measured at amortised cost using the effective interest rate method.

Trade and other receivables are initially recognised at fair value plus transaction cost that directly attributed to the acquisition and subsequently stated at amortised cost, less provision for impairment. This provision is based on a review of all outstanding amounts at year end and is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms. The amount of the provision is the effective interest rate. Bad debts are written off during the year in which they are identified. Subsequent recoveries of amounts previously written off are credited against the relevant revenue stream in the statement of financial performance.

Long-term financial liabilities are classified as financial liabilities that are measured at amortised cost.

Cash and cash equivalents includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions and are subject to an insignificant risk of change in value. For the purpose of the cash flow statement, cash and cash equivalents comprises of cash on hand, deposits held on call with banks, investments in financial instruments and net bank overdrafts. Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdrafts are expensed as incurred.

Initial recognition

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

The municipality recognises financial assets using trade date accounting.

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1.6 Financial instruments (continued)

Initial measurement of financial assets and financial liabilities

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

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

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

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

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1.6 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

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

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, an municipality calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

The fair value of a financial liability with a demand feature (e.g. a demand deposit) is not less than the amount payable on demand, discounted from the first date that the amount could be required to be paid.

Short-term receivables and payables are not discounted where the initial credit period granted or received is consistent with terms used in the public sector, either through estabilised practices or legislation.

Reclassification

The municipality does not reclassify a financial instrument while it is issued or held unless it is:

- combined instrument that is required to be measured at fair value; or
- an investment in a residual interest that meets the requirements for reclassification.

Where the entity cannot reliably measure the fair value of an embedded derivative that has been separated from a host contract that is a financial instrument at a subsequent reporting date, it measures the combined instrument at fair value. This requires a reclassification of the instrument from amortised cost or cost to fair value.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the entity reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, and the instrument would have been required to be measured at fair value, the entity reclassifies the instrument from cost to fair value.

Gains and losses

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

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

Impairment and uncollectibility of financial assets

The municipality 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.

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1.6 Financial instruments (continued)

Financial assets measured at amortised cost:

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

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

Financial assets measured at cost:

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

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1.6 Financial instruments (continued)

Derecognition

Financial assets

The municipality derecognises financial assets using trade date accounting.

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, 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 municipality :
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

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

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

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

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

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

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

Financial liabilities

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

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

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1.6 Financial instruments (continued)

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 municipality by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

Presentation

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

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

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

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

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

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

1.7 Value added tax

The municipality accounts for Value Added Tax (VAT) on a payment basis. The municipality is liable to account for VAT at the standard rate (15%) in terms of section 7 (1) (a) of the VAT Act, in respect of the supply of goods or services except where the supplies are specifically zero - rated in terms of section 11, exempted in terms of section 12 of the VAT Act or out of scope for VAT purposes. The timing of payments to / from the South African Revenue Service is on the twenty fifth day of each of the twelve months of the financial year.

1.8 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

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

Finance leases - lessor

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

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

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1.8 Leases (continued)

Finance leases - lessee

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

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

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

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

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term. The difference between the amounts recognised as revenue and the contractual receipts are recognised as an operating lease asset or liability.

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

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

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.9 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

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

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

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

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

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

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

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

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1.9 Inventories (continued)

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Water inventory represents water housed in dams within the municipal area and is measured at the lower of cost, which is deemed to be fair value, and net realisable value. In the absence of a market that trades in water outside of local government the fair value utilised to quantify water inventory is based on the unit reference value. The unit reference value is determined by a formula that is utilised in the engineering department to calculate the development cost of new water resources.

The water levels in the dams are based on cubic meter capacity taking into account the capacity of the dam, based on land surveying reports and the curve of the dam. Readings of water levels are taken at year-end, which is quantified at the above fair value. Water and purified effluent are measured at the lower of purified cost and net realisable value insofar as it is stored and controlled in reservoirs at year-end.

1.10 Impairment of cash-generating assets

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

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

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

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

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

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

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1.10 Impairment of cash-generating assets (continued)

Designation

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

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

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

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

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

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

Basis for estimates of future cash flows

In measuring value in use the municipality:

- base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;
- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and
- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used, unless a higher rate can be justified.

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1.10 Impairment of cash-generating assets (continued)

Composition of estimates of future cash flows

Estimates of future cash flows include:

- projections of cash inflows from the continuing use of the asset;
- projections of cash outflows that are necessarily incurred to generate the cash inflows from continuing use of the asset (including cash outflows to prepare the asset for use) and can be directly attributed, or allocated on a reasonable and consistent basis, to the asset; and
- net cash flows, if any, to be received (or paid) for the disposal of the asset at the end of its useful life.

Estimates of future cash flows exclude:

- cash inflows or outflows from financing activities; and
- income tax receipts or payments.

The estimate of net cash flows to be received (or paid) for the disposal of an asset at the end of its useful life is the amount that the municipality expects to obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the estimated costs of disposal.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standard of GRAP.

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

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1.10 Impairment of cash-generating assets (continued)

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

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1.10 Impairment of cash-generating assets (continued)

Reversal of impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

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

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

Redesignation

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

1.11 Impairment of non-cash-generating assets

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

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

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

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

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

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1.11 Impairment of non-cash-generating assets (continued)

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

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

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

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standards of GRAP.

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

Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

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

Redesignation

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

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1.12 Employee benefits

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

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in the Standard of GRAP on Related Party Disclosures) of the reporting municipality, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the reporting municipality's own creditors (even in liquidation) and cannot be paid to the reporting municipality, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the reporting municipality to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an municipality's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from an municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

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

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognise the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

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1.12 Employee benefits (continued)

Post-employment benefits

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

Post-employment benefit plans are formal or informal arrangements under which an municipality provides post-employment benefits for one or more employees.

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

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Accounting Policies

1.12 Employee benefits (continued)

Post-employment benefits: Defined benefit plans

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

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

Assets held by a long-term employee benefit fund are assets (other than non-transferable financial instruments issued by the reporting municipality) that are held by an municipality (a fund) that is legally separate from the reporting municipality and exists solely to pay or fund employee benefits and are available to be used only to pay or fund employee benefits, are not available to the reporting municipality's own creditors (even in liquidation), and cannot be returned to the reporting municipality, unless either:

- the remaining assets of the fund are sufficient to meet all the related employee benefit obligations of the plan or the reporting municipality; or
- the assets are returned to the reporting municipality to reimburse it for employee benefits already paid.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the entity recognise past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The municipality account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the municipality's informal practices. Informal practices give rise to a constructive obligation where the municipality has no realistic alternative but to pay employee benefits. An example of a constructive obligation is where a change in the municipality's informal practices would cause unacceptable damage to its relationship with employees.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement.

The amount determined as a defined benefit liability may be negative (an asset). The municipality measures the resulting asset at the lower of:

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

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

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Accounting Policies

1.12 Employee benefits (continued)

The municipality determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the audited financial statements do not differ materially from the amounts that would be determined at the reporting date.

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

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses;
- past service cost;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).

The municipality uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, an municipality shall attribute benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, an entity shall attribute benefit on a straight-line basis from:

- the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The municipality recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the municipality re-measure the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is [OR is not] presented as the net of the amount recognised for a reimbursement.

The municipality offsets an asset relating to one plan against a liability relating to another plan when the municipality has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

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Accounting Policies

1.12 Employee benefits (continued)

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
- those changes were enacted before the reporting date; or
- past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs. An actuarial valuation was performed and a liability was determined as a result of the valuation. The actuarial valuation will be revised on a annual basis.

Other post retirement obligations

The municipality provides post-retirement health care benefits, upon retirement to some retirees.

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

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

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1.12 Employee benefits (continued)

Termination benefits

The municipality recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The municipality is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than 12 months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

1.13 Provisions

Provisions are recognised when:

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

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

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

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

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Accounting Policies

1.13 Provisions (continued)

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of an activity/operating unit concerned;
  - the principal locations affected;
  - the location, function, and approximate number of employees who will be compensated for services being terminated;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

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

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality.

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

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

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

1.14 Revenue from exchange transactions

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

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

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

Measurement

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

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1.14 Revenue from exchange transactions (continued)

Rendering of services

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

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

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

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service charges relating to distribution of water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption based on the consumption history, are made on a monthly basis when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without it being invoiced. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is raised based on the average monthly consumption. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters are read. These adjustments are recognised as revenue in the invoicing period.

Service charges relating to refuse removal are recognised on a monthly basis by applying the approval tariff to each property receiving services. Tariffs are determined per category of property and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service charges relating to sewerage and sanitation services are based on the type of service and the number of sewer connections on all developed property, using the tariffs approved by Council. Revenue is recognised on a monthly basis.

Interest, royalties and dividends

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Rental income from operating leases is recognised on a straight line basis over the lease term.

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

Commission for agency services is recognised as per the service level agreement with the municipality. The percentage calculated during a financial year are based on the total funds received from the agent.

1.15 Revenue from non-exchange transactions

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

Accounting Policies

1.15 Revenue from non-exchange transactions (continued)

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

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

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

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

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

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

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting municipality.

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

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

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Revenue from rates, including collection charges and penalty interest, is recognised on a monthly basis when the taxes are levied as this is regarded to be the date when it is probable that the economic benefits or service potential will flow to the municipality, the amount of the revenue can be measured reliably and there has been compliance with the relevant legal requirements.

Revenue from donations is recognised when it is probable that the economic benefits or service potential will flow to the municipality, the amount of the revenue can be measured reliably and any restrictions associated with the donation have been met.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legal procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue from unconditional grants is recognised when it is probable that the economic benefits or service potential will flow to the municipality, the amount of the revenue can be measured reliably. Since these grants are unconditional and there are no attached stipulations, the grants are recognised as revenue or, if the recognition criteria has been met, as assets in the reporting period in which they are received or receivable.

Revenue from conditional grants is recognised when it is probable that the economic benefits or service potential will flow to the municipality, the amount of the revenue can be measured reliably and to the extent that there has been compliance with any restrictions associated with the grant.

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1.15 Revenue from non-exchange transactions (continued)

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Transfers

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

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

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

The municipality makes use of estimates to determine the amount of revenue that it is entitled to collect. Where settlement discounts or reductions in the amount payable are offered, the municipality considers past history in assessing the likelihood these discounts or reductions being taken up by debtors.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Services in-kind

Except for financial guarantee contracts, the municipality recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

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

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Accounting Policies

1.16 Borrowing costs

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

Qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use of sale.

The capitalisation of borrowing costs commences when all the following conditions have been met:

- expenditures for the asset have been incurred;
- borrowing costs have been incurred; and
- activities that are necessary to prepare the asset for its intended use or sale are undertaken.

When the carrying amount or the expected ultimate cost of the qualifying asset exceeds its recoverable amount or recoverable service amount or net realisable value or replacement cost, the carrying amount is written down or written off in accordance with the accounting policy on Impairment of Assets and Inventories. In certain circumstances, the amount of the write-down or write-off is written back in accordance with the same accounting policy.

Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

When the municipality completes the construction of a qualifying asset in parts and each part is capable of being used while construction continues on other parts, the municipality ceases capitalising borrowing costs when it completes substantially all the activities necessary to prepare that part for its intended use or sale.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

1.17 Accounting by principals and agents

Identification

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

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

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

Identifying whether an entity is a principal or an agent

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

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

Binding arrangement

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

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

Accounting Policies

1.17 Accounting by principals and agents (continued)

Assessing which entity benefits from the transactions with third parties

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

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

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

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

Recognition

The municipality is the agent and recognises in the Statement of Financial Performance only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP. The revenue and expenditure of the principal is recognised in the notes.

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

1.18 Comparative figures

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

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated, unless a standard of GRAP does not require the restatement of comparative information. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.19 Unauthorised expenditure

Unauthorised expenditure means any expenditure incurred by the municipality otherwise than in accordance with section 15 or 11 (3) of the Municipal Finance Management Act (Act No 56 of 2003), and includes:

- overspending of the total amount appropriated in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.20 Fruitless and wasteful expenditure

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

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

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1.21 Irregular expenditure

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

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

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

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

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

1.22 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decision or assessment of users made on the basis of the annual financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor. Materiality is defined as 1% of the total operating expenditure. The materiality is from management's perspective and does not correlate with the auditor's materiality.

1.23 Contingencies

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability :

- a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality; or
- a present obligation that arises from past events but is not recognised because;
- it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- the amount of the obligation cannot be measured with sufficient reliability.

1.24 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

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1.24 Segment information (continued)

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

Management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure.

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1.25 Capital commitments

Items are classified as commitments when the municipality has committed itself to future transactions that will normally result in the outflow of cash. Disclosures are required in respect of unrecognised capital commitments, which are disclosed in note 33.

Commitments for which disclosure is necessary to achieve a fair presentation are disclosed if both the following criteria are met:

- contracts are non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- contracts related to something other than the routine, steady, state business of the municipality - therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.26 Budget information

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

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

The audited financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts. Explanations of significant variances greater than ten percent versus the budget are given in appendix A. Explanatory comments for the Statement of Financial Position and Cashflow are provided in the Comparison of Budget and Actual on a overall growth or decline basis.

1.27 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

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

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

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed. Government Departments are excluded.

1.28 Service concession arrangements

Operator

The District Municipality as an operator in the service concession arrangement recognises revenue and expenditure in relation to the service concession arrangement in accordance with its accounting policies on revenue and expenditure recognition and with reference to the contract with the grantor.

In terms of the service concession arrangement the following types of revenue are recognised:

- Recognised and measurement of the arrangement consideration.
- Construction and upgrade services.
- Operating services.

The District does not recognise the assets relating to the service concession arrangement as these are recognised in the accounting records of the grantor.

The District Municipality recognises a financial asset to the extent that it has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services.

The District Municipality recognises an intangible asset to the extent that it receives a right (a licence) to charge users of the public service.

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1.29 Accumulated surplus

The accumulated surplus represents the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited / debited against accumulated surplus / deficit. Prior year adjustments relating to income and expenditure, are debited / credited against accumulated surplus when retrospective adjustments are made.

1.30 Critical accounting estimates and judgements

The contingent liabilities, contingent assets and provisions represents management's best estimate of the municipality's exposure. The probability that an outflow of economic resources will be required to settle the obligation must be assessed and a reliable estimate must be made of the amount of the obligation. Actual results may, however, differ from these estimates.

Management has made estimates of the selling price and direct cost to sell of certain inventory items to calculate the allowance to write down to the lower of cost or net realisable value. The write down is zero.

The present value of the post retirement obligation depends on a number of factors that are determined on a actuarial basis using a number of assumptions, which include the discount rate. Any changes in these assumptions will impact in the carrying amount of post retirement obligation.

The estimation of useful lives of assets is based on management's judgement. Any material adjustments to the estimated remaining useful lives of items of property, plant and equipment will have an impact on the carrying value of these items.

Where impairment indicators exist, the determination of the recoverable amount of assets or cash generating units require management to make assumptions to determine the fair value less cost to sell. Key assumptions on which management has based its determination of fair values less costs to sell include projected revenues, earnings multiple, capital expenditure and market share. The judgements, assumptions and methodologies used can have a material impact on the fair value and ultimately the amount of the impairment.

Where impairment indicators exist, the determination of the recoverable service amount of a non-cash generating asset requires management to make assumptions to determine the fair value less cost to sell and the value in use based on the depreciated replacement cost model. Key assumptions include the current replacement cost of non-cash generating assets and in certain instances an assumption about the commissioning date which determines the depreciated replacement cost of the non-cash generating assets.

An estimate for the impairment of receivables is made when collection of the full amount is no longer probable. The provision for doubtful debt is calculated on trade receivables only, i.e. service debtors, housing rentals and other debtors. The total impairment provision of the municipality is calculated per risk category.

1.31 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.32 Statutory receivables

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or

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1.32 Statutory receivables (continued)

- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

Subsequent measurement

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

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

Accrued interest

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

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

Other charges

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

Impairment losses

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

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

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

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

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

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

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1.32 Statutory receivables (continued)

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

Derecognition

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

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

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

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Figures in Rand	2024	2023

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2024 or later periods:

Standard/ Interpretation:	Expected impact:
• Guideline: Guideline on the Application of Materiality to Financial Statements and IGRAP 21 - The effect of past decisions on materiality.	Unlikely there will be a material impact

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Figures in Rand	2024	2023

3. Inventories

Consumable Inventory	7 805 316	7 817 814
Water Stock	2 757 464	2 757 463
	10 562 780	**10 575 277**

Inventory pledged as security

No inventory was pledged as security.

No inventory was written-down during the period.

The amount of inventory recognised as an expense is R1 534 001 (2023 : R6 395 677).

4. Other receivables from exchange transactions

Water : sales	6 202 922	3 164 163
Operating Leases - refer to note 36	50 091	42 066
Other	6 764 176	3 481 003
Road receivable	56 557 395	23 643 018
Advance payment - SALGA levies paid	3 807 653	2 469 316
Net Balance (Allowance for impairment)	(142 798)	(67 172)
	73 239 439	**32 732 394**
Less - Allowance for impairment - refer to note 5	(142 798)	(67 172)

5. Receivables from exchange transactions

Gross balances		
Electricity	178 109	192 055
Water	10 057 837	2 071 882
Sewerage	24 239	23 887
Other	4 057	-
Housing rental	401 702	423 058
	10 665 944	**2 710 882**

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

5. Receivables from exchange transactions (continued)

Less : Allowance for impairment	(486 961)	(556 066)
Net balance		
Electricity	178 109	192 055
Water	10 061 895	2 071 882
Sewerage	24 239	23 887
Housing rental	401 702	423 058
Net balance (Allowance for impairment)	(486 961)	(556 066)
	10 178 984	**2 154 816**
Reconciliation of allowance for impairment (including other receivables from exchange transactions)		
Balance at the beginning of the year	(623 238)	(1 029 940)
Contributions to provision - refer to note 45	(1 448 176)	(999 221)
Debt impairment written-off against provision	1 441 655	1 405 923
	(629 759)	**(623 238)**
Reconciliation of allowance for impairment between trade and other receivables		
Trade receivables from exchange transactions	(486 961)	(556 066)
Other receivables from exchange transactions	(142 798)	(67 172)
	(629 759)	**(623 238)**
Age analysis per service (Gross of allowance for impairment) Service Debtors (Water, Electricity, Sewerage and Other)		
Current (0-30 days)	9 686 075	1 775 025
31-60 days	350 216	355 305
61-90 days	153 133	119 759
91-120 days	45 592	9 067
121-365 days	29 227	28 668
	10 264 243	**2 287 824**
Housing Rental		
Current (0-30 days)	223 717	203 479
31-60 days	168 128	150 572
61-90 days	98	56 641
91-120 days	9 758	12 366
	401 701	**423 058**
Summary of debtors age analysis (Trade receivables)		
Current (0-30 days)	9 909 793	1 978 504
31-60 days	518 344	505 878
61-90 days	153 231	176 400
91-120 days	45 592	9 067
121-365 days	38 985	41 033
Less : Allowance for impairment	(486 961)	(556 066)
	10 178 984	**2 154 816**

Figures in Rand	2024	2023

6. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash book balances	362 846 883	344 328 592
Floats	450	450
Total cash and cash equivalents	**362 847 333**	**344 329 042**

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2024	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
Floats	450	450	450	450	450	450
Standard Bank - Current Account - Primary bank account	332 378 401	334 405 016	307 963 846	331 426 515	335 617 604	307 976 078
Standard Bank - Current Account - Primary bank account	31 420 368	8 710 988	20 694 527	31 420 368	8 710 988	20 694 527
ABSA Bank - Current Account	-	-	65	-	-	65
ABSA Bank - Current Account	-	-	65	-	-	65
ABSA Bank - Current Account	-	-	73 076	-	-	73 076
Total	**363 799 219**	**343 116 454**	**328 732 029**	**362 847 333**	**344 329 042**	**328 744 261**

Average rate of return on short-term investments	7.75%	7.17%

Cash and cash equivalents includes cash-on-hand and cash in bank. No cash and cash equivalents were pledge as security for financial liabilities or any restriction were placed on any cash and cash equivalents. The fair value of the cash and cash equivalents was determined after considering the terms and conditions of the agreement entered into between the municipality and the financial institution.

7. Investment property

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	5 512 774	(1 168 418)	4 344 356	5 512 774	(1 135 117)	4 377 657

Pledged as security

No properties was pledges as security and no restrictions in the current and prior financial period.

Fair value of Investment property - Buildings	22 700 000	18 100 000
Fair value of Investment property - Land	60 000 000	44 155 000

The municipality owns a beach development (Ganzekraal). The property is 2332.6578 hectares and the municipality receives rental income (camping fees). A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.Please refer to appendix B of Property, plant and equipment, Intangible and Investment property for detailed disclosures.

Resort income from investment property was R5 452 299 (2023:R4 745 549) as disclosed in the Statement of Financial Performance. Please refer to note 46 for the investment property repairs and maintenance and note 53 for operating expenditure disclosure.

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8. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	27 776 505	-	27 776 505	27 776 505	-	27 776 505
Buildings	58 880 974	(37 836 209)	21 044 765	58 815 744	(35 084 413)	23 731 331
Infrastructure	49 017 305	(797 755)	48 219 550	6 178 732	(651 480)	5 527 252
Other	120 131 477	(75 487 578)	44 643 899	110 762 905	(67 510 837)	43 252 068
Total	**255 806 261**	**(114 121 542)**	**141 684 719**	**203 533 886**	**(103 246 730)**	**100 287 156**

Pledged as security

No properties were pledged as security and no restrictions in the current and prior financial period.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality. Please refer to appendix B of Property, plant and equipment, Intangibles and Investment property for detailed disclosure. The amount disclosed as work in process (WIP) relates to the development costs of a regional landfill site, computer equipment and electricity supply / reticulation - solar plant. The municipality did not experience any significant delays on the work in process (WIP). Please refer to note 46 for the property, plant and equipment repairs and maintenance.

9. Intangible assets

	2024			2023		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Intangible assets	6 368 890	(4 780 376)	1 588 514	5 889 209	(4 173 462)	1 715 747

Pledged as security

No assets have been pledged as security and no restrictions in the current and prior financial period.

Other information

The municipality acquired intangible assets with finite useful lives of five years. The straight-line method of amortisation will be used to allocate the depreciable amount of an asset on a systematic basis over its useful life. Please refer to appendix B of Property, plant and equipment, Intangibles and Investment property for detailed disclosure. The amount disclosed as work in process (WIP) relates to the development costs of a regional landfill site.

10. Trade payables from exchange transactions

Sundry creditors	3 274 647	3 958 357
Accrued leave pay	15 403 063	14 451 734
Trade payables	34 198 437	20 142 431
Operating lease payables	-	2 176
	52 876 147	**38 554 698**

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11. VAT receivable

VAT 201 return as at 30 June	7 110 371	16 100 666
VAT in suspense	(3 591 948)	(2 256 788)
	3 518 423	**13 843 878**

VAT is payable on the payment basis. Only once payment are received from debtors VAT is paid to SARS.

VAT - Roads Function:

The municipality requested a legal opinion concerning the output VAT treatment of the roads funding received from the Western Cape Department of Transport and Public Works. The objective of the opinion or request was to confirm if the municipality must declare output VAT at 15% or zero % on the funding received from the Western Cape Department of Transport and Public Works. At the date of these financial statements, there is still uncertainty about the obligation the municipality has, and the timing of the outflow of the economic benefits and / or service potential is also uncertain. The South African Revenue Service with other role players are in the process of formulating a grid but this was not available at this reporting date.

GRAP 108 Statutory Receivables:

Remeasurement may result due to the fact that GRAP 108 requires the receivable to be measured at transaction price plus interest and penalties, while GRAP 104 requires measurement at amortised cost.

The Municipality's only Statutory Receivable is VAT receivable.

12. Unspent conditional grants and receipts

See note 20 for detailed reconciliation of grants.

These amounts are invested and ring-fenced within the municipality's cash and cash equivalents until utilised.

Unspent conditional grants and receipts comprises of :		
Community Development Workers (CDW)	-	15 595
Local Government - Graduate Internship Grant	200 000	167 151
Provincial Government - Financial Management	-	700 000
Provincial Government - Municipal Service Delivery Grant	99	99
Mayor's Charity Fund	(265)	(265)
Provincial Government - Regional Co-ordination and Mentoring Grant	149 181	149 181
Rural Road Asset Management Grant	408 050	350
Provincial Government - Community Safety : WOSA	334 890	346 680
Western Cape Financial Management Grant - IDP and Internship	640	640
Fire Services Grant	514 222	-
Provincial Government - Joint District Initiative	-	1 000 000
Water Resilience Grant	179 732	-
Intervention Grant	200 000	-
	1 986 549	**2 379 431**

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

13. Employee Benefits

Reconciliation of short-term portion of employee benefits - 2024	Opening Balance	Additions	Utilised during the year	Total
Short-term portion of medical aid benefits	3 922 213	4 141 910	(3 922 213)	4 141 910
Short-term portion of long service awards	2 046 498	1 882 064	(2 046 498)	1 882 064
Short-term portion of performance bonus	961 758	993 337	(961 758)	993 337
Short-term portion of bonus	5 927 232	6 581 383	(5 927 232)	6 581 383
	12 857 701	**13 598 694**	**(12 857 701)**	**13 598 694**

Reconciliation of short-term portion of employee benefits - 2023	Opening Balance	Additions	Utilised during the year	Total
Short-term portion of medical aid benefits	4 224 837	3 922 213	(4 224 837)	3 922 213
Short-term portion of long service awards	1 703 535	2 046 498	(1 703 535)	2 046 498
Short-term portion of performance bonus	948 309	961 758	(948 309)	961 758
Short-term portion of bonus	5 716 860	5 927 232	(5 716 860)	5 927 232
	12 593 541	**12 857 701**	**(12 593 541)**	**12 857 701**

The performance bonus represents management's best estimate of the municipality's liability under performance contracts of Sec 57 employees.

The bonus represents management's best estimate of the municipality's liability to pay employees thirteenth cheque.

Refer to disclosure note 16 (long service awards) and note 15 (medical aid benefits) for detail disclosure.

14. Long-term liabilities

Local registered stock loans	46 958 233	-
Less : Current portion transferred to current liabilities	-	-
	46 958 233	**-**

The municipality has an unsecured external loan at the Development Bank of South Africa at a fixed rate of 12.64%. The redeemable date of the loan is 30 June 2044. The loan is redeemed on a half-yearly basis. The amount borrowed in terms of the loan was to provide finance for capital projects - Regional Landfill Site.

Refer to appendix E (1) for more detail on long term liabilities. The liabilities relates to the water service concession arrangement.

Local registered stock loans capital portion are payable as follows		
Payable within one year	-	-
Payable within two to five years	2 582 394	-
Payable after five years	44 375 839	-
Present value of the loans	**46 958 233**	**-**

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15. Medical aid benefits

Defined benefit plan

The most recent actuarial valuation of the present value of the obligation were carried out at 30 June 2024 by One Pangaea Expertise & Solutions.

In-service members will receive a post-employment subsidy of 60% of the contribution payable should they be a member of a medical scheme at retirement, subject to the following conditions, a) In-service members employed on or after 1 August 2011 need a minimum of 15 years of continuous service to be eligible for the benefit, and b) Upon a member's death-in-service the surviving dependents will continue to receive a subsidy of 60%.

All continuation members and their eligible dependents receive a 70% or 100% subsidy. Upon a member's death-in-retirement the surviving dependents will continue to receive the same subsidy.

Notable benefit plan risks faced by the Municipality can be summarised as follows:

a) Inflation - Future CPI and medical aid contribution inflation can be higher than assumed and present in a uncontrolled manner. b) Longevity - Eligible members or dependents live longer than assumed. c) Volatility of open-ended, long-term defined benefit obligation - The defined benefit obligation may be volatile which is exacerbated by its long-term nature. d) Enforcement of eligibility criteria and rules - This is not strictly or consistently enforced, to the detriment of the Municipality. e) Future changes in legislation - This can increase the defined-benefit obligation for the Municipality.

The Municipality contributes to Bonitas, Hosmed, Keyhealth, LA Health and Samwumed medical schemes on a monthly basis.

The expected contribution and maturity analysis - The net defined benefit liability is equal to the defined benefit obligation. The plan will be fully funded from the Municipality's cash and cash equivalents.The Municipality expects to make contributions to the schemes amounting to R11 428 355 and the Road section amounting to R2 986 793. The municipality's expected obligation will amount to within one year - R4 141 910 and greater than one year - R68 580 346 and the road section within one year - R1 043 619 and greater than one year - R16 540 456.

Defined benefit plan	72 722 256	72 119 789
Change in liability		
Opening balance	68 197 576	71 577 456
Service costs	2 827 886	3 001 094
Interest costs	8 600 469	8 963 095
Recognised actuarial loss / (gain)	(7 075 388)	(12 171 102)
Benefits paid	(3 750 500)	(3 475 588)
Current portion transferred to current liabilities	(220 520)	302 621
	68 579 523	**68 197 576**
Net expenses recognised in the statement of financial performance		
Current service costs - Employee related costs	2 827 886	3 001 094
Interest costs - Employee related costs	8 600 469	8 963 095
Actuarial loss / (gain)	(7 075 388)	(12 171 102)
Total included in employee related costs and actuarial loss / (gain)	**4 352 967**	**(206 913)**
Changes in the short-term portion - refer to note 13		
Opening balance	3 922 213	4 224 834
Contributions by employer	219 697	(302 621)
	4 141 910	**3 922 213**

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Notes to the Audited Financial Statements

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15. Medical aid benefits (continued)

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	12,17 %	12,78 %
Consumer price inflation	6,21 %	6,84 %
Health care cost inflation	7,71 %	8,34 %
Net discount rate	4,14 %	4,09 %

It is the relative levels of the discount rate and health care cost inflation to one another that are important, rather than the nominal values. The assumption regarding the relative levels of these two rates is our expectation of the long-term average.

The methodology of setting the financial assumptions has been updated to be more duration specific. At the previous date, 30 June 2023 the duration of liabilities was 11.30 years. At this duration the discount rate determined by using the Bond Exchange Zero Coupon Yield Curve as at 30 June 2024 is 12.17% per annum, and the yield on the inflation linked bonds of a similar term was about 5.14% per annum, implying an underlying expectation of inflation of 6.21% per annum ([1+12.17% - 0.5%] / [1+5.14%] - 1).

A healthcare cost inflation rate of 7.71% was assumed. This is 1.5% in excess of the expected inflation over the expected term of the liability, consistent with the previous actuary.

However, it is the relative levels of the discount rate and healthcare inflation to one another that are important, rather than the nominal values. We have thus assumed a net discount factor of 4.14% per annum ([1+12.17%] / [1+7.71%] - 1). This year's valuation basis is therefore stronger than previous year's basis from a discount rate perspective.

The demographic and decrement assumptions were consistent in the previous and current valuation period, and are as follows:

	Active employees	Pensioners
Normal retirement age	65	-
Fully accrued age (to take account for ill-health and early retirement decrements)	63	-
Employment age used for past service period	Actual service ages	Actual service ages
Age difference between spouses	5 years	Actual ages used
Proportion married	90% assumed married at retirement	Actual marital status
Mortality	SA85-90 (Normal)	PA (90)

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Figures in Rand	2024	2023

15. Medical aid benefits (continued)

The withdrawal rates assumption used are as follows:

Age	Withdrawal rates (Male)	Withdrawal rates (Female)
20	16%	24%
25	12%	18%
30	10%	15%
35	8%	10%
40	6%	6%
45	4%	4%
50	2%	2%
55	1%	1%
60+	-	-

Employee benefit - roads receivable (Medical aid)

In terms of the memorandum of agreement between the Western Cape Provincial Government, Department of Public Works and Transport, and past experience hereon, funds will be made available to maintain the approved organogram of the roads division in the municipality. The future claim for roads staff for post employment medical aid has therefore been recognised as a long-term debtor.

Employee benefits - roads receivable (Medical aid)		
Opening balance	17 772 801	18 823 785
Current service costs	823 962	823 962
Interest costs	2 196 784	2 196 784
Expected benefits paid	(1 154 918)	(1 449 820)
Actuarial (loss) / gain	(2 054 554)	(2 621 910)
	17 584 075	**17 772 801**

Statement of Financial Position		
Employee benefits - roads receivable (current assets)	1 043 619	1 154 918
Employee benefits - roads receivable (non-current assets)	16 540 456	16 617 883
	17 584 075	**17 772 801**

Other assumptions

Sensitivity Analysis : The valuation results are sensitive to changes in the underlying assumptions. The effects of varying these assumptions are illustrated below:

	One percentage point increase	**One percentage point decrease**
Effect on the employer's accrued liability - Medical inflation rate	82 500 923	64 608 785
Effect on the employer's current service cost - Medical inflation rate	3 404 484	2 367 773
Effect on the employer's interest cost - Medical inflation rate	9 789 671	7 613 980
Effect on the employer's accrued liability - Discount rate	65 135 056	81 966 551
Effect on the employer's current service costs - Discount rate	2 409 751	3 353 109
Effect on the employer's interest cost - Discount rate	8 307 511	8 926 833

Amounts for the current and previous four years are as follows:

	2024 R	2023 R	2022 R	2021 R	2020 R
Defined benefit obligation	72 722 256	72 119 789	75 802 290	73 594 919	62 401 717

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Figures in Rand	2024	2023

16. Long-term portion of long service awards

Long service awards		
Provision of long service awards	11 946 620	12 282 247
Less : Transferred to current provision	(1 789 679)	(2 046 498)
Net long service awards liability	**10 156 941**	**10 235 749**

A long service award is granted to municipal employees after the completion of fixed periods of continuous service with the municipality. The provision represents an estimation of the awards to which employees in the service of the municipality at 30 June 2024 become entitled to in future, based on an actuarial valuation performed at that date.

An actuarial valuation of the present value of the obligation was done at 30 June 2024 by One Pangaea Expertise & Solutions.

The future service cost for ensuring year is established to be R822 588 whereas the interest-cost for the next year is estimated to be R1 135 878.

The expected contribution and maturity analysis - The defined benefit liability is equal to the defined benefit obligation. The plan will be fully funded from the Municipality's cash and cash equivalents. The municipality's expected obligation will amount to within one year - R1 789 679 and greater than one year - R10 156 941.

The principal assumption used for the purposes of the actuarial valuations were as follows :

- Discounted rate - 10.28%
- General salary inflation (long-term) - 5.77%
- Net effective discount rate - 4.26%
- Mortality - SA85-90
- Normal retirement age - 65

2024 - Details of employees eligible for long service awards are Jetailed below	Active Employees	Salaries Weighted Average Age (years)	Weighted Average Past Service (years)
All employees	539	43	11

2023 - Details of employees eligible for long service awards are detailed below	Active Employees	Salaries Weighted Average Age (years)	Weighted Average Past Service (years)
All employees	505	45	11

The amount recognised in the Statement of Financial Position are as follows :		
Present value of fund obligations	11 946 620	12 282 248
The amount recognised in the Statement of Financial Performance are as follows :		
Current service costs - Employee related costs	819 239	844 156
Interest costs - Employee related costs	1 222 727	1 262 788
Actuarial loss / (gain) on the obligation	(267 214)	(1 064 366)
	1 774 752	**1 042 578**
The movement in the long service awards liability over the year is as follows :		
Balance at the beginning of the year	12 282 248	12 576 815
Current service costs	819 239	844 156
Interest costs	1 222 727	1 262 788
Benefits paid	(2 110 380)	(1 337 145)
Actuarial loss / (gain) on the obligation	(267 214)	(1 064 366)
	11 946 620	**12 282 248**

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16. Long-term portion of long service awards (continued)

The average past services cost has increased by 1% due to the effect of an increase in the average salary and an increase in the average past service, being mostly offset by the effect of an increase in the net discount rate.

Changes in withdrawal rate - The effect of a 1% movement in the withdrawal rates will be as follow :

Employer's accrued liability	-1% Withdrawal rate	Valuation Assumption	+1% Withdrawal rate
Salary increase rate	11 255 545	11 946 620	12 706 516
Discount rate	12 680 999	11 946 620	11 288 228
	23 936 544	**23 893 240**	**23 994 744**

Employer's expense cost	-1% Withdrawal rate	Valuation Assumption	+1% Withdrawal rate
Salary increase rate	1 832 427	1 958 466	2 097 853
Discount rate	1 975 324	1 958 466	1 942 332
	3 807 751	**3 916 932**	**4 040 185**

17. Accumulated surplus

Balance as at 1 July	401 382 718	360 602 342
Surplus for the year	12 030 780	40 780 376
Adjustment directly in the Statement of Net-Assets	77 478	-
	413 490 976	**401 382 718**

18. Service concession revenue

Management fee	7 102 191	6 980 204
Sale of electricity	1 573 971	1 253 579
Sale of water	151 790 392	130 661 119
Distribution - Contribution for the year - Refer to note 50	(16 446 461)	277 179
Sewerage and sanitation charges	164 731	185 954
	144 184 824	**139 358 035**

The management fee is recovered through the tariff in terms of the concession agreement.

The surplus distribution is due to the local municipalities. Refer to note 50.

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Figures in Rand	2024	2023

19. Other revenue

The amount included in other revenue arising from non-exchanges of goods or services are as follows:		
Unclaimed funds (monies)	34 936	38 746
Other income	622 899	476 888
	657 835	**515 634**

The amount included in other revenue arising from exchange transactions is as follows:		
Rent	3 642 413	3 295 559
Water services	-	2 214
Interest on debtors	91 868	80 355
Sale of scrap	21 484	167 179
Fire services (WCDM)	2 512 025	1 254 133
Other income	1 708 798	720 304
	7 976 588	**5 519 744**

20. Government grants and subsidies

The following grants and subsidies were received and recognised : No funds destined for the municipality in terms of the annual Division of Revenue Act were delayed, withheld or withdrawn.

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

20. Government grants and subsidies (continued)

Unconditional grants		
RSC Levy Replacement Grant (Equitable share)	82 720 000	80 366 000
Equitable share	24 309 000	23 008 000
	107 029 000	**103 374 000**
Conditional grants		
Local Government Graduate Internship Grant	200 000	182 849
Western Cape Financial Management Grant (IDP & Internship)	-	40 985
Community Development Grant (CDW)	91 595	89 843
Provincial Government - Regional Co-ordination and Mentoring Grant	-	50 819
Financial Management Grant	1 000 000	1 000 000
EPWP Grant	1 242 000	1 194 000
Road Infrastructure Grant	-	1 900 000
Provincial Government - Joint District Initiative	1 000 000	1 820 000
Rural Roads Management	2 310 300	2 706 650
Provincial Government - Public Employment Grant	-	200 000
Fire Services Grant	911 778	821 000
Provincial Government - Community Safety : WOSA	1 571 790	3 030 440
Working for Water	-	624 414
Water Resilience Grant	2 220 267	-
Intervention Grant	200 000	-
Other Government Grant and Subsidies	491 924	566 597
	11 239 654	**14 227 597**
Total Government Grants and Subsidies	118 268 654	117 601 597

20.1) Local Government Graduate Internship Grant

Balance unspent at the beginning of the year	167 151	312 713
Current year receipts	300 000	100 000
Current year interest	-	-
Conditions met - transferred to revenue	(200 000)	(182 849)
Transferred to Provincial Treasury	(67 151)	(62 713)
Conditions still to be met - transferred to liabilities	**200 000**	**167 151**

Strategic objective - Good governance and financial viability. The purpose of the grant is to assist the graduate internship programme within the West Coast District.

20.2) Financial Management Grant

Balance unspent at the beginning of the year	-	-
Current year receipts	1 000 000	1 000 000
Current year interest	-	-
Conditions met - transferred to revenue	(1 000 000)	(1 000 000)
Conditions still to be met - transferred to liabilities	**-**	**-**

Strategic objective - Good governance and financial viability. The purpose of the grant was to support the training of municipal officials in financial management, the appointment of interns and the acquisition, upgrade and maintenance of financial management systems

20.3) Fire Services Grant

Balance unspent at the beginning of the year		-
Current year receipts	1 426 000	821 000
Current year interest	-	-
Conditions met - transferred to revenue	(911 778)	(821 000)
Conditions still to be met - transferred to liabilities	**514 222**	**-**

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

20. Government grants and subsidies (continued)

Strategic objective - Social well-being. The purpose of the grant is to provide fire services within the West Coast District area.

20.4) Provincial Government - Joint District Metro Approach

Balance unspent at the beginning of the year	1 000 000	1 820 000
Current year receipts	-	1 000 000
Current year interest	-	-
Conditions met - transferred to revenue	(1 000 000)	(1 820 000)
Conditions still to be met - transferred to liabilities	**-**	**1 000 000**

Strategic objective - Good governance and financial viability. The purpose of the grant for joint district initiatives within the West Coast District.

20.5) EPWP Grant

Balance unspent at the beginning of the year	-	-
Current year receipts	1 242 000	1 194 000
Current year interest	-	-
Conditions met - transferred to revenue	(1 242 000)	(1 194 000)
Conditions still to be met - transferred to liabilities	**-**	**-**

Strategic objective - Environmental Integrity. The purpose of the grant was for community safety, sustainable land-based livelihoods, development and maintenance of buildings, health, roads and stormwater system development and maintenance and other social sector projects.

20.6) Community Development Workers (CDW)

Balance unspent at the beginning of the year	15 594	30 437
Current year receipts	76 000	75 000
Current year interest	-	-
Conditions met - transferred to revenue	(91 594)	(89 843)
Conditions still to be met - transferred to liabilities	**-**	**15 594**

Strategic objective - Social well-being. The purpose of the grant is for the development of community within the West Coast District.

20.7) Western Cape Financial Management Grant (IDP and Internship)

Balance unspent at the beginning of the year	-	40 985
Current year receipts	-	-
Current year interest	-	-
Conditions met - transferred to revenue	-	(40 985)
Conditions still to be met - transferred to liabilities	**-**	**-**

Strategic objective - Good governance and financial viability. The purpose of the grant is to support the internship programme as well as strategic services within the West Coast District area.

20.8) Rural Roads Management

Balance unspent at the beginning of the year	350	-
Current year receipts	2 718 000	2 707 000
Current year interest	-	-
Conditions met - transferred to revenue	(2 310 300)	(2 706 650)
Transferred to National Treasury	-	-
Conditions still to be met - transferred to liabilities	**408 050**	**350**

Strategic objective - Environmental Integrity. The purpose of the grant is to develop a rural roads management plan within the West Coast District area.

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Figures in Rand	2024	2023
20. Government grants and subsidies (continued)		
20.9) Provincial Government - Financial Management		
Balance unspent at the beginning of the year	700 000	500 000
Current year receipts	-	200 000
Current year interest	-	-
Conditions met - transferred to revenue	-	-
Transferred to National Treasury	(700 000)	-
Conditions still to be met - transferred to liabilities	**-**	**700 000**

Strategic objective - Good governance and financial viability. The purpose of this grant is to assist with financial management within the West Coast District.

20.10) Western Cape Financial Management Grant (IDP & Internship)		
Balance unspent at the beginning of the year	640	640
Current year receipts	-	-
Current year interest	-	-
Conditions met - transferred to revenue	-	-
Conditions still to be met - transferred to liabilities	**640**	**640**

Strategic objective - Good governance and financial viability. The purpose of the grant is to assist with financial management within the West Coast District.

20.11) Provincial Government - Community Safety : WOSA		
Balance unspent at the beginning of the year	346 680	1 877 120
Current year receipts	1 560 000	1 500 000
Current year interest	-	-
Conditions met - transferred to revenue	(1 571 790)	(3 030 440)
Conditions still to be met - transferred to liabilities	**334 890**	**346 680**

Strategic objective - Social well - being. The purpose of the grant is safety planning within the communities.

20.12) Mayor's Charity Fund		
Balance unspent at the beginning of the year	(265)	(265)
Current year receipts	-	-
Current year interest	-	-
Conditions met - transferred to revenue	-	-
Conditions still to be met - transferred to liabilities	**(265)**	**(265)**

20.13) Provincial Government - Municipal Service Delivery Grant		
Balance unspent at the beginning of the year	99	99
Current year receipts	-	-
Current year interest	-	-
Conditions met - transferred to revenue	-	-
Conditions still to be met - transferred to liabilities	**99**	**99**

Strategic objective - Good governance and financial viability. The purpose of the grant is to improve service delivery within the West Coast District.

20.14) Provincial Government - Regional co-ordination and Mentoring Grant		
Balance unspent at the beginning of the year	149 181	-
Current year receipts	-	200 000
Current year interest	-	-
Conditions met - transferred to revenue	-	(50 819)
Conditions still to be met - transferred to liabilities	**149 181**	**149 181**

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Figures in Rand	2024	2023

20. Government grants and subsidies (continued)

Strategic objective - Good governance and financial viability. The purpose of the grant is to improve regional co-ordination and mentoring within the West Coast District.

20.15) Provincial Government - Public Employment Grant		
Balance unspent at the beginning of the year	-	200 000
Current year receipts	-	-
Current year interest	-	-
Conditions met - transferred to revenue	-	(200 000)
Conditions still to be met - transferred to liabilities	**-**	**-**

Strategic objective - Social well - being. The purpose of the grant is for public employment within the West Coast District.

20.16) Working for Water		
Balance unspent at the beginning of the year	-	-
Current year receipts	-	624 414
Current year interest	-	-
Conditions met - transferred to revenue	-	(624 414)
Conditions met - transferred to liabilities	**-**	**-**

Strategic objective - Environmental Integrity. The purpose of the grant is to clear alien plants within the West Coast District.

20,17) Road Infrastructure		
Balance unspent at the beginning of the year	-	-
Current year receipts	-	1 900 000
Current year interest	-	-
Conditions met - transferred to revenue	-	(1 900 000)
Conditions met - transferred to liabilities	**-**	**-**

Strategic objective - Essential Bulk Services. The purpose of the grant is to improve road infrastructure within the West Coast District.

20,18) Water Resilience Grant		
Balance unspent at the beginning of the year	-	-
Current year receipts	2 400 000	-
Current year interest	-	-
Conditions met - transferred to revenue	(2 220 268)	-
	179 732	**-**

Strategic objective - Essential Bulk Services. The purpose of the grant is to improve water infrastructure within the West Coast District.t

20,19) Intervention Grant		
Balance unspent at the beginning of the year	-	-
Current year receipts	400 000	-
Current year interest	-	-
Conditions met - transferred to revenue	(200 000)	-
	200 000	**-**

Strategic objective - Social well - being. The purpose of the grant is safety planning within the communities.

Unspent conditional grants and subsidies		
PAWC and Sate funds - various projects (see note 12)	1 986 550	2 379 431

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Figures in Rand	2024	2023

21. Employee related costs

Employee related costs - Salaries and wages	141 030 907	131 223 233
Employee related costs - Contributions for UIF, pensions and medical aids	35 335 077	32 693 657
Bonus paid	8 262 918	7 783 055
Bonus paid - Roads	3 682 025	3 112 604
Travel, motor car, accommodation, subsistence and other allowances	17 570 936	13 454 522
Other payroll levies	3 039 651	2 737 016
Overtime payments	11 853 293	14 337 859
Contributions to employee benefits	11 604 494	12 504 207
Leave accrual	2 177 477	1 652 852
Special allowances	6 532 399	5 987 895
Housing benefits and allowances	975 629	993 558
	242 064 806	**226 480 458**

Remuneration of Municipal Manager (This expense forms part of employee related costs)

Annual Remuneration	1 516 064	1 626 594
Car Allowance	120 000	120 000
Performance Bonuses	337 986	344 569
Contributions to UIF, Medical and Pension Funds	38 867	36 019
Telephone allowance	20 184	20 184
Other	137	130
	2 033 238	**2 147 496**

Remuneration of Chief Finance Officer (This expense forms part of employee related costs)

Annual Remuneration	1 771 246	1 724 051
Car Allowance	72 000	72 000
Performance Bonuses	374 851	357 094
Contributions to UIF, Medical and Pension Funds	2 125	2 125
Telephone allowance	20 184	20 184
Other	137	130
	2 240 543	**2 175 584**

Remuneration of Director - Technical services (This expense forms part of employee related costs)

Annual Remuneration	1 037 980	1 204 269
Car Allowance	211 456	211 456
Performance Bonuses	392 261	296 915
Contributions to UIF, Medical and Pension Funds	2 125	2 125
Telephone allowance	20 184	20 184
Other	137	130
	1 664 143	**1 735 079**

Remuneration of Director - Corporate and Community services (This expense forms part of employee related costs)

Annual Remuneration	1 461 494	1 426 587
Car Allowance	120 000	120 000
Performance Bonuses	374 851	357 837
Contributions to UIF, Medical and Pension Funds	263 877	251 589
Telephone allowance	20 184	20 184
Other	137	130
	2 240 543	**2 176 327**

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Notes to the Audited Financial Statements

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22. Remuneration of councilors

The Executive Mayor, Deputy Executive Mayor, Speaker and Mayoral Committee members are full-time Councilors. Each is provided with an office and secretarial support at the cost of the municipality.

The Executive Mayor has the use of a council owned vehicle for official duties.

Certification by the Accounting Officer

I certify that the remuneration of Councilors and in-kind benefits are within the upper limits of the framework envisage in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Executive Mayor	1 005 268	1 006 008
Deputy Executive Mayor	814 126	808 918
Mayoral Committee Members	1 616 001	1 614 859
Speaker	814 126	800 125
Councilor's and Secretarial support	2 546 707	3 317 744
Councilor's pension contribution	32 629	46 133
	6 828 857	**7 593 787**

23. Finance costs

Long-term liabilities	64 957	64 714

24. Bulk purchases

Water	15 147 899	18 564 044

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Figures in Rand	2024	2023

25. General expenses

Advertising	565 975	444 101
Assessment rates & municipal charges	46 977 476	27 970 434
Auditors remuneration	4 040 029	4 888 691
Study - rural roads	2 174 400	2 571 300
Computer expenses	10 199 999	8 170 237
Consulting and professional fees	8 115 284	5 638 491
Insurance	2 105 094	1 959 940
Rental offices	356 820	209 466
Water demand management	-	90 341
Lease rental on operating lease	361 835	397 323
Fuel and oil	23 636 954	28 832 115
Printing and stationary	1 606 809	849 370
Security (Guarding of municipal property)	944 395	1 019 094
Subscriptions and membership fees	62 343	48 470
Telephone and fax	2 821 694	3 165 299
Transport and freight	67 899	41 841
Training	689 636	532 634
Travel - local (subsistence allowance)	4 154 299	4 411 997
Water and milk samples	8 809	12 795
Uniforms	2 837 282	1 978 525
Exhibitions	166 193	339 568
Professional services (Water services)	-	212 495
Infrastructure and planning - civil and land	44 139 473	45 835 418
Maintenance of buildings and equipment	12 950 610	13 664 620
Hire charges	4 800 095	7 881 689
Workmen's compensation	1 484 248	1 145 962
Skills development levies	2 025 946	1 876 891
Security services	412 176	559 126
Traffic and street lights	1 790 991	1 111 612
Fire services	638 465	119 699
SALGA levies	2 469 317	2 222 134
Signage	371 076	908 170
Air pollution	233 404	143 331
Other operating expenses	8 407 545	9 174 619
	191 616 571	**178 427 798**

26. Prior period errors

The correction of errors resulted in adjustments as follows:

	Adjustment
The Municipality corrected a error in the prior period - The municipality paid invoices related to computer and other expenses of the prior year in the current period.	854 905
Correction of assets - This error is corrected directly in the statement of net assets	77 478
	932 383

Accumulated Surplus - 30 June 2023	Balance before adjustment	Adjustment	Balance after adjustment
Prior period error corrected.	402 237 623	(854 905)	401 382 718

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

26. Prior period errors (continued)

Statement of Financial Performance - 30 June 2023

	Balance before adjustment	Adjustment	Balance after adjustment
General expenses	(177 572 893)	(854 905)	(178 427 798)

General expenses

	Balance before adjustment	Adjustment	Balance after adjustment
Other operating expenses - Refer to note 25	(9 097 436)	(77 183)	(9 174 619)
Computer expenses - Refer to note 25	(7 392 515)	(777 722)	(8 170 237)
	(16 489 951)	**(854 905)**	**(17 344 856)**

Statement of Financial Position - 30 June 2023

	Balance before adjustment	Adjustment	Balance after adjustment
Trade payables from exchange transactions - Refer to note 10	(37 699 793)	(854 905)	(38 554 698)

Statement of Changes in Net Assets

	Balance before adjustment	**Adjustment**	**Balance after adjustment**
Adjustment to assets	413 413 498	77 478	413 490 976

27. Cash generated from operations

Surplus	12 030 780	40 780 376
Adjustments for:		
Depreciation and amortisation	12 131 754	10 120 882
Roads receivable - Employee benefits	188 726	1 050 984
Capital redemption - Concession arrangement	-	1 500 000
Adjustment	(19 986)	-
Loss on property, plant and equipment	83 534	65 002
Changes in working capital:		
Inventories	12 497	(290 116)
Receivables from exchange transactions	(8 024 168)	318 848
Other receivables from exchange transactions	(36 018 565)	17 234 728
Other receivables from non-exchange transactions	-	1 302 501
Payables from exchange transactions	14 321 450	(5 774 013)
VAT	10 325 454	188 906
Unspent conditional grants and receipts	(392 882)	(2 402 298)
Employee benefits	1 044 132	(3 753 250)
Distribution receivable - Concession arrangement	318 756	(318 756)
Distribution provision - Concession arrangement	18 913 430	(23 471 360)
	24 914 912	**36 552 434**

28. Utilisation of Long-term liabilities reconciliation

Long-term liabilities have been utilized in accordance with the Municipal Finance Management Act. Sufficient cash has been set aside to ensure that long-term liabilities can be repaid on redemption date.

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

29. Unauthorised expenditure

Opening balance as previously reported	-	-
Correction of prior period error	-	-
Opening balance as restated	-	-
Add: Unauthorised expenditure - prior period	-	-
Add: Unauthorised expenditure - current	-	-
Less: Amounts recoverable - current	-	-
Less: Amounts recoverable - prior period	-	-
Less: Amount written off - current	-	-
Less: Amount written off - prior period	-	-
Closing balance	-	-

30. Fruitless and wasteful expenditure

Opening balance as previously reported	635 843	635 843
Correction of prior period error	-	-
Opening balance as restated	**635 843**	**635 843**
Add: Fruitless and wasteful expenditure - prior period	53 250	-
Add: Fruitless and wasteful expenditure - current	63 042	15 622
Less: Amounts recoverable - current	-	-
Less: Amounts recoverable - prior period	(15 000)	-
Less: Amount written off - current	(63 042)	(15 622)
Less: Amount written off - prior period	-	-
Closing balance	**674 093**	**635 843**

30 June 2024 and 2023

The municipality identified one incident of fruitless and wasteful expenditure in this financial year. Reasonable steps were taken by management to address the control deficiency and the responsible official/s and were held accountable for any loss incurred by the municipality.

Incident 1 - An employee's salary was not deposited into the correct bank account.	63 042	-
Incident 2 - An employee sold the municipality's store items for personal gain.	-	15 622
	63 042	**15 622**

31. Irregular expenditure

Opening balance as previously reported	78 120	682 294
Correction of prior period error	-	-
Opening balance as restated	**78 120**	**682 294**
Add: Irregular Expenditure - current	217 609	5 053 752
Add: Irregular Expenditure - prior period	205 476	1 022 358
Less: Amounts recoverable - current	-	-
Less: Amounts recoverable - prior period	(1 000)	(8 977)
Less: Amount written off - current	-	(5 053 752)
Less: Amount written off - prior period	(111 680)	(1 617 555)
Closing balance	**388 525**	**78 120**

Subsequent to clarity provided by National Treasury, the irregular expenditure relating to the Supply Chain Management regulation 29 has been corrected. There is no non-compliance and no irregular expenditure as the municipality applied MFMA Circular 34 - Guidelines Bid Adjudication Committees dated 28 June 2006.

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Figures in Rand	2024	2023

31. Irregular expenditure (continued)

30 June 2024 and 2023		
Incident 1 - The Supply Chain Management Regulation, paragraph 36 states that the accounting officer may dispense with the official procurement process in certain circumstances. The reason provided by management for this deviation was found to be invalid	406 107	-
Incident 2 - The Supply Chain Management Regulation, paragraph 36 states that the accounting officer may dispense with the official procurement process in certain circumstances. The reason provided by management for this deviation was found to be invalid. The irregular expenditure was identified in the previous years and must be declared until the contract comes to an end.	-	1 022 358
Incident 3 - The Supply Chain Management Regulation, paragraph 32 states that the accounting officer may procure goods and services under a contract secured by another organ of state. The municipality did not comply with this regulation regarding the scope of a contract. The irregular expenditure was identified in the previous years and must be declared until the contract comes to an end.	-	4 749 052
Incident 4 - Following an investigation conducted by the municipality it was found that procurement was made in contravention with paragraph 39(d) of the Supply Chain Management policy. According to this provision, it is mandatory that before a payment is approved, certification by the responsible employee must be made that the goods and/or services are received and/or rendered on time and is in accordance with the order, the general conditions of the contract and specifications where applicable and that the price charged are as quoted in terms of the contract.	-	304 700
Incident 5 - During the regulatory audit it was found that the municipality did not comply with the Supply Chain Management Policy which requires in paragraph 100 that the reasons for obtaining less than three quotations must be recorded and approved quarterly. Additionally, non-compliance with paragraph 101 of the policy was incurred as the reasons for not obtaining three quotes was not reported to the Chief Financial Officer within three days of the end of that specific month.	16 978	-
	423 085	**6 076 110**

32. Additional disclosure in terms of Municipal Finance Management Act

32.1) Contributions to organised local government

Opening balance	-	-
Current year subscription / fee	2 469 316	2 222 135
Amount paid - current year	(2 469 316)	(2 222 135)
Amount paid - previous years	-	-
Balance unpaid (included in creditors)	**-**	**-**

32.2) Audit fees

Opening balance	-	-
Current year subscription / fee	4 040 028	4 888 691
Amount paid - current year	(4 040 028)	(4 888 691)
Amount paid - previous years	-	-
Balance unpaid (included in creditors)	**-**	**-**

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32. Additional disclosure in terms of Municipal Finance Management Act (continued)

32.3) PAYE and UIF

Opening balance	-	-
Current year subscription / fee	37 304 995	39 321 438
Amount paid - current year	(37 304 995)	(39 321 438)
Amount paid - previous years	-	-
Balance unpaid (included in creditors)	-	-

32.4) Pension and Medical Aid Deductions

Opening balance	-	-
Current year subscription / fee	34 211 038	31 620 120
Amount paid - current year	(34 211 038)	(31 620 120)
Amount paid - previous years	-	-
Balance unpaid (included in creditors)	-	-

32.5) VAT

VAT receivable	3 518 423	13 843 878

VAT output payables and VAT input receivables are shown in note 11.

All VAT returns have been submitted by the due date throughout the year.

32.6) Councilors' arrear consumer accounts

The following Councilors had arrear accounts outstanding for more than 90 days at 30 June 2024:

30 June 2024	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Councilor	-	-	-

32.7) Non-compliance to laws and regulations

In terms of section 65(2)(e) of the Local Government: Municipal Finance Management Act the accounting officer must for the purpose of subsection (1) take all reasonable steps to ensure that all money owing by the municipality be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure. This was not done by the relevant officials as prescribed.

In terms of section 23(5) of the Municipal Budget and Reporting Regulations an adjustment budget referred to in section 28 (2) (e) of the Act may only be tabled after the end of the financial year to which the roll-over relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-over relate. This was not done by the relevant officials as prescribed.

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Figures in Rand	2024	2023

33. Capital Commitments

Authorised capital expenditure

Capital commitments are specific capital projects approved per tender and budget but still in progress at period end. The municipality has the following capital commitments for this financial period. The capital commitments are presented VAT inclusive.

Total Commitments		
Regional Landfill Site	53 822 224	-

34. Retirement benefit information

The municipality provides retirement benefits for all its permanent employees through a defined contribution plan, which is subject to the Pension Fund Act, 1956 as amended. The contributions made by the municipality and the employees to the plan during the year was :

Cape Joint Pension Fund	148 981	138 036
Cape Joint Retirement Fund	34 327 713	32 128 473
	34 476 694	**32 266 509**

Cape Joint Pension Fund, which is a defined multi - employer contribution fund. Contribution ratio for employees 9% and Council 18%. Contribution ratio for Councillors 9% and Council 18%.

Multi employer funds are treated as defined contribution funds.

35. Related parties

Relationships	
The following related parties exist:	
Members of key management - Refer to note 21 for the amounts payable to key management	D Joubert (Municipal Manager) J C P Tesselaar (Chief Financial Officer) W Markus (Director - Corporate and Community services) A C Koch (Director - Technical services)
Councilors - Refer to note 22 for the amount paid to Councillors	Ald R W Strydom (Executive Mayor) Ald S M Crafford (Deputy Executive Mayor) Cllr N S Louw (Speaker) Cllr J A Engelbrecht (Mayoral committee member) Cllr M Schrader (Mayoral committee member) Cllr S A Gxabalashe Cllr O M Stemele Cllr J Alexander Cllr G Stephan Cllr L Venter Cllr A J Pool Cllr F Kamfer Cllr I S Adams Cllr Z S Komani-Nkohla Cllr L Mitchell Ald M Koen Ald E Plaatjies Cllr B J Penxa Cllr I S Le Minnie Cllr D C Pypers Cllr S J Tshabalala Cllr T F Waldeck Cllr B L Witbooi Cllr A Small Cllr E C O'Kennedy

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

36. Leases

36.1) Lease payable

The total future minimum operating lease payments payable under existing arrangements are categorised as follows:

a) Within one year of the reporting date	853 703	315 611
b) More than one year but less than five years of the reporting date	1 163 015	219 330
	2 016 718	**534 941**

The municipality entered into an operating lease for the rental of photocopiers for three years with Konica Minolta. There is no escalation clause.

The municipality entered into an operating lease for the rental of two offices. The lease is between Strassberger and the municipality. The contract is for a month to month period.

The municipality entered into an operating lease for the rental of two offices. The lease is between Swemmerspark and the municipality. The contract is for a period of two years. The property involved is site 86 Velddift.

An operating lease exits between G R Damp and the municipality. The contract is for a month to month period. The property involved is Swartberg, Malmesbury (Section 5 of farm 619 Malmesbury road).

An operating lease exist between SITA and the municipality. The contract is for a period of one year. This involves the maintenance of Microsoft software, products and services.

The municipality entered into a operating lease for the rental of storage capacity. The lease is between Saldanhabay municipality and this municipality. The contract is for a month to month period. The property involved is erf 860 Langebaan.

The municipality entered into a operating lease for the rental of storage capacity. The lease is between Linu farms and this municipality. The contract is for a two year period. The property involved is Petersfield 455, Voortrekker Street, Citrusdal, Section Clanwilliam.

The municipality entered into a operating lease with Marcelle Ann Ellis and Jannie Nel Ellis. The contract is for a three year period. The property involved is Die Trek 28 Piketberg.

The municipality entered into a operating lease with Strassberger Investments. The contract is for a three year period. The property involved is erf 2715 Hoofweg 28A Clanwilliam.

36.2) Lease receivable

The following future minimum significant operating lease receivable under the existing operating lease arrangement are categorised as follows:

a) Within one year of the reporting date	634 372	202 811
b) More than one year but less than five years of the reporting date	1 163 015	-
	1 797 387	**202 811**

The municipality entered into an operating lease as lessor with the Department of Transport and Public Works as the lessee. Lease term one commenced on 1 March 2014 and expire with option to extend on 28 February 2024 and cover a period of 10 years. The extension options was taken by the municipality for the period from 1 May 2024 to 30 May 2027 (3 years).The property involved is the Moorreesburg ambulance station situated on erf 641.

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Notes to the Audited Financial Statements

Figures in Rand	2024	2023

37. Risk management and Financial instrument disclosure

Financial risk management

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

The municipality's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance. The municipality uses derivative financial instruments to hedge certain risk exposures. Risk management is carried out by a central treasury department (entity treasury) under policies approved by the accounting officer. Municipality treasury identifies, evaluates and hedges financial risks in close co-operation with the municipality's operating units. The accounting officer provides written principles for overall risk management, as well as written policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

Liquidity risk

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

Credit risk

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

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

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Figures in Rand	2024	2023

37. Risk management and Financial instrument disclosure (continued)

Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk.

37.1) Credit Risk

The carrying amount of financial assets and loans represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was : Refer to note 4, 5 and 52.

Trade and other receivables	80 622 640	37 918 243
The ageing of trade and other receivables at the reporting date was :		
Current	80 496 247	37 809 103
30 Days	518 344	505 878
60 Days	153 231	176 400
90 Days	45 592	9 067
120 Days plus	38 985	41 033
Less : Provision for bad debt	(629 759)	(623 238)
	80 622 640	**37 918 243**
The movement in the allowance for bad debt in respect of trade receivables over the year was :		
Balance at the beginning of the year	623 238	1 029 940
Contribution to provision	1 448 176	999 221
Expenditure incurred	(1 441 655)	(1 405 923)
	629 759	**623 238**

The allowance for impairment in respect of trade and other receivables is used to record impairment losses until the municipality is satisfied that no recovery of the amount owing is possible. At that point the amount is considered irrecoverable and written off directly against the financial asset.

37.2) Liquidity risk

The following are contractual maturities of financial liabilities, including interest payments and excludes the impact of netting agreements :

Non-derivative financial liabilities 2024	Carrying Amount	Contractual Cash Flows	Within 1 Year	2 - 5 Years	More than 5 Years
Distributions provision	18 913 430	18 913 430	18 913 430	-	-
Trade and other payables	56 386 514	56 386 514	56 386 514	-	-
Long term liabilities	46 958 233	131 931 294	5 935 521	25 945 563	100 050 210
	122 258 177	**207 231 238**	**81 235 465**	**25 945 563**	**100 050 210**

37.3) Interest rate risk

Interest rate risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes. Potential concentrations of interest rate risk consist mainly of variable rate deposit investments, long term debtors, consumer debtors, other debtors and bank and cash balances. The municipality is exposed to interest rate risk as the municipality's borrowed funds is at a fixed interest rate. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the municipality can be required to pay. The financial assets are based on the interest rate provided by the banks and National Treasury at the reporting date. The municipality's exposure to interest rate risk and the effective interest rates on financial instruments at reporting date are as follows :

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Figures in Rand	2024	2023

37. Risk management and Financial instrument disclosure (continued)

Non-derivative financial assets 2024	Within 1 Year	2 - 5 Years	More than 5 Years
Trade and other receivables (8%)	80 622 640	-	-
Cash and cash equivalents - Cash book balances (Prime less 4%)	362 847 333	-	-
	443 469 973	**-**	**-**

Non-derivative financial liabilities 2024	Within 1 Year	2 - 5 Years	More than 5 Years
Long term liabilities (12,64%)	5 935 521	25 945 563	100 050 210

Sensitivity analysis

An increase of 1% in interest rates at 30 June would have increased / (decreased) financial assets and profit or loss by the amounts shown below. A decrease of 1% in interest at 30 June would have had the equal but opposite effect on the above financial instruments, on the basis that all other variables remain constant. There where no changes in the municipality's approach from the prior year.

Non-derivative financial assets 2024	Statement of Financial Position	Profit or loss
Trade and other receivables	80 622 640	806 226
Cash and cash equivalents - Cash book balances	362 847 333	3 628 474
	443 469 973	**4 434 700**

37.4) Fair value

Due to their short maturities the fair values of all financial instruments are substantially identical to the values reflected in the Statement of Financial Position.

37.5) Receivables past due

Refer to note 5 for more information regarding the provision for impairment raised against receivables considered to be past due.

No receivables were pledged as security for liabilities and no collateral is held from any consumers.

The following service receivables are past due, but not impaired:

Electricity	34 103	58 163
Water	540 637	451 095
Sewerage	3 427	3 540
Housing rental	177 985	219 580
	756 152	**732 378**

Past due receivables are aged as follow:

Past due (31-60 days)	518 344	505 878
Past due (61-90 days)	153 231	176 400
Past due (91-120 days)	45 592	9 067
Past due (121-365 days)	38 985	41 033
	756 152	**732 378**

38. Contingent assets

The municipality has a claim for breach of contract / damages against West Coast Builders CC amounting to R250 000. The High Court case number is 19112/2018.

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Figures in Rand	2024	2023

39. Deviation from supply chain management regulations

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

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

Caseware Adapt IT - Sole Suppliers	65 954	-
Walters Kluwer Tax and Accounting Southern Africa (Proprietary) - Exceptional case and it is impractical or impossible to follow the official procurement processes.	20 988	-
Vision Elevators - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	32 237	-
Stephen Du Plessis Grondverskuiwing (Pty) Ltd - Emergency	4 000 000	-
Hydraberg - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	75 785	-
Stephen Du Plessis Grondverskuiwing (Pty) Ltd - Emergency	11 473 001	-
Prof H H Ballard - Exceptional case and it is impractical or impossible to follow the official procurement processes.	18 694	-
Xneelo (Pty) Ltd - Emergency	2 270	-
Indecon Instrumentation - Emergency	11 293	-
Xneelo (Pty) Ltd - Emergency	2 599	-
South African Weather Service - Sole Supplier	11 083	-
Solvem Consulting - Sole Supplier	21 956	-
Eddy Current Testing SA - Emergency	336 628	-
Jaqueline's Conference and Event Planners - Exceptional case and it is impractical or impossible to follow the official procurement processes.	5 700	-
Ignite Advisory Services - Exceptional case and it is impractical or impossible to follow the official procurement processes.	46 368	-
Rainbow Polyurethane - Sole Supplier	33 344	-
North West University - Exceptional case and it is impractical or impossible to follow the official procurement processes.	88 000	-
Nexia SAB & T - Exceptional case and it is impractical or impossible to follow the official procurement processes.	37 618	-
Barloworld Equipment - Sole Supplier	98 650	-
Bell Equipment Sales South Africa - Exceptional case and it is impractical or impossible to follow the official procurement processes.	71 867	-
Spec Hardware - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	1 811 134	-
Case CE Cape Town - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	127 472	-
Paltechnologies - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	4 907 900	-
FRJ Electrical & Maintenance - Exceptional case and it is impractical or impossible to follow the official procurement processes.	21 223	-
Stephen Du Plessis Grondverskuiwing - Emergency	3 247 484	-
Hydraberg Hydraulics - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	228 183	-
Xneelo - Emergency	2 610	-
Mowers Durbanville - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	2 390	-
CEA Bande - Emergency	6 259	-
Werner Zybrands - Exceptional case and it is impractical or impossible to follow the official procurement processes.	8 514	-
De Kock Panelbeaters & Spraypainters - Emergency	9 200	-

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Figures in Rand	2024	2023
39. Deviation from supply chain management regulations (continued)		
Master Airbrake Truck Services CC - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	17 365	-
Interactive Trading 498 CC t/a Caravan Show - Exceptional case and it is impractical or impossible to follow the official procurement processes.	23 603	-
Vetties Waste - Emergency	85 273	-
KF Potgieter - Exceptional case and it is impractical or impossible to follow the official procurement processes.	7 950	-
FRJ Electrical & Maintenance - Exceptional case and it is impractical or impossible to follow the official procurement processes.	3 276	-
West Industries (Pty) Ltd - Exceptional case and it is impractical or impossible to follow the official procurement processes.	10 511	-
Rooiheuwel Trust - Exceptional case and it is impractical or impossible to follow the official procurement processes.	7 950	-
Argos Scientific Africa - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	9 919	-
Paltechnologies - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	417 795	-
Eskom - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	2 140	-
Truck & Marine Centre CC - Emergency	6 219	-
Sulzer Pumps - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	108 446	-
Prof H H Ballard - Exceptional case and it is impractical or impossible to follow the official procurement processes.	35 602	-
CIGFARO - Exceptional case and it is impractical or impossible to follow the official procurement processes.	7 899	-
Mowers Durbanville - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	2 607	-
Switch Electical and Projects - Exceptional case and it is impractical or impossible to follow the official procurement processes.	5 957	-
Taylor's Automotive Services - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	4 301	-
Perdeberg Malmesbury - Sole Supplier	9 128	-
FRJ Electrical - Sole Supplier	8 017	-
Microsoft Ireland Operations Limited - Sole Supplier	1 290 733	-
First Technology - Exceptional case and it is impractical or impossible to follow the official procurement processes.	9 174	-
Hasler Business System (Pty) Ltd - Sole Supplier	5 710	-
CNHI - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	9 447	-
Lawn Mower Mecca - Sole Supplier	9 127	-
Greater Cederberg FPA - Emergency	12 073	-
Perdeberg Motors - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids.	6 750	-
DT Sibenza Security Services - Emergency	-	4 800
Bergrivier Gutters - Emergency	-	3 950
Adapt IT - Sole supplier	-	75 847
Chartered Institute of Government - Exceptional case it is impractical or impossible to follow the official procurement processes	-	6 740
Chartered Institute of Government - Exceptional case it is impractical or impossible to follow the official procurement prosesses	-	21 180
Wolters Kluwer Tax and Accounting - Sole supplier	-	19 615
Channel Data (Pty) Ltd t/a Powermode - Emergency	-	2 887
Switch Electrical and Projects - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	2 600
Nexia SAB & T - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	189 274

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Figures in Rand		2024	2023
39. Deviation from supply chain management regulations (continued)			
Solvem Consulting - Sole supplier	-	12 581	
EOH Mthombo - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	11 500	
CK Coetzee - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	35 029	
Dr Wilhemina Erasmus - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	2 700	
Perdeberg Motors - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	19 347	
Institute of Internal Auditors - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	6 325	
CSE Equipment CO (Pty) Ltd - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	96 174	
FRJ Electrical and Maintenance - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	22 122	
Microsoft Ireland Operations - Sole supplier	-	1 239 316	
Dr Wilhelmina Erasmus - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	1 400	
Perdeberg Motors - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	36 916	
Namibia Tourism Expo - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	22 566	
BNA Brake and Radiators - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	9 585	
Eric Jerome Pots - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	15 000	
Radio Dot Comm - Emergency	-	11 425	
Cape Truck and Van - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	3 483	
Exilite 407 - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	13 877	
W J Cotter Electrical - Emergency	-	55 085	
Vision Elevators - Ad-hoc repairs of plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	2 686	
FRJ Electrical and Maintenance - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	24 105	
Baymont Cape Projects - Emergency	-	44 939	
Exilite 407 - Emergency	-	351 707	
Baymont Cape Projects - Emergency	-	482 856	
Ignite Advisory Services - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	43 746	
W J Cotter - Electrical - Emergency	-	450 858	
Solvem Consulting - Sole supplier	-	15 043	
Switch Electrical - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	7 371	
Vetties Waste (Pty) Ltd - Emergency	-	100 772	
FRJ Electrical and Maintenance - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	14 876	
Vision Elevators - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids	-	16 118	
SPOC Managed Services - Emergency	-	62 262	
West Coast Petroleum - Emergency	-	40 250	
Vetties Waste (Pty) Ltd - Emergency	-	76 407	
Advanced Energies Africa - Sole Supplier	-	3 301 402	
Interactive Trading 498 CC - Exceptional case and it is impractical or impossible to follow the official procurement processes	-	31 850	
CK Coetzee - Emergency	-	40 020	

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Figures in Rand		2024	2023
39. Deviation from supply chain management regulations (continued)			
Loekie Oosthuizen Arbeidsterapeut - Exceptional case and it is impractical or impossible to follow the official procurement processes		-	7 500
Perdeberg Motors - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids		-	6 568
Vetties Waste (Pty) Ltd - Emergency		-	5 739
Vetties Waste (Pty) Ltd - Emergency		-	25 763
CK Coetzee - Emergency		-	21 942
Peninsula Industries - Emergency		-	53 066
AmandlaGCF Constuction - Exceptional case and it is impractical or impossible to follow the official procurement processes		-	1 155 023
Water Insitute of Southern Africa - Sole supplier		-	9 800
Switch Electrical and Projects - Exceptional case and it is impractical or impossible to follow the official procurement processes		-	19 545
FRJ Electrical and Maintenance - Exceptional case and it is impractical or impossible to follow the official procurment processes		-	7 528
Wesgro - Exceptional case and it is impractical or impossible to follow the official procurement processes		-	33 000
Xneelo (Hetzner) - Sole supplier		-	5 270
Neuron Logistics - Emergency		-	1 372 385
Neuron Logistics - Emergency		-	2 232 175
Juno Corp - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids		-	14 375
AL Abbott and Associates - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids		-	3 379
FRJ Electrical and Maintenance - Exceptional case and it is impractical or impossible to follow the official procurement processes		-	8 034
Paltechnologies - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids		-	556 046
Coetzee Coach Works - Emergency		-	8 115
FRJ Electrical and Maintenance - Exceptional case and it is impractical or impossible to follow the official procurement processes		-	2 004
Switch Electrical and Projects - Exceptional case and it is impractical or impossible to follow the official procurement processes		-	9 661
Indexx Labaratories - Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids		-	158 494
		28 943 376	**12 764 004**

In terms of the Supply Chain Regulations No 27636 - 30 May 2005 Section 45 the municipality is allowed to make awards to close family members of persons in the service of the state, or who have been in the service of the state in the previous twelve months. As per the reporting period the municipality made the following awards :

The transactions were concluded in full compliance with the municipality's Supply Chain Management Policy and the transactions are considered to be at arm's length.

Piston Power Chemicals CC - Mrs N Andhee - KZN Department of Education - Teacher	544 843	508 547
Blackbird Trading CC - Mrs M Smit - Employee - Swartland Municipality	4 500	15 000
African Oxygen Limited - Nomfundo Qanguis, Mr C Wells, Mr K Mokhele, Mr N Thompson - Goega Development Corporation - Employee	149 298	103 638
Amandla Construction - J Jacobs (Employee) - National Government Employment and Labour, U Franzenburg (Employee) - National Government Deeds Office Kimberly, E Franzenburg (Teacher) - Western Cape Government Education Eersteriver HS, J Franzenburg (Teacher) - Western Cape Government Education Kleinvlei HS, B Franzenburg (Employee) - City of Cape Town.	-	1 187 441
Global Credit Rating Co - Mr M Ngossheng - Goega Development Corporation - Non-executive director	200 000	200 000
Sheq and Risk Partners (Pty) Ltd - M Lazenby - Employee - Western Cape Government	-	15 640

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Notes to the Audited Financial Statements

Figures in Rand		2024	2023
39. Deviation from supply chain management regulations (continued)			
Golden Rewards 1873CC - Mr R de Jager - WC - Department of Education - Teacher		61 250	43 200
Ithuba Industries - Mrs De Monrey - Sir Lowry's Pass Primary - Teacher		298 032	344 825
W J Cotter Electrical - S Crafford - Councillor - West Coast District Municipality		-	1 351 561
Improchem t/a AECI Water - K Mokhele - Employee - University of Free State		-	7 196 795
Siphakame - N S Vacu - Employee - Drakenstein Municipality		-	127 325
Pison Hawila Construction - G Scheepers (Employee) - Bergrivier Municipality, R Swarts (Councilor) - Bergrivier Municipality		-	49 260
RDB Building and Construction - R Basson - Director - Cederberg Municipality		-	522 324
Bubbles Household Chemicals - C Pieters - Owner - City of Cape Town - Employee		13 069	-
Koos Smit - M Smit - Swartland Municipality - Employee		22 500	-
Euraf Agencies CC - Mrs R Fourie - Employee - Department of Health		-	6 090
Indecon Instrumentation - Mrs L Barnard - Teacher - Schoonspruit Secondary School		346 960	382 700
Dinah Traders - Mr N Hendricks - Employee - Western Cape Department of Education		3 356 963	2 666 128
		4 997 415	**14 720 474**
40. Reticulation Losses			
Water			
Kilolitres purchased - after purification		23 684 512	21 779 427
Kilolitres sold		(20 777 649)	(19 590 033)
Reticulation loss		**2 906 863**	**2 189 394**
Percentage		12.27%	10.05%

The norm for water losses is 10%. The losses occurred due to burst pipes and leaks from the reservoirs to the consumers.

Electricity

No electricity losses were incurred.

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Figures in Rand	2024	2023

41. Reconciliation between budget and statement of financial performance

Reconciliation of budget surplus/deficit with the surplus/deficit in the statement of financial performance. Please refer to appendix A for more detailed disclosures.

Net surplus per the statement of financial performance		
Adjusted for :	12 030 780	40 780 376
Accounts exceeding budget	-	-
Resort income	(1 703 282)	(1 217 489)
Investment revenue	(11 690 138)	(9 659 737)
Service concession revenue	6 932 749	(12 725 442)
Depreciation and asset impairment	893 753	-
Bulk purchases	-	18 564 044
Licences and permits	(148 834)	(94 693)
Transfers recognised - operational	(2 402 060)	(3 522 676)
Other expenditure	9 553 212	-
Accounts not exceeding budget	-	-
Employee costs	(9 241 205)	(3 110 551)
Transfers recognised - capital	1 826 000	4 810 620
Transfers and subsidies	(1 644 796)	(1 061 002)
Agency service	14 605 699	8 631 028
Interest on debtors	87 149	71 511
Finance charges	(9 535 043)	(1 209 641)
Debt impairment	(521 824)	(970 779)
Depreciation and asset impairment	-	(1 117 120)
Other expenditure	-	(14 121 434)
Other materials	(55 906 396)	(54 996 410)
Other own revenue	34 714 581	27 979 791
	(12 149 655)	**(2 969 604)**

42. Road agency services

Revenue recognised	221 789 301	249 518 472

43. Actuarial gains recognised - employee benefits

Employee benefits - Refer to note 15 and 16	5 288 048	10 613 558

44. Finance income

Short-term investments	-	17 413 180
Primary bank account	27 132 139	7 123 844
Water service concession	-	64 714
	27 132 139	**24 601 738**

45. Allowance for impairment

Trade receivables from exchange transactions - Refer to note 5	1 448 176	999 221

46. Repairs and maintenance

In accordance with GRAP 17 paragraph 88 and 89 the municipality shall separately disclose expenditure incurred to repair and maintain property, plant and equipment in the notes to the financial statements. Below are repairs and maintenance per asset class :

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Figures in Rand	2024	2023

46. Repairs and maintenance (continued)

Repairs and maintenance per asset class	Buildings	Infrastructure	Other	Investment property	Total - 30 June 2024
Water reticulation	-	3 969 472	-	-	3 969 472
Buildings	1 384 768	-	-	367 570	1 752 338
Computer equipment	-	-	58 298	-	58 298
Furniture and office equipment	-	-	6 137	-	6 137
Machinery and equipment	-	-	8 950 834	-	8 950 834
Transport assets	-	-	1 826 867	-	1 826 867
	1 384 768	**3 969 472**	**10 842 136**	**367 570**	**16 563 946**

The repairs and maintenance expenses for the year amounts to R113 212 004, R96 648 058 of the amount pertains to the cost of repairs incurred on the provincial roads in terms of a signed agreement between the Department of Transport and Public works on an agency basis. The remaining R16 563 946 pertains to repair cost incurred to the municipal assets as depicted in the note above.

Repairs and maintenance per asset class	Buildings	Infrastructure	Other	Investment property	Total - 30 June 2023
Water reticulation	-	3 689 318	-	-	3 689 318
Buildings	1 781 929	-	-	593 683	2 375 612
Computer equipment	-	-	71 312	-	71 312
Furniture and office equipment	-	-	2 698	-	2 698
Machinery and equipment	-	-	12 459 459	-	12 459 459
Transport assets	-	-	1 502 870	-	1 502 870
	1 781 929	**3 689 318**	**14 036 339**	**593 683**	**20 101 269**

The repairs and maintenance expense for the year amounts to R138 451 143, R118 349 874 of the amount pertains to the cost of repairs incurred on the provincial roads in terms of a signed agreement between the Department of Transport and Public works on an agency basis. The remaining R20 101 269 pertains to repair cost incurred to the municipal assets as depicted in the note above.

47. Materials and supplies

Materials	48 907 396	67 625 438

48. Fees earned

Environmental health certificates and trading	406 702	341 693

49. Transfers and subsidies

Farmer support houses	-	(78 770)
Local municipal support	831 660	2 173 070
	831 660	**2 094 300**

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Figures in Rand	2024	2023

50. Distribution

Balance at the beginning of the year	(318 756)	23 471 360
Contribution for the year - Refer to note 18	16 446 461	(277 179)
Payments to local municipalities	-	(23 471 360)
VAT Payable to / (Receivable from) local municipalities	2 785 725	(41 577)
	18 913 430	**(318 756)**

West Coast District Municipality (operator) is operating a water concession on behalf of the following B (local) municipalities (grantor), namely Saldanha Bay, Swartland and Bergriver. The current water concession agreement is renewed on an annual basis. The stakeholders (operator and grantor) are however busy with a Section 78 process in terms of the Local Government : Municipal System Act, 2000 (Act 32 of 2000) to decide on the future service delivery mechanism.

West Coast District Municipality as the operator of the water concession is responsible for the day to day operations of the bulk water purification works, including the maintaining of the water network. The relevant local municipalities (grantor) are responsible for capital replacement and upgrading. The only change facilitated during the financial year was the tariff structure. Cashflows are limited to the sale of water that are based on the tariff charged in terms of the agreement. Future cashflows is dependent on the Section 78 process and future agreements.

Distribution provision	18 913 430	-
Distribution receivable	-	(318 756)
	18 913 430	**(318 756)**

51. Change in accounting estimate

The following change in estimate amounting to R265 987 (2023: R469 463) was made to depreciation of assets with zero book values but still in use reported in the financial statements of the municipality and is applied prospectively. The effect on future periods are not disclosed because it is impracticable. Refer to Appendix B for detailed disclosure.

Depreciation adjustment to assets	265 987	469 463

52. Other receivables from non-exchange transactions

Fire services - Cederberg and Matzikama Local Municipalities	675 438	5 163 917
Deposits - ESKOM	336 432	336 432
	1 011 870	**5 500 349**

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Notes to the Audited Financial Statements

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53. Segment information

General information

Identification of segments

Reports to management are on the basis of three major functional areas: public safety, environmental health and sports and recreation - Ganzekraal. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Some segments were aggregated for reporting purposes. Non-reportable segments includes water, roads and administrative functions.

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

Aggregated segments

Segments like fire services and disaster management were aggregated to public safety on the basis of services delivered as management considered that the economic characteristics of the segments were sufficiently similar to warrant aggregation.

Types of goods and/or services by segment

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

Reportable segment	Goods and/or services
Segment 1	Public Safety
Segment 2	Environmental Health
Segment 3	Sport and Recreation (Ganzekraal)

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Notes to the Audited Financial Statements

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53. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2024

	Public Safety	Environmental Health	Sports and Recreation (Ganzekraal)	Non-reportable Segments	Total
Revenue					
Revenue from non-exchange transactions - Transfers and Subsidies	12 154 500	12 154 500	-	93 959 654	118 268 654
Revenue from non-exchange transactions - Other	1 112 097	1 309 938	-	3 523 849	5 945 884
Revenue from exchange transactions	2 512 024	406 702	5 452 299	371 438 688	379 809 713
Interest revenue	-	-	-	27 132 139	27 132 139
Total segment revenue	**15 778 621**	**13 871 140**	**5 452 299**	**496 054 330**	**531 156 390**
Total revenue					**531 156 390**
Expenditure					
Salaries and wages	44 562 773	26 218 392	3 826 361	167 457 280	242 064 806
Depreciation and amortisation	5 392 501	336 896	291 729	6 110 628	12 131 754
Goods and services	27 328 942	14 134 768	5 374 548	218 025 835	264 864 093
Interest expense	-	-	-	64 957	64 957
Total segment expenditure	**77 284 216**	**40 690 056**	**9 492 638**	**391 658 700**	**519 125 610**
Total segmental surplus/(deficit)	**(61 505 595)**	**(26 818 916)**	**(4 040 339)**	**104 395 630**	**12 030 780**
Assets					
Segment assets	36 425 943	2 967 509	6 782 568	101 441 570	147 617 590
Total assets as per Statement of financial Position					**147 617 590**

	Public Safety	Environmental Health	Sports and Recreation (Ganzekraal)	Non-reportable Segments	Total
Other information					
Capital expenditure	4 153 114	421 370	417 505	48 390 965	53 382 954

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Notes to the Audited Financial Statements

Figures in Rand

53. Segment information (continued)

2023

	Public Safety	Environmental Health	Sports and Recreation - Ganzekraal	Non-reportable Segments	Total
Revenue					
Revenue from non-exchange transactions - Transfers and Subsidies	11 504 000	11 504 000	-	94 593 597	117 601 597
Revenue from non-exchange transactions - Other	900 799	1 951 014	-	8 277 379	11 129 192
Revenue from exchange transactions	1 254 131	328 064	4 745 549	393 155 749	399 483 493
Interest revenue	-	-	-	24 601 738	24 601 738
Total segment revenue	**13 658 930**	**13 783 078**	**4 745 549**	**520 628 463**	**552 816 020**
Total revenue					**552 816 020**
Expenditure					
Salaries and wages	37 226 025	25 345 708	3 879 183	160 029 542	226 480 458
Depreciation and amortisation	4 088 928	310 466	254 597	5 466 891	10 120 882
Goods and services	6 686 254	3 862 298	3 530 396	261 290 642	275 369 590
Interest expense	-	-	-	64 714	64 714
Total segment expenditure	**48 001 207**	**29 518 472**	**7 664 176**	**426 851 789**	**512 035 644**
Total segmental surplus/(deficit)	**(34 342 277)**	**(15 735 394)**	**(2 918 627)**	**93 776 674**	**40 780 376**
Assets					
Segment assets	37 480 442	2 873 607	6 571 709	59 454 802	106 380 560
Total assets as per Statement of financial Position					**106 380 560**

	Public Safety	Environmental Health	Sports and Recreation - Ganzekraal	Segment 4	Non-reportable Segments
Other information					
Capital expenditure	4 513 288	232 221	1 180 055	13 547 754	19 473 318

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Figures in Rand	2024	2023

53. Segment information (continued)

Basis of accounting for transactions between reportable segments

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

Information about geographical areas

The municipality's operations are in the West Coast District within the Western Cape Province.

The table below indicates the relevant geographical information after eliminating inter segmental transfers:

2024

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure	Non-current assets*
Whole of the district	126 804 926	401 489 553	513 468 572	140 835 022
Swartland municipal area	-	5 452 299	8 247 426	6 782 568
Total	**126 804 926**	**406 941 852**	**521 715 998**	**147 617 590**

2023

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure	Non-current assets*
Whole of the district	128 730 789	419 339 682	504 371 468	99 808 851
Swartland municipal area	-	4 745 549	7 664 176	6 571 709
Total	**128 730 789**	**424 085 231**	**512 035 644**	**106 380 560**

54. Budget differences

Material differences between budget and actual amounts

Current Assets

The municipality accounts for a receivable on the roads account, which had a increasing effect on other receivables.

Non-current Assets

The capital expenditure are low due to savings and the effects of cost containment implemented by the municipality, which had a decreasing effect on property, plant and equipment.

Current Liabilities :

The operating expenditure are low due to savings and the effects of cost containment implemented by the municipality, which had a decreasing effect on trade and other payables.

Net cash from (used) operating

The operating expenditure are low due to savings and the effects of cost containment implemented by the municipality.

Net cash from (used) investing :

The capital expenditure are low due to savings and the effects of cost containment implemented on projects.

Explanatory comments for expenditure and revenue are provided in appendix A of the financial statements. The municipality did well on an overall basis comparing total amounts as per the financial statements compared to the budget.

West Coast District Municipality
Appendix A
June 2024

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2024.

	Act. Bal. Rand	Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
Revenue					
Service concession revenue	144 184 824	151 117 573	(6 932 749)	(4,6)	
Rental of facilities and equipment	5 452 299	3 749 017	1 703 282	45,4	Increase in revenue at Ganzekraal due to an increase in the occupancy rate.
Interest received - Investments	27 132 139	15 442 001	11 690 138	75,7	Increase due to the prime rate increase in South Africa in this financial year.
Interest received - Debtors received	90 838	177 987	(87 149)	(49,0)	Decrease in the bad debt provision,
Agency services	221 789 301	236 395 000	(14 605 699)	(6,2)	
Licences and permits	406 702	257 868	148 834	57,7	Increase in permits issued by the municipality.
Transfers recognised - operating	35 548 654	33 146 594	2 402 060	7,2	The municipality received more fund from National and Provincial Government.
Transfers recognised - capital	-	1 826 000	(1 826 000)	(100,0)	Due to the difference between the Municipal Standard Chart of Accounts and the Generally Recognised Accounting Practice.
Other revenue	96 551 633	133 856 602	(37 304 969)	(27,9)	Due to the difference between the Municipal Standard Chart of Accounts and the Generally Recognised Accounting Practice.
	531 156 390	575 968 642	(44 812 252)	(7,8)	
Expenses					
Employee costs	(242 064 806)	(251 075 343)	9 010 537	(3,6)	
Remuneration of councillors	(6 828 857)	(7 595 359)	766 502	(10,1)	Decrease in expenditure due to election year.
Debt impairment	(1 448 176)	(1 970 000)	521 824	(26,5)	Decrease in the bad debt provision.
Depreciation and asset impairment	(12 131 754)	(11 238 001)	(893 753)	8,0	The municipality's capital expenditure was lower than expected.
Finance charges	(64 957)	(9 600 000)	9 535 043	(99,3)	Loan not fully utilized.
Other materials	(48 907 396)	(104 813 792)	55 906 396	(53,3)	Decrease in the expenditure for the maintenance of provincial roads. which the municipality carries out on behalf of the Department of Transport and less expenditure due to savings and the implementation of cost containment..
Transfers and subsidies	(831 660)	(2 476 456)	1 644 796	(66,4)	Decrease in the expenditure for the maintenance of provincial roads. which the municipality carries out on behalf of the Department of Transport.

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West Coast District Municipality
Appendix A
June 2024

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2024.

	Act. Bal.	Adjusted budget	Variance		Explanation of Significant Variances greater than 10% versus Budget
General Expenses	(206 848 004)	(199 349 346)	(7 498 658)	3,8	Increase in the allocation for the maintenance of provncial roads. which the municipality carries out on behalf of the Department of Transport and the annual price increases on goods and services. Less expenditure due to savings and the implementation of cost containment.. There are also differences between the Municipal Standard Chart of Accounts and the Generally Recognised Accounting Practice.
	(519 125 610)	(588 118 297)	68 992 687	(11,7)	Less expenditure due to the reasons stated above.
Net surplus/ (deficit) for the year	12 030 780	(12 149 655)	24 180 435	(199,0)	Surplus for the year is mainly due to the reasons stated above.

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West Coast District Municipality
Appendix B
June 2024

Analysis of property, plant and equipment as at 30 June 2024

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance	Other Changes, movements	Additions	Disposals	WIP	Reclassification	Closing Balance	Opening Balance	Corrections and Transfers	Additions	Disposals	Other Changes, movements	Closing Balance	Carrying value
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Land														
Land	27 776 505	-	-	-	-	-	27 776 505	-	-	-	-	-	-	27 776 505
	27 776 505	-	-	-	-	-	**27 776 505**	-	-	-	-	-	-	**27 776 505**
Infrastructure														
Electricity supply / reticulation	1 220 470	-	-	-	3 334 796	-	4 555 266	(148 471)	-	(37 479)	-	-	(185 950)	4 369 316
Mini sub stations	3 663	-	-	-	-	-	3 663	(1 619)	-	(91)	-	-	(1 710)	1 953
Pump stations	14 289	-	-	-	-	-	14 289	(6 977)	-	(358)	-	-	(7 335)	6 954
Reservoirs	3 328	-	-	-	-	-	3 328	(2 352)	-	(134)	-	-	(2 486)	842
Electric panels	44	-	-	-	-	-	44	(788)	-	(12 239)	-	-	(13 027)	(12 983)
Electricity perimeter protection	53 529	-	-	-	-	-	53 529	(34 799)	-	(2 146)	-	-	(36 945)	16 584
Water reticulation and other	4 883 409	-	-	-	39 503 774	-	44 387 183	(456 474)	-	(93 827)	-	-	(550 301)	43 836 882
	6 178 732	-	-	-	**42 838 570**	-	**49 017 302**	**(651 480)**	-	**(146 274)**	-	-	**(797 754)**	**48 219 548**
Buildings														
Residences (Personnel)	1 577 100	-	-	-	-	-	1 577 100	(635 901)	-	(72 701)	-	-	(708 602)	868 498
Warehouses	1 416 000	-	-	-	-	-	1 416 000	(1 061 855)	-	(70 963)	-	-	(1 132 818)	283 182
Community halls	8 417	-	-	-	-	-	8 417	(6 313)	-	(422)	-	-	(6 735)	1 682
Office buildings	10 761 533	-	-	(11 290)	-	-	10 750 243	(5 533 467)	-	(490 526)	4 366	-	(6 019 627)	4 730 616
Recreational facilities	17 081	-	-	-	-	-	17 081	(4 287)	-	(570)	-	-	(4 857)	12 224
Clinics / Ambulance	3 249 440	-	-	-	-	-	3 249 440	(2 275 055)	-	(162 910)	-	-	(2 437 965)	811 475
Non residential perimeter protection	591 729	-	-	-	-	-	591 729	(22 505)	-	(745)	-	-	(23 250)	568 479
Workshops / Store rooms	561 271	-	-	-	-	-	561 271	(334 577)	-	(22 511)	-	-	(357 088)	204 183
Public parking as part of buildings	1 004 546	-	-	-	-	-	1 004 546	(753 547)	-	(50 362)	-	-	(803 909)	200 637
Fire, safety & emergency	35 236 549	-	-	-	-	-	35 236 549	(24 179 760)	-	(1 766 580)	-	-	(25 946 340)	9 290 209
Car ports / Garage	4 086 530	-	76 520	-	-	-	4 163 050	(127 499)	-	(106 795)	-	-	(234 294)	3 928 756
Internal roads as part of buildings	253 448	-	-	-	-	-	253 448	(149 169)	-	(8 465)	-	-	(157 634)	95 814
Ablution / Public	52 100	-	-	-	-	-	52 100	(478)	-	(2 611)	-	-	(3 089)	49 011
	58 815 744	-	**76 520**	**(11 290)**	-	-	**58 880 974**	**(35 084 413)**	-	**(2 756 161)**	**4 366**	-	**(37 836 208)**	**21 044 766**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

Analysis of property, plant and equipment as at 30 June 2024

Cost/Revaluation

Accumulated depreciation

	Opening Balance	Other Changes, movements	Additions	Disposals	WIP	Reclassification	Closing Balance	Opening Balance	Corrections and Transfers	Additions	Disposals	Other Changes, movements	Closing Balance	Carrying value
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Other assets														
General vehicles	45 181 819	-	4 468 684	(131 170)	-	-	**49 519 333**	(32 727 119)	-	(2 854 490)	118 052	-	**(35 463 557)**	14 055 776
Audiovisual equipment	2 409 812	-	345 263	(2 692)	-	-	**2 752 383**	(705 509)	-	(215 786)	2 663	-	**(918 632)**	1 833 751
Computer Equipment	18 188 361	-	1 788 592	-	67 096	-	**20 044 049**	(7 697 058)	-	(2 138 042)	203 068	-	**(9 632 032)**	10 412 017
Domestic equipment	935 853	-	72 863	-	-	-	**1 008 716**	(283 069)	-	(136 784)	-	-	**(419 853)**	588 863
Electrical wire and power distribution	340 894	-	-	-	-	-	**340 894**	(145 915)	-	(65 733)	-	-	**(211 648)**	129 246
Emergency / rescue equipment	2 552 306	-	-	-	-	-	**2 552 306**	(1 283 667)	-	(326 816)	-	-	**(1 610 483)**	941 823
Fire fighting equipment	10 510 018	-	343 748	-	-	-	**10 853 766**	(6 055 161)	-	(508 327)	-	-	**(6 563 488)**	4 290 278
Gardening equipment	416 823	-	7 103	-	-	-	**423 926**	(231 402)	-	(52 396)	-	-	**(283 798)**	140 128
Kitchen appliances	664 785	-	56 408	(10 586)	-	-	**710 607**	(339 762)	-	(43 130)	42 971	-	**(339 921)**	370 686
Laboratory equipment	1 323 490	-	65 745	-	-	-	**1 389 235**	(944 046)	-	(79 358)	-	-	**(1 023 404)**	365 831
Medical and allied equipment	226 435	-	-	-	-	-	**226 435**	(194 546)	-	(15 672)	-	-	**(210 218)**	16 217
Pump / Pluming	3 197 341	-	76 037	(55 705)	-	-	**3 217 673**	(2 635 679)	-	(156 628)	17 797	-	**(2 774 510)**	443 163
Radio equipment	5 040 820	-	1 117 308	(8 759)	-	-	**6 149 369**	(2 841 612)	-	(400 149)	6 727	-	**(3 235 034)**	2 914 335
Security equipment	791 262	-	-	-	-	-	**791 262**	(402 436)	-	(126 315)	-	-	**(528 751)**	262 511
Workshop equipment	7 597 489	-	467 031	-	-	-	**8 064 520**	(3 158 466)	-	(834 045)	14 844	-	**(3 977 667)**	4 086 853
Air conditioners	1 088 842	-	201 645	-	-	-	**1 290 487**	(801 195)	-	(67 622)	-	-	**(868 817)**	421 670
Office furniture	5 037 792	-	201 313	(20 640)	-	-	**5 218 465**	(3 822 557)	-	(214 844)	44 692	-	**(3 992 709)**	1 225 756
Domestic and hostel furniture	2 274 841	-	160 731	(110 031)	-	-	**2 325 541**	(1 471 645)	-	(151 115)	125 666	-	**(1 497 094)**	828 447
Other	2 983 922	-	645 860	(377 272)	-	-	**3 252 510**	(1 769 995)	-	(201 850)	35 884	-	**(1 935 961)**	1 316 549
	110 762 905	**-**	**10 018 331**	**(716 855)**	**67 096**	**-**	**120 131 477**	**(67 510 839)**	**-**	**(8 589 102)**	**612 364**	**-**	**(75 487 577)**	**44 643 900**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

Analysis of property, plant and equipment as at 30 June 2024

Cost/Revaluation

Accumulated depreciation

	Opening Balance	Other Changes, movements	Additions	Disposals	WIP	Reclassification	Closing Balance	Opening Balance	Corrections and Transfers	Additions	Disposals	Other Changes, movements	Closing Balance	Carrying value
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Total property plant and equipment														
Land	27 776 505	-	-	-	-	-	27 776 505	-	-	-	-	-	-	27 776 505
Infrastructure	6 178 732	-	-	-	42 838 570	-	49 017 302	(651 480)	-	(146 274)	-	-	(797 754)	48 219 548
Buildings	58 815 744	-	76 520	(11 290)	-	-	58 880 974	(35 084 413)	-	(2 756 161)	4 366	-	(37 836 208)	21 044 766
Other assets	110 762 905	-	10 018 331	(716 855)	67 096	-	120 131 477	(67 510 839)	-	(8 589 102)	612 364	-	(75 487 577)	44 643 900
	203 533 886	**-**	**10 094 851**	**(728 145)**	**42 905 666**	**-**	**255 806 258**	**(103 246 732)**	**-**	**(11 491 537)**	**616 730**	**-**	**(114 121 539)**	**141 684 719**
Intangible assets														
Computers - software & programming	5 889 209	-	143 420	-	336 261	-	6 368 890	(4 173 461)	-	(606 915)	-	-	(4 780 376)	1 588 514
	5 889 209	**-**	**143 420**	**-**	**336 261**	**-**	**6 368 890**	**(4 173 461)**	**-**	**(606 915)**	**-**	**-**	**(4 780 376)**	**1 588 514**
Investment properties														
Investment property	5 512 774	-	-	-	-	-	5 512 774	(1 135 117)	-	(33 301)	-	-	(1 168 418)	4 344 356
	5 512 774	**-**	**-**	**-**	**-**	**-**	**5 512 774**	**(1 135 117)**	**-**	**(33 301)**	**-**	**-**	**(1 168 418)**	**4 344 356**
Total														
Land	27 776 505	-	-	-	-	-	27 776 505	-	-	-	-	-	-	27 776 505
Infrastructure	6 178 732	-	-	-	42 838 570	-	49 017 302	(651 480)	-	(146 274)	-	-	(797 754)	48 219 548
Buildings	58 815 744	-	76 520	(11 290)	-	-	58 880 974	(35 084 413)	-	(2 756 161)	4 366	-	(37 836 208)	21 044 766
Other assets	110 762 905	-	10 018 331	(716 855)	67 096	-	120 131 477	(67 510 839)	-	(8 589 102)	612 364	-	(75 487 577)	44 643 900
Intangible assets	5 889 209	-	143 420	-	336 261	-	6 368 890	(4 173 461)	-	(606 915)	-	-	(4 780 376)	1 588 514
Investment properties	5 512 774	-	-	-	-	-	5 512 774	(1 135 117)	-	(33 301)	-	-	(1 168 418)	4 344 356
	214 935 869	**-**	**10 238 271**	**(728 145)**	**43 241 927**	**-**	**267 687 922**	**(108 555 310)**	**-**	**(12 131 753)**	**616 730**	**-**	**(120 070 333)**	**147 617 589**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

West Coast District Municipality
Appendix B
June 2024

Analysis of property, plant and equipment as at 30 June 2023

	Cost/Revaluation							Accumulated depreciation						
	Opening Balance	Other Changes, movements	Additions	Disposals	WIP	Reclassifications	Closing Balance	Opening Balance	Corrections and Transfers	Additions	Disposals	Other Changes, movements	Closing Balance	Carrying value
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Land														
Land	27 776 505	-	-	-	-	-	27 776 505	-	-	-	-	-	-	27 776 505
	27 776 505	**-**	**-**	**-**	**-**	**-**	**27 776 505**	**-**	**-**	**-**	**-**	**-**	**-**	**27 776 505**
Infrastructure														
Electricity supply / reticulation	372 715	-	847 758	-	1 529 021	-	**2 749 494**	(139 239)	-	(9 232)	-	-	(148 471)	2 601 023
Mini sub stations	3 663	-	-	-	-	-	**3 663**	(1 527)	-	(92)	-	-	(1 619)	2 044
Pump stations	14 289	-	-	-	-	-	**14 289**	(6 620)	-	(357)	-	-	(6 977)	7 312
Reservoirs	3 328	-	-	-	-	-	**3 328**	(2 219)	-	(133)	-	-	(2 352)	976
Electric panels	44	-	-	-	-	-	**44**	(18)	-	(770)	-	-	(788)	(744)
Electricity perimeter protection	53 529	-	-	-	-	-	**53 529**	(32 658)	-	(2 141)	-	-	(34 799)	18 730
Water reticulation and other	1 385 209	-	-	-	1 969 176	-	**3 354 385**	(351 482)	-	(104 992)	-	-	(456 474)	2 897 911
	1 832 777	**-**	**847 758**	**-**	**3 498 197**	**-**	**6 178 732**	**(533 763)**	**-**	**(117 717)**	**-**	**-**	**(651 480)**	**5 527 252**
Buildings														
Residences (Personnel)	1 577 100	-	-	-	-	-	**1 577 100**	(563 405)	-	(72 496)	-	-	(635 901)	941 199
Warehouses	1 416 000	-	-	-	-	-	**1 416 000**	(991 085)	-	(70 770)	-	-	(1 061 855)	354 145
Community halls	8 417	-	-	-	-	-	**8 417**	(5 893)	-	(420)	-	-	(6 313)	2 104
Office buildings	9 619 874	-	1 141 659	-	-	-	**10 761 533**	(5 092 168)	-	(441 299)	-	-	(5 533 467)	5 228 066
Recreational facilities	17 081	-	-	-	-	-	**17 081**	(3 718)	-	(569)	-	-	(4 287)	12 794
Clinics	3 249 440	-	-	-	-	-	**3 249 440**	(2 112 588)	-	(162 467)	-	-	(2 275 055)	974 385
Non residential perimeter protection	591 729	-	-	-	-	-	**591 729**	(21 762)	-	(743)	-	-	(22 505)	569 224
Workshops / Store rooms	561 271	-	-	-	-	-	**561 271**	(312 126)	-	(22 451)	-	-	(334 577)	226 694
Public parking as part of buildings	1 004 546	-	-	-	-	-	**1 004 546**	(703 322)	-	(50 225)	-	-	(753 547)	250 999
Fire, safety & emergency	35 236 549	-	-	-	-	-	**35 236 549**	(22 417 989)	-	(1 761 771)	-	-	(24 179 760)	11 056 789
Car ports / Garage	4 086 530	-	-	-	-	-	**4 086 530**	(21 549)	-	(105 950)	-	-	(127 499)	3 959 031
Internal roads as part of buildings	253 448	-	-	-	-	-	**253 448**	(140 727)	-	(8 442)	-	-	(149 169)	104 279
Ablution / Public	-	-	52 100	-	-	-	**52 100**	-	-	(478)	-	-	(478)	51 622
	57 621 985	**-**	**1 193 759**	**-**	**-**	**-**	**58 815 744**	**(32 386 332)**	**-**	**(2 698 081)**	**-**	**-**	**(35 084 413)**	**23 731 331**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

Analysis of property, plant and equipment as at 30 June 2023

Cost/Revaluation

Accumulated depreciation

	Opening Balance	Other Changes, movements	Additions	Disposals	WIP	Reclassifications	Closing Balance	Opening Balance	Corrections and Transfers	Additions	Disposals	Other Changes, movements	Closing Balance	Carrying value
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Other assets														
General vehicles	41 479 894	-	4 434 206	(732 281)	-	-	45 181 819	(30 894 085)	-	(2 517 291)	684 257	-	(32 727 119)	12 454 700
Audiovisual equipment	1 559 238	-	854 265	(3 691)	-	-	2 409 812	(531 710)	-	(180 311)	3 661	2 851	(705 509)	1 704 303
Computer Equipment	16 428 641	-	1 971 424	(211 704)	-	-	18 188 361	(6 212 486)	-	(1 774 508)	203 774	86 162	(7 697 058)	10 491 303
Domestic equipment	628 458	-	308 290	(895)	-	-	935 853	(164 641)	-	(121 562)	886	2 248	(283 069)	652 784
Electrical wire and power distribution	340 894	-	-	-	-	-	340 894	(78 627)	-	(67 288)	-	-	(145 915)	194 979
Emergency / Rescue equipment	2 552 306	-	-	-	-	-	2 552 306	(962 357)	-	(342 439)	-	21 129	(1 283 667)	1 268 639
Fire fighting equipment	9 892 797	-	617 221	-	-	-	10 510 018	(5 520 252)	-	(607 064)	-	72 155	(6 055 161)	4 454 857
Gardening equipment	243 323	-	173 500	-	-	-	416 823	(217 091)	-	(21 451)	-	7 140	(231 402)	185 421
Kitchen appliances	647 385	-	30 346	(12 946)	-	-	664 785	(303 981)	-	(43 331)	6 768	782	(339 762)	325 023
Laboratory equipment	1 143 216	-	182 651	(2 377)	-	-	1 323 490	(840 544)	-	(113 784)	2 118	8 164	(944 046)	379 444
Medical and allied equipment	226 435	-	-	-	-	-	226 435	(179 320)	-	(15 644)	-	418	(194 546)	31 889
Pump / Pluming	3 099 850	-	97 491	-	-	-	3 197 341	(2 332 337)	-	(380 123)	-	76 781	(2 635 679)	561 662
Radio equipment	4 400 492	-	642 698	(2 370)	-	-	5 040 820	(2 494 198)	-	(353 918)	1 481	5 023	(2 841 612)	2 199 208
Security equipment	697 272	-	93 990	-	-	-	791 262	(287 825)	-	(118 827)	-	4 216	(402 436)	388 826
Workshop equipment	3 538 820	-	4 081 952	(23 283)	-	-	7 597 489	(3 083 046)	-	(110 487)	22 092	12 975	(3 158 466)	4 439 023
Air conditioners	963 289	-	125 553	-	-	-	1 088 842	(758 623)	-	(49 806)	-	7 234	(801 195)	287 647
Office furniture	4 533 101	-	548 043	(43 352)	-	-	5 037 792	(3 702 574)	-	(170 144)	40 935	9 226	(3 822 557)	1 215 235
Domestic and hostel furniture	2 121 022	-	216 100	(62 281)	-	-	2 274 841	(1 396 483)	-	(144 677)	58 536	10 979	(1 471 645)	803 196
Other	2 763 037	-	223 408	(2 523)	-	-	2 983 922	(1 700 478)	-	(188 227)	2 527	116 185	(1 769 993)	1 213 929
	97 259 470	**-**	**14 601 138**	**(1 097 703)**	**-**	**-**	**110 762 905**	**(61 660 658)**	**-**	**(7 320 882)**	**1 027 035**	**443 668**	**(67 510 837)**	**43 252 068**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

Analysis of property, plant and equipment as at 30 June 2023

Cost/Revaluation

Accumulated depreciation

	Opening Balance	Other Changes, movements	Additions	Disposals	WIP	Reclassifications	Closing Balance	Opening Balance	Corrections and Transfers	Additions	Disposals	Other Changes, movements	Closing Balance	Carrying value
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Total property plant and equipment														
Land	27 776 505	-	-	-	-	-	27 776 505	-	-	-	-	-	-	27 776 505
Infrastructure	1 832 777	-	847 758	-	3 498 197	-	6 178 732	(533 763)	-	(117 717)	-	-	(651 480)	5 527 252
Buildings	57 621 985	-	1 193 759	-	-	-	58 815 744	(32 386 332)	-	(2 698 081)	-	-	(35 084 413)	23 731 331
Other assets	97 259 470	-	14 601 138	(1 097 703)	-	-	110 762 905	(61 660 658)	-	(7 320 882)	1 027 035	443 668	(67 510 837)	43 252 068
	184 490 737	**-**	**16 642 655**	**(1 097 703)**	**3 498 197**	**-**	**203 533 886**	**(94 580 753)**	**-**	**(10 136 680)**	**1 027 035**	**443 668**	**(103 246 730)**	**100 287 156**
Intangible assets														
Computers - software & programming and internally generated masthead	4 746 744	-	832 465	-	310 000	-	5 889 209	(3 778 803)	-	(420 454)	-	25 795	(4 173 462)	1 715 747
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	4 746 744	**-**	**832 465**	**-**	**310 000**	**-**	**5 889 209**	**(3 778 803)**	**-**	**(420 454)**	**-**	**25 795**	**(4 173 462)**	**1 715 747**
Investment properties														
Investment property	5 512 774	-	-	-	-	-	5 512 774	(1 101 907)	-	(33 210)	-	-	(1 135 117)	4 377 657
	5 512 774	**-**	**-**	**-**	**-**	**-**	**5 512 774**	**(1 101 907)**	**-**	**(33 210)**	**-**	**-**	**(1 135 117)**	**4 377 657**
Total														
Land	27 776 505	-	-	-	-	-	27 776 505	-	-	-	-	-	-	27 776 505
Infrastructure	1 832 777	-	847 758	-	3 498 197	-	6 178 732	(533 763)	-	(117 717)	-	-	(651 480)	5 527 252
Buildings	57 621 985	-	1 193 759	-	-	-	58 815 744	(32 386 332)	-	(2 698 081)	-	-	(35 084 413)	23 731 331
Other assets	97 259 470	-	14 601 138	(1 097 703)	-	-	110 762 905	(61 660 658)	-	(7 320 882)	1 027 035	443 668	(67 510 837)	43 252 068
Intangible assets	4 746 744	-	832 465	-	310 000	-	5 889 209	(3 778 803)	-	(420 454)	-	25 795	(4 173 462)	1 715 747
Investment properties	5 512 774	-	-	-	-	-	5 512 774	(1 101 907)	-	(33 210)	-	-	(1 135 117)	4 377 657
	194 750 255	**-**	**17 475 120**	**(1 097 703)**	**3 808 197**	**-**	**214 935 869**	**(99 461 463)**	**-**	**(10 590 344)**	**1 027 035**	**469 463**	**(108 555 309)**	**106 380 560**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

West Coast District Municipality
Appendix C
June 2024

Segmental analysis of property, plant and equipment as at 30 June 2024

	Cost/Revaluation							Accumulated Depreciation						
	Opening Balance Rand	Additions Rand	Disposals Rand	Corrections and Transfers Rand	WIP Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Corrections and Transfers Rand	Depreciation Rand	Other changes, movements Rand	Closing Balance Rand	Carrying value Rand
Municipality														
Administration	24 666 512	144 843	(225 125)	-	-	-	24 586 230	(8 991 823)	208 356	-	(539 441)	-	(9 322 908)	15 263 322
Council general	2 815 335	-	(3 217)	-	-	-	2 812 118	(503 599)	3 202	-	(496 740)	-	(997 137)	1 814 981
Municipal manager	438 318	120 258	-	-	-	-	558 576	(147 580)	-	-	(59 354)	-	(206 934)	351 642
Tourism	198 913	-	(736)	-	-	-	198 177	(172 486)	736	-	(5 703)	-	(177 453)	20 724
Internal audit	37 073	-	(796)	-	-	-	36 277	(36 466)	793	-	(260)	-	(35 933)	344
Human resources	249 801	-	(157)	-	-	-	249 644	(184 949)	158	-	(14 574)	-	(199 365)	50 279
Strategic services	85 311	-	-	-	-	-	85 311	(75 408)	708	-	(1 526)	-	(76 226)	9 085
Risk management	16 224	-	(730)	-	-	-	15 494	(16 072)	-	-	(47)	-	(16 119)	(625)
Health	5 334 474	390 340	-	-	-	-	5 724 814	(2 449 631)	21 917	-	(295 862)	-	(2 723 576)	3 001 238
Ganzekraal - Public amenity	9 841 211	402 634	(173 395)	-	-	-	10 070 450	(3 174 101)	191 818	-	(258 952)	-	(3 241 235)	6 829 215
Disaster management - Public safety	84 993 964	3 490 573	-	-	-	-	88 484 537	(53 457 937)	14 601	-	(4 021 644)	-	(57 464 980)	31 019 557
Disaster management - Public safety	17 239 705	628 027	-	-	-	-	17 867 732	(11 092 643)	871	-	(1 198 404)	-	(12 290 176)	5 577 556
Finance	12 031 159	903 763	(312 337)	-	239 958	-	12 862 543	(7 859 107)	140 739	-	(754 345)	-	(8 472 713)	4 389 830
Land & buildings	1 893 869	-	-	-	-	-	1 893 869	(424 232)	-	-	(34 479)	-	(458 711)	1 435 158
Water	38 033 900	3 386 073	-	-	3 808 197	-	45 228 170	(16 818 112)	28 331	-	(2 804 919)	-	(19 594 700)	25 633 470
Planning and development	8 830 074	185 412	-	-	39 193 772	-	48 209 258	(499 683)	-	-	(608 766)	-	(1 108 449)	47 100 809
Development	48 276	-	-	-	-	-	48 276	(46 411)	-	-	(175)	-	(46 586)	1 690
Information technology	8 181 750	586 348	(11 652)	-	-	-	8 756 446	(2 605 070)	4 500	-	(1 036 562)	-	(3 637 132)	5 119 314
	214 935 869	10 238 271	(728 145)	-	43 241 927	-	267 687 922	(108 555 310)	616 730	-	(12 131 753)	-	(120 070 333)	147 617 589

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

West Coast District Municipality
Appendix D
June 2024

Segmental Statement of Financial Performance for the year ended

30 June 2023				30 June 2024		
Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand		Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand
			Municipality			
4 850 440	18 352 689	(13 502 249)	Executive & Council/Mayor and Council	3 274 942	27 839 112	(24 564 170)
144 721 992	28 344 691	116 377 301	Finance & Admin/Finance	122 264 711	20 346 921	101 917 790
2 640 662	8 068 041	(5 427 379)	Planning and Development/Economic Development/Plan	91 595	3 598 132	(3 506 537)
13 783 078	29 518 473	(15 735 395)	Health/Clinics	13 871 140	29 964 649	(16 093 509)
54 612	3 725 610	(3 670 998)	Comm. & Social/Libraries and archives	199 916	4 324 727	(4 124 811)
3 130 329	2 323 313	807 016	Housing	3 673 903	2 467 772	1 206 131
13 658 930	48 001 207	(34 342 277)	Public Safety/Police	15 578 705	54 692 020	(39 113 315)
4 745 549	7 664 176	(2 918 627)	Sport and Recreation	5 452 299	6 911 255	(1 458 956)
232 413 117	232 413 117	-	Road Transport/Roads	224 370 987	224 427 378	(56 391)
132 817 311	133 624 327	(807 016)	Water/Water Distribution	142 378 192	144 553 644	(2 175 452)
552 816 020	**512 035 644**	**40 780 376**		**531 156 390**	**519 125 610**	**12 030 780**

AUDITOR-GENERAL SOUTH AFRICA
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West Coast District Municipality
Appendix E (1)
June 2024

Schedule of external loans as at 30 June 2024

	Loan Number	Redeemable	Balance at 30 June 2023	New loan during the period	Redeemed written off during the period	Balance at 30 June 2024	Interest paid during the period	Other Costs in accordance with the MFMA
			Rand	Rand	Rand	Rand	Rand	Rand
External loans								
Development Bank of South Africa - DBSA	1	30/06/2044	-	46 893 276	-	46 893 276	64 957	-
			-	**46 893 276**	**-**	**46 893 276**	**64 957**	**-**

AUDITOR-GENERAL SOUTH AFRICA
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West Coast District Municipality
Appendix E(2)
June 2024

Budget Analysis of Capital Expenditure as at 30 June 2024

	Additions	Revised Budget	Variance	Variance	Explanation of significant variances from budget
	Rand	Rand	Rand	%	
Municipality					
Executive & Council/Mayor and Council	46 494	520 000	473 506	**91**	Less expenditure due to savings and the implementation of cost containment on projects..
Finance & Admin/Finance	1 824 065	4 943 500	3 119 435	**63**	Less expenditure due to savings and the implementation of cost containment on projects.
Planning and Development/Economic Development/Plan	-	31 197 000	31 197 000	**100**	Less expenditure due to savings and the implementation of cost containment on projects.
Health	421 370	966 500	545 130	**56**	Less expenditure due to savings and the implementation of cost containment on projects.
Disaster Management	732 077	850 000	117 923	**14**	Less expenditure due to savings and the implementation of cost containment on projects.
Public Safety	3 421 038	2 081 000	(1 340 038)	**(64)**	The municipality spent more per the sub-vote but the expenditure was within the municipal budget vote allocated to the department administration.
Sport and Recreation	417 505	2 700 000	2 282 495	**85**	Less expenditure due to savings and the implementation of cost containment on projects.
Landfill	40 967 703	102 080 000	61 112 297	**60**	Less expenditure due to savings and the implementation of cost containment on projects
Water/Water Distribution	5 552 702	4 000 000	(1 552 702)	**(39)**	The municipality spent more per the sub-vote but the expenditure was within the municipal budget vote allocated to the department of technical services.
	53 382 954	**149 338 000**	**95 955 046**	**64**	

AUDITOR-GENERAL SOUTH AFRICA
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West Coast District Municipality
Appendix F
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003
June 2024

Name of Grants	Quarterly Receipts					Quarterly Expenditure					Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act
	Jun	Sep	Dec	Mar	Jun	Jun	Sep	Dec	Mar	Jun	Yes/ No
EPWP Grant	-	311 000	558 000	373 000	-	150 409	254 284	366 716	386 088	234 912	Yes
FMG Grant	-	1 000 000	-	-	-	643 850	120 918	299 082	(65 602)	645 602	Yes
Rural Roads management	-	-	-	-	2 718 000	1 323 898	-	-	-	2 310 300	Yes
Working for Water	205 083	-	-	-	-	145 500	-	-	-	-	Yes
CDW Grant	-	-	76 000	-	-	83 018	-	-	-	91 594	Yes
Co-ordination and Model	200 000	-	-	-	-	-	-	-	-	-	Yes
Provincial : LG internship	-	-	-	200 000	-	223 833	-	-	-	-	Yes
Provincia Government	-	-	-	-	2 900 000	200 000	-	-	-	2 920 268	Yes
Provincial Government - Joint District Metro Approach	1 000 000	-	-	-	-	1 820 000	-	-	-	-	Yes
Fire services	-	-	-	-	1 426 000	-	-	-	-	911 778	Yes
Road Infrastructure	1 900 000	-	-	-	-	1 900 000	-	-	-	-	Yes
WSOA	-	-	-	-	1 160 000	1 098 985	-	-	-	1 571 790	Yes
Provincial Government - Financial Management	200 000	-	-	-	400 000	-	-	-	-	200 000	Yes
	3 505 083	1 311 000	634 000	573 000	8 604 000	7 589 493	375 202	665 798	320 486	8 886 244	

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

Unaudited schedule: Appendix G

Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue - Standard															
Governance and administration	138 428	5 403	143 831	–	–	143 831	124 207	–	(19 624)	86,36	89,73	–	–	–	149 572
Executive and council	1 560	1 000	2 560	–	–	2 560	3 275	–	715	127,93	209,93	–	–	–	4 850
Budget and treasury office	136 868	4 403	141 271	–	–	141 271	120 918	–	(20 353)	85,59	88,35	–	–	–	144 712
Corporate services	–	–	–	–	–	–	14	–	14	-	-	–	–	–	10
Community and public safety	34 266	(863)	33 403	–	–	33 403	38 776	–	5 373	116,09	113,16	–	–	–	35 372
Community and social services	–	100	100	–	–	100	200	–	100	-	-	–	–	–	55
Sport and recreation	4 267	250	4 517	–	–	4 517	5 452	–	936	120,71	127,78	–	–	–	4 746
Public safety	16 370	(1 213)	15 157	–	–	15 157	15 579	–	422	102,79	95,17	–	–	–	13 659
Housing	–	–	–	–	–	–	3 674	–	3 674	-	-	–	–	–	3 130
Health	13 629	–	13 629	–	–	13 629	13 871	–	242	101,77	101,77	–	–	–	13 783
Economic and environmental services	185 710	53 816	239 526	–	–	239 526	224 463	–	(15 063)	93,71	120,87	–	–	–	235 054
Planning and development	361	16	377			377	92		(285)	24,32	25,37				2 641
Road transport	185 349	53 800	239 149	–		239 149	224 371		(14 778)	93,82	121,05				232 413
Environmental protection	–	–	–	–	–	–	–		–	-	-				–
Trading services	144 610	14 600	159 210	–	–	159 210	143 711	–	(15 498)	90,27	99,38	–	–	–	132 817
Electricity	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Water	144 610	5 000	149 610	–	–	149 610	142 378	–	(7 231)	95,17	98,46	–	–	–	132 817
Waste water management	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Waste management	–	9 600	9 600	–	–	9 600	1 333	–	(8 267)	13,89	-	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Total Revenue - Standard	503 013	72 956	575 969	–	–	575 969	531 156	–	(44 812)	92,22	105,59	–	–	–	552 816
Expenditure - Standard															
Governance and administration	70 712	12 628	83 340	–	–	83 340	45 840	–	(37 501)	55,00	64,83	–	–	–	44 063
Executive and council	17 295	1 630	18 925	–	–	18 925	25 558	–	6 633	135,05	147,78	–	–	–	15 718
Budget and treasury office	50 955	10 213	61 169	–	–	61 169	16 186	–	(44 982)	26,46	31,77	–	–	–	20 277
Corporate services	2 462	785	3 247	–	–	3 247	4 096	–	849	126,14	166,36	–	–	–	8 068
Community and public safety	92 868	300	93 168	–	–	93 168	98 360	–	5 192	105,57	105,91	–	–	–	91 233
Community and social services	3 468	100	3 568	–	–	3 568	4 325	–	757	121,22	124,71	–	–	–	3 726
Sport and recreation	7 834	–	7 834	–	–	7 834	6 911	–	(922)	88,23	88,23	–	–	–	7 664
Public safety	49 855	–	49 855	–	–	49 855	54 692	–	4 837	109,70	109,70	–	–	–	48 001
Housing	–	–	–	–	–	–	2 468	–	2 468	-	-	–	–	–	2 323
Health	31 712	200	31 912	–	–	31 912	29 965	–	(1 948)	93,90	94,49	–	–	–	29 518
Economic and environmental services	195 121	54 216	249 336	–	–	249 336	228 026	–	(21 311)	91,45	116,86	–	–	–	240 463
Planning and development	9 772	416	10 187	–	–	10 187	3 598	–	(6 589)	35,32	36,82	–	–	–	8 049
Road transport	185 349	53 800	239 149	–	–	239 149	224 427	–	(14 722)	93,84	121,08	–	–	–	232 413
Environmental protection	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Trading services	144 434	14 600	159 034	–	–	159 034	144 619	–	(14 415)	90,94	100,13	–	–	–	133 643
Electricity	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Water	144 430	5 000	149 430	–	–	149 430	144 554	–	(4 876)	96,74	100,09	–	–	–	133 624
Waste water management	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Waste management	4	9 600	9 604	–	–	9 604	65	–	(9 539)	0,68	1 558,45	–	–	–	19
Other	3 240	–	3 240	–	–	3 240	2 281	–	(958)	70,42	70,42	–	–	–	2 635
Total Expenditure - Standard	506 374	81 744	588 118	–	–	588 118	519 126	–	(68 993)	88,27	102,52	–	–	–	512 036
Surplus/(Deficit) for the year	(3 361)	(8 788)	(12 150)			(12 150)	12 031		24 180						40 780

AUDITOR-GENERAL SOUTH AFRICA
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Unaudited schedule: Appendix G

Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue by Vote															
Vote 1- EXECUTIVE AND COUNCIL	1 851	1 016	2 866	–	–	2 866	3 367	–	500	117,46	181,92	–	–	–	6 057
Vote 2 - FINANCE	135 769	4 653	140 422	–	–	140 422	120 019	–	(20 403)	85,47	88,40	–	–	–	146 853
Vote 3 - ADMINISTRATION	30 107	(1 113)	28 994	–	–	28 994	29 636	–	642	102,21	98,44	–	–	–	27 507
Vote 4 - TECHNICAL	152 655	14 600	167 255	–	–	167 255	153 764	–	(13 491)	91,93	100,73	–	–	–	142 693
Vote 5 - AGENCIES	182 631	53 800	236 431	–	–	236 431	224 371	–	(12 060)	94,90	122,85	–	–	–	229 706
Vote 6 - [NAME OF VOTE 6]															
Vote 7 - [NAME OF VOTE 7]															
Vote 8 - [NAME OF VOTE 8]															
Vote 9 - [NAME OF VOTE 9]															
Vote 10 - [NAME OF VOTE 10]															
Vote 11 - [NAME OF VOTE 11]															
Vote 12 - [NAME OF VOTE 12]															
Vote 13 - [NAME OF VOTE 13]															
Vote 14 - [NAME OF VOTE 14]															
Vote 15 - [NAME OF VOTE 15]															
Total Revenue by Vote	503 013	72 956	575 969	–	–	575 969	531 156	–	(44 812)	92,22	105,59	–	–	–	552 816
Expenditure by Vote *to be appropriated*															
Vote 1- EXECUTIVE AND COUNCIL	36 917	6 386	43 303	–	–	43 303	31 612	–	(11 691)	73,00	85,63	–	–	–	32 143
Vote 2 - FINANCE	37 754	4 458	42 212	–	–	42 212	39 141	–	(3 071)	92,72	103,67	–	–	–	25 884
Vote 3 - ADMINISTRATION	93 013	2 100	95 113	–	–	95 113	70 994	–	(24 120)	74,64	76,33	–	–	–	89 313
Vote 4 - TECHNICAL	156 059	15 000	171 059	–	–	171 059	152 952	–	(18 107)	89,41	98,01	–	–	–	134 990
Vote 5 - AGENCIES	182 631	53 800	236 431	–	–	236 431	224 427	–	(12 004)	94,92	122,89	–	–	–	229 706
Vote 6 - [NAME OF VOTE 6]															
Vote 7 - [NAME OF VOTE 7]															
Vote 8 - [NAME OF VOTE 8]															
Vote 9 - [NAME OF VOTE 9]															
Vote 10 - [NAME OF VOTE 10]															
Vote 11 - [NAME OF VOTE 11]															
Vote 12 - [NAME OF VOTE 12]															
Vote 13 - [NAME OF VOTE 13]															
Vote 14 - [NAME OF VOTE 14]															
Vote 15 - [NAME OF VOTE 15]															
Total Expenditure by Vote	506 374	81 744	588 118	–	–	588 118	519 126	–	(68 993)	88,27	102,52	–	–	–	512 036
Surplus/(Deficit) for the year	(3 361)	(8 788)	(12 150)	–	–	(12 150)	12 031	–	24 180	0	0	–	–	–	40 780

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

Unaudited schedule: Appendix G

Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Revenue By Source															
Property rates	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Service concession - electricity revenue	1 238	–	1 238	–	–	1 238	1 574	–	336	127,15	127,15	–	–	–	1 254
Service concession - water revenue	144 676	5 000	149 676	–	–	149 676	142 446	–	(7 230)	95,17	98,46	–	–	–	137 919
Service concession - sanitation revenue	119	–	119	–	–	119	82	–	(37)	69,07	69,07	–	–	–	108
Service concession - refuse revenue	84	–	84	–	–	84	83	–	(2)	98,04	98,04	–	–	–	78
Service concession - other	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Rental of facilities and equipment	3 749	–	3 749	–	–	3 749	5 452	–	1 703	145,43	145,43	–	–	–	4 746
Interest earned - external investments	14 942	500	15 442	–	–	15 442	27 132	–	11 690	175,70	181,58	–	–	–	24 602
Interest earned - outstanding debtors	178	–	178	–	–	178	91	–	(87)	51,04	51,04	–	–	–	80
Actuarial gains recognised Employee Benefits	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Licences and permits	258	–	258	–	–	258	407	–	149	157,72	157,72	–	–	–	342
Agency services	182 595	53 800	236 395	–	–	236 395	214 687	–	(21 708)	90,82	117,58	–	–	–	249 518
Transfers recognised - operational	32 431	716	33 147	–	–	33 147	35 549	–	2 402	107,25	109,61	–	–	–	37 236
Other revenue	122 743	11 114	133 857	–	–	133 857	103 654	–	(30 203)	77,44	84,45	–	–	–	96 935
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**503 013**	**71 130**	**574 143**	–	–	**574 143**	**531 156**	–	**(42 986)**	**92,51**	**105,59**	–	–	–	**552 816**
Expenditure By Type															
Employee related costs	242 905	8 170	251 075	–	–	251 075	242 065	–	(9 011)	96,41	99,65	–	–	–	226 480
Remuneration of councillors	7 595	–	7 595	–	–	7 595	6 829	–	(767)	89,91	89,91	–	–	–	7 594
Debt impairment	1 970	–	1 970	–	–	1 970	1 448	–	(522)	73,51	73,51	–	–	–	999
Depreciation & asset impairment	11 238	–	11 238	–	–	11 238	12 132	–	894	107,95	107,95	–	–	–	10 121
Finance charges	–	9 600	9 600	–	–	9 600	65	–	(9 535)	0,68	-	–	–	–	65
Bulk purchases	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Other materials	76 841	27 973	104 814	–	–	104 814	48 907	–	(55 906)	46,66	63,65	–	–	–	86 189
Contracted services	–	–	–	–	–	–	–	–	–	-	-	–	–	–	72 631
Transfers and grants	853	1 624	2 476	–	–	2 476	832	–	(1 645)	33,58	97,53	–	–	–	2 094
Other expenditure	163 245	34 377	197 622	–	–	197 622	206 764	–	9 143	104,63	126,66	–	–	–	105 797
Loss on disposal of PPE	1 727	–	1 727	–	–	1 727	84	–	(1 644)	4,84	4,84	–	–	–	65
Total Expenditure	**506 374**	**81 744**	**588 118**	–	–	**588 118**	**519 126**	–	**(68 993)**	**88,27**	**102,52**	–	–	–	**512 036**
Surplus/(Deficit)	**(3 361)**	**(10 614)**	**(13 976)**	–	–	**(13 976)**	**12 031**	–	**26 006**	**(86,08)**	**(357,93)**	–	–	–	**40 780**
Transfers recognised - capital	–	1 826	1 826	–	–	1 826	–	–	(1 826)	-	-	–	–	–	–
Contributions recognised - capital	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–	-	-	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(3 361)**	**(8 788)**	**(12 150)**	–	–	**(12 150)**	**12 031**	–	**24 180**			–	–	–	**40 780**
Taxation	–	–	–	–	–	–		–	–	**(99,02)**	**(357,93)**	–	–	–	–
Surplus/(Deficit) after taxation	**(3 361)**	**(8 788)**	**(12 150)**	–	–	**(12 150)**	**12 031**	–	**24 180**	**(99,02)**	**(357,93)**	–	–	–	**40 780**
Attributable to minorities	–	–	–	–	–	–		–	–			–	–	–	–
Surplus/(Deficit) attributable to municipality	**(3 361)**	**(8 788)**	**(12 150)**	–	–	**(12 150)**	**12 031**	–	**24 180**	**(99,02)**	**(357,93)**	–	–	–	**40 780**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–		–	–			–	–	–	–
Surplus/(Deficit) for the year	**(3 361)**	**(8 788)**	**(12 150)**	–	–	**(12 150)**	**12 031**	–	**24 180**	**(99,02)**	**(357,93)**	–	–	–	**40 780**

AUDITOR-GENERAL SOUTH AFRICA
Auditing to build public confidence

Unaudited schedule: Appendix G

Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2023/2024											2022/2023			
R thousand	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Capital expenditure - Vote															
Multi-year expenditure															
Vote 1- EXECUTIVE AND COUNCIL	–	–	–	–	–	–	–	–	–			–	–	–	–
Vote 2 - FINANCE	1 900	3 300	5 200	–	–	5 200	2 095	–	(3 105)	40,30	110,28	–	–	–	1 272
Vote 3 - ADMINISTRATION	1 424	995	2 419	–	–	2 419	4 721	–	2 302	195,15	331,51	–	–	–	1 583
Vote 4 - TECHNICAL	31 900	104 562	136 462	–	–	136 462	40 968	–	(95 494)	30,02	128,43	–	–	–	4 274
Vote 5 - AGENCIES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10 037
Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	35 224	108 857	144 081	–	–	144 081	47 784	–	(96 297)	0	1	–	–	–	17 166
Single-year expenditure															
Vote 1- EXECUTIVE AND COUNCIL	185	700	885	–	–	885	46	–	(839)	5,25	25,13	–	–	–	244
Vote 2 - FINANCE	650	–	650	–	–	650	–	–	(650)	–	–	–	–	–	1 161
Vote 3 - ADMINISTRATION	1 691	1 281	2 972	–	–	2 972	–	–	(2 972)	–	–	–	–	–	560
Vote 4 - TECHNICAL	750	–	750	–	–	750	5 553	–	4 803	740,36	740,36	–	–	–	343
Vote 5 - AGENCIES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3 276	1 981	5 257	–	–	5 257	5 599	–	342	106,51	170,92				2 307
Total Capital Expenditure - Vote	38 500	110 838	149 338	–	–	149 338	53 383	–	(95 955)	35,75	138,66	–	–	–	19 473
Capital Expenditure - Standard															
Governance and administration	3 019	2 445	5 464	–	–	5 464	1 871	–	(3 739)	34,24	61,97	–	–	–	3 367
Executive and council	120	400	520	–	–	520	46	–	(474)	8,94	38,75	–	–	–	1 719
Budget and treasury office	2 899	2 045	4 944	–	–	4 944	1 678	–	(3 266)	33,94	57,89	–	–	–	1 648
Corporate services	–	–	–	–	–	–	146	–	–			–	–	–	–
Community and public safety	2 767	3 831	6 598	–	–	6 598	4 992	–	(1 606)	75,66	180,44	–	–	–	5 726
Community and social services	850	–	850	–	–	850	732	–	(118)	86,13	86,13	–	–	–	546
Sport and recreation	1 000	1 700	2 700	–	–	2 700	418	–	(2 282)	15,46	41,75	–	–	–	1 245
Public safety	800	1 281	2 081	–	–	2 081	3 421	–	1 340	164,39	427,63	–	–	–	3 760
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	117	850	967	–	–	967	421	–	(545)	43,60	361,69	–	–	–	176
Economic and environmental services	28 715	2 482	31 197	–	–	31 197	–	–	(31 197)	–	–	–	–	–	3 619
Planning and development	28 715	2 482	31 197	–	–	31 197	–	–	(31 197)	–	–	–	–	–	3 619
Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	4 000	102 080	106 080	–	–	106 080	46 520	–	(59 560)	43,85	1 163,01	–	–	–	6 761
Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water	4 000	–	4 000	–	–	4 000	5 553	–	1 553	138,82	138,82	–	–	–	6 292
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	–	102 080	102 080	–	–	102 080	40 968	–	(61 112)	40,13	–	–	–	–	469
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	38 500	110 838	149 338	–	–	149 338	53 383	–	(96 101)	35,75	138,66	–	–	–	19 473
Funded by:															
National Government	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	100 000	100 000	–	–	100 000	41 033	–	(58 967)	41,03	–	–	–	–	–
Internally generated funds	38 500	9 012	47 512	–	–	47 512	12 350	–	(35 162)	25,99	32,08	–	–	–	19 473
Total Capital Funding	38 500	109 012	147 512	–	–	147 512	53 383	–	(94 129)	36,19	138,66	–	–	–	19 473

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Unaudited schedule: Appendix G
Reconciliation of Table A7 Budgeted Cash Flows

Description	2023/2024								2022/2023
R thousand	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	1	2	3	6	7	9	10	11	12
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Service concession revenue	146 118	5 000	151 118	151 118	144 185	(6 933)	95,41	98,68	139 358
Government - operating	32 431	700	33 131	33 131	35 549	2 418	107,30	109,61	37 236
Government - capital	–	400	400	400	–	(400)	-	-	–
Other revenue	309 345	64 914	374 258	374 258	285 211	(89 047)	76,21	92,20	357 331
Interest	15 120	500	15 620	15 620	27 132	11 512	–	–	24 602
Dividends	–	–	–	–	–	–	–	–	–
Payments	–	–	–		–				–
Suppliers and employees	(480 924)	(1 116)	(482 040)	(482 040)	(466 265)	15 774	96,73	96,95	(521 315)
Finance charges	(290)	–	(290)	(290)	(65)	225	22,37	22,37	(65)
Transfers and Grants	(853)	–	(853)	(853)	(832)	21	97,53	97,53	(2 094)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**20 946**	**70 398**	**91 344**	**91 344**	**24 915**	**(66 429)**	**27,28**	**118,95**	**35 052**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	28	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	-	-	1 500
Payments									
Capital assets	(38 500)	(110 838)	(149 338)	(149 338)	(53 383)	95 955	35,75	138,66	(19 468)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(38 500)**	**(110 838)**	**(149 338)**	**(149 338)**	**(53 355)**	**95 955**	**35,73**	**138,58**	**(17 968)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–		–	-	–	
Borrowing long term/refinancing	–	–	100 000	100 000	46 958	(53 042)	46,96	-	–
Increase (decrease) in consumer deposits	–	–	–	–		–	-	–	
Payments							-		
Repayment of borrowing	–	–	–	–	–	–	-	-	(1 500)
Finance lease payments	–	–	–	–	–	–	-	-	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**–**	**–**	**100 000**	**100 000**	**46 958**	**(53 042)**	**-**	**-**	**(1 500)**
NET INCREASE/ (DECREASE) IN CASH HELD	(17 554)	(40 440)	42 006	42 006	18 518	(23 488)	44,08	–	15 585
Cash/cash equivalents at the year begin:	354 291	–	354 291	–	344 329	344 329	–	–	328 744
Cash/cash equivalents at the year end:	336 737	(40 440)	396 298	42 006	362 847	320 841	–	–	344 329

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