

CAPRICORN DISTRICT MUNICIPALITY



**ANNUAL REPORT
2023/2024**

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ACRONYMS

AFS	: Annual Financial Statements
ANC	: African National Congress
BBBEE	: Broad Based Black Economic Empowerment
CAPEX	: Capital Expenditure
CDM	: Capricorn District Municipality
CDW	: Community Development Workers
CFO	: Chief Financial Officer
CLLR	: Councilor
Constitution	: Constitution of the republic of South Africa, 1996
DA	: Democratic Alliance
DC35	: Capricorn District Municipality
DEFSA	: Deaf people of South Africa
EFF	: Economic Freedom Fighters
EEP	: Employment Equity Plan
EPWP	: Expanded Public Works Program
FBW	: Free Basic Water
GDP	: Gross Domestic Product
GIS	: Geographical Information System
GRAP	: Generally Recognized Accounting Practices
IDP	: Integrated Development Plan
IGR	: Inter-Governmental Relations
ITP	: Integrated Transport Plan
JOC	: Joint Operations Committee
KPA	: Key Performance Area
KPI	: Key Performance Indicator
LC	: Local Council
LED	: Local Economic Development
LGSETA	: Local Government Sector Education Training Authority
LLF	: Local Labor Forum

LM	: Local Municipality
MFMA	: Municipal Finance Management Act
MIG	: Municipal Infrastructure Grant
MMC	: Member of Mayoral Committee
MOU	: Memorandum of Understanding
NGO	: Non-Governmental Organization
OPEX	: Operational Expenditure
PMS	: Performance Management Systems
PR	: Proportional Representative
RDP	: Reconstruction Development Program
SALGA	: South African Local Government Association
SAMWU	: South African Municipal Workers Union
SAPS	: South Africa Police Services
SCM	: Supply Chain Management
SDBIP	: Service Delivery and Budget Implementation Plan
SMME	: Small Micro Medium Enterprise
Structures Act	: Local Government Municipal structures act No 117 of 1998
Systems Act	: Local Government Municipal Systems Act No. 32 of 2000
VIP	: Ventilated Improved Pits
WSA	: Water Services Authority
WSDP	: Water Services Development Plan
WSP	: Water Services Provider

CHAPTER 1: MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

COMPONENT A: MAYOR'S FOREWORD

The financial year 2023/24 marked 30 years of freedom and the commemoration reminded us of the role and contribution of local government in eradicating the legacy of apartheid.

Our municipalities are proud to have contributed to this remarkable history towards the fight against poverty, unemployment and inequality through socio-economic gains and expanded access to basic services.

It is therefore our belief that there would be no better way to celebrate this 30-years of freedom than to ensure that every household in Capricorn District is free of poverty with access to water, electricity and sanitation.

The financial year 2023/24 also coincided with the inauguration of the 7th provincial and national administration which followed the outcome of the general election.

The election season enabled us to meet, interact and get feedback from our communities about service delivery, getting a first-hand account of our people's cries, concerns, aspirations, hopes and wishes.

We listened and made a promise to resolve many of the challenges facing this district and challenges that undermine the 30 years of our freedom, and we are continuing to ensure that those challenges are resolved.

This we can only do if we make an honest assessment of our performance in the financial year 2023/24 by using this Annual Report to take stock of all programmes, achievements as well as challenges.

We strengthened our administration, increased the capacity of our disaster management and more importantly, expanded infrastructure delivery to meet the most basic needs of the majority of our residents.

To date, water connections have been made to 89% of the district population, mostly to residents in rural areas of our district where water shortages are severe. This record was achieved despite challenges such as drying boreholes, insufficient funding, delays by Eskom in energizing new projects, and the growing demand for household water connection to new settlements and extensions over the years have increased the distance between the supply and demand of water.

In financial management, we continued with efforts to improve cost recovery through the installation of prepaid water meters in Senwabarwana, Mogwadi, All Days, Morebeng and Lebowakgomo and a total of over 9, 700 meters have been installed across the district so far. In audit performance, we are pleased to report that we have reclaimed a clean audit, which is a result of a rigorous process of designing and

implementing a remedial action plan. And credit goes to all employees, councillors and the Audit Committee for their hard work and living up to our mission “to deliver efficiently through competent people”. We therefore acknowledge the labour and toil.

It therefore gives us pleasure to present this Annual Report for the financial year 2023/24, which includes audited financial statements for the same period under review.

Regards

Cllr Mamedupi Teffo
Executive Mayor

Date

COMPONENT B: EXECUTIVE SUMMARY

1.1 MUNICIPAL MANAGER'S OVERVIEW

As the Accounting Officer of Capricorn District Municipality, I am delighted to present an account and reflection on the institutional performance for the Financial Year 2023/2024. We reflect on the year filled with gratitude towards the achievements registered as administration. It has been through a collective effort of both the administration and political leadership. The urge to continue to pursue excellence in everything we do keeps our pulse soaring.

This necessitated continuous reflection on our plans, achievements, challenges, and improvements. The Municipal Finance Management Act (MFMA) mandates the Municipal Manager to deliver a public account and provide guidance and advice on the municipality's administrative performance. I do so through the institutional performance report for the financial year 2023-2024.

Under Chapter 7 of the Constitution of South Africa and Chapter 3 of the Municipal Systems Act (MSA), the municipality is entrusted with vital responsibilities, including the provision of potable water, wastewater and sewage management, municipal health, waste disposal, disaster management, fire services, environmental quality management, and other essential services.

The opinion of the Auditor-General constitutes a critical component of the auditor's report furnished to the municipality. The audit findings emanate from an independent and often extensive verification process of the annual financial statements and performance information in the annual report. The municipality has received an unqualified audit opinion without material findings. In response to the previous year's (2022-2023) AG findings, we fortified our monitoring and accountability systems to address areas of concern, that yielded positive results. This audit opinion echoes a committed and capable workforce within the administrative and political landscape. We aim to maintain it. We thank the Audit Committee and Municipal Public Accounts Committee (MPAC) for their implacable oversight role. We are also indebted to the political support and guidance of the Executive Mayor, Speaker and Whip of Council, Mayoral Committee and Council.

As stipulated in Section 61 of the MFMA, the Accounting Officer bears fiduciary responsibilities, requiring the exercise of fidelity, honesty, integrity, and acting in the best interests of the municipality in managing its financial affairs. The Service Delivery and Budget Implementation Plan (SDBIP) encapsulates performance targets and budget allocations reviewed mid-term. This revision was necessitated by the overall budget decrease resulting from reduced grants by the National Treasury.

We observed a surge of resignations in management positions while dealing with challenges in filling Section 56 Managers. These did not negatively impact our performance as envisaged. Instead, it has proven that our aggressive investment in skills and development in human

capital yields impeccable results. At the end of the financial year, the recruitment process for executive managers and the Chief Financial Officer was ongoing. We appreciate officials who continued to ensure service delivery continues regardless of the challenges we encounter.

As a municipality, we have identified the top ten risks and developed and implemented mitigation measures. Guided by the Auditor-General's findings, we strengthened quality reviews of annual financial statements, enhanced procurement and contract management, addressed unauthorized and irregular expenditures, and implemented consequence management policies. Our risk mitigation plans included a half-yearly review of financial statements, consequence management (within council-approved policy), and stringent procurement and contract management practices.

As the Accounting Officer, I am confident in our collective skills, expertise, and experience to fulfil the mandate of service delivery as enshrined in the Constitution of South Africa. We take immense pride in the dedicated men and women who serve the municipality and its community with unwavering passion and diligence. The journey ahead may be demanding, but through robust stakeholder engagement and active community participation, we are poised to build a capable and resilient district.

Regards

Ramakuntwane Selepe
Municipal Manager

Date

1.2. MUNICIPAL FUNCTIONS, POPULATION AND ENVIRONMENTAL OVERVIEW

1.2.1 Municipal Functions

The Municipal Structures Act of 1998 makes provision for the division of powers and functions between district and local municipalities.

The powers and functions of a district municipality are as follows:

- ❖ Integrated development planning for the district municipality, including a framework for integrated development plans of all municipalities in the district municipality.
- ❖ Potable water supply systems.
- ❖ Bulk supply of electricity, which includes for the purposes of such supply, the transmission, distribution and, where applicable, the generation of electricity.
- ❖ Domestic wastewater and sewage disposal systems.
- ❖ Solid waste disposal sites, in so far as it relates to-
 - the determination of a waste disposal strategy.
 - the regulation of waste disposal.
 - 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.
- ❖ Municipal roads which form an integral part of a road transport system for the area of the district municipality.
- ❖ Air quality management.
- ❖ Regulation of passenger transport services.
- ❖ Municipal airports serving the area of the district municipality.
- ❖ Municipal health services.
- ❖ Firefighting services serving the area of the district municipality, this includes-
 - planning, co-ordination, and regulation of fire services.
 - specialised firefighting services such as mountain, veld, and chemical fire services.
 - co-ordination of the standardisation of infrastructure, vehicles, equipment, and procedures.
 - training of fire officers.

- ❖ The establishment, conduct and control of fresh produce markets and abattoirs serving the area of a major proportion of the municipalities in the district.
- ❖ The establishment, conduct and control of cemeteries and crematoria serving the area of a major proportion of municipalities in the district.
- ❖ Promotion of local tourism for the area of the district municipality.
- ❖ Municipal public works relating to any of the above functions, or any other functions assigned to the district municipality.
- ❖ The receipt, allocation and, if applicable, the distribution of grants made to the district municipality; and
- ❖ The imposition and collection of taxes, levies and duties as related to the above functions or as may be assigned to the district municipality in terms of national legislation; and
- ❖ District municipal powers and function transferred to local municipalities:
 - Municipal roads which form an integral part of a road transport system of the municipal area.
 - The establishment conduct and control of cemeteries and crematoria serving the municipal area.

1.2.2 POPULATION OVERVIEW

1.2.1 Demographic Profile

The total population for the district is 1 447 103 divided into four local municipalities. More than half of the population of CDM resides in the Polokwane Local Municipality (58%), followed by Lepelle-Nkumpi (20%), Blouberg (13%) and the least being Molemole Local Municipality (9%) (See figure below). Polokwane Municipality experiences a high growth rate due to enormous influx from rural-urban migration trends. Population growth rate is attributed to the interaction of births, deaths, and migration in a population in a given period of time. The population of CDM is projected to close to 1.5 million in 2026, if we assume a linear growth of the population at an average of 1%. There are 427 174 households, 586 settlements and the district is divided into 113 wards with population density of 58.1/km² and total area of 21.705 km².

1.2.2 Population Density

The population density expresses the number of people per square kilometer. CDM is mostly rural in nature with a settlement pattern of scattered small rural villages. Although Blouberg Municipality constitutes about 44% of the total district area, it has a very low population density while Polokwane Municipality constitutes only 23% of the total district area but with the highest population density. Several factors can affect population densities and in the case of Polokwane, this is mostly attributable to it being the economic hub and the provincial capital city. The table below indicates the size and population density for each of the four local municipalities that constitute the Capricorn District Municipality.

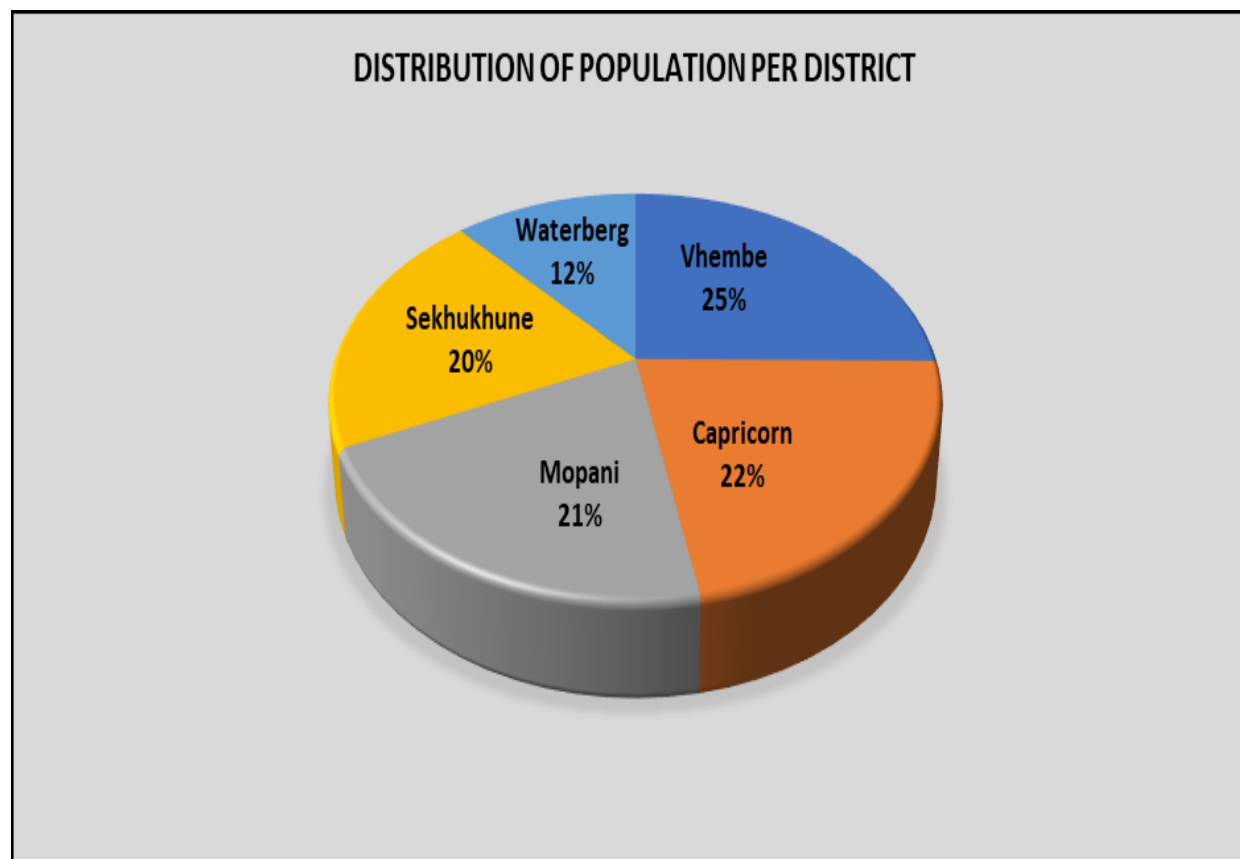
Area and Population Density per Local Municipality:

Municipality	Area (Ha)	% of CDM	Population Density (/km²)
Blouberg LM	958 461	44%	18 persons/ km ²
Lepelle-Nkumpi LM	349 982	16%	67 persons/ km ²
Molemole LM	364 411	17%	32 persons/ km ²
Polokwane LM	507 677	23%	167 persons/ km ²
Capricorn DM	2 180 531	100%	71 persons/ km²

1.2.3 Population size and growth

Figure below reflects the population group composition of the district; with the majority being Black African, with Coloured and Indian/ Asian population groups constituting the lowest percentage. Most of the district total population i.e., 97% Black African, stay in black townships such as Seshego and rural tribal villages. Polokwane city has majority of white people retained from apartheid system of ethnic designated areas. One can still observe most coloureds in the former coloured townships of Westernburg and Indians in the former Indian townships of Nirvana.

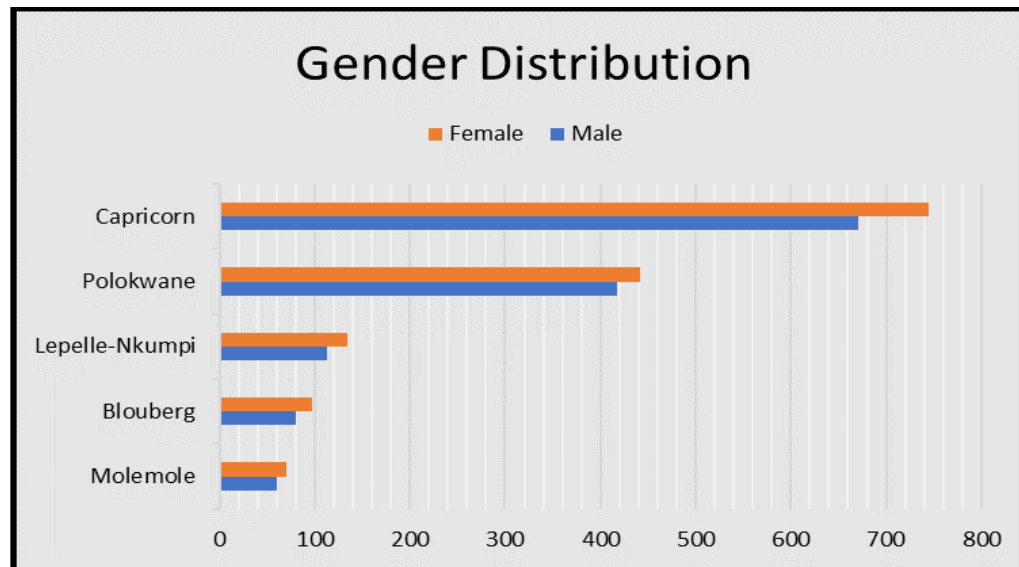
1.2.3.1 CDM Population Growth



1.2.4 Age and Gender

The predominant gender in the district population is female with an average of 53%. Although there are many factors affecting sex ratio, the municipality should aim to make equalities central to its policies, ensure people have same share of power and wealth and reflect the communities they serve.

1.2.4.1 Gender Distribution in CDM



Source: STATSSA Census 2022

1.2.3 Environmental Overview

1.2.3.1 Spatial Rationale and Environmental Analysis

The municipal spatial pattern reflects that of the historic apartheid city model characterized by segregated settlements. At the center of the area is the Polokwane, economic hub of the province, which comprises the Central Business District (CBD), industrial area and a range of social services and well-established formal urban areas servicing the more affluent residents of Polokwane. Situated on the outskirts in several clusters are less formal settlement areas that are experiencing enormous influx from rural urban migration trends. These areas are in dire need of upgraded services and infrastructure, both social and engineering, and are struggling to cope with the informal influx of people who want access to an improved quality and standard of living.

The Council has, in June 2024, adopted the Capricorn District Climate Change Risk Profile and Adaptation Plan to address issues of climate change. CDM is also in the process of reviewing its Spatial Development Framework to ensure that it is able to address the identified spatial challenges within the district. Addressing issues of spatial injustice, infrastructure development and environmental issues.

1.2.3.2 Spatial Description and Overview of the Four Local Municipalities

The main characteristics of each of the respective Local Municipalities are summarised below:

(a) Blouberg Local Municipality

Blouberg Local Municipality forms the northern extents of the Capricorn District Municipality bordering Zimbabwe and Botswana. The largest settlements in Blouberg are found in its eastern extents, and especially around Avon and Senwabarwana, which also holds the municipal offices. The major service centres are represented by Senwabarwana in the south, Avon and Eldorado in the central parts, and Alldays in the north.

The municipality consists of the five (5) Traditional Authorities namely Maleboho, Makgato, Seakamela, Kibi, and Mamadi Traditional Authority. It is the third densely populated municipality within Capricorn District and has a population of 172 601 and total of 34 133 households.

No extensive industrial activity exists in this area. The major economic sectors are Agriculture, Mining and Tourism. There are mining prospects at Dalmyn, Windhoek-Papegaai, Silvermyn platinum prospects and Towerfontein gold to complement Venetia mine. Tourism attraction areas include Blouberg nature reserves and Mapungubwe heritage sites. The municipality's proximity to Lephalale, Botswana and Zimbabwe and three border posts that is Platjan, Zanzibar and Groblersbrug also serves to boost the local economy.

(b) Lepelle-Nkumpi Local Municipality

Lepelle-Nkumpi Local Municipality forms the southern extent of the district. The Municipality is bordered to the south and east by the Strydpoort and Waterberg Mountain ranges. Settlements are mostly concentrated in the western extents of the LM. Prominent settlements in the

Municipality include Magatle, Mamaolo, Moletlane and Mogoto, with Lebowakgomo being the major node of economic activity, also providing the widest range of community facilities and social services.

The municipality is pre-dominantly rural with approximately 95% of its land falling under the jurisdiction of Traditional Authorities. The municipality has six (6) Traditional Authorities namely Mathabatha, Seloane, Ledwaba, Moletlane, Mphahlele, and Mafefe Traditional Authority. The municipality is the second densely populated (66.5/km² population density) municipality within Capricorn District and has a population of 235 380 and a total of 61 305 households. The municipal area stretches for about 349 982 ha (16% of the district area). It is divided into 30 wards. Lebowakgomo township is one of the district's growth points.

No significant agricultural or industrial activities occur in Lepelle-Nkumpi, but some forestry activity occurs on the escarpment. The Dilokong Corridor (R37) connecting Polokwane with the south-eastern parts of Limpopo Province (towards Tubatse) runs through the Lepelle-Nkumpi municipal area.

(c) Molemole Local Municipality

Molemole Local Municipality is in the central-eastern extents of the CDM, north of Polokwane. Significantly, the N1-Trans Limpopo Corridor traverses Molemole from the south-west to the north-east and specifically the settlements of Mphakane, Ramatshowe and Sefene. The Phalaborwa Corridor also navigates through the eastern side of the Molemole area of jurisdiction, past Morebeng (Soekmekaar). Four prominent clusters of settlements are found in this municipal area.

The municipality has four (4) Traditional Authorities namely Manthata, Makgato, Ramokgopha, and Machaka Traditional Authority. It is the fourth densely populated municipality within the Capricorn District and has a population of 108 321 and total of 30 043 households. The municipal area is divided into 16 wards and stretches for about 364 411ha (17% of the district area).

Molemole municipality is predominantly rural and characterised by high levels of poverty and inequalities. Molemole LM mainly comprises agricultural activities (commercial and subsistence), plantations (especially along the western boundary), and small-scale mining. A large part of Molemole's economy depends on agricultural development. The municipality produces some of the finest potatoes and tomatoes for the export markets. However, the agricultural sector has contracted significantly resulting in many crops commercial farmers opting for game farming.

(d) Polokwane Local Municipality

Polokwane Local Municipality represents the economic hub of the District and the Limpopo Province. It shares its name with the City of Polokwane, which is the capital and the major urban centre of the Limpopo Province. There is a definite opportunity for Polokwane to become the logistics hub and freight interchange within the region, given its proximity to the neighboring countries of Botswana, Zimbabwe,

Mozambique, and Swaziland. Polokwane City and its functional extensions particularly, are the most important economic drivers and service centres in the province.

Two prominent clusters of rural settlements are located to the east and west of Polokwane City: Mankweng and Sebayeng cluster to the east and the Ga Rampuru - Ga Mashashane cluster to the west (former Aganang municipal area). The municipality has fourteen (14) Traditional Authorities namely, Dikgale, Mothiba, Makotopong, Makgoba, Mothapo, Mamabolo, Maja, Chuene, Molepo, Mankweng, Moletjie, Maraba, Matlala, and Mashashane Traditional Authority.

The municipality is the highest densely populated municipality within Capricorn District and has a total population of 797 127. The population of Polokwane has increased over the three census periods and 60% of the district population resides within Polokwane municipal boundaries mainly because it is the economic hub of Limpopo. The municipality comprises 45 wards and covers a total area of 507 677 ha. The Polokwane Municipality is 23% urban and 71% rural. The remaining area (6%) comprises smallholdings and institutional, industrial and recreational land.

1.2.3.3 Spatial Density

The CDM covers an area of approximately 2 180 530 ha. The municipal area consists mainly of commercial farms, game farming and so forth and approximately 4.24% of the total area is used for settlement purposes (towns and villages). All four local municipal areas have many small villages, that is, villages with less than 1 000 people. These low population densities have serious implications for improving the levels of service provision to communities because the costs associated with the provision of service infrastructure in those areas is very high.

1.2.3.4 Informal Settlements

An informal settlement maybe an illegal settlement where a group of people are living on a piece of land that is not proclaimed nor allocated by acceptable land administrators, and where they do not have legal claim to the land (tenure), where there are inadequate basic services, or where basic services are in a deplorable condition, irrespective of the densities, type of structures they have built, where they are located in urban/rural and their existing surroundings.

The Draft Informal Settlement Upgrading Strategy for Limpopo prepared by COGHSTA promotes the following main developmental actions and responses to informal settlements:

- Rapid up-front preliminary assessments and categorisation.
- Full upgrading (town planning process, full services, top-structures, and tenure) where appropriate, affordable, and viable.
- Interim basic services for settlements viable and appropriate for long term full upgrading but where this is not imminent (a situation which often prevails).
- Emergency basic services for settlements where long-term upgrading is not viable or appropriate, but relocation is not urgent or possible (a situation which also often prevails).
- Relocations as a last resort for settlements where this is an urgent priority.



1.2.3.5 Land Use Management

Spatial Planning and Land Use Management Act (SPLUMA), 2013 (Act No. 16 of 2013) was signed into law on 02 August 2013, and gazetted on 05 August 2013 and its Regulations came into effect on 1 July 2015. The enactment of SPLUMA has brought several fundamental changes in spatial planning and land use management. Among those changes are: -

- **Municipal Planning** - Reiteration of the sole mandate of municipalities where municipal planning (land development, land use management) is concerned, placing municipalities as authorities of first instance invalidating inconsistent parallel mechanisms, parallel systems, measures, or institution that existed dealing with land development application.
- **Municipal Planning Tribunal (MPT)** - Establishment and composition of Municipal Planning Tribunals (MPT) and Appeals structures by municipalities to determine and decide on land development applications. Also providing municipalities with options for Tribunals and appeals structures to be created based on capacity.
- **Spatial Development Framework (SDF)** – the National, Provincial and Municipalities must prepare SDFs. The municipal SDFs form the basis of all future decisions taken by MPTs established in terms of Section 35 of SPLUMA. In preparing a municipal SDF, a municipality must among others, give effect to the development principles and applicable norms and standards set out in Chapter 2. Spatial Planning,
- **Development Principles** – Spatial Planning, Land Development and Land Use Management must be grounded in the SPLUMA Principles:
 - The principle of spatial justice
 - The principle of spatial sustainability
 - The principle of efficiency
 - The principle of spatial resilience
 - The principle of good administration

Municipal Planning By-Law - Every municipality must develop and/or adopt a Municipal Planning By-Law, which will forthwith determine the procedural and administrative aspects of land use planning and management.

Land Use Management System - A municipality must put in place an overall planning and land use management system to implement SPLUMA.

1.2.4 Contribution made by the municipality to satisfy the basic requirement

1.2.4.1 Water Services

The district serves as Water Services Authorities (WSA). The responsibility to provide clean and safe drinking water for the three WSP rests with CDM as the WSA. Service Level Agreements were signed with three Local Municipalities serving as WSPs for the purpose of revenue collection.

The proportion of households having access to some form of piped (tap) water either inside dwelling, inside yard or community stand has increased from 76% in 2016 to 87, 3% in 2022. About 12,7% of households have no access to piped (tap) water (Source: STATSSA Census 2022)

Capricorn District Municipality enforce the service level agreements with the local municipalities and improve its cost recovery strategy to sustain provision and supply of water. Ground water resource abstraction needs to be carefully monitored to prevent over-exploitation.

All wastewater treatment work in the district is overloaded and due for upgrade, the municipality is in a process of compiling business plan which will assist in raising funding.

District has done feasibility study on water provision to all areas. Project implementation will be done based on the available budget including grant funding.

1.2.4.2 Sanitation

41.9% of households have access to flush toilets while 4.6% have no access to any form of sanitation. Access to flush toilets increased from 26.6% in 2011 to 41.9% in 2022. Percentage of households that used pit latrines in 2011 was about 65% which has since reduced to 53.5% in 2022. Pit latrines are mostly used in rural areas where there is no proper piped water system.

1.2.4.3 Local Economic Development

The Capricorn District Municipality has a total Gross Domestic Product (GDP) of R 156 billion. In terms of total contribution towards Limpopo Province, the Capricorn District Municipality is ranked highest compared to all the regional economies to total Limpopo Province GDP. The district has a diverse economic structure, with several key sectors contributing to its GDP. The primary sectors include Community services, Finance, Trade, Transport, Manufacturing, Construction, and Agriculture, with community services, finance and trade being the predominant contributors.

This ranking in terms of size compared to other regions of Capricorn. In terms of its share, it was in 2022 (32.4%) very similar compared to what it was in 2012 (32.4%). For the period 2012 to 2022, the average annual growth rate of 1.2% of Capricorn was the second relative to its peers in terms of growth in constant 2010 prices.

1.3. SERVICE DELIVERY OVERVIEW

1.3.1. Service delivery achievements

Capricorn district Municipality received 24 Megalitres of portable water per day from Olifantspoort treatment plant operated by Lepelle Northern Water board to supply Lebowaikomo and surrounding villages at Lepelle Nkumpi municipal area. Water supply from this scheme is constantly affected by stoppages because of old infrastructure breakdown. Refurbishment works to the existing infrastructure by Lepelle Northern Water is underway to ensure reliable water supply. The project will be implemented in several phases. There are currently two phases under construction with anticipated completion dates of June 2025 and December 2025.

Water supply is supplemented by 175 boreholes with 7 water treatment package plants. The Municipality is also in the process of completing the Mphahlele Regional Water Scheme project which will supply additional 10 Megalitres of water in Lepelle Nkumpi area.

Blouberg and Molemole municipalities are only dependent on underground water supply. The district owns and operates 8 water treatment package plants, 267 boreholes in Molemole and 21 water package plants, 286 boreholes in Blouberg municipality to provide water to communities.

Table 1: Households with Access to Free Basic Services

3.6 1.1 Households with Access to Free Basic Water

Municipality	Total HH income to qualify for FBS	Total HH No.	No. of HH registered as Indigents	HH receiving Free Basic services			
				Water	Electricity	Sanitation	Waste
Blouberg	R4 000	43 747	-	30 101	-	30 101	-
Lepelle-Nkumpi	-	61 305	-	47 500	11 750	47 500	-
Molemole	R2 500	43 747	-	38 200	4 889	38 200	-
Polokwane	R4 970	463 300	22 308	22 308	22 308	6 152	6 152

CDM	-	378 301	22 308	138 109	38 947	121 953	6 152

Source: Municipal Records, 2023

1.3.1.1. Service delivery Challenges and Proposed Interventions

Challenges	Interventions
Inadequate bulk water supply and funding	Department of Water and Sanitation must prioritize implementation of feasibility studies for Nandoni Dam – Molemole LM, and Glen-Alpine Dam – (Blouberg LM)
Capacity of the Olifantspoort Water Treatment Works vs Supply area/ water requirements	Engagement with Lepelle Northern Water and Department of Water and Sanitation on the plans to upgrade the plant.
MIG co-funding for metered yard connections	Engage Department of Water and Sanitation and Cogta to review MIG conditions in order for MIG funding to cover metered yard connections
Over-reliance on boreholes and development ahead of services	Implementation of bulk water feasibility studies to enable expansion of district growth points as long-term plan.
Stolen Transformers	Constant engagement with ESKOM and through IGR structures
Overloaded wastewater works	Lebowakgomo WWTW refurbished and busy with designs for upgrading Consultant appointed for assessment and development of design reports for all Wastewater Treatment Works
Budgetary Constraints	Increased efforts of Cost Recovery
Staff Shortages	Acceleration of the filling up of Vacant Funded Posts. Collaboration with institutions of higher learning for intake of in-service training, learnerships or graduates' development programmes.

Fleet Shortage and Unreliability	Fleet renewal - Improvement of the turnaround times by the Fleet Management Service provider so as to reduce the Fleet downtime
Training of staff on new technology	Collaboration with service providers for training of process controllers on climate resilient water safety plan. Increase training budget.

Capricorn District Municipality has an indigent policy which is implemented at its local municipalities, Lepelle- Nkumpi Local Municipality, Molemole Local Municipality and Blouberg Local Municipality. As part of its overall strategy to alleviate poverty, the district has put in place a policy for the provision of a free basic level of municipal services.

1.4. FINANCIAL HEALTH OVERVIEW

Financial viability is an important concept to determine the ability of the municipality to provide services. In order for municipalities to be financially viable it is important that they have a resilient and sustainable economic base where people are working and earning living wages, and businesses, large and small, are facilitating the steady exchange of goods and services. Without a strong and sustainable economic base, municipality will struggle to fulfil its constitutional and legislative responsibilities. Municipal financial viability is key in the sense that municipalities are legally authorized to charge for the services that they provide. This permits the municipality to cover its costs in providing such services. However, a challenge arises when payment for such delivery is not made. This affects the financial viability of a municipality and the sustainability of provision of service. Charging affordable rates for consumer services creates a strong municipal finance, which can directly translate into growth. Viability and sustainability are fundamental factors in municipal service delivery if local government is to address its development role effectively.

Financial viability is defined as the ability to generate sufficient income to meet operating payments, debt commitments and, where applicable, to allow growth while maintaining service levels. Financial viability means the municipality can meet its expenditure out of revenue, without depending on government grants and borrowings. The division of municipal powers and functions, are important factors which may influence municipal viability as well as municipal revenue management and collection

Municipalities should generate their revenue to meet service delivery objectives. For municipalities to generate own revenue, they must maintain a sound revenue base and put in systems to manage and collect generated revenue from charges for providing water and other services. Key challenges which confront rural municipalities to generate own revenue are a low revenue base and a culture of nonpayment. These have the potential to weaken the financial viability of municipalities. The Constitution of the Republic of South Africa of 1996 provides for municipal powers and functions and enables municipalities to charge for services rendered, to collect money due and to levy

interest on outstanding amounts. The Local Government Municipal Systems Act, sections 12 and 13, deals extensively with municipal legislative processes, particularly the passing and publishing of municipal by-laws in a provincial government gazette. The municipal by-laws are legally required to give effect to decisions taken by the municipal Council (MFMA Circular 64 of 2012).

Council has approved the By-law for revenue collection and enforcing collection of revenue for services delivered. CDM also implemented prepaid smart meters to do away with usage of water and only paying later. This will ensure that revenue is collected before services are rendered.

The tables hereunder will show the revenues, expenditure and financial overview using ratios in line with treasury circular 71. For this financial year, the municipality is solvent and able to continue its operations financially.

1.4.1 Financial Overview

DC35 Capricorn - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		635 279	681 224	723 885	90 468	612 679	723 885	(111 206)	-15.4%	723 885
Equitable Share		597 206	643 628	703 770	88 270	595 072	703 770	(108 698)	-15.4%	703 770
Energy Efficiency and Demand Side Management Grant								-		
Expanded Public Works Programme Integrated Grant		3 747	3 303	3 118	618	3 118	3 118	(0)	0.0%	3 118
Infrastructure Skills Development Grant								-		
Integrated City Development Grant								-		
Local Government Financial Management Grant		886	1 000	896	-	645	896	(251)	-28.0%	896
Municipal Demarcation Transition Grant								-		
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant								-		
Neighbourhood Development Partnership Grant								-		
Municipal Disaster Recovery Grant								-		
Rural Road Asset Management Systems Grant		3 507	3 780	3 830	-	2 826	3 830	(1 004)	-26.2%	3 830
Municipal Infrastructure Grant		20 182	20 817	3 575	298	3 299	3 575	(276)	-7.7%	3 575
Water Services Infrastructure Grant		9 752	8 696	8 696	1 282	7 720	8 696	(976)	-11.2%	8 696
Public Transport Network Grant								-		
Urban Settlement Development Grant								-		
Integrated National Electrification Programme Grant								-		
Municipal Rehabilitation Grant								-		
Regional Bulk Infrastructure Grant								-		
Municipal Emergency Housing Grant								-		
Metro Informal Settlements Partnership Grant								-		
Integrated Urban Development Grant								-		
Programme and Project Preparation Support Grant								-		

Provincial Government:									
		-	-	-	-	-	-	-	-
	Infrastructure						-		
	Infrastructure						-		
	Capacity Building						-		
District Municipality:									
		-	-	-	-	-	-	-	-
	Infrastructure						-		
	Infrastructure						-		
	Capacity Building						-		
Other grant providers:									
		-	-	61	-	-	61	(61)	-100.0%
	Expenditure on Other Grants								
		-	-	61	-	-	61	(61)	-100.0%
Total operating expenditure of Transfers and Grants:		635 279	681 224	723 946	90 468	612 679	723 946	(111 267)	-15.4%

1.4.2 Operating Ratios (implication of the ratios in bullet points)

RATIO		FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (if)		
						" R 000 "				
1. FINANCIAL POSITION										
A. Asset Management/Utilisation										
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%	Total Operating Expenditure Taxation Expense Total Capital Expenditure	38% 814 378 500 096	Please refer to page 2 of MFMA Circular No. 71			
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%	PPE, Investment Property and Intangible Impairment PPE at carrying value Investment at carrying value Intangible Assets at carrying value	0% 4 225 886 - 2 161			Please refer to page 3 of MFMA Circular No. 71	
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%	Total Repairs and Maintenance Expenditure PPE at carrying value Investment Property at Carrying value	1% 41 995 4 225 886				
B. Debtors Management										
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%	Gross Debtors closing balance Gross Debtors opening balance Bad debts written Off Billed Revenue	-54% 725 866 621 675 67 549	Please refer to page 5 of MFMA Circular No. 71			
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%	Consumer Debtors Bad debts written off Consumer Debtors Current bad debt Provision	#DIV/0! 			Please refer to page 5 of MFMA Circular No. 71	
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days	Gross debtors Bad debts Provision Billed Revenue	1 337 days 725 866 478 465 67 549				

B. Debtors Management							
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		.54%	Please refer to page 5 of MFMA Circular No. 71
					Gross Debtors closing balance	725 866	
					Gross Debtors opening balance	621 675	
					Bad debts written Off		
					Billed Revenue	67 549	
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		#DIV/0!	Please refer to page 5 of MFMA Circular No. 71
					Consumer Debtors Bad debts written off		
					Consumer Debtors Current bad debt Provision		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		1 337 days	Please refer to page 6 of MFMA Circular No. 71
					Gross debtors	725 866	
					Bad debts Provision	478 465	
					Billed Revenue	67 549	

1.4.3 Capital Expenditure

DC35 Capricorn - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		1 383	12 505	20 296	3 430	11 820	20 296	(8 476)	-42%	20 296
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-		-
Vote 5 - Community and Social Services		313	488	2 359	113	1 957	2 359	(402)	-17%	2 359
Vote 6 - Health		-	-	-	-	-	-	-		-
Vote 7 - DPEMS		-	-	-	-	-	-	-		-
Vote 8 - Public Transport		-	-	-	-	-	-	-		-
Vote 9 - Infrastructure		288 208	394 316	493 874	23 161	482 654	493 874	(11 220)	-2%	493 874
Vote 10 - Other		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	289 905	407 309	516 529	26 703	496 430	516 529	(20 099)	-4%	516 529
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		2 260	-	-	-	-	-	-		-
Vote 4 - Chief Financial Officer		133	-	-	-	-	-	-		-
Vote 5 - Community and Social Services		9 800	-	-	-	-	-	-		-
Vote 6 - Health		-	-	-	-	-	-	-		-
Vote 7 - DPEMS		-	-	-	-	-	-	-		-
Vote 8 - Public Transport		-	-	-	-	-	-	-		-
Vote 9 - Infrastructure		142 363	13 044	-	-	3 665	-	3 665	#DIV/0!	-
Vote 10 - Other		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 -		92	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	154 647	13 044	-	-	3 665	-	3 665	#DIV/0!	-
Total Capital Expenditure		444 552	420 353	516 529	26 703	500 096	516 529	(16 433)	-3%	516 529

Capital Expenditure - Functional Classification										
Governance and administration		608	12 505	20 296	3 430	11 820	20 296	(8 476)	-42%	20 296
Executive and council								-		
Finance and administration		608	12 505	20 296	3 430	11 820	20 296	(8 476)	-42%	20 296
Internal audit								-		
Community and public safety		13 352	488	2 359	113	1 957	2 359	(402)	-17%	2 359
Community and social services		68	-	-	-	-	-	-		-
Sport and recreation								-		
Public safety		13 284	488	2 359	113	1 957	2 359	(402)	-17%	2 359
Housing								-		
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development								-		
Road transport								-		
Environmental protection								-		
Trading services		430 592	407 360	493 874	23 161	486 319	493 874	(7 555)	-2%	493 874
Energy sources								-		
Water management		424 152	402 310	484 224	28 210	481 973	484 224	(2 251)	0%	484 224
Waste water management		6 440	5 050	9 650	(5 049)	4 346	9 650	(5 304)	-55%	9 650
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	444 552	420 353	516 529	26 703	500 096	516 529	(16 433)	-3%	516 529
Funded by:										
National Government		322 025	350 097	383 343	12 729	376 787	383 343	(6 556)	-2%	383 343
Provincial Government								-		
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								-		
Transfers recognised - capital		322 025	350 097	383 343	12 729	376 787	383 343	(6 556)	-2%	383 343
Borrowing	6							-		
Internally generated funds		122 527	70 256	133 186	13 974	123 309	133 186	(9 877)	-7%	133 186
Total Capital Funding		444 552	420 353	516 529	26 703	500 096	516 529	(16 433)	-3%	516 529

1.5. ORGANISATIONAL DEVELOPMENT OVERVIEW

1.5.1. HUMAN RESOURCE OVERVIEW

CDM Employment Equity Status

Status	No of posts	Percentage
Total positions on organogram	922	100%
Total filled positions	516	56%
Total vacant positions	406	44%
Female	214	41%
Male	302	59%
People with Disability	4	0.7%
African	508	98%
Coloured	2	0.4%
Indian	1	0.2/%
Whites	5	0.9%
Filling of Top Management Posts	04/07	57%
Alignment with IDP/Budget	Yes	

1.5.1.1. Employee Wellness Program

Employee Wellness Programme is a worksite-based programme designed to assist in the identification and resolution of productivity problems associated with employees impaired by personal concerns including but not limited to health, drug, legal, emotional, stress or other concerns which may adversely affect employee job performance.

The programme is further designed in a way that accommodates all categories including all councillors. Intervention and case management is done by the appointed Service Provider as per referral.

1.5.1.2. Individual Support

The following were some of the Individual Sessions that the Unit assisted employees and Councillors on:

- Social challenges e.g., marital problems.
- Relationship problems.

1.5.1.3. Employee Sports

Engaging employees in sporting activities is one of the fitness plans to keep them healthy and active. All employees can partake in sporting activities of their choices. CDM offers the following sporting codes:

- Chess.
- Darts.
- Netball.
- Soccer.
- Table tennis.
- Volleyball.

1.5.1.4. Individual performance management

The municipality has a functional Performance Management System (PMS) in line with the Performance Management Policy, which was approved on the 27th of February 2025. The framework details the implementation of the PMS, as well as the procedures and processes of maintaining the PMS. CDM has managed to report on organisational, functional and individual performance to enable a critical assessment of its progress. This system of performance has been cascaded down to all employees, as a result all employees are required to sign annual performance plans in line with the institutional SDBIP, which are then assessed on a quarterly basis.

The following challenges have been experienced:

- Implement information management systems to enhance access to information for strategic planning, implementation assessment and benchmarking purposes.
- Assess all business processes continuously to increase efficiency in pursuit of service delivery excellence.
- Accelerate district monitoring of service delivery through effective information management integration and assessment of project implementation quality; and
- There is a need for capacity building of ward councillors, which needs to be coordinated at a district level.

1.5.1.5. Fleet Management

The municipality has a variety of pool vehicles that are frequently acquired to respond to water, fire and disaster management legislative imperatives. The fleet provisioning, management and control is centralised under Admin unit within corporate services. To execute this function in an effective and efficient manner, systems are available to assist in a sound and proper running on this process function. The fleet management policy was reviewed and currently being implemented for all municipality vehicles.

One project was rolled over, namely 1x Rapid response vehicle and the delay was due to importation of materials and manufacturing of this specialised vehicle. It is aimed at improving service delivery mandates at various communities. For the current financial year (2023/24) the business unit focused on the acquisition of seventeen (17) vehicles, which are breakdown as 9x (1x TLB, 3X Double cabs, 4x single cabs and 1x honey sucker which was donated) for water services, 5x (4x single cabs and 1x rapid response) fire related vehicles as top up to the existing fleet. Lastly for pool and PMT related vehicles the following were procured (1x SUV Executive Mayor, 1x SUV Speaker, 1x Double Cab (Chief Whip) and 1x Long base bakkie with a canopy.

1.5.1.6. Records Management

The municipality has records management and disposal policy in place to direct and guide this important function. The policies outline and/or details procedures and processes of creating, maintaining and safekeeping of records in municipality. This also covers the handling and rotation periods of records. The municipality has file plan approved by Limpopo Provincial Archives. The file plan is used for the location of file reference numbers on records.

The municipality has approved Promotion of Access information manual (PAIA) and draft Protection of personal Information policy (POPIA) in place. The purpose of PAIA is to give effect to the constitutional right of access to information held by the municipality and any other information

that is held by another person. To actively promote a society in which the people of South Africa have effective access to information to enable them to exercise and protect all their rights more fully.

In terms of the POPIA, it aims at controlling the way in which personal information (of a natural and juristic person) is handled and to regulate how that personal information should be processed to ensure it is done in a responsible way. Processing includes methods of collection, usage, storage, dissemination, alteration, and destruction of personal information.

The municipality comprehensively compile and submit both the Promotion of access to information (PAIA) and Protection of personal information (POPIA) report to Information Regulator on an annual basis for compliance purposes.

1.5.1.7. Organisational Structure

The Municipality operated on the 2023/24 Organisational Structure that was approved by Council on the 25 May 2023 (Resolution No. 06/2022-2023/5.5).

The summary is represented as follows:

1.5.1.7.1. Organizational Structure as per filled and vacant positions

Count of Department	Column Labels	
Row Labels	Filled	Vacant
Community Services	105	92
Corporate Services	75	07
Development Planning and Environmental Management Services	20	03
Infrastructure Services	228	252
Strategic Executive Management Services	45	21
Financial Management Services	43	31
Grand Total	516	406

1.5.1.8. Skills Development and Training

Workplace Skills Plan (WSP) and the Annual Training Report (ATR) were developed and submitted to the Local Government SETA by 30 April 2024.

1.5. AUDITOR GENERAL REPORT

The Municipality has obtained unqualified audit opinion. In order to sustain the opinion and eliminate the findings of material nature, monitored action plans from both Auditor General and Internal Audit are being actioned by the municipality as a remedial tool.

1.6. STATUTORY ANNUAL REPORT PROCESS PLAN

Adherence to timelines as outlined in this process plan is crucial for ensuring compliance with regulatory requirements. By sticking to the process plan's timelines, the organization can minimize the risk of findings on predetermined objectives and achievement of goals as set in the Intergrated Development Plan.

ACTIVITY	DATE	RESPONSIBILITY
Request of the Annual Performance Report from Internal Audit	29.11.2024	Institutional Performance
Request of the AG's audit reports from Internal Audit	29.11.2024	Institutional Performance
Request of the Annual Financial statements from Finance	29.11.2024	Institutional Performance
Submission of the Annual Financial statement to institutional performance	02.12.2024	Finance
Submission of AG's audit report to Institutional Performance	02.12.2024	Internal audit
Preparation of the Annual report	03.12.2024	Institutional Performance
Consideration of the Annual report	17.12.2024	Executive Management
Review of the Annual report	20.12.2024	Internal audit
Review of the Annual report	10.01.2025	PAC
Review of the Annual report	13.01.2025	Audit committee
Consideration of the annual report	17.01.2025	Mayoral Committee
Tabling of the Annual Report to Council	24.01.2025	Executive mayor
Publication of the Annual Report	29.01.2025	Municipal Manager
Invitation to the local community to submit written representations in connection with the Annual Report	29.01.2025	Municipal Manager
Submission of the Annual Report to the Auditor -General, Provincial Treasury and Coghsta	29.01.2025	Municipal Manager
Referral of local community representations (If any) to MPAC	28.02.2025	Municipal manager
Referral of local community representations (If any) to MPAC	28.02.2025	Municipal manager
Oversight performance on the Annual report (Public Participation)	04.03.2025	MPAC

Oversight performance on the Annual report (public Hearing)	07.03.2025	MPAC
Preparation of the Council meeting for consideration of the Annual report	20.03.2025	Mayoral Committee
Consideration of the Annual report and adoption of the associated Oversight report	26.03.2025	Council
Submission of the Annual report to the Legislature	31.03.2025	Municipal Manager

CHAPTER 2- GOVERNANCE

COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE

2.1. POLITICAL GOVERNANCE

Section 2 of the Local Government: Municipal Systems Act 32 of 2000 (**Municipal Systems Act**), defines a municipality as an organ of state within the local sphere of government exercising legislative and executive authority within an area determined in terms of the Local Government: Municipal Demarcation Act 27 1998, consisting of the political structures; administration and the community of the municipality. The same section authorises a municipality to function in its area in accordance with its political, statutory, and other relationships between its political structures, political office bearers and administration, and confers a separate legal personality on a municipality, which excludes liability on the part of its community for the actions of the municipality.

Section 151(2) of the Constitution of the Republic of South Africa, 1996 (**Constitution**), vests both the executive and legislative authority a municipality in its Municipal Council.

In line with its approved Separation of Powers Model, the CDM Council comprises the legislative and executive arms presided over by the Speaker and Executive Mayor.

The council has a System of Delegation of Powers in terms of Section 59 of the Municipal Systems Act and section 79 of the MFMA. The System of Delegation of Powers, approved on the 30th of October 2023 (Resolution No. Sc 02/2023-2024/7.5.5), delegates some decision-making powers to the Executive Mayor; Speaker; Whip of Council, Mayoral Committee; Portfolio Committees and other Committees of the Council; and administrative components responsible for decision-making and implementation respectively. The System seeks to maximise administrative and operational efficiency and provides for adequate checks and balances. It decentralizes and democratizes decision-making within the institution and improves the pace at which services are delivered to the community.

2.1.1. Political Structures

Section 1 of MFMA defines the political structures of a municipality as the council of a municipality or any committee or other collective structure of a municipality elected, designated, or appointed in terms of a specific provision of the Local Government: Municipal Structures Act, No 117 of 1998 (**Municipal Structures Act**).

2.1.2. Council

The Council of Capricorn District Municipality (CDM) comprises 56 seats in Section 21 Notice of 24 September 2021. There are six (6) political parties represented in the Council after the 2021 Local Government Elections as follows:

	PARTY	JULY 2023 – JUNE 2024
1.	African National Congress (ANC)	37
2.	Economic Freedom Fighters (EFF)	12
3.	Democratic Alliance (DA)	03
4.	Defenders of the People (DoP)	02
5.	Abantu Batho Congress (ABC)	01
6.	Vryheid Front Plus (VF+)	01
TOTAL		56

60% or 34 of the seats are occupied by representatives of the 4 local municipalities constituting CDM as follows:

	MUNICIPALITY	SEATS
1.	Polokwane Local Municipality (LM)	19
2.	Lepelle-Nkumpi LM	06
3.	Blouberg LM	05
4.	Molemole LM	04
TOTAL		34

The other 40% or 22 of the Councilors are directly elected to the Council of CDM, proportionally representing political parties as follows:

	PARTY	SEATS
1.	ANC	15
2.	EFF	05
3.	DA	01
4.	DoP	01
TOTAL		22

Members of the Council are as detailed in **APPENDIX 1 (A)**.

The Municipality's Council remained stable throughout the year, successfully holding all the six (6) prescribed meetings held during 2023/2024 FY, and passed all the compliance resolutions as follows:

MEETING NO.	DUE DATE/ON OR BEFORE	LEGISLATIVE PROVISION	COMPLIANCE AGENDA ITEMS	MEETING HELD
OC 01/2023-2024	30/07/2023	MFMA s 52 & s127(2) read with MSA s18(2)	Quarter 4 2023/24 Report	26/07/2023
OC 02/2023-2024	30/10/ 2023	MFMA s 52 & s 127(2) read with MSA s18(2)	Quarter 1 2023/24 Report	30/10/2023
OC 03/2023-2024	30/01/ 2024	MFMA s 52 & s 127(2) read with MSA s18(2)	Quarter 2 2023/24 Report/ Mid-Year Report	26/01/2024
OC 04/2023-2024	30/03/ 2024	MFMA s16(2)	2024/25 MTREF Budget (Tabling), MPAC Oversight on 2022/2023 Annual Report	26/03/2024
OC 05/2023-2024	30/04/ 2024	MFMA s 52 & s 127(2) read with MSA s18(2)	Quarter 3 2023/24 Report Annual MTREF Budget 2023/24 (Approval)	25/04/2024

Rule 34 of the Council Rules of Order permits the Speaker to call special meetings of the Council at any time whenever there is any urgent matter that Council is required to consider before the next scheduled meeting. During 2023/24 the Speaker convened the following 11 special Council sittings:

No.	DATE	SUBSTANTIVE ITEMS CONSIDERED
SC 02/2023-2024	30 August 2023	- Report on Assets Write Off, - Report on Determination of Upper Limits of Salaries, Benefits and Allowances for Different Members of Municipal Councils.
SC 03/2023-2024	22 September 2023	• Report on the Code of Conduct for Councillors Regulation, • Report on extension of appointment of Acting Chief Financial Officer, • Report in terms of Local Government: Disciplinary Regulation for Senior Manager: 2010
SC 04/2023-2024	29 September 2023	• Report on appointment of Independent Investigator on alleged misconduct of Executive Manager: Corporate Services
SC 05/2023-2024	24 October 2023	• Report in terms of Clause 5.4 of Local Government: Disciplinary Regulations for Senior Managers: 2010
SC 06/2023-2024	07 November 2023	• Report on payment of Stipends for Volunteer Pump Operators, • Report on appointment of Executive Manager: DPEMS, • Report on appointment of Additional Members of Audit Committee, • Report in terms of Regulations 6(3)(4) of Local Government: Disciplinary Regulation for Senior Managers: 2010
SC 07/2023-2024	14 December 2023	• Report on signing of Memorandum of Understanding with Sibanye Still Water,

		• Report on the Status of 2023/2024 Budget, • Report on Performance Bonuses – 2022/2023, • Report on extension of appointment of Acting Chief Financial Officer.
SC 08/2023-2024	27 February 2024	• Adjustment Budget 2023/2024, • Report on Review of SCM Policy, • Leave Management Policy, • Recruitment Policy and Procedure
SC 09/2023-2024	17 May 2024	• Report on appointment of Acting Chief Financial Officer, • Report on appointment of Acting Executive Manager: Corporate Services, • Report on Declaration of Vacancy and Advertisement of position of Executive Manager: Corporate Services, • Report on appointment of Executive Manager: Strategic Executive Management Services.
SC 09/2023-2024	27 June 2024	• The Report of the Audit Committee, • Report on Review of 2nd Service Delivery and Budget Implementation Plan (SDBIP) - 2023/2024, • Report on Service Delivery and Budget Implementation Plan (SDBIP) - 2024/2025

Record of Councillors' attendance of Council meetings for the year is outlined in **APPENDIX 1(C)** of this report.

2.1.2.1 Council Committees

The Council has established and delegated functions to various categories of committees in terms of section 79 of the Municipal Structures Act as follows:

(a) Portfolio Committees

Portfolio Committees were established to play oversight on each of the Municipality's existing Administrative Departments, namely Community Services and Sport, Arts & Culture (established post the 2021LGE); Corporate Services; Development Planning and Environmental Management Services Portfolio Committee (**DPEMS**); Finance; Infrastructure Services; and Strategic Executive Management Services (**SEMS**). Each Portfolio Committees comprises of no more than 15 members, with each political party represented therein in accordance with section 160(8) of the Constitution, as outlined in **APPENDIX 1(B)** of this report. Portfolio Committees play oversight function of the Legislative Arm of Council over the Executive Arm through, inter alia:

- Consideration and oversight of the IDP/Budget and Service Delivery and Budget Implementation Plan (**SDBIP**) of the relevant department.
- Consideration and oversight of in -year and annual reports of the relevant department.
- Consideration and oversight of any policy or by-law relating to the department.
- Conducting site visits (projects visit) to ascertain contents of in -year and annual reports.
- Conducting public hearings; and
- Investigating and reporting on issues that are referred to them, or on their own initiative.

Committee	Chairperson	Gender	Seat Type
Community Services Portfolio Committee	Cllr Lebeso Mpho Japhther	Male	LC Rep – Lepelle-Nkumpi
Corporate Services Portfolio Committee	Vacant since 08 November 2023 due to redeployment to Polokwane Municipality		
Development Planning and Environmental Management Services (DPEMS)	Cllr Ralefatane Mariri Johannes	Male	LC Rep – Polokwane

Finance Portfolio Committee	Cllr Tshoshi Manare Martin	Male	PR
Infrastructure Services Portfolio Committee	Cllr Masemola Sebolaishi Granny	Female	PR
Strategic Executive Management Services (SEMS)	Cllr Phukubye Dorothy	Female	LC Rep – Polokwane
Sport, Arts and Culture	Cllr Machaba Makgato Joseph	Male	PR

The chairpersons of the Portfolio and Standing Committees are as follows:

Committee	Chairperson	Gender	Seat Type
MPAC Chairperson	Cllr Mothata Maphuti Lisbeth	Female	PR
Ethics, Rules and Integrity Committee Chairperson	Cllr Masubelele Jara Alfred	Male	PR
Chairperson of Committees	Cllr Masoga, Phuti Stanford	Male	LC Rep -Molemole

Rule 28 (1) (d) of the Council Rules of Order provides that Portfolio Committees must hold at least one meeting per month, excluding the December month.

All the Portfolio Committees held their meetings in accordance with the approved 2023/2024 Annual Corporate Calendar, as follows:

PORTFOLIO COMMITTEE	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Community Services	17	17	20	13	22	N/A	16	20	15	10	10	19
Corporate Services	13	17	14	16	15	N/A	12	15	15	10	08	18
DPEMS	17	15	18	12	16	N/A	11	20	13	15	14	20

Finance	14	16	20	13	20	N/A	12	16	14	15	08	18
Infrastructure Services	14	16	20	13	20	N/A	16	16	12	09	14	19
SEMS	13	15	14	12	16	N/A	11	15	12	10	10	21
Sport, Arts & Culture	11	21	13	11	17	N/A	15	14	13	11	09	18
%	100%	100%	100%	100%	100%	N/A	100%	100%	100%	100%	100%	100%

NB: The Sport, Arts & Culture Portfolio Committee was only established by the new Council post the 2011 Local Government Elections.

Rule 34 of the Council Rules of Order 2023 permits Chairperson of a Committee to call a special meeting of the Committee where there is an urgent matter that the Committee is required to consider before the next ordinary meeting. During the period under review (2023/2024) the following special Portfolio Committees were convened:

COMMITTEE	SPECIAL MEETING HELD
Special Strategic Executive Management Services (SEMS)	24 June 2024
Special Finance/DPEMS	12 April 2024
Special Finance-DPEMS Joint Portfolio.	11 March 2024
Special DPEMS Portfolio	18 March 2024

Portfolio Committees conducted project/site visits as follows:

PORTFOLIO COMMITTEE	DATE	PROJECT/SITE VISITED	DISTRICT AREA
	29/02/2024	Blouberg Fire Station	Blouberg LM

Community Services PC	25/06/2024	Molemole Fire Station	Molemole LM
Corporate Services	27/03/2024	Fire Station and Satellite Offices	Blouberg LM
DPEMS	20/03/2024	Shadtonez project, Koek Koek	Molemole LM
Finance PC	26/06/2024	Lebowakgomo Smart Meters Project	Lepelle-Nkumpi LM
Infrastructure Services PC	07/02/2024	Bodutlolo WS	Lepelle-Nkumpi LM
	23/11/2023	Inveraam Water project	Blouberg LM
SEMS	24/06/2024	WSIG Projects (Ga-Maponto)	Molemole LM
Sport, Arts and Culture	30/04/2024	Pinkie Sebotse Sports Complex	Blouberg LM

(a) Standing Committees

Standing Committees are a category of Council Committees whose powers and functions cut across all the portfolios, and were established as follows pre- and post the 2021 LGE:

(i) Municipal Public Accounts Committee (MPAC)

The Municipal Public Accounts Committee members: 2021 – 2026 are as follows:

NO.	COUNCILLOR	PARTY	GENDER	SEAT TYPE
1.	Dikgale Sewela Julia	ANC	F	LC Rep – Polokwane
2.	Mailula Khutso Elias	ANC	M	LC Rep – Polokwane
3.	Masekwameng Rahab Mapeu	ANC	F	PR
4.	Mocke Bianca	DA	F	PR
5.	Malebana, Tlou Granny	ANC	F	PR
6.	Murwa Thosetse Phaka Kgolane	ANC	M	LC Rep – Polokwane
7.	Themane, Moraka David	ANC	M	PR
8.	Mothata, Maphuti Lisbeth	ANC	F	PR
9.	Lebogo, Jacob	EFF (Resigned 12/06/2024)	M	PR

NO.	COUNCILLOR	PARTY	GENDER	SEAT TYPE
10.	Motolla Matome Oscar	EFF	M	LC Rep - Molemole

The committee executed all its activities as outlined in the 2023/24 Annual Work Programme approved by Council on the 26th of July 2023 (Resolution No. OC 01/2023 - 2024). These include visiting and reporting on projects across the Municipality; holding regulated meetings and successfully conducting public hearings on the performance reports referred to it by the Council.

The Committee held a total of 20 meetings as follows:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
• 19/07/2023 • 07/08/2023 • 18/08/2023 • 13/09/2023 • 19/09/2023	• 19/10/2023 • 23 – 24/10/2023 • 07/12/2023 • 12/12/2023 • 07/12/2023	• 18/01/2024 • 13/02/2024 • 04/03/2024 • 20/03/2024	• 18/04/2024 • 07/05/2024 • 09/05/2024 • 16/05/2024 • 04/06/2024 • 18/06/2024

The Committee also successfully conducted its Annual Strategic Planning Session on the 25 – 26 June 2024.

The Committee conducted oversight visits to 24 projects across the district as follows:

PERIOD	DATE	PROJECT/SITE NAME	DISTRICT AREA
QUARTER 1	06/07/2023	Marowe Sanitation	Molemole LM
	21/07/2023	Sekonye WS	Molemole LM
	03/08/2023	Avon WS	Blouberg LM
	08/08/2023	Ratsaka WS	Molemole LM
	22/08/2023	Mohodi WS	Molemole LM
	24/08/2023	Mathabatha WS	Lepelle-Nkumpi LM
	01/09/2023	Rosenkranz WS	Blouberg LM

	05/09/2023	Neiren WS	Blouberg LM
	21/09/2023	Driekoppies WS	Blouberg LM
QUARTER 2	03/10/2023	Ntamatisi WS	Lepelle-Nkumpi LM
	11/10/2023	Inveraan WS	Blouberg LM
	10/10/2023	Groethoek RWS and Mphahlele RWS	Lepelle-Nkumpi LM
	04/12/2023	De Vrede WS	Blouberg LM
QUARTER 3	23/01/2024	Ratsaka WS	Molemole LM
	30/01/2024	Mathabatha WS	Lepelle-Nkumpi LM
	30/01/2024	Maboe WS	Lepelle-Nkumpi LM
	31/01/2024	Mamoleka WS	Blouberg LM
	06/02/2024	Inveraan WS	Blouberg LM
	09/02/2024	Sekonye WS	Molemole LM
	07/03/2024	Kroomhoek (Makgatho) De Vrede Taaibosch New Stands WS	Blouberg LM
QUARTER 4	09/04/2024	Dipateng WS	Molemole LM
	09/04/2024	Sekhwama Water Supply	Molemole LM

	11/04/2024	Serakalala WS	Blouberg LM
	12/04/2024	Neiren WS	Blouberg LM

Public hearings and public participation sessions conducted by the Committee are recorded elsewhere in this report.

(ii) Ethics, Rules, and Integrity Committee

The Ethics, Rules and Integrity Committee Members are composed as follows:

NO.	COUNCILLOR	PARTY	GENDER	SEAT TYPE
1.	Mailula Khutso Elias	ANC	M	LC Rep – Polokwane
2.	Dikgale Sewela Julia	ANC	F	LC Rep – Polokwane
3.	Masekwameng Rahab Mapeu	ANC	F	PR
4.	Masubelele Jara Alfred	ANC	M	PR
5.	Mocke Bianca	DA	F	PR
6.	Themane Moraka David	ANC	M	PR
7.	Murwa Phaka	ANC	M	LC Rep – Polokwane
8.	Malebana Tlou Granny	ANC	F	PR
9.	Lebogo Jacob	EFF	M	PR (Resigned 12/06/2024)
10.	Motolla Matome Oscar	EFF	M	LC Rep - Molemole

This Committee was established in terms of section 79 of the Local Government Municipal Structures Act 117 of 1998 and Council delegated it the following powers under the System of Delegation of Powers approved on 30 October 2023:

- (a) Monitoring and evaluation of compliance with the Council Rules of Order.
- (b) To review and recommend amendments of the Council Rules of Order at intervals determined by Council.
- (c) Determining the financial interests of Councillors that must be made public in terms of Item 7(4) of the code of Conduct for Councillors.
- (d) To recommend the Uniform Standing Procedure for Proceedings for the Imposition of a Fine or the Removal of a Councillor for not Attending Meetings (**USP**) as prescribed in Schedule 7 of the Local Government: Municipal Structures Act, No. 117 of 1998 as amended in terms of the Local Government: Municipal Structures Amendment Act, 2021.
- (e) To investigate and report to Council on contraventions of Item 5 (3) of the Code of Conduct for Councillors by any councillor as referred for investigation by the Speaker in accordance with provisions of the USP.

In line with Section 63 of the Systems Act all delegated bodies must report to the delegating authority, at intervals as the delegating authority may require, on all decisions taken under a delegated or sub-delegated power or duty, since the last report. The Committee was scheduled to report to Council on a quarterly basis against an approved Annual Plan.

The Committee held all its scheduled quarterly and special meetings and duly reported to the Council on a quarterly basis as follows:

QUARTER	MEETINGS HELD	REPORTED TO COUNCIL
Quarter 1	14 July 2023	26 July 2023
Quarter 2	05 October 2023	30 October 2023
	12 October 2023 (Special)	
	20 October 2023	
Quarter 3	17 January 2024	26 January 2024
	10 January 2024 (Special)	
	24 January 2024 (Special)	
Quarter 4	19 April 2024	25 April 2024
	19 June 2024	

The Committee also held a successful annual strategic planning session on the 27-28 June 2024 for the following objectives:

- To discuss and identify aspects of the Council Rules of Order that may require review.
- To reflect on Councillors' general compliance with the Code of Conduct for Councillors and recommend interventions for improvement.
- To consider the Uniform Standing Procedure (USP) for sanctions for not attending meetings and breach of the code of conduct for Councillors by a Councilor.
- To review Councillors' attendance of Council and Committee meetings in order to develop strategies to address untoward practices.
- To review the performance of the Committee for the 2023/24 Financial Year.
- To develop the Committee's Annual Workplan for the 2024/25 Financial Year.
- To strengthen coherence and collaborative relationship between the Committee and the offices of the Whip of Council and Speaker.
- To capacitate the portfolio committee chairperson to help the office of the Speaker report non-compliance with the code of conduct and Council Rules of Order.
- To give support to the locals and share the best practices on the council rules of order and compliance with the code of conduct.

(iii) Committee of Chairpersons

The Committee of Chairpersons comprises of Chairpersons of all the Council Committees as outlined above. It is delegated the following powers and functions:

- To ensure committees are functioning effectively.
- To prepare guidelines to enable chairpersons to effectively fulfil their roles.
- To discuss the coordination, supervision and monitoring of the activities and functioning of the various ad hoc committees affecting the scheduling or functioning of any committee of the legislature or other forum of the legislature; and
- To ensure the smooth running of the committees.

During 2023/2024 Financial Year the following meetings were held as follows:

QUARTER	MEETINGS HELD	VENUE
QUARTER 2	06 October 2023	Virtual Platform
QUARTER 3	19 February 2024	Virtual Platform
QUARTER 4	24 June 2024	Virtual Platform

(b) Multi-Party and Inter-municipal Committees

(i) Multi-Party Whippery

The Multi-Party Whippery comprises of the Chief Whips of political parties represented in the Council, namely the ANC; EFF; DA; DoP; ABC; and VF+. The Committee is chaired by the Whip of Council, and has been delegated the following powers:

- Co-ordination of matters for which whips are responsible.
- Ensuring political liaison and consultation amongst the political parties represented in the Council.
- Sharing ideas and seeking solutions on issues that may cause conflict in the Council.
- Agreeing on the approach to avoid unnecessary debates in Council.
- To develop guidelines for speaking time in Council.

The Office of the Whip of Council submitted standard reports on the functionality of the Whippery System to the Council on a quarterly basis as planned, as follows:

- 26 July 2023 (Resolution No. OC 01/2023 - 2024/7.3.2).
- 30 October 2023 (Resolution No. OC 02/2023 - 2024/7.4.2).
- 26 January 2024 (Resolution No. OC 03/2023 - 2024/9.2).
- 25 April 2024 (Resolution No. OC 05/2023 - 2024/9.2).

(ii) District Chief Whips Forum

The District Chief Whips Forum comprises of the Council Chief Whips (Whips of Council) of CDM and its local municipalities and serves the following purpose:

- To ensure the implementation of intergovernmental protocol framework between the district and its locals
- To share best practices between the district and its locals
- To ensure proper coordination of the Intergovernmental Relations structures
- To engage and agree on the support the district should offer to its locals
- To implement and check progress on implementation of programmes of the Chief Whips offices; and
- To plan and coordinate the Makgotla programs.

The Forum was scheduled to meet on a quarterly basis and successfully held its meetings as follows:

- 24 November 2023,
- 09 February 2024,
- 10 May 2024

(iii) District Speakers Forum

The District Speakers Forum comprises of the municipal Speakers of CDM and its local municipalities and serves to co-ordinate programmes of offices of the Speakers and facilitate inter-municipal relations. The Forum was scheduled to meet on a quarterly basis and successfully held its meetings as follows:

- 07/11/2023
- 21/02/2024
- 18/04/2024

(iv) District MPAC Forum

The Forum comprises of MPAC Chairperson of CDM and all its local municipalities and co-ordinates programmes of the MPACs. The Forum was scheduled to meet on a quarterly basis and successfully held its meetings as follows:

- 27/07/2023,
- 04/08/2023,
- 08/11/2023,
- 02/02/2024,
-

2.1.2.2 Mayoral Committee

The Mayoral Committee was re-established after the 2021 Local Government Elections in terms of section 60 of the Municipal Structures Act to assist the Executive Mayor, and comprises of the Executive Mayor, Cllr Mamedupi Kirsty Teffo, and eight members appointed and allocated responsibilities by the Executive Mayor as follows:

Portfolio/Department	Accountable MMC	Gender	Full Time/Part Time
Community Services	Cllr Rahlana Mokgadi Elizabeth	Female	Full Time
Corporate Services	Cllr Selamolela Molatja Samson	Male	Full Time

Development Planning and Environmental Management Services (DPEMS)	Cllr Masoga Matome Calvin	Male	Full Time
Finance	Cllr Ramokolo Mokgaetsi Maria	Female	Full Time
Infrastructure Services	Cllr Mohale Maite Monica	Female	Full Time
Local Economic Development (LED)	Cllr Mamabolo Modikwa Caroline	Female	Part Time
Sport, Arts & Culture	Cllr Makhura Makgalemela Hildah	Female	Part Time
Strategic Executive Management Services (SEMS)	Cllr Mahlatji Mashego Solomon	Male	Part Time

For the financial year the Mayoral Committee was scheduled to meet at least once a month (excluding December), and held **91%** of its meetings as follows:

NO.	DATE	VENUE
OMC 01/2023-2024	21 July 2023	Virtual Platform
OMC 02/2023-2024	29 August 2023	Virtual Platform
OMC 03/2023-2024	28 September 2023	Virtual Platform
OMC 04/2023-2024	20 October 2023	Virtual Platform
OMC 05/2023-2024	29 November 2023	Virtual Platform
OMC 06/2023-2024	19 January 2024	Virtual Platform
OMC 07/2023-2024	21 February 2024	Virtual Platform

OMC 08/2023-2024	20 March 2024	Virtual Platform
OMC 09/2023-2024	19 April 2024	Virtual Platform
OMC 10/2023-2024	23 May 2024	Virtual Platform
OMC 11/2023-2024	24 June 2024	Virtual Platform

NO.	DATE	VENUE	SUBSTANTIVE ITEMS CONSIDERED
SMC 01/2023 -2024	18/08/ 2023	Virtual	• Report on the state of readiness on the preparation of Annual Financial Statement, • Report of Financial Misconduct Board – 2022/2023.
SMC 02/2023 -2024	30/08/2023	Virtual	To consider reports for Special council meeting: • Submission on Municipal Demarcation Board Circular 3/2023 regarding re-establishment of Aganang Local Municipality
SMC 03/2023 -2024	07/09/2023	Virtual	To consider the following reports: • Progress report on implementation of MIG Projects, • Projects waiting Eskom Connections, • Request for a meeting by Mafefe Traditional Council regarding proposed Infrastructure Development
SMC 04/2023 -2024	20/09/2023	Virtual	To consider the following reports: • Code of Conduct for Councillors Regulations, • Report on extension of appointment of Acting Chief Financial Officer.
SMC 05/2023 -2024	24/10/2024	Virtual	To consider the following reports: • Report on Motion on Protection of Water Infrastructure by Cllr Cllr Tiny Chidi, • Report on appointment of Panel Members for selection process of Chief Financial Officer.
SMC 06/2023 -2024	03/11/2023	Virtual	To consider the following reports:

NO.	DATE	VENUE	SUBSTANTIVE ITEMS CONSIDERED
			• Report on proposed payment of stipends to Volunteer Pump Operators, • Report in terms of Regulation 6(3)(4) of Local Government: Disciplinary Regulation for Senior Managers: 2010
SMC 07/2023 -2024	05/03/2024	Virtual	To consider the following report: Report on answers to Questions from MPAC on 2023/2024 Mid-Year Organisational Performance Report
SMC 08/2023 -2024	23/04/2024	Virtual	To consider the following report: Progress report in terms of Clause 12 of Local Government: Disciplinary Regulation for Senior Managers: 2010
SMC 08/2023 -2024	13/05/2024	Virtual	To consider the following report: Report on appointment of Acting Chief Financial Officer, Report on appointment of Acting Executive Manager: Corporate Services, Report on appointment of Executive Manager: Strategic Executive Management Services

Rule 31 read with Rule 32 of the Council Rules of Order authorise the Executive Mayor as the Chairperson to convene special meetings of the Mayoral Committee at any time whenever there is any matter, he/she deems urgent to warrant consideration before the next scheduled meeting. During 2023/24 the Executive Mayor convened the following special Mayoral Committees:

2.1.3 Political Office Bearers

In terms of section 1 of the MFMA, “political office-bearer” in relation to a municipality, means the speaker, executive mayor, deputy executive mayor, mayor, deputy mayor or a member of the executive or mayoral committee of a municipality elected, designated, or appointed in terms of a specific provision of the Municipal, or a councillor referred to in section 57(1) of the MFMA. The said section 57 (1) of the MFMA provides that the council of a municipality which does not have a mayor must designate a councillor to exercise the powers and duties assigned by this Act to a mayor.

The Whip of Council is an office bearer in terms of section 41A. (1) of the Municipal Structures Act as amended by the Municipal Structures Amendment Act No. 3 of 2021, which came into effect on 01 November 2021.

2.1.3.1. Full time Office Bearers

The following office-bearers and councillors are designated full time councillors in terms of section 18(4) of the Municipal Structures Act:

- Executive Mayor.
- Speaker.
- Whip of Council.
- Chairperson of MPAC.
- MMC for Infrastructure Services.
- MMC for DPEMS.
- MMC for Community Services.
- MMC for Finance.
- MMC for Corporate Services.

2.1.3.2 Statutory and Delegated Powers to Office Bearers

Section 59 of the Municipal Systems Act provides that a municipal council must develop a system of delegation that will maximize its administrative and operational efficiency. The section provides that a municipal council may, in accordance with its system of delegation, delegate appropriate powers to any of the Municipality’s political structures, political office bearers, Councilors, or staff members. Excluded from the powers which may be delegated are:

- ☐ The powers mentioned in section 160 (2) of the Constitution; namely:
 - The passing of by-laws.
 - The approval of budgets.
 - The imposition of rates, taxes, levies, and duties; and
 - The raising of loans.
- ☐ The powers to set tariffs.

- ❑ The powers to resolve to enter into a service delivery agreement in terms of Section 76 (b) of the Municipal Systems Act; and
- ❑ The power to adopt or amend the Municipality's Integrated Development Plan (**IDP**).

2.1.3.3. Executive Mayor

Cllr Mamedupi Kirsty Teffo

Cllr Mamedupi Kirsty Teffo was elected Executive Mayor for the term of the 5th Council on the 26th of November 2021.

The Executive Mayor has statutory functions and powers as provided for in sections 56, 60 and 80 of the Municipal Structures Act; sections 30, 39 and 62 of the Municipal Systems Act; financial functions and powers as provided for in various sections of the MFMA, and functions and powers as provided for in other pieces of legislation.

In addition, the Executive Mayor has delegated powers, inter alia:

- ❑ To make any press statement on behalf of the Council.
- ❑ To receive reports with recommendations from departmental heads through the office of the Municipal Manager on all matters that must be dealt with by either the Executive Mayor or the Council in terms of these delegations, and for which a specific committee has not been created to consider the matter beforehand.
- ❑ To consider the matters raised in reports referred to in the paragraph immediately hereinabove and either dispose of them in terms of the Executive Mayor's delegated powers or forward them with the Executive Mayor's recommendation to the Council for consideration and finalization.
- ❑ To receive reports with recommendations from the committees established for specific matters, consider the matters raised in these reports, and either dispose of them in terms of the Executive Mayor's delegated powers or forward them with a recommendation to the Council for finalization.
- ❑ All powers, necessary or incidental, to execute the following:
 - The responsibility for the quality and speed of decision making.
 - The responsibility is to ensure that integration takes place between the various committees.
 - The responsibility to play a prominent role, in consultation with the Municipal Manager, in building and maintaining a good relationship between the Council, Councilors and the Administration.
 - The responsibility for political supervision of the Administration.
 - The responsibility for liaison with the community, ward committees, other committees and councilors, and political office bearers in the different spheres of government.

- The responsibility to be available, on a regular basis, to grant interviews to the public and visitors to the Municipal offices and to interact with businesspeople.
- In general, all other powers and functions, necessary or incidental, to enable the Executive Mayor to discharge his or her duties as contemplated in section 56 of the Municipal Structures.
- ❑ To establish any committee within Council's Executive Arm, the appointment of members to such committee and the appointment of chairperson to such committee.
- ❑ To determine policy for the organization of the Council's administrative functions, activities, and work force into departments.
- ❑ To set policy in respect of matters falling within the delegated powers of the Executive Mayor.
- ❑ To comment on proposed legislation and government policies.
- ❑ To appoint executive councillors to attend international, national, and local meetings/conferences/seminars etc.
- ❑ To appoint or nominate executive councillors to represent Council to external bodies including the South African Local Government Association (**SALGA**).
- ❑ To approve international co-operative agreements.
- ❑ To co-ordinate the operations of MMCs.
- ❑ To grant leave of absence to members for meetings of the Mayoral committee.
- ❑ To mandate the relevant forum in respect of all salary and wage disputes.
- ❑ Appointment of an Acting Municipal Manager for a period not exceeding one month.
- ❑ To grant, cancel, postpone or interrupt leave of the Municipal Manager; and
- ❑ To approve participation by the Municipal Manager in international meetings, conferences, seminars etc.

2.1.3.4 SPEAKER

Cllr Maseka Solomon Pheedi

Cllr Maseka Solomon Pheedi was elected the Council Speaker on 26 November 2021. The Speaker of a municipal council is assigned the following functions per section 37 of the Municipal Structures (as amended):

- ❑ To preside at meetings of the Council.
- ❑ To perform the duties and exercise the powers delegated to the speaker.

- ☐ To ensure that Council meets at least quarterly.
- ☐ To maintain order during council meetings.
- ☐ To ensure compliance in the Council and Council committees with the Code of Conduct for Councillors; and
- ☐ To ensure that Council meetings are conducted in accordance with the Rules of Order of the Council.
- ☐ To ensure that the legislative authority of the municipality functions effectively.
- ☐ To be responsible for the effective oversight over the executive authority of the municipality.
- ☐ To ensure the effectiveness of the committees of the municipal council established in terms of section 79.
- ☐ To be responsible for the ethics and accountability of the municipal council; and
- ☐ To ensure the effectiveness and functionality of ward committees and the public participation processes.

The Speaker of CDM has been delegated the following powers and functions in terms of the System of Delegation of Powers:

- ☐ To take charge of the Legislative Arm of the municipal Council and guard the integrity of the legislative process, as well as protect the checks and balances between the Legislative Arm and the Executive Arm of the Council.
- ☐ To ensure that by-laws that are tabled comply with the Constitution; Structures Act; Systems Act and other applicable National and Provincial legislation.
- ☐ To ensure that the procedural requirements that apply specifically to the adoption of by-laws have been adhered to.
- ☐ To guard the integrity of the Council, which requires the Speaker to guard against the abuse of councilors' privileges and interests.
- ☐ To deal with complaints lodged against councilors by members of the community.
- ☐ To call Council meetings and decide on their time and venue, provided that if a majority of councilors request a meeting, the Speaker must convene a meeting accordingly.
- ☐ Although the Council is the ultimate decision maker on the Rules of Order, the Speaker should take the initiative in the policy formulation around the Rules of Order.
- ☐ To ensure that:
 - Councilors' freedom of speech in the Council is protected, i.e., that councilors are allowed to speak freely, that there is order in the meeting, and that there are no interruptions; and
 - Councilors' freedom of speech is exercised subject to Council Rules of Order.
- ☐ To be involved in the preparation of the agenda that is circulated to the Council members prior to a meeting.

- ☐ To ensure the implementation of the provisions of the Structures Act dealing with Council meetings, such as section 30, which deals with quorums and decisions.
- ☐ To grant leave of absence to Councilors for meetings of the Council.
- ☐ To allocate speaking time to members in terms of the Council's policy on the issue.
- ☐ To implement section 81(3) of the Structures Act, which affords the participating traditional authorities an opportunity to address the Council in particular circumstances.
- ☐ To facilitate the implementation of section 20(1) and (2) of the Structures Act in as far as it deals with the public's admission to the Council meeting. The council decides whether to close a meeting or not, but the Speaker must be able to advise the Council and facilitate decision making around the issue. The Speaker must ensure that members of the public are seated in designated areas and should have the authority to remove any person who refuses to comply with the Speaker's ruling.
- ☐ To implement the voting procedures as determined by the Council in its Rules of Order, subject to the Structures Act. If the council cannot take a decision on any matter, the councilor presiding, which would normally be the Speaker, can cast an extra vote to decide the matter.
- ☐ To maintain attendance, register to implement item 4(2) of the Code of Conduct. This provides for the removal of a councilor after a third consecutive absence from Council meeting without having obtained leave of absence.
- ☐ To appoint non-executive Councilors to attend congresses, workshops, seminars, and similar events, except when invitations are addressed to specific office bearers of the Council.
- ☐ To receive an assessment of the seriousness of the financial problem in the Municipality, the determination of the provincial executive whether the financial problem experienced by the Municipality, singly or in combination with other problems, is sufficiently serious or sustained that the Municipality would benefit from a financial recovery plan and the request to a suitably qualified person to prepare and submit a financial recovery plan for the Municipality.
- ☐ To receive an approved financial recovery plan for the Municipality.
- ☐ To receive a copy of the Municipal Financial Recovery Service's determination of the reasons for the crisis in the Municipality's financial affairs and assessment of the Municipality's financial state.
- ☐ To receive progress reports and a final report on any intervention from the Member of the Executive Council (**MEC**) for local government or the MEC responsible for finance.
- ☐ To receive a notification that an intervention in the Municipality has ended; and
- ☐ To report to the Council on a regular basis as prescribed in the Back-to-Basics Strategy.

The Office of the Speaker performed the assigned and delegated functions and duly reported to Council on a quarterly basis as follows:

REPORT NO.	DATE	COUNCIL RESOLUTION
01	26 July 2023	OC 01/2023 - 2024/7.3.1
02	30 October 2023	OC 02/2023 - 2024/7.4.1
03	26 January 2024	OC 03/2023 - 2024/9.1
04	25 April 2024	OC 05/2023 - 2024/9.1

2.1.3.5. WHIP OF COUNCIL

Cllr Dr Chuene William Malebana

The Whip of Council is a full-time office bearer and reports directly to Council on a quarterly basis to ensure that Council and councillors are adequately informed of the Municipality's governance programmes delegated to the Office of the Whip of Council.

The Whip of Council has statutory powers assigned in terms of section 41B of the Municipal Structures (as amended):

The Whip of Council has been delegated the following powers and functions:

- To create and maintain sound and constructive relations amongst the various political parties in the Council.
- To facilitate consensus between parties in the council.
- To ensure equitable allocation of councillors to Council Committees in conjunction with the Speaker after consultation with the Whips of other political parties in Council.
- To advise and implement an effective strategy for debates, questions, and motions in Council in conjunction with the Speaker in terms of the Council Rules of Order and Standing Rules.
- To intervene in disputes between political parties.
- To intervene and call for caucuses in Council.
- To finalise the speakers at Council meetings with the party Whips and advise the Speaker on the amount of time to be allocated.
- Responsible for political management of Council and committee meetings, ensuring that such meetings quorate.
- To convene and chair the Multi- Party Whippery and ensure overall coordination and management of all Whippery activities, internally and intergovernmental.
- To ensure functionality of the District Chief Whips Forum and effective District participation in the Provincial Chief Whips Forum.

- To convene and chair the Political Management Team (**PMT**) and act as a link between the Speaker, the Executive and Administration.
- To recommend to the Speaker the enforcement of disciplinary measures on violations and misconduct by councillors on matters relevant to the Whippery function.
- To ensure that Councillors do their constituency work, that they are accountable to their constituencies and that the necessary resources are provided.
- To Perform official functions delegated to the position of the Chief Whip by his/her political party; and
- To report to the Council on a regular basis as prescribed in the Back-to-Basics Strategy.

The Whip of Council, Cllr Dr. Chuene William Malebana, performed the functions of the Office of the Whip of Council and duly reported to Council on a quarterly basis as follows:

REPORT NO.	DATE	COUNCIL RESOLUTION
01	26 July 2023	OC 01/2023 - 2024/7.3.2
02	30 October 2023	OC 02/2023 - 2024/7.4.2
03	26 January 2024	OC 03/2023 - 2024/9.2
04	25 April 2024	OC 05/2023 - 2024/9.2

2.2. ADMINISTRATIVE GOVERNANCE

The administrative component of CDM is divided into six departments, namely Strategic Executive Management Services (**SEMS**); Finance; Community Services; Infrastructure Services; Development Planning and Environmental Management Services (**DPEMS**); and Corporate Services. Each Department is headed by an Executive Manager, with the Municipal Manager as the head of the whole administrative component and the accounting officer for the Municipality.

2.2.1 Municipal Manager

The Municipal Manager is the head of Administration and an Accounting Officer of the Municipality. The Municipal Manager is responsible, subject to the policy direction of the Council, for the management of the administration in accordance with the applicable legislation. Amongst

others, the Municipal Manager is responsible for the implementation of the Integrated Development Plan (**IDP**) and the monitoring of its progress, and to make sure that the Municipality is financially viable.

As head of the Administration, the Municipal Manager is constitutionally obliged to ensure implementation of the basic values and principles governing public administration as stated in section 195 of the Constitution. Council appointed Mr. Ramakuntwane Selepe as Municipal Manager on the 30th of May 2022 (Resolution No. SC 10/2021 - 2022/5.1).

2.2.2. Management

The Administration of the Municipality is organized into six (06) departments as detailed below. The Municipal Manager together with heads of departments (Executive Managers), assisted by managers of some of the strategic sections, constitute Executive Management Committee, which meets on weekly basis to deliberate on strategic interdepartmental issues of the Municipality as well as resolutions of all the governance structures.

The following Managers are part of the executive Management:

- Manager: Communications (Mr Jabu Masondo).
- Acting Manager: Council Support Mr Alex Mosotho.
- Chief Audit Executive (Mr Tebogo Gafane).
- Manager: Legal services (Adv Phumudzo Montsha).
- Manager: Mayoral Support (Mr Phuthi Maleka)
- Chief Risk Officer (Mr Malesela Ramakgolo).

Effective from July 2024, all the Executive Management are held Monthly, and for the period under review (2023/2024) there were 28 meetings held and achieved 100% of its scheduled weekly meetings as follows:

QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
• 01/08/2023, • 02/08/2023, • 07/08/2023, • 25/08/2023, • 04/09/2023,	• 02/10/2023 • 06/10/2023 • 30/10/2023 • 31/10/2023 • 06/11/2023 • 21/11/2023 • 27/11/2023 • 04/12/2023	• 05/01/2024 • 31/01/2024 • 05/02/2024 • 26/02/2024 • 04/03/2024 • 14/03/2024 • 18/03/2024	• 02/04/2024 • 03/04/2024 • 08/04/2024 • 02/05/2024 • 13/05/2024 • 17/05/2024 • 30/05/2024 • 03/06/2024

05	08	07	08

There is also a Management Committee comprising of all Managers and Operations (Ops) Managers, which sits monthly to finalise matters to be recommended to the governance structures.

The Management Committee held 12 meetings and achieved 100% of its scheduled monthly meetings as follows:

QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
10/07/2023 14/08/2023 11/09/2023	09/10/2023 13/11/2023 14/12/2023	08/01/2024 12/02/2024 11/03/2024	08/04/2024 06/05/2024 10/06/2024

The administrative structure as at the end of the financial year was as follows:

Municipal Manager
Mr Ramakuntwane Selepe

Managing the entire administration of the Municipality through the departments of Finance; Community Services; Corporate Services; Development Planning and Environmental Management Services (**DPEMS**); Infrastructure Services; and Strategic Executive Management Services, whose details are as follows:

Acting Chief Financial Officer
Mr Tiro Pilusa (01 July 2023-31 May2024) and Mariette Venter(01 July 2024 – To date)

Mr Tiro Pilusa, is an Acting Chief Financial Officer (CFO) and manages the Finance Department where the following units are located:

- Budget & Treasury.
- Expenditure Management.
- Supply Chain Management (**SCM**); and
- Revenue Management).

Executive Manager: Community Services

Mr Junias Machaba

Mr Machaba was appointed Executive Manager Community Services and manages issues of Community Services Department where the following units are located:

- Emergency Services (Disaster Management and Fire & Rescue).
- Sport, Recreation, Arts & Culture; and
- Municipal Health Services.

Executive Manager: Corporate Services

Mr Nape Duncan Morifi, Phumudzo Montsha Acting from (8-17 November 2023) Ms Pauline Tibane (Acting) from (21 November 2023-31 May 2024) and Mr Junias Machaba Acting from (01 June 2024 – To date)

Mr Nape Duncan Morifi was suspended in November 2023 and his disciplinary case was finalised in April 2024. The following units are in Corporate Services:

- Administration.
- Legal Services.
- Human Resources.
- Information Communication Technology and Information and Knowledge Management (ICT & IKM); and
- Performance Management.

Acting Executive Managers: Strategic Executive Management Services (SEMS)

Mr S Ramabu (01 July 2023-29 February 2024) and Kuduku Charles Thaba (01 March 2024 – To date)

Managing issues of Strategic Executive Management Services where the following Units are located:

1. Communications Management.
2. Council Support (Office of the Speaker/Whip of Council).
3. Inter-Governmental Relations.
4. Internal Audit.

5. Office of the Executive Mayor.
6. Office of the Municipal Manager.
7. Risk Management.
8. Institutional and Social Development Unit (ISD).
9. Special Focus; and
10. Strategy Management and Institutional Development.

Executive Manager: Infrastructure Services Department

Mr Nditsheni Sikhauli and Mr Kwena Nkoko (Acting 01 July 2024- To date)

Managing issues of Infrastructure Services where the following units are located:

- Water Quality Management.
- Water Planning & Design.
- Water Operations and Maintenance (O&M); and
- Project Management Unit (PMU).
- Water and Sanitation: Implementation.

Acting Executive Manager: Development Planning and Environmental Management Services (DPEMS) Ms Ellen Mashakoe (01 July 2023-30 October 2023) and Kurhula Shilubane (Appointed 01 November 2023)

Managing issues of planning and local economic development where the following units are located:

- Transport Planning Services.
- Environmental Management.
- Local Economic Development (LED).
- Spatial Planning.
- Integrated Development Planning; and
- Expanded Public Works Programme (EPWP).

COMPONENT B: INTERGOVERNMENTAL RELATIONS

2.3. DISTRICT INTERGOVERNMENTAL RELATIONS (IGR) FORUMS

The Local Government: Intergovernmental Relations Framework Act, No.13 of 2005, provides a framework, mechanisms, and procedures for the national, provincial, and local spheres of Government to promote and facilitate intergovernmental relations and settlement of intergovernmental disputes. The Act establishes a Presidential Co-ordinating Council at the national level; Premier's Intergovernmental Forum at the Provincial level; and the District Intergovernmental Forums (DIFs) at the district level.

Intergovernmental relations placed to facilitate planning and coordination of activities of the three spheres of government. The growth of IGR structures is acceptable in an evolving system; however, the proliferation of structures needs to be coordinated to avoid duplication and to ensure linkages with other existing IGR fora within the district.

The fragmental operations within the spheres of government necessitated the introduction of the district development model (DDM) by the office of the presidency and that of the premier. The coordinated intergovernmental relations promote relationships with a wide range of stakeholders within spheres of governments. CDM Political and Non-Political Structures and Functions are as follows:

Structure Name	Participants	Purpose of the Structure
Political Structures		
Premier's Intergovernmental Forum	Premier Mayors Heads of Departments Municipal Managers	Co-ordination of inter-governmental relations (Provincial and Local Government)
Mayors' Intergovernmental Forum	Executive Mayor Mayors Traditional Leaders Municipal Managers	Co-ordination of inter-municipal relations (District and Local Municipalities)
District Speakers' Forum	Speakers of District and Local Municipalities	Co-ordinate public participation processes in the municipalities
Chief Whips' Forum	District & Local Chief Whips	Discuss issues relating to these political offices

Council	Councillors Executive Managers Traditional Leaders	The body that makes the by-laws and decisions and oversees the executive and administration.
Mayoral Committee	Member of Mayoral Committee Executive Managers	Receive reports from other committees of council and forward these reports together with its recommendations to the Council
Portfolio Committees	Councillors Responsible Executive Manager	Advisory bodies to the Mayoral Committee
Ward Committees	Constituted by 10 Ward Committees per ward.	Enhance participatory democracy in local government.
Community Development Workers	CDWs	Work with communities to identify issues and goals, as they see them, and to facilitate the development of collective resolutions or strategies.
Non-Political Structures		
Provincial Development Planning Forum	IDP Managers at local and district level. Development Planners from the Provincial Sector Departments; and Parastatals	Provide for a coherent intergovernmental planning framework and alignment and integration of development plans in the province.
District Development Planning Forum	Managers in IDP, LED, Infrastructure and Town Planning Units at local and district level; Development Planners from the Provincial Sector Departments at district and provincial level and Parastatals	Forum wherein planners in the district converge and conduct joint planning as well as co-act on the directives from both the National Development Planning Forum and the Provincial Development Planning Forum
Provincial M&E forum	Sector Depts, M&E specialists	Provide for a provincial wide M&E framework for implementation of plans
District Monitoring and Evaluation Forum	District and Local Municipalities PMS Coordinators	Benchmarking and reporting on status of performance within the district
District IGR Lekgotla	Executive Mayors/ Mayors, Municipal Managers	In preparation of the IDP all Government Departments and Municipalities present their future plans/projects

	All Councillors Government Departments Mayoral Committees Speakers Chief Whips	
Magoshi Forum	Traditional Leaders	To discuss issues relating to service delivery to community
Municipal Managers' Forum	All municipal managers within the district	To discuss implementation of IDPs
CFOs' Forum	District & Local CFOs, Provincial Treasury	Discussing financial management issues
Technical Infrastructure Forum	All Technical Managers of CDM and Local Municipalities	To prepare the infrastructure report for MMs and Mayors Forum Meeting
Technical Committees of Clusters and all other forums	Sector Departmental Officials Municipal Senior Managers (Directors) Municipal Officials	Provide inter-governmental inputs into the work of Clusters
Clusters	Councillors Municipal Managers Municipal Senior Managers (Directors)	Co-ordinate policy issues affecting government at a district level (between sector departments and municipalities)
AIDS Council	Executive Mayors Mayors Municipal Managers Government departments	In support of HIV/AIDS Programmes in IDP
HIV/AIDS Technical Committee	Municipal Managers Government Departments	In support of HIV/AIDS Programmes in IDP
Gender Forum	Special Focus Managers of District and Locals Government Departments	To discuss Special Focus Programmes in IDP
Batho Pele Forum	Managers of both District & Locals	Discussing public participation issues, Premier & Presidential hotline issues

Stakeholder Forum with Home Affairs	District & Locals Government Departments SAPS SASSA	To discuss community services related issues as are found in IDP
Disaster Management Forum	Disaster Managers of District & LM's Government Departments	To discuss and coordinate Disaster Management which is a district function
Records Management Forum	Corporate Services Managers	To discuss issues relating to the forum (administration related issues)
Information Communication Technology (ICT) Steering Committee	Executive Management External Audit Committee Member Risk and Audit Officials.	It is a governance committee that oversees ICT initiatives to ensure that projects are implemented successfully, ICT risk are minimised and to ensure that ICT resources are used to the optimum level
Human Resources Forum	District & Locals Department of Labour	Discussing HR issues
Skills Development Forum	District & Locals	Discussing training and capacity improvement issues
LED Forum	LED Manager of District and LM's Specific Government Departments Example Rural Development	To discuss LED Projects in IDPs and of Government Departments
EPWP Forum	Executive Mayors/ Mayors, Municipal Managers of both District and Locals and Government Departments	Discuss issues relating to these programmes as launched by Department of Public Works
Transport Forum	MMCs, Dept of Transport, SANRAL, RAL, Dept of Public Works, Local Municipalities, SANTACO, , SABOA	To engage with stakeholders to discuss roads and transport issues.
Capricorn District Environmental Management Forum	Local municipalities, Sector departments (DAFF, Limpopo Dept. of Agriculture, LEDET, DEA, SALGA,	To address all environmental issues, e.g., waste management, climate change, water etc.

Municipal Public Accounts	CDM Councillors Municipal Manager	Helps Council to hold the administration accountable for their management of municipal funds and assets to ensure the efficient and effective utilisation of Council resources.
Audit Committee	Executive Management Team COGHSTA Treasury SALGA Auditor general	Provide oversight of the financial reporting process, the audit process, the system of internal controls and compliance with laws and regulations.
Performance Audit Committee	Executive Management Team COGHSTA Treasury SALGA Auditor general	Established in terms of Section 156 of the MFMA. Advise council and management on matters pertaining to audit.
Risk Management Committee	Executive management team Risk officials	Assists the Municipal Manager and Council to fulfil their risk management and control responsibilities in accordance with prescribed legislation.
Bid Specification Committee	Managers	Compiles specification for each public invitation for competitive bids, and where authority has been sought to invite bids.
Bid Evaluation Committee	Managers	Evaluate bids in accordance with the specifications for specific procurement.
Bid Adjudication Committee	Executive Managers	Consider reports and recommendation of the bid evaluation committee and either make a final award or a recommendation to the Accounting Officer to make final award or make another recommendation to the accounting officer on how to proceed with the relevant procurement.
Ethic Committee	Councillors	It considers, investigate and make findings on any alleged breaches of the code of conduct and make appropriate recommendation to Council.

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

Municipalities are required by law to find ways and means to involve communities in the running of their affairs. This is intended to improve the quality of local democracy, municipal responsiveness, and accountability. Amongst others:

- ❑ Section 152 (1) (a) and (e) of the Constitution obligates municipalities to provide democratic and accountable government for local communities and to encourage the involvement of communities and community organisations in the matters of local government.
- ❑ Chapter 4 of the Municipal Systems Act provides for community participation and, amongst others, obliges municipalities to contribute to building the capacity of the local community to enable it to participate in the affairs of the municipality.
- ❑ Section 16(1)(c) of the Municipal Systems Act instructs municipalities to use their resources, and annually allocate funds in their budgets, as may be appropriate, to encourage, create conditions, and build capacity of the community to participate in the municipal affairs; and
- ❑ In terms of section 41 (e) (i) and (ii) of the Municipal Systems Act, municipalities are required to establish a process of regular reporting to the public and appropriate organs of state.

2.4. PUBLIC MEETINGS

In line with the aforesaid legal provisions, the following public accountability and participation programmes and meetings were budgeted for and rolled out during the Financial Year 2023/2024:

2.4.2. MPAC Public Participation and Public hearings

The Municipality has a functional Municipal Public Accounts Committee (MPAC). The Committee has an Annual Work Programme approved by Council; meets regularly and undertakes regular projects visits. The MPAC scrutinizes all the performance reports (quarterly, half yearly and annual) that are referred to it by Council. The MPAC Public hearings are held on a quarterly basis where the Municipal Manager and his team of Senior Management account by answering questions pertaining to the Municipality's performance reports. Members of the public are invited to these sessions. The Committee has a dedicated budget and staff comprising of a Researcher and a Coordinator. The Chairperson of the Committee is full-time.

The 2023/24 MPAC Public Hearings were held as follows:

- ❑ **13/12/2023** - Public Hearing on the 1st Quarter 2023/2024 Organisational Performance Report,

- ❑ **05/03/2024** - Public Hearing on Draft 2022/2023 Annual Report,
- ❑ **12/03/2024** - Public Hearing on 2023/2024 Mid-Year Organisational Performance Report,
- ❑ **05/06/2024** – Public Hearing on the 3rd Quarter 2023/2024 Organisational Performance Report,

2.4.2 Council Outreaches

In terms of section 41 (e) (i) and (ii) of the Municipal Systems Act, municipalities are required to establish a process of regular reporting to the public and appropriate organs of state.

The Council of CDM interact with communities on a quarterly basis through its Public Participation /Council Outreach Programmes, during which the Municipality presents service delivery reports and plans specific to the local municipality hosting the Outreach and allow members of the public an opportunity to raise issues with the Municipality and other spheres and organs of state. Issues raised are addressed on the spot by members of the Mayoral /Executive Committees and Mayor of the local Municipality.

The 2023/24 Quarterly Outreaches were conducted on the following dates:

QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Held at Ga-Rakgwatha Village (Lepelle-Nkumpi LM) on 12 September 2023	Held at langlaagte (Ga-Mankgodi Village), Blouberg LM on 26 October 2023	Held at Energy FM Studio (Polokwane LM) on 28 February 2024	Held at Energy FM Studio (Polokwane LM) on 26 June 2024

2.4.3. Women dialogue

The District Women's Dialogue is an annual event aimed at promoting and deepening good governance and public participation. It provides a platform for women from all sectors of the society in the district to engage in debates on issues affecting their communities and women.

The 2023/2024 Women's Dialogue was held at Inveraan Community Hall in Blouberg LM on the 10th of August 2023, and debated the following topics:

- Water is a vital component of sustainable small- scale farming. The impacts of water shortage on small- scale farming.
- Majority of women in the district are unemployed with no access to financial support for small businesses, particularly unregistered.

- **Women, girl child and women with disabilities remain the victims of Gender Based Violence even though there are legislation and campaigns. Role should women in partnership with municipalities play in combating this pandemic.**

The recommendations emanating from the Dialogue were submitted and noted by Council of the **30th of October 2023** and referred to Management for implementation and or consideration during review of municipal plans. The Executive Mayor would provide formal feedback on the recommendations in the next annual Dialogue.

2.4.4. Youth Dialogue

Like the Women Dialogue, the Youth Dialogue is held on an annual basis for the young people to debate issues that directly affect them, to inform the Municipality's planning on youth programmes.

The 2023/2024 Youth Dialogue was held at Mohodi Community Hall in Molemole LM on the **20 June 2024**, and debated the following topics:

- Effects of youth unemployment in the district and its impact on their mental and physical health, resulting in GVB, alcohol abuse and teenage pregnancy,
- Youth with disabilities have still been marginalized on economic empowerment programs and job opportunities in local government,
- After 30 years of freedom, majority of youth still complaining about lack of mainstreaming and integration of youth programs in the district.

The report will be submitted to Council for noting and further referred to Portfolio Committee for consideration.

2.4.5. Ward Committee support

Chapter 4 of the Municipal Systems Act provides for community participation and, amongst others, obliges municipalities to contribute to building the capacity of the local community to enable it to participate in the affairs of the municipality. Section 16(1)(c) of the Systems Act instructs municipalities to use their resources, and annually allocate funds in their budgets, as may be appropriate, to encourage, create conditions and build capacity of the community to participate in the municipal affairs.

For the 2023/24 financial year the Council approved a budget of R200 000 for the Ward Committees Capacity Building Programme. District successfully convened second District Ward Committee Summit for all Ward Committees responsible for Water and Sanitation Portfolio from Blouberg, Lepelle-Nkumpi, Molemole and Polokwane LMs, which was held on the **14th of November 2023** at Landmark Lodge (Polokwane LM).

2.4.6. State of the District address

Council has an annual State of the District Address (**SODA**) event, modelled on the State of the Nation Address (**SONA**) and State of the Province Address (**SOPA**) respectively. The SODA is a mechanism to give an overview of the state of affairs of service delivery in the Municipality, as well as plans to address identified challenges. It is presented by the Executive Mayor to the entire municipal residents through a public meeting to which residents are transported from all the four corners of the district and further disseminated through radio (mainly community radio stations) and social media live broadcasts.

The Executive Mayor delivered the 2023/24 SODA on 19 – 26 June 2024 streaming on the following Local community radio stations: Energy FM, Radio Turf, Moletjie FM, Mphahlele FM, Blouberg FM, Mohodi FM, Moletsi FM, and Botlokwa FM.

2.5. IDP PARTICIPATION AND ALIGNMENT

2.5.1 IDP/Budget Public participation and Forums

Chapter 5 of the Local Government: Municipal Systems Act 32 of 2000 (**Municipal Systems Act**), provides for each municipality to adopt a single, inclusive and strategic plan for the development of its jurisdictional area. The plan should contain prescribed components and its adoption should as well comply with prescribed processes. One of the requirements is that district municipalities must prepare and adopt a framework, which indicates how the district and local municipalities will align their Integrated Development Plans (**IDPs**). The framework provides the linkage and binding relationships to be established between the district and its local municipalities for proper consultation, coordination, and alignment of the annual review process of their IDPs. To this effect, the Municipality adopted the 2023/24 IDP/ Budget Review Framework/Process Plan on the 26 July 2023. The Framework/Process Plan was religiously followed and implemented, with a few amendments occasioned by unforeseen circumstances. All the amendments were duly approved or ratified by the Council on 26 March 2024.

Against this background the Municipality established structures and budgeted for community participation in the annual IDP and budget review processes, and implemented the aforesaid Framework/ Process Plan as follows:

No.	Structure/Process	Participants/Stake holders	Date convened and held
1.	1 st IDP Representative Forum	• MMCs. • Head of departments/Senior Officials of Sector Departments. • Officials who serve on the IDP/Budget Steering Committee. • Traditional Leaders. • Representative of municipal wide organised groups. • Advocates for unorganised groups. • Community Representatives (NGOs/CBOs and Youth Organisations). • Businesses and Academic Institutions.	19 July 2023
2.	Departmental Strategic Planning Sessions	Departmental staff.	23, 24, 25, 29, 30, 31 January 2024.
3.	Management Strategic Planning Session	Management. Local Municipalities. Stakeholders.	Management Strategic Planning: 22-23 February 2024.
4.	2 nd IDP Representative Forum	• MMCs. • Head of departments/Senior Officials of Sector Departments. • Officials who serve on the IDP/Budget Steering Committee. • Traditional Leaders. • Representative of municipal wide organised groups. • Advocates for unorganised groups. • Community Representatives (NGOs/CBOs and Youth Organisations). • Businesses and Academic Institutions.	19 March 2024

5.	Engagement with Councillors on the Draft IDP/Budget	Members of the CDM Council.	13 March 2024
6.	Tabling of 2024/25 Draft IDP/Budget	- Members of the CDM Council. - Members of the Public.	26 March 2024
7.	Stakeholder Consultation	CBOs; and NGOs/ Traditional Leaders/ Business and Academic Institutions.	11 and 12 April 2024
8.	District Lekgotla and Organisational Strategic Planning Session	- PMTs of CDM and local municipalities. - CDM Councillors. - Senior Management of CDM and local municipalities. - Head of departments/Senior Officials of Sector Departments and Parastatals. - COGHSTA.	16-17 April 2024
9.	Tabling of 2024/25 Final Reviewed IDP/Budget to Council	Members of the CDM Council. Members of the public.	25 April 2024

2.5.2. IDP Participation and Alignment

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 multi-year targets?	Yes
Are the above 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

2.5.3. Status of the 2023/2024 IDP

The Municipal Systems Act requires the Member of the Executive Council (MEC) responsible for local government to assess if the IDP complies with the requirements of the Act and it is not in conflict with IDPs and strategies of other municipalities and organs of state. The Limpopo MEC for CoGHSTA annually embarks on the IDPs and Service Delivery and Budget Implementation Plans (SDBIPs) assessment and the findings for CDM for the past three years are reflected on the table below:

Municipality	SDBIP Alignment	IDP Assessment	SDBIP Alignment	Overall Rating	IDP Assessment	Overall Rating
	2021/2022		2022/2023		2023/2024	
Capricorn	Aligned	High	Aligned	High	Aligned	High

IDP Alignment programmes

The development of IDP gives the opportunity for strategically refining the process to achieve closer alignment of SDGs, NDP, LDP and long-term development plan and further alignment with budget and objectives, programmes and projects. The table below highlights the national and provincial programmes that guide the IDP process, and the diagram below also reflects on the alignment between the National Development Plan, Limpopo Development Plan, District Development Model, 2040 GDS and the IDPs.

<u>CDM Key Strategic Objectives</u>	<u>CDM 2040 Growth & Development Strategy Key Strategic Levers</u>	<u>Reviewed Limpopo Development Plan (LDP) Key Pillars</u>	<u>National Development Plan (NDP)</u>	<u>Back to Basics Strategy Key Performance Areas</u>	<u>District Development Model-Towards the development of the One Plan</u>
1.To improve spatial development and	Spatial, Land and Environmental Development	Integrated sustainable rural development &	Transforming Human Settlements	Basic Services: Creating decent living conditions	Integrated Service Provisioning / Spatial Restructuring and Economic Positioning

environmental management		sustainable human settlements	Environmental sustainability and resilience		
2.To provide sustainable basic services and infrastructure outcome	Infrastructure Development	Infrastructure development	Economic infrastructure		Infrastructure Delivery/ Spatial Restructuring and Economic Positioning
			Economy and Employment		
3.To enhance conditions for economic growth and job creation	Economic Growth and Development	Economic development and transformation			Demographic and Socio-Economic Profile
4.To enhance financial viability and management	Good Governance	Building a developmental and Capable State	Fighting corruption	Financial Management	Governance, Leadership and Financial Management
5.To increase the capacity of the district to deliver its mandate	Education and Skills Development	Social cohesion and transformation	Improving education, training and innovation	Institutional capacity	Governance and Leadership
	Good Governance	Building a developmental and Capable State	Building a capable and developmental state	Good governance	
			Positioning South Africa in the region and the world	Public participation	

COMPONENT D: CORPORATE GOVERNANCE

2.6. RISK MANAGEMENT

The Municipality has structures, policies, and strategies to achieve the principles and objectives of good governance. These include prevention and mitigation of business risks, Risk Management Strategy, Whistle Blowing Policy, Ethics Policy, and Fraud Policy and Response Plan.

The Municipality undertakes an assessment of the risks that might impact on the achievement of its IDP objectives and ensure a continuous process of ensuring pro-activeness by putting in place preventative and protective measures and mitigation actions are implemented to reduce the impact and/or likelihood of the risk. The process includes the identification, analysis, and evaluation of the risk.

The Risk Management Strategy, Fraud Prevention Plan and the Whistle Blowing Policy are in place and being implemented. The Risk Management Committee has been established to monitor the implementation of risk mitigation strategies employed by departments on a quarterly basis. The fraud hotline is also fully functional with reported cases being investigated continuously. Awareness campaigns are conducted annually. There is provision of physical security to all municipal premises, assets, and employees. Vetting of potential employees on critical positions is being done.

2.7. ANTI CORRUPTION AND FRAUD

This Policy is intended to set down the stance of CDM to fraud and corruption and to reinforce existing systems, policies, and procedures of CDM aimed at deterring, preventing, detecting, reacting to and reducing the impact of fraud and corruption.

The policy of CDM is zero tolerance to fraud and corruption. In addition, all fraud and corruption will be investigated and followed up by the application of all remedies available within the full extent of the law and the implementation of appropriate prevention and detection controls. These prevention controls include the existing financial and other controls and checking mechanisms as prescribed in the systems, policies, and procedures of CDM.

2.8. SUPPLY CHAIN MANAGEMENT

The Municipality is implementing the Supply Chain Management Policy, which is fair, equitable, transparent, competitive, and cost effective as prescribed by the MFMA and its regulations. Procurement of goods and services embrace the spirit and principles of the Broad Based Black Economic Empowerment (BBBEE), Preferential Procurement and Local Economic Development Strategy.

Creditors' accounts are paid within 30 days from date of submission of invoice. The main challenge in implementing BBBEE, is securing service providers with disabilities. A partnership model is being developed with special focus groups to empower them in this regard.

The following Bid Committees structures in line with section 26 to section 29 of municipal supply chain management regulation and supply chain management policy are in place:

- Bid Specification Committee.
- Bid Evaluation Committee.
- Bid Adjudication Committee.

2.9. BY-LAWS

Section 156 (2) read with Section 60 (4) of the Constitution empowers a municipality to make and administer By-laws for the effective administration of the matters which it has the right to administer, provided that no by-law may be passed by a municipal council unless the proposed by-law has been published for public comments. The following By- laws have been gazetted previously and remain effective:

- Credit and Tariff By-laws.
- Sport Academy By-laws.
- Fire and Rescue Tariffs By-law.
- Municipal Health By-laws.
- Credit Control and Debt Collection By-laws.
- Tariffs By-laws.
- Emergency Services By-laws.

2.10. WEBSITES

Section 75 of the MFMA prescribes the information that municipalities must place on their websites.

The following table lists the prescribed information and the Municipality's compliance thereto:

Documents published on the Municipality`s website	Yes/No
Current annual and adjustment budgets and all budget-related documents	Yes
All current budget-related policies	Yes
The previous annual report (2022/23)	Yes

All current performance agreements required in terms of section 57 (1) (b) of the MSA and resulting score cards	Yes
All service delivery agreements (2023/24)	N/a
All long-term borrowing contracts (2023/24)	N/a
All supply chain management contracts above a prescribed value (give value) for (2023/24)	Yes
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 (2023/24)	N/a
PPP agreements referred to in section 120 made in 2023/24	N/a
All quarterly reports tabled in the council in terms of section 52 (d) during (2023/24)	Yes

2.11. PUBLIC SATISFACTION ON MUNICIPAL SERVICES

- No Survey was conducted during the year.

CHAPTER 3: SERVICE DELIVERY PERFORMANCE (PERFORMANCE REPORT PART 1)

COMPONENT A: BASIC SERVICES

The delivery of services such as water, electricity and sanitation are key concerns for many communities. The availability of these basic services to communities has a direct impact on the quality of life of their lives.

3.1. WATER PROVISION

The Capricorn District is a Water Service Authority (**WSA**) that is being assisted by Lepelle Northern Water. Lepelle Northern Water is in a process of upgrading bulk water line from Olifantspoort to Polokwane, this upgrade will also benefit community of Lebowakgomo and surrounding areas. The district has a water quality laboratory in Mankweng inside the compound of the University of Limpopo. Polokwane Municipality is a WSA and a Water Service Provider (**WSP**). The other three local municipalities within the district are serving as WSPs. Service Level Agreements were signed with the three local municipalities (Blouberg LM, Lepelle-Nkumpi LM and Molemole LM) serving as WSP on revenue collection.

Water and Sanitation infrastructure in the three local municipalities is generally in a poor condition. The municipality is currently experiencing high water losses due to old infrastructure. There is a need to replace over 150KM of Asbestos cement pipes with diameter of between 75mm and 400mm. Approximately 8750 registered meters with a further ± 2000 stands are unmetered, inclusive of backyard dwellers which are in a poor condition and there is a need for replacement.

District has done feasibility studies on water provision to most of the areas to the value of R2,5 billion. Project implementation will be done based on the available budget including grant funding. The district has engaged the DWS seeking support and assistance to raise funding for implementation of feasibility studies of new infrastructure, refurbishment and replacement of old infrastructure, upgrading of Wastewater Treatment Works and for Water Conservation and Demand Management.

Table 3.1.1 Distribution of Households that have Access to Piped Water in CDM, 2011-2022
Percentage of household with access to piped water

Municipality	2011	2022
Blouberg	7,8%	32,7%
Lepelle-Nkumpi	19,7%	36,7%
Molemole	8,6%	29,1%
Polokwane	30,4	41,4%

Source Stats SA 2022

Table 3.1.2 Distribution of Households by Main Source of Drinking Water, 2016

Main source of water for drinking	Lepelle-Nkumpi	Blouberg	Molemole	Polokwane	Capricorn	
Piped (tap) water inside the dwelling/house	8541	629	1898	62851	73920	20.00%
Piped (tap) water inside yard	24070	16337	16138	118780	175325	46%
Piped water on community stand	5684	11190	4924	16567	38365	10%
Borehole in the yard	7856	5582	5345	9671	28453	7.50%
Rain-water tank in yard	1150	122	41	1022	2335	0.60%
Neighbours tap	6162	2525	2393	10040	21119	5.60%
Public/communal tap	3277	5244	1521	10326	20368	5.40%
Watercarrier/tanker	1006	246	1233	3746	6230	1.60%
Borehole outside the yard	2025	408	194	2866	5492	1.50%
Flowing water/stream/river	247	647	0	510	1404	0.40%
Well	74	211	0	78	362	0.09%
Spring	22	0	0	63	84	0.02%
Other	1194	607	447	2597	4844	1.30%
Total	61305	43747	34133	239226	378301	100%

Source: STATS SA Community Survey 2016

The main storage dams within the boundaries of the CDM are:

- The Glen Alpine Dam in the Mogalakwena River (constructed mainly for irrigation purposes).
- Rhenosterkop Dam.
- Flag Boshielo Dam.

Lepelle-Nkumpi Local Municipality receives water from both Olifantspoort WTW and boreholes. It is by far better serviced than Blouberg and Molemole in terms of water infrastructure, with approximately 50 000 households having house and yard connections. Although the infrastructure is in place however, there is a deficit in supply because the demand exceeds the capacity at Olifantspoort WTW.

Blouberg and Molemole rely solely on groundwater sources. Boreholes have low yields and are not sufficient to meet current water demands. Furthermore, borehole transformers are frequently stolen which further increases the water backlog. Most households in Blouberg and Molemole are serviced by communal standpipes within 200m from the furthest house. With regard to repairs and maintenance, Capricorn District experienced a total number of 5 921 water stoppages for the year. Polokwane LM reported the highest (5 824) water stoppages with an average of 1.5 hours to attend due to the stoppages. Polokwane Local Municipality indicated the main causes as water pipe bursts.

3.1.3 Performance Management Overview WSIG Water projects

Capricorn District Municipality continued to reach out to more villages in all local municipalities during the 2023/24 Financial Year

2023/24/ WSIG PROJECTS			
No.	PROJECT NAME	BUDGET	PROGRESS
BLOUBERG MUNICIPALITY			
1	Bognafarm Water Supply	24,208,449.95	Project completed waiting for Eskom to energise the boreholes
2	Silvermine Water Supply	5,985,212.87	Construction
3	Indermark Water Supply	8,623,982.89	Completed
4	Senwabarwana WTP	1,273,792.01	Construction
	TOTAL	R 40 091 437.72	

2023/24/ WSIG PROJECTS			
No.	PROJECT NAME	BUDGET	PROGRESS
LEPELLE NKUMPI MUNICIPALITY			
1	Bolatjane Water Supply	11,623,026.92	Construction
2	Maleka Water Supply	9,869,616.18	Construction
3	Lepelle Nkumpi Sanitation	8,900,888	Completed
	TOTAL	R 30 393 531.10	

2023/24/ WSIG PROJECTS			
MOLEMOLE LOCAL MUNICIPALITY			
No.	PROJECT NAME	BUDGET	PROGRESS
1	Ramatjowe Water Supply	13,574,394.15	Project completed waiting for Eskom to energise the boreholes
2	Sekhwama Water Supply	9,029,425.15	Completed
3	Maponto Water Supply	12,538,047.90	Construction

4	Diwaweni Water Supply	10,847,102.96	Project completed waiting for Eskom to energise the boreholes
5	Mogwadi (Dendron) Ponds	12,575,120.92	Construction
	TOTAL	R 58 564 091.08	

3.1.4 MIG Water Projects

3.1.4.1 Lepelle Nkumpi, (Total MIG project Value R59 million)

The Municipality is implementing the projects in a multi-year approach. The table below summaries the projects.

No.	Project Name	Budget	Progress
1	(Budutolo) Mathabatha/Tongwane RWS	R34 252 345.12	Completed and working
2	Mphahlele (Bolatjane, Phalakwane, Makurung and Dithabaneng) RWS	R 25,000,000.00	Construction

3.1.4.2 Molemole (Total MIG project Value R40 million)

We are implementing the following project Molemole LM in a multi-year approach.

Project Name	Budget	Progress
Ratsaka Water Supply	R40 264 344.98	Construction 87%

3.1.4.3 Blouberg (Total MIG project Value R 418 million)

We are implementing the following project Blouberg LM in a multi-year approach

No.	Project Name	Budget	Progress
1	Grootpan, Sias, Longden, Ramaswikana Water Supply (North)	R46,262,854.94	85% construction
2	Grootpan, Sias, Longden, Ramaswikana Water Supply (South)	R27,258,340.18	90% construction
3	Grootpan, Sias, Longden, Ramaswikana Water Supply (Sias)	19,376,337.24	82% construction
4	Grootpan, Sias, Longden, Ramaswikana Water Supply (Grootpan)	29,473,622.69	85% construction
5	Grootpan, Sias, Longden, Ramaswikana Water Supply (Ramaswikana)	24,038,542.00	80% construction
6	Grootpan, Sias, Longden, Ramaswikana Water Supply (Longdone)	25,148,196.96	90% construction
7	Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply - A	R 36,602,514.53	Construction 74%. Project delayed because some of the

			boreholes were drilled within boundaries of Makgatho Tribal Authority
8	Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply - B	R 36,891,882.58	Construction 98%
9	Milbank East, Water Supply	R37,802,000	Construction 90%
10	Inveraam Water Supply – A	R46,526,811	Completed but waiting for contract B to be completed to be functional
11	Inveraam Water Supply – B	R46,383,361	85% construction
12	Rosenkrantz Water Supply	R42,746,542	90% construction

3.2. WASTE WATER (SANITATION) PROVISION

According to STATSSA Census 2022, 41.90% of households have access to sanitation facilities while 58.10% have no access to sanitation. Pit latrines are mostly used in rural areas where there is no proper piped water system.

To date designs for upgrading of Lebowakgomo and Senwabarwana WWTW have been completed. The Municipality has submitted the plans to DWS seeking support and assistance to raise funding for implementation. MISA has assisted the district to conduct assessment for Alldays WWTW and the Municipality will further develop technical report and designs.

3.2.1 Distribution of Households with Access to Sanitation in CDM, 1996 – 2022

MUNICIPALITY	Percentage Households with Access to Sanitation				Backlog
	1996	2001	2011	2022	2022
Blouberg	3.2	4.1	9.0	30.9	69.1%
Molemole	7.8	13.4	16.2	34.7	65.3%
Lepelle Nkumpi	12.5	17.3	19.6	32.9	67.1%
Polokwane	27.2	34.9	44.1	48.3	51.7%

Capricorn	15.1	21.8	29.1	41.9	58.9%

Source: STATS SA Census 2022

3.2.2 2023/24 SANITATION

2023/24 SANITATION					
No.	PROJECT NAME	CONTRACT AMOUNT/ BUDGET	PROGRESS	REMARKS	Comments (working & not working) challenges
ALL LOCAL MUNICIPAL AREAS					
1	Lepelle Nkumpi Sanitation (WSIG)	R8 900 000	Achieved 515 households with sanitation	515 VIPs Completed	Working

3.3. ELECTRICITY

Electricity is largely generated and distributed by ESKOM. However, Blouberg and Polokwane LMs are electricity services providers (electricity license holders). The percentage of households with access to electricity has increased from 33% in 1996 to 96% in 2016. According to Community Survey 2016, 96% of households have access to electricity while 4% do not have access to electricity and use other sources of energy such as gas, paraffin, candles, solar etc. Great proportion of households still rely on firewood for cooking and heating due to electricity cost. This is a concern as the cutting of trees for energy provision leads to deforestation and soil erosion.

3.3.1 Households with Access to Electricity in CDM, 1996 – 2016

MUNICIPLITY	Percentage Households with Access to Sanitation					Backlog
	1996	2001	2007	2011	2016	2016
Blouberg	18.6	38.6	74.7	88.0	96.5	3.5
Molemole	38.6	77.4	93.7	95.7	97.8	2.2
Lepelle Nkumpi	33.9 63.1 88.2 91.9 98.0 2	33.9 63.1 88.2 91.9 98.0 2	33.9 63.1 88.2 91.9 98.0 2	33.9 63.1 88.2 91.9 98.0 2	33.9 63.1 88.2 91.9 98.0 2	33.9 63.1 88.2 91.9 98.0 2

Polokwane	42.6	70.0	79.0	83.0	94.8	5.2
Capricorn	33.2	61.8	81.8	87.4	96.1	3.9

Source: STATS SA Census 1996, 2001, 2011 and Community Survey 2007 and 201

3.4. WASTE MANAGEMENT (REFUSE REMOVAL)

There was an increase in the proportion of households whose refuse is removed by local authority or private companies, from 14% in 1996 to 30% in 2016 while about 70% of households either use their own dumps or have no means of disposing of their rubbish. Littering and illegal dumping is a concern for residents in the district and has been raised during stakeholder consultations. The National Department of Forestry, Fisheries and the Environment support cleaning programmes further during the 2022-2025 financial years by implementing a municipal cleaning programme within the district.

3.4.1 Percentage Distribution of Households with type of Refuse Removal

Name	Removal by local authority at least once a week	Removed by local authority less often	Communal refuse dump	Communal container/central collection point	Own refuse dump	No Rubbish Disposal	Other
Blouberg	19 174 (33,3%)	200 (0,3%)	1 045 (1,8%)	698 (1,2%)	32 757 (56,9%)	3 313 (5,8%)	387 (0,7%)
Lepelle-Nkumpi	25 253(32,3%)	353(0,5%)	656(0,8%)	519(0,7%)	46 034(58,9%)	4 887(6,2%)	515(0,7%)
Molemole	10 039 (23,9%)	262 (0,6%)	871 (2,1%)	540 (1,3%)	27 787 (66,3%)	2 099 (5,0%)	340 (0,8%)
Polokwane	116 013 (46,5%)	2 501 (1,0%)	4 371 (1,8%)	6 748 (2,7%)	107 660 (43,2)	9 281 (3,2%)	2 868 (1,1%)

Source: STATS SA Community Survey 2022

3.5. HOUSING

There is a demand for subsidized housing in the entire municipal area due to population growth and/or immigration especially to Polokwane LM, where people are in need of economic opportunities. This makes the housing backlog a moving target. In the District, most informal dwellings/ “shacks” are found in Seshego and Mankweng townships in the Polokwane Municipality area with the remainder being formal or traditional housing structures. The table below highlights the estimated subsidized housing demands for the year 2011-2016. The Table shows a significant increase in the proportion of household’s resident in formal dwellings and the decline in traditional dwellings.

3.5.1 Percentage Distribution of Households by Formal dwelling 2022

Municipality	2011	2022
Blouberg	93,3%	96,5%
Lepelle-Nkumpi	94,5%	97,1%
Molemole	96,1%	96,7%
Polokwane	90,2%	95,0%

Source: STATSSA Census 2022

3.5.2 Distribution of Households by Type of Main Dwelling per Municipality, 2016

Type of dwelling	Formal dwellings	Informal dwellings	Other	Unspecified	Total
Blouberg	40 537	1470	185	2	43747
Lepelle-Nkumpi	57184	2862	1258	0	61305
Molemole	32931	860	342	0	34133
Polokwane	226413	8015	4661	27	239116
Capricorn	358619	13208	6446	29	378301

Source: STATSSA, Community Survey 2016

3.5.3 Estimated Subsidized Housing Demand per Local Municipality 2011-2015

District	Municipality	Households 2011	Housing Need 2011	Needs as % of households	Hectares of Land

					required 2011
Capricorn	Aganang (Disestablished)	33 927	1 093	3.2	41.39
	Blouberg	38 268	0	0	0
	Lepelle-Nkumpi	60 179	2 668	4.4	101.05
	Molemole	27 023	3 488	12.9	132.13
	Polokwane	138 834	10 190	7.3	385.97
Total		298 231	16 439	27.8	660.54

Source: Limpopo Multi Year Housing Development Plan 2011-2016

3.6. FREE BASIC SERVICES AND INDIGENT SUPPORT

3.6.1 Free Basic Services

As part of its overall strategy to alleviate poverty in South Africa the government has put in place a policy for the provision of a free basic level of municipal services. The table below indicates the number of persons registered as indigents and the number receiving basic services in the district.

3.6 1.1 Households with Access to Free Basic Water

Municipality	Total HH income to qualify for FBS	No. of Households	HH registered as Indigents	Water	Electricity	Sanitation	Waste
				Number of Household receiving Free basic Services			
Blouberg	R4 000	43 747	-	30 101	-	30 101	-

Lepelle-Nkumpi	-	61 305	-	47 500	11 750	47 500	-
Molemole	R2 500	43 747	-	38 200	4 889	38 200	-
Polokwane	R4 970	463 300	22 308	22 308	22 308	6 152	6 152
CDM	-	378 301	-	-	-	-	-

Source: Municipal Records, 2023

3.6.2. Indigent support

The Municipality reviews and approves Indigent Support Policy on an annual basis as part of the budget related policies. The Municipality allocates budget to support qualifying households in accordance with the Policy. The 2023/24 Indigent Support Policy provides for the following, amongst others:

- ☐ Criteria for identification of indigent households.
- ☐ Process for registration of indigent households.
- ☐ Indigent tariffs and subsidy.
- ☐ Determination of the municipal services and levels thereof which will be subsidized in respect of indigent customers.
- ☐ Conditions for the termination of indigent support.

COMPONENT B: ROAD TRANSPORT

3.7. ROADS

3.7.1 SUPPLY FOR PUBLIC TRANSPORT

By the end of 2023/2024 financial year Capricorn District Municipality has a massive road network spanning approximately 17 174,02 kilometres across its jurisdiction, and the condition of the network is in state of despair.

The road network within the Capricorn District Municipality falls under the jurisdiction of three (3) levels of authority who are each responsible for a specific road network, namely:

- The South African National Roads Agency Limited (SANRAL) is responsible for national roads that traverse the district.

- Department of Public Works, Roads, & Infrastructure; and Road Agency Limpopo (RAL), are responsible for both the provincial and district roads.
- Four (4) Local Municipalities under Capricorn District Municipality are responsible for all municipal roads.

The Road Asset Management Plan of Capricorn District Municipality relates only to the road network that falls within the authorities of the local municipalities totalling 11 451.96 kilometres.

The extent, condition, and authority of road network in the Capricorn District Municipality are as indicated in the **Table** below:

Authority	Paved Roads (km)	Unpaved Roads (km)	Total (km)
Provincially			
SANRAL	605.01	0	605.01
RAL	1336.85	3769.76	5106.61
Sub-Total	1 941.86	3 769.76	5 711.62
Locally			
Blouberg	83,83	1959,91	2043,74
Lepele-Nkumpi	121,40	2558,55	2679,95
Molemole	35,42	1100,15	1135,57
Polokwane	714,25	4878,46	5592,71

Sub-total	954,89	10 497,07	11 451,96
Total	2 896.75	14 266.83	17 174.02

3.7.2 DEVELOPMENT AND MAINTENANCE

District Municipalities are not road authorities within the Limpopo Provincial Administration and as such, Capricorn District Municipality has the same faith.

Consequential thereof, both the development and maintenance of roads are not the competent function within the reach of Capricorn District Municipality.

3.8 PUBLIC TRANSPORT SERVICES

The District Integrated Transport Plan attends to public transport services, transport infrastructure and transport facilities.

The Integrated Transport Plan constitutes a transport sector input into the IDP.

During the 2022/2023 Financial Year, five (5) years Capricorn District Integrated Transport Plan was developed, completed, and approved by Council and as such, the Plan remains operational.

The function pertaining to the subsidized bus services is currently being performed by the Provincial administration on behalf of Capricorn District Municipality through the signed Intergovernmental Authorisation Agreement with the Limpopo Provincial Department: Transport and Community Safety.

3.9 WASTE WATER (STORM WATER DRAINAGE)

Road construction, maintenance and the management of storm water was identified as one of the main priority areas. Strategies have been developed to meet the IDP objectives and against this background certain programmes and projects have been identified. In the urban areas there is a relatively well-developed road network of surfaced roads. It will now be necessary to focus resources on the gradual expansion of this network into the rural areas to improve mobility and the public transport system.

The maintenance of the existing infrastructure is a cause for great concern and many existing roads may not be sustainable. To maintain and upgrade existing road infrastructure as well as prepare for the expansion of the road network within the district, a major roads plan was prepared, developed, and implemented. Several specific traffic infrastructure projects mainly regarding upgrading of existing road infrastructure have been defined within the IDP process particularly from the Department of Transport.

3.9.1 Storm water Structures in CDM

Type of Structure	Total Capricorn				
	Blouberg	Lepelle-Nkumpi	Molemole	Polokwane	Total
Bridges	4	11	5	4	24
Major culverts	5	7	1	34	47
Less culverts	29	79	19	81	208
Total	38	97	25	118	279

COMPONENT C: PLANNING AND DEVELOPMENT

3.10 PLANNING

- ☐ Section 27 (1) & (2) of the Municipal Systems Act mandates district municipalities to adopt a framework for Integrated Development Planning that binds both the district and the local municipalities in the district municipality.

- ❑ Section 28 of the Municipal Systems Act mandates municipal council to adopt a process set out in writing to guide the planning, drafting, adoption and review of municipal integrated development plan (IDP).
- ❑ Section 21 of the MFMA mandates municipalities to prepare time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget and the annual review of the IDP.

In compliance with Municipal Systems Act, as a guiding legislation towards the development of the IDP and Process Plan, the Amended 2023/2024 IDP/Budget Process Plan was approved by Council on the 26 March 2024 (Resolution No. OC 04/2023 - 2024/5.1.2) with milestones and activities towards approval of the development of the 2024/25 IDP and Budget, which were achieved as follows:

The District Municipality held its first IDP Rep Forum to present and consult on the 2023/24 IDP/Budget Review Framework/ Process Plan on the 26 July 2023.

Departmental Strategic Planning Sessions were conducted from the 23, 24, 25, 29, 30 and 31 January 2024 respectively.

Management Strategic Planning Session took place on the 22 - 23 February 2024 (Management Team, Local Municipalities, Representatives of Government Sector Departments and SOEs and Labour Union Reps).

2nd IDP Representative Forum was held on 19 March 2024 (to consult on the Draft IDP/Budget to all the District stakeholders).

Draft IDP/Budget engagement session with Councillors was held on 13 March 2024 (All District councillors).

Draft IDP/Budget was approved on 26 March 2024 (Resolution No. OC 04/2023 - 2024/5.1.1).

IDP Consultation meeting with stakeholders were held from 11-12 April 2024 (Magoshi, Local Municipalities, Business and Academic Institutions, Sector Departments and Civil Society (NGOs and CBOs).

The Final Reviewed IDP and MTREF Budget were approved on 25 April 2024 Resolutions OC 05/2023 - 2024/8.4.1.

The composition and responsibilities of each of the role players are outlined in the approved IDP/Budget Process Plan. The CDM IDP has been lauded by the MEC of Cooperative Governance, Human Settlement and Traditional Affairs (**CoGHSTA**) as the best in the province with highest credible status in terms of compliance to legislation, public participation, and alignment to LDP and the NDP.

In addition, the following instruments and interventions are in place to redress the apartheid spatial patterns that legislated black people into poverty, away from economic centres and growth points:

The Spatial Development Framework (**SDF**) is in place and was last approved in 2017, it is under review in line with prescripts of Spatial Planning and Land Use Management Act (**SPLUMA**).

The **District** Development Model is aimed to enhance the integrated planning across all spheres of government through formulation and implementation of single joined-up plans ('One Plan') for each of the 44 District and 8 Metropolitan geographic spaces in the country

The implementation of the District One Plan projects is underway.

The Geographic Information System is in place. The local municipalities have established the Municipal Planning Tribunals to implement SPLUMA.

In the wake of the District Development Model, the District 2040 Growth and Development Strategy (**GDS**), which guides investment attraction, economic growth and development for the next 30 years is in place and implemented through projects in the IDP and projects from sector departments. The Strategy is aimed at further aligning the district priorities to the National Development Plan and Limpopo Development Plan priorities, diagnose challenges with the implementation of its 2030 vision, and to propose new strategic direction to achieve its intended objective of stimulating and raising economic growth.

3.11 LOCAL ECONOMIC DEVELOPMENT (INCLUDING TOURISM AND MARKETPLACES)

The average annual growth rate for South Africa, Limpopo, and Capricorn District is 1.3%, 1.9% and 1.2% respectively. Hence, the average economic growth rate of Capricorn District was lower than that of the Limpopo Province and South Africa. To create enough jobs, the Capricorn District needs to grow at higher rate, of around 7% (as in developed countries).

3.11.1 Economic Employment by sector

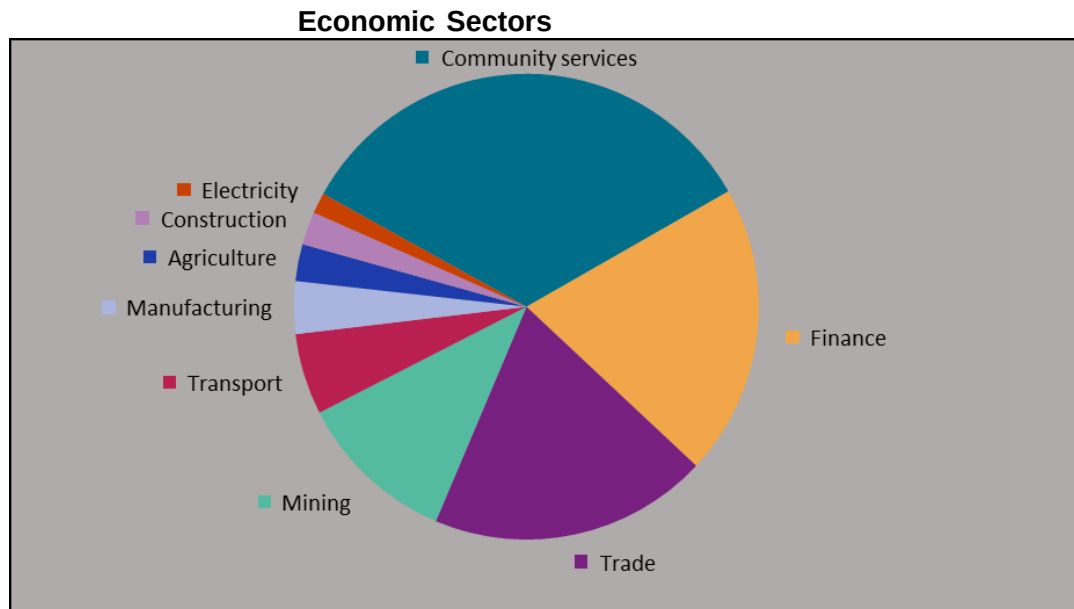
The purpose of the LED Strategy is to position the Capricorn district as a centre of sustainable economic growth and development. The LED is in partial fulfilment of the district's IDP goals which will position the district in attaining its vision as a "*the home of excellence and opportunities for a better life*".

The LED strategy has an objective of economic growth of 4.5% for next 5 years; reduce unemployment below 50,1% in five years; decrease the number of households below poverty line of R1 800 per month; increase and develop access to economic opportunities and expand the municipal revenue base. To achieve these objectives five priorities are identified in line with district comparative and competitive advantages.

The priorities are based on government policies in line with Apex priorities. The Local Economic Strategy of CDM is driven by five priority areas, of which each priority area has its main objective, rationale, and key actions, namely:

- Growing the first economy.
- Developing the second economy.
- Building knowledge economy.

- Land and infrastructure; and
- Governance and partnership.



The major business centre in the district is Polokwane City. Secondary centres are dotted throughout the district (Nodal Points) but there is a noticeable lack of any other large-scale business/ retail/ commercial activity in the remaining parts of the district area.

The most notable location for manufacturing activities at present is the Polokwane City/ Seshego cluster, and currently the majority of value adding activities also takes place in the Polokwane municipal area, followed by Lepelle-Nkumpi in the south (Zebediela). More than half of

the manufacturers in the Polokwane area are involved in the food and beverages sub-sector, including brands like SA Breweries and Enterprise Foods.

The major economic sectors in the Blouberg LM are agriculture, mining, and tourism, however, when considering agriculture as a potential for development in the area, the LM is faced with one of its biggest challenges in the availability of prime state land in areas of need. Development nodes in the local municipality are surrounded by privately owned land and as a result it becomes difficult for the state to properly plan and trigger development for such areas. The emergence of mines is a threat to the further development of the agricultural sector in the area.

Lepelle-Nkumpi LM has significant agricultural development potential, both in terms of horticulture and livestock. The major economic sector focuses in the Lepelle-Nkumpi LM are agriculture, mining, and tourism.

Molemole LM has significant agricultural development potential in terms of vegetable and livestock farming. However, when considering agriculture as a potential for development in the area, the Municipality is faced with one of its biggest challenges in that there are water shortages in the region.

Polokwane is the largest metropolitan complex in the north and a major economic centre. Its proximity to the neighbouring countries of Botswana, Zimbabwe, Mozambique, and Swaziland, as well as its convenient distance from the Kruger National Park and Magoebaskloof make it a perfect gateway to Africa and attractive tourist destination.

In partnership with the Limpopo Economic Development Agency (LEDA) incubated 20 (twenty) SMMES across the sectors in the district. With this partnership the district offers financial support whereas LEDA offers capacity building and mentorship programmes to the incubates. This programme assists with business survival and retention of jobs and as such enhances the local economy.

3.11.2 Agricultural Development

The CDM Agricultural Development Strategy has analysed each local municipality's agricultural potential as follows:

Almost 60% of the land in Blouberg LM has low to moderate agriculture capability but the cornerstone of a potato belt in the province. The rivers and the Glen Alpine Dam in the Municipality ensure water for irrigation purposes. The area is highly vegetated - 392,136ha of the Blouberg LM are under some form of vegetation. Agriculture activities in the Municipality are mostly subsistence farming even though there is an emergence of small holder and commercial farmers. According to the Department of Agriculture and Rural Development (DoARD), 106,000ha are suitable for irrigated agriculture. According to the Local Economic Development Plan (LED) of the Municipality, the most important factor limiting agricultural production and development in the Municipality is the availability of water. The emergence of the mining activities in Blouberg will encroach on arable land and thus threaten agricultural activities that will impact on food security.

A large part of Molemole LM's available agricultural land is vegetated. According to the Department of Agriculture and Rural Development, 165,000ha are suitable for agriculture, but vegetated. Only 1,300ha are suitable and available for agriculture, while 34,000ha are already. More than 90% of Molemole Municipality's land has low to moderate agricultural potential. Approximately 7% of land has moderate to high potential. The land with the highest agricultural potential can be found on the eastern part of the Municipality. According to the Department of Agriculture and Rural Development, the Municipality has 140,000ha suitable for agriculture. Approximately 6,000ha of land in Molemole have high agricultural potential.

The land in the Polokwane LM has low agricultural potential. The Department of Agriculture and Rural Development indicated that the availability of water for irrigation purposes in the Municipality is a constraint to agriculture. Polokwane Municipality has developed an Agricultural Development Strategy that emphasizes the establishment of an Agro-Processing Site, Fresh Produce Market etc.

The district is home to one of the largest citrus estates in the country, namely, Zebediela Citrus Estate, which is in the Lepelle-Nkumpi Local Municipality. Lepelle-Nkumpi has potential to become the agricultural hub in the Capricorn District due to its climatic conditions, soils type and water availability.

The district also has thriving livestock farming. The CDM SDF identifies the high agricultural potential, especially around settlements in the district. High agricultural potential also exists along the rivers in the district especially the following:

- The Natse River in the Blouberg LM.
- The Nokayamantala and Matlala River.
- The Sand River in Molemole LM.
- The Diepriver in Polokwane LM.
- The Olifants river in Lepelle-Nkumpi LM.

Capricorn District Municipality in partnership with Department of Agriculture, Rural Development and Land reform, local municipalities and the private sector managed to host 07 (seven) farmers information sharing sessions. The purpose was to link the farmers with markets and funding information. Seventeen (25) farmers were linked to markets eg. Goseame, Polokwane Fresh Produce, Spar, Boxer, All Joy, PnP, Simba, OK Foods, Roots etc.

3.11.3 Mining Development

The mining resources in the Capricorn District are predominantly clustered in the Lepelle-Nkumpi LM. The district, through Lepelle-Nkumpi, forms part of the Platinum Mining Cluster on the Dilokong Corridor. Other mining operations in Lepelle-Nkumpi include:

- Musina Platinum Mine in Lebowakgomo
- LONMIN in Ga-Mphahlele (platinum, chrome, granite). Mining operations have scaled down significantly.

- Rooibosch Mining Operation in Zebediela
- Granite Mining Operation
- Diepsloot Mining Operation

The mining sector contributes 0.3% to local employment, which gives a lower importance to the sector in terms of job creation. The analysis of its employment dynamics on the national and local levels highlights that the local sector's employment is growing slower than on the national level. It requires special attention from the government to ensure that jobs created within the sector are not lost. Loss of jobs would mean the closure of mines or decrease in production output, which would eventually lead to a lower contribution to the GDP and lower government earnings.

Mining holds major possibilities for the district, especially the Lepelle-Nkumpi Local Municipality. The sector presents a number of backward and forward linkage opportunities for the entire district and there is considerable potential to utilize the mining sector as a catalyst for developing other economic activities by strengthening these linkages. The platinum mining developments, especially in Lebowakgomo and the envisaged shaft in Makurung, the revitalization of diamond mine in Zebediela, as well as brick clay mining development in Zebediela could create opportunities for SMMEs along the value chain. Access to these opportunities would require negotiations with mine management. There are also numerous opportunities along the platinum corridor traversing the district, as identified in the PGDS.

Blouberg LM also has the potential for platinum mining groups metals around areas like Harrieswitch and further locations. There are more than 25 mining exploration activities currently taking place in Blouberg Local Municipality. The local municipality and its residents are also benefitting from the social corporate responsibility initiatives arising from Venetia Mine.

The Molemole LM is known for its granite mining, Polokwane has silicon potential and reserves of platinum and iron that could be exploited. Most of the minerals mined in the district are currently being exported in raw form. Therefore, potential for mineral beneficiation in the district exists, with Polokwane LM indicating that it would like to be positioned as mineral processing and beneficiation hub.

The biggest opportunity in the mining sector is in the support of small businesses linked to the mining industry. Mining houses and hostel requires catering services (which again links with agricultural development because local farms could supply fresh vegetables and meat), cleaning services, and repairing of machinery. Manufactured inputs could also be supplied to the mines.

There is a possibility of a developing a partnership with Anglo-American Polokwane Metallurgical Complex on socio economic development programmes that will improve the people's lives in the communities they serve. Engagements between the two institutions are in progress and led by the Unit of Strategic Management Services.

3.11.4 Tourism Development

Capricorn District Municipality last updated its Tourism Development Strategy in June 2015. The strategy has identified 6 priority projects as follows:

- District Marketing and distribution strategy.
- District Tourism Routes.
- Hospitality Education Centre.
- Tourism Knowledge Management Strategy.
- District Marketing Organization.
- Establish a multifunction centre at Motumo Trading Post (including a Capricorn Information Office, district craft hub with shops and job opportunities along the N1 to include an entertainment area/ centre).

Capricorn District is named after the “Tropic of Capricorn”, which passes through the northern section of Limpopo. It stretches lithely from the Ysterberg, along the foothills of the lush Wolkberg Mountains, to the Tropic of Capricorn in the north. It is ideally situated as a stopover between Gauteng and the northern areas of Limpopo and between the north-western areas of the country and the Kruger National Park. It is also near the neighbouring countries of Botswana, Zimbabwe and Mozambique; however, you have to pass through the Waterberg, Vhembe and Sekhukhune districts respectively. The major centres of the Capricorn District include Polokwane, Mogwadi, and Zebediela, the last being home to one of the largest citrus farms in the southern hemisphere. The district is at the centre of the Limpopo Biosphere which consist of the Waterberg, Soutpansberg and part of the Kruger to Canyon biosphere.

Passing through the district through Mogwadi a visitor uses the tourism route that will reach Mapungubwe National Park and World Heritage Site and beyond. In additional to seeing the ongoing archaeological excavations, visitors can enjoy the magnificent scenery, including a view of Botswana and Zimbabwe, the abundant wildlife, the enormous baobab trees, and the wide-open spaces that make this part of South Africa so appealing. Mapungubwe National Park and World Heritage Site is the ideal location for anyone interested in the park's wildlife and birds, to those in search of serenity, identity, and the extraordinary history of this World Heritage Site. The ancient city of Mapungubwe (meaning 'hill of the jackal') is an Iron Age archaeological site in the Limpopo Province on the border between South Africa, Zimbabwe and Botswana, 75 km from Messina. The site of the city of Mapungubwe is now a World Heritage Site, South African National Heritage Site, national park, and archaeological site.

Visitors or tourists can explore the district through the following tourists' routes:

- The Adventure, Shopping and Cultural Route.
- The Heritage Treasures of Limpopo.
- The Great Mapungubwe Route.
- The African Ivory Route.
- The Limpopo Birding Route.

- The Ben Seraki Blouberg Route, etc.

The fascinating diversity of the region, incorporating grassy plains, bushveld, and misty mountains, as well as a myriad plant and animal species, makes it a veritable treasure chest for the traveller. The region has mines, farms, forests, cultural villages, dams, art, game, and monuments, as well as a fascinating and diverse people. It is the centre for local African culture, to which the numerous towns south of Polokwane and north of Mokopane attest in the coming together of carefully preserved social traditions and indigenous identities.

Capricorn is a land of beautiful and contrasting landscape, which is typical of Africa hence it has become a favourite destination for leisure and adventure travellers worldwide. Tourists can experience the district of infinite scenic beauty with a great diversity of natural and manmade attractions, rich cultural heritage and an abundance of wildlife and nature-based tourism activities.

Below is a range of activities that a tourist can enjoy within the district:

Activity	
Air experience	Charter flight and micro lighting
Culinary experience	African food, coffee shops, family restaurants, pubs, seafood, etc.
Land Activities	Caving, hiking, canyoning, mountain biking, paintball etc.
Wildlife Experiences	Birding, game drives, game walks, hunting, walking safaris, etc.
Business, Venues and Wellness-	Casinos, conference centres, health spas, team building, tour operators and travel agencies
Education, Culture and Heritage	Art galleries, cultural villages, education centres, museums, monuments, heritage centres, rock arts sites and universities.

(a) Tourism events/activities for the district

Event	Details
Mapungubwe Arts and Culture Festival	Each year in December, Limpopo Province through the Department of Sport, Arts and Culture celebrates the Mapungubwe Heritage Site by hosting the Mapungubwe Arts and Culture Festival in the city of Polokwane.
Limpopo Tourism Holiday Fair	An annual tourism show hosted at Savannah Mall.
Gospel Festival	An annual gospel festival that is held in Polokwane
District Heritage Day	Hosted annually at different Traditional Councils
Blouberg Cultural Celebration	Blouberg also host their Blouberg Cultural Celebration in identified traditional authorities with prior arrangement on an annual basis. Alldays town also hosts the annual small flight competition.
Blouberg Airshow	Hosted around Venetia and Alldays every year. It is airshow for small aircrafts
SMME Exhibitions	Capricorn District Municipality is facilitating the hosting of SMME exhibitions in partnership with its four local municipalities in their respective municipal areas. The district also arranges exhibition space at the World Travel market in Cape Town and the Africa Durban Tourism Indaba. The district also participates in the Limpopo Holiday Fair taking place annually at Savanna Mall.

(b) Tourist attraction areas in Capricorn

Area	Details
Eersteling Monuments	The site of the country's first gold crushing site and its first gold
Open-Air Museum and Polokwane Cultural History Museum	This museum depicts the traditional and modern-day culture and lifestyle of the Bakone people.
The Bakone Malapa Cultural Museum	Northern Sotho Open-Air Museum, which depicts the traditional and modern-day lifestyle of this people.
Polokwane Game Reserve	Hiking and wildlife

Polokwane Bird and Reptile Park	Famous for its snake demonstrations is popular feature of this attractive park.
Shopping Malls in the District	Modern shopping centre which stimulates business tourism in the district.
Peter Mokaba Stadium	Used to host professional games. It hosted some of the games during the 2010 World Cup.
Makgabeng Rock Art	Potential to attract a lot of tourists both domestic and international.
Religious pilgrimage	ZCC (Zion Christian Church) Moria and ST Engenas ZCC and other historical churches pilgrimage also have a high number of tourists visiting the district.
Zebediela Citrus Estate (Agri-tourism)	This citrus production estate has potential to increase inflow of tourists.
Meropa Casino and Entertainment World	Gambling hotspot, accommodation, and recreational facilities
Chuene Crocodile Farm	Crocodile feeds and frequent talks provide a fascinating insight on the impressive beasts
Motumo Trading post	Conservation and tourism attraction area.
Tropic of Capricorn Monument	The southernmost latitude where the sun can be directly overhead.
Blouberg Mountains	They have a large surface of protected wall where climbers will find good solid rock.
Blouberg Nature Reserve, Langjaan and Maleboho Nature Reserve	Home to revered Cape Vulture and assorted fauna and flora.
Makgabeng Plateau and Rock Art	Famed for its rock art to be found there.
Statue and Battlefield of Chief Maleboho	Statue of the great leader of Bahanwana people Kgoshi Ratshatsha Malebogo who fought against colonialism.
German Culture	Beaulieu Prison, Helena Franz and Leipzig Mission sites.

(c) Nature and Game Reserves in the District

Nature and Game Reserves in the District

- Blouberg Nature Reserve
- Maleboho Nature Reserve
- Wonderkop Nature Reserve
- Machaka Nature Reserve
- Turfloop Nature Reserve
- Polokwane Game Reserve
- Kuschke Nature Reserve
- Zebediela Citrus Farm
- Bewaarkloof Nature Reserve
- Serala (Wolkberg Wilderness Area)
- Wolkeberg Caves Nature Reserve

- Lekgalameetse Nature Reserve
- Matlou-Matlala & Ratang baeng
- Moletjie Nature Reserve

(d) Accommodation for Tourists

CDM offers a large number of accommodation options. Facilities at the numerous accommodations in the district vary, ranging from rustic camps and chalets close to nature, to very luxurious establishments. Camping sites, bed and breakfast establishments, self-catering chalets, holiday resorts, game lodges and hotels are some of the facilities available in the district. According to Limpopo Tourism and Parks (LTP), there are more than 180 accommodation establishments within the CDM. The district municipality boasts a five-star hotel in Fusion Boutique and four stars' hotels in Royal Polokwane, The Park Inn, Garden Court, Protea The Ranch etc.

(e) Transportation for Tourists

Road transport is by far the preferred way of travelling as it enables tourists to enjoy the wonderful scenery of this beautiful province and the district alike (self-drive routes). International tourists who arrive in South Africa by air have the option of renting self-drive cars. There are five registered car rental companies in Polokwane, with 4 at the gateway airport while one is within the Polokwane CBD.

Polokwane Gateway International Airport, 5 km north of town, receives regular services from the rest of the country. The primary airport serving the game lodges in the east of the province is East gate Airport situated near Hoedspruit. It has scheduled flights from Johannesburg and Cape Town.

Polokwane offers excellent inner-city transport and intercity bus services to many destinations within the province and other provinces. Luxury bus services (Intercape, Greyhound, Road Link and Translux) have reduced their operation through Polokwane and City of Johannesburg. The introduction of the Bus Rapid Transit System (Leeto La Polokwane) has boosted the transportation services in the district. Shuttle and metered cabs are also operating in the city.

(f) LED Challenges and Proposed Interventions

Challenges	Interventions
Community co-operatives are collapsing / not sustainable due to lack of beneficiaries' business skills.	- Capacity Building for co-operatives in business management, product development and tendering processes - Engage LEDA and LEDET on the programme of capacitating cooperatives.
Subdued (low) economic growth.	- To identify catalytic projects and create conducive environment by infrastructure development to stimulate economic activities. - Public Private Partnership engagements (MOUs).
Low skills base	Development of Unemployed Persons Database / Informal Artisans
The status quo of the Gateway International Airport is still not an enabler for economic growth.	Support should also be given to the Gateway International Airport in the form of partnership in support of economic development.
Limited knowledge on performance of SMMEs	Development of a monitoring and evaluation tool to track number of SMMEs, size of SMMEs and survival rates
Lack of tourism awareness	Tourism awareness campaigns in district
Inadequate ICT Skills	Capacity Building of youth in fourth industrial revolution
Rising Youth Unemployment	Facilitate recruitment of youth in business call centres
Collapse of local economy	Development of the Economy Recovery Plan for the District
Outdated District Tourism Strategy	Prioritise the review of the District Tourism Strategy

COMPONENT D: COMMUNITY & SOCIAL SERVICES

3.12 LIBRARIES, ARCHIVES, MUSEUMS, GALLERIES AND COMMUNITY FACILITIES, OTHERS (THEATRES, ZOOS ETC.)

Libraries, archives, museums, galleries are not the function of a district municipality.

3.13 CEMETERIES AND CREMATORIUMS

Cemeteries and crematoriums are exclusive functions for the local municipalities.

3.14 CHILDCARE, AGED CARE, SOCIAL PROGRAMMES

Introduction to Childcare; Aged Care; Social Programmes

The Special Focus section ensures that all special focus groups in the Municipality, namely the youth, elderly and disabled, are mainstreamed into the developmental agenda. In making sure that CDM responds to the needs of these groups of people, various Special Focus intergovernmental structures have been launched and supported. The district can successfully coordinate children, gender, older person, and youth programs.

COMPONENT E: ENVIRONMENTAL PROTECTION

Environmental protection includes air quality management; pollution control; waste management; biodiversity and open space management; conservation and protection of natural resources; environmental awareness and compliance monitoring and enforcement. CDM aims to manage and direct the effective rendering of a comprehensive and professional environmental management service to residents of the district to ensure a sustainable, healthy, and safe environment for every person to live, work and recreate, within the district. The Municipality also aims to manage all the components of environmental management within the district, including planning, monitoring, enforcement, education and awareness, air quality management, environmental advisory services as well as capacity building and empowerment to ensure that the function of environmental management is established and promoted within the Capricorn District.

3.15 POLLUTION CONTROL

Section 24 of the Constitution confers everyone the right to:

- ☐ An environment that is not harmful to their health, and
- ☐ To have an environment protected, for the benefit of present and future generations, through reasonable legislation and other measures that:

- Prevent pollution and ecological degradation,
- Promote conservation, and
- Secure ecologically sustainable development and use of natural resources while promoting justifiable economic and social development.

The main sources of air pollution within CDM, based on the potential for human health risks are emissions from industries, domestic fuel burning and from vehicle emissions. Several other smaller sources are found including but not limited to boiler operations. Primary atmospheric emissions released from these sources include Sulphur dioxide (SO₂) Nitrogen oxides (NO_x), Carbon monoxide (CO), Particulate matter (PM_{2.5} and PM₁₀) and Volatile Organic Compounds (VOCs).

Secondary pollutants such as Ozone (O₃) are formed in the atmosphere through the chemical transformation of precursors such as VOCs and NO_x. The Polokwane municipal area and specifically the urban areas of Polokwane have been identified as a hot spot within the district.

CDM is implementing intervention strategies to manage the air quality. We are the Licensing Authority for the operation of activities which result in atmospheric emissions which have or may have a detrimental effect on the environment including health, social conditions, economic conditions, ecological conditions, or cultural heritage.

Air quality monitoring programmes continue through our continuous air quality monitoring station located in Polokwane and new monitoring equipment will be procured to monitor air quality within our local municipality areas.

Council approved the reviewed Air Quality Management By-law (Resolution No. OC 03/2021 - 2022/7.2.7) on 28 January 2022, following extensive public consultation and participation between August and September 2021. Amongst others the reviewed By-law provides for the following:

- Smoke control zone replaced with “Air pollution control zone” including scrapping all requirements relating to dark smoke emissions. This is due to the fact that there is no tool to measure dark smoke and it is essentially a subjective observation.
- New Regulations for Small Boilers have been issued by DFFE (Department of Forestry, Fisheries and the Environment) and a clause to ensure facilities comply with Regulations within a specified time is included in the By-law.
- The insertion of wording emphasizing that failure to adhere to clauses or to undertake certain activities is an offense.
- Open burning and burning of materials is prohibited, not only burning to recover metals.
- Emphasizing that open burning for the purposes of a barbeque, cooking or domestic purposes is allowed.
- Application for an Atmospheric Emission License is now an online procedure whereas in the past it was a paper exercise, and this procedure is now included.
- Clauses relating to offenses and penalties have been strengthened.

- A requirement contained in the Air Quality Act, that polluters can be requested conduct specialist studies or undertake specific monitoring is also now included in the By-law.
- The Schedule of Offences have been aligned to the wording in the By-law where required and fines for offenses have been adjusted / increased where required.

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3.15.1 Waste Management

Programmes for waste management concentrated on implementing cleaning programmes to rid specific hot spot areas of litter and where possible to collect general waste dumped illegally.

Our initiatives were also in support of similar programmes instituted by the municipalities through funding assistance from the Department of Forestry, Fisheries and the Environment (DFFE) also focussing on cleaning and litter picking programmes. In the 2023-24 financial year, CDM with own funding employed a total of **126**-beneficiaries concentrating on waste and litter projects within two local municipalities as follows;

- Blouberg LM: 101 beneficiaries
- Molemole LM: 25 beneficiaries

Two DFFE support programmes with funding were implemented within all municipalities. The programmes are the; (1) Youth Graduate Programme and, (2) the Cleaning & Greening Programme employing a total of 2 758 beneficiaries as follows:

DFFE Youth Graduate Programme

- Polokwane LM: 221 beneficiaries
- Molemole LM: 78 beneficiaries
- Lepelle-Nkumpi LM: 75 beneficiaries
- CDM: 55 beneficiaries (Graduates are employed within various CDM departments but also within Lepelle-Nkumpi LM, Molemole LM, Blouberg LM and Polokwane LM).

DFFE Cleaning and Greening Programme

- Polokwane LM: 1743 beneficiaries (as part of the Presidential Cleaning & Greening programme)

- Lepelle-Nkumpi LM: 510 beneficiaries
- Blouberg LM: 76 beneficiaries

In addition to technical assistance, CDM has over the years developed Waste Management Plans, procured waste equipment, and has funded the development of landfill sites for local municipalities.

3.16 BIO-DIVERSITY, LANDSCAPE (INCLUDING OPEN SPACES) AND OTHER

- The vision behind environmental management is to make people aware of the value of the natural world and their place within it and how all residents in the district should conserve it.
- LEDET funded the development of a Bioregional Plan for the Capricorn district. The Bioregional Plan contains a map of Critical Biodiversity Areas (CBA) and Ecological Support Areas with accompanying land-use planning and decision-making guidelines for avoiding loss or degradation of natural habitat in areas identified as being important in the CBA Map. Awareness of the Bioregional Plan and ensuring that data is captured in municipal SDF's, and Land Use Management Schemes is currently taking place.
- Capricorn District Municipality is a proud sponsor of the Eco-school programme benefiting schools within the district and we are currently in our 13th year of support and collaboration. Our funding partnership with the Wildlife and Environmental Society of Southern Africa (WESSA) Eco-School programme is continuing with great success, targeting school learners. At present, 27 schools in the Capricorn district are participating but considering there are more than 700 schools in the district, there remain much work to be done in expanding the programme.
- Compliance monitoring and enforcement activities by our team of Environmental Management Inspectors (EMI's) are continuing and members of the public are encouraged to report environmental transgressions to the Municipality.
-

3.16.1 CLIMATE CHANGE

- Climate change is a global reality and is considered to be one of the greatest economic and environmental challenges of our time and the Capricorn district will be challenged by the uncertainty regarding specific long-term projections on the local impacts of climate change, compounded limited institutional capacity and budgetary provisions.
- Human-induced climate changes have already impacted South African weather and Capricorn district is among the areas most at risk to current and future climate impacts. Future projected climate change will have significant implications for agriculture, livelihoods and sustainable growth and development of communities.

- The Blouberg local municipality and large parts of Molemole and Polokwane local municipalities generally experience increased drought incidences and is projected to become more frequent and intense further into the future particularly in the northern and central parts of the district.
- The settlements that would be most exposed to heat stress in the future within the district are scattered across the municipality of Blouberg. Polokwane, Lepelle-Nkumpi and Molemole municipalities will be mildly exposed.
- Polokwane and Lepelle-Nkumpi are projected to record a medium to high flooding hazards, while most parts of the district have a low to medium flooding hazards.
- Slight to significant decreases in the number of extreme rainfall days are expected around the northern parts of Capricorn District Municipality, particularly across the local municipalities of Blouberg and Molemole while slight to significant increases in the number of extreme rainfall days are expected in the Southern parts of the district, particularly across the local municipalities of Polokwane and Lepelle-Nkumpi.
- As part of responding to the impacts of climate change CDM has implemented a pilot renewable energy programme by constructing biodigesters in the Polokwane (Ga-Makgoba village) and Blouberg municipalities (Indermark and Avon village) and we remain hopeful that we will be able to obtain funding from donor organisations to expand the biodigester project further.
- Mainstreaming climate change within the municipality, our local municipalities, sector departments and other key stakeholders is an ongoing activity and through the District Development Model and upon promulgation of the Climate Change Bill, the mainstreaming process should become a reality.
- The CDM Climate Change Response Strategy first developed in 2016 was reviewed with financial and technical assistance from Santam and the Council for Scientific and Industrial Research (CSIR). The outcome of the review process is now a renamed and updated document called the “Capricorn District Municipality Climate Change Risk Profile and Adaptation Plan”.

COMPONENT F: HEALTH

3.17 CLINICS

Not a District function.

3.18 AMBULANCE SERVICES

Not a District function.

3.19 HEALTH INSPECTION, FOOD AND ABATTOIR LICENSING AND INSPECTION, ETC

The National Health Act, 61 of 2003 defines Municipal Health Services as including:

- Water quality monitoring and Food control.
- Waste management.
- Health surveillance of premises.
- Surveillance and prevention of communicable diseases, excluding immunisations.
- Vector control.
- Environmental pollution control.
- Disposal of the dead; and
- Chemical safety (which is a local municipal function but forms an integral part of the MHS scope). It excludes port health, malaria control and control of hazardous substances.

3.19.1 Municipal health by-law structure

In terms of section 84 (1) (i) of Municipal Structures Act, a district municipality has the power and function to provide municipal health services in its jurisdictional area. Section 74 of Municipal Systems Act provides that a municipal Council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the Municipality itself or by way of service delivery agreements. In term of section 75A (1)(a)(b) of the Municipal Systems Act, a municipality may levy and recover fees, charges, or tariffs in respect of any function or service of the municipality and recover collection charges and interest on any outstanding amount. National Health Act, section (32) (1) states that every metropolitan and district municipality must ensure that appropriate municipal health services are effectively and equitably provided in their respective areas. Municipal Health Services are effectively rendered within the district.

3.19.2 Prevention and monitoring of communicable diseases

Capricorn District last had a cholera outbreak and part of our country (RSA) has experienced the Cholera outbreak which requires an integrated approach by different stakeholders. CDM continues to be actively involved in educating and creating awareness in our communities about

this deadly disease partnering with other private and government sectors. CDM has not received any confirmed Cholera case and continues to create awareness with relevant stakeholders.

3.19.3 Cleanest School Competition

CDM in partnership with Pick n Pay, Polokwane Chemical Suppliers (Phatsima) and Meropa entertainment Casino, Nandzo Trade and General projects, hosted the Cleanest School Competition which continues to be held on an annual basis. The competition saw 50 schools participating in issues of cleaner and safe environments to create conducive learning environments. As part of combating the spread of cholera, cleanest school competition addresses the importance of creating a conducive environment for learners by educating learners on how to continue to wash their hands regularly.

This was achieved through partnership with Polokwane chemical suppliers. The 50 schools are registered in the Pick n Pay ECO Club which is a program that supports schools on various Environmental Health and Safety programs.

Through Nandzo Trade and General projects, schools were empowered on how to handle and dispose of sanitary towels waste by a donation of a SHE- BIN. Meropa entertainment casino assisted to host prestigious event.

Theme for this financial year 2023/24 was “Standing up to protect everyone ‘s health.” Communicable diseases globally continue to impact on vulnerable communities and a call for Environmental Health Practitioners to play a pivotal role in adaptation strategies /innovations and measures to protect communities against communicable diseases. The competition covered primary schools. 50 schools from the four (4) local municipalities were rewarded during the prize giving programs.

3.19.4 Health Facilities

The district has two tertiary hospitals (Mankweng and Pietersburg) and one Mental Health hospital (Thabamooipo). The district does not have a regional hospital which affects the referral system; however, patients are referred from the district hospitals directly to Polokwane and Mankweng tertiary hospitals.

3.19.4.1 Health Facilities in CDM

Sub District	Local Areas	Clinics	Health Centres	Hospital
Blouberg Sub district	3	24 including 1 Gateway	2	1
Lepelle- Nkumpi Sub district	3	22 including 2 Gateways	1	2
Molemole Sub district	1	9 including 1 Gateway	-	1

Polokwane Sub district	7	40 including 1 Gateway	1	4
Total	14	95	4	8

3.19.5 Compliance Inspections

Municipal Health Services is continuously doing compliance inspections to ensure compliance with Health Act and all health regulations framed thereunder. The Environmental Health Practitioners that are enforcing the Municipal By-laws are being trained as peace officers.

Penalties were approved for enforcement of compliance to all contraveners. This will also assist the district to generate revenue by enforcing compliance.

COMPONENT G: SECURITY AND SAFETY

3.20 POLICE

There are 18 police stations; 04 satellites police stations and 11 magistrate courts spread across the district as follows: More details on police are found on the 2021-22 Document on page 102.

3.20.1 Number of Police Stations in CDM

Municipality	Police Stations	Police Stations	Satellite Police Stations	Magistrate Courts
Blouberg	Senwabarwana, Maleboho, Tolwe, Alldays, Saamboubrug	05	00	05
Lepelle-Nkumpi	Zebediela, Magatle, Lebowakgomo	03	01	01
Molemole	Morebeng, Mogwadi, Botlokwa	03	02	02
Polokwane	Seshego, Polokwane, Mankweng, Sebayeng, Westenburg, Matlala, Mashashane	07	01	03
Capricorn Total		18	04	11

3.21 FIRE

3.21.1 FIRE & RESCUE SERVICES

The main objective of fire and rescue services is to support and promote the Municipality's object of 'promoting a safe and healthy environment' (section 152 (1) (d) of the 1996 Constitution) by preventing the loss of life, protect property and the environment against fire and other hazards and to promote general safety of communities. Other objectives include rescue/extrication services, fire prevention, humanitarian services and public education / awareness.

In terms of the Municipal Structures Act, section 84(1) (j), a Fire Brigade service is the function of the District Municipality. This function is currently performed by the District Municipality in the 3 local municipalities (Blouberg, Molemole and Lepelle-Nkumpi) excluding Polokwane. Polokwane Local Municipality is providing the service on-behalf of the CDM (as per the MEC's adjustment on division of powers in terms of section 85 of the Municipal Structures Act) in its jurisdictional area. An SLA between Polokwane Local Municipality and the CDM is still pending to effect the "agency arrangement" and possible smooth handover of the service back to the district.

The Fire and Rescue Services is meant to protect life and property, preserve the environment, train and develop firefighters, standardize the service equipment and vehicles, and to provide humanitarian services and public education/awareness.

The following are the main performance areas of the service:

1. Respond to Emergencies (Operations).
2. Prevent fires and provide Education to the public/awareness (Fire Safety).
3. Personnel Training and development.
4. Administration and Logistics.

The District Municipality has over the years procured equipment and vehicles; personnel vacancies were created and filled to improve service efficiency; awareness campaigns were conducted to capacitate the community and to market the service; and control-rooms were beefed-up to improve call reporting, taking, dispatch and monitoring. All these were done with the intention to improve service delivery.

A new fire station is currently at completion stage at Ga-Rampuru Village, Moletji. This fire station will primarily serve the Moletji and Ga-Matlala areas, which are far lying from established services and will improve access to the service and reduce attendance time to incidents in those areas.

3.21.2 District fire services data

DISTRICT FIRE SERVICE DATA							
	Details	2021/22		2022/23		2023/2024	
		Estimate No.	Actual No.	Estimate No.	Estimate No.	Actual No.	Estimate No.
1.	Total number of incidents attended in the year	500	667	550	546	644	603
2.	Total fires attended in the year	200	214	200	252	273	250
3.	Total MVA/PVA attended in the year	180	206	180	245	261	250
4.	Total other services attended in the year	50	63	50	170	10	09
5.	Average turnout time – urban areas	10min	05-10min	10min	05-10min	10min	05 -10min
6.	Average turnout time – rural areas	1 hour	1hour	1hour	1hour	1hour	1hour
7.	Fire fighters in post at year end	96	76	96	79	103	96
8.	Total fire appliances at year end	30	25	30	30	30	30
9.	Average number of appliances off the road during the year	0	8	0	8	1	5

3.22 OTHER DISASTER MANAGEMENT, ANIMAL LICENSING AND CONTROL, CONTROL OF PUBLIC NUISANCES AND OTHER

Disaster Management Centre is located at the Polokwane Fire station servicing the entire district. Main Disaster hazards identified in the district are: Natural and Anthropogenic (man-made) such as (Strong Winds, Flash Floods, Drought, Epidemics, Veld fires, Transport Emergencies) amongst others. Almost all communities in the district are affected in one way or the other by these hazards although, the degree in which they are affected differs based on their vulnerability.

The focus of the services is measured based on the following key performance areas and enablers:

3.22.1 Key performance areas

- Institutional Capacity building for Disaster Management.
- Pre-Disaster Risk Reduction.
- Post Disaster Recovery.
- Monitoring, Evaluation, and Improvement.

3.22.2 Enablers

- Information Management and Communication.
- Public awareness, Education, Training and Research.
- Funding arrangements for disaster risk management.

3.22.3 The top service delivery priorities are: -

- **Institutional Capacity Building –**
 - Coordination's of Disaster Management Advisory forum meeting for both DM and LMs.
 - Community based Capacity building program - Conducting of Capacity building workshops on disaster management.
 - For community-based structures (e.g., youth structures, Traditional authorities, and Ward Committee members etc.
 - Coordination of District Disaster Management School Competition.
 - Support of Schools on implementation of disaster risk reduction programs.
 - Engagement and registration of disaster management volunteers.
- **Pre-Disaster Risk Reduction**
 - Continuous identification and monitoring of risks (Vulnerability and hazard assessment).
 - Prioritization and profiling of identified risks.

- Referral of the prioritized risks to relevant departments.
- Development of risk reduction strategies, program, and Projects.
- Incorporating risk reduction strategies and plans into the municipal DMP and IDP.
- **Post –Disaster Recovery**
 - Responding to disasters (windstorms, displaced families due to disaster activities).
 - Facilitated provision of disaster emergency houses (RDPs) to disaster victims with the help of COGHSTA. In addition to the above-mentioned assistance, SASSA and South African Red-Cross Society have also provided food parcels to disaster victims.
 - Coordinating rehabilitation and reconstruction programs.
- **Response and relief interventions** - Respond to all reported incidents within the set Standard of eight (8) hours, incident assessments conducted, and relevant intervention provided in three local municipalities (Blouberg, Lepelle-Nkumpi and Molemole) and support given to Polokwane LM as per request.
- **Education, Training- Awareness campaigns**
 - Conducting community-based training and awareness campaigns.
 - Awareness Campaigns (primary and secondary schools as well as Communities in general.
 - Conducting simulation and drills at sectors departments and business sector.

Conducting School Completion and School Support
- **Information Management and Communication Centre**
 - A Centre with 24-hour communication facility for reporting and dispatching of emergency services which allows for co-ordination of response measures in the case of events and disaster Incidents.
- **Funding**
 - Capital and operational budget for disaster management activities (refer to IDP and SDBIP).

3.22.4 Disaster management, Animal Licensing and control, control of public Policy objectives

Disaster management, Animal Licensing and control, control of public policy objectives taken from IDP							
Indicators	Targets	2021/22			2022/23	2023/24	
		Target		Actual	Target		
		*Previous year	Current year		*Current year	*Current year	*Following year
		(v)	(vi)	(vii)	(viii)	(ix)	(x)
Provision of disaster management services in the district							
Preparedness	16 disaster management advisory forum coordinated	0 District Disaster Management Framework and Plan reviewed	0 District Disaster Management Framework and Plan reviewed	0 District Disaster Management Framework and Plan reviewed	1 District Disaster Management Framework and Plan reviewed	0 District Disaster Management Framework and Plan reviewed	1 District Disaster Management Framework and Plan to be reviewed
	Development of disaster management preparedness policy	0 Development of disaster management preparedness policy	0 Development of disaster management preparedness policy	0 Development of disaster management preparedness policy	00 Development of disaster management preparedness policy	00 Development of disaster management preparedness policy	00 Development of disaster management preparedness policy

	Develop ment and signing of Memoran da of Understa nding and Service Level Agreeme nts	01 MOU signed with South African Red-Cross Society 01 MAA signed with South African Weather Services 1 MOU signed with South African National Space Agency	0 MOU signed	0 MOU signed	1 Cooperat ive Agreeme nt (CA) signed with SANTAM . 1 Partners hip Agreeme nt (PA) signed with Capricor n FM for the impleme ntation of DRM School Competit ion. 1 MOU signed with SANTAM and South African	1 MOU signed with Sibanye Steel Waters	0 MOU to be signed

					Red-Cross Society.		
	Recruitment, engagement, and registration of disaster management volunteers	92 Disaster management volunteers recruited, engaged, and registered	50 Disaster management volunteers recruited, engaged, and registered	54 Disaster management volunteers engaged and registered. 30 COVID-19 Funeral Monitors	50 Disaster management volunteers engaged and registered. 25 DRM Volunteers through SARCS	50 Disaster management volunteers engaged and registered. 25 DRM Volunteers through SARCS	50 Disaster management to be volunteers engaged and registered. 25 DRM Volunteers through SARCS
Capacity building	Non-accredited Workshop on Disaster management for Tribal authorities and	4 disaster management workshops conducted	4 disaster management workshops conducted.	12 disaster management Capacity building workshops conducted	08 disaster management Capacity building workshops conducted	07 Workshop on Disaster management for Tribal authorities and ward committee members DRM School Expo and	01 disaster management Capacity building workshops conducted

	ward committee members					exhibition (Molemole LM) DRM Capacity Building Ga-Maponto (Molemole), DRM Build Boys Better (Helen Franz-Blouberg LM) DRM Capacity Building Rozenkran-(Blouberg) DRM Capacity Building for CDW (Blouberg , Lepelle-Nkumpi, Molemole and Polokwane)	

	Disaster management co-ordination services (advisory forums)	16 disaster management advisory forums arranged	16 disaster management advisory forums arranged	10 disaster management advisory forum and 6 Covid19 JOC meetings and operations coordinated	16 disaster management advisory forums arranged	16 disaster management advisory forums arranged	16 disaster management advisory forums to be arranged
Response and recovery	Disaster relieve material	Procurement of 90, tents, 150 sleeping mats, 800 blankets, 100 lamps, and 100 salvage sheets, 5 foldable shacks	Procurement of 90, tents, 150 sleeping mats, 800 blankets, 100 lamps, and 100 salvage sheets, 5 foldable shacks	COVID-19 protective material: 500 X 3-layer face Masks, 500 X Face shields, 50 X 25L Hand Sanitizers 50 X 25L Hand Soaps, 000 X 100ml Refill bottles for sanitizers (flip caps), 1000 X 100ml Refill bottles for sanitizers (mist spray), 100 X Food pedal	Procurement of 60, tents, 260 sleeping mattress, 1700 blankets, 300 lamps, and 300 salvage sheets, 45 single burner canister, 45 canister burner, 10 foldable shacks and 10 Solar lighting	Procurement of 100 sleeping mattress, 800 blankets, 50 lamps, and 100 hygiene Packs	Procurement of 100 sleeping mattress, 800 blankets, 50 lamps, and 100 hygiene Packs

				sanitizer stands, Hygiene Pack: Antibacterial hygiene bath Soap (75g x 5) Tooth Paste General Herbal /all in One (150ml x 5), Toothbrush general/ (multi-care x 5); Washing Cloth/Towel, (Size 30x30cm x 5), Washing/Po wder Soap, (2kg x 1), Roll-On, 48h x Antiperspiran t (50ml x 5); Body Lotion, Natural Moisturizer			

				(400ml x 2); Vaseline Blue Seal (Pure Petroleum Jelly (450ml x 2); 6 x Single- Ply Tissue Rolls; 1 x 6packs Female sanity pads			
Reduction	Hosting of International Disaster Day	1 IDDRR awareness to be held	1 IDDRR awareness held. 3 Build-up Awareness campaign held at (Ga- Mashashane (Polokwane LM), Alldays (Blouberg LM) and Dendron (Molemole LM) and 2 Motor-gate Awareness Campaign (Mafefe and Ga-	1 IDDRR awareness held. 3 Build-up Awareness campaign held at (Ga- Molepo (Polokwane LM), Cooperspark (Blouberg LM), Mamaolo (Lepelle- Nkumpi LM), CDM Council	1 IDDRR awareness held. 3 Build-up Awareness campaign held at (Ga- Mashashane (Polokwane LM), Endermark (Blouberg LM), Madikelele(Lepelle-	1 IDDRR awareness held 2 Build-up Awareness Campaigns held at (Taaibosch- Blouberg , Botlokwa Fire Station – Molemole LM) Main Event – Moletlane Tribal Authority – Lepelle- Nkumpi LM)	1 IDDRR awareness to be held

			Seloane) Lepelle- Nkumpi LM		Nkumpi LM), and Ga- Phosa (Molemole LM)		
Referral of request for Disaster Management Centre	Procurement of land for district disaster management center	0 Procurement of land for district disaster management center	0 Procurement of land for district disaster management center	0 Procurement of land for district disaster management center	0 Procurement of land for district disaster management center	0 Procurement of land for district disaster management center	0 Procurement of land for district disaster management center
Education and training	Disaster Risk Management Support Schools Competition for Learners	1 Disaster Risk Management Support Schools Competition for Learners coordinated	1 Disaster Risk Management Support Schools Competition for Learners coordinated	1 Disaster Risk Management Support Schools Competition for Learners coordinated	1 Disaster Risk Management Support Schools Competition for Learners coordinated	1 Disaster Risk Management Support Schools Competition for Learners coordinated	1 Disaster Risk Management Support Schools Competition for Learners coordinated

Education and training	Disaster Management safety and resilience programs implemented at schools	5 Schools (Secondary) supported on implementation of disaster risk reduction programs	5 Schools (Secondary) supported on implementation of disaster risk reduction programs	28 Schools Secondary supported implementation of disaster risk reduction programs	08 Schools (Primary and Secondary) supported on implementation of disaster risk reduction programs	08 Schools (Primary and Secondary) supported on implementation of disaster risk reduction programs.	08 Primary and secondary) to be supported on implementation of disaster risk reduction programs
	Procurement of disaster management of operating equipment	04 Disaster Management operating accessories procured	04 Disaster Management operating accessories procured	04 Disaster Management operating accessories procured	0 Disaster Management operating accessories procured	0 Disaster Management operating accessories procured	0 Disaster Management operating accessories procured

3.22.5 Disaster management, Animal Licensing and Control, Control of Public Policy Objectives

Employees: Disaster management, Animal Licensing and control, control of public					
Job level	2023/24				
Job Level	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %	
0-3	1	0	Fulltime	1	
4-6 Disaster Management Officer	1	1	Fulltime	0	
7-9 Disaster Management Coordinators	4	3	Fulltime	1	
10-12 Control Room Operator	16	16	Fulltime	0	
13-15	0	0	N/a	0	

3.22.6 Overall Comment on the Performance of Disaster Management, Animal Licensing and Control of Public Nuisances, etc

The Municipality also hosted a District Disaster Management School Competition held on the 15 May 2024 and prize giving ceremony on the 21 May 2024 in Polokwane, in partnership and collaboration with a number of partners such as SANTAM, South African Weather Services (SAWS), South African National Space Agency (SANSA), SAASTA, South Africa Red Cross Society, Provincial and National Disaster Management Centre. The Competition was aimed at creating an environment conducive to promote disaster risk management and advocate for disaster risk reduction at schools in the District. The district further adopted schools in the DRM Competition for a period of 12 months. This was done as part of the progression from the adopted Ten Essentials for Making My District Resilient, which were ratified by the Council as part of the district strategies to reduce disaster risk to support sustainable development. For the 2023/24 at least eight (08) Schools were supported in DRM School programs. CDM-DRM in partnership with SANTAM managed hand over 100 trees. The Unit in partnership with Fire Services and Municipal health services coordinated awareness programs at the different schools. Further to that 16 Educators from eight (08) DRM adopted schools received an accredited training on First Aid (Level 1) and Occupational Health Safety (OHS) basic sponsored by South Africa Red-Cross Society.

Disaster Management Advisory forums structures are established and functional within the district and local municipalities and meetings are held quarterly and further to that Safety and Security (JOC) meetings were activated and meetings and operations were held for but not limited to the following: St Engens (ZCC) annual pilgrimage. Disaster Management held DRM Capacity Building Build Boys Better at Helen Franz

Special School, DRM School Expo and Exhibition, DRM Capacity Building at Ga-Maponto, DRM Capacity Building at Rozenkranz, DRM for Capacity Building for Community Development Workers (CDW).

Further to that Radio awareness campaigns were hosted through seven (08) community radio station and at least 70 Crèches and Drop-in centres within the district were issued with First Aid kits. Awareness campaigns, low-medium events, simulations/drills and training and briefing sessions were conducted across the district for the financial year 2023-24. The aim of these disaster management pre-planning activities is to ensure capacity building and to promote the use of emergency number to report any emergencies within the district. The district has 24hrs functional emergency communication Centre where emergency and non-emergency calls are relayed. All reported disaster cases (incidents) are responded and attended to within 8hrs of being reported.

The unit was able to coordinate community-based capacity building workshops, for community-based structures. This is part of the continuous efforts to promote Disaster Management at community level where disasters happen.

Challenges

- Disaster Management Services is allocated a minimum budget, and this can pose challenge for pre and post disaster projects. The budget availed for 2023/2024 was more for procurement of disaster relief material which puts more emphasis on post-disaster recovery than pre-disaster risk reduction.
- Lack of Human Resource within the department (unit).
- Non-compliance on the establishment of fully functional Disaster Management Centre.

Interventions

- Appointment of human resource will relieve the work stress, which leads to inefficiency.
- Appointment of human resources for Disaster Management to be given priority.
- Budget for establishment of Disaster Management centre to be prioritised.

COMPONENT H: SPORT AND RECREATION

3.23 SPORT AND RECREATION

Capricorn District Municipality has a community facility at Ga-Mothapo village. It is called CDM Academy of Sport situated at Ga-Mothapo Ga-Ramogale. The district has partnered with Department of Sport, Arts and Culture to run the facility which is currently operating as a gymnasium. This is the only sport infrastructure under the sole custodianship of CDM in response to the White Paper on Sport and Recreation and the Memorandum of Agreement entered between SALGA and the Department of Sport and Recreation.

District Municipalities were tasked to establish academies of sport to support the development of South African sports through a coordinated academy system. The overall objective of the academy system is to develop talented athletes through the provision of sports science and medical services, and provide training opportunities to athletes, coaches, administrators, and technical staff in line with a coordinated national plan. The district coordinates the academy programs and activities with the assistance of the Provincial Department of Sport, Arts and Culture and the Limpopo Academy of Sport.

There is a mutual agreement between the Department and the District that the district will be responsible for maintenance of the facility, provision of water, electricity, cleaning services and security services, while the Department will be responsible for provision of academy technical programmes and activities and keeping records and maintenance of athletes from the District to Provincial Academy through the District Academy of Sport. The netball, basketball, tennis, and volleyball courts have since been refurbished and dilapidated again without ever been used. This is the result of poor workmanship. This also includes the securing of the gym instructor by the Provincial Academy of Sport. It is thus important to note that the Department of Sport has through the Limpopo Academy of Sport secured the services of the new gym instructor after the expiry of the previous one.

3.23.1 Sport and Recreation programmes

District Municipalities were tasked to establish academies of sport to support the development of South African sports through a coordinated academy system. The overall objective of the academy system is to develop talented athletes through the provision of sports science and medical services, and provide training opportunities to athletes, coaches, administrators, and technical staff in line with a coordinated national plan. The district coordinates the academy programs and activities with the assistance of the Provincial Department of Sport, Arts and Culture and the Limpopo Academy of Sport.

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technical programmes and activities and keeping records and maintenance of athletes from the District to Provincial Academy through the District Academy of Sport. The netball, basketball, tennis, and volleyball courts have since been refurbished and dilapidated again without ever been used. This is the result of poor workmanship. This also includes the securing of the gym instructor by the Provincial Academy of Sport. It is thus important to note that the Department of Sport has through the Limpopo Academy of Sport secured the services of the new gym instructor after the expiry of the previous one.

CDM 4 in- One Marathon is the major Annual Sport Activity on the calendar of the District Municipality. For the period under review, the CDM 4 IN-ONE Marathon was held on the 17 February 2024 at the Old Peter Mokaba Stadium. Over 2000 athletes attended and participated in this edition. It draws people from all the walks of life including various athletics clubs participating.

3.23.2 Heritage Celebrations

The heritage celebrations event took place in the whole District with the main one having taken place in Zebediela Moletlane under Lepelle-Nkumpi Municipality in September 2023. The next edition will take place this coming 20 September 2024 at possibly Ga-Mashashane under Polokwane Municipality. Local municipalities shared and will always share in this program to fight against social ills and promote social cohesion and Nation-Building through Arts and Culture activities like traditional dance, poems, drums etc.

Heritage celebrations is liked and attended by both young and old as it promotes nation-building, social justice and deterrent to any social ills. We did the program through moving in and around our communities, loud hailing and advising people to strictly adhere to attend and participate in this annual program. We have touched on the number of traditional houses disseminating these messages of Heritage Celebrations.

The heritage was celebrated as a joint program with Municipal Health Services, Disaster Management and Fire Services. All units within Community Services contributed immensely to the success of the event. Collaborative approach by Community Services was the greatest achievement ever in that we touched base with the communities for common aims and objectives which were indeed achieved. Local Municipalities contributed by identifying performing groups and in certain instances providing transport for them. We want to appreciate role played by Lepelle-Nkumpi Municipality in identifying participating groups some of whom have already claimed fame in this field.

3.23.3 Community Safety Forum

The Forum is aimed at fighting crime and criminality within communities. Its fundamental aim is Community Safety as outlined in the National Development Plan or Vision 2030. The financial year under review was the election season of the new cycle of the CSF Members. Elections for new office bearers were conducted in Blouberg, Molemole, Polokwane and Lepelle-Nkumpi. Similarly, the District Board had consequently been elected. CDM held a massive Crime Awareness campaign in June 2023 in Mankweng under Polokwane Municipality where several retail stores and spazas were searched for compliance with municipal health protocols and standards. It was discovered from several outlets that

food sold to our communities was rotten in some instances, outdated, stored in the same facility with sale of petrol and other consumables. The Unit conducted and hosted Community Safety District Forum where Sector departments participated by giving presentations on their experiences of Crime and Criminality and possible mitigations and interventions thereof. The Unit also conducted unannounced school searches where some dangerous weapons were found in schools. Ill-discipline in schools was also noted as an impediment to the culture of teaching and learning. Part of the reason was that several learners in schools were over age and threatened the young ones. Use of drugs and intoxicating substances was also noted as a problem in schools we visited during this School Safety Program. Examples of the schools visited for the purpose of searches were amongst others:

- Makgalaphasha Secondary School in Mankweng
- Matladi Secondary School in Lepelle-Nkumpi
- Makgogwana Secondary School in Mankweng
- Kuschke Agricultural High School in Polokwane

The Unit in partnership with Department of Community Safety has identified about 85 young civilians trained at Manenu Limpopo Traffic College as Point Duty Officers. The function of these officers to provide safety measures when crossing busy crossings and intersections together with assisting learners when going to schools by ensuring their safety crossing at all material times.

This is in response to the pillars of Community Safety Forum being School Safety and Road Safety. This is a massive program by the Department of Transport and Community Safety.

COMPONENT I: CORPORATE POLICY OFFICE AND OTHER SERVICES

3.24 EXECUTIVE AND COUNCIL

This component includes Executive Office (Mayor; Councillors; and Municipal Manager).

3.24.1 Introduction to Executive and Council

Capricorn District Municipality was established in terms of the Municipal Structures Act, 1998 (Act No. 117 of 1998) on 01 October 2000 - Provincial Government Notice No. 307 of 2000. CDM is a Category C municipality as determined in terms of Section 4 of the Municipal Structures Act, 1998.

The Executive Mayor and the Speaker head the political component of the Municipality. The overall executive and legislative authority vests in Council. However, CDM has an approved System of Delegation of Powers system that seeks to decentralize and democratize decision-

making within the institution and improve the pace at which services are delivered to the community. This is intended to maximize administrative and operational efficiency and provide for adequate checks and balances. In line with the delegation's system, some decision-making powers have been cascaded from Council to the Executive Mayor, Mayoral Committee, its Portfolio Committees, and the full-time Councillors. Other powers have been delegated to the Municipal Manager.

3.24.2 The Executive and Council Policy objectives

The Executive and Council Policy objectives taken from IDP							
Service objectives service indicators	Outline service targets (ii)	2021/22		2022/23	2023/24		
		Target		Actual	Target		
		*Previous year (v)	*Current year (vi)	(vii)	*Current year (viii)	*Current year (ix)	*Following year (x)
Councillor's Support	To provide support to the Executive Mayor, Speaker and Chief Whip.	Establish comprehensive support to political functionaries and all Councillors.	Establish comprehensive support to political functionaries and all Councillors.	Establish comprehensive support to political functionaries and all Councillors established	Establish comprehensive support to political functionaries and all Councillors.	Establish comprehensive support to political functionaries and all Councillors.	Establish comprehensive support to political functionaries and all Councillors.

3.25. FINANCIAL SERVICES

CDM's financial services are arranged into the following business units:

- ☐ Budget and treasury management,
- ☐ Supply chain and Assets management,
- ☐ Revenue management, and
- ☐ Expenditure management.

The following budget-related policies were fully complied with:

- Credit Control and Debt Collection Policy,
- Asset Management Policy
- Cash Management and Investment Policy,
- Indigent Policy,
- Tariff Policy,
- Virement Policy,
- Tariff Structure Policy,
- Petty Cash Policy,
- Supply Chain Management Policy,
- Bad Debts Provision and write off Policy,
- Delegation of Financial Powers,
- Cost Containment Policy,
- Performance Management Policy,
- Revenue Enhancement Strategy and
- Retention Policy.

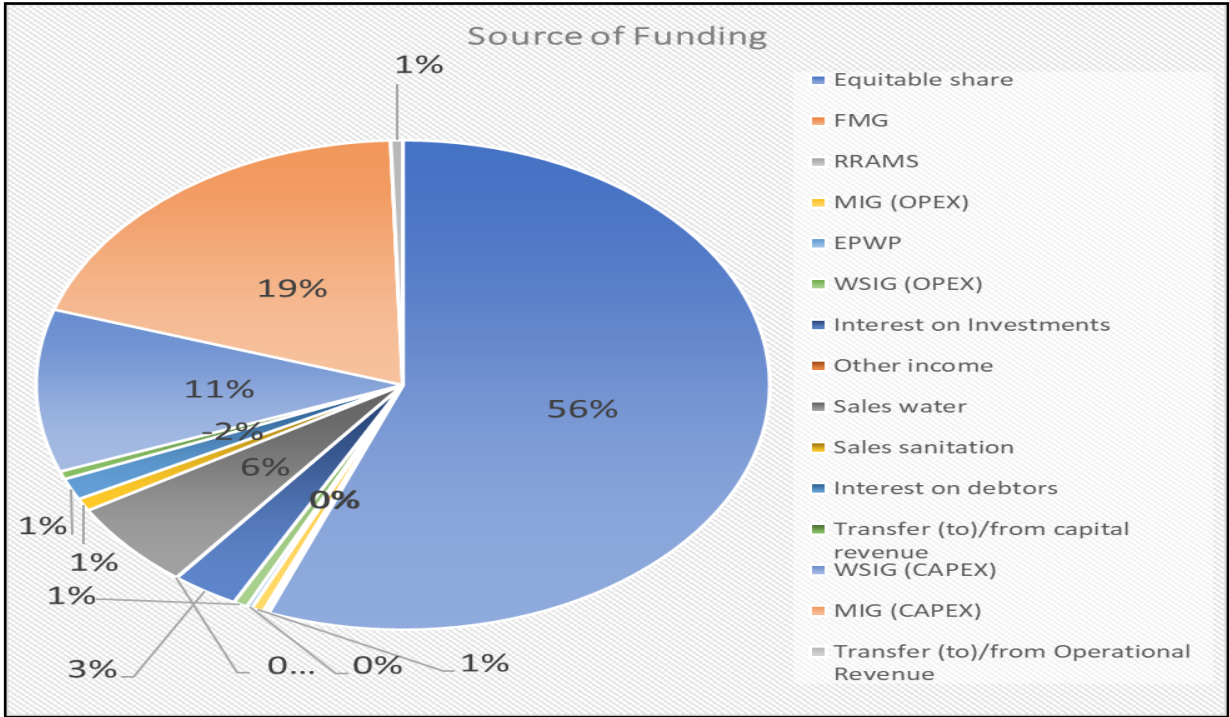
One of the key Performance Areas for municipalities is Financial Management and Viability. Municipalities, like any other corporate entities, are required to be financially viable in order to execute their powers and function. Financial viability is about being able to generate sufficient income to meet operating and capital payments and where applicable, to allow growth while maintaining service levels.

3.25.1 Budget and Treasury Management

The 2023/24 Budget was prepared in accordance with the IDP/Budget Process Plan and was adopted before the commencement of the financial year as prescribed by the MFMA. CDM is implementing the Cash and Investment Management Policy. The implementation of Cash and Investment Policy has yielded more results in which cash that is not required for immediate use is properly invested to generate more interest that may be used to finance other services and contribute to capital development within the district. The Municipality's investments are strictly conducted in compliance with the MFMA and the Municipality's Policy. Currently the budget preparation process of the Municipality is linked to the IDP process. As required by MFMA, monthly and quarterly reconciliations and reporting are done

3.25.2 Municipal Revenue

The Municipality is highly dependent on grant allocations, as illustrated by the following 2023/24 sources of revenue chart:



The Municipality has developed corrective measures to improve its financial viability, such as:

- ❑ Prioritisation of revenue enhancement and has to that effect developed and approved Revenue Enhancement Strategy.
- ❑ Engagement in campaigns to revive the culture of payment for municipal services; and
- ❑ Prioritisation of implementation of cost recovery measures where there are water yard connections.

3.25.3 Supply chain and Expenditure Management

The Municipality is implementing the Supply Chain Management Policy, which is fair, equitable, transparent, competitive, and cost effective as prescribed by the MFMA and its regulations. Procurement of goods and services embrace the spirit and principles of the Broad-Based Black Economic Empowerment (**BBBEE**), Preferential Procurement and Local Economic Development Strategy.

Creditors' accounts are paid within 30 days from the date of receipt of invoices. CDM owes no debts to any of the government utilities and does not have any long-term debts. The main challenge in implementing BBBEE is securing service providers with disabilities. A partnership model is being developed with special focus groups to empower them in this regard.

The following bid committee structures in line with section 26 to section 29 of municipal Supply Chain Management Regulations and Supply Chain Management Policy are in place and functional:

- Bid Specification Committee,
- Bid Evaluation Committee, and
- Bid Adjudication Committee.

3.26. HUMAN RESOURCE SERVICES

The strategic objective of Capricorn District Municipality's human resource services is to recruit and retain competent human capital and sound labour relations effectively and efficiently. This objective was pursued through the following projects, which were achieved:

- Recruitment and selection of suitable candidates for positions.
- Coordination of capacity building activities.
- Performance reviews.
- Conducting medical surveillance.

- Hazard identification and risk assessment.
- Occupational health and safety capacity building.
- Provision of personnel protective clothing.
- Employee wellness programmes.
- Employee sport activities.
- Employee labour relations.
- Induction sessions.
- Compilation and submission of Workplace Skills Plan.
- Training.
- Awarding of bursaries.
- Capacitation of young people in the district with regard to learnership and experiential training.
- Job evaluation.
- Implementation of Employment Equity Plan and submission of annual Employment Equity Report.

The Local Labour Forum and labour relations sub-committees as well as human resource committees were established to consult and collaborate in ensuring effective execution of the human resource function of the Municipality.

3.27. INFORMATION AND COMMUNICATION TECHNOLOGY(ICT) SERVICES

The Municipality has ICT unit aimed at ensuring that ICT initiative and services is used as an effective tool to improve service delivery.

The implement of 4IR initiatives has been realised through implementation of Microsoft TEAMS that enables virtual engagement, meetings and sharing of large documents and information. The municipality has further implemented Azure cloud network financial systems, Exchange ad Active directory for improved security and disaster recovery plan.

The benefit of ICT is realised through effective Governance and involvement of Executive management on governance structures.

The ICT Strategy, ICT Governance framework and ICT Policies have since been approved and currently implemented. ICT steering committee is functional to evaluate direct and monitor all ICT initiative and the committee is meeting on a quarterly basis.

The Municipality's ICT Unit is responsible for providing effective and efficient ICT services within the Municipality, including:

- Procurement of the file Network access storage.
- Software Defined Wide Area network
- Procurement and implementation of computer hardware, software, and networks.
- Maintenance of IT system and licenses.
- Financial system upgrade, enhancement, and maintenance.
- Access control system.
- End users support on and access to network, systems hardware, software and electronic communication tools.

3.28. PROPERTY, LEGAL, RISK MANAGEMENT AND PROCUREMENT SERVICES

This component includes property, legal, risk management and procurement services.

3.28.1. Introduction to Property

The municipality does not have properties.

3.28.2. Legal

Legal Services is responsible for monitoring and managing all legal matters (civil, criminal and labour) which have been instituted against the municipality including legal steps taken against the municipality. Legal Services are also responsible for monitoring and managing contracts entered into between the municipality and other parties.

Its responsibility is to ensure that all projects procured through supply chain management processes have service level agreement in place and signed by both parties.

Priorities

- To prevent default judgement against the municipality,
- Ensure that all cases against municipality are properly defended,
- To ensure compliance with the provision of Section 116 of MFMA and
- To ensure that the interests of the municipality are prevented.

Measures

- Monitoring and updating the litigation register
- Monitoring and updating of the contract register.

3.28.3. Risk Management

The municipality undertakes an assessment of the risks that might impact on the achievement of its IDP objectives and ensure a continuous process of ensuring pro-activeness by putting in place preventative and protective measures and mitigation actions are implemented to reduce the impact and/or likelihood of the risk. The process includes the identification, analysis and evaluation of the risk.

The Risk Management Strategy, Fraud Prevention Plan and the Whistle blowing policy are in place and being implemented. The risk management committee has been established to monitor the implementation of risk mitigation strategies employed by departments on a quarterly basis. The fraud hotline is also fully functional with reported cases being investigated continuously. Awareness campaigns are conducted annually. There is provision of physical security to all municipal premises, assets and employees. Vetting of potential employees on critical positions is being done.

3.28.4. Procurement Services

The municipality is implementing the Supply Chain Management Policy, which is fair, equitable, transparent, competitive and cost effective as prescribed by the MFMA and its regulations. Procurement of goods and services embrace the spirit and principles of the Broad Based Black Economic Empowerment (BBBEE), Preferential Procurement and Local Economic Development Strategy.

The municipality priorities is that creditors' accounts are paid within 30 days from date of submission of invoice. The main challenge in implementing BBBEE, is securing service providers with disabilities. A partnership model is being developed with special focus groups to empower them in this regard.

Measures are in place and the following Bid Committees structures in line with section 26 to section 29 of municipal supply chain management regulation and supply chain management policy are in place:

- Bid Specification Committee
- Bid Evaluation Committee
- Bid Adjudication Committee

COMPONENT J: MISCELLANEOUS

A detailed Organizational performance scorecard is attached to this report. The scorecard represents a performance report against the 2023/24 Service Delivery and Budget Implementation Plan (SDBIP) as was reviewed and approved by the Council.

(A) Summary of the performance per Department (Vote), the unachieved targets and the causal factors, as well as projects that were discontinued during the year for the stated reasons:

Departments	Targets Achieved	Targets not Achieved	Discontinued Targets	Targets not Applicable	Total Annual Targets	% Achievement
Vote 1 - SEMS	47	01	01	00	49	98%
Vote 2 - Infrastructure Services	31	03	07	00	41	91%
Vote 3 - Corporate Services	32	02	03	02	39	94%
Vote 4 - Finance	27	02	00	00	29	93%
Vote 5 - DPEMS	29	01	00	00	30	97%
Vote 6 - Community Services	30	01	00	00	31	97%
Overall Organizational Performance	196	10	11	02	219	95%

(B). Details regarding unachieved targets 2023/24

Project no.	Project Name	Annual Target	Progress	Challenges	Interventions
CORPORATE SERVICES DEPARTMENT					
CPSD- 30	Assessment and Installation of alternative energy power supply at sites	11 sites installed with alternative energy power supply	Non-responsive tender	Non-responsive tender	Tender re-advertised
FD-20	Acquisition Management	100% compliance to the SCM regulations that result in R nil irregular expenditure	R214 514 247 irregular expenditure identified as a result of non-compliance to the SCM	Non- rotation of term contractors	SCM policy updated to include the rotation plan
FD-25	Water revenue collection	20% of water revenue collection from service charges billed	13.86% of water revenue collection from service charges billed	Switching from conventional to prepaid meters and community not settling the	Target to be changed to align with prepaid smart meters in the next FY

				conventional debt	
INFR-27	Milbank East, Water Supply	95% construction of water supply project. 0 households	70% construction of water supply project. 0 households	Project delayed due to change in scope of work.	The Contractor is back on site to complete the project.
INFR-30	Inveraan Water Supply	90% construction of water supply project. 0 households with water access	83,5% construction of water supply project. 0 households with water access	One of the two appointed contractors not on site	Warning letter issued to a non-performing contractor

(C) Details regarding discontinued targets:

Project/Target No.	Department	Annual Target	Progress	Reasons for discontinuation
SEMSD-19	Strategic Executive Management Services	1 959 job opportunities created in the implementation of approved service delivery projects	Project discontinued	WSIG Funds were reduced
SEMSD-29	Strategic Executive Management Services	4 Mayor/Magoshi Forums coordinated	Project discontinued	Project discontinued due to non-performance of Magoshi forum, and they were not represented in Council
INFR-18	Infrastructure Services	1 project specification developed	Project discontinued	Reduction of MIG allocation in November 2023
INFR-19	Infrastructure Services	1 project specification developed	Project discontinued	Reduction of MIG allocation in November 2023
INFR-28	Infrastructure Services	1 Project specification developed	Project discontinued	Reduction of MIG allocation in November 2023

INFR-29	Infrastructure Services	1 Project specification developed	Project discontinued	Reduction of MIG allocation in November 2023
INFR-32	Infrastructure Services	8 project specification developed	Project discontinued	Reduction of MIG allocation in November 2023
INFR-34	Infrastructure Services	8 project specification developed	Project discontinued	Reduction of MIG allocation in November 2023
INFR-37	Infrastructure Services	6 project specification developed	Project discontinued	Reduction of MIG allocation in November 2023
CPSD-25	Corporate Services	100% of implementation and maintenance of electronic signature solution	Project discontinued	Signature pads were replaced by touch screen laptops
CPSD-26	Corporate Services	100% automation of internal forms	Project discontinued	Savings to cover other projects
CPSD-29	Corporate Services	100% obsolete air conditioners replaced	Project discontinued	Savings to cover other projects
CPSD-32	Corporate Services	2 fire vehicles refurbished	Project discontinued	Savings to cover other projects

PLANNED TARGETS VS ACTUAL RESULTS FOR THE 2022/23 AND 2023/24 FINANCIAL YEARS

This section of the Annual Report covers the Municipality's actual performance against the planned targets as derived from the Municipality's SDBIP and in comparison, to the previous financial year.

2022/23 Financial year						2023/24 Financial year					
Key performance areas	Achieved	Not Achieved	Discontinued	Total number of targets	% Overall performance	Achieved	Not Achieved	Discontinued	Not Applicable	Total number of targets	% Overall performance
Municipal Transformation and Organizational Development	28	02	00	30	93%	31	01	03	02	37	97%
Basic Services	61	04	01	66	95%	60	02	07	00	69	97%
Financial Viability	36	06	00	42	85%	35	07	00	00	42	85%
Local Economic Development	13	00	00	13	100%	11	00	00	00	11	100%
Good Governance and Public Participation	49	01	00	50	98%	54	00	01	00	55	100%
Spatial Rationale	07	02	00	09	78%	05	00	00		05	100%
Overall Organisational Targets	194	15	01	210	93%	196	10	11	02	219	95%

(D) Annual Report Comparison

Analysis of the 2022/23 comparison to 2023/24 Financial year

During the 2022/23 financial year, Capricorn District Municipality had obtained an unqualified audit opinion and clean audit on predetermined objectives.

For the 23/24 financial year, the unachieved targets were on the installation of alternative energy power supply which was due to the non-responsiveness to the tender, Revenue collection due to installation of smart meters and customers not paying for conventional debt and non-compliance with SCM regulations which resulted in irregular expenditure of R214 514 247. An additional allocation of R50 million was received and 100% on MIG was achieved.

It is upon this background that we had to analyse the comparisons for these financial years:

The overall performance on Municipal transformation has improved from 93% in 2022/23 to 97% in the 2023/24 financial year. This KPA was affected by non-responsive bid to tender.

- a) There is tremendous improvement on Basic services from 95% to 97%. This is one of the core objectives of local government to ensure service delivery in a sustainable manner.
- b) Financial viability remained at 85% due to non-compliance of SCM regulations which affected all the departments across the board because it is a finance target that relies on the financials as portfolio of evidence. The revenue collection target of 20% could not be reached due to the introduction of smart meters and community not paying for the conventional debt.
- c) Local Economic Development had maintained its status of 100%. Job creation through Expanded Public Works programme within the district created more than 2000 jobs in a year. Nationally, households are still under financial pressure due to the rapidly rising cost of living, increased food prices, high unemployment rate. An increase in upward and downward linkages to business partnership, farmers incubation and linkages to major economic players is imperative to alleviate the challenges and we further need to attract investors and encourage corporative sponsorships in farming, vegetable, and fruits planting to curb the hunger.
- d) Good Governance and public participation have improved from 98% to 100%. This is due to implementation of the Corporate Calendar, Auditor General and Internal Audit Action Plans.
- e) Spatial rationale has improved from 78% to 100%.
- f) The overall performance has improved from 93% to 95%.

COMPONENT K: ORGANISATIONAL PERFORMANCE SCORECARD

This scorecard presents the overall performance of the Municipality against the pre-determined objectives and targets set out in the Service Delivery and Budget Implementation Plan (SDBIP) for the 2023/24, as reviewed and approved by the Council.

3.28. STRATEGIC EXECUTIVE MANAGEMENT SERVICES – VOTE 1

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEMSD-01	Good governance and public	To promote and facilitate effective Intergovernment	IGR meetings	Coordination of IGR meetings	CDM	Number of IGR meetings coordinated	112 IGR meetings coordinated	92 IGR meetings coordinated	Target not revised	Correspondence /Attendance registers/	Achieved 103 IGR meetings coordinated	R275 000	R75 000	R15 202	Budget revised to augment comm	Target was overachieved. Additional forums	None	Old	103 IGR meetings coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	participation	al Relations					inated			Minutes/Reports					unications programmes	were introduced.			
SEMS D-01.1	Good governance and public participation	To promote and facilitate effective Intergovernmental Relations	IGR meetings	Coordination and support of IGR meetings	CDM	Number of Mayors IGR Forums coordinated	New indicator	3 Mayors IGR Forums coordinated	Target not revised	Attendance Register/Agenda/Correspondence	Achieved 7 Mayors IGR Forums coordinated	OPEX	OPEX	OPEX	None	Target was overachieved, due to special forums held to deal with	None	Old	7 Mayors IGR Forums coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																specific issues.			
SEMS D-01.2	Good governance and public participation	To promote and facilitate effective Intergovernmental Relations	IGR meetings	Coordination and support of IGR meetings	CDM	Number of Municipal Managers Forums coordinated	New indicator	4 Municipal Managers Forums coordinated	Target not revised	Correspondence /Attendance registers	Achieved 7 Municipal Managers Forums coordinated	OPEX	OPEX	OPEX	None	Target was overachieved, due to special forums held to deal with specific issues.	None	New	7 Municipal Managers Forums coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEMS D-01.3	Good governance and public participation	To promote and facilitate effective Intergovernmental Relations	IGR meetings	Coordination and support of IGR meetings	CDM	Number of Extended Mayors IGR meeting coordinated	New indicator	1 Extended Mayors IGR meeting coordinated	Target not revised	Correspondence /Attendance registers	Achieved 2 Extended Mayors IGR meeting coordinated	OPEX	OPEX	OPEX	None	None	None	New	2 Extended Mayors IGR meeting coordinated
SEMS D-02	Good governance and public	To promote and facilitate effective Intergov	District Lekgotla	Coordination of District	CDM	Number of District Lekgotla	1 District Lekgotla coor	1 District Lekgotla coordinated	Target not revised	Correspondence /Attendance	Achieved 1 District Lekgotla coordinated	R 200 000	R 20 000	R 17 549	None	Virement is due to insufficient funds	None	Old	1 District Lekgotla coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	participation	Governmental Relations		Lekgotla		coordinated	defined			registers						in the Audit Committee vote to cover June expenses			
SEMSD-03	Good governance and public participation	To strengthen accountability through proactiv	Internal audit	Perform internal audit	CDM	Number of internal audit reports produced	4 internal audit reports	4 internal audit reports produced	Target not revised	Internal audit reports	Achieved 4 internal audit reports produced	R 150 000	R 178 000	R 177 600	The scope of work was increased to	None	None	Old	4 internal audit reports produced

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		e audit oversight					produced								cover local municipalities				
SEMSD-04	Good governance and public participation	To strengthen accountability through proactive audit oversight	Audit meetings	Coordinate external audit process, audit committee activities	CDM	Number of audit meetings coordinated	24 audit meetings coordinated	13 audit meetings coordinated	Target not revised	Correspondence/Attendance Registers/Minutes	Achieved 25 audit meetings coordinated	R 1 100 000	R 1 100 000 + R180 000 =R1 280 000	R 1 280 805.71	Virement was made to augment the audit committee.	Additional expenditure was due to additional members of Audit	None	Old	25 audit meetings coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				es and Municipal support												Committee. Special audit committee meetings were held to consider revised SDBIP and Internal			

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																Audit policies			
SEMSD-05	Good governance and public participation	To strengthen accountability through proactive audit oversight	Municipal Support	Provide technical support to Local municipalities	CDM	Number of municipal support reports issued on improved audit outcomes	4 Municipal support reports issued	4 Municipal support reports issued on improved audit outcomes	Target not revised	Municipal support report	Achieved 4 Municipal support reports issued on improved audit outcomes	OPEX	OPEX	OPEX	None	None	None	Old	4 Municipal support reports issued on improved audit outcomes

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEMSD-06	Good governance and public participation	To protect the municipality from potential risks	Risk assessment workshop, monitoring of risk implementations and training of management and staff	Develop and monitor the risk management register for all departments and risk training of	CDM	Number of risk registers produced, risk monitoring reports issued, and risk training of management and staff	1 risk register produced, 4 Risk Monitoring reports issued, and 1 risk training of management and staff coordinated	1 risk register produced, 4 Risk Monitoring reports issued, and 1 risk training of management and staff coordinated	Target not revised	Correspondence /Risk Register, Attendance Registers /Monitoring reports	Achieved 1 risk register produced, 4 Risk Monitoring reports issued, and 1 risk training of management and staff coordinated	OPEX	OPEX	OPEX	None	None	None	Old	1 risk register produced, 4 Risk Monitoring reports issued, and 1 risk training of management and staff coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			on risk management	management and staff		coordinated	training of management and staff coordinated												
SEMSD-07	Good governance and	To protect the municipality	Risk committee	Coordinate risk committee	CDM	Number of risk committee	5 risk committee	4 risk committee meetings	Target not revised	Correspondence/Attention	Achieved 5 Risk Committee	OPEX	OPEX	OPEX	None	Target was overachieved.	None	Old	5 risk committee meetings coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	public participation	ality from potential risk	meetings	tee activities		meetings coordinated	e meetings coordinated	coordinated		dance Registers/Minutes	meetings coordinate					Special meeting to consider risk assessment report			
SEMSD-08	Good governance and public participation	Reduction of fraud and corruption activities	Fraud prevention programmes (Awareness)	Facilitate fraud prevention programmes	CDM & LMs	Number of fraud prevention programmes facilitated	6 fraud prevention programmes	4 fraud prevention programmes facilitated (Awareness)	Target not revised	Correspondence/Attendance Registers/Minutes	Achieved 12 fraud prevention programmes facilitated	R 70 000	R 0.00	R 0.00	Budget for hotline transferred to other project	Target was overachieved. Conducted fraud prevention	None	Old	12 fraud prevention programmes facilitated

Business Unit						Strategic Executive Management Services Vote-01													
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			campaign)			(Awareness campaign)	mes facilitated	campaign)			(Awareness)				ts as the hotline will be advertised in the new financial year.	ion in collaboration with Performance Management Unit			

Business Unit						Strategic Executive Management Services Vote-01													
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SEMSD-09	Good governance and public participation	Reduction of fraud and corruption activities	Forensic investigations	Conduct investigations	CDM & LMs	Percentage of investigations reports prepared as per requests	100 percent investigations reports as per requests	100 percent investigations report as per requests	Target not revised	Investigations reports and Request Register	Achieved 100% investigations report as per requests	R 500 000	R 812 000	R 562 908	Litigation support by investigators	None	None	Old	100% investigations report as per requests
SEMSD-10	Good governance and public	To prevent theft and losses	Security Management	Provision of sound physical	CDM	Number of security reports issued	12 security reports	12 security reports issued	Target not revised	Security reports	Achieved 12 security	R 25 692 000	R 25 292 000	R 25 062 370	Augment other Operations	None	None	Old	12 security reports issued

Business Unit						Strategic Executive Management Services Vote-01													
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	participation		services	security services to all municipal premises and employees			issued				reports issued		(– R 400 000) = R 25 292000		and maintenance projects				
SEMSD-11	Good governance and	To keep stakeholders informed	Communicate municipal	Review and Implementation	CDM	Number of Monitoring	4 Monitoring	4 Monitoring Report on	Target not revised	Monitoring Reports	Achieved 4 Monitoring Report on	OPEX	OPEX	OPEX	None	None	None	Old	4 Monitoring Report on communication, events

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	public participation	to inform the affairs of the municipality	public participation programmes	development of communication strategy, events management guideline, Social Media policy and corporate image manual		Report on communication, events management guideline, Social Media policy and corporate image manual	Reports on communication, events management guideline, Social Media policy and corporate image manual	communication, events management guideline, Social Media policy and corporate image Manual developed			communication, events management guideline, Social Media policy and corporate image Manual developed								management guideline, Social Media policy and corporate image Manual developed

Business Unit						Strategic Executive Management Services Vote-01													
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				image Manual		developed	Media policy and corporate image manual developed												

Business Unit						Strategic Executive Management Services Vote-01													
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SEMSD-12	Good governance and public participation	To keep stakeholders informed about the affairs of the municipality	Communications programmes	Communication of municipal programmes	CDM	Number of communication programmes coordinated and publicised and publicised (Corporate	100% of communication programmes coordinated and publicised	100% of communication programmes coordinated and publicised (Corporate image and branding, Advertising, publications, publicity,	10 communication programmes coordinated and publicised.	Communication programmes/Correspondence/Reports	Achieved 73 communication programmes coordinated and publicised	R 1 540 000	R 1 936 000	R 1 735 513	Budget was revised to augment advertising vote to procure radio slots for Council Imbizo	Target was over-achieved due to many communications programme that emanated from office of the Mayor	None	Old	73 communication programmes coordinated and publicised

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						image and branding, Advertising, publications, publicity, stakeholder participation and media relation	(Corporate image and branding, Advertising, publications, publicity, events,	events, stakeholder participation and media relation programmes)							and Alignment of KPI from percentages to numbers	and external events			

Business Unit						Strategic Executive Management Services Vote-01													
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Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Proje ct Descr iption (majo r activit ies)	Loca tio n	Key perfor mance indicat or	Bas elin e	2023/24 Original Annual Targets	2023/2 4 Revised Annual Target s	Mean s of verifi cation	Actual Performa nce in the 2023/24 financial year (Achieve d or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expen diture	Reason for revisi on	Reason for Variance	Correc tive Measur es	Indic ator New/ Old	Performance Monitoring Quality Assurance comments
						programmes)	stakeholder participation and mediation programme)												

Business Unit						Strategic Executive Management Services Vote-01													
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SEMSD-13	Good Governance and Public Participation	To keep stakeholders informed about the affairs of the municipality	District Communication programme	District communication programme organised and coordinated	CDM	Number of district communication programme organised and coordinated	4 district communication programme organised and coordinated	4 district communication programme organised and coordinated	Target not revised	Agenda/Attendance Register/Correspondence	Achieved 4 District communication programme organised and coordinate	OPEX	OPEX	OPEX	None	None	None	Old	4 District communicators programme organised and coordinated

Business Unit						Strategic Executive Management Services Vote-01													
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Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEMSD-14	Good Governance and Public Participation	To keep stakeholders informed about the affairs of the municipality	Monitoring of Thusong Service Centres	Monitor all Thusong Service Centres and consolidated reports	CDM	Number of Thusong Service Centers monitored, and number of consolidated reports produced	100% of Thusong Service Centers monitored, and 4 consolidated reports	100% of Thusong Service Centers monitored, and 4 consolidated reports produced	6 Thusong Service Centers monitored, and 4 consolidated reports produced.	Consolidated Thusong Service Centres monitoring report	Achieved 6 Thusong Service Centres monitored, and 4 consolidated monitoring report produced	OPEX	OPEX	OPEX	Alignment of KPI from percentages to numbers	None	None	Old	6 Thusong Service Centres monitored, and 4 consolidated monitoring report produced

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
							produced												
SEMSD-15	Good Governance and Public Participation	To keep stakeholders informed about the affairs of the municipality	Customer Care Management	Customer Care complaints and queries managed through Call	CDM	Number of complaints and queries received and resolved within 30 days period.	100% of Customer Care complaints and queries received	100% of Customer Care complaints and queries received and resolved within 30 days period.	10 Customer Care complaints and queries received and resolved within 30 days period	Queries register	Achieved 40 Customer Care complaints and queries received and resolved within 30 days period	R 250 000	R 450 000	R 405 675	Rollover (200 000) and Alignment of KPI from percentages to numbers	Target was overachieved due to many enquiries that came through concerning water	None	Old	40 Customer Care complaints and queries received and resolved within 30 days period

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Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				Centre			and resolved within 30 days period.												
SEMSD-16	Good Governance and Public Participation	To keep stakeholders informed about the affairs of the	District Batho Pele awareness campaigns	Coordinate district Batho Pele awareness campaign	CDM	Number of District Batho Pele awareness campaign	3 District Batho Pele monitoring	2 District Batho Pele awareness campaign conducted, and 4	Target not revised	Correspondence/Agenda/Attendance Registers	Achieved 4 District Batho Pele awareness campaign conducted	R 113 000	Budget not revised	R 95 176	None	Target was overachieved due to the partnership	None	Old	4 District Batho Pele awareness campaign conducted, and 4 Forum meetings coordinated

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		municipality	and forums	signs and forums		gns and forums conducted and coordinated	g conducted, and 4 forums coordinated	Forum meetings coordinated			, and 4 Forum meetings coordinated					with Cell C and in preparation for their handover event			
SE MS	Good Governance and	To engage in Progra	State of the District	Coordination of State	CDM	Number of State of District	1 State of the	1 State of the	Target not revised	Correspondence /Progr	Achieved	R 400 000	Budget not revised	R 185 500	None	None	None	Old	1 State of the District Address

Business Unit						Strategic Executive Management Services Vote-01													
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D-17	Public Participation	mmes that foster participation, interaction, and partnership	Address	of the District Address		Address coordinated	District Address coordinated	District Address Coordinated		amme s/ Attendance Registers	1 State of the District Address coordinated								coordinated
SEMS D-18	Governance and Public Participation	To ensure Community Mobilization in the	Facilitation of Service Delivery	Facilitation of Project Steering	CDM	Percentage of approved service delivery projects	100 percent of approved water	100% of approved service delivery projects facilitated for	Target not revised	Project facilitation report	Achieved 100% of approved service delivery projects facilitated	OPEX	OPEX	OPEX	None	None	None	Old	100% of approved service delivery projects facilitated for planning and implementation

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		planning and development of service delivery projects	Projects	Committees, key stakeholders, scope of works agreements, site handovers, conflict management		facilitated for planning and implementation	r and sanitation infrastructure projects facilitated for planning and implementation	planning and implementation			for planning and implementation								

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				nt and resolution			ntation												
SEMS D-19	Local Development	To ensure monitoring and evaluation of service delivery projects	Job creation facilitation	Facilitation of job opportunities and training in the implementation of approved service	CDM	Number of job opportunities created in the implementation of approved service	1468 job opportunities created in the implementation	1 959 job opportunities created in the implementation of approved service delivery projects	Project discontinued	Job creation report	Project discontinued	OPEX	OPEX	OPEX	Correction of duplication and misalignment of target from infrast	Project discontinued due to WISIG Funds that were reduced	None	Old	Project discontinued

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				ved service delivery projects		delivery projects	on of water and sanitation projects								structure				
SEMSD-20	Good Governance and Public Participation	To ensure Local Economic Development in	Water and Sanitation Community Forum	Coordination of Water and Sanitation	CDM	Number of Water and Sanitation Commu	4 Water and Sanitation	4 Water and Sanitation Community Forums coordinated	Target not revised	Attendance Register/Agenda/Corre	Achieved 4 Water and Sanitation Community Forums	OPEX	OPEX	OPEX	None	None	None	Old	4 Water and Sanitation Community Forums coordinated

Business Unit						Strategic Executive Management Services Vote-01													
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		planning and development of service delivery projects	coordination	Community Forums		nity Forum coordinated	Community Forum			spondence	coordinated								
SEMSD-21	Good Governance and Public Participation	To ensure Stakeholder Participation in the planning and	Monitoring and evaluation of approved service	Monitoring and evaluation of service delivery	CDM	Number of monitoring and evaluation reports on service	4 Monitoring and evaluation reports	4 Monitoring and evaluation reports on service delivery projects submitted	Target not revised	Monitoring and evaluation reports on service	Achieved 4 Monitoring and evaluation reports on service delivery	OPEX	OPEX	OPEX	None	None	None	Old	4 Monitoring and evaluation reports on service delivery projects submitted

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		development of service delivery projects	delivery projects	projects		delivery projects submitted	ratio on service delivery projects produced			delivery projects produced	projects submitted								
SEMS D-22	Good Governance and Public	To enhance organizational	Development and review of Service	Coordination of the development and	CDM	Number of organizational Service Delivery	2 Service Delivery and	2 Service delivery and Budget Implementation	Target not revised	Approved Service Delivery and	Achieved 3 Service delivery and Budget Implement	OPEX	OPEX	OPEX	None	Target was over-achieved due to the	None	Old	3 Service delivery and Budget Implementation Plans (SDBIP)

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	Participation	performance	e Delivery and Budget Implementation Plan	review of organizational Service Delivery and Budget implementation Plan (SDBIP)		and Budget Implementation Plans (SDBIP) developed and reviewed	Budget Implementation Plans (SDBIP's) developed and	Plans (SDBIP) developed and reviewed		Budget Implementation Plans	ation Plans (SDBIP) developed and reviewed					approved 2 nd IDP/Budget adjustment			developed and reviewed

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							reviewed												
SEMSD-23	Good Governance and Public Participation	To enhance organizational performance	Monitoring and evaluation	Monitoring and evaluation of organizational performance reports	CDM	Number of organizational performance reports produced	8 organizational performance reports produced	7 organizational performance reports produced	Target not revised	Organisational performance reports	Achieved 7 organisational performance reports produced	OPEX	OPEX	OPEX	None	Additional organisational report was developed	None	Old	7 organisational performance reports produced

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SEMSD-24	Good Governance and Public Participation	To enhance organizational performance	Back to Basics	Completions of Back-to-Basics reports	CDM	Number of Back-to-Basics reports produced	4 Back to Basics reports produced	4 Back to Basics reports produced	Target not revised	Back to Basics reports	Achieved 5 Back to Basics reports produced	OPEX	OPEX	OPEX	None	Target was over-achieved due to National Treasury requesting to conduct Municipal Performance	None	Old	5 Back to Basics reports produced

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																Assessment Tool			
SEMS D-25	Good Governance and Public Participation	To promote the needs and interests of special focus groupings.	Special Focus Programmes	Special Focus Programmes Coordination (Children, Disability, Gender)	All local municipalities	Number of Special Focus Programmes coordinated	74 Special Focus Programmes coordinated	64 Special Focus programmes coordinated	Target not revised	Correspondence /Attendance register/Reports	Achieved 73 Special Focus programmes coordinated	R 264 000	Budget not revised	R 205 688	None	Partnership activities supported for Youth Month	None	Old	73 Special Focus programmes coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				er, Older Persons, and Youth Programmes)															
SEMS D-26	Good Governance and Public Participation	To build a responsive and participating community	HIV, AIDS, STI & TB Programmes	HIV, AIDS, STI & TB Programmes	All local municipalities	Number of HIV, AIDS, STI & TB Programmes	41 HAST programmes coordinated	32 HAST programmes coordinated (Governance &	Target not revised	Correspondence /Attendance register	Achieved 33 HAST programmes coordinated	R 240 000	R 240 000 (- R 45 000)	R 133 791	Virement was made for TB conference	Target was overachieved due to the activity	None	Old	33 HAST programmes coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		nities in all issues related to health to ascertain a disease free and eliminate the scourge of HIV & AIDS, STIs and TB		Coordination (Governance & Planning, Coordination, Prevention, Care & Support, Capacity		coordinated	diagnosed. (Governance & Planning, Coordination, Prevention, Care &	Planning, Coordination, Prevention, Care & Support, Capacity Building and Monitoring & Evaluation)		ers/Minutes			= R 195 000)		from the 3-6 at Durban International Conference	that emanated from the resolution by the District Aids Council to conduct door to door campaign			

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		by 2026.		ity Building and Monitoring & Evaluation)			Support, Capacity Building and Monitoring & Evaluation)												
SE MS	Good Governance	To engage in	Educational	Coordination of the	CDM	Number of Educational	2 Educational	2 Educational Support	Target not revised	Correspondence	Achieved 3 Education	R 193 000	Budget not revised	R 183 700	None	Target was over-	None	Old	3 Educational Support

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
D-27	and Public Participation	Programmes that foster participation, interaction, and partnership	Support	Educational Support Programme		onal Support Programme coordinated	nal Support Programme coordinated	Programme coordinated		/Programme s/invitations / Attendance register	al Support Programme coordinated					achieved due to external partnership with Department of Education for excellent awards			Programme coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEMSD-28	Good Governance and Public Participation	To engage in Programmes that foster participation, interaction and partnership	Mayoral outreach	Coordination of Mayoral outreach programmes	CDM	Number of Mayoral Outreach programmes coordinated	24 Mayoral Outreach programmes coordinated.	4 Mayoral Outreach programmes coordinated	Target not revised	Correspondence /Programmes/Attendance Registers	Achieved 25 Mayoral Outreach programmes coordinated	R 267 000	Budget not revised	R 258 756	None	The reason for over achievement was due to requests for more and better Water related Service delivery from the	None	Old	25 Mayoral Outreach programmes coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																stakeholder such as Ward Councilors and Communities			
SEMS D-29	Good Governance and Public Participation	To engage in Programmes that foster	Mayor/Magoshi Forum	Coordination of Mayor/Magoshi Forum	CDM	Number of Mayor/Magoshi Forums	4 Traditional authority/Ma	4 Mayor/Magoshi Forums coordinated	Project discontinued	Attendance Register/Agenda/Corre	Project discontinued	OPEX	OPEX	OPEX	None	Project discontinued due to non-performance of	None	Old	Project discontinued

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		participation, interaction, and partnership				coordinated	goshi support Forums coordinated			spondence						Magoshi forum and they were not represented in Council			
SEMSD-30	Good Governance and Public	To build accountable and transparent governance	Whippery Management	Coordination of Whippery	CDM	Number of Whippery meetings	14 Whippery meetings	6 Whippery meetings coordinated	Target not revised	Correspondence /Attendance Register	Achieved 14 Whippery meetings coordinated	R 54 000	R 4000	R 0.00	Virement of R50 000 to augment	Whippery meeting coordinated in	None	Old	14 Whippery meetings coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Participation	ence structures responsive to the needs of the community	meetings	meetings		coordinated	coordinated			ers/Minutes					the imbizo budget	preparations for Special Council			
SEMS D-31	Good Governance and Public	To build accountable and transparent	Reports of the	Compilation of Mandatory	CDM	Number of mandatory reports	4 mandatory reports	4 mandatory reports of the Chief	Target not revised	Mandatory Reports submitted	Achieved 4 mandatory reports of	OPEX	OPEX	OPEX	None	None	None	Old	4 mandatory reports of the chief whip

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Participation	governance structures responsive to the needs of the community	Chief Whip	reports of the Chief Whip		of the Chief Whip submitted to Council	reports of the Chief Whip submitted to Council	Whip submitted to Council		submitted to Council	the chief whip submitted to Council								submitted to Council
SE MS	Good Governance and	To build accountable and transpar	District Chief	Coordination of District	CDM	Number of District Chief	03 District chief	04 District chief Whip's forum	Target not revised	Correspondence /Atten	Achieved 04 District chief Whip's	OPEX	OPEX	OPEX	None	None	None	Old	04 District chief Whip's forum coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
D-32	Public Participation	ent governance structures responsive to the needs of the community	Whip's forum	t Chief Whip's forum		Whip's forum coordinated	Whip's forum coordinated	coordinated		dance Registers/Minutes	forum coordinated								
SEMS D-33	Good Governance and	To provide strategic and	Council Meetings	Coordination of Council	CDM	Number of council Meeting	18 Council meetings	6 Council meetings coordinated	Target not revised	Correspondence/Attention	Achieved 15 Council meetings	R 50 000	Budget not revised	R 8 752	None	Special council meetings	None	Old	15 Council meetings coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Public Participation	administrative support to Council and Administrative Structures		meetings		coordinated	coordinated			dance Registers/Minutes	coordinated					coordinated on to consider urgent reports			
SEMSD-34	Good Governance and Public	To provide strategic and administrative	Committee Meetings	Coordination of Committee	CDM	Number of Committee Meetings	174 Committee Meetings coordinated	110 Committee meetings coordinated	Target not revised	Correspondence/Attendance Register	Achieved 149 Committee meetings	OPEX	OPEX	OPEX	None	Special Mayoral Committee meeting	None	Old	149 Committee meetings coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Participation	support to Council and Administrative structures		meetings		coordinated	defined			ers/Minutes	coordinated					gs coordinated to consider urgent reports for council, Special MPAC meetings coordinated to consider reports for			

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																Public Hearing, special Portfolio meetings coordinated to consider the reports to Mayoral Commit			

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																tee and council			
SEMS D-35	Good governance and public participation	To provide strategic and administrative support to Council and Administrative structures	Management and Executive Management meetings	Coordination of Management and Executive Management meetings	CDM	Number of Management and Executive Management meetings coordinated	53 Management and Executive Management meetings coordinated	12 Management and Executive Management meetings coordinated	Target not revised	Correspondence /Attendance registers/ Minutes/Reports	Achieved 43 Management and Executive Management meetings coordinated	OPEX	OPEX	OPEX	None	None	None	Old	43 Management and Executive Management meetings coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
							dated												
SEMS D-36	Good Governance and Public Participation	To provide strategic and administrative support to Council and Administrative Structures	Mandatory reports of the Speaker	Compilation of Mandatory reports of the Speaker	CDM	Number of mandatory reports of the Speaker submitted to Council	4 Mandatory reports of the speaker submitted to Council	4 Mandatory reports of the speaker submitted to Council	Target not revised	Mandatory reports	Achieved 4 Mandatory reports of the speaker submitted to Council	OPEX	OPEX	OPEX	None	None	None	Old	4 Mandatory reports of the speaker submitted to Council

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
							Council												
SEMSD-37	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the needs	Project Site visits	Coordination of Committees Site visits	CDM	Number of Site Visits coordinated	52 Site Visits coordinated	30 Site Visits coordinated	Target not revised	Correspondence /Attendance Registers/Programmes/Site Visit Report	Achieved 52 Site Visits coordinated	R 20 000	R 40 000	R 19 717	Budget revised to augment project visits	Target over-achieved due to extra project visits on Portfolio visits	None	Old	52 Site Visits coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		of the community																	
SEMSD-38	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the	Oversight programmes (MPAC)	Coordination of Public hearings	CDM	Number of Oversight programmes coordinated	6 Public Hearings/ Oversight Programmes Coordinated	6 Oversight programmes coordinated	Target not revised	Correspondence /Attendance Registers/Reports	Achieved 6 Oversight programmes coordinated	R 150 000	R250 000	R 241 114	Correction and alignment of budget to variance report programmes	None	None	Old	6 Oversight programmes coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		needs of the community																	
SEMSD-39	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to	Ethics Committee working session	Coordination of review of Council processes	CDM	Number of working sessions coordinated	1 working session coordinated	1 working session coordinated	Target not revised	Correspondence /programme s/Attendance registers	Achieved 1 working session coordinated	R 25 000	R 25 000 + R 40 000 = R 65 000	R 52 979	None	R40 000 virement	None	Old	1 working session coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the needs of the community																	
SEMSD-40	Good Governance and Public Participation	To build accountable and transparent governance structures respons	Public Participation programmes (Council Outreach/ Imbizo)	Coordination of Council Outreach/ Imbizo	CDM	Number of Council Outreaches/ Imbizo coordinated	3 Council Outreach/ Imbizo coordinated.	4 Council Outreaches/ Imbizo coordinated	Target not revised	Correspondence /Attendance Registers/Programmes/ Reports	Achieved 4 Council Outreaches/imbizo coordinated	R 261 000	R 155 000	R 152 800	Budget was revised to augment advertising vote to procure	None	None	Old	4 Council Outreaches/ Imbizo coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		ive to the needs of the community													e radio slots for Council Imbizo				
SEMSD-41	Good Governance and Public Participation	To build accountable and transparent governance structures	Youth Dialogue	Coordination of Youth Dialogues	CDM	Number of Youth Dialogues coordinated	1 Youth Parliament/Dialogue	1 Youth Dialogue coordinated	Target not revised	Correspondence /Attendance Registers/Programmes	Achieved 1 Youth Dialogue coordinated	R 50 000	Budget not revised	R 48 300	None	None	None	Old	1 Youth Dialogue coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Proje ct Descr iption (majo r activit ies)	Loc atio n	Key perfor mance indicat or	Bas elin e	2023/24 Original Annual Targets	2023/2 4 Revise d Annual Target s	Mean s of verifi cation	Actual Performa nce in the 2023/24 financial year (Achieve d or Not Achieved)	2023/24 Annual Budget	2023/24 Revise d Annual Budget	Expen diture	Reas on for revisi on	Reaso n for Varian ce	Correc tive Measur es	Indic ator New/ Old	Performance Monitoring Quality Assurance comments
		es respons ive to the needs of the commu nity					coor dinat ed												
SE MS D- 42	Good Gover nance and Public Partici pation	To build account able and transpar ent governance	Wome n Dialog ue	Coordi nation of Wome n Dialog ues	CDM	Number of Women Dialogu es coordin ated	1 Wo men Parli ame nt/Di alog ue	1 Women Dialogue coordinat ed	Target not revised	Corre spond ence /Atten dance Regist ers/Pr	Achieved 1 Women Dialogue coordinate d	R 43 000	Budget not revised	R 43 000	None	None	None	Old	1 Women Dialogue coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		structures responsive to the needs of the community					coordinated			programmes									
SEMSD-43	Good Governance and Public Participation	To build accountable and transparent governance	Ward Committee Support	Coordination of programme to strengthen	CDM	Number of Ward Committee support programme	1 Ward Committee support	1 Ward Committee support programme coordinated	Target not revised	Correspondence /Attendance Registers/Pr	Achieved 1 Ward Committee support programme	R 200 000	R 180 000	R 175 869	None	None	None	Old	1 Ward Committee support programme coordinated

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		ence structures responsive to the needs of the community		then capacity of ward committees		coordinated	ort Programme coordinated			ogrammes	coordinated								
FD-05	Financial viability and Mana	To prepare a credible and realistic	Financial Reporting	Budget Treasury	CDM	Number of Unqualified audit opinion	1 Unqualified audit	1 Unqualified audit opinion	Target not revised	Unqualified audit opinion report	Achieved 1 Unqualified audit	OPEX	OPEX	OPEX	None	None	None	Old	1 Unqualified audit opinion

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	gement	budget in line with MFMA timelines					opinion				opinion report								
FD-18	Financial viability and Management	To ensure that the resources required to fulfil the needs identified	Demand management	Development and implementation of the procurement plan	CDM	Number of municipal procurement plan developed and	1 municipal procurement plan developed	1 municipal procurement plan developed and implemented	Target not revised	Municipal procurement plan	Achieved 1 municipal procurement plan developed and implemented	OPEX	OPEX	OPEX	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Proje ct Descr iption (majo r activit ies)	Loca tio n	Key perfor mance indicat or	Bas elin e	2023/24 Original Annual Targets	2023/24 Revised Annual Target s	Mean s of verifi cation	Actual Performa nce in the 2023/24 financial year (Achieve d or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expen diture	Reason for revisi on	Reason for Variance	Correc tive Measur es	Indic ator New/ Old	Performance Monitoring Quality Assurance comments
		d in the strategic plan of the institution are efficient and effective (at the correct time, price and place and that the quantity				implem ented	d and impl eme nted												

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and quality will satisfy those needs)																	
FD-20	Financial viability and Management	To monitor department expenditure	Acquisition Management	Compliance to the SCM regulations	CDM	Percentage of compliance to the SCM regulations that result in R nil	R19 222 565 8 irregular expenditure identified	100% compliance to the SCM regulations that result in R nil irregular	Target not revised	Zero irregular expenditure; Fruitless and waste full	Not Achieved R214 514 247 irregular expenditure identified as a result of non-	OPEX	OPEX	OPEX	None	Non-rotation of term contractors	SCM policy updated to include the rotation plan	Old	R214 514 247 irregular expenditure identified as a result of non-compliance to the SCM

Business Unit						Strategic Executive Management Services Vote-01													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model. Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						irregular expenditure	ified as a result of non-compliance to the SCM regulations.	expenditure		and Unauthorised expenditure/ Payment Vouchers	compliance to the SCM regulations.								

3.29. INFRASTRUCTURE DEPARTMENT - VOTE 2

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INF R-01	Basic Services delivery	To ensure the community receives basic water services by attending to all	Water Infrastructure Repairs and Maintenance (Term Contractor)	Replacement of pipeline, flow meters, major repairs of water	CDM	Percentage of reported breakdowns attended through the services of Maintenance Term	68% of reported breakdowns attended through the services of Maintenance	80% of reported breakdowns attended through the services of	71% of reported breakdowns attended through the services of Maintenance Term	Maintenance Requirement and Report on Maintenance performance	Achieved 91% of reported breakdowns attended through the services of Maintenance	R 44 699 000	R 80 352 000	R 80 165 876	Budget exhausted by mid-year, current and future breakdowns will be attended based on	Target was over-achieved because of Budget to attend reported breakdowns	None	Old	91% of reported breakdowns attended through the services of Maintenance Term Contractors

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		report ed break down s		r equi pme nt and infra struc ture		Contract ors	enanc e Term Contr actors	Maint enanc e Term Contr actors	Contract ors	rmed in a quart er/P aym ent certif icate	Term Contract ors				availabl e budget	was adjusted			
INF R- 02	Basic Servic es delive ry	To ensur e that areas experi encin g break down	Water Infrastruct ure Repairs and Maintenan ce (Term Suppliers)	Proc ure ment of O&M Mate rial for	CDM	Percent age of request ed O&M Material Procure d through the	100% of reque sted O&M Materi al Procu red	80% of reque sted O&M Materi al Procu red	70% of request ed O&M Material Procure d through the services	Mate rial Wor k Orde r and Deliv ery	Achiev ed 100% of request ed O&M Material Procure d through	R 4 094 000	R 4 09 4 00 0 + R 6 00 0 00 0 = R	R 9 150 435	Insuffici ent funds to purchas e all required material s	Target was over- achieve d because budget increase d due to	None	Old	100% of requested O&M Material Procured through the services of Maintenanc

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		s continue to receive basic water and services sustainable water supply		Internal Repairs & Maintenance		services of Maintenance Term Suppliers	through the services of Maintenance Term Suppliers	through the services of Maintenance Term Suppliers	of Maintenance Term Suppliers	Note / Requisition	the services of Maintenance Term Suppliers		10 094 000			additional demand for maintenance			e Term Suppliers

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INF R-03	Basic Services delivery	To ensure resources are available for the operation and maintenance waste water infrast	Jet Machines (sewer maintenance)	Procurement of Jet machines for sewer maintenance	CDM	Number of sewer jet machines procured	New indicator	1 sewer jet machine procured	Target not revised	Material requisition/order and delivery note	Achieved 1 sewer jet machine procured	R 500 000	Budget not revised	R 500 000	None	None	None	New	1 sewer jet machine procured

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		structure																	
INF R-04	Basic Services delivery	To provide free basic water and sanitation	Refurbishment of package plants	Refurbishment of package plants	CDM	Number of Package Plants refurbished	New indicator	3 Package Plants refurbished	Target not revised	Approved work order and close out report	Achieved 3 Package Plants refurbished	R 5 000 000	Budget not revised	R 5 000 000	None	None	None	New	3 Package Plants refurbished

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perform ance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Annual Bud get	202 3/24 Revised Annual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
INF R- 05	Basic Servic es delive ry	To achie ve 95% compl iance on chemi cal and 97% compl iance on micro biolog ical of drinki	Procurem ent of Water Quality Laboratory Equipment /Instrumen ts	Sup ply, deliv ery & insta llatio n of Wat er Anal ysis Instr uments	CDM/ Unive rsity of Limpo po	Percent age of all required water quality laborato ry instrum ents/ equipm ent procure d	100% of all requir ed water qualit y labora tory instru ments / equipm ent procure d.	95% of all requir ed water qualit y labora tory instru ments / equipm ent procure d	Target not revised	Appr oved TOR App oint ment Lette r, Prog ress repo rts	Achiev ed 100% of all required water quality laborato ry instrum ents/ equipm ent procure d	R 350 000	Bud get not revis ed	R 349 500	None	None	None	Old	100% of all required water quality laboratory instruments/ equipment procured

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		ng water supply systems to Blue Drop and 70% compliance of waste water treatment works																	

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perfor mance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		effluent to Green Drop Assessment requirement by 2030																	
INF R- 06	Basic Servic es delive ry	To achie ve 95% compl iance	Implement ation of Water Safety & Security Plans	Impl eme ntati on of water	CDM	Number of interven tions on water safety	Ten (12) interv entions on the Water	Ten (10) interv entions on Water	Fifteen (15) interven tions on Water Safety	Req uest for Quot ation s,	Achieved Twenty (20) interven tions on	R 262 000	R 462 000	R 390 471	Addition al budget received for impleme	Target was over- achieve d due to addition	None	Old	Twenty (20 interventions on Water Safety Plans and Security recommend

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		on chemical and 97% compliance on microbiological of drinking water supply systems to		safety & security Plans recommendations		and water security plans recommendations completed	Safety Plans recommendations completed	Safety Plans and Security recommendations completed	Plans and Security recommendations completed	Work order, Water safety plans report	Water Safety Plans and Security recommendations completed				ntations of the Blue Drop assessment findings	al funds received			ations completed

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Means of verifi cation	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		Blue Drop and 70% compliance of waste water treatment works effluent to Green Drop Assessment																	

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Annual Bud get	202 3/24 Revised Annual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		requirement by 2030.																	
INF R- 07	Basic Servic es delive ry	To achie ve 95% compl iance on chemi cal and 97% compl iance	Water Quality monitoring and sampling	Coll ectio n of wate r and wast ewat er sam ples thro ugh	CDM (all LM's)	Number of chemica ls and microbio logical samples collecte d	921 chemi cals and 988 micro biolog ical sampl es collect ed	800 chemi cals and 900 micro biolog ical sampl es collec ted	Target not revised	Sam ple rece ption log shee ts/ Labo rator y repo rts	Achiev ed 1362 chemica ls and 1125 microbio logical samples collecte d	R 200 000	R 300 000	R 231 429	Addition al budget received for impleme ntation of the blue drop assess	Target was over- achieve d because more chemistr y samples received from the Universi	None	Old	1362 chemicals and 1125 microbiologi cal samples collected

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Means of verifi cation	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		on micro biological of drinking water supply systems to Blue Drop and 70% compliance of		ut the district											ment findings	ty and from new water projects within the municipality			

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		waste water treatment works effluent to Green Drop Assessment requirement by 2030.																	

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
INF R- 08	Basic Servic es delive ry	To achie ve 95% compl iance on chemi cal and 97% compl iance on micro biolog ical of drinki	Procure ment of online Disinfectio n chemicals (Reservoir Floaters) and Refill Cartridges	Procure ment of Disinfecti on chemica ls	CDM (all LM's)	Number of KG Disinfec tion chemicals procured	500 Kg of disinfec tion chemica ls procured	500 Kg of disinfec tion chemica ls procured	2 000 Kg of disinfect ion chemicals procured	Req uest for Quot ation , Wor k orde r Deliv ery note s and	Achieved 2 000 Kg of disinfect ion chemicals procured	R 105 000	R 605 000	R 550 576	Addition al budget received for the impleme ntation of the blue drop assess ment findings	The SDBIP target was erroneo usly capture d indicatin g 2000 000 Kg instead of 2000 Kg	None	Old	2 000 Kg of disinfection chemicals procured

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif ication	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		ng water supply systems to Blue Drop and 70% compliance of waste water treatment works								Invoiced									

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perfor mance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		effluent to Green Drop Assessment requirement by 2030																	
INF R-9	Basic Services delivery	To achieve 95% compliance	Procurement of Water and Wastewater	Procurement of consumable	CDM/ University of Limpopo	Percentage of all requested water and	100 percent of all requested water and	100% of all requested water and waste	Target not revised	Delivery note Invoice/ Req	Achieved 100% of all requested water	R 375 000	R 1 025 000	R 1 018 704	Additional budget received for the implementation	None	None	Old	100% of all requested water and wastewater consumables procured

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verif ication	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023 /24 Annual Budget	2023/24 Revised Annual Budget	Expe nditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator or New/Old	Performance Monitoring Quality Assurance comments
		chemical and 97% compliance on microbiological of drinking water supply systems to Blue	consumables.	reagents to enable functioning of the Laboratory		wastewater consumables procured	waste water consumables procured	water consumables procured		visit	and wastewater consumables procured				of blue drop assessment findings				

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perfor mance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		Drop and 70% compliance of waste water treatment works effluent to Green Drop Assessment requir																	

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		ement by 2030.																	
INF R-10	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on	Unit Process Audit	Assess the capacity and operational effectiveness of the	CDM (All LM's)	Number of Water Supply & Wastewater Systems Assessed	2 Water Supply and 1 Wastewater system assessed	2 Water Supply and 1 Wastewater system assessed	Target not revised	Assessment reports and work order	Achieved 2 Water Supply and 1 Wastewater system assessed	R 183 000	Budget not revised	R 183 000	None	None	None	Old	2 Water Supply and 1 Wastewater system assessed

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		micro biological of drinking water supply systems to Blue Drop and 70% compliance of waste		Water Supply & Wastewater systems															

Business Unit								Infrastructure Department -Vote 2											
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		water treatment works effluent to Green Drop Assessment requirement by 2030.																	

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INF R-11	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on microbiological of drinki	Maintenance of Water Quality Laboratory accreditation status	Maintain accreditation status of the Water Quality Laboratory	CDM/University of Limpopo	Percentage participation on SANAS, NLA and SABS by the Water Quality Laboratory	100 percent participation on SANAS, NLA and SABS by the Water Quality Laboratory	100% participation on SANAS, NLA and SABS by the Water Quality Laboratory	Target not revised	SANAS, NLA and SABS reports	Achieved 100% participation on SANAS, NLA and SABS by the Water Quality Laboratory	R 200 000	R 500 000	R 425 410	Additional budget received for the implementation (service of instruments) of the Blue drop assessment	None	None	Old	100% participation on SANAS, NLA and SABS by the Water Quality Laboratory

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		ng water supply systems to Blue Drop and 70% compliance of waste water treatment works																	

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		effluent to Green Drop Assessment requirement by 2030.																	
INF R-12	Basic Services delivery	To achieve 95% compliance	Implementation of Wastewater Risk Abatement Plans	Implementation of Wastewater	CDM (LM's)	Number of interventions on green drop recommend	28 interventions on green drop recommend	Twenty-Four (24) interventions on	Target not revised	Green Drop intervention on repo	Achieved Thirty-two (32) interventions on	R 150 000	Budget not revised	R 129 783	None	Target was over-achieved because bi-	None	Old	Thirty-two (32) interventions on green drop recommend

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		chemical and 97% compliance on microbiological of drinking water supply systems to Blue		Risk Assessment outcomes		endations completed	recommendations completed	green drop recommendations completed		rts and work order, payment certificate	green drop recommendations completed					monthly sampling was used as an intervention			ations completed

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		ement by 2030																	
INF R- 13	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on	Operations of wastewater treatment Works	Operations of wastewater treatment Works	CDM (LM's)	Percentage of wastewater treatment works operated	93 Percent of water treatment facilities operated	80% of wastewater treatment works operated	Target not revised	Wastewater treatment works reports	Achieved 83,23% of wastewater treatment works operated	R 1 900 000	R 1 950 000	R 1 920 207	To augment wastewater consumables	Target was over-achieved because more Wastewater treatment works was	None	Old	83,23% of wastewater treatment works operated

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		micro biological of drinking water supply systems to Blue Drop and 70% compliance of waste														operated			

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		water treatment works effluent to Green Drop Assessment requirement by 2030																	

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INF R- 14	Basic Servic es delive ry	To achie ve 95% compl iance on chemi cal and 97% compl iance on micro biolog ical of drinki	Operation s of Water Purificatio n Facilities	Operation s of Wat er treat ment on Facil ities and inve ntory stoc k	CDM (LM's)	Percent age of water treatme nt facilities operate d	80 Perce nt of water treatm ent faciliti es operat ed	70% of water treat ment faciliti es opera ted	Target not revised	Wat er treat ment work s repo rts	Achieved 79,3% of water treatme nt facilities operate d	R 1 600 000	R 2 550 000	R 2 147 038	Addition al budget received for the mainten ance of water purificati on facilities . Based on Blue drop findings	Target was over- achieve d due to two extra package plant that were handed over and addition al budget	None	Old	79.3% of water treatment facilities operated

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		ng water supply systems to Blue Drop and 70% compliance of waste water treatment works														was received			

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		effluent to Green Drop Assessment requirement by 2030																	
INF R-15	Basic Services delivery	To ensure compliance	Management of the Municipal Infrastructure	Establish and enforce	CDM	Percentage of MIG expenditure	100 % MIG Expenditure of 265	100% MIG Expenditure of	100% MIG Expenditure of	Expenditure on MIG	Achieved 100% MIG Expendi	R 277 987 000	R 259 394 000 + R	R 309 394 000	Additional MIG allocation	None	None	Old	100% MIG Expenditure

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		on MIG Requirements	Programme	project management standards			547 000	277 987 000	309 394 000	Report	ture of 309 394 000		50 000 000						
INF R-16	Basic Services delivery	To provide sanitation service to	Capricorn Households Sanitation	Capricorn Households Sanitation	CDM	Number of rural sanitation project specification	New indicator	3 rural sanitation project specification	Target not revised	Project documentation	Achieved 3 rural sanitation project specification	R 5 000 000	R 5 060 000 + R 8 399 000	R 12 729 931	To augment Capricorn household	None	None	New	3 rural sanitation project specification developed

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		100% of the population by 2030		n (WW TW/ oxidation ponds planning)		developed		ication developed			ation developed		0 = R 13 459 000		sanitation				
INF R-17	Basic Services delivery	To provide sanitation service to 100%	WSIG Scheme Lepelle-Nkumpi Sanitation	Sanitation	Lepelle Nkumpi	Number of households with access to basic	515 households with access to basic	515 household with access to basic	Target not revised	Work order completion Certi	Achieved 515 household with access to basic	R 8 696 000	Budget not revised	R 7 719 953	None	None	None	Old	515 household with access to basic sanitation

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		of the population by 2030.				sanitation	sanitation	sanitation		finance/Progress reports Advertisement	sanitation								
INF R-18	Basic Services delivery	To provide sanitation service	Molemole Sanitation	Molemole Sanitation	Molemole	Number of project specification	515 households with access to	1 project specification	Project discontinued	Project documentation	Project discontinued	R 1 739 000	R 0.00	R 0.00	Planning budget removed due to reduction of MIG	Project discontinued to reduction of MIG	None	Old	Project discontinued

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Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perfor mance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Annual Bud get	202 3/24 Revised Annual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		e to 100% of the population by 2030				developed	basic sanitation	developed							n of MIG allocation in November 2023	allocation in November 2023			
INF R-19	Basic Services delivery	To provide sanitation service to 100% of the popul	Blouberg Sanitation	Blouberg Sanitation	Blouberg	Number of project specification developed	515 households with access to basic sanitation	1 project specification developed	Project discontinued	Project documentation	Project discontinued	R 870 000	R 0.00	R 0.00	Planning budget removed due to reduction of MIG in November 2023	Project discontinued to reduction of MIG allocation in	None	Old	Project discontinued

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		ation by 2030													allocation	November 2023			
INF R-20	Basic Service Delivery	To provide sanitation service to 100% of the population	Upgrading of Lepelle Nkumpi Wastewater Treatment Works	Upgrading of Lepelle Nkumpi Wastewater Treatment	Lepelle-Nkumpi	Number projects specification developed Number of EIA water use licence application	New indicator	2 projects specification developed	2 projects specification developed 1 EIA Water Use licence application	Project documentation	Achieved 2 projects specification developed 1 EIA Water Use licence	R 50 000	R 3 050 000	R 2 745 872	Budget increased to complete designs EIA Water Use licence application	None	None	New	2 projects specification developed 1 EIA Water Use licence application submitted

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		by 2030.		t Works		on submitted			submitted		application submitted				process has commenced.				
INF R-21	Basic Services delivery	To provide affordable, clean and potable water according to 100	Planning and development of technical reports	Planning and development of technical reports	Capricorn DM	Number of technical reports developed	10 technical reports developed	3 technical reports developed	Target not revised	Technical reports	Achieved 5 technical reports developed	R 10 000 000	R 24 740 000 + R 9 354 000 = R 34 094 000	R 33 536 533	Budget reduced to augment sanitation planning	Target was over-achieved due to additional funding from MIG in April 2024	None	Old	5 technical reports developed

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		perce nt of the popul ation by 2030																	
INF R- 22	Basic Servic es delive ry	To provid e afford able, clean and potabl e water	Water Service Infrastruct ure Grant (WSIG) Schemes	Plan ning and Impl eme ntati on of WSI G Sch	Capri corn DM	Percent age Plannin g and impleme ntation of Municip al Water Infrastru	100 perce nt Planni ng and Imple menta tion of WSIG	100% Plann ing and imple ment ation of Municip al	90% Plannin g and impleme ntation of Municip al Water Infrastru cture	WSI G repo rts	Achiev ed 91,8% Plannin g and impleme ntation of Municip al Water	R 158 025 000	R 145 025 000	R 145 025 000	Target reduced due to WSIG budget reductio n	None	None	Old	91,8% Planning and implementati on of Municipal Water Infrastructur e Grant (WSIG)

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Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verif ication	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Annual Bud get	2023/24 Revised Annual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		according to yard connections standards to 100% of the population by 2030.		ements		Infrastructure Grant (WSIG) projects as per business plan	as per business plan	Water Infrastructure Grant (WSIG) projects as per business plan	Grant (WSIG) projects as per business plan		Infrastructure Grant (WSIG) projects as per business plan								projects as per business plan

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perform ance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
INF R- 25	Basic Servic es delive ry	To provid e afford able, clean and potabl e water accor ding to 100 perce nt of the popul ation	Grootpan, Sias, Longden, Ramaswik ana Water Supply	Con struc tion of Wat er suppl y projec t	Bloub erg Ward 17	Percent age construc tion of water supply project Number of househ olds with water access	40% construc tion of water suppl y projec t. 0 house holds with water access	50% construc tion of water suppl y projec t. 0 house holds with water access	85% construc tion of water supply project. 0 househ olds with water access	Prog ress repo rt	Achiev ed 85% construc tion of water supply project. 0 househ olds with water access	R 98 261 000	R 123 300 000	R 122 260 170	Addition al MIG funds received in April 2024	None	None	Old	85% construction of water supply project. 0 households with water access

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perform ance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		by 2030																	
INF R- 26	Basic Servic es delive ry	To provid e afford able, clean and potabl e water accor ding to 100 perce nt of	Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply	Con struc tion of Wat er sup ply pro ject	Bloub erg Ward 15 & 18	Percent age construc tion of water supply project Number of househ olds with water access	40% constr uction of water suppl y projec t 0 house holds with water	80% constr uction of water suppl y projec t. 0 house holds with water	86% construc tion of water supply project. 0 househ olds with water access	Prog ress repo rt	Achiev ed 86% construc tion of water supply project 0 househ olds with	R 6 068 000	R 23 4 13 0 00- 687 000 = 22 7 26 000	R 22 725 670	Addition al MIG funds received in April 2024	None	None	Old	86% construction of water supply project. 0 households with water access

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the population by 2030					access	access			water access								
INF R-27	Basic Services delivery	To provide affordable, clean and potable water according	Milbank East, Water Supply	Construction of Water supply project	Bloubaerg Ward 3	Percentage construction of water supply project Number of households	63% construction of water supply project. 0 households	90% construction of water supply project. 0 households	95% construction of water supply project. 0 households with	Progress report	Not Achieved 70% construction of water supply project. 0 households	R 3 570 507	R 13 895 000 – 196 8000 = 11 927 000	R 11 875 404	Budget increased to correct initial misalignment and increase because of good	Project delayed due to change in scope of work.	The Contractor is back on site to complete the project.	Old	70% construction of water supply project. 0 households with water access

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		to 100 percent of the population by 2030				with water access	holds with water access	holds with water access	water access		olds with water access				performance.				
INF R-28	Basic Services delivery	To provide affordable, clean and	Bosehla Water Supply	Development of specification	Blouberg Ward 14	Number of project specification developed	New indicator	1 Project specification	Project discontinued	Project documentation	Project discontinued	R 4 348 000	R 0.00	R 0.00	Budget reduced due to reduction of MIG allocation	Project discontinued to reduction of MIG allocation	None	New	Project discontinued

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		potable water according to 100 percent of the population by 2030		and Construction of Water supply project				developed							n in November 2023	n in November 2023			
INF R-29	Basic Services	To provide affordable	Thalane Water Supply	Development of	Bloubaerg	Number of project specific	New indicator	1 Project specific	Project discontinued	Project discontinued	Project discontinued	R 4 348 000	R 0.00	R 0.00	Planning budget remove	Project discontinued due to	None	New	Project discontinued

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/24 Revis ed Annual Targets	Mea ns of verif icati on	Actual Perfor mance in the 2023/24 financia l year (Achie ved or Not Achie ved)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
	delive ry	able, clean and potabl e water accor ding to 100 perce nt of the popul ation by 2030		spec ificat ion and Con struc tion of Wat er supp ly proje ct	Ward 14	ation develop ed		icatio n devel oped		ment ation					d due to reductio n of MIG allocatio n in Novemb er 2023	reductio n of MIG allocatio n in Novemb er 2023			

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INF R-30	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population	Inveraan Water Supply	Construction of Water supply project	Bloubaerg Ward 9	Percentage construction of water supply project Number of households with water access	35% construction of water supply project 0 households with water access	80% construction of water supply project. 0 households with water access	90% construction of water supply project. 0 households with water access	Progress report	Not Achieved 83,5% construction of water supply project 0 households with water access	R 39 491 000	R 44 795 000 + R 7 805 000 = R 52 600 000	R 52 534 463	Additional MIG funds received in April 2024	One of the two appointed contractors not on site	Warning letter issued to a non-performing contractor	Old	83,5% construction of water supply project. 0 households with water access

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perform ance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		by 2030																	
INF R- 31	Basic Servic es delive ry	To provid e afford able, clean and potabl e water accor ding to 100 perce nt of	Rosenkran tz Water Supply	Con struc tion of Wat er suppl y projec t	Bloub erg LM Ward 22	Percent age construc tion of water supply project Number of househ olds with water access	60% constr uction of water suppl y projec t. 0 house holds with water	80% constr uction of water suppl y projec t. 0 house holds with water	100% construc tion of water supply project. 291 househ olds with water access	Progr ess repo rt	Achiev ed 100% construc tion of water supply project 291 househ olds with water access	R 11 679 000	R 23 8 61 0 00- R 7 770 000 = R 16 091 000	R 16 51 8 124	Addition al MIG funds received in April 2024	None	None	Old	100% construction of water supply project. 291 households with water access

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the population by 2030					access	access											
INF R-32	Basic Services delivery	To provide affordable, clean and potable water according	Mphahlele RWS Majjane, Sefalaolo, Makaepa, Sedimonthole, Moshate & Mashite	Development of specification and construction of	Lepelle-Nkumpi Ward 19, 23, 24 & 25	Number of project specification developed	New Indicator	8 project specification developed	Project discontinued	Project documentation	Project discontinued	R 4 348 000	R 0.00	R 0.00	Planning budget reduced to assist other ongoing MIG projects	Project discontinued to reduction of MIG allocation in November 2023	None	New	Project discontinued

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perfor mance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		to yard conne ctions stand ards to 100% of the popul ation by 2030.		Wat er supp ly projec t															
INF R- 33	Basic Servic es	To provid e afford	Stocks RWS (Hweleren g,	Dev elop ment of	Lepell e-	Number of tender advertis	New Indica tor	6 projec t specif	1 Tender advertis ement	Proj ect docu	Achiev ed 5 Tender advertis	R 3 023 000	R 3 453 000	R 3 022 298	Budget increase d to complet	None	None	New	5 Tender advertiseme nt published

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	delivery	able, clean and potable water according to yard connections standards to 100% of the popul	Makotse, Motantanyane)	specification and Construction of Water supply project	Nkumpi Ward 7, 13 & 14	ement published		ication developed	published	mentation	ement published				e planning and advertisement of tender				

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	2023/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		ation by 2030.																	
INF R- 34	Basic Servic es delive ry	To provid e afford able, clean and potabl e water accor ding to yard	Groothoek Regional Water Scheme (Madisha- Ditoro, Madisha- Leolo, Motserere ng, Mamogwa sha &	Dev elop ment of spec ificat ion and Con struc tion of Wat er	Lepell e- Nkum pi Ward 4, 5 & 6	Number of project specific ation develop ed	New Indica tor	8 projec t specif icatio n devel oped	Project disconti nued	Proj ect docu ment ation	Project disconti nued	R 4 348 000	R 0.00	R 0.00	Budget reduced due to mandat ory reductio n of R18M MIG allocatio n by National Treasur y in	Project disconti nued to reductio n of MIG allocatio n in Novemb er 2023	None	Old	Project discontinued

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Mea ns of verifi cation	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		connections standards to 100% of the population by 2030.	Mapatjake ng)	supply project											November 2023				
INF R- 35	Basic Services delivery	To provide affordable, clean	(Budutolo) Mathabatha/Tongwane RWS	Construction of Water	Lepelle-Nkumpi	Percentage construction of water	63% construction of water supply	90% construction of water supply	100% construction of water	Progress report	Achieved 100% construction of water	R 8 946 000	R 18 255 000	R 18 255 000	Additional MIG funds received in April 2024	None	None	Old	100% construction of water supply project.

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	2023/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		and potable water according to 100 percent of the population by 2030		supply project	Ward 27	supply project Number of households with water access	y project. 0 households with water access	y project. 0 households with water access	supply project. 595 households with water access		supply project. 595 households with water access								595 households with water access

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INF R-32 22/23 FY	Basic Service Delivery	To provide affordable, clean and potable water according to 100 percent of the population	Mphahlele (Bolatjane, Phalakwane, Makurung and Dithabane ng)	Construction of Water supply project	Lepelle Nkumpi	Percentage construction of water supply project Number of households with water access	98% construction of water supply project. 0 households with water access	No planned target	99.5% construction of water supply project. 0 households with water access	Progress report / completion certificate	Achieved 99.5% construction of water supply project. 0 households with water access	R 0	R 25 520 000	R 17 138 540	Co-funding made available to resume construction of the project	None	None	Old	99.5% construction of water supply project. 0 households with water access

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		by 2030																	
INF R-36	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of	Phasha Water Supply	Development of specification and Construction of Water supply	Molemole Ward 3	Number of tender advertisement published	New indicator	5 percent construction of water supply project 0 households	1 Tender advertisement published	Advertisement	Achieved 1 Tender advertisement published	R 13 043 478	R 2 235 000	R 2 234 223	Budget reduced to correctly align with required planning budget as well as to correct misalignment with	None	None	New	1 Tender advertisement published

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the population by 2030		ly project				with water access							initial budget of 2 609 000				
INF R-37	Basic Services delivery	To provide affordable, clean and potable water according	Sefene Water Supply	Development of specification and Construction of	Mole mole Ward 7	Number of project specification developed	New indicator	6 project specification developed	Project discontinued	Project documentation	Project discontinued	R 4 348 000	R 0.00	R 0.00	Planning budget reduced to assist other ongoing MIG projects	Project discontinued to reduction of MIG allocation of November 2023	None	New	Project discontinued

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		to 100 percent of the population by 2030		Water supply project															
INF R-38	Basic Services delivery	To provide affordable, clean and potable	Ratsaka Water Supply	Construction of Water supply	Molemole Ward 1	Percentage construction of water supply project	30% construction of water supply	80% construction of water supply	86% construction of water supply project. 0 households	Progress report	Achieved 87% construction of water supply project.	R16 002 332	R 18 461 000 + R 528 000 = R 18 9	R 18 962 007	Budget increased due to additional funding from MIG of	Target was over-achieved due to good progress by the contract	None	Old	87% construction of water supply project. 0 households

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targe ts	2023/24 Revised Annual Targets	Mea ns of verif icati on	Actual Perform ance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		water according to 100 percent of the population by 2030		project		Number of households with water access	project. 0 households with water access	project. 0 households with water access	olds with water access		0 households with water access		89 000		April 2024	or on site			with water access
FD-05	Financial Viability and Mana	Financial reporting	Financial Reporting	Budget Treasury	Number of Unqualified audit	Number of unqualified audit opinion	1 Unqualified audit	1 Unqualified audit	Target not revised	Unqualified audit opinion	Achieved 1 Unqualif	OPEX	OPEX	OPEX	None	None	None	Old	1 Unqualified audit opinion

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	gemen				opinion		opinion	opinion		report	ied audit opinion								
FD-18	Local Economic Development	To ensure that the resources required to fulfil the needs identified in the strate	Demand Management	Development and implementation of the procurement plan	CDM	Number of municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	Target not revised	Procurement plan	Achieved 1 municipal procurement plan developed and implemented	OPEX	OPEX	OPEX	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Means of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieved or Not Achieved)	2023 /24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator or New/Old	Performance Monitoring Quality Assurance comments
		gic plan of the institution are efficient and effective (at the correct time, price and place and that																	

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financial year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	202 3/24 Revi sed Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
		the quanti ty and qualit y will satisf y those needs)																	
FD-20	Finan cial Viabili ty and Mana	To monit or depar tment al	Acquisition Managem ent	Com plian ce to the SCM regul	CDM	Percent age of complia nce to the SCM regulati	R192 225 6 58 irregul ar expen diture	100% compl iance to the SCM regul ations	Target not revised	Zero irreg ular, fruitl ess and wast	Not Achiev ed R214 51 4 247 irregular expendit	OPE X	OPE X	OPEX	None	Non- rotation of term contract ors	SCM policy update d to include the	Old	Not Achieved R214 514 2 47 irregular expenditure identified as a result of

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	governance	expenditure		ations		ons that result in R nil irregular expenditure	identified as a result of non-compliance to the SCM regulations. expenditure	that result in R nil irregular expenditure		eful, and unauthorised expenditure	ure identified as a result of non-compliance to the SCM						rotation plan		non-compliance to the SCM

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Pro ject No.	Key perfo rman ce Area	Strat egic Objec tives	Project Name	Proj ect Des cript ion (maj or acti vitie s)	Locat ion	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/24 Revised Annual Targets	Means of verif icati on	Actual Perform ance in the 2023/24 financia l year (Achiev ed or Not Achiev ed)	2023 /24 Ann ual Bud get	2023/24 Revised Ann ual Bud get	Expe nditu re	Reason for revisio n	Reason for Variance	Correc tive Measu res	Indicat or New/O ld	Performanc e Monitoring Quality Assurance comments
DP EM S- 23	Local Econ omic Devel opment	EPWP Reporting	EPWP Coordinati on	EP WP work oppo rtunit ies creat ed throu gh Infra struc ture Sect or	CDM	Number of EPWP work opportu nities created through Infrastru cture Sector	826 EPWP work opportu nities create d	1245 EPWP work opportu nities creat ed throu gh Infras tructu re Secto r	Target not revised	Certi fied ID and Proo f of pay ment and Atte ndan ce Regi sters and Sign ed	Achieved 1 245 EPWP work opportu nities created through Infrastru cture Sector	OPE X	OPE X	OPEX	None	None	None	Old	1 245 EPWP work opportunitie s created through Infrastructure Sector

Business Unit								Infrastructure Department -Vote 2											
Outcome 9:								Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:								- Improving access to basic services - Implementation of the community works programme Actions supportive of human settlement outcome											
Key Strategic Organizational Objectives:								To provide sustainable basic services and infrastructure development											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 Revised Annual Budget	Expenditure	Reason for revision	Reason for Variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
										contracts									

3.30. CORPORATE SERVICES- VOTE 3

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CP SD-01	Municipal Transformation and Organizational Development	Facilitate legal representation. Provision of legal advice and support Development of contracts Development or review of by-laws	Litigation Management	Attendance and management of effective litigation	CDM	Percentage of management of cases instituted or defended	100 percent of all cases defended and instituted by June 2023	100% management of cases instituted or defended by June 2024	Target not revised	Litigation Management Report/ Register	Achieved 100% management of cases instituted or defended by June 2024	R 3 000 000	R 22 500 000	R 22 756 306	Additional budget required to cover legal expenses and settlement of cases	Unforeseen Disciplinary matter and accrued payment of the invoices emanating from the previous financial year	None	Old	100% management of cases instituted or defended by June 2024

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
CP SD- 02	Munic ipal Trans forma tion and Organ izatio nal Devel opme nt	Facilitate legal representa tion. Provision of legal advice and support developm ent of contracts Developm ent or review of by-laws	Advis ory servic es	Provision of legal advice and support	CD M	Percent age of request ed legal advice and support provide d	100 perce nt of reque sted legal advice and suppo rt provid ed by June 2023	100% of reque sted legal advic e and suppo rt provid ed by June 2024	Targe t not revis ed	Advisory Services Report/ Register	Achieved 100% of requested legal advice and support provided by June 2024	OPEX	OPE X	OP EX	None	None	No ne	Old	100% of requested legal advice and support provided by June 2024
CP SD- 03	Munic ipal Trans forma tion and Organ izatio nal Devel	Facilitate legal representa tion. Provision of legal advice and support	Contr acts devel opme nt	Develop ment and or editing of contracts	CD M	Percent age of request ed contract s develop ed or edited	100 perce nt of reque sted Contr acts devel oped or	100% of reque sted contra cts devel oped or edited	Targe t not revis ed	Contract Register Report/ Register	Achieved 100% of requested contracts developed or edited and signed by June 2024	OPEX	OPE X	OP EX	None	None	No ne	Old	100% of requested contracts developed or edited and signed by June 2024

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
	opment	Development of contracts Development or review of by-laws				and signed.	edited and signed by June 2023	and signed by June 2024											
CP SD-04	Municipal Transformation and Organizational Development	Facilitate legal representation. Provision of legal advice and support Development of contracts Development or review of by-laws	Development and/or review of by-laws	Development and/or review of by-laws	CDM	Percentage of requested by-laws developed or reviewed	Not Applicable there were no requests for By-Laws development or review requested.	100% of requested by-laws developed or reviewed by June 2024	Target not revised	By-law development or review Report	Not Applicable There were no requests for by-laws to be developed or reviewed by June 2024	OPEX	OPEX	OPEX	None	None	None	Old	There were no requests for by-laws to be developed or reviewed by June 2024

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loca tio n	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targets	2023/ 24 Revised Annual Targets	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annual Budget	2023 /24 revised annual budget	Ex pen dit ure	Reason for revisio n	Reason for variance	Cor rec tive Me asures	Indi cator New /Old	Performanc e Monitoring Quality Assurance comments
CP SD- 05	Municipal Transformation and Organisational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Recruitment and selection processes	Recruit and select suitable candidates for positions	CD M	Percentage coordination of recruitment and selection processes	90% coordination of recruitment and selection processes	90% coordination of recruitment and selection processes	Target not revised	Approved recruitment plan Recruitment and Selection reports	Achieved 90% coordination of recruitment and selection processes	R 169 000	R 669 000+ R 250 000 = R 9190 00	R 795 900	To cover background verification of employees	None	No ne	Old	90% coordination of recruitment and selection processes
CP SD- 06	Municipal Transformation and Organisational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Performance reviews	Performance Reviews	CD M	Number of Performance reviews conducted	6 Performance reviews conducted	4 Performance reviews conducted	Target not revised	Performance review Report	Achieved 8 performance review conducted	R 8 275 000	R 0	R 8 275 000	Budget reduced to cover critical projects	Target overachieved due to the Performance assessment conducted	No ne	Old	8 performance review conducted

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																cted for executive managers as well as the Municipal Manager and Assessment for Finance Department were postponed			

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reaso n for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performanc e Monitoring Quality Assurance comments
CP SD- 07	Munic ipal Trans forma tion and Organ izatio nal Devel opme nt	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Medic al survei llance	Conduct medical surveillan ce	CD M	Number of employe es underw ent medical surveilla nce	50 emplo yees under went medic al survei llance	50 emplo yees under went medic al survei llance	Targe t not revis ed	Attendan ce Register/ Assessm ent report/ list of employe es underwe nt medical surveillan ce	Achieved 77 employees underwent medical surveillance	OPEX	OPE X	OP EX	None	Targe t overa chiev ed due to the new emplo yees under went medic al survei llance	No ne	Old	77 employees underwent medical surveillance
CP SD- 08	Munic ipal Trans forma tion and Organ izatio nal Devel	To recruit and retain competent Human Capital and sound labour relations effectively	Hazar d Identif ication and Risk Asses sment	Conduct HIRA	CD M	Number of HIRA activitie s conduct ed	1 HIRA activit y condu cted	1 HIRA activit y condu cted	Targe t not revis ed	Attendan ce Register/ Agenda/ HIRA report	Achieved 2 HIRA activity conducted	OPEX	OPE X	OP EX	None	None	No ne	Old	2 HIRA activity conducted

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	opment	and efficiently																	
CP SD-09	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Personnel protective Clothing	Supply of protective clothing to qualifying employees	CDM	Percentage provision of personnel protective equipment to qualifying employees in line with the available budget	0% provision of personnel protective equipment to qualifying employees in line with the available budget	100% provision of personnel protective equipment requests from qualifying employees in line with available budget	Target not revised	Personnel protective Clothing report/ Invoice/Assessment report/Delivery note	Achieved 100% provision of personnel protective equipment requests from qualifying employees in line with available budget	R 500 000	R 1 900 000	R 1 644 794	Budget including rollover	None	None	Old	100% provision of personnel protective equipment requests from qualifying employees in line with available budget

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CP SD-10	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Employee Wellness Program	Implementation of Employee Wellness Programme	CDM	Percentage implementation of employee wellness interventions	100 percent implementation of employee wellness interventions	100% implementation of employee wellness interventions	Target not revised	Employee wellness interventions Report/ Register	Achieved 100 percent implementation of employee wellness interventions	R 1 550 000	R 750 000	R 750 000	Budget reduced to cover critical projects	None	None	Old	100% implementation of employee wellness interventions
CP SD-11	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Return of Earnings	Submission of Return of Earnings to Compensation Commissioner	CDM	Number of return of earnings submitted to the Compensation Commissioner	1 return of earnings submitted to the Compensation Commissioner	1 return of earnings submitted to the Compensation Commissioner	Target not revised	Compensation Commission Invoice/Proof of Payment/Proof of submission	Achieved 1 return of earnings submitted to the Compensation Commissioner by June 2024	OPEX	OPEX	OPEX	None	None	None	Old	1 return of earnings submitted to the Compensation Commissioner by June 2024

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
							missioner by June 2023	missioner by June 2024											
CP SD-12	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Employee (Labour) Relations	Effective Management of Labour cases	CDM	Percentage of referred cases attended to within the required time frame	Not Applicable There were no cases referred.	100% of referred cases attended to within the required time frame	Target not revised	Employee (Labour) Relations Report	Not Applicable No cases were referred in the period under review	R 360 000	Budget not revised	R 52 006	None	None	None	Old	No cases were referred in the period under review
CP SD-13	Municipal Transformation and Organization	To recruit and retain competent Human Capital and sound labour relations	Workplace skills plan	Submission of Workplace skills Plan to LGSETA	CDM	Number of Workplace Skills Plan and Annual Training	1 Workplace skills plan and Annual	1 Workplace Skills Plan and Annual	Target not revised	Proof of submission	Achieved 1 Workplace Skills Plan and Annual Training Report (WSP and	OPEX	OPEX	OPEX	None	None	None	Old	1 Workplace Skills Plan and Annual Training Report (WSP and ATR) submitted to

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/ 24 Original Annual Targets	2023/ 24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annual Budget	2023 /24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New /Old	Performance Monitoring Quality Assurance comments
	nal Development	effectively and efficiently				Report (WSP and ATR) submitted to LGSETA	Training report (WSP and ATR submitted to LGSETA by April 2023	Training Report (WSP and ATR) submitted to LGSETA by April 2024			ATR) submitted to LGSETA by April 2024								LGSETA by April 2024
CP SD-14	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Training of Councillors and Employees	Training of councillors and employees	CDM	Percentage of identified training programs implemented for councillors and employees	67% of training budget spent on councillors and employees	90% of identified training programs implemented for councillors	60% of identified training programs implemented for councillors	Approved training plan/ Expenditure Report/ Training plan/Training reports	Achieved 97% of identified training programs implemented for councillors and employees	R 2 350 000	R 1 956 000 - R 120 000 = R 1 836 000 (Virement)	R 1 455 927	Budget reduced to cover other critical projects	Target was over-achieved. Some of the trainings were offered by	None	Old	97% of identified training programs implemented for councillors and employees

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
								and emplo yees	and emplo yee							SALG A			
CP SD- 15	Munic ipal Trans forma tion and Organ izatio nal Devel opme nt	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Bursa ry fund Intern al	Awarding of bursaries to internal employee s	CD M	Percent age of eligible employee s awarde d with bursarie s	100% of eligibl e emplo yees award ed with bursa ries	100% of eligibl e emplo yees award ed with bursa ries	Targe t not revis ed	Bursary fund Report	Achieved 100% of eligible employees awarded with bursaries	R 450 000	R 650 000	R 665 268	To cover additio nal funds require d for bursar y fees and travelli ng	None	No ne	Old	100% of eligible employees awarded with bursaries
CP SD- 16	Munic ipal Trans forma tion and Organ izatio nal Devel	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Empl oyment equity report	Submissi on of the employ ment Equity report to Departm ent of Labour	CD M	Number of Employ ment Equity Reports submitte d to DoL	1 Subm ission of the Empl oyment Equity Report s to DoL	1 Empl oyment Equity Report t submi tted to DoL by	Targe t not revis ed	Employ ment Equity Report/Pr oof of submissi on	Achieved 1 Employment Equity Report submitted to DoL by January 2024	OPEX	OPE X	OP EX	None	None	No ne	Old	1 Employment Equity Report submitted to DoL by January 2024

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loca tio n	Key perfor mance indicat or	Basel ine	2023/ 24 Origina l Annua l Targe ts	2023/ 24 Revis ed Annua l Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed annua l bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performanc e Monitoring Quality Assurance comments
	opment						by Janua ry 2023	Janua ry 2024											
CP SD- 17	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Employment Equity Plan	Implementation of Employment Equity Plan	CD M	Percentage of filled positions in the highest three levels of management in compliance with Employment Equity	97 % of filled positions in the highest three levels of management in compliance with Employment Equity	95 % of filled positions in the highest three levels of management in compliance with Employment Equity	Target not revised	Employment Equity Report in the four highest levels of management	Achieved 95 % of filled positions in the highest three levels of management in compliance with Employment Equity	OPEX	OPEX	OP EX	None	None	No ne	Old	97 % of filled positions in the highest three levels of management in compliance with Employment Equity

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CP SD-18	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Physical and mental Wellness	Physical Fitness Activities	CDM	Number of employee physical fitness activities coordinated	New Indicator	4 employee physical fitness activities coordinated	Target not revised	Invitations, Attendance Registers	Achieved 4 employee physical activities coordinated	OPEX	OPEX	OPEX	None	None	None	New	4 employee physical activities coordinated
CP SD-19	Municipal Transformation and Organizational Development	To provide effective and efficient ICT services within the Municipality	Implementation and Maintenance of Community Shared Network	Implementation and Maintenance of Community Shared Network	CDM	Number of sites with implemented and maintained with Community Shared Network	0 sites with Community Shared Network	5 sites with implemented and maintained with Community Shared Network	Target not revised	Assessment report/TO R/Invoice	Achieved 5 sites with implemented and maintained with Community Shared Network	R 150 000	R 150 000 + R 356 000	R 506 000	Virement done to cover implementation of Community WI-FI Network	None	None	Old	5 sites with implemented and maintained with Community Shared Network

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
								Network											
CP SD-20	Municipal Transformation and Organizational Development	To provide effective and efficient ICT services within the Municipality	Computer hardware, software and networks	Procurement of Internal software, network, switches, tablets and computers	All CD M offices	Percentage of computer hardware, software, network s procure d and implemented	100% of computer hardware, software and network s procure d and implemented	100% of computer hardware, software, network s procure d and implemented	Target not revised	Delivery Note/Invoice/ TOR	Achieved 100% of computer hardware, software, networks procured and implemented	R 755 000	R 1 392 000 - R 356 000 = R 1 036 000	R 837 537	Budget included rollover	None	None	Old	100% of computer hardware, software, networks procured and implemented
CP SD-21	Municipal Transformation and	To provide effective and efficient ICT services	Disaster Management	Maintenance of the Disaster Management	CD M	Percentage of Disaster Management software	100% of Disaster Management software	100% of Disaster Management software	Target not revised	Disaster Management software report/invoice	Achieved 100% of Disaster Management software maintained	R 340 000	R 405 000	R 398 206	Additional funds required to cover	None	none	Old	100% of Disaster Management software maintained

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Organizational Development	within the Municipality	software	ment software		maintained	nt software maintained	nt software maintained							increase for maintenance				
CP SD-22	Municipal Transformation and Organizational Development	To provide effective and efficient ICT services within the Municipality	Access Control Systems and Camera system	Access Control and camera System at the remote office	CDM	Number of offices installed with access control and/or camera systems	1 office installed with access control and camera system	1 office installed with access control and camera systems	Target not revised	Report/invoice	Achieved 3 office installed with access control and camera systems	R 50 000	Budget not revised	R 40 536	None	Target was over-achieved due to sufficient budget to cover 3 camera system was linked to the main	None	Old	3 offices installed with access control and camera systems

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																system			
CP SD-23	Municipal Transformation and Organizational Development	Improved systems and network	Computer systems, network and server maintenance and licencing	Support, Maintenance and licencing of Computer systems, equipment, and network,	CDM	Percentage of Computer systems, network and server maintenance and licencing	100% Computer systems, network and server maintenance and licencing	100% of Computer systems, network and server maintenance and licencing	Target not revised	Maintenance Report/invoice	Achieved 100% Computer systems, network and server maintenance and licencing	R 4 900 000	R 5 700 000 + R 130 000 = R 5 830 000	R 5 802 217	To cover additional licenses and maintenance	None	None	Old	100% Computer systems, network and server maintenance and licencing

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CP SD-24	Municipal Transformation and Organizational Development	Improved systems and network	Installation, maintenance, and support of multifunctional Copier solution	Installation, maintenance, and support of multifunctional Copier solution	CDM	Percentage of installation, maintenance, and support of Multifunctional Copier solution	New indicator	100% of Installation, maintenance, and support of multifunctional Copier Solution	Target not revised	TOR/invoice/Installation, maintenance, and support of multifunctional Copier Solution report	Achieved 100% of Installation, maintenance, and support of multifunctional Copier Solution	1 839 000	1 839 000 + 200 000 = 2 039 000	1 661 361	None	None	None	New	100% of Installation, maintenance, and support of multifunctional Copier Solution
CP SD-25	Municipal Transformation and Organizational Development	Improved systems and network	Implementation and maintenance of electronic signature	Implementation and maintenance of electronic signature solution	CDM	Percentage of implementation and maintenance of electronic signature	New indicator	100% of implementation and maintenance of electronic signature	Project discontinued	TOR/Invoice/Implementation and maintenance of electronic signature	Project discontinued	R 50 000	R 0.00	R 0.00	Project discontinued due to signature pad that were replaced by	None	none	New	Project discontinued

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	opment		ure solution			e solution		onic signature solution		solution report					touch screen laptops				
CP SD-26	Municipal Transformation and Organizational Development	Improved systems and network	Implementation of automation of internal forms	Automation of form to SharePoint platform	CDM	Percentage of automation of internal forms	New indicator	100% automation of internal forms	Project discontinued	TOR/invoice/Automation of internal forms report	Project discontinued	R 95 000	R 0.00	R 0.00	Savings to cover other projects	Project discontinued due to Savings that cover other projects	None	New	Project discontinued
CP SD-27	Municipal Transformation and	To provide auxiliary support services to all	Office Furniture	Procurement of office furniture	CDM	Percentage of requested and approved office	0% of requested office furniture	100% of requested and approved	Target not revised	Appointment letter Report/Proof of payment/TOR's/Pr	Achieved 100% of requested and approved office	R 1 300 000	R 1 432 000	R 1 112 952	Rollover	None	None	Old	100% of requested and approved office furniture

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Organizational Development	departments				furniture procured in line with available budget	procured in line with available budget by June 2023	ved office furniture procured in line with available budget by June 2024		oof of submission. Advertisement	furniture procured in line with available budget by June 2024								procured in line with available budget by June 2024
CP SD-28	Municipal Transformation and Organizational Development	To provide auxiliary support services to all departments	Plant and equipment	Procurement of plant and equipment	CDM	Number of vehicles purchased	4 vehicles purchased	2 vehicles purchased	3 vehicles purchased	Appointment letter Report/Proof of payment/TOR's/Proof of submission Advertisement	Achieved 12 vehicles purchased	R 4 500 000	R 5 795 000	R 5 360 605	Increase in number of vehicles to be purchased	None	None	Old	12 vehicles purchased

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CP SD-29	Municipal Transformation and Organizational Development	To provide auxiliary support services to all departments	Air-Conditioners	Procurement and replacement of air conditioners	CDM	Percentage of obsolete air conditioners replaced	100% obsolete air conditioners replaced	100% obsolete air conditioners replaced	Project discontinued	Air-conditioners/delivery note/ Proof of payment	Project discontinued	R 250 000	R 303 000	R 183 595	Savings to cover other projects	Project discontinued due to Savings that cover other projects	None	Old	Project discontinued
CP SD - 30	Municipal Transformation and Organizational Development	To provide auxiliary support services to all departments	Assessment and Installation of alternative energy power supply	Assessment and Installation of alternative energy power supply at sites	CDM	Number of sites assessed and installed with alternative energy power supply	New Indicator	10 sites assessed and installed with alternative energy	11 sites installed with alternative energy power supply	Assessment report and Installation delivery note ,SLA	Not Achieved 0 sites installed with alternative energy power supply	R 1 300 000	Budget not revised	R 0.00	Increase in impact intervention sites Seven (7) areas and eleven (11)	Non-responsive to bid	Tender re-advertised	New	Not achieved

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loca tio n	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annua l Target s	2023/ 24 Revis ed Annua l Target s	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed annua l bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
			y at sites					power suppl y							sites Increas e in impact interve ntion sites. Seven (7) areas and eleven (11) sites. chang ing of TOR from assess ment to implem entatio n. Assess ment				

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
															done internally				
CP SD-31	Municipal Transformation and Organizational Development	To provide auxiliary support services to all departments	Fire vehicles	Procurement of fire vehicles	CDM	Number of fire vehicles procured	0 Fire vehicle procured	2 Fire vehicle procured	1 Fire vehicle procured	Appointment letter Report/Proof of payment/TOR's/Proof of submission Advertisement	Achieved 1 Fire vehicle procured	R 3 500 000	R 4 450 000	R 0.00	Rollover	None	None	Old	1 Fire vehicle procured
CP SD-32	Municipal Transformation and Organizational Development	To provide auxiliary support services to all departments	Refurbishment of Fire vehicles	Refurbishment of Fire vehicles (painting, rebranding, and sirens)	CDM	Number of fire vehicles refurbished	0 fire vehicle refurbished	2 fire vehicles refurbished	Project discontinued	Appointment letter Report/Proof of payment/TOR's/Proof of submission	Project discontinued	R 550 000	R 480 000	R 477 370	Savings to cover other projects	Project discontinued due to Savings that cover	None	Old	Project discontinued

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	opment									Advertisement						other projects			
CP SD-33	Municipal Transformation and Organizational Development	To provide sustainable records management services	Printing of PAIA Manuals	Printing of PAIA Manuals (5 languages)	CD M	Number of PAIA Manuals printed in 5 languages	New Indicator	400 PAIA Manuals printed in 5 languages	400 PAIA Manuals printed in 4 languages	PAIA Manuals printed report	Achieved 400 PAIA Manuals printed in 4 languages	R 400 000	R 200 000	R 66 400	Budget reduced to augment computer services and manuals to be printed reduced to 4 because of lack of skills for brail	None	None	New	400 PAIA Manuals printed in 4 languages

Business Unit					Corporate Services –Vote 3															
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System															
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support															
Key Strategic Organizational Objectives:					To protect the environment within the district.															
Pro ject No.	Key perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descripti on (major activities)	Loca tion	Key perform ance indicat or	Basel ine	2023/ 24 Origina l Annual Targe ts	2023/ 24 Revis ed Annual Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed annual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performanc e Monitoring Quality Assurance comments	
															translat ion					
CP SD- 34	Munic ipal Trans forma tion and Organ izatio nal Devel opme nt	To provide sustainabl e records managem ent services	PAIA Comp liance	PAIA reports compiled and submitted to Human right Commiss ion (Informati on regulator)	CD M	Number of PAIA reports compile d and submitte d to Informat ion regulato r	1 PAIA report s compil ed and submitt ed to Huma n Right Com missi on and Dept. of Justic e	1 PAIA report compil ed and submitt ed to Infor matio n regula tor	Targe t not revise d	PAIA reports/ Proof of submissi on	Achieved 1 PAIA report compiled and submitted to Information regulator	OPEX	OPE X	OP EX	None	None	No ne	Old	1 PAIA report compiled and submitted to Information regulator	

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revi sed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
CP SD- 35	Munic ipal Trans forma tion and Organ izatio nal Devel opme nt	To provide sustainabl e records managem ent services	POPI A Comp liance	POPIA Complian ce	CD M	Number of POPIA reports submitte d to Informat ion Regulat or	1 POPI A report compi led and submi tted	1 POPI A report submi tted to Infor matio n Regul ator	Targe t not revise d	Proof of POPIA report submissi on	Achieved 1 POPIA report submitted to Information Regulator	OPEX	OPE X	OP EX	None	None	No ne	Old	1 POPIA report submitted to Information Regulator
CP SD- 36	Munic ipal Trans forma tion and Organ izatio nal Devel opme nt	To provide sustainabl e records managem ent services	Recor ds Mana geme nt	Impleme ntation of records manage ment	CD M	Number of complia nce reports compile d and submitte d on file plan	4 compl iance report s submi tted on file plan	4 compl iance report s compi led and submi tted on file plan	Targe t not revise d	Record Manage ment complian ce report	Achieved 4 compliance reports submitted on file plan	OPEX	OPE X	OP EX	None	None	No ne	Old	4 compliance reports compiled and submitted on file plan

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
FD-05	Municipal Financial Viability and Management	To prepare a credible and realistic budget in line with MFMA timelines	Financial Reporting	Budget and Treasury	CDM	Number of Unqualified audit opinion	1 Unqualified audit opinion	1 Unqualified audit opinion	Target not revised	Unqualified audit opinion report	Achieved 1 Unqualified audit opinion	OPEX	OPEX	OPEX	None	None	None	Old	1 Unqualified audit opinion
FD-18	Municipal Financial Viability and Management	To ensure that the resources required to fulfil the needs identified in the strategic plan of the institution are efficient and effective (at the correct	Demand management	Development and implementation of the procurement plan.	CDM	Number of municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	Target not revised	Municipal procurement plan	Achieved 1 municipal procurement plan developed and implemented	OPEX	OPEX	OPEX	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		time, price and place and that the quantity and quality will satisfy those needs)																	
FD-20	Municipal Financial viability and Management	To monitor department expenditure	Acquisition Management	Compliance to the SCM regulations	CDM	Percentage of compliance to the SCM regulations that result in R nil irregular expenditure	R192 225 658 irregular expenditure identified as a result of non-compliance to the	100% compliance to the SCM regulations that result in R nil irregular expenditure	Target not revised	Zero irregular expenditure; Fruitless and wasteful and Unauthorised expenditure/Payment Vouchers	Not Achieved R214 514 247 irregular expenditure identified as a result of non-compliance to the SCM	OPEX	OPEX	OP EX	None	Non-rotation of term contractors	SCM policy updated to include the rotation plan	Old	R214 514 247 irregular expenditure identified as a result of non-compliance to the SCM

Business Unit					Corporate Services –Vote 3														
Outcome 9:					Responsive, Accountable, Effective and Efficient Local Government System														
Outputs 5:					Implement a differentiated approach to municipal financing, planning, and support														
Key Strategic Organizational Objectives:					To protect the environment within the district.														
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revi sed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
							SCM regula tions.												

3.31. FINANCE DEPARTMENT- VOTE 4

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annu al Targe ts	2023 /24 Revi sed Annu al Targ ets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annu al Budg et	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/OI d	Performance Monitoring Quality Assurance comments
FD-01	Municipal Financial Viability and Management	To prepare a credible and realistic budget in line with MFMA timelines	Approved credible adjustment budget	Approved credible adjustment budget	CDM	Number of approved credible adjustment budget as per Municipal Finance Management Act (MFMA)	1 approved credible adjustment budget as per Municipal Finance Management Act	1 approved credible adjustment budget as per Municipal Finance Management Act	Target not revised	Approved credible adjustment budget	Achieved 1 approved credible adjustment budget as per Municipal Finance Management Act (MFMA)	OPEX	OPEX	OPEX	None	None	None	Old	1 approved credible adjustment budget as per Municipal Finance Management Act (MFMA) by 28 February

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revi sed Annual Targ ets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/OI d	Performance Monitoring Quality Assurance comments
						by 28 Februar y	(MFM A) by 28 Februa ry	nt Act (MFM A) by 28 Febru ary			by 28 February								
FD-02	Municipal Financial Viability and Management	To prepare a credible and realistic budget in line with MFMA timelines	Draft credible annual budget	Draft credible annual budget	CDM	Number of draft credible annual budgets tabled as per Municipal Finance Management	1 draft credible annual budget tabled as per Municipal Finance Management	1 draft credible annual budget tabled as per Municipal	Target not revised	Draft credible annual budget tabled	Achieved 1 draft credible annual budget tabled as per Municipal Finance Management Act	OPEX	OPEX	OPEX	None	None	None	Old	1 draft credible annual budget tabled as per Municipal Finance Management Act (MFMA) by 31 March

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
						Act (MFMA) by 31 March	ement Act (MFM A) by 31 March	Finan ce Mana gemen t Act (MFM A) by 31 March			(MFMA) by 31 March								
FD-03	Municipal Financial Viability and Management	To prepare a credible and realistic budget in line with	Credible annual budget	Credible annual budget	CDM	Number of credible annual budgets adopted as per Municipal	1 credible annual budget adopted as per Municipi	1 credible annual budget adopted as	Target not revised	Credible annual budget adopted as per	Achieved 1 credible annual budget adopted as per Municipal	OPEX	OPEX	OPEX	None	None	None	Old	1 credible annual budget adopted as per Municipal Finance Management Act (MFMA) by 30 May

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieved or Not Achieved)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		MFMA timeline s				Finance Manage ment Act (MFMA) by 30 May	pal Financ e Manag ement Act (MFM A) by 30 May	per Munic ipal Finan ce Mana geme nt Act (MFM A) by 30 May		Munic ipal Finan ce Mana geme nt Act	Finance Manage ment Act (MFMA) by 30 May								
FD-04	Municipal Financial Viability and	To prepare and submit credible financial	Financial statements	Submission of financial statements	CD M	Number of quarterly financial statements	4 quarterly financial state	4 quarterly financial state	Target not revised	Quarterly financial statements	Achieved 4 quarterly financial statements	OPEX	OPEX	OPEX	None	None	None	Old	4 quarterly financial statements submitted to stakeholders within 60

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	Manag ement	informat ion				nts submitt ed to stakehol ders within 60 days	ments submit ted to stakehol ders within 60 workin g days after the end of the quarte r	ment s subm itted to stake holde rs within 60 worki ng days after the end of the			ts submitt ed to stakehold ers within 60 working days after the end of the quarter								working days after the end of the quarter

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tion	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
								quart er											
FD-05	Municipal Financial Viability and Management	To prepare and submit credible financial information	Unqualified audit opinion	Unqualified audit opinion	CD M	Number of Unqualified audit opinion	1 Unqualified audit opinion	1 Unqualified audit opinion	Target not revised	Unqualified audit opinion report	Achieved 1 Unqualified audit opinion	OPEX	OPEX	OPEX	None	None	None	Old	1 Unqualified audit opinion
FD-06	Municipal Financial Viability and	To prepare and submit credible financial	Annual Financial Statements	Submission of Annual Financial Statement	CD M	Number of annual financial statements and	1 annual financial statement	1 annual financial statement	Target not revised	Annual financial statement	Achieved 1 annual financial statement and	OPEX	OPEX	OPEX	None	None	None	Old	1 annual financial statement and performance reports submitted to

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	Managem ent	informat ion	and Perfor manc e report s	nts and Perform ance reports		perform ance reports submitte d to the Auditor General by 31 st August	and perfor mance reports submitte d to the Auditor General by 31 st August	ment and perfor manc e report s submitte d to the Audit or Gener al by 31 st August		and perfor manc e report s	performa nce reports submitte d to the Auditor General by 31 st August								the Auditor General by 31 st August

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tion	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
FD-07	Municipal Financial Viability and Management	To prepare and submit credible financial information	Submission of draft budget to Treasury	Submission of draft budget to Treasury	CDM	Number of draft budget submitted to Treasury within 10 working days after tabling	1 draft budget submitted to Treasury within 10 working days after tabling	1 draft budget submitted to Treasury within 10 working days after tabling	Target not revised	Draft budget submitted to Treasury	Achieved 1 draft budget submitted to Treasury within 10 working days after tabling	OPEX	OPEX	OPEX	None	None	None	Old	1 draft budget submitted to Treasury within 10 working days after tabling

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo man ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tion	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
FD-08	Municipal Financial Viability and Management	To prepare and submit credible financial information	Submission of final budget to Treasury	Submission of final budget to Treasury	CDM	Number of final budget submitted to Treasury within 10 working days after approval	1 final budget submitted to Treasury within 10 working days after approval	1 final budget submitted to Treasury within 10 working days after approval	Target not revised	Approved budget submitted to Treasury	Achieved 1 final budget submitted to Treasury within 10 working days after approval	OPEX	OPEX	OPEX	None	None	None	Old	1 final budget submitted to Treasury within 10 working days after approval
FD-09	Municipal Financial	To prepare and	mSCOA budget	Submission of mSCOA	CDM	Number of mSCOA	1 set of mSCO	1 set of mSC	Target not	mSCOA budget	Achieved 1 set of	OPEX	OPEX	OPEX	None	None	None	Old	1 set of mSCOA budget strings

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	cial Viabili ty and Mana gement	submit credible financial informat ion	t string s	budget strings to Treasur y		budget strings return submitte d to Treasur y by 20 July	A budget strings submit ted to Treasu ry by 20 July	OA budge t string s submi tted to Treas ury by 20 July	revis ed	t string s submi tted to Treas ury	mSCOA budget strings submitte d to Treasury by 20 July								submitted to Treasury by 20 July
FD- 10	Munic ipal Finan cial Viabili ty and Mana	To prepare and submit credible financial	Quart erly mSC OA data string s	Submis sion of quarterl y mSCOA data strings	CD M	Number of quarterly mSCOA data strings submitte	4 quarter ly mSCOA data strings submit	4 quart erly mSC OA data string	Targ et not revis ed	Quart erly mSC OA budge t string	Achieve d 4 quarterly mSCOA data strings	OPEX	OPEX	OPE X	None	Non e	None	Old	4 quarterly mSCOA data strings submitted to Treasury within 30 working days

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loc atio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieved or Not Achieved)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reason for revisi on	Reason for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	gement	information				d to Treasur y within 30 working days	ted to Treasur y within 30 workin g days	s submi tted to Treas ury within 30 worki ng days		s submi tted to Treas ury	submitte d to Treasury within 30 working days								
FD-11	Municipal Financial Viability and Mana	To prepare and submit credible financial information	Monthly budget statements	Submission of monthly budget statements	CD M	Number of monthly budget statements submitted to	12 monthly budget statements submitted to	12 monthly budget statements submitted to	Target not revised	Approved budget statements submitted to	Achieved 12 monthly budget statements submitted to	OPEX	OPEX	OPEX	None	None	None	Old	12 monthly budget statements submitted to Treasury within 10 working days after month-end

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tion	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	gement					Treasur y within 10 working days after month- end	Treasu ry within 10 workin g days after month- end	tted to Treas ury within 10 worki ng days after month -end		Treas ury	d to Treasury within 10 working days after month- end								
FD- 12	Munic ipal Finan cial Viabili ty and Mana	To prepare and submit credible financial	Month ly mSC OA data string s	Submis sion of monthly mSCOA data strings	CD M	Number of monthly mSCOA data strings submitte	12 monthl y mSCO A data strings submit	12 month ly mSC OA data string	Targ et not revis ed	Month ly mSC OA data string s	Achieve d 12 monthly mSCOA data strings	OPEX	OPEX	OPE X	None	Non e	None	Old	12 monthly mSCOA data strings submitted to treasury within 10 working

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Means of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieved or Not Achieved)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reason for revisi on	Reason for variance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	gement	information				d to Treasur y within 10 working days after month- end	ted to treasur y within 10 workin g days after month- end	s submi tted to treasu ry within 10 worki ng days after month- end		submi tted to treasu ry within 10 worki ng days after month- end	submitte d to treasury within 10 working days after month- end								days after month-end
FD-13	Municipal Financial Viability	To prepare and submit credible	VAT 201	Submis sion of VAT 201	CD M	Percent age of VAT 201 submissi on	12 monthl y VAT 201 submit	100% of VAT 201 submi	Targ et not revis ed	Subm itted VAT 201	Achieved 100% of VAT 201 submissi	OPEX	OPEX	OPE X	None	Non e	None	Old	100% of VAT 201 submission within 30 days after the end of the month

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revi sed Annual Targ ets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budg et	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Ol d	Performance Monitoring Quality Assurance comments
	ty and Mana geme nt	financial informat ion				within 30 days after the end of the month	ted within 30 days after end- month	ssion within 30 days after the end of the month			on within 30 days after the end of the month								
FD- 14	Munic ipal Finan cial Viabili ty and Mana geme nt	To prepa re a credible and realistic budget in line with	Cash flow projec tion, bank and invest ment	Submis sion of cash flow projectio n, bank and investm ent	CD M	Number of 12 cash flow projectio n, bank and investm ent	12 cash flow project ions bank and invest ment	12 cash flow projec tion, bank and invest ment	Targ et not revis ed	Cash flow projec tions bank and invest ment recon	Achieve d 12 cash flow projectio n, bank and investme nt	OPEX	OPEX	OPE X	None	Non e	None	Old	12 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieved or Not Achieved)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		MFMA timeline s				submitte d to treasury within 10 working days after month- end	reconc iliation s prepar ed	submi tted to treasu ry within 10 worki ng days after month -end		ciliatio ns report	submitte d to treasury within 10 working days after month- end								
FD- 15	Munic ipal Finan cial Viabili ty and	To ensure effective and efficient paymen	Paya bles	Adhere to service standar ds and MFMA	CD M	Percent age creditors paid within 30 days	100% credito rs paid within 30 days	100% of credit ors paid within	Targ et not revis ed	Credit ors recon ciled report	Achieved 100% of creditors paid within 30	OPEX	OPEX	OPE X	None	Non e	None	Old	100% of creditors paid within 30 days from date of receipt of a credible invoice

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	Managem ent	t of liabilities within set time frame and in complia nce with MFMA		for paymen t of liabilities		from date of receipt of a credible invoice	of receipt s of an invoice by financ e	30 days from date of receipt of a credib le invoic e			days from date of receipt of a credible invoice								
FD- 16	Munic ipal Finan cial Viabili ty and Mana	To ensure effective and effective paymen t of	Empl oyee cost	Accurat e paymen t of salaries and related	CD M	Number of payroll runs and reconcili ations	12 payroll runs and reconc iliation s	12 payrol l runs and reconc iliation s	Targ et not revis ed	Payro ll runs and recon ciliation s report	Achieve d 12 payroll runs and reconcilia tions	OPEX	OPEX	OPE X	None	Non e	None	Old	12 payroll runs and reconciliations performed

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loc atio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	gement	salaries and related costs		costs monthly		perform ed	perform ed	perform ed			perform ed								
FD-16.01	Municipal Financial Viability and Management	To ensure effective and effective payment of salaries and related costs	Employee benefits	Accurate payment of salaries and related costs monthly	CD M	Percentage submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after month-end	Target not revised	Submitted EMP501/Proof of submission	Achieved 100% Submission of EMP 201 within 7 days after month-end	OPEX	OPEX	OPEX	None	None	None	Old	100% Submission of EMP 201 within 7 days after month-end

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revi sed Annual Targ ets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budg et	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Ol d	Performance Monitoring Quality Assurance comments
FD-16.02	Municipal Financial Viability and Management	To ensure effective and effective payment of salaries and related costs	Employee benefits	Accurate payment of salaries and related costs monthly	CDM	Percentage submission of EMP501 by 31 May and 31 October	100% Submission of EMP501 by 31 May and 31 October	100% Submission of EMP501 by 31 May and 31 October	Target not revised	Submitted EMP501/Proof of submission	Achieved 100% Submission of EMP501 by 31 May and 31 October	OPEX	OPEX	OPEX	None	None	None	Old	100% Submission of EMP501 by 31 May and 31 October
FD-17	Municipal Financial Viability and	To ensure effective and effective payment	Employee benefits	Accurate employee cost benefit	CDM	Number of employee cost benefit evaluation	1 Employee cost benefit evaluation	1 Employee cost benefit	Target not revised	Employee cost benefit evaluation	Achieved 1 Employee cost benefit	R 50 000	Budget not revised	R 31 200	None	None	None	Old	1 Employee cost benefit evaluation performed

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tion	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
	Managem ent	t of salaries and related costs		evaluate d		ons perform ed	tion perform ed	evalu ation perform ed		ation report	evaluatio n performe d								
FD-18	Local economic Develop ment	To ensure that the resources required to fulfil the needs identified in the strategic plan of	Demand managem ent	Develop ment of procure ment plan	CD M	Number of municip al procure ment plan linked to budget, submitted to Treasur y within	1 municip al procur ement plan develop ed	1 Munic ipal procu reme nt plan linked to budge t, submi tted to	Targ et not revis ed	Munic ipal procu reme nt plan	Achieve d 1 Municipal procurem ent plan linked to budget, submitte d to Treasur y within 10 working	OPEX	OPEX	OPE X	None	Non e	None	Old	1 Municipal procurement plan linked to budget, submitted to Treasury within 10 working days after approval

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Ol d	Performance Monitoring Quality Assurance comments
		the institution are efficient and effective (at the correct time, price and place and that the quantity and quality will satisfy				10 working days after approval		Treasury within 10 working days after approval			days after approval								

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loc atio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		those needs)																	
FD-19	Municipal Financial Viability and Management	To ensure that the resources required to fulfil the needs identified in the strategic plan of the institution are	SCM requirements	Supply Chain Management (SCM) requirements linked to the budget	CD M	Percentage of Supply Chain Management (SCM) requirements that are linked to the budget	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	100 % of Supply Chain Management (SCM) requirements that are linked to the budget	Target not revised	Payment vouchers	Achieved 100 % of Supply Chain Management (SCM) requirements that are linked to the budget	OPEX	OPEX	OPEX	None	None	None	Old	100 % of Supply Chain Management (SCM) requirements that are linked to the budget

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		efficient and effective (at the correct time, price and place and that the quantity and quality will satisfy those needs)						budget											

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo man ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revi sed Annual Targ ets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
FD-20	Municipal Financial Viability and Management	To ensure that resources required to fulfil the needs identified in the strategic plan of the institution are efficient	SCM regulations	Compliance to the SCM regulations	CDM	Percentage of compliance to the SCM regulations that result in R nil irregular expenditure	R192 225 658 irregular expenditure identified as a result of non-compliance to the SCM regulations.	100% compliance SCM regulations that result in R nil irregular expenditure	Target not revised	SCM compliance report	Not Achieved R214 514 247 irregular expenditure identified as a result of non-compliance to the SCM	OPEX	OPEX	OPEX	None	Non-rotation of term contractors	SCM policy updated to include the rotation plan	Old	Not Achieved R214 514 247 irregular expenditure identified as a result of non-compliance to the SCM

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		and effective																	
FD-21	Municipal Financial Viability and Management	To ensure that resources required to fulfil the needs identified in the strategic plan of the institution are	Acquisition management	Prepare and submit bid documents for evaluation, adjudication award and contracting	CD M	Number of days taken to appoint service providers since advertising of goods and services	90 days taken to appoint service providers since advertising of goods and services	90 days taken to appoint service providers since advertising of goods and services	Target not revised	Report on appointment of service providers	Achieved 90 days taken to appoint service providers since advertising of goods and services	OPEX	OPEX	OPEX	None	None	None	Old	90 days taken to appoint service providers since advertising of goods and services

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo man ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		efficient and effective						services											
FD-22	Municipal Financial Viability and Management	To ensure that resources required to fulfil the needs identified in the strategic plan of the institution	Asset and Logistics management	Periodic asset counting	CDM	Number of asset verifications performed	2 asset verification performed	2 asset verifications performed	Target not revised	Asset verification report	Achieved 2 asset verifications performed	OPEX	OPEX	OPEX	None	None	None	Old	2 asset verifications performed

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tion	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		n are efficient and effective																	
FD-23	Municipal Financial Viability and Management	To ensure proper valuation, safeguarding, optimisation and disposal of municipal assets	Asset and Logistics management	Regular update and/or maintenance of asset register	CDM	Number of inventory and asset registers compiled and updated	1 inventory and one asset register compiled and updated	1 inventory and 1 asset register compiled and updated	Target not revised	Inventory and one asset register report	Achieved 1 inventory and 1 asset register compiled and updated	OPEX	OPEX	OPEX	None	None	None	Old	1 inventory and 1 asset register compiled and updated

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		in compliance with relevant legislation																	
FD-24	Municipal Financial Viability and Management	To ensure that resources required to fulfil the needs identified in the strategic	Asset and Logistics management	Unbundling of completed infrastructure assets	CDM	Percentage of completed infrastructure assets unbundled in accordance with the	100 percent of infrastructure assets unbundled in accordance with the	100 percent of infrastructure assets unbundled in accordance with the	Target not revised	Infrastructure assets unbundled report	Achieved 100 percent of infrastructure assets unbundled in accordance with	R 5 000 000	R 6 092 000	R 2 817 826	Roll over budget of 3 092 000	None	None	Old	100 percent of infrastructure assets unbundled in accordance with the accounting framework

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Origina l Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
		plan of the institution are efficient and effective				accounting framework	accounting framework	dance with the accounting framework			the accounting framework								

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo man ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revi sed Annual Targ ets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
FD-25	Municipal Financial Viability and Management	To ensure revenue of the municipality is collected	Water revenue collection	Collect revenue billed and VAT due to municipality.	CDM	Percentage of water revenue collection from service charges billed	20.48 percent of water collection from service charges billed	20% of water revenue collection from service charges billed	Target not revised	Water collection from service charges billed report	Not Achieved 13,86 percent of water revenue collection from service charges billed	R 4 000 000	R 4 400 000	R 3 888 280	Roll over budget of 400 000	Switching from conventional to prepaid meters and community not settling	Target to be changed to align with prepaid smart meters in the next FY	Old	Not Achieved 13,86 percent of water revenue collection from service charges billed

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo man ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tion	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
																the conv entio nal debt			
FD-26	Municipal Financial Viability and Management	To ensure revenue of the municipality is collected	Prepaid Smart meters	Installation of Prepaid Smart meters	Lepelle - Nkumpi	Number of prepaid Smart meters installed	2 000 prepaid smart meters installed in Local municipalities	2 000 prepaid smart meters installed in Lepelle-Nkumpi	Target not revised	Prepaid meters installed report	Achieved 5092 prepaid smart meters installed in Lepelle-Nkumpi Municipality	R 21 064 000	R 41 154 000	R 34 684 749	Rollover budget of 13 194 000	Target was over-achieved because the installation was	None	Old	5092 prepaid smart meters installed in Lepelle-Nkumpi Municipality

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revised Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annual Budget	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Reas on for vari ance	Correc tive measu res	Indicat or New/Old	Performance Monitoring Quality Assurance comments
								Municipality								accelerated to assist CDM on revenue collection			
DPE MS-23	Local Economic Development	To address unemployment through EPWP	EPWP Coordination	EPWP work opportunities created	CDM	Number of EPWP work opportunities created	50 EPWP work opportunities created	50 EPWP work opportunities	Target not revised	Certified ID and Proof of payment	Achieved 50 EPWP work opportunities	OPEX	OPEX	OPEX	None	None	None	Old	50 EPWP work opportunities created (Water meter repairs& Public facility cleaning)

Business Unit						Finance –Vote 4													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 5:						Deepen democracy through a refined ward committee model Administrative and financial capability													
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate													
Proj ect No.	Key perfo rman ce Area	Strategi c Objecti ves	Proje ct Name	Project Descrip tion (major activitie s)	Loca tio n	Key perform ance indicato r	Baseli ne	2023/ 24 Original Annual Targets	2023 /24 Revi sed Annual Targets	Mean s of verifi cation	Actual Perform ance in the 2023/24 financial year (Achieve d or Not Achieve d)	2023/ 24 Annu al Budg et	2023/24 revised annual budget	Exp endi ture	Reas on for revisi on	Rea son for vari ance	Correc tive measu res	Indicat or New/Ol d	Performance Monitoring Quality Assurance comments
								create d (Water meter repair s& Public facility cleani ng)		and Atten dance Regis ters and Signe d contra cts	created (Water meter repairs& Public facility cleaning)								

3.32. DEVELOPMENT, PLANNING AND ENVIRONMENTAL MANAGEMENT SERVICES DEPARTMENT - VOTE 5

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performance Monitoring Quality Assurance comments
DP EM S- 01	Basic servic e delive ry and Infrast ructur e Devel opme nt	To coordinate and promote reliable, safe road network, efficient, accessible and affordable transport services	Rural Road s Asset s Mana geme nt Syste m (Publi c Trans port Rural Infrast ructur e Planni ng)	Rural Roads Assets Manage ment Systems (Traffic data, bridge condition survey, mapping of visual condition s, Extended visual condition assessm ent	CD M	Number of Rural Roads Asset Manage ment System s updated	1 Rural Road s Asset s Mana geme nt Syste m imple mente d and updat ed	1 Rural Road s Asset Mana geme nt Syste ms updat ed	Target not revis ed	Rural Roads Asset Manage ment Systems report	Achieved 1 Rural Roads Asset Managemen t Systems updated.	R 2 601 000	Bud get not revis ed	R 2 601 000	None	None	No ne	Old	1 Rural Roads Asset Management Systems updated.

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
DP EM S-02	Basic service delivery and Infrastructure Development	To coordinate and promote reliable, safe road network, efficient, accessible and affordable transport services	Development of Rural Roads Asset Management Plan	Development of Rural Roads Asset Management Plan	CD M	Number of Rural Roads Asset Management Plan developed	1 Rural Roads Asset Management Systems updated	1 Rural Roads Asset Management Plan Developed	Target not revised	Rural Roads Asset Management Plan	Achieved 1 Rural Roads Asset Management Systems updated	OPEX	OPEX	OPEX	None	None	None	Old	1 Rural Roads Asset Management Plan Developed
DP EM S-03	Basic service delivery and Infrastructure	To coordinate and promote reliable, safe road network, efficient, accessible	Identification and digitisation of New Development	Rural Roads Assets Management System (Public Transport Rural	CD M	100 % digitisation of the identified new Development	New indicator	100 % digitisation of the identified new Development	Target not revised	Digitisation of Development report	Achieved 100% digitisation of the identified new Development	OPEX	OPEX	OPEX	None	None	None	New	100 % digitisation of the identified new Development

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Development	and affordable transport services	opment	Infrastructure Planning)				opment											
DP EM S-04	Basic service delivery and Infrastructure Development	To coordinate and promote reliable, safe road network, efficient, accessible and affordable transport services	Rural Roads Asset Management Systems Quarterly Reports	Rural Roads Asset Management Systems Quarterly Reports	CD M	Number of Quarterly Rural Roads Asset Management Systems Reports submitted to National Department of Transport	New indicator	4 Quarterly Rural Roads Asset Management Systems Reports submitted to National Department of Transport	Target not revised	Rural Roads Asset Management Systems Report	Achieved 4 Quarterly Rural Roads Asset Management Systems Reports submitted to National Department of Transport	OPEX	OPEX	OP EX	None	None	None	New	4 Quarterly Rural Roads Asset Management Systems Reports submitted to National Department of Transport

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			structure Planning)					ment of Transport											
DP EM S-05	Basic service delivery and Infrastructure Development	To coordinate and promote reliable, safe road network, efficient, accessible and affordable transport services	Rural Roads Asset Management Systems Monthly Reports (Public Transport Rural Infrastructure	Rural Roads Asset Management Systems Monthly Reports	CD M	Number of Monthly Rural Roads Asset Management Reports submitted to the National Department of Transport	New Indicator	12 Monthly Rural Roads Asset Management systems Reports	Target not revised	Rural Roads Asset Management systems Reports	Achieved 12 Monthly Rural Roads Asset Management systems Reports submitted to the National Department of Transport	OPEX	OPEX	OPEX	None	None	None	New	12 Monthly Rural Roads Asset Management systems Reports submitted to the National Department of Transport

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			e Planning)					tment of Transport											
DP EM S-06	Basic service delivery and Infrastructure Development	To coordinate and promote reliable, safe road network, efficient, accessible and affordable transport services	Rural Roads Asset Management Systems Annual Grant Evaluation Report (Public Transport	Preparation of Annual Rural Roads Asset Management Systems Grant Evaluation Report	CDM	Number of Annual Rural Roads Asset Management Systems Grant Evaluation Report Prepared	New Indicator	1 Annual Rural Roads Asset Management Systems Grant Evaluation Report Prepared	Target not revised	Rural Roads Asset Management Systems Grant Evaluation Report	Achieved 1 Annual Rural Roads Asset Management Systems Grant Evaluation Report Prepared	OPEX	OPEX	OPEX	None	None	None	New	1 Annual Rural Roads Asset Management Systems Grant Evaluation Report Prepared

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			Rural Infrastructure Planning)																
DP EM S-07	Basic service delivery and Infrastructure Development	To coordinate and promote reliable, safe road network, efficient, accessible and affordable transport services	Road safety awareness campaign	Conduct Road Safety awareness campaigns campaign to promote road safety in the district	CD M	Number of Road Safety Awareness campaign coordinated	New Indicator	16 Road Safety Awareness campaign coordinated	Target not revised	Road Safety Awareness Campaign Report	Achieved 19 Road Safety Awareness campaign coordinated	OPEX	OPEX	OP EX	None	Due to programmes from the provincial Department of Transport and Community	None	New	19 Road Safety Awareness campaign coordinated

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targets	2023/ 24 Revised Annual Targets	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annual Budget	2023 /24 revised annual budget	Ex pen dit ure	Reason for revisio n	Reason for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performance Monitoring Quality Assurance comments
																Safety.			
DP EM S- 08	Basic service delivery and Infrast ructur e Devel opment	To coordinate and promote reliable, safe road network, efficient, accessible and affordable transport services	Transport Forum Engagement	Conduct Transport Forum Engagement	CD M	Number of Transport Forum engagement coordinated	4 Transport Forum engagement coordinated	4 Transport Forum engagement coordinated	Target not revised	Minutes/ Attendance register	Achieved 4 Transport Forum engagements coordinated	OPEX	OPE X	OP EX	None	None	No ne	Old	4 Transport Forum engagements coordinated
DP EM S- 10	Spatial planning and Rationale	To protect the environment	Operations, maintenance & repair of ambie	Submission of reports on air quality monitoring in the district	CD M	Number of reports on air quality monitoring compiled	12 Continuous air quality monitoring	4 Reports on air quality monitoring	Target not revised	Air quality monitoring reports	Achieved 4 Reports on air quality monitoring compiled	R 30 000	R 1 144 000	R 709 176	2022- 23 Roll- over funds now reflected and	None	No ne	Old	4 Reports on air quality monitoring compiled

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targets	2023/ 24 Revised Annual Targets	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annual Budget	2023 /24 revised annual budget	Ex pen dit ure	Reason for revisio n	Reason for variance	Cor rec tive Me asu res	Indi cator New /Old	Performance Monitoring Quality Assurance comments
			nt air qualit y monit oring equip ment			d	report s compi led	compi led							added to original 2023- 24 budget				
DP EM S- 11	Spati al planni ng and Ratio nale	To protect the environme nt	Envir onment al compl iance monit oring inspe ctions	Undertak e complian ce monitorin g inspectio ns	CD M	Number of environ mental complia nce monitorin g inspecti on reports compiled	105 Envir onment al compl iance s monit oring inspe ction reports compi led	60 Envir onment al compl iance monit oring inspe ction reports compi led	Target not revised	Environm ental complian ce monitorin g inspectio n reports	Achieved 68 Environment al compliance monitoring inspection reports compiled	R 20 000	Bud get not revised	R 0.0 0	None	Target over- achieved due to unplanned and unforeseen or reactive inspections	No ne	Old	68 Environmental compliance monitoring inspection reports compiled

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revi sed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performance Monitoring Quality Assurance comments
																condu cted mainl y becau se of compl aints receiv ed.			
DP EM S- 12	Spati al planni ng and Ratio nale	To protect the environme nt	Imple menta tion of EPWP projec ts	Impleme ntation of EPWP projects (Environ ment Sector)	All muni cipal areas	Number of EPWP jobs created (Environ ment Sector)	292 EPWP jobs create d	60 EPWP jobs create d (Envir onme nt Secto r)	Targe t not revise d	EPWP job creation report	Achieved 232 EPWP jobs created (Environmen t Sector)	R 1 279 000	Bud get not revis ed	R 925 593	None	Targe t was over- achie ved due to additi onal funds obtain ed from the EPW	No ne	Old	232 EPWP jobs created (Environment Sector)

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																P Grant (Dept. Of Public Works) allowed more workers to be employed			
DP EM S-13	Spatial planning and Rationale	To protect the environment	Support to WESSA Eco Schools Environment	Support provided to WESSA Eco Schools Environmental Education	CD M	Number of signed MoA for transfer of funds to WESSA and	1 Signed MoU and 4 progress reports on	1 Signed MoA for transfer of funds to	Target not revised	Signed MoA/Proof of transfer of funds/progress reports	Achieved 1 Signed MoA for transfer of funds to WESSA and 4 progress reports on	R 250 000	Budget not revised	R 217 391	None	None	None	Old	1 Signed MoA for transfer of funds to WESSA and 4 progress reports on Eco-school activities

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			ntal Education Awareness campaign	n campaign		number of progress reports on Eco-school activities	Eco-School activities	WESA and 4 progress reports on Eco-school activities			Eco-school activities								
DP EM S-14	Spatial planning and Rationale	To protect the environment	Environmental awareness campaigns	Conduct environmental awareness campaigns	All municipal areas	Number of environmental awareness campaigns conducted	6 Environmental awareness campaigns conducted	5 Environmental awareness campaigns conducted	Target not revised	Environmental awareness campaign reports	Achieved 12 Environmental awareness campaigns conducted	R 50 000	Budget not revised	R 34 380	None	Target exceeded due to unplanned / unsolicited request	None	Old	12 Environmental awareness campaigns conducted

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						ed										sts for works hops received from stake holders / Ward Councillors & Traditional Leaders.			
DP EM S-15	Good Governance and Public Participation	To manage and co-ordinate the development and	Development and Review of IDP/Budget	Review of Integrated Development Plan	CD M	Number of IDP/Budget developed/	1 IDP/Budget developed	1 IDP/Budget reviewed	Target not revised	Process Plan, IDP Status Quo report,	Achieved 1 IDP/Budget reviewed	R 374 000	R 420 000	R 175 285	Addition of 25 000 from Management of	None	No ne	Old	1 IDP/Budget reviewed

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annua l Targe ts	2023/ 24 Revis ed Annua l Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revi sed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performance Monitoring Quality Assurance comments
		review of the district long-term development plans and IDP/Budget.				reviewed				IDP/Budget					CDM GIS system and 21 000 from IDP Awareness Sessions				
DP EM S- 16	Good Governance and Public Participation	To manage and co-ordinate the development and review of the district long-term development plans and	Strategic Planning Sessions	Coordination of Strategic planning sessions	CDM	Number of strategic planning sessions coordinated	8 Strategic planning sessions coordinated	8 Strategic planning sessions coordinated	Target not revised	Attendance register/ Strat Plan reports	Achieved 9 Strategic Planning Sessions coordinated	R 275 000	R 352 000	R 231 661	Addition of 31 000 roll over funds.	Target was over-achieved. Management resolved to convene an additi	No ne	Old	9 Strategic Planning Sessions coordinated

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		IDP/Budget.														onal session (Mayoral Strategic Planning Session)			
DP EM S-17	Good Governance and Public Participation	To manage and co-ordinate the development and review of the district long-term development plans and	Growth & Development Strategy	Review/implementation of 2040 Growth & Development Strategy Implemented	CD M	Number of reports on implementation of 2040 Growth & Development Strategy compile	4 reports on implementation of 2040 Growth & Development Strategy	4 reports on implementation of 2040 Growth & Development Strategy	Target not revised	Reports on implementation of 2040 GDS	Achieved 4 reports on implementation of 2040 Growth & Development Strategy compiled	OPEX	OPEX	OP EX	None	None	None	Old	4 reports on implementation of 2040 Growth & Development Strategy compiled

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		IDP/Budget.				d/ number of Growth & Development Strategy reviewed	gy completed	gy completed											
DP EM S-18	Good Governance and Public Participation	To manage and co-ordinate the development and review of the district long-term development plans and	IDP awareness sessions	Coordination of IDP awareness sessions	CD M	Number of IDP awareness sessions held	2 IDP awareness coordinated	2 IDP awareness sessions held	Target not revised	Attendance register	Achieved 3 IDP awareness sessions held	R 35 000	R 14 000	R 13 800	Savings moved to Review of the Budget /IDP	Awareness sessions done in collaboration with Spatial planning and	None	Old	3 IDP awareness sessions held

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		IDP/Budget.														Environmental Units			
DP EM S-19	Good Governance and Public Participation	To manage and coordinate spatial planning within the district	Spatial Planning awareness session	Coordination of Spatial awareness session	CDM	Number of Spatial awareness session coordinated	5 Spatial Planning awareness session coordinated	1 Spatial Planning awareness session coordinated	Target not revised	Attendance register/agenda	Achieved 2 Spatial Planning awareness session coordinated	R 25 000	R 0.00	R 0.00	Savings moved to Review of the Budget /IDP	Awareness done in collaboration with IDP and Environmental Units	None	Old	2 Spatial Planning awareness session coordinated
DP EM S-20	Good Governance and Public	To manage and coordinate spatial	Spatial Development	Coordination of spatial development	CDM	Percentage coordination of spatial	0 Spatial Development	50% Coordination of spatial	50% Coordination of spatial	Progress report	Achieved 50% Coordination of spatial	R 325 000	R 350 000	R 40 000	Addition of 172 000 rollover	None	None	Old	50% Coordination of spatial development

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Participation	planning within the district	Coordination	ent in the district		development	nt Framework project implemented	l development	al development (phase 1)		development (phase 1)				funds and 25 000 savings from spatial planning awareness				(phase 1)
DP EM S-21	Good Governance and Public Participation	To manage and coordinate spatial planning within the district	GIS Coordination	Coordination of GIS	CD M	Number of reports on GIS coordination	4 reports on GIS coordination	4 reports on GIS Coordination.	Target not revised	Reports	Achieved 4 reports on GIS Coordination	R 50 000	R 25 000	R 0.00	25 000 savings moved to Review of IDP/Budget	None	None	Old	4 reports on GIS Coordination

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
DP EM S-22	Local Economic Development	To address unemployment through EPWP	Coordination of EPWP District Forums	Coordination of District EPWP Forums	CDM	Number of EPWP District Forums coordinated	4 EPWP District Forums coordinated	4 EPWP District Forums coordinated	Target not revised	Minutes/ Attendance register	Achieved 4 EPWP District Forums coordinated	OPEX	OPEX	OP EX	None	None	No	Old	4 EPWP District Forums coordinated
DP EM S-23	Local Economic Development	To address unemployment through EPWP	EPWP Coordination	EPWP work opportunities created	CDM	Number of EPWP work opportunities created	2245 EPWP work opportunities created	1 959 EPWP work opportunities created.	Target not revised	EPWP Reports	Achieved 2 622 Work Opportunities created	R 3 303 000	R 3 118 000	R 3 118 000	DPWI EPWP grant allocation adjustment in line with revised DORA. (185 000 reduction)	Target was over-achieved due to replacement of jobs	No	Old	2 6 Work Opportunities created

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Original Annual Targets	2023/ 24 Revised Annual Targets	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annual Budget	2023 /24 revised annual budget	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performance Monitoring Quality Assurance comments
								r – 1245 Envir onme nt & Cultur e Secto r – 503 Social Secto r - 211)											
DP EM S- 24	Local Econ omic Devel opme nt	To create a conducive environme nt and ensure support to	LED stake holder engagem ent	Hosting of LED Forum meetings to integrate plans	CD M	Number of LED Forum meeting s held	4 LED Foru m Meeti ngs held.	4 LED Foru m meeti ngs held	Targe t not revise d	Attendan ce registers and LED forum minutes	Achieved 4 LED Forum meetings held	R 80 000	R 229 000	R 156 402	To argum ent stakeh older sessio ns with	None	No ne	Old	4 LED Forum meetings held

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		key economic sectors													businesses				
DP EM S-25	Local Economic Development	Agriculture, tourism, manufacturing and mining	Entrepreneurship support (Farmers market linkages)	Supporting Farmers with linkages and information	CDM	Number of Farmers supported with linkage to markets and information	10 farmers supported with linkage to markets and information	15 Farmers supported with linkage to markets and information	Target not revised	Reports on markets and information sharing sessions	Achieved 25 Farmers supported with linkage to markets and information	R 100 000	R 143 000	R 118 050	Rollover (43 000)	Partnership with other stakeholders	None	Old	25 Farmers supported with linkage to markets and information
DP EM S-26	Local Economic Development	To create a conducive environment and ensure support to key economic	Entrepreneurship support (SMMs) incubation	Entrepreneurship Support (SMMs) incubation	CDM	Number of SMMs supported with Incubation.	15 SMMs supported with Incubated	20 SMMs supported with Incubation	Target not revised	Project charter/List of farmer/incubation report	Achieved 20 SMMs supported with Incubation	R 330 000	R 630 000	R 630 000	Rollover (300 000)	None	None	Old	20 SMMs supported with Incubation

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		sectors Agriculture, tourism, manufacturing and mining																	
DP EM S-27	Local Economic Development	To create a conducive environment and ensure support to key economic sectors Agriculture, tourism, manufacturing and mining	Entrepreneurship Support (SMM Es Exhibitions and Transport)	Coordination of SMM Es exhibitions	CD M	Number of SMM Es exhibitions coordinated	8 exhibitions coordinated	5 SMM Es Exhibitions coordinated	Target not revised	SMME exhibition report	Achieved 7 SMM Es Exhibitions coordinated	R 307 000	R 392 000	R 368 937	Rollover (85 000)	Partnership with other stakeholders	None	Old	7 SMM Es Exhibitions coordinated

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
DP EM S-28	Local Economic Development		Motumo Trading Post	Development of Motumo Trading Post	CD M	Number of Motumo Trading Post Public Partnership Management progress report developed	4 Motumo Trading Post Public Partnership Management progress report developed	4 Motumo Trading Post Public Partnership Management progress report developed	Target not revised	Progress report	Achieved 4 Motumo Trading Post Public Private Partnership Management progress report developed	OPEX	OPEX	OP EX	None	None	None	Old	4 Motumo Trading Post Public Private Partnership Management progress report developed
FD-05	Financial viability and Mana	To prepare a credible and realistic	Financial Reporting	Budget Treasury	CD M	Number of Unqualified audit opinion	1 Unqualified audit	1 Unqualified audit	Target not revised	Unqualified audit opinion report	Achieved 1 Unqualified audit opinion	OPEX	OPEX	OP EX	None	None	None	Old	1 Unqualified audit opinion

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	gement	budget in line with MFMA timelines					opinion	opinion											
FD-18	Financial viability and Management	To ensure that the resources required to fulfil the needs identified in the strategic plan of the institution are efficient and effective (at the correct time, price and place and that	Demand management	Development and implementation of the procurement plan.	CDM	Number of municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	Target not revised	Municipal procurement plan	Achieved 1 Municipal procurement plan implemented	OPEX	OPEX	OPEX	None	None	None	Old	1 Municipal procurement plan implemented

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cator New /Old	Performance Monitoring Quality Assurance comments
		the quantity and quality will satisfy those needs)																	
FD- 20	Finan cial viabilit y and Mana geme nt	To monitor departmen t expenditur e	Acqui sition Mana geme nt	Complian ce to the SCM regulatio ns	CD M	Percent age of complia nce to the SCM regulatio ns that result in R nil irregular expendit ure	R192 225 6 58 irregul ar expen diture identif ied as a result of non- compl iance to the SCM	100% compl iance to the SCM regula tions that result in R nil irregul ar expen diture	Targe t not revise d	Zero irregular expendit ure; Fruitless and wastefull and Unathoris ed expendit ure/Paym ent Vouchers	Not Achieved R214 514 24 7 irregular expenditure identified as a result of non- compliance to the SCM	OPEX	OPE X	OP EX	None	Non- rotatio n of term contra ctors	SC M poli cy upda ted to incl ude the rota tion pla n	Old	R214 514 247 irregular expenditure identified as a result of non- compliance to the SCM

Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Implementation of the community works programme													
						Actions supportive of human settlement outcome													
Business Unit						Development, Planning and Environmental Management Services Department - Vote 5													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicat or	Basel ine	2023/ 24 Orig inal Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revi sed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performance Monitoring Quality Assurance comments
							regula tions												

3.33. COMMUNITY SERVICES- VOTE 6

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
						Actions supportive of human settlement outcome													
Key Strategic Organisational Objectives:						To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CM SD-01	Basic Services Delivery	To ensure provision of effective firefighting and rescue services in the district	Office Machinery/ Equipment and cascade system	Procurement of Office Machinery/Equipment and cascade system	TT Cholo fire station	Number of sets of Office Machinery/Equipment and cascade system procured	New indicator	1 set of Office Machinery/Equipment and cascade system procured	Target not revised	Terms of reference / bid advert/ Appointment letter/ delivery note/Invoice	Achieved 1 set of Office Machinery/Equipment and cascade system procured	R 388 000	R 317 000	R 174 ,40 3.2 7	To augment the gym equipment budget .	(Virement was due to insufficient fund for miscellaneous equipment)	None	New	1 set of Office Machinery/Equipment and cascade system procured
CM SD-02	Basic Services Delivery	To ensure provision of effective firefighting	Maintenance of Office machinery	Servicing of machinery/ office	CDM	Number of sets of machinery/office	3 set of Office Machinery/	1 machinery/office equip	3 sets of machinery/office	Maintenance report	Achieved 3 sets of machinery/office	R 150 000	R 213 000	R 174 271	None	None	None	Old	3 sets of machinery/office equipment maintained

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
		and rescue services in the district.	nery/equipm ent	equipm ent		equipm ent maintain ed	Equip ment and casca de syste m maint ained	ment maint ained	equip ment maint ained		equipment maintained								
CM SD-03	Basic Services Delivery	To ensure provision of effective firefighting and rescue services in the district	Provis ion of misce llaneo us equip ment and tools	Provisi on of misce llaneous equipm ent and tools	CDM	Number of sets of misce llaneous equipm ent and tools procure d	12 sets of misce llaneo us equip ment and tools procured	1 set of misce llaneo us equip ment and tools procured	Target not revised	Terms of reference / bid advert/ Appointment letter/ delivery note/Invoice	Achieved 1 set of miscellaneous equipment and tools procured	R 300 000	R 796 000 + R 326 000 = R 1 122 000	R 863 520	Roll over of 796 000 plus virement	None	No ne	Old	1 set of miscellaneous equipment and tools procured
CM SD-04	Basic Services	To ensure provision of effective	SANS and NFPA licens	Licens es renewe d	CDM	Number of licenses	New Indica tor	2 licens es	Target not	Renewed licenses	Achieved 2 licenses renewed	R 140 000	R 255 000 – R	R 128 611	Roll over of (115 000).	None	Ne w	Old	2 licenses renewed

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
	Delive ry	firefighting and rescue services in the district	es renew ed			renewe d		renew ed	revise d				115 000 = R 140 000		Plus vireme nt				
CM SD- 05	Basic Servic es Delive ry	To ensure provision of effective firefighting and rescue services in the district	Fire safety aware ness	Condu cting Fire safety awaren ess events	CDM	Number of fire safety awaren ess events conduct ed	1 fire safety aware ness event condu cted	1 fire safety aware ness event condu cted	Targe t not revise d	Agenda and Attendan ce Register/ concept documen t	Achieved 3 fire safety awareness events conducted	R 150 000	Bud get not revis ed	R 57 530	None	Targe t was over- achie ved to Intens ify camp aigns to the comm unity	No ne	Old	3 fire safety awareness event conducted
CM SD- 06	Basic Servic es Delive ry	To ensure provision of effective firefighting and	Gym equip ment for the fire	Procur ement of gym equipm ent for the fire	CDM	Number of sets of gym equipm ent	New Indica tor	1 set of gym equip ment	Targe t not revise d	Terms of reference / bid advert/ Appointm ent letter/	Achieved 3 set of gym equipment procured	R 100 000	R 170 000	R 163 894	Budget increas ed throug h	Virem ent is due to insuffi cient funds	No ne	New	3 set of gym equipment procured

Business Unit						Community services department- vote 6													
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Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reaso n for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
		rescue services in the district	stations	stations		procured		procured		delivery note/Invoice					reimbursement.	on miscellaneous equipment)			
CM SD-07	Basic Services Delivery	To ensure provision of effective firefighting and rescue services in the district	Library and training materials	Procurement of library and training material	CDM	Number of sets of library and training material procured	1 set of library and training material procured	1 set of library and training material procured	Target not revised	Invoice/Delivery note	Achieved 1 set of library and training material procured	R 12 000	Budget not revised	R 7 947	None	None	No ne	Old	1 set of library and training material procured
CM SD-08	Basic Services Delivery	To promote and sustain an integrated approach to disaster management	Recruitment, engagement, and registration of	Recruitment, engagement, and registration of disaster	CDM	Number of Disaster management volunteers engaged and	50 Disaster management volunteers engaged	50 Disaster management volunteers engaged	Target not revised	List of volunteers engaged (per quarter)	Achieved 50 Disaster management volunteers engaged and monitored	R 135 000	Budget not revised	R 131 512	None	Target was over-achieved because more disaster	No ne	Old	50 Disaster management volunteers engaged and monitored

Business Unit						Community services department- vote 6													
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Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		continuum in CDM	disaster management volunteers	management volunteers		monitored	ed and monitored	ed and monitored								er incidents experienced, which resulted in more volunteers engaged			
CM SD-09	Basic Services Delivery	To promote and sustain an integrated approach to disaster management continuum in CDM	Procurement of Disaster relief materials and shelters	Procurement of disaster relief material (tents, sleeping mattress	CDM	Number of Disaster relief material and shelters procured	Procurement of 10, tents, 100 sleeping mattress, 500	Procurement of 100 sleeping mattress, 800 blankets,	Target not revised	Delivery notes and invoice/	Achieved Procurement of 100 sleeping mattress, 800 blankets, 140 lamps, and 100 salvage sheets, 123	R 1 050 000	Budget not revised	R 927 412	None	None	None	Old	Procurement of 100 sleeping mattress, 800 blankets, 140 lamps, and 100 salvage sheets, 123 Hygiene packages

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				ss, blankets, lamps, salvage sheets, foldable shacks)			blankets, 50 lamps, and 100 salvage sheets, 100 Hygiene packages, 5 single burner canister, 5 canister burner, 5 foldable shacks and 5 Solar	50 lamps, and 100 salvage sheets, 100 Hygiene packages			Hygiene packages								

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
							lighting system												
CM SD-10	Basic Services Delivery	To promote and sustain an integrated approach to disaster management continuum in CDM	Commemoration of International Day for disaster risk reduction (IDDRR)	International Day of Disaster Risk Reduction Management awareness event	CDM	Number of International Day for Disaster Risk Reduction (IDDRR) awareness event held	4 IDDRR awareness event held	1 IDDRR awareness event held	Target not revised	Attendance register/Agenda/Report	Achieved 3 IDDRR awareness events held	R 100 000	R 66 000	R 65 495	Virement	None	None	Old	3 IDDRR awareness events held
CM SD-11	Basic Services Delivery	To promote and sustain an integrated approach	Disaster Risk Management	Disaster Risk Management Support	CDM	Number of Disaster Risk management	1 Disaster Risk Management	1 Disaster Risk Management	Target not revised	Disaster Risk Management Support Schools	Achieved 1 Disaster Risk Management school	R 100 000	Budget not revised	R 100 000	None	None	None	Old	1 Disaster Risk Management school competitions

Business Unit						Community services department- vote 6													
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Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		to disaster management continuum in CDM	Support Schools Competition for Learners	Schools Competition for Learners		school competitions for learners coordinated	nt school competition for learners coordinated	nt school competition for learners coordinated		Competition Report	competitions for learners coordinated								for learners coordinated
CM SD-12	Basic Services Delivery	To promote and sustain an integrated approach to disaster management continuum in CDM	Disaster Management safety and resilience programs at schools	Schools support programs	CDM	Number of schools (primary and secondary) supported on implementation of disaster risk reduction	8 Schools (primary and secondary) supported on implementation of disaster	8 Schools (primary and secondary) supported on implementation of disaster	Target not revised	Attendance Register/Correspondence	Achieved 8 Schools (primary and secondary) supported on implementation of disaster risk reduction programs	R 40 000	Budget not revised	R 10 104	None	None	None	Old	8 Schools (primary and secondary) supported on implementation of disaster risk reduction programs

Business Unit						Community services department- vote 6													
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Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
						n program s	er risk reduct ion progr ams	er risk reduct ion progr ams											
CM SD- 13	Basic Servic es Delive ry	To promote and sustain an integrated approach to disaster managem ent continuum in CDM	Disast er Mana geme nt coordi nation	Disast er manag ement co- ordinati on service s (adviso ry forums)	CDM/ LM	Number of disaster manage ment advisory forums coordin ated	16 disast er mana geme nt advis ory forum coordi nated	16 Disast er mana geme nt advis ory forum coordi nated	Targe t not revis ed	Attendan ce Register and Minutes	Achieved 16 Disaster managemen t advisory forum coordinated	R 60 000	R 60 000 +10 000 = R 70 000	R 65 466	Vireme nt.	Virem ent was due to insuffi cient funds on disast er mana geme nt coordi nation	No ne	Old	16 Disaster management advisory forum coordinated
CM SD- 14	Basic Servic es	To promote and sustain an	DRM Capa city Buildi	DRM Capaci ty Buildin	CDM/ LM	Number of DRM Capacit y	New indica tor	1 DRM Capa city	Targe t not	Correspo ndence /Risk Register,	Achieved 8 DRM Capacity	R 30 000	R 64 000	R 63 955	Vireme nt was due to comple	Targe t was over- achie	No ne	New	8 DRM Capacity Building Workshop for

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Delivery	integrated approach to disaster management continuum in CDM	ng Workshop for Community based structures	g Workshop for Community based structures		Building Workshop for Community based structures held		Building Workshop for Community based structures held	revised	Attendance Registers	Building Workshop for Community based structures held				ment budget for DRM capacity building projects	ved due to extra capacity building works held			Community based structures held
CM SD-15	Basic service delivery	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt	Food handling facilities monitoring	Food handling facilities monitoring	All LM's	Number of reports on monitored food handling facilities	12 reports on monitored food handling facilities	12 reports on monitored food handling facilities	Target not revised	Food handling facilities monitoring report	Achieved 12 reports on monitored food handling facilities	OPEX	OPEX	OP EX	None	None	No ne	Old	12 reports on monitored food handling facilities

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		needs and aspirations of local communities																	
CM SD-16	Basic service delivery	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspirations of local communities	Cleanest school competition	Cleanest school competition	Molemole	Number of Cleanest school competition coordinated	4 Cleanest school competition coordinated	1 Cleanest school competition coordinated	Target not revised	Agenda/ Attendance register/ Concept document	Achieved 4 Cleanest school competition coordinated	R 100 000	R 100 000 + R 30 000 = R 130 000	R 118 274	Virement due to completion cleane st school competition programme	Target overachieved due to partnership and support from private sector	None	Old	4 Cleanest school competition coordinated

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
CM SD- 17	Basic servic e delive ry	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspiration s of local communiti es	Healt h aware ness campai gn	Health aware ness campai gn	Bloube rg	Number of health aware ness campai gn conduct ed	49 health aware ness camp aign condu cted	1 health aware ness camp aign condu cted	Targe t not revise d	Agendas, Attendan ce registers	Achieved 46 health awareness campaign conducted	R 75 000	R 45 000	R 40 113	Compl ement commu nicable diseas es progra mmes e.g cholera	Targe t over- achie ved, respo nding to Natio nal and global outbr eak for Chole ra and nation al food safety crisis	No ne	Old	46 health awareness campaign conducted

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
CM SD- 18	Basic servic e delive ry	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspiration s of local communiti es	Water qualit y inspe ction/t est at sourc es	Monito ring of water sourc es	All LM`s	Number of reports on water sourc es inspe cted	12 report s on water sourc es inspe cted	12 report s on water sourc es inspe cted	Targe t not revise d	Water source inspected reports	Achieved 12 reports on water sources inspected	OPEX	OPE X	OP EX	None	None	No ne	Old	12 reports on water sources inspected
CM SD- 19	Basic servic e delive ry	To ensure provision of effective Municipal Health Services	Food and Water qualit y monit oring	Procur ement of Food and Water quality	CDM	Percent age of food and water quality monitori	100 Perce nt of food and water qualit	100% of food and water qualit y	Targe t not revise d	Delivery note, Invoice/ TOR's develope d	Achieved 100% of food and water quality monitoring	R 23 000	Bud get not revis ed	R 10 900	None	None	No ne	Old	100% of food and water quality monitoring accessories procured

Business Unit						Community services department- vote 6													
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Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		in the District that efficiently address all the felt needs and aspirations of local communities	accessories	monitoring accessories		ing accessories procured	y monitoring accessories procured	monitoring accessories procured			accessories procured								
CM SD-20	Basic service delivery	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt	Food and water quality monitoring equipment	Procurement of Food and water quality monitoring equipment	CDM	Number of sets of food and water quality monitoring equipment procured	5 food and water quality monitoring equipment procured	1 Set of food and water quality monitoring equipment procured	Target not revised	Delivery note, Invoice/ TOR's developed	Achieved 5 Set of food and water quality monitoring equipment procured	R 50 000	Budget not revised	R 40 204	None	Target was over-achieved. 5 Sets were procured to cover all satellite	None	Old	5 Set of food and water quality monitoring equipment procured

Business Unit						Community services department- vote 6													
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Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		needs and aspirations of local communities														offices			
CM SD-21	Basic service delivery	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspirations of local communities	Water quality sampling	Water sampling	All LMs	Number of reports on water sampling	12 reports on food and water sampling	12 reports on water sampling	Target not revised	Water sampling report	Achieved 12 reports on water sampling	R 25 000	R 0.00	R 0.00	Complement communicable diseases programmes e.g. cholera	None	None	Old	12 reports on water sampling

Business Unit						Community services department- vote 6													
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Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annua l Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
CM SD- 22	Basic servic e delive ry	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspiration s of local communiti es	Food sampli ng and Moor e pads planti ng	Food sampli ng and Plantin g of Moore pads for cholera surveill ance	All LMs	Number of food samplin g and Moore pads planted	12 analy sis report s on Moor e pads plante d	12 food sampli ng Moor e pads plante d	Targe t not revise d	Food sampling /Moore pads planted report	Achieved 12 food sampling Moore pads planted	R 77 000	R 132 000	R 92 825	Insuffic ient budget to cover commu nicable diseas es progra mmes	None	No ne	Old	12 food sampling Moore pads planted
CM SD- 23	Basic servic e delive ry	To ensure provision of effective Municipal Health Services	Com munic able disea se monit oring	Follow- up of reporte d commu nicable	All LMs	Number of reports on reported commu nicable	12 report s on report ed comm unica	12 report s on report ed comm unica	Targe t not revise d	Communi cable diseases followed up report	Achieved 12 reports on reported communicab le diseases followed up	OPEX	OPE X	OP EX	None	None	No ne	Old	12 reports on reported communicabl e diseases followed up

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		in the District that efficiently address all the felt needs and aspirations of local communities	and control	diseases		diseases cases followed up	ble diseases followed up	ble diseases followed up											
CM SD-24	Basic service delivery	To ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and	Monitoring compliance with health legislation of non-food handling	Monitoring of non-food handling premises	All LMs	Number of reports on non-food handling premises monitored	12 reports on non-food handling premises monitored	12 reports on non-food handling premises monitored	Target not revised	reports on non-food handling premises monitored	Achieved 12 reports on non-food handling premises monitored	OPEX	OPEX	OPEX	None	None	None	Old	12 reports on non-food handling premises monitored

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		aspirations of local communities	premises																
CM SD-25	Good Governance and Public Participation	To ensure co-ordination and promotion of sports and recreation, arts and culture in Capricorn District Municipality	Coordination of Community Safety Forums	Coordination of four community safety forums	CDM	Number of Community safety forums coordinated	10 Community safety forums coordinated	2 Community safety forums coordinated	Target not revised	No target for the quarter	Achieved 14 Community safety forums coordinated	R 100 000	R 192 000	R 49 535	Rollover (rollover 92 000)	None	None	Old	14 Community safety forums coordinated
CM SD-26	Good governance and Public	To ensure co-ordination and promotion	Heritage event celebration	Celebration of one heritage event	LMS	Number of heritage events	1 heritage event	1 heritage event	Target not revised	No target for the quarter	Achieved	R 113 000	Budget not	R 107 337	None	None	None	Old	1 heritage event celebrated

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Participation	of sports and recreation, arts and culture in Capricorn District Municipality				celebrated	celebrated	celebrated			1 heritage event celebrated		revised						
CM SD-27	Municipal Transformation and Institutional Development	To ensure co-ordination and promotion of sports and recreation, arts and culture in Capricorn District Municipality	Sport and Recreation Development	Sport and Recreation Development	Local municipalities	Number of Sport and Recreation outreach programmes coordinated	1 Sport & Recreation outreach programme coordinated	1 Sport & Recreation outreach programme coordinated	Target not revised	1 Sports & Recreation outreach programme coordinated	Achieved 1 Sport & Recreation outreach programme coordinated	R 150 000	R 180 000	R 0	None	Target achieved through sponsorships.	None	Old	1 Sport & Recreation outreach programme coordinated

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome													
Pro ject No.	Key perfo rman ce Area	Strategic Objective s	Proje ct Name	Projec t Descri ption (major activiti es)	Locati on	Key perform ance indicat or	Basel ine	2023/ 24 Original Annu al Targe ts	2023/ 24 Revis ed Annu al Targe ts	Means of verificati on	Actual Performanc e in the 2023/24 financial year (Achieved or Not Achieved)	2023/2 4 Annu al Budge t	2023 /24 revis ed ann ual bud get	Ex pen dit ure	Reaso n for revisio n	Reas on for varia nce	Cor rec tive Me asu res	Indi cato r New /Old	Performanc e Monitoring Quality Assurance comments
DP EM S- 23	Local Econ omic Devel opme nt	To address unemploy ment through EPWP	EPW P Coord inatio n	EPWP work opport unities create d	CDM	Number of EPWP work opportu nities created (Disaste r Manage ment Volunte ers)	80 EPW P work opport unitie s create d (Disa ster Mana geme nt Volun teers)	50 EPW P work opport unitie s create d (Disa ster Mana geme nt Volun teers)	Targe t not revise d	25 EPWP work opportu nities created (Disaster Manage ment Volunteer s)	Achieved 50 EPWP work opportunities created (Disaster Managemen t Volunteers)	R 135 000	Bud get not revis ed	R 86 245	None	None	No ne	Old	50 EPWP work opportunities created (Disaster Management Volunteers)
FD- 05	Finan cial viabilit y and Mana geme nt	To prepare a credible and realistic budget in line with	Finan cial Repor ting	Budget Treasu ry	CDM	Number of Unqualif ied audit opinion	1 Unqu alified audit opinio n	1 Unqu alified audit opinio n	Targe t not revise d	1 Unqualifi ed audit opinion	Achieved 1 Unqualified audit opinion	OPEX	OPE X	OP EX	None	None	No ne	Old	1 Unqualified audit opinion

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		MFMA timelines																	
FD-18	Financial viability and Management	To ensure that the resources required to fulfil the needs identified in the strategic plan of the institution are efficient and effective (at the correct time, price and place and that the quantity	Demand management	Development and implementation of the procurement plan	CDM	Number of municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	1 municipal procurement plan developed and implemented	Target not revised	Municipal procurement plan implemented	Achieved 1 municipal procurement plan developed and implemented	OPEX	OPEX	OP EX	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit						Community services department- vote 6													
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System													
Outputs 1 & 7:						Improving access to basic service													
Key Strategic Organisational Objectives:						Actions supportive of human settlement outcome To provide sustainable basic services and infrastructure development													
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2023/24 Original Annual Targets	2023/24 Revised Annual Targets	Means of verification	Actual Performance in the 2023/24 financial year (Achieved or Not Achieved)	2023/24 Annual Budget	2023/24 revised annual budget	Expenditure	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and quality will satisfy those needs)																	
FD-20	Financial viability and Management	To monitor department expenditure	Acquisition Management	Compliance to the SCM regulations	CDM	Percentage of compliance to the SCM regulations that result in R nil irregular expenditure	100 percent of compliance to the SCM regulations that result in R nil irregular expenditure	100% compliance to the SCM regulations that result in R nil irregular expenditure	Target not revised	100% compliance to the SCM regulations that result in R nil irregular expenditure	Not Achieved R214 514 24 7 irregular expenditure identified as a result of non-compliance to the SCM regulations	OPEX	OPEX	OP EX	None	Non-rotation of term contractors	SCM policy updated to include the rotation plan	Old	R214 514 24 7 irregular expenditure identified as a result of non-compliance to the SCM

CHAPTER 4 - ORGANIZATIONAL DEVELOPMENT PERFORMANCE

(Performance Report Part II)

COMPONENT A: INTRODUCTION TO MUNICIPAL PERSONNEL

The Municipality operated on the 2023/24 Organisational Structure that was approved by Council on the 25 May 2023 (Resolution No. 06/2022-2023/5.5). The Organisational Structure defines a hierarchy of jobs within an organization. It identifies each job, its function and where it reports to within the organization. It is developed to establish how an organization operates and assists an organization in obtaining its goals

4.1 EMPLOYEES TOTAL TURNOVER AND VACANCIES

EMPLOYEES					
DESCRIPTION	Year 1 (2022-23)		Year -0 (2023-24)		Vacancies %
	Employees (Filled)	Approved Posts	Employees	Vacancies	
Strategic Executive Management Services	52	69	45	21	47%
Development Planning and Environmental Management Services	20	30	20	03	9%
Finance	40	83	43	31	45%
Infrastructure Services	239	460	228	252	53%
Corporate Services	79	112	75	07	10%
Community Services	110	211	105	92	46%

TURN OVER RATE			
DETAILS	TOTAL APPOINTMENTS AS OF BEGINNING OF FINANCIAL YEAR	TERMINATIONS DURING THE FINANCIAL YEAR	TURN OVER RATE
Year 2 (2021/2022)	545	26	5%
Year 1 (2022/2023)	559	31	6%
Year 0 (2023/2024)	494	40	8%

COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

4.2 POLICIES

Council has approved the following key workforce management policies, which were effectively implemented throughout the year:

Plan/Framework	Purpose
PMS Framework	To ensure that the performance processes (organizational as well as individual) is effectively and efficiently managed. It is aimed to promote a culture of performance management within the organization as well as assist in specifying performance accountabilities as set out in the performance plans.
Internal Bursary Policy	To regulate the process of granting bursaries to employees to enable them to acquire qualifications from recognized and accredited learning institutions.

Bereavement and Prolonged illness Policy and Procedure	To ensure that the Municipality responds to death cases of employees and family members in a uniform and consistent manner as well as provide the necessary assistance and support during prolonged illness.
Occupational Health and Safety Policy	To promote and maintain the highest degree of physical, mental and social wellbeing of workers. Prevent amongst workers, ill-health caused by their working conditions. It is aimed to place and maintain workers in a working environment that is adapted to their individual physiological and psychological conditions. The policy protects workers from factors that may be adverse to their health, promote and maintain working environment that is free from hazards.
Management of Injuries on Duty Policy and Procedure	To ensure uniform implementation of the procedure in handling injuries on duty within the Municipality and prevent undue financial losses that can be sustained by the Municipality as a result of incorrect reporting and handling of injuries on duty.
Recruitment and Selection Policy and Procedure	To regulate the employment procedure and practices and to create an appropriate framework to recruit, appoint and manage employees.
Induction Policy and Procedure	To increase employees' awareness and understanding of the nature of the work in the Municipality also at the departmental level which will improve work practice and enhance service delivery.
Experiential Training Policy	To consider assisting students with experiential training in acquiring experience in their area of work and assist in acquiring specific qualifications that requires students to submit proof of on-the-job-training before they are awarded with qualifications.

Travel Allowance Policy	To regulate payment of travel allowances to Capricorn District Municipal employees who have to travel in the in the execution of official duties and to establish uniform directives, procedures, conditions and limitations according to which the travel allowance can be paid.
Subsistence and Travel Allowance Policy	To provide guidelines to cover reasonable costs incurred by municipal officials and councillors when performing duties outside the municipal area. The policy also seeks to provide the basis and procedure for the reimbursement of travel expenses for the municipal officials and councillors.
Employment Wellness Policy	To provide guidance and consistency regarding the implementation of the Employee Wellness programme within the Municipality.
Leave Management Policy	To give effect to the Basic Conditions of Employment Act and the SALGA Bargaining Council Collective Agreements. The policy also regulates the granting of leave entitlements to employees without compromising CDM operational requirements.
Management of Injuries on duty policy and procedure	To ensure a uniform implementation of the procedure in handling injuries on duty within the Municipality in line with the Compensation for Occupational Injuries and Diseases Act (Act No. 130 of 1993)
Workplace Skills Development Plan	Identifies long-term goals and outline a detailed approach for developing workplace skills.
Job Evaluation Policy	To establish a process that will assess the relative worth of jobs in the Municipality using an objective and reliable rating system linking jobs to specific job levels in terms of their relative worth. To also provide a rational basis for equitable remuneration within the Municipality, so that defensible rates of remuneration (equal pay for equal value of the jobs)

Retention Policy Plan	To enable the Municipality to be an employer of choice that attract, retain and motivate skilled employees to achieve Municipal objectives, have a better understanding of the kinds of skills that are in short supply with a clear reason. It is also aimed to develop strategies that seek to counter act against staff turnover. The policy is currently under review
Institutional and Organisational Structure	Define a hierarchy within an organization. It identifies each job, its function and where it reports to within the organization. It is developed to establish how an organization operates and assists an organization in obtaining its goals.

4.3 INJURIES, SICKNESS AND SUSPENSIONS

NUMBER AND COST OF INJURIES ON DUTY					
Type of injury	Injury leave taken	Employees using injury leave	Proportion employees using sick leave %	Average injury leave per employee Days	Total Estimated Cost R
Required basic medical attention only	7	7	N/A	N/A	N/A
Temporary totals disablement	0	0	N/A	N/A	N/A
Permanent disablement	1	1	N/A	N/A	N/A
	0	0	N/A	N/A	N/A

Fatal					
Suspensions	0	0	N/A	N/A	N/A
Total	8	8	N/A	N/A	N/A

4.4 PERFORMANCE REWARDS

Category	Gender	Number in group	Number of Beneficiaries	Expenditure on rewards	Proportion of beneficiaries within the group %
Lower skilled (levels 13-15)	F	46	44	249,933.74	95.7%
	M	128	125	769,021.86	97.66%
Semi-skilled (levels 11-12)	F	11	0	92,074.68	100%
	M	14	0	109,690.26	100%
Skilled (levels 9-10)	F	33	33	338,517.75	100%
	M	21	19	187,749.62	90.5%
Highly skilled production	F	60	58	774,840.15	96.67%
	M	76	70	953,848.58	92.1%
Highly skilled supervision	F	51	50	1,036,831.32	98%
	M	48	43	919,902.52	89.6%
Senior Management	F	7	5	165,336.34	71.4%
	M	12	12	381,894.00	100%
MM & Section 57	F	3	1	29,651.34	33.3%
	M	4	3	103,923.40	75%
Total		514	463	6,113,215.56	90.1%

COMPONENT C: CAPACITATING MUNICIPAL WORKFORCE

Skills matrix												
Management level	Gender	Employees in post as at 30 June	Number of skilled employees required and actual as at 30 June									
		No.	Learnerships			Skills programmes & other short courses			Other forms training			Total
			Actual-year 23-24	Target-year 23-24	Actual-year 23-24	Actual-year 23-24	Target-year 23-24	Actual-year 23-24	Actual-year 23-24	Target-year 23-24	Actual-year 23-24	2023/24 Actual
MM & s57	Female	2									1	1
	Male	4						1		2		3
Councillors, Senior officials, and managers Level 2-4	Female	59						46		15		61
	Male	60						49		10		59
Technicians and associate professionals (Registered with bodies like CA(SA))	Female	73			70			10		2		82
	Male	75			32			3		4		39
Sub totals	Female	134			70			56		17		244
	Male	139			32			53		16		101

4.5 SKILLS DEVELOPMENT AND TRAINING

Management level	Employees as at the beginning of the financial year	Original budget and actual expenditure on skills development year 1							
		Learnerships		Skills programmes & other short courses		Other forms of training		Total	
	No.	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual
Employees and Councillors	1.	N/A	N/A	R1 775 000	R 1 467 750	N/A	N/A	R1 775 000	R 1 467 750

4.5.1 MINIMUM COMPETENCY OF THE EMPLOYEES

EMPLOYEE	DESIGNATION	HIGHER EDUCATION LEVEL
Pilusa Tiro	SCM Manager	NQF Level 8 - Post Graduate Degree (min 120 credits)
Sikhauli Nditsheni	Senior Manager (MSA S56)	NQF Level 6 - National Diploma (min 240 credits)
Selepe Ramakuntwane	Accounting Officer	NQF level 8 - BA Honours degree – 120 credits
Sekole Margaret	Middle Manager: Finance	NQF Level 7 - bachelor's degree (min 360 credits)
Venter Mariette	Senior Manager (MSA S56)	NQF Level 8 - Post Graduate Degree (min 120 credits)
Bopape Hilda	Middle Manager: Finance	NQF Level 7 - bachelor's degree (min 360 credits)

4.5.2 PROMOTIONS

STATUS	TOTAL NUMBER
Number of total promotions	09

4.5.3 TERMINATIONS

STATUS	TOTAL NUMBER
Number of total terminations	33

4.5.4 JOB EVALUATION

STATUS	TOTAL NUMBER
Total number of jobs	242
Total jobs evaluated	232
Total number of outstanding jobs	10
Total number of confirmed jobs	193
Total number of jobs referred back for corrections	39

4.5.5 LEAVE MANAGEMENT

STATUS	TOTAL NUMBER
Total annual leave taken	1974
Total sick leave taken	1 299
Total study leave taken	277

COMPONENT D: MANAGING THE WORKFORCE EXPENDITURE

4.6 EMPLOYEE EXPENDITURE

The Municipality has spent R1 467 750 on capacity building and skills development for municipal employees and Councillors.

5. CHAPTER 5: FINANCIAL PERFORMANCE

COMPONENT A: STATEMENT OF FINANCIAL PERFORMANCE

5.1 STATEMENT OF FINANCIAL PERFORMANCE

DC35 Capricorn - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		65 883	74 798	71 573	—	74 798	71 573	3 225	4.5%	71 573
Vote 2 - Executive Mayor		41 234	43 223	41 552	—	43 223	41 552	1 671	4.0%	41 552
Vote 3 - Corporate Services		170 812	183 663	193 583	—	184 331	193 583	(9 252)	-4.8%	193 583
Vote 4 - Chief Financial Officer		280 318	245 769	250 363	23 453	271 507	250 363	21 144	8.4%	250 363
Vote 5 - Community and Social Services		92 283	98 625	91 495	—	98 625	91 495	7 130	7.8%	91 495
Vote 6 - Health		—	—	—	—	—	—	—	—	—
Vote 7 - DPEMS		(2 875 036)	34 207	32 628	618	34 398	32 628	1 770	5.4%	32 628
Vote 8 - Public Transport		—	—	—	—	—	—	—	—	—
Vote 9 - Infrastructure		3 574 807	693 859	730 578	19 044	676 778	730 578	(53 800)	-7.4%	730 578
Vote 10 - Other		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	1 350 301	1 374 144	1 411 772	43 115	1 383 660	1 411 772	(28 112)	-2.0%	1 411 772
Expenditure by Vote	1									
Vote 1 - Municipal Manager		66 357	74 798	71 773	9 016	65 823	71 773	(5 950)	-8.3%	71 773
Vote 2 - Executive Mayor		35 871	43 223	41 552	2 869	34 395	41 552	(7 157)	-17.2%	41 552
Vote 3 - Corporate Services		139 779	196 729	221 550	23 946	152 341	221 550	(69 209)	-31.2%	221 550
Vote 4 - Chief Financial Officer		201 718	245 769	260 917	17 877	150 066	260 917	(110 851)	-42.5%	260 917
Vote 5 - Community and Social Services		80 438	98 137	91 064	7 786	81 232	91 064	(9 832)	-10.8%	91 064
Vote 6 - Health		—	—	—	—	—	—	—	—	—
Vote 7 - DPEMS		34 627	34 207	35 264	2 478	28 291	35 264	(6 973)	-19.8%	35 264
Vote 8 - Public Transport		—	—	—	—	—	—	—	—	—
Vote 9 - Infrastructure		344 201	388 800	403 368	42 338	302 230	403 368	(101 138)	-25.1%	403 368
Vote 10 - Other		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	902 990	1 081 663	1 125 488	106 310	814 378	1 125 488	(311 110)	-27.6%	1 125 488
Surplus (Deficit) for the year	2	447 310	292 481	286 284	(63 195)	569 282	286 284	282 998	98.9%	286 284

DC35 Capricorn - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

DC35 Capricorn - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water		72 036	81 028	75 028	4 420	60 613	75 028	(14 415)	-19%	75 028
Service charges - Waste Water Management		12 005	11 648	11 648	870	10 460	11 648	(1 188)	-10%	11 648
Service charges - Waste management								-	0%	
Sale of Goods and Rendering of Services		221	445	445	31	1 185	445	740	166%	445
Agency services								-	0%	
Interest								-	0%	
Interest earned from Receivables		42 373	20 000	25 000	4 137	43 818	25 000	18 818	75%	25 000
Interest from Current and Non Current Assets		49 039	40 855	60 855	13 995	63 637	60 855	2 782	5%	60 855
Dividends								-	0%	
Rent on Land								-	0%	
Rental from Fixed Assets								-	0%	
Licence and permits								-	0%	
Operational Revenue		168	-	-	-	-	-	-	0%	-
Non-Exchange Revenue								-	0%	
Property rates								-	0%	
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits		26 301	-	-	0	0	-	0	#DIV/0!	-
Licence and permits								-	0%	
Transfers and subsidies - Operational		767 198	813 669	797 530	2 242	799 262	797 530	1 732	0%	797 530
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets								-	0%	
Other Gains								-	0%	
Discontinued Operations								-	0%	
		969 341	967 645	970 506	25 695	978 976	970 506	8 470		970 506
Total Revenue (excluding capital transfers and contributions)									1%	
Expenditure By Type										
Employee related costs		353 602	417 839	409 790	35 575	336 382	409 790	(73 408)	-18%	409 790
Remuneration of councillors		16 329	18 965	18 965	1 268	17 118	18 965	(1 847)	-10%	18 965
Bulk purchases - electricity								-	0%	
Inventory consumed		65 083	98 810	92 740	16 994	88 830	92 740	(3 910)	-4%	92 740
Debt impairment		77 756	68 525	78 525	-	-	78 525	(78 525)	-100%	78 525
Depreciation and amortisation		90 567	114 905	105 145	6 467	78 725	105 145	(26 420)	-25%	105 145
Interest		116	470	300	-	21	300	(279)	-93%	300
Contracted services		116 624	126 614	180 509	30 924	141 985	180 509	(38 524)	-21%	180 509
Transfers and subsidies		-	-	-	-	-	-	-	0%	-
Irrecoverable debts written off		4	-	-	-	-	-	-	0%	-
Operational costs		153 891	204 456	180 175	15 088	151 299	180 175	(28 876)	-16%	180 175
Losses on Disposal of Assets		16 244	12 967	9 277	(5)	18	9 277	(9 259)	-100%	9 277
Other Losses		12 773	18 112	50 062	-	-	50 062	(50 062)	-100%	50 062
Total Expenditure		902 990	1 081 663	1 125 488	106 310	814 378	1 125 488	(311 110)	-28%	1 125 488
Surplus/(Deficit)		66 351	(114 018)	(154 982)	(80 615)	164 598	(154 982)	319 580	-206%	(154 982)

5.2 GRANTS

DC35 Capricorn - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

2022/23
 Budget Year 2023/24

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		635 279	681 224	723 885	90 468	612 679	723 885	(111 206)	-15.4%	723 885
Equitable Share		597 206	643 628	703 770	88 270	595 072	703 770	(108 698)	-15.4%	703 770
Energy Efficiency and Demand Side Management Grant								-		
Expanded Public Works Programme Integrated Grant		3 747	3 303	3 118	618	3 118	3 118	(0)	0.0%	3 118
Infrastructure Skills Development Grant								-		
Integrated City Development Grant								-		
Local Government Financial Management Grant		886	1 000	896	-	645	896	(251)	-28.0%	896
Municipal Demarcation Transition Grant								-		
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant								-		
Neighbourhood Development Partnership Grant								-		
Municipal Disaster Recovery Grant								-		
Rural Road Asset Management Systems Grant		3 507	3 780	3 830	-	2 826	3 830	(1 004)	-26.2%	3 830
Municipal Infrastructure Grant		20 182	20 817	3 575	298	3 299	3 575	(276)	-7.7%	3 575
Water Services Infrastructure Grant		9 752	8 696	8 696	1 282	7 720	8 696	(976)	-11.2%	8 696
Public Transport Network Grant								-		
Urban Settlement Development Grant								-		
Integrated National Electrification Programme Grant								-		
Municipal Rehabilitation Grant								-		
Regional Bulk Infrastructure Grant								-		
Municipal Emergency Housing Grant								-		
Metro Informal Settlements Partnership Grant								-		
Integrated Urban Development Grant								-		
Programme and Project Preparation Support Grant								-		

Provincial Government:									
Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure							-		
Capacity Building							-		
Capacity Building							-		
District Municipality:									
Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure							-		
Capacity Building							-		
Capacity Building							-		
Other grant providers:									
Expenditure on Other Grants	-	-	61	-	-	61	(61)	-100.0%	61
	-	-	61	-	-	61	(61)	-100.0%	61
							-		
							-		
Total operating expenditure of Transfers and Grants:	635 279	681 224	723 946	90 468	612 679	723 946	(111 267)	-15.4%	723 946

5.3 ASSET MANAGEMENT

Whilst in pursuit of improved service delivery to our communities, CDM has and still will continue to acquire assets, which need to be properly maintained and secured. The institution has adopted its Assets Management Strategy, Policy and Procedures on assets, which will help with the physical verification process and procedures, calculation of depreciation, procedures on acquisition and disposal of assets, the transfer procedures and the value of the assets the municipality owns. The implementation of these strategies, policy and procedures helps the municipality with future planning and reporting.

Service provider has been appointed to do the assets unbundling and physical verification in line with GRAP 17. The key objectives of the Asset Management Policy are:

- The accurate recording of essential asset information.
- The accurate recording of asset movements.
- Exercising strict physical controls over all assets.
- Treating the assets correctly in the Municipality's Financial Statements.
- Providing accurate and meaningful management information.
- Compliance with the Council's accounting policies and GRAP.

- Adequate insuring of assets.
- Maintenance of Council's assets.
- Ensuring that managers are aware of their responsibilities with regard to the assets; and
- Setting out the standards of management, recording and internal controls to safeguard the assets against inappropriate utilization or loss.

5.4 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS

RATIO		FORMULA		DATA SOURCE		NORM/RANGE		INPUT DESCRIPTION		DATA INPUTS AND RESULTS		INTERPRETATION		MUNICIPAL COMMENTS (#)	
										" R 000 "					
1. FINANCIAL POSITION															
A. Asset Management/Utilisation															
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		38%	Please refer to page 2 of MFMA Circular No.71								
					Total Operating Expenditure	814 378									
					Taxation Expense										
					Total Capital Expenditure	500 096									
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	Please refer to page 3 of MFMA Circular No. 71								
					PPE, Investment Property and Intangible Impairment										
					PPE at carrying value	4 225 886									
					Investment at carrying value	-									
					Intangible Assets at carrying value	2 161									
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		1%	Please refer to page 4 of MFMA Circular No. 71								
					Total Repairs and Maintenance Expenditure	41 995									
					PPE at carrying value	4 225 886									
					Investment Property at Carrying value										

B. Debtors Management							
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		-54%	Please refer to page 5 of MFMA Circular No. 71
					Gross Debtors closing balance	725 866	
					Gross Debtors opening balance	621 675	
					Bad debts written Off		
					Billed Revenue	67 549	
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		#DIV/0!	Please refer to page 5 of MFMA Circular No. 71
					Consumer Debtors Bad debts written off		
					Consumer Debtors Current bad debt Provision		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		1 337 days	Please refer to page 6 of MFMA Circular No. 71
					Gross debtors	725 866	
					Bad debts Provision	478 465	
					Billed Revenue	67 549	
C. Liquidity Management							
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		16 Month	Please refer to page 7 of MFMA Circular No. 71
					Cash and cash equivalents	580 733	
					Unspent Conditional Grants	35 113	
					Overdraft		
					Short Term Investments	573 806	
					Total Annual Operational Expenditure	814 378	
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.47	Please refer to page 7 of MFMA Circular No. 71
					Current Assets	913 766	
					Current Liabilities	369 924	
D. Liability Management							
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		0%	Please refer to page 8 of MFMA Circular No. 71
					Interest Paid	21	
					Redemption		
					Total Operating Expenditure	814 378	
					Taxation Expense		
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		0%	Please refer to page 9 of MFMA Circular No. 71
					Total Debt	123	
					Total Operating Revenue	978 976	
					Operational Conditional Grants	-	

COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

5.5 CAPITAL EXPENDITURE

Capital expenditure for the 2023/24 financial year is as follows:

DC35 Capricorn - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 383	12 505	20 296	3 430	11 820	20 296	(8 476)	-42%	20 296
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		313	488	2 359	113	1 957	2 359	(402)	-17%	2 359
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		288 208	394 316	493 874	23 161	482 654	493 874	(11 220)	-2%	493 874
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	289 905	407 309	516 529	26 703	496 430	516 529	(20 099)	-4%	516 529
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 260	-	-	-	-	-	-	-	-
Vote 4 - Chief Financial Officer		133	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		9 800	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		142 363	13 044	-	-	3 665	-	3 665	#DIV/0!	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		92	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	154 647	13 044	-	-	3 665	-	3 665	#DIV/0!	-
Total Capital Expenditure		444 552	420 353	516 529	26 703	500 096	516 529	(16 433)	-3%	516 529

Capital Expenditure - Functional Classification										
Governance and administration		608	12 505	20 296	3 430	11 820	20 296	(8 476)	-42%	20 296
Executive and council								-		
Finance and administration		608	12 505	20 296	3 430	11 820	20 296	(8 476)	-42%	20 296
Internal audit								-		
Community and public safety		13 352	488	2 359	113	1 957	2 359	(402)	-17%	2 359
Community and social services		68	-	-	-	-	-	-		-
Sport and recreation								-		
Public safety		13 284	488	2 359	113	1 957	2 359	(402)	-17%	2 359
Housing								-		
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development								-		
Road transport								-		
Environmental protection								-		
Trading services		430 592	407 360	493 874	23 161	486 319	493 874	(7 555)	-2%	493 874
Energy sources								-		
Water management		424 152	402 310	484 224	28 210	481 973	484 224	(2 251)	0%	484 224
Waste water management		6 440	5 050	9 650	(5 049)	4 346	9 650	(5 304)	-55%	9 650
Waste management								-		
Other								-		
Total Capital Expenditure - Functional Classification	3	444 552	420 353	516 529	26 703	500 096	516 529	(16 433)	-3%	516 529
Funded by:										
National Government		322 025	350 097	383 343	12 729	376 787	383 343	(6 556)	-2%	383 343
Provincial Government								-		
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)								-		
Transfers recognised - capital		322 025	350 097	383 343	12 729	376 787	383 343	(6 556)	-2%	383 343
Borrowing	6							-		
Internally generated funds		122 527	70 256	133 186	13 974	123 309	133 186	(9 877)	-7%	133 186
Total Capital Funding		444 552	420 353	516 529	26 703	500 096	516 529	(16 433)	-3%	516 529

5.6 SOURCE OF FINANCE

DC35 Capricorn - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description		Ref	2022/23	Budget Year 2023/24							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Capital expenditure of Transfers and Grants											
National Government:			322 025	350 097	383 343	12 729	376 787	383 343	(6 556)	-1.7%	383 343
Integrated National Electrification Programme Grant									-		
Municipal Infrastructure Grant			188 239	221 380	265 930	13 473	260 053	265 930	(5 877)	-2.2%	265 930
Neighbourhood Development Partnership Grant									-		
Rural Road Asset Management Systems Grant									-		
Urban Settlement Development Grant									-		
Integrated City Development Grant									-		
Municipal Disaster Recovery Grant									-		
Energy Efficiency and Demand Side Management Grant									-		
Local Government Financial Management Grant									-		
Public Transport Network Grant									-		
Regional Bulk Infrastructure Grant									-		
Water Services Infrastructure Grant			133 786	128 717	117 413	(744)	116 733	117 413	(680)	-0.6%	117 413
Infrastructure Skills Development Grant									-		
Municipal Disaster Relief Grant									-		
Municipal Emergency Housing Grant									-		
Metro Informal Settlements Partnership Grant									-		
Integrated Urban Development Grant									-		
Provincial Government:			-	-	-	-	-	-	-		-
Infrastructure									-		
Infrastructure									-		
Capacity Building									-		
Capacity Building									-		
District Municipality:			-	-	-	-	-	-	-		-
Infrastructure									-		
Infrastructure									-		
Capacity Building									-		
Capacity Building									-		
Other grant providers:			-	-	-	-	-	-	-		-
Expenditure on Oteher Grants									-		
									-		
									-		
									-		
Total capital expenditure of Transfers and Grants			322 025	350 097	383 343	12 729	376 787	383 343	(6 556)	-1.7%	383 343
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			957 304	1 031 321	1 107 289	103 197	989 466	1 107 289	(117 823)	-10.6%	1 107 289

5.7 SOURCE OF FINANCE ON 5 LARGEST PROJECTS

DESCRIPTION	SOURCE OF FUNDING
Grootpan, Sias, Longden, Ramaswikana Water Supply (North)	MIG
Inveraan Water Supply – A	MIG
Inveraan Water Supply – B	MIG
Rosenkrantz Water Supply	MIG
Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply - B	MIG

5.8 BASIC SERVICE AND INFRASTRUCTURE BACKLOGS- OVERVIEW

WATER BACKLOGS

Municipality	Percentage Households with Access to Water				
	1996	2001	2011	2022 inside dwelling	Backlog
Blouberg	70.7	72.5	82.7	32.7	67.3
Lepelle-Nkumpi	61.3	62.8	75.7	36.7	63.3
Molemole	86.6	77.3	78.4	29.1	70.9
Polokwane	79.1	89.6	96.1	41.4	58.1
Capricorn	74.3	80.2	89.2	38.1	61.9

Source: STATSSA Census 2022

SANITATION BACKLOG

Municipality	Percentage Households with Access to Sanitation				
	1996	2001	2011	2022	Backlog
Blouberg	3.2	4.1	9.0	30.9	69.1
Lepelle-Nkumpi	12.5	17.3	19.6	34.7	65.3
Molemole	7.8	13.4	16.2	32.9	67.1
Polokwane	27.2	34.9	44.1	48.3	51.7
Capricorn District	15.1	21.8	29.1	41.9	58.9

Source: STATS SA Census

COMPONENT C: CASHFLOW MANAGEMENT AND INVESTMENTS

The importance of cash flow management is to ensure that the liquidity needs of the Municipality are properly addressed. The municipality cash flow for 2023/24 is as follows:

5.9 CASH FLOW

DC35 Capricorn - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates								–		
Service charges		–	20 389	13 001	779	4 086	13 001	(8 915)	-69%	13 001
Other revenue		98 141	445	121 445	9 733	132 133	121 445	10 688	9%	121 445
Transfers and Subsidies - Operational		735 350	813 669	797 530	–	782 038	797 530	(15 492)	-2%	797 530
Transfers and Subsidies - Capital		411 738	406 499	441 266	–	457 020	441 266	15 754	4%	441 266
Interest		26 831	40 855	60 855	13 995	63 637	60 855	2 782	5%	60 855
Dividends								–		
Payments										
Suppliers and employees		(623 214)	(866 957)	(882 179)	(99 986)	(903 227)	(882 179)	21 048	-2%	(882 179)
Interest		–	(470)	(300)	–	–	(300)	(300)	100%	(300)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		648 846	414 430	551 618	(75 479)	535 688	551 618	15 930	3%	551 618
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(475 183)	(420 353)	(516 529)	(15 758)	(472 589)	(516 529)	(43 940)	9%	(516 529)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(475 183)	(420 353)	(516 529)	(15 758)	(472 589)	(516 529)	(43 940)	9%	(516 529)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(1 218)	(874)	(150)	–	–	(150)	(150)	100%	(150)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 218)	(874)	(150)	–	–	(150)	(150)	100%	(150)
NET INCREASE/ (DECREASE) IN CASH HELD		172 445	(6 797)	34 939	(91 236)	63 099	34 939			34 939
Cash/cash equivalents at beginning:		427 266	374 037	493 700	493 700	493 700	493 700			493 700
Cash/cash equivalents at month/year end:		599 711	367 239	528 640		556 799	528 640			528 640

5.10 BORROWING AND INVESTMENTS

The Municipality has no borrowings. The investments made by the Municipality are short-term and are made from grants received from National Treasury.

Municipal and Entity Investments			
	R'000		
Investment* type	Year -2	Year -1	Year 0
	Actual	Actual	Actual
<u>Municipality</u>			
Securities - National Government			
Listed Corporate Bonds			
Deposits - Public Investment Commissioners			
Deposits - Corporation for Public Deposits			
Bankers' Acceptance Certificates			
Negotiable Certificates of Deposit - Banks			
Guaranteed Endowment Policies (sinking)			
Repurchase Agreements - Banks			
Municipal Bonds			
Application of cash and investment	493 669 528	580 733 229	0
<u>Municipal Entities</u>			
Securities - National Government			
Listed Corporate Bonds			
Deposits - Bank			
Deposits - Public Investment Commissioners			
Deposits - Corporation for Public Deposits			
Bankers' Acceptance Certificates			
Negotiable Certificates of Deposit - Banks			
Guaranteed Endowment Policies (sinking)			
Repurchase Agreements - Banks			
Entities sub-total	-	-	-
Surplus/Shortfall			
Consolidated total:	493 669 528	580 733 229	0

5.11 PUBLIC PRIVATE PARTNERSHIPS

The Municipality did not enter into Public Private Partnerships.

COMPONENT D: OTHER FINANCIAL MATTERS

5.12 SUPPLY CHAIN MANAGEMENT

Supply Chain Management is in line with the Municipal Finance Management Act, Supply Chain Regulations, and the Municipality's Supply Chain Management Policy which has been approved by Council.

5.13 GRAP COMPLIANCE

GRAP is the acronym for Generally Recognized Accounting Practice, and it provides the rules by which municipalities are required to maintain their financial accounts. Successful GRAP compliance is required to maintain financial accounts and will ensure that municipal accounts are comparable and more informative for the Municipality. It will also ensure that the Municipality is more accountable to its citizens and other stakeholders. Information on GRAP compliance is needed to enable the National Treasury to assess the pace of progress and consider the implications. The Municipality is GRAP compliant.

REPORT OF THE AUDITOR-GENERAL 2022 – 2023

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Capricorn district municipality set out 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 Capricorn 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 (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA), and the Division of Revenue Act 5 of 2022 (DoRA).

BASIS FOR 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 matters below. My opinion is not modified in respect of these matters.

Restatement of corresponding figures

7. As disclosed in note 53 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.

An uncertainty relating to the future outcome of exceptional litigation or regulatory action

8. With reference to note 43 to the financial statements, the municipality is the defendant in a lawsuit claim. The municipality is opposing the claim. The ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements.

Impairments — trade debtors

9. As disclosed in note 30 to the financial statements, material losses of R77 756 377 were incurred as a result of an allowance for impairment..

Material losses — water

10. As disclosed in note 2 to the financial statements, material water losses of R30 075 071 (2022: R32 794 299) was incurred, which represents 38,30 % (2022: 38,86 %) of total water purchased as disclosed in note 33 to the financial statements. Technical losses amounted to R30 075 071 (2022: R32 794 299) and was due to aging infrastructure.

OTHER MATTER

11. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited supplementary schedules

12. The supplementary information set out on page 01 to xx does not form part of the financial statements and is presented as additional information. We have not audited these schedules and, accordingly, we do not express an opinion on them..

Responsibilities of the accounting officer for the financial statements

13. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the 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.
14. 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 to cease operations, or has no realistic alternative but to do so.

RESPONSIBILITIES OF THE AUDITOR-GENERAL FOR THE AUDIT OF THE FINANCIAL STATEMENTS

15. 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.
16. 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 E REPORT

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected development priorities presented in the annual report. The Accounting officer is responsible for the preparation of the annual report.
18. I selected the following development priorities presented in the annual report for the year ended 30 June 2023 for auditing. I selected a development priority that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Development priority	Page numbers	Purpose
Basic service and Infrastructure	188-274	To provide sustainable basic service and Infrastructure development

19. I evaluated the reported performance information for the selected development priorities against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual 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..
20. 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 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 report in the prescribed manner.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets/ measures taken to improve performance.

21. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

22. I did not identify any material findings on the reported performance information for the development priority basic service and infrastructure.

OTHER MATTER

23. I draw attention to the matter below.

Achievement of planned targets

24. The annual report includes information on reported achievements against planned targets and provides explanations for over- or underachievement/ measures taken to improve performance.

REPORT ON COMPLIANCE WITH LEGISLATION

25. 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.

26. 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.

27. 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.

28. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Procurement and contract management

29. Some of the tenders which achieved the minimum qualifying score for functionality were not evaluated further in accordance with 2017 preferential procurement regulation 5(7). This non-compliance was identified in the procurement processes for the maintenance and refurbishment of wastewater infrastructure panel appointed by the municipality.

OTHER INFORMATION IN THE ANNUAL REPORT

30. The accounting officer is responsible for the other information included in the annual report, which includes, the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected development priorities presented in the annual report that have been specifically reported on in this auditor's report.
31. My opinion on the financial statements, the report on the audit of the annual 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.
32. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected development priorities presented in the annual report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
33. 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

34. I considered internal control relevant to my audit of the financial statements, annual report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
35. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the unqualified opinion included in this report..
36. Internal controls for monitoring compliance with legislation were ineffective as it did not detect and prevent instances of non-compliance with laws and regulations.

Auditor-General

Polokwane

30 November 2023



SO (J)THAFRICA

Auditing to build public confidence

REPORT OF THE AUDITOR-GENERAL 2023 – 2024

Report of the auditor-general to Limpopo Provincial Legislature and the Council on Capricorn District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Capricorn district municipality set out on pages 01 to 99, 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 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 Capricorn district municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal 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.

Emphasis of matters

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

MATERIAL IMPAIRMENT — TRADE DEBTORS

7. As disclosed in note 32 to the financial statements, material losses of R1 025 318 (2023: R1 108 127) were incurred as a result of irrecoverable trade debtors.

UNCERTAINTY RELATING TO FUTURE OUTCOME OF EXCEPTIONAL LITIGATION

8. As disclosed in note 45 to the financial statements, the municipality is a defendant in multiple lawsuits. The ultimate outcome of these matters cannot presently be determined and no provision for any liability that may result has been made in the financial statements.

MATERIAL LOSSES - WATER

9. As disclosed in note 3 and 35 to the financial statements, material water losses of R26 650 640 (2023: R30 075 071) was incurred, which represents (2023: of total quantity of water purchased. The water losses were due to leakages and aging infrastructure.

IRREGULAR EXPENDITURE

10. As disclosed in note 53 to the financial statements, irregular expenditure amounted to R214 514 246 as a result of the contravention with supply chain management regulations.

Other matter

11. I draw attention to the matter below. My opinion is not modified in respect of this matter.

UNAUDITED DISCLOSURE NOTES

12. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA. 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

13. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the 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.
14. 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 accounting officer 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

15. 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.
16. 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 7 of the annexure to the auditor's report, forms part of our auditor's report..

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected development priority presented in the annual report. The accounting officer is responsible for the preparation of the annual report.

18. I selected the following development priority presented in the annual report for the year ended 30 June 2024 for auditing. I selected the development priority that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Development priority	Page numbers	Purpose
Basic service and Infrastructure	216-280	To provide sustainable basic service and Infrastructure development

19. I evaluated the reported performance information for the selected development priority against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual 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..

20. 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 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 report in the prescribed manner and is comparable and understandable.

- there is adequate supporting evidence for the achievements reported and for the reasons provided for any underachievement of targets taken to improve performance.

21. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
22. I did not identify any material findings on the reported performance information for the selected development priority of Basic Service and Infrastructure.

Other matters

23. I draw attention to the matters below.

ACHIEVEMENT OF PLANNED TARGETS

24. The annual report includes information on reported achievements against planned targets and provides explanations for under achievements. This information should be considered in the context of the material findings on the reported performance information.
25. The table that follow provide information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual report. The reasons for any underachievement of targets are included in the annual report on pages 149 to 149.

Basic service and Infrastructure

Targets achieved: 95% Budget spent: 100%		
Indicator not achieved	Planned target	Reported achievement
INFR027 — Percentage construction of water supply project	95%	70%
Number of households with access to water		
INFR030 - Percentage construction of water supply project		
Number of households with access to water	0	

MATERIAL MISSTATEMENTS

26. I identified material misstatements in the annual report submitted for auditing. These material misstatements were in the reported performance information for Basic services and Infrastructure of the development priority. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

27. 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..
28. 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.
29. 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.
30. I did not identify any material non-compliance with the selected legislative requirements.

OTHER INFORMATION IN THE ANNUAL REPORT

31. The accounting officer is responsible for the other information included in the annual report, which includes, the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected development priority presented in the annual report that have been specifically reported on in this auditor's report..
32. My opinion on the financial statements, the report on the audit of the annual 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.
33. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected development priorities presented in the annual e report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
34. 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

35. I considered internal control relevant to my audit of the financial statements, annual report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
36. I did not identify any significant deficiencies in internal control..

OTHER REPORTS

37. I draw attention to the following engagements conducted by various parties. This report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
38. The municipality is investigating the possible forgery of the signature of the former municipal manager on the allocation of bursaries and a possible irregular allocation of bursaries. The report was not yet finalise at the date of this report.

Auditor-General

Polokwane

30 November 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence



REPORT OF THE AUDIT COMMITTEE ON CAPRICORN DISTRICT MUNICIPALITY (CDM)

We are pleased to present our report for the financial year ended 30 June 2024.

Audit Committee Structure

Capricorn District Municipality has an Audit Committee which is composed of six independent members and reports directly to Council

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 166 and 165 of the Municipal Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein and the related code of conduct, policies and practices.

Stakeholder Engagement/s

The committee has been able to engage with the following stakeholders:

- Limpopo Provincial Treasury
- Limpopo Municipality of Corporate Governance, Human Settlement and Traditional Affairs
- Limpopo SALGA
- Limpopo Provincial Auditor (AGSA)

The Effectiveness of Internal Control

Based on the results of the formal documented review of the design, implementation and effectiveness of the municipality's system of internal controls conducted by the internal audit and AGSA during the financial year ended 30 June 2024, and in addition, considering information and explanations given by management plus discussions held

with the external auditor on the results of their audit, the Audit Committee concluded that the municipality's system of internal financial controls is effective and no material internal control breaches come to the Committee's attention.

Risk Management

The Audit committee reviewed the municipality's policies on risk management and strategy (including IT Governance) and monitored the implementation of risk management policy and strategy and concluded that municipality's risk management maturity level is satisfactorily, which is commendable.

In-Year Management and Monthly/Quarterly Report

Based on the quarterly review of in-year monitoring systems and reports, the Audit Committee is satisfied with the quality, accuracy, usefulness, reliability, appropriateness and adequacy of the municipality in-year reporting systems and would like to commend the municipality for that.

Internal Audit Arrangement

The Audit committee:

- Reviewed and approved the annual Internal Audit plans and evaluated the independence, effectiveness and performance of the internal audit function;
- Considered the reports of the Internal Auditors on the municipality's systems of internal control;
- Reviewed issues raised by internal audit and the adequacy of corrective action taken by management in response thereto;

Combined assurance

The Audit committee reviewed the plans and reports of the external and internal auditors and other assurance providers including management and concluded that these were adequate to address all significant risks facing the municipality.

Compliance with the relevant laws and regulations

The Audit Committee considered reports provided by management, internal assurance providers and the independent auditors regarding compliance with legal and regulatory requirements and concluded that the municipality material complied with the enabling laws and regulations as well as its municipality policies and standard operating procedures.

Evaluation of Annual Financial Statements

Following the review by the Audit Committee of the draft annual financial statements for the year ended 30 June 2024 before and after the audit, the committee is of the view that, annual financial statements fairly present the financial performance of the municipality for the year under review and can be incorporated into the annual report.

Evaluation of Annual Performance Report

Following the review by the Audit Committee of the annual performance report for the year ended 30 June 2024 before and after the audit, the committee is of the view that, draft annual performance report fairly presents the non-financial performance of the municipality for the year under review and can be incorporated into the annual report.

Consideration of the Final Audit report

The Audit Committee considered final audit report and concurred with the AGSA's unqualified audit opinion. Furthermore, the Audit Committee commended the municipality for the unqualified audit opinion.

Final Annual Report

The Audit Committee has also somewhat satisfied itself as to the integrity of the remainder of the annual report.

Auditor-General of South Africa

The Audit Committee has met with the AGSA to ensure that there are no unresolved issues.

Conclusion

The Audit Committee wishes to acknowledge the commitment and support of Council, Honourable Executive Mayor, Municipal Manager, AGSA staff, management and staff of the municipality. The political and administrative leadership stability in the municipality played ultimate and big role towards and improved and positive financial and non-financial performance.



SAB Ngobeni

Chairperson of the Audit Committee

Date 30 November 2024

GLOSSARY

APPENDICES

APPENDIX 1 (A) – COUNCILLORS, COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE

LIST OF CURRENT COUNCILLORS (2021 – 2026)

NO.	COUNCILLOR	PARTY	GENDE R	SEAT TYPE	PORTFOLIO
1.	Botha Androe Hendrina	DA	F	LC Rep – Polokwane	Member (Part time)
2.	Chidi Doraine Ramathabatha Tiny	DA	F	LC Rep – Polokwane	Member (Part time) Resigned effective 13/06/2024
3.	Chula Mokgadi Ida	EFF	F	PR/DC40%	Member (Part time)
4.	Clarke Susan Elizabeth	VF+	F	LC Rep – Polokwane	Member (Part time)
5.	Dikgale Sewela Julia	ANC	F	LC Rep – Polokwane	Member (Part time)
6.	Hamise Lebeko Harry	ANC	M	LC Rep – Polokwane	Member (Part time) Resigned 08/11/2023
7.	Hiine Phologo Jerriel	ABC	M	LC Rep – Polokwane	Member (Part time)
8.	Kekana Mmasekgokgothi Sandra	ANC	F	LC Rep – Lepelle-Nkumpi	Member (Part time)
9.	Lebese Mpho Japhter	ANC	M	LC Rep – Lepelle-Nkumpi	Chairperson: Community Services (Part time)
10.	Lehong Mathekga Violet	ANC	F	LC Rep – Blouberg	Member (Part time)
11.	Mabote Makhasane Gloria	ANC	F	LC Rep – Polokwane	Member (Part time) Resigned 08/11/2023
12.	Machaba Makgato Joseph	ANC	M	PR/DC40%	Chairperson: Sport, Arts & Culture (Part time)

NO.	COUNCILLOR	PARTY	GENDE R	SEAT TYPE	PORTFOLIO
13.	Moloko Desmonia Morokolo	EFF	F	PR/DC40%	Member (Part time)
14.	Mahlatji Mashego Solomon	ANC	M	LC Rep – Polokwane	MMC: Strategic Executive Management Services (Part time)
15.	Makhura Makgalemela Hilda	ANC	F	LC Rep – Blouberg	MMC: Sport, Arts & Culture (Part time)
16.	Malebana Chuene William Disagree	ANC	M	PR/DC40%	Whip of the Council (Full time) Resigned 11/06/2024
17.	Malebana Tlou Granny	ANC	F	LC Rep – Molemole	Member (Part time)
18.	Maleka Pheladi Ingrid	DoP	F	LC Rep – Lepelle-Nkumpi	Member (Part time)
19.	Mamabolo Caroline Modikwa	ANC	F	PR/DC40%	MMC: Local Economic Development (Part time)
20.	Mampuru Moshiane Thabiso	ANC	F	PR/DC40%	Member (Part time)
21.	Masekwameng Mapeu Rahab	ANC	F	PR/DC40%	Member (Part time)
22.	Masemola Sebolaishi Granny	ANC	F	PR/DC40%	Chairperson: Infrastructure Services (Part time)
23.	Masoga Matome Calvin	ANC	M	PR/DC40%	MMC: Development Planning and Environmental Management Services (Full time)
24.	Masoga Phuti Stanford	ANC	M	LC Rep – Molemole	Chairperson: Committee of Chairpersons (Part time) Acting Speaker 27/06/2024

NO.	COUNCILLOR	PARTY	GENDE R	SEAT TYPE	PORTFOLIO
25.	Masubelele Jara Alfred	ANC	M	PR/DC40%	Chairperson: Ethics, Rules & Integrity Committee (Part time)
26.	Phukela Alex Ngwasheng	EFF	M	PR/DC40%	Member (Part time)
27.	Matonzi Thomas	ANC	M	LC Rep – Polokwane	Member (Part time)
28.	Mocke Bianca	DA	F	PR/DC40%	Member (Part time)
29.	Mogale Kidox Kwadu	DoP	M	PR/DC40%	Member (Part time)
30.	Mohale Maite Monicah	ANC	F	PR/DC40%	MMC: Infrastructure Services (Full time)
31.	Mohlabeng Dinah Mokgadi	EFF	F	LC Rep – Polokwane	Member (Part time) Resigned
32.	Mokome Mmajoala Sarah	EFF	F	LC Rep – Polokwane	Member (Part time)
33.	Molokomme Malehu Martha	ANC	F	LC Rep – Blouberg	Member (Part time)
34.	Moloto Mmakwena Hazel	ANC	F	LC Rep – Polokwane	Member (Part time) Resigned 08/11/2023
35.	Mothata Lesiba Samuel	EFF	M	PR/DC40%	Member (Part time) Resigned.
36.	Mothata Maphuti Lisbeth	ANC	F	PR/DC40%	Chairperson: MPAC (Full time)
37.	Mothiba Tumudi Piet	EFF	M	LC Rep – Polokwane	Member (Part time)
38.	Motolla Matome Oscar	EFF	M	LC Rep – Molemole	Member (Part time)
39.	Murwa Phaka	ANC	M	LC Rep – Polokwane	Member (Part time)
40.	Muthabine Mmaphuti Rufus	ANC	M	LC Rep – Polokwane	Chairperson: Corporate Services (Part time)
41.	Ntjana Motshekwa Isaiah	EFF	M	LC Rep - Blouberg	Member (Part time)
42.	Pheedi Maseka Solomon	ANC	M	LC Rep – Blouberg	Speaker (Full time) Resigned 11/06/2024

NO.	COUNCILLOR	PARTY	GENDE R	SEAT TYPE	PORTFOLIO
					Resigned 11/06/2024
43.	Pheedi Mmatlala Rekiel	ANC	F	LC Rep – Polokwane	Member (Part time) Resigned 08/11/2023
44.	Phogole Mogome Lipson	ANC	M	LC Rep - Lepelle-Nkumpi	Member (Part time)
45.	Phukubye Dorothy	ANC	F	LC Rep – Polokwane	Chairperson: SEMS (Part time)
46.	Rababalela Shirley Malebo	EFF	F	LC Rep - Lepelle-Nkumpi	Member (Part time) Resigned
47.	Rahlana Mokgadi Elizabeth	ANC	F	LC Rep – Molemole	MMC: Community Services (Full time)
48.	Ralefatane Mariri Johannes	ANC	M	LC Rep – Polokwane	Chairperson: DPEMS (Part time)
49.	Ramaphoko Mongatane Michael	EFF	M	PR/DC40%	Member (Part time)
50.	Ramokolo Mokgaetsi Maria	ANC	F	PR/DC40%	MMC: Finance (Full time)
51.	Raphela Thokwana Richard	EFF	M	LC Rep – Polokwane	Member (Part time) Resigned
52.	Selamolela Molatja Samson	ANC	M	PR/DC40%	MMC: Corporate Services (Full time)
53.	Takalo Maite Eveline	ANC	F	LC Rep Lepelle-Nkumpi	Member (Part time)
54.	Teffo Mamedupi Kirsty	ANC	F	PR/DC40%	Executive Mayor (Full time)
55.	Themane Moraka David	ANC	M	PR/DC40%	Member (Part time)
56.	Tshoshi Manare Martin	ANC	M	PR/DC40%	Chairperson: Finance (Part time)

COUNCILLORS (Post 2021 LGE)

APPENDIX 1 (B): COMMITTEE ALLOCATION

COUNCILLOR	GENDER	PARTY	SEAT TYPE	Mayoral	SEMS	DPEMS	Community	Corporate	Finance	Infrastructure	Sport, Arts & Culture	MPAC	Ethics, Rules & Integrity	Committee of Chairpersons	Multi-Party Whippery	PM T	TOTAL
Botha Androe Hendrina	F	DA	Rep - PLM					X	X		X						03
Chidi Ramathabatha Doraine	F	DA	Rep - PLM		X	X	X								X		04
Chula Mokgadi Idah	F	EFF	PR		X		X										02
Clarke Susan Elizabeth	F	VF+	Rep - PLM			X	X								X		03
Dikgale Sewela Julia	F	ANC	Rep - PLM									X	X				06
Mailula, Khutso	M	ANC	Rep - PLM									X	X				02
Hiine Phologo Jeriel	M	ABC	Rep - PLM						X	X					X		01
Kekana Mmasekgogothi Sandra	F	ANC	Rep - LNL M		X	X	X	X		X	X						06
Lebese Mpho Japhter	M	ANC	Rep - LNL M				X							X			02

COUNCILLOR	GENDER	PARTY	SEAT TYPE	Mayoral	SEMS	DPEMS	Community	Corporate	Finance	Infrastructure	Sport, Arts & Culture	MPAC	Ethics, Rules & Integrity	Committee of Chairpersons	Multi-Party Whippery	PM T	TOTAL
Lehong Mathekga Violet	F	ANC	Rep - BL M		X	X	X	X	X	X	X						07
Mogoboya, Moliki	F	ANC	Rep - PL M		X	X		X		X	X						05
Machaba Makgato Joseph	M	ANC	PR								X			X			02
Morokolo, Desmonia	F	EFF	PR		X	X			X								03
Mahlatji Mashego Solomon	M	ANC	Rep - PL M	X													01
Makhura Makgalemela Hilda	F	ANC	Rep - BL M	X													01
Malebana Chuene William Disagree	M	ANC	PR												X	X	02
Malebana Tlou Granny	F	ANC	Rep - ML M									X	X				07
Maleka Pheladi Ingrid	F	DoP	Rep - LNL M				X										01

COUNCILLOR	GENDER	PARTY	SEAT TYPE	Mayoral	SEMS	DPEMS	Community	Corporate	Finance	Infrastructure	Sport, Arts & Culture	MPAC	Ethics, Rules & Integrity	Committee of Chairpersons	Multi-Party Whippery	PM T	TOTAL
Mamabolo Caroline Modikwa	F	ANC	PR	X													01
Mampuru Moshiane Thabiso	F	ANC	PR		X	X	X	X	X	X	X						07
Masekwameng , Mapeu Rahab	F	ANC	PR									X	X				02
Masemola Sebolaishi Granny	F	ANC	PR							X				X			02
Masoga Matome Calvin	M	ANC	PR	X													01
Masoga Phuti Stanford	M	ANC	Rep - ML M											X			01
Masubelele Jara Alfred	M	ANC	PR										X	X			02
Lebese , Miyelani Given	M	EFF	PR					X		X					X		03
Matonzi Thomas	M	ANC	Rep - PL M		X	X	X		X	X							05
Mocke Bianca	F	DA	PR									X	X				02
Mogale Kwadu Kidox	M	DoP	PR							X					X		02

COUNCILLOR	GENDER	PARTY	SEAT TYPE	Mayoral	SEMS	DPEMS	Community	Corporate	Finance	Infrastructure	Sport, Arts & Culture	MPAC	Ethics, Rules & Integrity	Committee of Chairpersons	Multi-Party Whippery	PM T	TOTAL
Mohale Maite Monicah	F	ANC	PR	X													01
Mahladisa, Molatelo	M	EFF	Rep - PL M			X			X								02
Mokome Mmajoala Sarah	F	EFF	Rep - PL M				X				X						02
Molokomme Malehu Martha	F	ANC	Rep - BL M		X	X	X	X		X	X						06
Moshoeu, Esther	F	ANC	Rep - PL M					X	X	X	X						02
Mothata	M	EFF	PR									X	X		X		03
Mothata Maphuti Lisbeth	F	ANC	PR									X		X			02
Mothiba Tumudi Piet	M	EFF	Rep - PL M		X		X										02
Motolla Matome Oscar	M	EFF	Rep - ML M									X	X				02
Murwa Thosetse	M	ANC	Rep -									X	X				02

COUNCILLOR	GENDER	PARTY	SEAT TYPE	Mayoral	SEMS	DPEMS	Community	Corporate	Finance	Infrastructure	Sport, Arts & Culture	MPAC	Ethics, Rules & Integrity	Committee of Chairpersons	Multi-Party Whippery	PM T	TOTAL
Phaka Kgolane			PLM														
Malatji, Michael	M	ANC	Rep - PLM		X	X		X	X	X							05
Ntjana Motshekwa Isaiah	M	EFF	Rep BL M						X		X						02
Pheedi Maseka Solomon	M	ANC	Rep BL M													X	01
Mamadi, Elliot	M	ANC	Rep - PLM		X	X	X	X		X							05
Phogole Mogome Lipson	M	ANC	Rep - LNL M		X	X		X	X	X	X						06
Phukubje Dorothy	F	ANC	PLM		X									X			02
Thobejane, Collen	M	EFF	Rep - LNL M					X		X							02
Rahlana Mokgadi Elizabeth	F	ANC	Rep - ML M	X													01
Ralefatane Mariri Johannes	M	ANC	Rep - PLM			X								X			02

COUNCILLOR	GENDER	PARTY	SEAT TYPE	Mayoral	SEMS	DPEMS	Community	Corporate	Finance	Infrastructure	Sport, Arts & Culture	MPAC	Ethics, Rules & Integrity	Committee of Chairpersons	Multi-Party Whippery	PM T	TOTAL
Ramaphoko Mongatane Michael	M	EFF	PR					X			X						02
Ramokolo Mokgaetsi Maria	F	ANC	Rep - LNL M	X													01
Lebogo, Jacob	M	EFF	Rep - PL M									X	X				02
Selamolela Molatja Samson	M	ANC	PR	X													01
Takalo Maite Evelyn	F	ANC	Rep - LNL M			X	X	X	X		X						05
Teffo Mamedupi Kirsty	F	ANC	PR	X												X	02
Themane Moraka David	M	ANC	PR									X	X				02
Tshoshi Manare Martin	M	ANC	PR						X					X			02

COUNCILLOR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Botha Androe Hendrina	F	DA	Rep - PL M					X	X		X						03
Chidi Ramathaba tha Doraine	F	DA	Rep - PL M		X	X	X								X		04
Chula Mokgadi Idah	F	EFF	PR		X		X										02
Clarke Susan Elizabeth	F	VF+	Rep - PL M			X	X								X		03
Dikgale Sewela Julia	F	ANC	Rep - PL M						X	X	X						06

COUNCIL OR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Mamadi, Elliot	M	ANC	Rep - PL M									X	X				02
Hiine Phologo Jeriel	M	ABC	Rep - PL M												X		01
Kekana Mmasekgo kgothi Sandra	F	ANC	Rep - LNL M		X	X	X	X	X	X	X						07
Lebese Mpho Japhter	M	ANC	Rep - LNL M				X							X			02
Lehong Mathekga Violet	F	ANC	Rep - BL M		X	X	X	X	X	X	X						07

COUNCILLOR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Mogoboya, Moliki	F	ANC	Rep - PL M									X	X				02
Machaba Makgato Joseph	M	ANC	PR								X			X			02
Morokolo, Desmonia	F	EFF	PR		X	X			X								03
Mahlatji Mashego Solomon	M	ANC	Rep - PL M	X													01
Makhura Makgalema Hilda	F	ANC	Rep - BL M	X													01
Malebana Chuene	M	ANC	PR												X	X	02

COUNCIL OR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
William Disagree																	
Malebana Tlou Granny	F	ANC	Rep - ML M									X	X				02
Maleka Pheladi Ingrid	F	DoP	Rep - LNL M				X										01
Mamabolo Caroline Modikwa	F	ANC	PR	X													01
Mampuru Moshiane Thabiso	F	ANC	PR		X	X	X	X	X	X	X						07
Masekwam eng, Mapeu Rahab	F	ANC	PR									X	X				02

COUNCIL OR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Masemola Sebolaishi Granny	F	ANC	PR							X				X			02
Masoga Matome Calvin	M	ANC	PR	X													01
Masoga Phuti Stanford	M	ANC	Rep - ML M											X			01
Masubelele Jara Alfred	M	ANC	PR										X	X			02
Lebese, Miyelani Given	M	EFF	PR					X		X					X		03
Matonzi Thomas	M	ANC	Rep -		X	X	X		X	X							05

COUNCILLOR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
			PL M														
Mocke Bianca	F	DA	PR									X	X				02
Mogale Kwadu Kidox	M	DoP	PR							X					X		02
Mohale Maite Monicah	F	ANC	PR	X													01
Lebogo, Jacob	M	EFF	Rep - PL M			X				X							02

COUNCILLOR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Mokome Mmajoala Sarah	F	EFF	Rep - PL M				X				X						02
Molokomm e Malehu Martha	F	ANC	Rep - BL M		X	X	X	X		X	X						06
Moshoeu, Esther	F	ANC	Rep - PL M									X	X				02
Ngwasheng , Phukela Alex	M	EFF	PR									X	X		X		03
Mothata Maphuti Lisbeth	F	ANC	PR									X		X			02

COUNCILLOR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Mothiba Tumudi Piet	M	EFF	Rep - PL M		X		X										02
Motolla Matome Oscar	M	EFF	Rep - ML M									X	X				02
Murwa Thosetse Phaka Kgolane	M	ANC	Rep - PL M									X	X				02
Mailula, Khutso	M	ANC	Rep - PL M					X						X			02
Ntjana Motshekwa Isaiah	M	EFF	Rep BL M						X		X						02

COUNCIL OR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Pheedi Maseka Solomon	M	ANC	Rep BL M													X	01
Mogoboya, Moliki Linah	F	ANC	Rep - PL M									X	X				02
Phogole Mogome Lipson	M	ANC	Rep - LNL M		X	X		X	X	X	X						06
Phukubje Dorothy	F	ANC	PL M		X									X			02
Thobejane, Collen	M	EFF	Rep - LNL M					X		X							02

COUNCILLOR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Rahlana Mokgadi Elizabeth	F	ANC	Rep - ML M	X													01
Ralefatane Mariri Johannes	M	ANC	Rep - PL M			X								X			02
Ramaphoko Mongatane Michael	M	EFF	PR					X			X						02
Ramokolo Mokgaetsi Maria	F	ANC	Rep - LNL M	X													01
Raphela Thokwane Richard	M	EFF	Rep - PL M			X			X								02

COUNCILLOR	GEN DER	PAR TY	SEA T TYP E	May oral	SE MS	DPE MS	Commu nity	Corpo rate	Fina nce	Infrastru cture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rules & Integ rity	Committ ee of Chairper sons	Multi- Party Whipp ery	P M T	TOT AL
Selamolela Molatja Samson	M	ANC	PR	X													01
Takalo Maite Evelyn	F	ANC	Rep - LNL M			X	X	X	X		X						05
Teffo Mamedupi Kirsty	F	ANC	PR	X												X	02
Themane Moraka David	M	ANC	PR		X	X	X	X	X	X	X						07

APPENDIX 1(C): MEETINGS ATTENDED

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
1.	Botha Androe Hendrina	PT	DA	15	14	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 22/09/2023 – No Apology
2.	Chidi Ramathabatha Doraine Tiny	PT	DA	13	13	100%	N/a	100%	100% Attendance
3.	Chula Mokgadi Ida	PT	EFF	15	10	67%	0%	10%	<u>Meeting(s) not attended</u> 1. 22/09/2023 – No Apology 2. 26/03/2024 – Apology 3. 25/04/2024 – No Apology 4. 17/05/2024 - No Apology 5. 27/06/2024 - No Apology <u>Meeting(s) not completed</u>

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									1. 26/07/2023 – Late Arrival - No Apology
4.	Clarke Susan Elizabeth	PT	VF+	15	14	93%	100%	100%	<u>Meeting(s) not attended</u> 1. 26/07/2023 – Apology
5.	Dikgale Sewela Julia	PT	ANC	15	15	100%	N/a	100%	100% Attendance
6.	Hamise Lebeko Harry	PT	ANC	09	08	89%	0%	100%	<u>Meeting(s) not attended</u> 1. 22/08/2023 – No Apology
7.	Hiine Phologo Jerriel	PT	ABC	15	12	80%	0%	100%	<u>Meeting(s) not attended</u> 1. 26/07/2023 – No Apology 2. 30/08/2023 – Apology 3. 26/03/2024 – No Apology
8.	Kekana Mmasekgokgothi Sandra	PT	ANC	15	14	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 30/10/2023 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
9.	Lebese Miyelani Given	PT	EFF	14	07	50%	14%	7.1%	<u>Meeting(s) not attended</u> Virtual meeting, gadget was provided on the 18/09/2023(attended on the 30/08/2023 as guest) 24/10/2023 – No Apology 30/10/2023 - Apology 07/11/2023 – No Apology 14/12/2023 – No Apology 26/03/2024 – Apology 24/04/2024 – No Apology 17/05/2024 – Apology <u>Meeting(s) not completed</u>

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									1. 26/07/2023 – Late Arrival - No Apology
10.	Lebese Mpho Japhter	PT	ANC	15	13	87%	0%	100%	<u>Meeting(s) not attended</u> 1. 29/09/2023 – No Apology 2. 24/10/2023 – No Apology
11.	Lebogo Jacob	PT	EFF	14	06	43%	0%	100%	<u>Meeting(s) not attended</u> 1. 26/01/2024 - No Apology 2. 27/02/2024 - No Apology 3. 26/03/2024 – No Apology 4. 26/01/2024 - No Apology 5. 27/02/2024 - No Apology 6. 26/03/2024 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									7. 24/04/2024 – No Apology 8. 17/05/2024 – No Apology
12.	Lehong Mathekga Violet	PT	ANC	15	13	87%	0%	7%	<u>Meeting(s) not attended</u> 1. 29/09/2023 – No Apology 2. 24/10/2023 – No Apology <u>Meeting(s) not completed</u> 1. 26/07/2023 – Late Arrival - Apology
13.	Makhasane Mabote Gloria	PT	ANC	09	08	89%	0%	100%	<u>Meeting(s) not attended</u> 1. 29/09/2023 – No Apology
14.	Machaba Makgato Joseph	PT	ANC	15	15	100%	N/a	100%	100% Attendance

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
15.	Mahladisa Molatelo	PT	EFF	14	12	86%	0%	100%	Virtual meeting, gadget was provided on the 18/09/2023 Meeting(s) not attended 1. 29/09/2023 – No Apology 2. 26/03/2024 – No Apology
16.	Mahlatji Mashego Solomon	PT	ANC	15	13	87%	0%	100%	<u>Meeting(s) not attended</u> 1. 29/09/2023 – No Apology 2. 07/11/2023 - No Apology
17.	Malatji Kgashane Michael	PT	ANC	06	06	100%	N/a	100%	100% Attendance
18.	Mailula Khutšo Elias	PT	ANC	06	05	83%	0%	100%	<u>Meeting(s) not attended</u> 1. 27/02/2024 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
19.	Makhura Makgalemela Hilda	PT	ANC	15	14	93%	0%	7.1%	<u>Meeting(s) not attended</u> 1. 22/09/2023 – No Apology <u>Meeting(s) not completed</u> 1. 26/07/2023 – Late Arrival - No Apology
20.	Malebana Chuene William	FT	ANC	13	13	100%	N/a	100%	100% Attendance
21.	Malebana Tlou Granny	PT	ANC	15	15	100%	N/a	100%	100% Attendance
22.	Maleka Pheladi Ingrid	PT	DOP	15	08	53%	100%	100%	<u>Meeting(s) not attended</u> 1. 26/07/2023 – Apology 2. 22/08/2023 – Apology 3. 30/08/2023 – Apology 4. 22/09/2023 – Apology 5. 29/09/2023 - Apology 6. 24/10/2023 - Apology 7. 30/10/2023 – Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
23.	Mamabolo Caroline Modikwa	PT	ANC	15	14	93%	0%	100%	Meeting(s) not attended 1. 26/07/2023 – No Apology
24.	Mamadi Eliot	PT	ANC	06	06	100%	N/a	100%	100% Attendance
25.	Mampuru Moshiane Thabiso	PT	ANC	15	14	93%	100%	100%	Meeting(s) not attended 1. 14/12/2023 – Apology
26.	Masekwameng Rahab Mapeu	PT	ANC	15	13	87%	100%	100%	Meeting(s) not attended 1. 22/08/2023 – Apology 2. 22/09/2023 – Apology
27.	Masemola Sebolaishi Granny	PT	ANC	15	11	73%	0%	100%	Meeting(s) not attended 1. 27/02/2024 – No Apology 2. 26/03/2024 – No Apology 3. 25/04/2024 - No Apology 4. 17/05/2024 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
28.	Masoga Matome Calvin	PT	ANC	15	14	93%	100%	100%	Meeting(s) not attended 1. 26/07/2023 – Apology
29.	Masoga Phuti Stanford	PT	ANC	15	14	93%	0%	100%	Meeting(s) not attended 1. 30/10/2023 – No Apology
30.	Masubelele Jara Alfred	PT	ANC	15	10	67%	60%	10%	Meeting(s) not attended 1. 30/08/2023 - Apology 2. 29/09/2023 – No Apology 3. 27/02/2024 – No Apology 4. 26/03/2024 – Apology 5. 27/06/2024 – Apology Meeting(s) not completed 1. 26/07/2023 – Late Arrival - No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
31.	Matonzi Thomas	PT	ANC	15	12	80%	0%	100%	<u>Meeting(s) not attended</u> 1. 26/07/2023 – No Apology 2. 22/09/2023 – No Apology 3. 29/09/2023 – No Apology
32.	Mocke Bianca	PT	DA	15	13	87%	50%	100%	<u>Meeting(s) not attended</u> 1. 29/09/2023 - No Apology 2. 26/03/2024 - Apology
33.	Mogale Kidox Kwadu	PT	DOP	15	0	0%	67%	0%	<u>Meeting(s) not attended</u> 1. 26/07/2023 – No Apology 2. 22/08/2023 – No Apology 3. 30/08/2023 – No Apology 4. 22/09/2023 – No Apology 5. 29/09/2023 - No Apology 6. 24/10/2023 – Apology 7. 30/10/2023 – Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									8. 07/11/2023 - Apology 9. 14/12/2023 – Apology 10. 26/01/2024 – Apology 11. 27/02/2024 – Apology 12. 26/03/2024 – Apology 13. 25/04/2024 – Apology 14. 17/05/2024 - Apology 15. 27/06/2024 - Apology
34.	Mogoboya Moliki	PT	ANC	06	04	67%	0%	100%	<u>Meeting(s) not attended</u> 1. 14/12/2023 – No Apology 2. 26/03/2024 – No Apology
35.	Mohale Maite Monicah	FT	ANC	15	14	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 26/03/2024 – No Apology
36.	Mokome Mmajoala Sarah	PT	EFF	15	15	100%	N/a	100%	100% Attendance

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
37.	Molokomme Malehu Martha	PT	ANC	15	14	93%	0%	100%	Meeting(s) not attended 1. 30/10/2023 – No Apology
38.	Moloto Mmakwena Hazel	PT	ANC	09	08	89%	0%	100%	Meeting(s) not attended 1. 22/08/2023 – No Apology
39.	Morokolo Moloko Desmonia	PT	EFF	14	08	57%	0%	100%	Meeting(s) not attended Virtual meeting, gadget was provided on the 19/09/2023 Meeting(s) not attended 1. 29/09/2023 – No Apology 2. 07/11/2023 – No Apology 3. 14/12/2023 – No Apology 4. 26/03/2024 - No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									5. 25/04/2024 – No Apology 6. 17/05/2024 - No Apology
40.	Moshoeu Esther	PT	ANC	06	06	100%	N/a	100%	100% Attendance
41.	Mothata Maphuti Lisbeth	FT	ANC	15	15	100%	N/a	100%	100% Attendance
42.	Mothiba Tumudi Piet	PT	EFF	15	13	87%	0%	100%	<u>Meeting(s) not attended</u> 1. 07/11/2023 – No Apology 2. 14/12/2023 – No Apology
43.	Motolla Matome Oscar	PT	EFF	15	11	73%	0%	100%	<u>Meeting(s) not attended</u> 1. 22/09/2023 – No Apology 2. 26/03/2024 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									3. 25/04/2024 – No Apology - 4. 17/05/2024 - No Apology
44.	Murwa Thosetse Phaka Kgolane	PT	ANC	15	14	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 29/09/2022 – No Apology
45.	Muthabine Rufus	PT	ANC	09	08	89%	0%	13%	<u>Meeting(s) not attended</u> 1. 29/09/20223 – No Apology <u>Meeting(s) not completed</u> 1. 26/07/2023 – Late Arrival - No Apology
46.	Ngwasheng Alex Phukela	PT	EFF	14	08	57%	17%	13%	Virtual meeting, gadget was provided on the 18/09/2023 <u>Meeting(s) not attended</u> 1. 29/09/2023 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									2. 26/01/2024 - No Apology 3. 27/02/2024 - Apology 4. 26/03/2024 - No Apology 5. 25/04/2024 – No Apology 6. 17/05/2024 – No Apology <u>Meeting(s) not completed</u> 1. 26/07/2023 – Late Arrival - No Apology
47.	Ntjana Motshekwa Isaiah	PT	EFF	15	09	60%	0%	11.1%	<u>Meeting(s) not attended</u> 1. 22/08/2023 – No Apology 2. 30/08/2023 – No Apology 3. 22/09/2023 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									4. 29/09/2023 – No Apology 5. 26/03/2024 - No Apology 6. 25/04/2024 – No Apology <u>Meeting(s) not completed</u> 1. 26/07/2023 – Late Arrival - No Apology
48.	Pheedi Maseka Solomon	FT	ANC	13	13	100%	N/a	100%	100% Attendance
49.	Pheedi Mmatlala Rekiel	PT	ANC	09	09	100%	N/a	100%	100% Attendance
50.	Phogole Mogome Lipson	PT	ANC	15	13	87%	0%	100%	<u>Meeting(s) not attended</u> 1. 22/08/2023 – No Apology 2. 17/05/2024 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
51.	Phukubje Dorothy	PT	ANC	15	13	87%	50%	100%	<u>Meeting(s) not attended</u> 1. 22/08/2023 – No Apology 2. 07/11/2023 - Apology
52.	Rahlana Mokgadi Elizabeth	PT	ANC	15	15	100%	N/a	100%	100% Attendance
53.	Ralefatane Mariri Johannes	PT	ANC	15	14	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 17/05/2024 – No Apology
54.	Ramaphoko Mongatane Michael	PT	EFF	15	03	20%	0%	100%	<u>Meeting(s) not attended</u> 1. 22/08/2023 – No Apology 2. 30/08/2023 – Apology 3. 22/09/2023 – No Apology 4. 29/09/2023 – No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									5. 24/10/2023 – No Apology 6. 07/11/2023 – No Apology 7. 14/12/2023 - No Apology 8. 26/01/2024 - No Apology 9. 27/02/2024 – No Apology 10. 26/03/2024 - No Apology 11. 25/04/2024 – No Apology 12. 17/05/2024 – No Apology
55.	Ramokolo Mokgaetsi Maria	FT	ANC	15	15	100%	N/a	100%	100% Attendance
56.	Selamolela Samson	FT	ANC	15	12	80%	0%	100%	<u>Meeting(s) not attended</u>

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									1. 29/09/2023 – No Apology 2. 30/10/2023 – Apology 3. 07/11/2023 - Apology
57.	Takalo Maite Evelyn	PT	ANC	15	15	100%	N/a	100%	100% Attendance
58.	Teffo Mamedupi Kirsty	FT	ANC	15	13	87%	100%	100%	<u>Meeting(s) not attended</u> 1. 26/07/2023 – Apology 2. 26/03/2024 - Apology
59.	Themane Moraka David	PT	ANC	15	14	93%	100%	100%	<u>Meeting(s) not attended</u> 1. 30/10/2023 - Apology
60.	Thobejane Makgoale Collen	PT	EFF	11	06	55%	0%	100%	<u>Meeting(s) not attended</u> Virtual meeting, gadget was provided on the 18/09/2023 1. 29/09/2023 – No Apology 2. 07/11/2023 - No Apology 3. 26/01/2024 - No Apology 4. 27/02/2024 - No Apology

	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings Annually	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									5. 26/03/2024 - No Apology
61.	Tshoshi Manare Martin	PT	ANC	15	10	67%	40%	100%	Meeting(s) not attended 1. 26/07/2023 - Apology 2. 22/09/2023 – No Apology 3. 14/12/2023 - No Apology 4. 17/05/2024 – No Apology 5. 27/06/2024 – Apology

APPENDIX B COMMITTEES & COMMITTEE PURPOSES

B (1) COUNCIL COMMITTEES' STATUTORY POWERS

In terms of Section 79 of the Structures Act a municipal council may establish one or more committees necessary for the effective and efficient performance of any of its functions or exercise of any of its powers (as delegated). The Committees of the Council of Capricorn District Municipality were delegated the following powers and functions:

B (2) PORTFOLIO COMMITTEES

There are seven Portfolio Committees aligned to the six Administrative Departments of the Municipality, delegated the following powers:

- (1) To provide oversight on the activities of the different administrative departments that fall in their area of responsibility.
- (2) To deal with policies and by-laws emanating from the department.
- (3) To scrutinise departmental budgets, expenditure, and service delivery performance to ensure that the lives of the citizens in the district are improved.
- (4) To undertake on-site inspection on various departmental projects and facilities.
- (5) May request departments and relevant Members of the Mayoral Committee to account on the exercise of their functions.
- (6) May call for evidence or summon persons to appear and to produce any document required.
- (7) To submit to Council quarterly oversight reports written according to a prescribed format and guidelines.
- (8) To review recommendations from the Executive arm and may consult independent researchers to finalise their recommendations to Council.
- (9) To consider and make recommendations on issues in their terms of reference to Council for final decision making.

B (3) COMMITTEE OF CHAIRPERSONS

The Committee of Chairpersons comprises chairpersons of the Portfolio Committees and standing committees of the council presided over by the Chairperson of the Committee of Chairpersons, commonly called the Chair of Chairs, delegated powers to:

- (1) Ensure committees are functioning effectively.
- (2) Prepare guidelines to enable chairpersons to effectively fulfil their roles.
- (3) Discuss the coordination, supervision and monitoring of the activities and functioning of the various ad hoc committees affecting the scheduling or functioning of any committee of the legislature or other forum of the legislature.
- (4) Ensure the smooth running of the committees.

B (4) MULTI-PARTY WHIPPERY

Multi-Party Whippersy is composed of Chief Whips of all the political parties represented in the Council, chaired by the Council Chief Whip, and is delegated powers to:

- (1) Coordinate matters for which whips are responsible.
- (2) Ensure political liaison and consultation amongst the parties of the Council.
- (3) Share ideas and seek solutions on issues that may cause conflict in the Council.
- (4) Agree on the approach to avoid unnecessary debates in Council.
- (5) Develop guidelines for speaking time in Council.

B (5) ETHICS, RULES AND INTEGRITY COMMITTEE

The Committee is delegated powers to:

- (1) Monitor and evaluate councillors Compliance with the Code of Conduct for Councillors.
- (2) Monitor and evaluate compliance with the Council Rules of Order.
- (3) Review and recommend amendments of the Council Rules of Order at intervals determined by Council.
- (4) Determine the financial interests of Councillors that must be made public in terms of Item 7(4) of the code of Conduct for Councillors.
- (5) Recommend the Uniform Standing Procedure for Proceedings for the Imposition of a Fine or the Removal of a Councillor for not Attending Meetings (USP) as prescribed in Schedule 1 of the Local Government: Municipal Systems Act, No 32 of 2000.
- (6) Investigate and report to Council on contraventions of Item 4 (3) of the Code of Conduct for Councillors by any councillor.

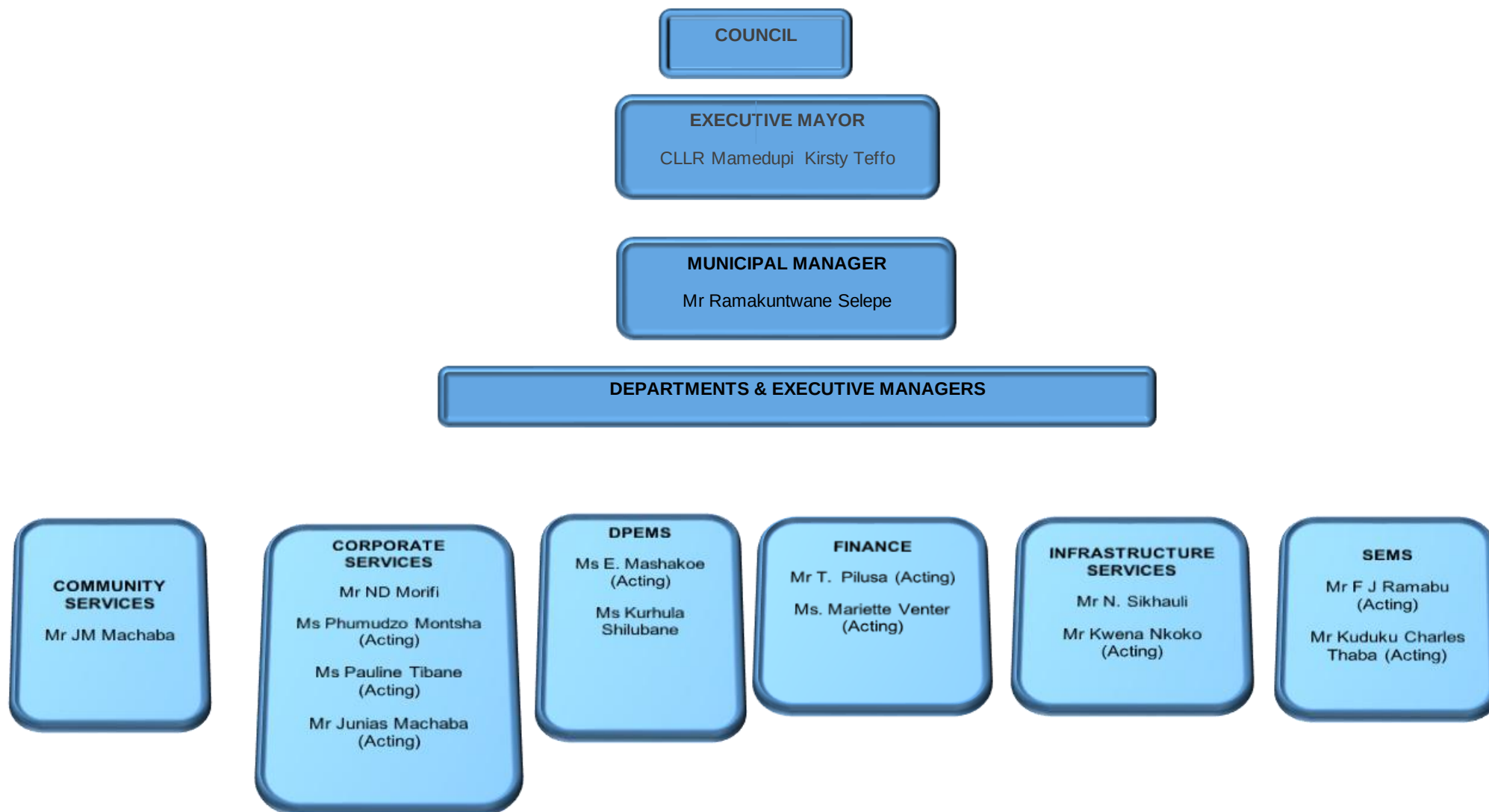
B (6) MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

The statutory powers and functions of the Municipal Public Accounts Committees are as follows in terms of section 79A of the Municipal Structures Act:

- (1) To review the Auditor-General's reports and comments of the management committee and the audit committee and make recommendations to the Council.
- (2) To review internal audit reports together with comments from the management committee and the audit committee and make recommendations to the Council.
- (3) To initiate and develop the oversight report on annual reports contemplated in section 129 of the Local Government: Municipal Finance Management Act.
- (4) To attend to and make recommendations to the Council on any matter referred to it by the Council, Mayoral Committee, a committee of the Council, a member of this committee, a Councillor and the Municipal Manager.
- (5) On its own initiative, subject to the direction of the Council, to investigate and report to the Council on any matter affecting the Municipality.

APPENDIX C: THIRD TIER ADMINISTRATIVE STRUCTURE

THIRD TIER ADMINISTRATIVE STRUCTURE



APPENDIX D: FUNCTIONS OF MUNICIPALITY/ENTITY

A municipality has all the powers and functions assigned to it in terms of sections 156 and 229 of the Constitution and must exercise them subject to Chapter 5 of the Municipal Structures Act. The Municipal Structures Act of 1998 makes provision for the division of powers and functions between district and local municipalities. It assigns district-wide functions to district municipalities and most day-to-day service delivery functions to local municipalities. The provincial MECs are empowered to adjust these powers and functions according to the capacity of municipalities to deliver services.

The powers and functions of a district municipality are as follows:

- ❖ Integrated development planning for the district municipality, including a framework for integrated development plans of all municipalities in the district municipality.
- ❖ Potable water supply systems.
- ❖ Bulk supply of electricity, which includes for the purposes of such supply, the transmission, distribution and, where applicable, the generation of electricity.
- ❖ Domestic wastewater and sewage disposal systems.
- ❖ Solid waste disposal sites, in so far as it relates to-
 - the determination of a waste disposal strategy.
 - the regulation of waste disposal.
 - 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.
- ❖ Municipal roads which form an integral part of a road transport system for the area of the district municipality.
- ❖ Air quality management.
- ❖ Regulation of passenger transport services.
- ❖ Municipal airports serving the area of the district municipality.
- ❖ Municipal health services.
- ❖ Firefighting services serving the area of the district municipality, this includes-
 - planning, co-ordination, and regulation of fire services.
 - specialised firefighting services such as mountain, veld, and chemical fire services.
 - co-ordination of the standardisation of infrastructure, vehicles, equipment, and procedures.
 - training of fire officers.
- ❖ The establishment, conduct and control of fresh produce markets and abattoirs serving the area of a major proportion of the municipalities in the district.
- ❖ The establishment, conduct and control of cemeteries and crematoria serving the area of a major proportion of municipalities in the district.
- ❖ Promotion of local tourism for the area of the district municipality.
- ❖ Municipal public works relating to any of the above functions, or any other functions assigned to the district municipality.
- ❖ The receipt, allocation and, if applicable, the distribution of grants made to the district municipality; and
- ❖ The imposition and collection of taxes, levies and duties as related to the above functions or as may be assigned to the district municipality in terms of national legislation; and
- ❖ District municipal powers and function transferred to local municipalities:

- Municipal roads which form an integral part of a road transport system of the municipal area.
- The establishment conduct and control of cemeteries and crematoria serving the municipal area.
- Municipal public works relating to any of the above functions, or any other functions assigned to the district municipality.

APPENDIX E: WARD REPORTING

See Appendix N.

APPENDIX F: WARD INFORMATION

See Appendix N.

APPENDIX G: RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE

In its last report to the Council sitting for 2023/24, the Audit Committee submitted the following recommendations:

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
15 JULY 2024	ORDINARY AUDIT COMMITTEE MEETING				
	1. INTERNAL FINANCIAL CONTROLS AND INTERNAL AUDIT	Execution of the Internal Audit plan is at 100% which is commendable.	Improved internal control system	1) Management should ensure that all internal audit findings are attended to before 31 August 2023 to avoid issues being flagged by AGSA.	In progress Efforts are still being made by Management to clear all the old findings. Performance on the old audit findings is currently standing at 98% in the 2016-23 financial year and 77% in the 2023-24 financial year on the Internal Audit Action Plan is acceptable although the Audit Committee and

					Internal Audit believes more could have been done to close off the old action plan.
	2. RISK MANAGEMENT	The Audit Committee considered the following risk management reports: a) Risk monitoring reports b) Risk Management Committee report	Mitigation of significant risks/risk exposure	1) Council noted the risk management report. 2) • Mitigation action not implemented to be reported in the Annual report.	Implemented 1) Council noted the risk management report in a meeting held on the 25th July 2024.
	3. GOVERNANCE	The following governance documents were reviewed: a) Internal Audit Charter b) Internal Audit Methodology c) Internal Audit Continuous Development Plan d) Quality Improvement Plan e) Combined Assurance Framework (Including the terms of reference)	Compliance with Section 165 and 166 of the MFMA	1) The Audit Committee Charter be approved by Council 2) Council to note approval of the Internal Audit documents by the Audit Committee in line with sections 166 and 165 of the MFMA.	Implemented 1) Council approved the Audit Committee Charter in the special meeting held on 27 June 2024. Implemented 2) The IA policies were presented to Council in its special meeting held on the 27th of June 2024 and were noted

		f) Internal Audit Plan The ICT Governance report was also considered			
	4. ACCURACY AND RELIABILITY OF FINANCIAL REPORTING	The Committee interacted with annual process preparation plan and interim annual financial statements.	Preparation of financial statement places a high emphasis on accuracy, reliability, and relevance of financial data. Readiness for the 2023/24 audit process.	1) Management should consider sourcing the services of the technical quality reviewer before 30 July 2024 2) The Audit Committee via its Technical Committee to assist with the review of the AFS during August 2024.	1) Implemented Technical quality reviewer appointed by the Municipality to review AFS on the 01 August 2024. 2) There is an AFS Technical Committee arranged for 26 August 2024 to review the draft Annual Financial Statements.
	5. PERFORMANCE MANAGEMENT AND PERFORMANCE INFORMATION	The following reports were considered by the Audit Committee: a) The 4th quarter organizational performance report. b) Annual Report (APR) process plan	Compliance with the MFMA and MPPMR	Council should adopt the fourth quarter performance report. • Management to carry forward the unachieved targets to the Annual report	1) Implemented Council Adopted the 4 th quarter organizational report on the 25 th of July 2024.

		for 2022/23 financial year.			
	6. CLEAN AUDIT AND CLEAN GOVERNANCE	Reports considered: a) Progress made in implementing the AG recommendations from the previous year. b) Progress made in implementing the Internal Audit recommendations due for the quarter.	Impact on the clean audit	1) The council should note the progress made by management in addressing prior year observations by AGSA. 2) Management to ensure that all AGSA findings are resolved before 31 August 2024. 3) Management should ensure that all internal audit findings are attended to before 31 August 2024 to avoid issues being flagged by AGSA. 4) The Executive Mayor with the assistance of the Municipal Manager and the Audit Committee should launch a district wide countdown towards submission of quality financial statements and annual report on or before 31 July 2024.	1) The Municipality is still in the process of rolling out the smart meter programme to curb the water loss in line with Circular No.1 of the MFMA. This will address the outstanding issues on the AGSA action plan. 2) Efforts are still being made by Management to clear all the old findings. Performance on the old audit findings is currently standing at 77%.
	7. COMPLIANCE WITH THE	a) The municipality did not incur any	Compliance to the Acts	1) Disciplinary board should finalize the outstanding cases	1) The Disciplinary board report served to Mayoral

	MFMA AND DORA	Unauthorized and Irregular Expenditure in the period under reporting however, there are still amounts that need to be addressed by the Board from prior periods. b) Three deviations were undertaken during the fourth quarter compared to five in the prior quarter. c) Creditors is sitting at 3,3 million.		before end August 2024 to allow management and Council to make the necessary disclosure. 2) Council should adopt the fourth quarter financial report. 3) Council should note the deviations report.	on the 22nd of August 2024. 2) Implemented: Fourth quarter financial report was adopted by Council on the 25th July 2024. 3) The deviations report was noted by Council on the 25th July 2024.
OTHER REPORTS CONSIDERED					
	8. LITIGATION REPORT & LABOUR MATTERS	The AC noted that 9 civil litigation cases are in process of being defended by the municipality. The Committee noted that 5 Labour cases are pending (including two appeals).	Impact on the operations of the municipality Financial losses as a result of acting allowances	Management to report the progress in the next meeting in October 2024.	In progress

	9. REPORT ON WATER LOSSES	Water distribution losses currently sitting at 30.23% amounting to 2 488 289 kilo litres (from 31% in prior quarter) which is far above the National Treasury norms.	Inability to sustain provision of basic services.	1) Council should note the water distribution losses report 2) Management to submit a detailed plan in the next meeting on the proposal to deal with distribution losses	1) Council noted the water distribution losses report on the 25 th of July 2024.

APPENDIX H: LONG TERM CONTRACTS AND PUBLIC PRIVATE PARTNERSHIP

The Municipality does not have any long-term contracts or public private partnerships.

APPENDIX I: MUNICIPAL ENTITY/ SERVICE PROVIDER PERFORMANCE SCHEDULE

The Municipality does not have municipal entities.

APPENDIX I (1): EXTERNAL SERVICE PROVIDER ASSESSMENT REPORT (CAPITAL, WATER AND SANITATION PROJECTS)

Service Providers Performance

Section 46 of Municipal Systems Act requires reflection on the performance of service providers.

Assessment of service provider ratings in a scale of 1-5 = 1- Poor 2-Fair 3- Average 4-Good 5-Excellent

PROJECTS TO BE IMPLEMENTED

No.	Project Name	Name of Service Provider	Project Amount	Overall Project Expenditure	Start Date	Completion Date	Progress to Date	Challenges	Intervention	Quarter 1	Quarter 2	Quarter 3	Quarter 4
BLOUBERG LOCAL MUNICIPALITY													
1.	Grootpan, Sias, Longden, Ramaswikan a Water Supply (North)	VME Projects Construction	46 262 854.94	45 158 219.30	28-Feb-23	30-Aug-24	Construction	None	None	4	4	4	3
2.	Grootpan, Sias, Longden, Ramaswikan a Water	Good Example Trading & Projects	272 58 340.18	24 009 265.65	28-Feb-23	30-Aug-24	Construction	None	None	3	3	3	3

	Supply (South)												
3.	Grootpan, Sias, Longden, Ramaswikana Water Supply (Sias)	Lehlot ha Management Services	19 376 337.23	15 858 000	18-May- 23	30-Aug- 24	Construction	None	None	3	3	3	3
4.	Grootpan, Sias, Longden, Ramaswikana Water Supply	Beten Construction	29 473 622.69	27 332 240.25	18-May- 23	30-Aug- 24	Construction	None	None	3	3	3	3
5.	Grootpan, Sias, Longden, Ramaswikana Water Supply (Ramaswikana)	Moche ku JV	24 038 542.00	20 847 240.25	18-May- 23	30-Aug- 24	Construction	None	None	3	3	3	3
6.	Grootpan, Sias, Longden, Ramaswikana Water Supply (Longdon)	Silver well Business Enterprise	2514 896.96	22 945 578	18-May- 23	30-Aug- 24	Practical completion stage	None	None	5	3	3	3

7.	Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply - A	Bright Ideas Projects	36 602 514.53	18 412 874.73	28-Feb-23	30-Aug-24	Construction	Community of the adjacent village refused with their 2 boreholes to supply water to Devrede and contractor not commencing with the works after Christmas holidays	New 2 borehole s were drilled and waiting for test results and contracto r has re- establish ed site	2	2	1	1
8.	Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply - B	Mmakoto Business Enterpris e	36 891 882.58	28 204 696.71	28-Feb-23	30-Aug-24	Practical completion stage	None	None	4	4	4	4
9.	Milbank East, Water Supply	Rural Blue Belt	37 802 000.00	32 960 890.39	20-Nov-22	30-Aug-24	Construction	Project delayed due to change in scope of works	Revised scope of works finalised contracto r back on- site	N/A	3	3	3
10.	Inveraam Water Supply - A	Makeyise Trading & Projects	46 526 811	40 175 579.76	28-Feb-23	30-Aug-24	Practical completion stage	None	None	3	3	3	3

11.	Inveraan Water Supply - B	TQM Projects	46 383 361	27 662 794.23	28-Feb-23	28-Feb-24	Construction	Poor progress by contractor and now payment of critical items i.e Eskom and package plants	Several meetings held for contractor to fast-track progress and use session for some materials	3	1	1	1
12.	Rosenkrantz Water Supply	Lilithalethu Trading	746 542	32 812 385.43	30-Nov-22	30-Mar-24	Completed	None	None	4	4	4	N/A

LEPELLE NKUMPI LOCLA MUNICIPALITY

1.	(Budutolo) Mathabatha/ Tongwane RWS	Chisa Multi Projects	34 252 345.12	33 810 000.25	15-Feb-23	30-Mar-24	Completed	None	None	4	4	4	N/A
2.	Groothoek (Lebowakgo mo Zone B) Water Supply	Beten Construction	35 012 731.65	29 737 071	23-Mar-19	30-Jun-24	Practical completion stage	Slow progress by service provider	Project completed by 30 June 2024.	1	1	1	1
3.	Groothoek (Lebowakgomo Zone B) Water Supply	October Integrated Tech	28 642 218,50	26 856 094.19	13-Sep-19	30-Jul-24	Practical completion stage	Slow progress by service provider	Project completed by 30 June 2024.	1	1	1	1

4.		Tshau/Ngwako A Molao Jv	28 133 008,47	25 198 474.25	04-Oct-19	30-Jun-25	Practical completion stage	Slow progress by provider	Project completed by 30 June 2024.	1	1	1	1
5.		Lehlotha Management Services	23 170 590.89	789 000	15-Feb-22	30-Jun-24	Practical completion stage	Delay with the approval of the servitude	Servitude agreements signed	3	3	3	3
MOLEMOLE LOCAL MUNICIPALITY													
1.	Ratsaka Water Supply	Khulakunye Investment & Projects	40,264,344.98	29 025 750.17	15-Feb-23	30-Aug-24	Construction	None	None	3	3	3	3
SANITATION													
1.	Lepelle Nkumpi Sanitation (WSIG)	Saldana Projects	8 805 194	8 877 946.23	30-Nov-22	30-Jun-24	Completed	None	None	N/A	3	3	3

APPENDIX J: DISCLOSURE OF FINANCIAL INTERESTS

NO.	COUNCILLOR	GENDER	PARTY	STATUS
1.	Botha Androe Hendrina	F	DA	Declared
2.	Chidi Ramathabatha Doraine Tiny	F	DA	Declared
3.	Chula Mokgadi Ida	F	EFF	Declared
4.	Clarke Susan Elizabeth	F	VF+	Declared
5.	Dikgale Sewela Julia	F	ANC	Declared
6.	Mailula Khutso Elias	M	ANC	Declared
7.	Hiine Phologo Jerriel	M	ABC	Declared
8.	Kekana Mmasekgokgothi Sandra	F	ANC	Declared
9.	Lebese Mpho Japhter	M	ANC	Declared
10.	Lehong Mathekga Violet	F	ANC	Declared
11.	Mamadi Elliot	M	ANC	Declared
12.	Machaba Makgato Joseph	M	ANC	Declared
13.	Lebogo Jacob	M	EFF	Declared
14.	Mahlatji Mashego Solomon	M	ANC	Declared
15.	Makhura Makgalemela Hilda	F	ANC	Declared
16.	Malebana Chuene William	M	ANC	Declared
17.	Malebana Tlou Granny	F	ANC	Declared
18.	Maleka Pheladi Ingrid	F	DOP	Declared
19.	Mamabolo Caroline Modikwa	F	ANC	Declared
20.	Mampuru Moshiane Thabiso	F	ANC	Declared
21.	Masekwameng Rahab Mapeu	F	ANC	Declared
22.	Masemola Sebolaishi Granny	F	ANC	Declared
23.	Masoga Matome Calvin	M	ANC	Declared
24.	Masoga Phuti Stanford	M	ANC	Declared
25.	Masubelele Jara Alfred	M	ANC	Declared
26.	Lebese Given Miyelani	M	EFF	Declared
27.	Matonzi Thomas	M	ANC	Declared
28.	Mocke Bianca	F	DA	Declared
29.	Mogale Kidox Kwadu	M	DOP	Declared

NO.	COUNCILLOR	GENDER	PARTY	STATUS
30.	Mohale Maite Monicah	F	ANC	Declared
31.	Mahladisa Molatelo	M	EFF	Declared
32.	Mokome Mmajoala Sarah	F	EFF	Declared
33.	Molokomme Malehu Martha	F	ANC	Declared
34.	Moshoeu Esther	F	ANC	Declared
35.	Ngwasheng Alex	M	EFF	Declared
36.	Mothata Maphuti Lisbeth	F	ANC	Declared
37.	Mothiba Tumudi Piet	M	EFF	Declared
38.	Motolla Matome Oscar	M	EFF	Declared
39.	Murwa Thosetse Phaka Kgolane	M	ANC	Declared
40.	Malatji Kgashane	M	ANC	Declared
41.	Ntjana Motshekwa Isaiah	M	EFF	Declared
42.	Pheedi Maseka Solomon	M	ANC	Declared
43.	Mogoboya Moliki Linah	F	ANC	Declared
44.	Phogole Mogome Lipson	M	ANC	Declared
45.	Phukubje Dorothy	F	ANC	Declared
46.	Morokolo Moloko Desmonia	F	EFF	Declared
47.	Rahlana Mokgadi Elizabeth	F	ANC	Declared
48.	Ralefatane Mariri Johannes	M	ANC	Declared
49.	Ramaphoko Mongatane Michael	M	EFF	Declared
50.	Ramokolo Mokgaetsi Maria	F	ANC	Declared
51.	Raphela Thokwana Richard	M	EFF	Declared
52.	Selamolela Samson	M	ANC	Declared
53.	Takalo Maite Evelyn	F	ANC	Declared
54.	Teffo Mamedupi Kirsty	F	ANC	Declared
55.	Themane Moraka David	M	ANC	Declared
56.	Tshoshi Manare Martin	M	ANC	Declared

APPENDIX K: REVENUE COLLECTION PERFORMANCE BY VOTE AND BY SOURCE

APPENDIX K(i): REVENUE COLLECTION PERFORMANCE BY VOTE

DC35 Capricorn - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		65 883	74 798	71 573	—	74 798	71 573	3 225	4.5%	71 573
Vote 2 - Executive Mayor		41 234	43 223	41 552	—	43 223	41 552	1 671	4.0%	41 552
Vote 3 - Corporate Services		170 812	183 663	193 583	—	184 331	193 583	(9 252)	-4.8%	193 583
Vote 4 - Chief Financial Officer		280 318	245 769	250 363	23 453	271 507	250 363	21 144	8.4%	250 363
Vote 5 - Community and Social Services		92 283	98 625	91 495	—	98 625	91 495	7 130	7.8%	91 495
Vote 6 - Health		—	—	—	—	—	—	—	—	—
Vote 7 - DREMS		(2 875 036)	34 207	32 628	618	34 398	32 628	1 770	5.4%	32 628
Vote 8 - Public Transport		—	—	—	—	—	—	—	—	—
Vote 9 - Infrastructure		3 574 807	693 859	730 578	19 044	676 778	730 578	(53 800)	-7.4%	730 578
Vote 10 - Other		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	1 350 301	1 374 144	1 411 772	43 115	1 383 660	1 411 772	(28 112)	-2.0%	1 411 772
Expenditure by Vote	1									
Vote 1 - Municipal Manager		66 357	74 798	71 773	9 016	65 823	71 773	(5 950)	-8.3%	71 773
Vote 2 - Executive Mayor		35 871	43 223	41 552	2 869	34 395	41 552	(7 157)	-17.2%	41 552
Vote 3 - Corporate Services		139 779	196 729	221 550	23 946	152 341	221 550	(69 209)	-31.2%	221 550
Vote 4 - Chief Financial Officer		201 718	245 769	260 917	17 877	150 066	260 917	(110 851)	-42.5%	260 917
Vote 5 - Community and Social Services		80 438	98 137	91 064	7 786	81 232	91 064	(9 832)	-10.8%	91 064
Vote 6 - Health		—	—	—	—	—	—	—	—	—
Vote 7 - DREMS		34 627	34 207	35 264	2 478	28 291	35 264	(6 973)	-19.8%	35 264
Vote 8 - Public Transport		—	—	—	—	—	—	—	—	—
Vote 9 - Infrastructure		344 201	388 800	403 368	42 338	302 230	403 368	(101 138)	-25.1%	403 368
Vote 10 - Other		—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	902 990	1 081 663	1 125 488	106 310	814 378	1 125 488	(311 110)	-27.6%	1 125 488
Surplus (Deficit) for the year	2	447 310	292 481	286 284	(63 195)	569 282	286 284	282 998	98.9%	286 284

APPENDIX K(ii): REVENUE COLLECTION PERFORMANCE BY SOURCE

DC35 Capricorn - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

C35 Capricorn - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - W12 June										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity								-	0%	
Service charges - Water		72 036	81 028	75 028	4 420	60 613	75 028	(14 415)	-19%	75 028
Service charges - Waste Water Management		12 005	11 648	11 648	870	10 460	11 648	(1 188)	-10%	11 648
Service charges - Waste management								-	0%	
Sale of Goods and Rendering of Services		221	445	445	31	1 185	445	740	166%	445
Agency services								-	0%	
Interest								-	0%	
Interest earned from Receivables		42 373	20 000	25 000	4 137	43 818	25 000	18 818	75%	25 000
Interest from Current and Non Current Assets		49 039	40 855	60 855	13 995	63 637	60 855	2 782	5%	60 855
Dividends								-	0%	
Rent on Land								-	0%	
Rental from Fixed Assets								-	0%	
Licence and permits								-	0%	
Operational Revenue		168	-	-	-	-	-	-	0%	-
Non-Exchange Revenue								-	0%	
Property rates								-	0%	
Surcharges and Taxes								-	0%	
Fines, penalties and forfeits		26 301	-	-	0	0	-	0	#DIV/0!	-
Licence and permits								-	0%	
Transfers and subsidies - Operational		767 198	813 669	797 530	2 242	799 262	797 530	1 732	0%	797 530
Interest								-	0%	
Fuel Levy								-	0%	
Operational Revenue								-	0%	
Gains on disposal of Assets								-	0%	
Other Gains								-	0%	
Discontinued Operations								-	0%	
Total Revenue (excluding capital transfers and contributions)		969 341	967 645	970 506	25 695	978 976	970 506	8 470		970 506
Expenditure By Type									1%	
Employee related costs		353 602	417 839	409 790	35 575	336 382	409 790	(73 408)	-18%	409 790
Remuneration of councillors		16 329	18 965	18 965	1 268	17 118	18 965	(1 847)	-10%	18 965
Bulk purchases - electricity								-	0%	
Inventory consumed		65 083	98 810	92 740	16 994	88 830	92 740	(3 910)	-4%	92 740
Debt impairment		77 756	68 525	78 525	-	-	78 525	(78 525)	-100%	78 525
Depreciation and amortisation		90 567	114 905	105 145	6 467	78 725	105 145	(26 420)	-25%	105 145
Interest		116	470	300	-	21	300	(279)	-93%	300
Contracted services		116 624	126 614	180 509	30 924	141 985	180 509	(38 524)	-21%	180 509
Transfers and subsidies		-	-	-	-	-	-	-	0%	-
Irrecoverable debts written off		4	-	-	-	-	-	-	0%	-
Operational costs		153 891	204 456	180 175	15 088	151 299	180 175	(28 876)	-16%	180 175
Losses on Disposal of Assets		16 244	12 967	9 277	(5)	18	9 277	(9 259)	-100%	9 277
Other Losses		12 773	18 112	50 062	-	-	50 062	(50 062)	-100%	50 062
Total Expenditure		902 990	1 081 663	1 125 488	106 310	814 378	1 125 488	(311 110)	-28%	1 125 488
Surplus/(Deficit)		66 351	(114 018)	(154 982)	(80 615)	164 598	(154 982)	319 580	-206%	(154 982)

APPENDIX L: CONDITIONAL GRANTS

Details	Budget(R'000)	Actual(R'000)	Variance
Equitable Share	777 252 000	730 232 000	100%
Finance Management Grant	1 000 000	1 000 000	100%
EPWP	3 118 000	3 118 000	100%
WSIG	145 025 000	145 025 000	100%
LG SETA	406 000	406 000	100%

APPENDIX M

APPENDIX M(i): CAPITAL EXPENDITURE- NEW & UPGRADE/RENEWAL PROGRAMMES

Municipality	FUNDER	Allocation	Expenditure	%EXP of Allocation
Capricorn	MIG	309 394 000	309 394 000	100%
Capricorn	WSIG	145 025 000	145 025 000	100%

APPENDIX M(ii): CAPITAL EXPENDITURE- NEW ASSETS PROGRAMMES

DC35 Capricorn - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		429 873	405 346	489 572	21 860	481 144	489 572	8 428	1.7%	489 572
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		423 432	400 296	479 922	26 909	476 798	479 922	3 124	0.7%	479 922
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		(408)	-	-	-	-	-	-		-
Reservoirs		-	-	-	259	1 788	-	(1 788)	#DIV/0!	-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		378 261	370 097	444 941	17 459	427 668	444 941	17 273	3.9%	444 941
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		45 579	30 199	34 981	9 191	47 341	34 981	(12 360)	-35.3%	34 981
Sanitation Infrastructure		6 440	5 050	9 650	(5 049)	4 346	9 650	5 304	55.0%	9 650
Pump Station		-	-	-	-	-	-	-		-
Reticulation		6 440	5 050	9 650	(5 049)	4 346	9 650	5 304	55.0%	9 650
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-

APPENDIX N: PROGRAMMES BY PROJECT

Project No.	Project Name	Project Description	Location (Ward No.	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA /BAR/EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
TRANSPORT PLANNING													
DPEMS-01	Rural Roads Assets Management System (Public Transport Rural Infrastructure Planning)	Rural Roads Assets Management Systems (Traffic data, bridge condition survey, mapping of visual conditions, Extended visual condition assessment)	CDM	Number of Rural Roads Assets Management System updated	1 Rural Roads Assets Management System updated.	1 Rural Roads Assets Management System updated.	1 Rural Roads Assets Management System updated.	2 601 000	2 718 000	2 839 000	RRA MS Grant	CDM	N/A
DPEMS-02	Development of	Development of	CDM	Number of Rural	1 Rural Roads	1 Rural Roads	1 Rural Roads	OPEX	OPEX	OPEX	Equitable	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA/BA/R/EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
	Rural Roads Asset Management Plan	Rural Roads Asset Management Plan		Roads Asset Management Plan developed	Asset Management Plan Developed	Asset Management Plan Developed	Asset Management Plan Developed				Shares		
DPEMS-03	Identification and digitisation of New Development	Rural Roads Assets Management System (Public Transport Rural Infrastructure Planning)	CDM	Percentage digitisation of the identified new development	100 % digitisation of the identified new development	100 % digitisation of the identified new development	100 % digitisation of the identified new development	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A
DPEMS-04	Rural Roads Asset Management Systems Quarterly Reports (Public	Rural Roads Asset Management Systems Quarterly Reports	CDM (Public Transport Rural Infrastructure Planning)	Number of Quarterly Rural Roads Asset Management Systems	4 Quarterly Rural Roads Asset Management Systems Reports submitted to National	4 Quarterly Rural Roads Asset Management Systems Reports	4 Quarterly Rural Roads Asset Management Systems Reports	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA/BA/R/EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
	Transport Rural Infrastructure Planning)			Reports submitted to National Department of Transport	Department of Transport	submitted to National Department of Transport	submitted to National Department of Transport						
DPEMS-05	Rural Roads Asset Management Systems Monthly Reports (Public Transport Rural Infrastructure Planning)	Rural Roads Asset Management Systems Monthly Reports	CDM	Number of Monthly Rural Roads Asset Management Reports submitted to the National Department of Transport	12 Monthly Rural Roads Asset Management systems Reports submitted to the National Department of Transport	12 Monthly Rural Roads Asset Management Systems Reports submitted to the National Department of Transport	12 Monthly Rural Roads Asset Management Systems Reports submitted to the National Department of Transport	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A
DPEMS-06	Rural Roads Asset Management Systems	Preparation of Annual Rural Roads Asset	CDM	Number of Annual Rural Roads Asset Management	1 Annual Rural Roads Asset Management Systems	1 Annual Rural Roads Asset Management	1 Annual Rural Roads Asset Management	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA/BA R/EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
	Annual Grant Evaluation Report (Public Transport Rural Infrastructure Planning)	Management Systems Grant Evaluation Report		ent Systems Grant Evaluation Report Prepared	Grant Evaluation Report Prepared	Systems Grant Evaluation Report Prepared	Systems Grant Evaluation Report Prepared						
DPEMS-07	Road safety awareness campaign	Conduct Road Safety awareness campaign to promote road safety in the district.	CDM	Number of Road Safety Awareness campaigns coordinated	16 Road Safety Awareness campaign coordinated	16 Road Safety Awareness campaigns coordinated	16 Road Safety Awareness campaigns coordinated	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A
DPEMS-08	Transport Forum Engagement	Conduct Transport Forum Engagement	CDM	Number of Transport Forum engagements	4 Transport Forum engagements	4 Transport Forum engagements coordinated	4 Transport Forum engagements	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA /BAR/ EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
				coordinated	coordinated		coordinated						
DPEMS-09	Review of District Integrated Transport Plan	District Integrated Transport Plan reviewed	CDM	Number of District Integrated Transport Plan reviewed	None	None	1 District Integrated Transport Plan reviewed	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A
TOTAL BUDGET TRANSPORT								2 601 000	2 718 000	2 839 000			
ENVIRONMENTAL MANAGEMENT													
DPEMS-10	Operations, maintenance & repair of ambient air quality monitoring equipment	Submission of reports on air quality monitoring in the district	CDM	Number of reports on air quality monitoring compiled	4 reports on air quality monitoring compiled	4 reports on air quality monitoring compiled	4 reports on air quality monitoring compiled	30 000	30 000	30 000	Equitable shares	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA /BAR/ EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
DPEMS-11	Environmental compliance monitoring inspections	Undertake compliance monitoring inspections	CDM	Number of environmental compliance monitoring inspection reports compiled	60 Environmental compliance monitoring inspection reports compiled	60 Environmental compliance monitoring inspection reports compiled	60 Environmental compliance monitoring inspection reports compiled	20 000	20 000	20 000	Equitable shares	CDM	N/A
DPEMS-12	Implementation of EPWP projects	Implementation of EPWP projects (Environment Sector)	All municipal areas	Number of EPWP jobs created (Environment Sector)	60 EPWP jobs created (Environment Sector)	25 EPWP jobs created (Environment Sector)	25 EPWP jobs created (Environment Sector)	1 279 000	250 000	250 000	Equitable Shares	CDM/ Local Municipality	N/A
DPEMS-13	Support to WESSA Eco Schools Environmental Education Awareness	Support provided to WESSA Eco Schools Environmental	CDM	Number of signed MoA's for transfer of funds to WESSA and number of	1 signed MoA's for transfer of funds to WESSA and 4 progress reports on	None	None	250 000	Nil	Nil	Equitable Shares	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA/BA/R/EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
	s campaign	Educational campaign		progress reports on Eco-school activities	Eco-school activities								
DPEMS-14	Environmental awareness campaigns	Conduct environmental awareness campaigns	All municipal areas	Number of environmental awareness campaigns conducted	5 Environmental awareness campaigns conducted	5 Environmental awareness campaigns conducted	5 Environmental awareness campaigns conducted	50 000	50 000	50 000	Equitable Shares	CDM	N/A
TOTAL BUDGET ENVIRONMENTAL MANAGEMENT								1 679 000	350 000	350 000			
INTEGRATED DEVELOPMENT PLANNING													
DPEMS-15	Development and Review of IDP/Budget	Review of Integrated Development Plan	CDM	Number of IDP/Budget developed/reviewed	1 IDP/Budget reviewed	1 IDP/Budget reviewed	1 IDP/Budget developed	374 000	374 000	374 000	Equitable Shares	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA /BA R/ EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
DPEMS-16	Strategic Planning Sessions	Coordination of Strategic planning sessions	CDM	Number of Strategic planning sessions coordinated	8 Strategic planning sessions coordinated	8 Strategic planning sessions coordinated	8 Strategic Planning sessions coordinated.	275 000	275 000	275 000	Equitable Shares	CDM	N/A
DPEMS-17	Growth & Development Strategy	Review/implementation of 2040 Growth & Development Strategy Implemented	CDM	Number of reports on implementation of 2040 Growth & Development Strategy compiled/ number of Growth & Development Strategy reviewed.	4 reports on implementation of 2040 Growth & Development Strategy compiled.	4 reports on implementation of 2040 Growth & Development Strategy compiled.	1 Growth & Development Strategy reviewed	OPEX	OPEX	OPEX	Equitable Shares	CDM	N/A
DPEMS-18	IDP awareness sessions.	Coordination of IDP awareness	CDM	Number of IDP awareness sessions	2 IDP awareness sessions held.	2 IDP awareness sessions held.	2 IDP awareness sessions held.	35 000	35 000	35 000	Equitable Shares	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA /BA R/ EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
		s sessions.		sessions held.									
TOTAL INTERGRATED DEVELOPMENT PLANNING								684 000	684 000	684 000			
SPATIAL PLANNING													
DPEMS-19	Spatial Planning awareness session	Coordination of Spatial awareness session	CDM	Number of Spatial awareness session held.	1 Spatial Planning awareness session held.	1 Spatial Planning awareness session held.	1 Spatial Planning awareness session held.	25 000	25 000	25 000	Equitable Shares	CDM	N/A
DPEMS-20	Spatial Development Coordination	Coordination of spatial development in the district.	CDM	Percentage coordination of spatial development.	50% Coordination of spatial development.	80% Coordination of spatial development.	100% Coordination of spatial development.	325 000	325 000	325 000	Equitable Shares	CDM	N/A
DPEMS-21	GIS Coordination	Coordination of GIS	CDM	Number of reports on GIS coordination	4 reports on GIS Coordination.	4 reports on GIS Coordination.	4 reports on GIS Coordination.	50 000	50 000	50 000	Equitable Shares	CDM	N/A
TOTAL BUDGET SPATIAL PLANNING								400 000	400 000	400 000			
EXPANDED PUBLIC WORKS PROGRAMME (EPWP)													
DPEMS-22	Coordination of EPWP	Coordination of District	CDM	Number of EPWP District	4 EPWP District Forums	4 EPWP District	4 EPWP District Forums	OPEX	OPEX	OPEX	EPWP Grant	CDM	N/A

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA /BAR/ EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
	District Forums	EPWP Forums		Forums coordinated	coordinated	Forums coordinated	coordinated						
DPEMS-23	EPWP Coordination	EPWP work opportunities created	CDM	Number of EPWP work opportunities created	1 959 EPWP work opportunities created. (Infrastructure Sector – 1245 Environment & Culture Sector – 503 Social Sector - 211)	1 959 EPWP work opportunities created. (Infrastructure Sector – 1245 Environment & Culture Sector – 503 Social Sector - 211)	1 959 EPWP work opportunities created. (Infrastructure Sector – 1245 Environment & Culture Sector – 503 Social Sector - 211)	3 303 000	EPWP Grant allocation	EPWP Grant allocation	Equitable Shares/MIG / WSIG /EPWP GRANT	CDM	N/A
TOTAL BUDGET: EXPANDED PUBLIC WORKS PROGRAMME (EPWP)								3 303 000	EPWP Grant allocation	EPWP Grant allocation			
LOCAL ECONOMIC DEVELOPMENT													
DPEMS-24	LED stakehold	Hosting of LED	CDM	Number of LED	4 LED Forum	4 LED Forum	4 LED Forum	80 000	80 000	80 000	Equitable	CDM	CDM

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA/BA/R/EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
	er engagement	Forum meetings to integrate plans		Forum meetings held.	meetings held.	meetings held.	meetings held.				Share s		
DPEMS-25	Entrepreneurship support (Farmers market linkages)	Supporting Farmers with linkages and information	CDM	Number of Farmers supported with linkage to markets and information.	15 Farmers supported with linkage to markets and information	20 Farmers supported with linkage to markets and information.	20 Farmers supported with linkage to markets and information.	100 000	100 000	100 000	Equitable Shares	CDM	CDM
DPEMS-26	Entrepreneurship support (SMMEs) incubation	Entrepreneurship Support (SMMEs) incubation	CDM	Number of SMMEs supported with Incubation .	20 SMMEs supported with Incubation .	20 SMMEs supported with Incubation .	20 SMMEs supported with Incubation .	330 000	230 000	230 000	Equitable Share	CDM	CDM
DPEMS-27	Entrepreneurship Support (SMMEs Exhibitions and Transport)	Coordination of SMMEs exhibitions	CDM	Number of SMMEs exhibitions coordinated	5 SMMEs Exhibitions coordinated	5 SMME Exhibitions coordinated	5 SMME Exhibitions coordinated	307 000	307 000	307 000	Equitable Shares	CDM	CDM

Project No.	Project Name	Project Description	Location (Ward No.)	Key Performance Indicator	MTERF Targets			MTERF Targets (R)			Source of Funding	Implementing Agent	EIA /BAR/EMP
					2022/23	2023/24	2024/25	2022/23	2023/24	2024/25			
DPEMS-28	Motumo Trading Post	Development of Motumo Trading Post	CDM	Number of Motumo Trading Post Public Private Partnership Management progress reports developed	4 Motumo Trading Post Public Private Partnership Management progress report developed	4 Motumo Trading Post PPP management progress report developed	4 Motumo Trading Post PPP management progress report developed	OPEX	OPEX	OPEX	Equitable Shares	CDM	CDM
TOTAL BUDGET: LOCAL ECONOMIC DEVELOPMENT								817 000	717 000	717 000			

APPENDIX O: CAPITAL PROGRAMMES BY PROJECT PER WARD

Same as in Appendix N.

APPENDIX P: SERVICE CONNECTION BACKLOGS AT SCHOOLS AND CLINICS

Public Ordinary Schools – Norms and Standards Backlogs			
Capricorn District (873 Schools)			
		YES	NO
Core Education Infrastructure	Access to Sport Fields	422	451
	Access to Halls	137	736
	Access to Libraries	74	799
	Access to Laboratories	52	821
	Access to Electronic Connectivity	0 Schools have access to Wi-Fi for the use of the learner's education	
	Minimum Classroom Requirement	660	213
Health Safety and	Perimeter Fencing	849	24
	Access to Electricity	871	2
	Access to Water	865	8
	Access to Sanitation Facilities	All Schools in the Province have access to some form of sanitation	
	Access to Appropriate Facilities - No Pit Toilets	217	-
	Access to inappropriate Sanitation Facilities (Pit Toilets Only)	162	-
	Access to both appropriate and inappropriate sanitation facilities	493	-
	Building Built with Inappropriate Construction Material	205	668

APPENDIX Q

SERVICE BACKLOGS EXPERIENCED BY THE COMMUNITY WHERE ANOTHER SPHERE OF GOVERNMENT IS RESPONSIBLE FOR SERVICE PROVISION

Key focus area	Current situation	2015	2020	2025	2030
GDP growth Rate	2.2%	3.8%	5.4%	5.4%	5.4%
Unemployment	37.2%	35%	30%	24%	18%
Poverty	41.1%	40%	35%	27%	20%
Gini-coefficient	0.6	0.60	0.59	0.58	0.57
Education	People with Grade 12 are at 16.7%	20%	25%	30%	35%
	People with Tertiary qualifications are at 7.6%	8%	13%	18%	23%
Access to piped water	89.2%	90%	92%	95%	97%
Sanitation	Households with flush toilets are at 28.6%	30%	32%	35%	37%
	Households with Ventilated Improved Pit Latrine (VIP) are at 65%	67%	68%	65%	63%
Electricity	88.9% of households have access	90%	93%	95%	97%
Refuse disposal	Households with access to a municipal waste removal is at 30.4%	31%	35%	40%	40%
Road network backlog (district roads)	Tarred/paved is at 20.2%	20.6%	21%	22%	23%
Telecommunication	With access to cell phones is at 88. %	90%	92%	95%	97%
	With no access to internet is at 71.8%	70%	65%	60%	50%

	With no access to a computer is at 15.2% (to increase access)	17%	20%	30%	50%

APPENDIX R: DECLARATION OF LOANS AND GRANTS MADE BY THE MUNICIPALITY

The Municipality has not taken any loans.

DECLARATION OF GRANTS MADE BY THE MUNICIPALITY

None.

APPENDIX S: PRESIDENTIAL OUTCOME FOR LOCAL GOVERNMENT

The Presidential Local Government Summit adopted the Back-to Basics approach in September 2014 as an urgent action plan to strengthen local government to better serve communities by getting the basics right. The Strategy sets out specifics that municipalities should do to this end. CDM developed and implemented the Back-to- Basics Plan to respond to the Presidential Strategy, which was achieved as detailed herein below:

LIMPOPO PROVINCE

MUNICIPAL BACK TO BASICS ANNUAL REPORT

2023/2024

CAPRICORN DISTRICT MUNICIPALITY



No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
1.	PUTTING PEOPLE FIRST								
1.1	Public Participation/ community engagement	4 public participation meetings held.	Number of public participation/feedback meetings held.	4 public participation meetings held (one per quarter)	4 public participation meeting held	None	None	Annually	Executive manager SEMS
		100% of issued raised & resolved during public participation meetings	Percentage of issued raised & resolved during public participation meetings	100% of issued raised & resolved during public participation meetings	100% of issued raised & resolved during public participation meetings	None	None	Annually	Executive manager SEMS
1.2	Communication	04 Monitoring reports on communication strategy implemented	Number of Monitoring reports on communication strategy implemented	04 Monitoring report on communication strategy implemented	04 Monitoring report on communication strategy implemented	None	None	Annually	Executive manager SEMS
			Number of communication events held (press release/conference, media statements, radio interviews)	4 communication events held	83 communication events held	None	None	Annually	Executive manager SEMS
1.3	Strengthening community representatives	113 Functional ward committees	Number of ward committees that are functional	113 Functional ward committee	113 Functional ward committee	None	None	Annually	Executive manager SEMS

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
1.4	Batho Pele Service Standards Framework for Local Government	01 Batho Pele committee in place and functional	Number of Batho Pele committee in place and functional	01 Batho Pele committee in place and functional	01 Batho Pele committee in place and functional	None	None	Annually	Executive manager SEMS
		1 Batho Pele service standards approved by council	Number of Batho Pele service standards monitored	01 Batho Pele service standards monitored	01 Batho Pele service standards monitored	None	None	Annually	Executive manager SEMS
		01 Batho Pele awareness campaign conducted	Number of Batho Pele awareness campaign conducted	2 Batho Pele awareness campaign conducted	2 District Batho Pele awareness campaign conducted	None	None	Annually	Executive manager SEMS
1.5	Customer Care	0 Complaint management system developed. 100% complaints received	Number of Complaint management system developed.	1 Complaint management system developed	0 Complaint management system developed Manual Complaint management systems used)	Manual Complaint management systems used.	The APP was recently approved by council and will go live. Walk-ins Presidential hotline Premier hotline Suggestion boxes Emergency number in operation 0800 666 777	Annually	Executive manager SEMS
			Percentage of complaints received	100% complaints received	100% complaints received	None	None	Annually	Executive manager SEMS

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
1.6	Community protest	0 community protests experienced	Percentage of community protests the municipality	0 community protests experienced	0 community protests experienced	None	None	On - going	Executive manager SEMS
		0 Issues raised during protests resolved.	Percentage of issues resolved from community protest	0 issues resolved from community protest	0 issues resolved from community protest	None	None	On - going	Executive manager SEMS
1.7	Community protest	0 areas where the protest has taken place and the nature of protest	Percentage of areas where the protest has taken place and the nature of protest	0 areas where the protest has taken place and the nature of protest	0 areas where the protest has taken place and the nature of protest	None	None	On - going	Executive manager SEMS
No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
2.	BASIC SERVICE DELIVERY								
2.1	MIG Expenditure	100% of MIG expenditure	Percentage of MIG expenditure	100% of MIG expenditure	100% of MIG expenditure	None	None	Annually	Executive Manager Infrastructure
		11 MIG projects Implemented	Number of MIG projects Implemented	13 MIG projects implemented	13 MIG projects implemented	None	None	Annually	Executive Manager Infrastructure

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
2.2	Other conditional Grants	100% of WSIG expenditure	Percentage of WSIG expenditure reported	100% of WSIG expenditure	100% of WSIG expenditure	None	None	Annually	Executive Manager Infrastructure
		13 WSIG projects implemented and progress report	Number of WSIG projects completed	12 WSIG projects implemented and progress report	12 WSIG projects implemented and progress report	None	None	Annually	Executive Manager Infrastructure
2.3	Maintenance of Infrastructure	100% operational and maintenance budget spend	Percentage of operational and maintenance budget spend	100% operational and maintenance budget spend	100% operational and maintenance budget spent	None	None	Annually	Executive Manager Infrastructure
2.4	Free basics services	260 beneficiaries received Free Basic water	Number of beneficiaries received Free Basic water	65 beneficiaries received Free Basic water	65 beneficiaries received Free Basic water	None	None	On-going	Executive Manager Infrastructure
	Free Basic sanitation	515 beneficiaries received Free Basic sanitation	Number of beneficiaries received Free Basic sanitation.	150 beneficiaries received Free Basic sanitation	200 beneficiaries received Free Basic sanitation	None	None	On-going	Executive Manager Infrastructure
2.6	Water Services management	3 SLA with WSP signed and implemented	Number of SLA with WSP signed and implemented	3 SLA with WSP signed and implemented	3 SLA with WSP signed and implemented	None	None	Annually	CFO

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
		190 Households with access to basic water	Number of Households with access to basic water	190 households with water access	595 households with water access	None	None	On-going	Executive Manager Infrastructure
			Percentage of sewer blockages attended to within 24 hours	80% sewer blockages attended to within 24 hours	80% sewer blockages attended to within 24 hours	None	None	On-going	Executive Manager Infrastructure
		70% of water treatment facilities operated	Percentage of compliant water treatment plants	70% compliant water treatment plants	79.5% compliant water treatment plants	None	None	On-going	Executive Manager Infrastructure
		Twenty-Four (24) interventions on green drop recommendations completed	Number of interventions of water safety plan and green drop completed (Blue drop and green drop need indicators)	15 interventions on green drop recommendations completed	28 interventions on green drop recommendations completed	None	None	Annually	Executive Manager Infrastructure
No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
3.	SOUND FINANCIAL MANAGEMENT								
3.1	Audit Outcome	01 Unqualified AG audit opinion	Number of Unqualified AG audit opinion	01 Unqualified AG audit opinion	01 Unqualified AG audit opinion	None	None	30 November 2023	All Executive

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
		1 AFS and 1 APR submitted to AG.							Managers
			Number of AFS and APR submitted to AG. within the legislated time frame	1 AFS and 1 APR submitted to AG within the legislated time frame	1 AFS and 1 APR submitted to AG within the legislated time frame	None	None	31 August 2023	CFO and Executive Manager SEMS
		13 AG findings resolved.	Number of AG findings resolved	13 AG findings resolved	10 AG findings resolved	Review of rotational SCM policy	The findings will be resolved in the next financial year	On - going	Internal Audit
3.2	Irregular Expenditure	0 irregular expenditure incurred	Percentage of compliance with management of MFMA section 32	100% compliance with management of MFMA section 32	100% compliance with management of MFMA section 32	None	None	Annually	CFO
3.3	Spending on capital budget	81% spending on capital budget	Percentage spending on capital budget	100% spending on capital budget	100% spending on capital budget	None	None	Annually	CFO
3.4	Personnel budget	65% spending of budget spent on personnel	Percentage of budget spent on personnel	100% spending of budget spent on personnel	100% spending of budget spent on personnel	None	None	Annually	CFO

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
3.5	Revenue collection	21.24 percent of water collection from service charges billed	Percentage of own revenue collected against the billing	20 percent of water revenue collection from service charges billed	20 percent of water revenue collection from service charges billed	None	None	Ongoing	CFO
3.6	Payment of creditors	100% payment of creditors on all invoices within 30 days	Percentage of creditors paid within 30 days against all invoices	100% payment of creditors on all invoices within 30 days	100% payment of creditors on all invoices within 30 days	None	None	Monthly	CFO
3.7	The extent to which debt is serviced.	100% of debt serviced	Percentage of debt serviced	100% of debt serviced	100% of debt serviced	None	None	Ongoing	CFO
3.8	Efficiency and functionality of supply chain management and political interference	03 functional supply chain committees	Number of functional supply chain committees	03 functional supply chain committees	03 functional supply chain committees	None	None	Annually	CFO
		0 bids above quotation threshold awarded within 90 days	Number of bids above quotation threshold awarded within 90 days	6 bids above quotation threshold awarded within 90 days	6 bids above quotation threshold awarded within 90 days	None	None	Ongoing	CFO
No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Target	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
4.	GOOD GOVERNANCE								
4.1	Council Stability	06 Ordinary Council	Number of ordinary council meetings held	04 Ordinary council meeting held in	16 Ordinary council meetings	None	None	Annually	Executive

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
		meetings were held.		accordance with the legislation	held in accordance with the legislation				Manager SEMS
		04 Special council meetings held	Number of special council meetings held.	02 special council meetings held	09 special council meetings held	None	None	Annually	Executive Manager SEMS
4.2	Audit/ Performance Audit Committee	1 Audit and 1 Performance Audit committee in place	Number of Audit and Performance Audit committee in place	1 Audit and Performance Audit committee in place	1 Audit and Performance Audit committee in place	None	None	Ongoing	Executive Manager
		28 audit meetings coordinated.	Number of ordinary audit and Performance committee meetings held	13 Audit meetings coordinated	21 Audit meetings coordinated	None	None	Annually	Internal Audit
		02 Special Audit/Performance Audit committee meetings held.	Number of special audit and Performance audit committee meetings held	02 Special Audit/Performance Audit committee meetings held	04 Performance Audit committee meetings held	None	None	Annually	Internal Audit
4.3	MPAC	04 MPAC meetings held.	Number of MPAC meetings held.	4 MPAC meetings held	12 MPAC meetings held	None	None	Annually	Executive Manager SEMS
		4 MPAC reports per quarter	Number of MPAC reports compiled	4 MPAC reports compiled	4 MPAC reports compiled	None	None	Annually	Executive Manager SEMS

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
4.4	Anti-Fraud and Corruption policies and committee	100% of Cases of fraud and corruption dealt with on quarterly basis	Percentage of Cases of fraud and corruption dealt with on quarterly basis	100% of Cases of fraud and corruption dealt with on quarterly basis	100% of Cases of fraud and corruption dealt with on quarterly basis	None	None	Annually	Executive Manager SEMS
4.5	Forensic Investigations	None	Percentage of forensic investigations conducted	100% of forensic investigations conducted	100% of forensic investigations conducted	None	None	Annually	Executive Manager SEMS
4.6	Disciplinary Cases	100% of disciplinary cases instituted and resolved	Percentage of disciplinary cases instituted and resolved	100% of disciplinary cases instituted and resolved	100% of disciplinary cases instituted and resolved	None	None	Annually	Executive Manager Corporate Services
4.7	Litigations	100% of litigation cases instituted against the municipality	Percentage of litigation cases instituted against the municipality	100% of litigation cases instituted against the municipality	100% of litigation cases instituted against the municipality	None	None	Annually	Executive Manager Corporate Services
4.8	IGR structures	100 IGR meetings coordinated	Number of IGR meetings held	92 IGR meetings coordinated	106 IGR meetings coordinated	None	None	Annually	Executive Manager SEMS
4.9	Traditional Council	10 traditional leaders participated in	Number of traditional leaders participated in council activities in	10 Traditional leaders participated in council activities	0 Traditional leaders participated in council	Not powers and functions	Not powers and functions of the municipality	Annually	Executive Manager SEMS

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
		council activities	accordance with the legislation.	in accordance with the legislation	activities in accordance with the legislation	of the municipality			
4.10	Annual report	1 draft annual report tabled before council	Number of draft annual report tabled before council in accordance with the legislation	1 draft annual report tabled before council in accordance with the legislation	1 draft annual report tabled before council in accordance with the legislation	None	None	31 January 2024	Executive Manager SEMS
4.11	MPAC oversight report	1 oversight compiled, adopted and submitted within the timeframe	Number of oversights compiled, adopted and submitted within the timeframe	1 oversight compiled, adopted and submitted within the timeframe	1 oversight compiled, adopted and submitted within the timeframe	None	None	31 March 2024	Executive Manager SEMS
No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
5.	BUILDING INSTITUTIONAL AND ADMINISTRATIONS								
5.1	Vacancies	Number of funded vacancies	Number of funded posts filled against the organogram.	10 funded posts filled against the organogram	42 funded posts filled against the organogram	None	None	Annually	Executive Manager Corporate

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
									Services
			Number of section 57(MM) Manager post filled/vacant.	01 section 57(MM) Manager post filled/vacant.	Not Applicable (01 section 57(MM) Manager post filled)	None	None	On going	Executive Manager Corporate Services
			Number of sections 57 (Directors) Manager posts filled.	02 sections 57 (Directors) Manager posts filled.	01 sections 57 (Director) Manager post filled	Recruitment is in progress	Appointment will be done in the next financial year	On going	Executive Manager Corporate Services
		04 performance assessment conducted for Senior Managers	Number of performance assessment conducted for Senior Managers	04 performance assessment conducted for Senior Managers	06 performance assessment conducted for Senior Managers	None	None	Midyear and annually	Executive Manager Corporate Services
5.2	Technical Capacity		Number of employees in the technical department with technical skills e.g. engineers, town planners and technicians	10 Filling of posts in the technical department by personnel with technical skills appointed e.g. engineers, and technicians	0 Filling of posts in the technical department by personnel with technical skills	Recruitment is in progress	Appointment will be done in the next financial year	Annually	Executive Manager Corporate Services

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
					appointed e.g. engineers, and technicians				
			Number of municipal officials trained in line with WSP	150 of municipal officials trained in line with WSP	483 municipal officials trained in line with WSP	None	None	On - going	Executive Manager Corporate Services
			Number of councillors trained in accordance with WSP.	100 of councillors trained in accordance with WSP.	128 councillors trained in accordance with WSP	None	None	On going	Executive Manager Corporate Services
			Number of training reports submitted to LGSETA	1 training report submitted to LGSETA	1 training report submitted to LGSETA	None	None	30 June 2023	Executive Manager Corporate Services

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
5.3	Local Labour Forum (LLF)	4 LLF meetings held.	Number of LLF meeting held.	4 LLF meetings held.	12 LLF meetings held	None	None	Annually	Executive Manager Corporate Services
5.4	Realistic and affordable municipal organograms	1 organizational structure approved by Council aligned with IDP/Budget	Number of organizational structure approved by Council aligned with IDP/Budget	1 organizational structure approved by Council aligned with IDP/Budget	1 organizational structure approved by Council aligned with IDP/Budget	None	None	31 May 2024	Executive Manager Corporate Services
No.	Key focus area	Baseline/ Status	KPI for reporting	Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
6.	LOCAL ECONOMIC DEVELOPMENT								
6.1	LED strategy	4 reports on implementation of 2040 Growth & Development Strategy compiled	Number of LED strategy approved by Council. (01 Growth Development strategy approved by Council)	4 reports on the implementation of the 2040 Growth & Development Strategy compiled	4 reports on the implementation of the 2040 Growth & Development Strategy compiled	None	None	Annually	Executive Manager DPEMS
6.2	EPWP	5060 EPWP work opportunities created	Number of job opportunities created through EPWP initiatives	1 959 Work Opportunities created.	2 637 EPWP work opportunities created	None	None	Annually	Executive Manager DPEMS

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
7.	SPATIAL PLANNING								
7.1	SPLUMA	01 established Municipal Tribunal in accordance with the legislation	Delay in the appointment of tribunal members	01 established Municipal Tribunal in accordance with the legislation	0 established Municipal Tribunal in accordance with the legislation	District Municipal Planning Tribunal contract with the 3 local municipalities has ended	Supporting local Municipalities to establish their own Tribunal	30 June 2024	Executive Manager DPEMS
7.2	SPLUMA	01 tribunal sitting held	None sitting of SPLUMA tribunal	01 tribunal sitting held	0 tribunal sitting held	District Municipal Planning Tribunal contract with the 3 local municipalities has ended	Supporting local Municipalities to establish their own Tribunal	30 June 2024	Executive Manager DPEMS
7.3	SPLUMA	01 land development applications adjudicated by the tribunal	Delay in the processing of land development applications	01 land development applications adjudicated by the tribunal	0 land development applications adjudicated by the tribunal	District Municipal Planning Tribunal contract with the 3 local municipalities has ended	Supporting local Municipalities to establish their own Tribunal	30 June 2024	Executive Manager DPEMS

No.	Key focus area	Baseline/ Status	KPI for Reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
7.4	SPLUMA	01 SPLUMA By-laws approved by council	Number of SPLUMA By-laws approved by council	01 SPLUMA By-laws approved by council	0 SPLUMA By-laws approved by council	District Municipal Planning Tribunal contract with the 3 local municipalities has ended	Supporting local Municipalities to establish their own Tribunal	30 June 2024	Executive Manager DPEMS
7.5	SPLUMA	01 Municipal planning tribunal gazetted	Number of SPLUMA By-laws gazetted	01 Municipal planning tribunal gazetted	0 Municipal planning tribunal gazetted	District Municipal Planning Tribunal contract with the 3 local municipalities has ended	Supporting local Municipalities to establish their own Tribunal	30 June 2024	Executive Manager DPEMS

APPENDIX T: ANNUAL FINANCIAL STATEMENTS 30 JUNE 2024

Executive Mayor Speaker	Teffo MK Pheedi MS (Resigned 11 June 2024) Masoga P (Appointed Acting Speaker 27 June 2024)
Chief Whip	Malebana CWD (Resigned 11 June 2024)
Members of the Mayoral Committee	Mahlatji MS (Strategic Executive Management Services) Makhura MH (Sports, Arts and Culture) Mamabolo CM (Local Economic Development) Masoga MC (Development Planning and Environmental Management Portfolio Committee) Mohale MM (Infrastructure Services) Rahlana ME (Community Services) Ramokolo MM (Finance) Selamolela MS (Corporate Services)
Chairperson of Committees	Lebese MJ (Community Services) Machaba MJ (Sport, Arts & Culture) Masemola SG (Infrastructure Services) Masoga PS (Committee of Chairpersons) Masubelele JA (Ethics, Rules and Integrity) Mothata ML (Municipal Public Accounts) Muthabine Rufus (Corporate Services) (Resigned 08 November 2023) Phukubje D (Strategic Support) Ralefatane MJ (Development Planning and Environmental Management) Tshoshi MM (Finance)
Members	Botha HA Chidi DRT (Resigned 13 June 2024)

Chula MI
Clarke SE
Dikgale SJ
Hamise LH (Resigned 08
November 2023)
Hiine PJ
Kekana MS
Lebese GM
Lebogo J (Resigned 10 June
2024)
Lehong MV
Mabote MG (Resigned 08 November
2023)
Mahladisa M
Mailula KE (Appointed 20 November 2023)
Malatji MK (Appointed 20 November 2023)
Malebana TG
Maleka PI
Mamadi E (Appointed 20 November 2023)
Mampuru MT
Masekwameng MR
Matonzi T
Mocke B
Mogale KK
Mogoboya ML (Appointed 20 November 2023)
Mokome MS
Molokomme MM
Moloto MH (Resigned 08 November 2023)
Morokolo MD
Moshoeu PE (Appointed 20 November 2023)
Mothiba TP
Motolla MO
Murwa TPK
Muthabine R (Resigned 08 November 2023)
Ngwasheng A
Ntjana MI
Pheedi MR (Resigned 08 November 2023)
Phogole ML
Ramaphoko MM
Takalo MS
Themane MD

Thobejane MD (Resigned 18 June 2024)

Grading of local authority

Category B - Grade 5

Acting Chief Finance Officer (ACFO)

Tiro Pilusa (01 June 2023 - 30 April 2024)

Mari tte Venter (01 May 2024 - 30 June 2024)

Accounting Officer

Ramakuntwane Selepe

Business address

41 Biccard Street

Polokwane

0699

Postal address

Private Bag X4100

Polokwane

0700

Bankers

First National Bank (Primary account)

Auditors

Auditor General of South Africa

Contact details

015 294 1000

Email address

info@cdm.org.za

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Abbreviations used:

EPWP	Expanded Public Works Programme
FMG	Finance Management Grant
GRAP	Generally Recognized Accounting Practice
IAS	International Accounting Standards
IPSAS	International Public Sector Accounting Standards
MFMA	Municipal Finance Management Act, No. 56 of 2003
MIG	Municipal Infrastructure Grant
mSCOA	Municipal Standard Chart of Accounts
PAYE	Pay-As-You-Earn
SALGA	South Africa Local Government Association
UIF	Unemployment insurance fund
VAT	Value Added Tax
WSIG	Water Services Infrastructure Grant

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

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

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

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

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

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2025 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The municipality is wholly dependent on the municipality for continued funding of operations. The annual financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although the accounting officer are primarily responsible for the financial affairs of the municipality, they are supported by the municipality's external auditors.

The external auditors are responsible for independently reviewing and reporting on the municipality's annual financial statements. The annual financial statements have been examined by the municipality's external auditors and their report is presented on page 5.

The annual financial statements set out on page 6, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2024.

The accounting officer submits his report for the year ended 30 June 2024.

1. Review of activities

Main business and operations

The municipality is engaged in local government activities and operates only in South Africa.

The operating results and state of affairs of the municipality are fully set out in the attached annual financial statements and do not in our opinion require any further comment.

Net surplus of the municipality was R 421 053 941 (2023: surplus R 405 936 877).

2. Going concern

We draw attention to the fact that at 30 June 2024, the municipality had an accumulated surplus of R 4 433 175 880 and that the municipality's total assets exceed its liabilities by R 4 433 175 880.

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

3. Subsequent events

The accounting officer is not aware of any matter or circumstance arising since the end of the financial year.

4. Accounting policies

The annual financial statements is prepared in accordance with the South African Statements of Generally Recognised Accounting Practice (GRAP), including any interpretations of such Statements issued by the Accounting Standards Board (ASB), as the prescribed framework by National Treasury.

5. Accounting officer

The accounting officer of the municipality during the year and to the date of this report is as follows:

_____	_____
<u>Name</u>	<u>Nationality</u>
Ramakuntwane Selepe	South African

6. Corporate governance General

The accounting officer is committed to business integrity, transparency and professionalism in all its activities. As part of this commitment, the accounting officer supports the highest standards of corporate governance and the ongoing development of best practice.

7. Auditors

Auditor General of South Africa will continue in office for the next financial period.

The annual financial statements set out on page 6, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2024.

Statement of Financial Position as at 30 June 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Inventories	3	11 872 739	7 426 001
Receivables from exchange transactions	4	14 865 873	19 180 450
Receivables from non-exchange transactions	5	3 597 678	4 444 610
VAT receivable	6	34 602 369	36 950 408
Prepayments	7	4 966 269	4 477 826
Consumer debtors	8	61 249 739	62 284 632
Cash and cash equivalents	9	580 733 232	493 700 447
		711 887 899	628 464 374
Non-Current Assets			
Property, plant and equipment	10	4 227 196 901	3 795 179 299
Intangible assets	11	2 141 961	2 549 602
Heritage assets	13	70 716	70 716
		4 229 409 578	3 797 799 617
Total Assets		4 941 297 477	4 426 263 991
Liabilities			
Current Liabilities			
Finance lease obligation	14	593 178	874 146
Operating lease liability	15	123 340	258 400
Payables from exchange transactions	16	346 108 761	263 834 899
Employee benefit obligation	17	42 554 124	41 633 546
		389 379 403	306 600 991
Non-Current Liabilities			
Finance lease obligation	14	1 285 141	-
Employee benefit obligation	17	117 457 053	107 541 066
		118 742 194	107 541 066
Total Liabilities		508 121 597	414 142 057
Net Assets		4 433 175 880	4 012 121 934
Accumulated surplus		4 433 175 880	4 012 121 934
Total Net Assets		4 433 175 880	4 012 121 934

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	19	78 861 143	84 041 073
Other income	20	1 239 103	388 680
Interest received	21	112 541 169	91 412 669
Actuarial gains	17	5 421 206	17 302 318
Total revenue from exchange transactions		198 062 621	193 144 740
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	22	1 239 058 275	1 147 309 086
Public contributions and donations	23	1 912 089	847 992
Fines, Penalties and Forfeits	24	-	26 301 279
Total revenue from non-exchange transactions		1 240 970 364	1 174 458 357
Total revenue	25	1 439 032 985	1 367 603 097
Expenditure			
Employee related costs	26	(366 472 252)	(353 601 800)
Remuneration of councillors	27	(17 236 269)	(16 329 363)
Depreciation and amortisation	28	(80 411 388)	(75 885 282)
Impairment of assets	29	(17 208 294)	(14 681 705)
Finance costs	30	(58 657)	(115 536)
Lease rentals	31	(7 526 086)	(6 316 254)
Debt impairment	32	(102 585 318)	(110 108 127)
Bad debts written off	33	(17 500)	(4 435)
Commission expense	34	(37 679 752)	(37 924 320)
Inventories consumed	35	(102 502 236)	(65 083 489)
Contracted services	36	(107 435 474)	(96 404 227)
Assets written-off	37	(9 657 485)	(1 906 254)
Inventories losses/write-downs	3	(26 650 640)	(30 075 071)
Derecognition of assets	39	-	(14 338 097)
General Expenses	40	(112 221 551)	(105 734 115)
Auditors remuneration	41	(4 769 948)	(3 916 737)
Repairs and maintenance	42	(25 546 194)	(29 241 408)
Total expenditure		(1 017 979 044)	(961 666 220)
Surplus for the year		421 053 941	405 936 877

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus	Total net assets
Opening balance as previously reported	3 647 340 483	3 647 340 483
Adjustments		
Prior year adjustments 48	(41 155 426)	(41 155 426)
Balance at 01 July 2022 as restated*	3 606 185 057	3 606 185 057
Changes in net assets		
Surplus for the year	405 936 877	405 936 877
Total changes	405 936 877	405 936 877
Restated* Balance at 01 July 2023	4 012 121 939	4 012 121 939
Changes in net assets		
Surplus for the year	421 053 941	421 053 941
Total changes	421 053 941	421 053 941
Balance at 30 June 2024	4 433 175 880	4 433 175 880

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		4 719 455	388 680
Grants		1 239 058 275	1 147 036 208
Interest income		63 643 971	49 039 343
		<u>1 307 421 701</u>	<u>1 196 464 231</u>
Payments			
Employee costs and Councillors remuneration		(367 865 214)	(359 628 225)
Suppliers		(316 177 264)	(324 021 862)
Finance costs		(58 657)	(115 536)
		<u>(684 101 135)</u>	<u>(683 765 623)</u>
Net cash flows from operating activities	43	<u>623 320 566</u>	<u>512 698 608</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(538 410 976)	(445 054 008)
Proceeds from sale of property, plant and equipment	10	1 795 862	208 106
Purchase of other intangible assets	11	(676 840)	-
Net cash flows from investing activities		<u>(537 291 954)</u>	<u>(444 845 902)</u>
Cash flows from financing activities			
Finance lease payments		<u>1 004 173</u>	<u>(1 418 170)</u>
Net increase in cash and cash equivalents		87 032 785	66 434 536
Cash and cash equivalents at the beginning of the year		493 700 447	427 265 913
Cash and cash equivalents at the end of the year	9	<u>580 733 232</u>	<u>493 700 449</u>

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances

Figures in Rand

Statement of Financial Performance Revenue

Note 56

Revenue from exchange transactions

Service charges	92 676 000	(6 000 000)	86 676 000	78 861 143	(7 814 857)	(9)%
Other income	445 000	-	445 000	1 239 103	794 103	178%
Interest received	60 855 000	25 000 000	85 855 000	112 541 169	26 686 169	31%

Total revenue from exchange transactions	153 976 000	19 000 000	172 976 000	192 641 415	19 665 615	

Revenue from non-exchange transactions

Transfer revenue

Government grants & subsidies	1 220 168 000	18 628 000	1 238 796 000	1 239 058 275	262 275	-%
Public contributions and donations	-	-	-	1 912 089	1 912 089	100%

Total revenue from non-exchange transactions	1 220 168 000	18 628 000	1 238 796 000	1 240 970 364	2 174 464	

Total revenue	1 374 144 000	37 628 000	1 411 772 000	1 433 611 779	21 840 079	

Expenditure

Personnel	(417 839 000)	8 049 000	(409 790 000)	(366 472 252)	43 317 748	(11)%
Remuneration of councillors	(18 965 000)	-	(18 965 000)	(17 236 269)	1 728 731	(9)%
Depreciation and amortisation	(92 855 000)	9 760 000	(83 095 000)	(80 411 388)	2 683 612	(3)%
Impairment loss	(22 050 000)	4 000 000	(18 050 000)	(17 208 294)	841 706	(5)%
Finance costs	(470 000)	170 000	(300 000)	(58 657)	241 343	(80)%
Lease rentals	(9 803 000)	880 000	(8 923 000)	(7 526 086)	1 396 914	(16)%
Debt Impairment	(68 525 000)	(4 000 000)	(72 525 000)	(102 585 318)	(30 060 318)	41%
Bad debts written off	-	-	-	(17 500)	(17 500)	DIV/0
Commission expense	(44 151 000)	6 000 000	(38 151 000)	(37 679 752)	471 248	(1)%
Inventories consumed	(98 910 000)	(6 728 000)	(105 638 000)	(102 502 236)	3 135 764	(3)%
Contracted Services	(126 614 000)	(23 833 000)	(150 447 000)	(107 435 474)	43 011 526	(29)%
Loss on disposal of assets	(12 967 000)	(310 000)	(13 277 000)	(9 657 485)	3 619 515	(27)%
General Expenses	(150 402 000)	5 163 000	(145 239 000)	(142 537 693)	2 701 307	(2)%

Total expenditure	(1 063 551 000)	(849 000)	(1 064 400 000)	(991 328 404)	73 071 596	

Operating surplus	310 593 000	36 779 000	347 372 000	442 283 375	94 911 375	

Actuarial gains/losses	(18 112 000)	-	(18 112 000)	5 421 206	23 533 206	(130)%

Inventories losses	-	(31 950 000)	(31 950 000)	(26 650 640)	5 299 360	(17)%

	(18 112 000)	(31 950 000)	(50 062 000)	(21 229 434)	28 832 519	

Surplus for the year	292 481 000	4 829 000	297 310 000	421 053 941	123 743 941	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances

Figures in Rand

Statement of Financial Position

Assets

Note 56

Current Assets

Inventories	3 437 000	(803 000)	2 634 000	11 872 739	9 238 739	351%
Receivables from exchange transactions	14 200 000	-	14 200 000	14 865 873	665 873	5%
Receivables from non-exchange transactions	3 900 000	-	3 900 000	3 597 678	(302 322)	(8)%
VAT receivable	34 202 000	(1 851 000)	32 351 000	34 602 369	2 251 369	7%
Prepayments	5 100 000	-	5 100 000	4 966 269	(133 731)	(3)%
Consumer debtors	91 084 000	(23 864 000)	67 220 000	61 249 739	(5 970 261)	(9)%
Cash and cash equivalents	371 239 000	157 401 000	528 640 000	580 733 232	52 093 232	10%
	523 162 000	130 883 000	654 045 000	711 887 899	57 843 242	

Non-Current Assets

Property, plant and equipment	4 065 191 000	140 143 000	4 205 334 000	4 227 196 901	21 862 901	1%
Intangible assets	8 329 000	(4 800 000)	3 529 000	2 141 961	(1 387 039)	(39)%
Heritage assets	71 000	-	71 000	70 716	(284)	-%
	4 073 591 000	135 343 000	4 208 934 000	4 229 409 578	20 475 578	
Total Assets	4 596 753 000	266 226 000 477	4 862 979 000	4 941 297	78 318 820	

Liabilities

Current Liabilities

Finance lease obligation	-	108 000	108 000	593 178	485 178	449%
Operating lease liability	-	-	-	123 340	123 340	100%
Payables from exchange transactions	193 214 000	93 398 000	286 612 000	346 108 761	59 496 761	21%
VAT payable	9 362 000	(9 362 000)	-	-	-	-%
Employee benefit obligation	38 252 000	15 444 000	53 696 000	42 554 124	(11 141 876)	(21)%
	240 828 000	99 588 000	340 416 000	389 379 403	48 963 403	

Non-Current Liabilities

Finance lease obligation	-	-	-	1 285 141	1 285 141	100%
Employee benefit obligation	79 102 000	34 489 000	113 591 000	117 457 053	3 866 053	3%

Statement of Comparison of Budget and Actual Amounts

	~~79 102 000~~	~~34 489 000~~	~~113 591 000~~	~~118 742 194~~	~~5 151 194~~
Total Liabilities	319 930 000	134 077 000	454 007 000	508 121 597	54 114 597
Net Assets	4 276 823 000	132 149 000	4 408 972 000	4 433 175 880	24 204 223
Accumulated surplus	4 276 823 000	132 149 000	4 408 972 000	4 433 175 880	24 203 880

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis						
	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances

Figures in Rand

Cash flow statement

Cash flows from operating activities

Receipts						Note 56
Sale of goods and services	20 834 000	113 612 000	134 446 000	4 719 455	(129 726 545)	(96)%
Grants	1 220 168 000	18 628 000	1 238 796 000	1 239 058 275	262 275	-%
Interest income	44 855 000	16 000 000	60 855 000	63 643 971	2 788 971	5%
	1 285 857 000	148 240 000	1 434 097 000	1 307 421 701	(126 675 299)	
Payments						
Suppliers and employee costs	(866 957 000)	(15 222 000)	(882 179 000)	(684 042 478)	198 136 522	(22)%
Finance costs	(470 000)	170 000	(300 000)	(58 657)	241 343	(80)%
	(867 427 000)	(15 052 000)	(882 479 000)	(684 101 135)	198 377 865	
Net cash flows from operating activities	418 430 000	133 188 000	551 618 000	623 320 566	71 702 566	

Cash flows from investing activities

Purchase of property, plant and equipment	(419 653 000)	(96 176 000)	(515 829 000)	(538 410 976)	(22 581 976)	4%
Proceeds from sale of property, plant and equipment	-	-	-	1 795 862	1 795 862	100%
Purchase of other intangible assets	(700 000)	-	(700 000)	(676 840)	23 160	(3)%
Net cash flows from investing activities	(420 353 000)	(96 176 000)	(516 529 000)	(537 291 954)	(20 762 954)	

Cash flows from financing activities

Finance lease payments	(874 000)	724 000	(150 000)	1 004 173	1 154 173	(769)%
Net increase/(decrease) in cash and cash equivalents	(2 797 000)	37 736 000	34 939 000	87 032 785	52 093 785	
Cash and cash equivalents at the beginning of the year	374 037 000	119 663 000	493 700 000	493 700 447	447	-%
Cash and cash equivalents at the end of the year	371 240 000	157 399 000	528 639 000	580 733 232	52 094 232	

Significant Accounting Policies

Figures in Rand	Note(s)	2024	2023

1. Significant accounting policies

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

1.1 Basis of preparation

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

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

These accounting policies are consistent with the previous period.

1.2 Presentation currency

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

1.3 Going concern assumption

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

1.4 Materiality

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

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

The municipality does not retrospectively adjust the accounting of past items that were previously assessed as immaterial, unless an error occurred.

Significant Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgements is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements.

Significant judgements include:

- Useful lives and residual values of property, plant, and equipment.
- Present value of defined benefit obligation.
- Provision for doubtful debts.
- Impairment of assets.
- Provision for long-term service award and medical aid benefits.
- Deferred revenue

In the process of applying its accounting policies, and in preparing the annual financial statements, management is required to make various judgements, including estimates and assumptions, that may affect the determination of the reporting framework, affect amounts represented in the annual financial statements and as well as related disclosures. Use of available information and the application of judgements is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements.

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

Trade receivables

The municipality assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Significant Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty (continued)

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the [name a key assumption] assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 17.

Useful lives of waste and water network and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

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

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in note 17.

Effective interest rate

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

Allowance for doubtful debts

Significant Accounting Policies

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount

1.5 Significant judgements and sources of estimation uncertainty (continued)

and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

Accounting by principals and agent

The municipality makes assessments on whether it is the principal or agent in principal-agent relationships. Significant judgements applied are as follow [State significant judgements made].

Additional information is disclosed in note 58.

Impairment of statutory receivables

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures and impairment loss. The impairment loss is measured 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, are reduced, either directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the 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 municipality 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 are 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.

Materiality

Applying materiality is pervasive to the preparation of financial statements. Materiality is a key consideration in deciding how to apply the Standards of GRAP when preparing the financial statements. Information is material if its omission or misstatement has the potential to influence the decisions of users or affect the discharge of accountability by the entity. Applying materiality in the preparation of annual financial statements requires the entity to make key assessments and decisions.

Applying materiality in the preparation of annual financial statements requires the entity to make key assessments and decisions. Key assessments and decisions made in considering materiality, are as follows:

Identification of users and their information needs

- Assessing information based on nature and size, by developing qualitative considerations and quantitative thresholds

Significant Accounting Policies

- Application of materiality in preparing the financial statements:
 - Developing accounting policies
 -

1.5 Significant judgements and sources of estimation uncertainty (continued)

- Deciding what information to disclose
- Deciding how to present information
- Assessing omissions, misstatements and errors

The assessments and decisions are considered throughout the financial reporting cycle, and not only when annual financial statements are prepared.

1.6 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

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

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Significant Accounting Policies

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.

1.6 Property, plant and equipment(continued)

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

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

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

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

Any increase in an asset's carrying amount, as a result of a revaluation, is credited directly to a revaluation surplus. The increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited in revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

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

Item	Depreciation method	Average useful life
Machinery and equipment	Straight-line	8-20
Furniture and fixtures	Straight-line	8-20
Motor vehicles	Straight-line	7-20
Office equipment	Straight-line	1-10
IT equipment	Straight-line	8-23
Computer software	Straight-line	8-11
Community (Buildings)	Straight-line	10-55
Community (Security)	Straight-line	3-10
Copiers/communication equipment	Straight-line	3-6
Emergency equipment	Straight-line	5-8
Other equipment	Straight-line	3-6
Wastewater network	Straight-line	15-50
Water network	Straight-line	15-55
Water reservoir	Straight-line	30-55

Significant Accounting Policies

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

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.

1.6 Property, plant and equipment(continued)

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.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 42).

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

Construction work in progress is recognised at cost and transferred to asset upon completion. Construction work in progress is not depreciable until after it is transferred to completed assets.

Initial recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded 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

Significant Accounting Policies

condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

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.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

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, its deemed cost is the carrying amount of the asset(s) given up.

1.6 Property, plant and equipment(continued)

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Subsequent measurement - cost

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

1.6 Property, plant and equipment(continued)

Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the asset. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately.

Derecognition

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

Work in progress

Significant Accounting Policies

Construction work in progress is recognised at cost and transferred to asset upon completion. Construction work in progress is not depreciable until after it is transferred to completed assets.

1.7 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.

Initial recognition

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

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

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

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred. 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

1.7 Intangible assets(continued)

impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

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

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

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

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

Significant Accounting Policies

Item	Depreciation method	Average useful life
Computer software	Straight-line	8-11

Intangible assets are derecognised:

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

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

Subsequent measurement - cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

Amortisation and impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight-line method.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

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

1.7 Intangible assets (continued)

Derecognition

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

Website cost

The municipality has a website designed for internal and external access. The municipality is at the operating stage which comprises maintaining and enhancing applications, infrastructure, graphical design and the content of the file. The municipality incurs internally generated costs on the operation of the website and the costs are therefore expensed.

Significant Accounting Policies

1.8 Heritage assets

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

Carrying amount is the amount at which an asset is recognised after deducting accumulated impairment losses.

Class of heritage assets means a grouping of heritage assets of a similar nature or function in an municipality's operations that is shown as a single item for the purpose of disclosure in the annual financial statements.

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

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

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.

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

An impairment loss of a non-cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable service amount.

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

Value in use of a non-cash-generating asset is the present value of the asset's remaining service potential.

The municipality separately discloses expenditure to repair and maintain heritage assets in the notes to the financial statements (see note 42).

1.8 Heritage assets(continued)

Recognition

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

Initial measurement

Heritage assets are measured at cost.

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

Significant Accounting Policies

Subsequent measurement

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

After recognition as an asset, a class of heritage assets, whose fair value can be measured reliably, is carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent impairment losses.

If a heritage asset's carrying amount is increased as a result of a revaluation, the increase is credited directly to a revaluation surplus. However, the increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same heritage asset previously recognised in surplus or deficit.

If a heritage asset's carrying amount is decreased as a result of a revaluation, the decrease is recognised in surplus or deficit. However, the decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that heritage asset.

Impairment

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

Transfers

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

Derecognition

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

1.8 Heritage assets(continued)

The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.9 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the

Significant Accounting Policies

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 uncollectability.

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

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

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

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

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

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
 - receive cash or another financial asset from another entity; or
 - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

1.9 Financial instruments(continued)

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

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

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

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

Significant Accounting Policies

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

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

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

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

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

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

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

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

- combined instruments that are designated at fair value.

Classification

The municipality 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
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non- exchange transactions	Financial asset measured at amortised cost
Consumer debtors	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

1.9 Financial instruments(continued)

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
Finance lease obligation	Financial liability measured at amortised cost

Significant Accounting Policies

Operating lease liability	Financial liability measured at amortised cost
Payables from exchange transactions	Financial liability measured at amortised cost
Deferred income	Financial liability measured at amortised cost

Initial recognition

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

The entity recognises financial assets using trade date accounting.

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

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

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

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

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

1.9 Financial instruments(continued)

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

Significant Accounting Policies

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.

Reclassification

The entity 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.

1.9 Financial instruments(continued)

Impairment and uncollectability of financial assets

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

Financial assets measured at amortised cost

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

Significant Accounting Policies

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

Financial assets measured at cost

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

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the

1.9 Financial instruments(continued)

consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognises 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

Significant Accounting Policies

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 as a surplus or deficit in the statement of financial performance.

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

Financial liabilities

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

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 as a surplus or deficit in the statement of financial performance. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.9 Financial instruments(continued)

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in the statement of financial performance.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in the statement of financial performance.

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.

Significant Accounting Policies

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.

Trade and other receivables are initially designated at fair value. Short-term receivables with no stated interest rate is to be measured at the original invoice amount if the effect of discounting is immaterial.

Trade payables are categorised as financial liabilities held at fair value. Short-term payables with no stated interest rate is to be measured at the original invoice amount if the effect of discounting is immaterial.

Cash and cash equivalents includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value.

For the purposes of the cashflow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

Prepaid expenses and advances are recognised in the statement of financial position when the payments are made and recognised in the statement of financial performance as and when the goods/services are received or the funds are utilised.

1.10 Statutory receivables

Identification

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

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

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

1.10 Statutory receivables(continued)

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

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

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or

Significant Accounting Policies

- 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

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.

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.

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,

1.10 Statutory receivables(continued)

either directly or through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

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

Significant Accounting Policies

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

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

Derecognition

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

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

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

1.11 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

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.

Significant Accounting Policies

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

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method.

Lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables. The lease asset is depreciated over the shorter of the asset's useful life or the lease term.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are accrued on a straight-line basis over the term of the relevant lease.

Operating leases- lessor

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

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

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

1.11 Leases(continued)

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

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.12 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

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

Significant Accounting Policies

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

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.

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.

Initial recognition

Inventories assets in the form of materials or supplies to be consumed or distributed in the rendering of service. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition.

inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date.

1.12 Inventories(continued)

Consumable inventory is valued using the weighted average cost whilst water inventory is valued using the weighted average cost method.

Subsequent measurement

Inventories, consisting of consumable stores and raw materials, are valued at the weighted average cost, unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose.

The amount of any reversal of any write-down of inventories arising from an increase in weighted average cost or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Significant Accounting Policies

The carrying amount of inventories is recognised as an expense in the period that the inventory was distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

1.13 Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

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

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

Cash and cash equivalents comprise bank balances, cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less which are available on demand.

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

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

1.12 Employee benefits

Identification

Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment.

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service.

Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment.

Classification of plans

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A **binding arrangement** is an arrangement that confers enforceable rights and obligations on the parties to the arrangement as if it were in the form of a contract. It includes rights from contracts or other legal rights.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

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

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

Multi-employer plans are defined contribution plans (other than state plans) or defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) 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.

State plans are plans established by legislation that operate as if they are multi-employer plans for all entities in economic categories laid down in legislation.

1.14 Employee benefits (continued)

Defined benefit cost

Service cost comprises: (a) current service cost, which is the increase in the present value of the defined benefit obligation resulting from employee service in the current period; (b) past service cost, which is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan); and (c) any gain or loss on settlement.

Net interest on the net defined benefit liability (asset) is the change during the period in the net defined benefit liability (asset) that arises from the passage of time.

Re-measurements of the net defined benefit liability (asset) comprise: (a) actuarial gains and losses; (b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and (c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

Actuarial gains and losses are changes in the present value of the defined benefit obligation resulting from: (a) experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and (b) the effects of changes in actuarial assumptions.

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A settlement is a transaction that eliminates all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions.

Short-term employee benefits

Recognition and measurement

All short-term employee benefits

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

(a) As a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises 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.

(b) As an expense, unless another Standard of GRAP requires or permits the inclusion of the benefits in the cost of an asset.

Bonus, incentive and performance related payments

The entity recognises the expected cost of bonus, incentive and performance related payments when, and only when:

1.14 Employee benefits (continued)

(a) the entity has a present legal or constructive obligation to make such payments as a result of past events; and

(b) a reliable estimate of the obligation can be made. A present obligation exists when, and only when, the entity has no realistic alternative but to make the payments.

Post-employment benefits: Defined benefit plans

Recognition and measurement

The entity determines the net defined benefit liability (asset) with sufficient regularity that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the end of the reporting period.

Accounting for the constructive obligation

The entity accounts not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices. Informal

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practices give rise to a constructive obligation where the entity has no realistic alternative but to pay employee benefits.

Statement of financial position

The entity recognises the net defined benefit liability (asset) in the statement of financial position. When the entity has a surplus in a defined benefit plan, it measures the net defined benefit asset at the lower of:

- (a) the surplus in the defined benefit plan; and
- (b) the asset ceiling, determined using the discount rate specified. Any adjustments arising from the limit is recognised in surplus or deficit.

Recognition and measurement: present value of defined benefit obligations and current service cost

Actuarial valuation method

The entity uses the projected unit credit method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost.

Attributing benefit to periods of service

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, the entity attributes 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, the entity attributes benefit on a straight-line basis from:

1.14 Employee benefits (continued)

- a) 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
- b) 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 assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the end of the reporting period, for the period over which the obligations are to be settled.

Actuarial assumptions: Mortality

The entity determines its mortality assumptions by reference to its best estimate of the mortality of plan members both during and after employment.

Significant Accounting Policies

Actuarial assumptions: Discount rate

The rate used to discount post-employment benefit obligations (both funded and unfunded) 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 post-employment benefit obligations.

Actuarial assumptions: Salaries, benefits and medical costs

The entity measures its defined benefit obligations on a basis that reflects:

- a) the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the end of the reporting period;
- b) any estimated future salary increases that affect the benefits payable;
- c) the effect of any limit on the employer's share of the cost of the future benefits;
- d) contributions from employees or third parties that reduce the ultimate cost to the entity of those benefits; and
- e) 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:
 - i. those changes were enacted before the end of the reporting period; or
 - ii. historical data, 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 takes account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

1.14 Employee benefits (continued)

Past service cost and gains and losses on settlement

When determining past service cost, or a gain or loss on settlement, the entity remeasures the net defined benefit liability (asset) using the current fair value of plan assets and current actuarial assumptions (including current market interest rates and other current market prices), reflecting:

- a) the benefits offered under the plan and the plan assets before the plan amendment, curtailment or settlement; and
- b) the benefits offered under the plan and the plan assets after the plan amendment, curtailment or settlement.

Past service cost

The entity recognises past service cost as an expense at the earlier of the following dates:

- a) when the plan amendment or curtailment occurs; and

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- b) when the entity recognises related restructuring costs or termination benefits.

Gains and losses on settlement

The entity recognises a gain or loss on the settlement of a defined benefit plan when the settlement occurs.

Components of defined benefit cost

The entity recognises the components of defined benefit cost in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset, as follows:

- a) service cost;
- b) net interest on the net defined benefit liability (asset); and
- c) remeasurements of the net defined benefit liability (asset)

Current service cost

The entity determines current service cost using actuarial assumptions determined at the start of the reporting period. However, if the entity remeasures the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement, it determines current service cost for the remainder of the reporting period after the plan amendment, curtailment or settlement using the actuarial assumptions used to remeasure the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement (part b).

Net interest on the net defined benefit liability (asset)

The entity determines net interest on the net defined benefit liability (asset) by multiplying the net defined benefit liability (asset) by the discount rate specified.

1.14 Employee benefits (continued)

To determine net interest, the entity uses the net defined benefit liability (asset) and the discount rate determined at the start of the reporting period. However, if the entity remeasures the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement, the entity determines net interest for the remainder of the reporting period after the plan amendment, curtailment or settlement using:

- a) the net defined benefit liability (asset) determined in accordance with the section on Past service cost gains and losses on settlement (part b); and
- b) the discount rate used to remeasure the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement (part b).

In applying this, the entity also takes into account any changes in the net defined benefit liability (asset) during the period resulting from contributions or benefit payments.

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Remeasurements of the net defined benefit liability (asset)

Remeasurements of the net defined benefit liability (asset) comprise:

- a) actuarial gains and losses;
- b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and
- c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

Presentation

Components of defined benefit cost

The entity recognises service cost, net interest on the net defined benefit liability (asset) and remeasurements in surplus or deficit.

Other long-term employee benefits

Recognition and measurement

For other long-term employee benefits, the entity recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- a) service cost;
- b) net interest on the net defined benefit liability (asset); and
- c) remeasurements of the net defined benefit liability (asset).

1.14 Employee benefits (continued)

Termination benefits

Recognition

The entity recognises a liability and expense for termination benefits at the earlier of the following dates: (a) when the entity can no longer withdraw the offer of those benefits; and (b) when the entity recognises costs for a restructuring that is within the scope of GRAP 19 and involves the payment of termination benefits.

Measurement

Significant Accounting Policies

The entity measures termination benefits on initial recognition, and measures and recognise subsequent changes, in accordance with the nature of the employee benefit, provided that if the termination benefits are an enhancement to post-employment benefits, the entity applies the requirements for post-employment benefits. Otherwise:

- a) If the termination benefits are expected to be settled wholly before twelve months after the end of the reporting period in which the termination benefit is recognised, the entity applies the requirements for short-term employee benefits.
- b) If the termination benefits are not expected to be settled wholly before twelve months after the end of the reporting period, the entity applies the requirements for other long-term employee benefits.

Long service bonus

Employees qualify for additional leave for various period of uninterrupted service in accordance with SALGBC condition of service. The long term service award measured in accordance with GRAP 25 through an actuarial valuation.

Accumulated leave days

Accumulated leave benefit accrues to employees unto maximum of 48 leave days. The benefits are paid in the events of death, disability, retrenchment or/and retirement. Employees who have leave days in excess of the 48 days for periods, before the conditions of service came to effect, are measured in accordance with GRAP 25 through an actuarial valuation.

1.15 Provisions and contingencies

Provisions are recognised when:

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

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

Significant Accounting Policies

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.

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.

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 45.

1.16 Commitments

A commitment arises when a decision is made to incur a liability e.g. purchase order, delivery schedules or contract for construction of infrastructure assets. Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Significant Accounting Policies

The commitments are not recognised as a liability in the statement of financial position but are disclosed in the notes to the financial statements. Commitments are disclosed including value added tax.

Disclosures are required in respect of unrecognised contractual commitments.

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

- Contracts should be non-cancelable or only cancelable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.17 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an 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.

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

1.17 Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually

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- associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

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

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

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

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Deferred income

Deferred revenue is recognized as earned revenue on the statement of financial performance when the service (water) is delivered to the consumer.

A liability is recorded on the statement of financial position until the service (water) is used.

Interest

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.

1.17 Revenue from exchange transactions

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from

Significant Accounting Policies

exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

1.18 Revenue from non-exchange transactions

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

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.

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.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

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1.18 Revenue from non-exchange transactions(continued)

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

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

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

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

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

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.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

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

Significant Accounting Policies

1.18 Revenue from non-exchange transactions(continued)

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

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.

1.19 Investment income

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

1.20 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.

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1.20 Accounting by principals and agents(continued)

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

Assessing which entity benefits from the transactions with third parties

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

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

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

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

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

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

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

1.21 Living and non-living resources

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

Recognition

Non-living resources, other than land, are not recognised as assets. Required information are disclosed in the notes to the annual financial statements.

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

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Where the municipality is required in terms of legislation or similar means to manage a living resource, but it does not meet the definition of an asset because control of the resource cannot be demonstrated, relevant information are disclosed in the notes to the annual financial statements.

1.22 Comparative figures

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

1.23 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

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

1.24 Fruitless and wasteful expenditure

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

Fruitless and wasteful 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. The identified fruitless and wasteful expenditure is disclosed in the note to the annual financial statements in the year that it is incurred.

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

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

1.26 Fines, penalties and forfeits

The surplus arising from the fines, penalties and forfeits is accounted for as revenue in the statement of financial performance.

Significant Accounting Policies

1.27 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Measurement

The amount of each segment item reported is the measure reported to management for the purpose 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 the 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 a reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

1.28 Distribution loss

Distribution losses are losses that result from differences between purchases and consumption's both billed and estimated.

Distribution losses is calculated as a percentage between water purchases and usage by consumer. The percentage is then used to calculate the Rand value of the loss.

Distribution loss is accounted for as an expense in the statement of financial performance.

Significant Accounting Policies

1.29 Budget information

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

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

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

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

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The Statement of comparative and actual information has been included in the annual financial statements as the recommended disclosure when the annual financial statements and the budget are on the same basis of accounting as determined by National Treasury.

Material variances are variance of more than 10% and explained in note 56).

Comparative information is not required.

1.30 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

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

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

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

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

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

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favorable than those which it is reasonable to expect the municipality to have adopted

Significant Accounting Policies

if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

1.30 Related parties(continued)

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

1.31 Events after reporting date

Events after reporting date are those events, both favorable and unfavorable, that occur between the reporting date and the date when the financial statements are authorized 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 recognized 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 Commission expense

Commission expenses are accounted for on an accrual basis.

1.33 Change in accounting policy, accounting estimates and prior period errors

change in accounting estimate

Change in accounting estimate is an adjustment of the carrying amount of an asset or a liability, or the amount of the periodic consumption of an asset, that results from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities.

Changes in accounting estimates result from new information or new developments and, accordingly, are not corrections of errors. Any changes to the relevant financial items (associated with assets and liabilities) are made prospectively.

Change in accounting policy

Accounting policies are the specific principles, bases, conventions, rules and practices applied by an municipality in preparing and presenting financial statements. Any changes to these policies arising from new or amended GRAP standards will be applied either retrospectively or prospectively if transitional provisions exist.

Significant Accounting Policies

1.33 Change in accounting policy, accounting estimates and prior period errors(continued)

Prior period errors

Prior period errors are omissions from, and misstatements in, the municipality's financial statements for one or more prior periods arising from a failure to use, or misuse of, reliable information that;

- was available when financial statements for those periods were authorised for issue; and
- could reasonably be expected to have been obtained and taken into account in the preparation and presentation of those financial statements.

Such errors include the effects of mathematical mistakes, mistakes in applying accounting policies, oversights or misinterpretations of facts, and fraud.

A prior period error is corrected by retrospective restatement, except to the extent that it is impracticable to determine the period-specific or cumulative effect of the error.

When it is impracticable to determine the period-specific effects of an error on comparative information for one or more prior periods presented, the entity shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable (which may be the current period).

When it is impracticable to determine the cumulative effect, at the beginning of the current period, of an error on all prior periods, the entity shall restate the comparative information to correct the error prospectively from the earliest date practicable.

1.34 Value added tax

VAT is accounted for on an accrual basis and registered for on the cash basis. The current VAT percentage is 15%.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation	Effective date: Years beginning on or after	Expected impact
iGRAP 21: The Effect of Past Decisions on Materiality	01 April 2023	The adoption of iGRAP 21: The Effect of Past Decisions on Materiality has not had a material impact on the results of the municipality, except for disclosure in the notes to the financial statements.
GRAP 25 (as revised): Employee Benefits	01 April 2023	The adoption of GRAP 25 (as revised): Employee Benefits has not had a material impact on the results of the municipality, except for disclosure in the notes to the financial statements.
GRAP 2020: Improvements to the Standards of GRAP 2020	01 April 2023	The adoption of GRAP 2020: Improvements to the Standards of GRAP 2020 has not had a material impact on the results of the municipality, except for disclosure in the notes to the financial statements.
GRAP 1 (amended): Presentation of Financial Statements (Materiality)	01 April 2023	The adoption of GRAP 1 (amended): Presentation of Financial Statements (Going Concern) has not had a material impact on the results of the municipality, except for disclosure in the notes to the financial statements.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2.2 Standards and interpretations early adopted

The municipality did not early adopt any standards and interpretations.

2.3 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	Effective date: Years beginning on or after	Expected impact
• GRAP 2023 Improvements to the Standards of GRAP 2023	01 April 2099	Unable to reliably estimate the impact
• GRAP 1 (amended): Presentation of Financial Statements (Going Concern)	01 April 2099	Not expected to impact results but may result in additional disclosure
• GRAP 103 (as revised): Heritage Assets	01 April 2099	Not expected to impact results but may result in additional disclosure
• GRAP 104 (as revised): Financial Instruments	01 April 2025	Not expected to impact results but may result in additional disclosure

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
3. Inventories		
Consumable stores	1 117 504	694 812
Maintenance materials	10 392 761	6 379 127
Water for distribution	362 474	352 062
	11 872 739	7 426 001
Water for distribution		
Opening balance	352 062	248 973
System input volume	90 240 565	78 628 078
Authorised consumption	(63 579 513)	(48 449 918)
Water losses	(26 650 640)	(30 075 071)
Closing balance	362 474	352 062
No inventory have been held as collateral.		
4. Receivables from exchange transactions		
Trade debtors	13 126 758	19 180 450
Other debtors	1 739 115	-
	14 865 873	19 180 450
Trade and other receivables pledged as security		
No receivables from exchange transactions have been pledged as security.		
Receivables from exchange transactions above are as follows:		
Lepelle Nkumpi Local Municipality	11 939 474	18 593 830
Blouberg Local Municipality	665 946	586 620
Molemole Local Municipality	521 338	-
Other debtors	1 739 115	-
	14 865 873	19 180 450
Other debtors of R 1 739 115 relating to assets which are to be auctioned in 2024/25.		
5. Receivables from non-exchange transactions		
Other receivables from non-exchange transactions	3 597 678	5 026 026
Other receivables from non-exchange transactions (impairment)	-	(581 416)
	3 597 678	4 444 610

No receivables from non-exchange transactions were pledged as security.

Receivables from non-exchange transactions impaired

As of 30 June 2024, other receivables from non-exchange transactions of R - (2023: R 581 416) were impaired and provided for. The amount of the provision was R - as of 30 June 2024 (2023: R (581 416)).

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

5. Receivables from non-exchange transactions (continued)

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

Opening balance	581 416	1 288 458
Provision for impairment	118 917	-
Amounts written off as uncollectible	(700 333)	(707 042)
	<u>-</u>	<u>581 416</u>

6. VAT receivable

The municipality had the following statutory receivables where the Framework for the Preparation and Presentation of Financial Statements have been applied

VAT control (statutory receivable)	13 336 780	31 901 530
VAT accrual	21 265 589	5 048 878
	<u>34 602 369</u>	<u>36 950 408</u>

Statutory receivables

Transaction(s) arising from statute

VAT receivable and payable are exchange transactions and disclosed as statutory arrangements.

Determination of transaction amount

The amount was determined by using the VAT 201 reconciliation.

Basis used to assess and test whether a statutory receivable is impaired

SARS refunds the municipality frequently and from that the VAT receivable amount is not impaired.

7. Prepayments

Prepaid expenses	<u>4 966 269</u>	<u>4 477 826</u>

2024

Advance payments made to SALGA for 2024/2025 for membership fees. Rental payments to East and West Investment and Karibana Traders.

Notes to the Annual Financial Statements

Figures in Rand

2024

2023

7. Prepayments(continued)

2023

Advance payments made to SALGA for 2023/2024 for membership fees. Rental payments to East and West Investment and Karibana Traders.

Prepaid expenses include the following:

Opening balance	4 477 826	4 159 929
Amount expensed	(4 477 826)	(4 159 929)
East and west Investment (Rental of office space)	491 423	452 828
SALGA	4 398 616	3 955 698
Karibana Traders (Rental of storage space)	76 230	69 300
	<u>4 966 269</u>	<u>4 477 826</u>

8. Consumer debtors

Gross balances

Water	<u>859 005 480</u>	<u>745 806 555</u>

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
8. Consumer debtors (continued)		
Less: Allowance for impairment		
Water	(797 755 741)	(683 521 923)
Net balance		
Water	61 249 739	62 284 632
Water		
Current (0 -30 days)	9 896 644	9 906 835
31 - 60 days	6 630 104	7 253 488
61 - 90 days	4 160 734	4 187 632
91 - 120 days	2 648 025	2 506 333
121 - 365 days	37 914 232	38 430 344
	61 249 739	62 284 632
Summary of debtors by customer classification		
Consumers		
Current (0 -30 days)	11 035 650	11 040 082
31 - 60 days	10 978 404	11 682 247
61 - 90 days	11 700 089	11 372 249
91 - 120 days	11 266 248	10 533 879
121 - 365 days	773 647 389	664 182 314
	818 627 780	708 810 771
Less: Allowance for impairment	(768 446 687)	(657 860 074)
	50 181 093	50 950 697
Commercial		
Current (0 -30 days)	746 010	813 140
31 - 60 days	696 054	746 759
61 - 90 days	610 463	640 017
91 - 120 days	599 357	601 899
121 - 365 days	33 340 206	30 147 306
	35 992 090	32 949 121
Less: Allowance for impairment	(29 309 055)	(25 661 849)
	6 683 035	7 287 272
National and provincial government		
Current (0 -30 days)	739 200	688 485
31 - 60 days	61 450	265 428
61 - 90 days	104 692	213 838
91 - 120 days	103 262	116 174
121 - 365 days	3 377 007	2 762 738
	4 385 611	4 046 663

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
8. Consumer debtors (continued)		
Total		
Current (0 -30 days)	12 520 860	12 541 707
31 - 60 days	11 735 908	12 694 434
61 - 90 days	12 415 244	12 226 104
91 - 120 days	11 968 867	11 251 952
121 - 365 days	810 364 602	697 092 358
	<u>859 005 481</u>	<u>745 806 555</u>
Less: Allowance for impairment	<u>(797 755 742)</u>	<u>(683 521 923)</u>
	61 249 739	62 284 632
Less: Allowance for impairment		
Current (0 -30 days)	(2 624 218)	(2 634 873)
31 - 60 days	(5 105 804)	(5 440 945)
61 - 90 days	(8 254 510)	(8 038 472)
91 - 120 days	(9 320 842)	(8 745 620)
121 - 365 days	(772 450 367)	(658 662 013)
	<u>(797 755 741)</u>	<u>(683 521 923)</u>
Reconciliation of allowance for impairment		
Balance at beginning of the year	(683 521 923)	(559 506 880)
Contributions to allowance	(102 585 318)	(110 108 127)
Debt impairment written off against allowance	3 602 543	3 734 862
VAT on allowance	(15 251 043)	(17 641 778)
	<u>(797 755 741)</u>	<u>(683 521 923)</u>
Consumer debtors pledged as security		
No consumer debtors were pledged as security.		
Consumer debtors impaired		
As of 30 June 2024, consumer debtors of R 859 005 480 (2023: R 745 806 555) were impaired and provided for. The amount of the provision was R (797 755 741) as of 30 June 2024 (2023: R (683 521 923)).		
9. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	30 914	30 914
Bank balances	6 895 991	17 169 496
Short-term deposits	573 806 327	476 500 037
	<u>580 733 232</u>	<u>493 700 447</u>
Cash and cash equivalents pledged as collateral		
No cash and cash equivalents were pledged as collateral.		

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

9. Cash and cash equivalents (continued)

The municipality had the following bank accounts

First National Bank	Bank statement balances		Cash book balances	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
Current Account: 620-055-56339	16 953 276	17 169 496	6 895 991	17 169 49

Summary of investments held

FNB: Call account	297 326	379 671
FNB: Fixed account	-	39 504 863
ABSA	159 698 849	104 092 082
Nedbank	90 441 680	255 755 864
Standard Bank	323 368 472	76 767 557
	573 806 327	476 500 037

Guarantees

FNB: Call account	297 326	379 671

Included in FNB: Call account is a guarantee to Eskom amounting to R 294 600 plus interest of R 2 726 as at 30 June 2024.

Notes to the Annual Financial Statements

Figures in Rand

2024

2023

10. Property, plant and equipment

	2024			2023		
	Cost /	Accumulated	Carrying value	Cost /	Accumulated	Carrying value
	Valuation	depreciation and accumulated impairment		Valuation	depreciation and accumulated impairment	
Land	13 187 500	-	13 187 500	13 187 500	-	13 187 500
Machinery and equipment	30 879 588	(13 403 125)	17 476 463	26 371 092	(11 545 591)	14 825 501
Furniture and fixtures	16 336 852	(8 835 315)	7 501 537	16 140 808	(9 176 903)	6 963 905
Motor vehicles	86 174 486	(36 322 817)	49 851 669	80 367 383	(34 714 098)	45 653 285
IT equipment	19 039 732	(9 649 289)	9 390 443	18 712 961	(8 452 041)	10 260 920
Infrastructure	3 225 121 278	(835 722 057)	2 389 399 221	3 016 932 052	(775 211 510)	2 241 720 542
Community (Buildings)	166 526 355	(42 479 991)	124 046 364	157 722 476	(38 542 529)	119 179 947
Work-in-Progress	1 619 167 405	(4 686 336)	1 614 481 069	1 343 803 320	(1 232 136)	1 342 571 184
Leased assets	1 970 613	(107 978)	1 862 635	4 139 276	(3 322 761)	816 515
Total	5 178 403 809	(951 206 908)	4 227 196 901	4 677 376 868	(882 197 569)	3 795 179 299

Notes to the Annual Financial Statements

Figures in Rand

10. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment- 2024

	Opening balance	Additions	Disposals	Transfers received	Transfers	Donations received	Derecognition	Depreciation	Impairment loss	Total
Land	13 187 500	-	-	-	-	-	-	-	-	13 187 500
Machinery and equipment	14 825 501	4 482 378	(73 672)	-	-	450 292	-	(2 208 036)	-	17 476 463
Furniture and fixtures	6 963 905	2 035 213	(383 249)	-	-	-	-	(1)	-	7 501 537
			114 332)							
Motor vehicles	45 653 285	9 052 060	(1 514 228)	-	-	1 461 797	-	(4 801 245)	-	49 851 669
IT equipment	10 260 920	864 837	(241 482)	-	-	-	-	(1)	-	9 390 443
			493 832)							
Infrastructure	2 241 720 542	67 399 774	(9 240 716)	168 121 223	-	-	-	(65 055 440)	(13 546 162)	2 389 399 221
Community (Buildings)	119 179 947	295 923	-	8 507 955	-	-	-	(3 729 529)	(207 932)	124 046 364
Work-in-Progress	1 342 571 184	452 310 178	-	-	(176 946 093)	-	-	-	(3 454 200)	1 614 481 069
Leased assets	816 515	1 970 613	-	-	-	-	-	(924 493)	-	1 862 635
	3 795 179 299	538 410 976	(11 453 347)	176 629 178	(176 946 093)	1 912 089	-	(79 326 907)	(17 208 294)	4 227 196 901

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Transfers received	Transfers	Donations received	Derecognition	Depreciation	Impairment loss	Total
Land	12 407 500	-	-	780 000	-	-	-	-	-	13 187 500
Machinery and equipment	12 908 750	3 743 749	(10 630)	-	-	-	-	(1 816 368)	-	14 825 501
Furniture and fixtures	7 314 541	764 239	(25 241)	-	-	-	-	(1 089 634)	-	6 963 905
Motor vehicles	48 965 104	2 459 260	(1 215 369)	-	-	-	-	(4 555 710)	-	45 653 285
IT equipment	11 138 019	660 987	(82 432)	-	-	-	-	(1 455 654)	-	10 260 920
Infrastructure	2 173 649 145	46 586 849	(780 688)	107 101 403	-	-	(8 518 982)	(61 797 778)	(14 519 407)	2 241 720 542
Community (Buildings)	57 665 998	740 092	-	63 765 148	-	-	-	(2 828 993)	(162 298)	119 179 947
Work-in-Progress	1 129 158 019	399 070 556	-	-	(170 866 552)	-	(14 790 839)	-	-	1 342 571 184
Leased assets	2 196 274	-	-	-	-	-	-	(1 379 759)	-	816 515
	3 455 403 350	454 025 732	(2 114 360)	171 646 551	(170 866 552)	-	(23 309 821)	(74 923 896)	(14 681 705)	3 795 179 299

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
10. Property, plant and equipment (continued)		
Pledged as security		
No assets were pledged as security.		
Assets subject to finance lease (Net carrying amount)		
Leased assets	1 862 635	816 515
Property, plant and equipment taking longer to complete than expected		
Cumulative expenditure recognised in the carrying value of property, plant and equipment	280 354 637	382 345 133
Infrastructure		
Community	-	2 026 521
	280 354 637	384 371 654

The district relies mainly on groundwater for potable water supply. The district has been championing forward planning for infrastructure projects and to achieve this, projects planning activities/milestones takes time before a project can be considered feasible for implementation due to the magnitude of the regional water schemes, and to ensure sustainability and efficiency of water resource to meet current and future water demand of the area.

Ground water development and exploration of well fields/aquifers place a critical role during planning of water supply projects.

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

Mapatjakeng Water Supply at planning stage, the source development were completed, technical report were developed and designs are to commence. 1 745 211

Mapatjakeng & Sekhung ,Vergelegen, Springfield and 5 additional projects (Madoana, Overdyke, Zebediela South(Molapo, Magatle) Water supply and Mathabatha/Tongwane BWS Scheiding

- Projects are being implemented according to working packages that are aligned to the availability of the MIG funding as per the budget.
- The implementation approach is based on avoiding over committing the MIG allocation and eventually having projects stagnant during construction phases.
- The municipality has embarked on intensive planning for regional

water schemes in the district to secure water source, conduct geotechnical studies, topographical surveys and designs in order to be able engage sector departments for implementation funding as the projects are implementation ready.

36 824 133 -

Sekhung, Vergelen and Springfield WS

- 876 311

- Source development completed and development of technical report to commence.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
10. Property, plant and equipment (continued)		
Blouberg Satellite	-	2 026 520
• Designs completed		
In 2023/2024, the project was removed from non-movement project since it has incurred expenditure.		
Kwaring Water Supply	4 940 433	-
• Projects are being implemented according to working packages that are aligned to the availability of the MIG funding as per the budget.		
• The implementation approach is based on avoiding over committing the MIG allocation and eventually having projects stagnant during construction phases.		
• The municipality has embarked on intensive planning for regional water schemes in the district to secure water source, conduct geotechnical studies, topographical surveys and designs in order to be able engage sector departments for implementation funding as the projects are implementation ready.		
• The planning is completed and the project is implementation ready. Letters have been written to sector departments requesting for additional funding in order for the project to go into implementation phase.		
Madoana and Kwaring Water Supply	-	7 676 196
Lebowakgomo RWS Zone A-P (Industrial, MEC Residence)	4 259 350	4 259 350
• Technical report stage.		
Alldays Oxidation Ponds	701 442	701 442
• Sanitation project assessment and feasibility study report completed. Acquisition for purchasing of land being investigated.		
Senwabarwana Oxidation Ponds	6 318 127	6 318 127
• Sanitation project assessment, feasibility study report and designs completed. EIA in progress.		
Flora, Rammutla B, WSIG Bognafarm, Kgatla and Kobe	4 406 467	7 183 238
• 5 Project for WSIG at planning stage in year 2023.		
• Borgnafarm and Ga-Kgatla was removed from the non movements projects since it has expenditure incurred in 2023/2024.		
	57 449 952	30 786 395

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

Construction stage:

Mankgodi A & B, Pax Village, Pax and Brana Package plant	34 061 104	26 843 380
• Projects Brana Package Plant, Pax Package Plant and Avon are still awaiting for electrification by Eskom.		
• Groethoek Ntamaties, Ga-Mankgodi & Pax have been transferred out from work in progress as they are operational.		

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
10. Property, plant and equipment (continued)		
Nyakelane WS	-	27 053 598
Nyakelane WS) was vandalised, impaired and refurbished. The project has been transferred out from work in progress as it is operational.		
Groethoek RWS Ledwaba Matome Makotse	1 488 125	1 488 125
Geohydrological report completed.		
Maribana WS, Groothoek RWS:Mogoto, Ga-Kibi(Royston) WS, Zebediela South (Khureng WS), Zebediela South (Malatane WS), Bosehla, Groothoek RWS: Rakgwatha and Groethoek RWS: Makgopong	-	58 948 992
Project in design stage.		
Maribana WS, Ga-kibi(Royston), Zebediela (Khureng, Mehlaeng, Malatane), Bosehla & Rakgwatha, Mphahlele RWS Majane/Sefalaolo and Thalahane	107 119 970	-
- Projects are being implemented according to working packages that are aligned to the availability of the MIG funding as per the budget. - The implementation approach is based on avoiding over committing the MIG allocation and eventually having projects stagnant during construction phases. - The municipality has embarked on intensive planning for regional water schemes in the district to secure water source, conduct geotechnical studies, topographical surveys and designs in order to be able engage sector departments for implementation funding as the projects are implementation ready. - The planning is completed and the project is implementation ready. Letters have been written to sector departments requesting for additional funding in order for the project to go into implementation phase.		
Groothoek RWS Mogoto, Groethoek Regional Water Scheme: Makgopong and Mafefe RWS, Mahlatjane and Mankele		
- Projects are being implemented according to working packages that are aligned to the availability of MIG funding per budget year. The implementation approach is based on avoiding over committing MIG allocation and having projects stagnant during construction phases. - The municipality has embarked on intensive planning for regional water schemes in the district to secure water source, conduct geotechnical studies, topographical surveys and designs in order to be able engage sector departments for implementation funding as the projects are implementation ready.	45 135 189	-
Alldays BWS	5 748 472	5 748 472
Technical report developed. Acquisition for purchasing of land		

Notes to the Annual Financial Statements

being investigated.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
10. Property, plant and equipment (continued)		
Mphahlele RWS(Maijane & Sefalaolo), Thalahane WS, Sefene WS, and Mathabatha/Tongwane BWS	-	200 731 496
- Mphahlele RWS Maijane & Sefalaolo, Thalahane and Mathabatha/Tongwane BWS was transferred to construction. - Groothoek RWS Motsereng and Stocks RWS Motantanyane are being implemented. The project have incurred expenditure in 2023/24. - Phasha: The project is at advertisement stage and construction to commence in 2024/25. The project has incurred expenditure in 2023/24.		
Sefene	29 351 825	-
Project is being implemented according to working packages that are aligned to the availability of MIG allocation. The project is at advertisement stage and construction to commence in 2024/25.		
Mafefe RWS Mahlatjane, Mankele	-	32 771 194
Project at planning phase.		
	222 904 685	353 585 257

Vandalised projects

2019/20

Matseke Scheme

From the 5 boreholes 2 were repaired and a generator was bought. The scheme is operational (security was deployed on a full-time basis). we have 5 boreholes, we repaired 2 and we bought generator – its operational (we put security full time)

Dikgading Scheme

From the 5 boreholes 2 were repaired. The project is currently not operational. The water tank is too big it needs all 5 boreholes to be pumped from on the same time. The municipality is waiting for Eskom to replace their vandalised power line and transformers. The municipality cannot have 5 mobile generators to pump the boreholes simultaneously. Once Eskom replaces the power line and transformers the municipality will use its own funding to repair the remaining boreholes.

Vandalized items on both projects were impaired.

2023/24

Mphahlele BWS (Bolatljane scheme). The scheme is currently not operational. The municipality is in the process of finalizing the guard houses, risk will deploy security. There after the refurbishment process will commence, pending the available budget.

Notes to the Annual Financial Statements

Reconciliation of Work-in-Progress 2024			
	Included within Infrastructure	Included within Community	Total
Opening balance	1 340 099 405	2 471 779	1 342 571 184
Additions/capital expenditure	450 022 464	2 287 713	452 310 177
Impairment	(3 454 200)	-	(3 454 200)
Transferred to completed items	(176 629 176)	(316 916)	(176 946 092)
	1 610 038 493	4 442 576	1 614 481 069

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

10. Property, plant and equipment (continued)

Reconciliation of Work-in-Progress 2023

	Included within Infrastructure	Included within Community	Total
Opening balance	1 078 212 718	50 945 301	1 129 158 019
Additions/capital expenditure	388 425 027	10 645 529	399 070 556
Derecognitions	(14 790 840)	-	(14 790 840)
Transferred to completed items	(111 747 500)	(59 119 051)	(170 866 551)
	1 340 099 405	2 471 779	1 342 571 184

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance

Repairs and maintenance	25 546 194	29 241 408

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.

Notes to the Annual Financial Statements

Figures in Rand

2024

2023

11. Intangible assets

	2024			2023		
	Cost /	Accumulated	Carrying value	Cost /	Accumulated	Carrying value
	Valuation	amortisation and accumulated impairment		Valuation	amortisation and accumulated impairment	
Computer software	6 040 350	(3 898 389)	2 141 961	7 227 697	(4 678 095)	2 549 602
			Opening balance	Additions	Amortisation	Total
Computer software			2 549 602	676 840	(1 084 481)	2 141 961

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Amortisation	Total
Computer software	3 510 988	-	(961 386)	2 549 602

Pledged as security

No intangible assets were pledged as security.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

12. Non- living resources

Entity as custodian

The nature of the entity's custodial responsibility, including the legislation or similar means that establishes custodial responsibility over the resources, are as follows:

The municipality is responsible for the provision of water in terms of section 84(1)(b) of Municipal Structures Act 117 of 1998. The municipality provides water services through water bought from Lepelle Northern Water as well as water from own drilled boreholes.

Nature and types of non-living resources for which the entity is responsible

Water not yet extracted from the boreholes.

Liabilities and/or contingent liabilities that arise from the non-living resources

No liabilities and/or contingent liabilities that arise from the non-living resources.

13. Heritage assets

	2024			2023		
	Cost	Accumulated impairment losses	Carrying value	Cost	Accumulated impairment losses	Carrying value
Jewellery	70 716	-	70 716	70 716	-	70 716

Reconciliation of heritage assets 2024

	Opening balance	Impairment losses	Total
Jewellery	70 716	-	70 716

Reconciliation of heritage assets 2023

	Opening balance	Impairment losses	Total
Jewellery	70 716	-	70 716

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

13. Heritage assets(continued)

Age and/or condition of heritage assets

The following information relating to age and/or condition of heritage assets is provided for better appreciation:

- The mayoral chain was procured in 2022 and is still in a excellent condition.

Heritage assets borrowed from other entities

No heritage assets were borrowed from other entities.

Heritage assets on loan to other entities

No heritage assets were loaned to other entities.

Pledged as security

No heritage assets were pledged as security.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
14. Finance lease obligation		
Minimum lease payments due		
- within one year	782 610	894 661
- in second to fifth year inclusive	1 434 785	-
	<u>2 217 395</u>	<u>894 661</u>
less: future finance charges	(339 076)	(20 515)
Present value of minimum lease payments	<u>1 878 319</u>	<u>874 146</u>
Present value of minimum lease payments due		
- within one year	593 178	874 146
- in second to fifth year inclusive	1 285 141	-
	<u>1 878 319</u>	<u>874 146</u>
Non-current liabilities	1 285 141	-
Current liabilities	593 178	874 146
	<u>1 878 319</u>	<u>874 146</u>

It is municipality policy to lease computer equipment(printers) under finance leases.

The average lease term was 3 years and the average effective borrowing rate was 11.75% (2023: 7%).

Interest rates are fixed at the contract date. All leases have fixed repayments and include additional charges for contingent rent based on a percentage of sales.

Contingent rents	<u>642 640</u>	<u>675 618</u>

Market risk

The carrying amounts of finance lease liabilities are denominated in Rand. The fair value of finance lease liabilities approximates their carrying amounts.

15. Operating lease liability

Current liabilities	<u>123 340</u>	<u>258 400</u>

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.

MTN offices

The municipality is renting office space. The contract commenced on 01 September 2021 for a period of 3 years and will expire on 31 August 2024.

Mankweng storage

The municipality is renting storage space. The contract commenced on 01 January 2023 for a period of 3 years and will expire on 31 December 2025.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

16. Payables from exchange transactions

Trade payables	56 403 863	30 167 668
Payments received in advanced	1 013 413	192 021
Retention's	140 547 590	119 066 190
Good received note's	3 463 007	5 156 000
Molemole local municipality	-	27 037
13th Cheque bonus accrual	5 958 320	5 830 656
Salary accruals	5 799 211	5 512 410
Agency fees	132 923 357	97 882 917
	346 108 761	263 834 899

17. Employee benefit obligations

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

Carrying value

Post retirement medical aid obligation	87 253 000	82 814 000
Long service award obligation	23 629 000	18 388 000
Leave day obligation	40 836 593	41 410 612
Performance bonus	8 292 584	6 562 000
	160 011 177	149 174 612

Current liabilities	42 554 124	41 633 546
Non-current liabilities	117 457 053	107 541 066
	160 011 177	149 174 612

Calculation of actuarial gains and losses

Post retirement medical aid obligation	10 187 244	14 482 000
Long service award obligation	(4 766 038)	2 820 318
	5 421 206	17 302 318

Key assumptions used

Assumptions used at the reporting date:

Valuation method

The Projected Unit Credit funding method has been used to determine the past-service liabilities at the valuation date and the projected annual expense in the year following the valuation date.

Valuation of assets

As at the valuation date, the employee benefit obligation of the municipality was unfunded, i.e. no dedicated assets have been set aside to meet this liability. Therefore, no assets were considered as part of the valuation.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations(continued)

Valuation assumptions

In estimating the liability for employee benefit obligations, a number of assumptions are required. GRAP 25 places the responsibility on management to set these assumptions, as guided by the principles set out in GRAP 25 and in discussion with the actuary.

APN 301 states that the assumptions should be realistic and mutually compatible. The difference between the assumptions drives the valuation and it is very important to monitor how this difference changes from one valuation to the next.

Financial variables

The two most important financial variables used in the valuation are the discount- and medical aid inflation rates.

Values for these variables	2024 Assumed valuation value	2023 Assumed valuation value
Discount Rate	Yield curve	Yield curve
CPI (Consumer Price Inflation)	Differences between nominal and yield curves	Differences between nominal and yield curves
Medical Aid Contribution Inflation	CPI+1%	CPI+1%
Net effective discount rate	Yield curve based**	Yield curve based**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations(continued)

Discount rate

GRAP 25 defines the determination of the discount rate assumption to be used as follows:

"The discount rate that reflects the time value of money is best approximated by reference to market yields at the reporting date on government bonds. Where there is no deep market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, a municipality uses current market rates of the appropriate term to discount shorter term payments and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve."

The nominal and real zero curves as at **30 June 2024** as supplied by the JSE was used to determine the discount rates and CPI assumptions.

** The Net Effective Discount Rate is different for each relevant time period of the yield curves' various durations and therefore the Net Effective Discount Rate is based on the relationship between the (yield curve based) Discount Rate for each relevant time period and the (yield curve based) Salary Inflation for each relevant time period.

Although the yield curve discount rates was used and the corresponding inflation rates, for indicative purposes the discount rate and CPI that corresponds to the implied duration of the liability was shown.

Average retirement age

The average retirement age for all active employees was assumed to be **63** years. This assumption implicitly allows for ill- health and early retirements.

Normal retirement age

The normal retirement age (NRA) for all active employees was assumed to be **65** years.

Interest cost

The interest cost represents the accrual of interest on the accrued liability, allowing for benefit payments, over the corresponding year. This arises because the post-employment medical aid scheme contributions are one year closer to payment. This item should be accounted for in the Statement of Financial Performance according to GRAP 25.

Current cost

The current service cost reflects the additional liability that is expected to accrue in respect of in service members' service over the corresponding year. This item should be accounted for in the Statement of Financial Performance according to GRAP 25.

Mortality rates

Mortality before retirement has been based on the SA 85-90 mortality tables. These are the most commonly used tables in the industry. Mortality post-employment (for pensioners) has been based on the PA (90) ultimate mortality tables. No explicit assumption was made about additional mortality or health care costs due to AIDS.

Notes to the Annual Financial Statements

Figures in Rand

2024

2023

17. Employee benefit obligations(continued)

Decrements

A table setting out the assumed rates of withdrawal from service is set out below:

Age band	% Withdrawal rate males	% Withdrawal rate females
20 - 24	16	24
25 - 29	12	18
30 - 34	10	15
35 - 39	8	10
40 - 44	6	6
45 - 49	4	4
50 - 54	2	2
55 - 59	1	1
60 +	0	0

Sensitivity analysis

The valuation is only an estimate of the cost of providing post-employment medical aid benefits. The actual cost to the municipality will be dependent on actual future levels of assumed variables. In order to illustrate the sensitivity of the results to changes in certain key variables, the liabilities have been recalculated using the following assumptions:

- 20% increase/decrease in the assumed level of mortality;
- 1% increase/decrease in the medical aid inflation.

Mortality rate

Mortality before retirement has been based on the SA 85-90 mortality tables. These are the most commonly used tables in the industry. Mortality post-employment (for pensioners) has been based on the PA (90) ultimate mortality tables. No explicit assumption was made about additional mortality or health care costs due to AIDS.

GRAP 25

GRAP 25 deals with the recognition of the cost of employee benefits, on an accruals basis, in municipal accounts.

Post retirement medical aid obligation

The effective date used for the purposes of this valuation is **30 June 2024** (herein after referred to as the "valuation date").

The previous valuation was conducted by ZAQ Consultants and Actuaries as at **30 June 2023**.

The valuation is only an estimate of the cost of providing post-employment medical aid benefits. The actual cost to the municipality will be dependent on future levels of assumed variables such as medical aid inflation. The impact of deviations between actual experience and the assumptions made can be found in the sensitivity analysis section.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
17. Employee benefit obligations (continued)		
Movement in the post retirement medical aid liability		
Opening balance as at 1 July	82 814 000	82 937 000
Current service cost	4 866 000	5 329 000
Interest cost	10 932 000	10 073 000
Benefits paid	(1 171 756)	(1 043 000)
Actuarial (gains)/losses	(10 187 244)	(14 482 000)
	87 253 000	82 814 000
Current portion of liability	17 544 000	15 798 000
Non-current portion of liability	69 709 000	67 016 000
	87 253 000	82 814 000
Membership data		
Number of members entitled to receive post-employment medical aid subsidies from the municipality:		
Members	2024 valuation	2023 valuation
Current members (in-service)	445	427
Continuation members (pensioners)	19	16
	464	443
The figures below reflect the total value of the accrued contractual liability of the municipality in respect of post- employment medical aid benefits offered to employees.		
The accrued liability is split between the current employees and continuation members (pensioners).		
Accrued contractual liability	2024 valuation	2023 valuation
Current members (in-service)	75 739 000	71 981 000
Continuation members (pensioners)	11 514 000	10 833 000
	87 253 000	82 814 000
Related costs		
Interest and service costs	2024 valuation to be used in the 2025 actuarial gains/loss calculation	2023 valuation to be used in the 2024 actuarial gains/loss calculation
Current service cost	5 154 000	4 866 000
Interest cost	12 390 000	10 932 000
	17 544 000	15 798 000

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations(continued)

Valuation method

Post-employment medical aid obligation

The expected value of each employee and their spouse's future medical aid subsidies is projected by allowing for future medical inflation. The calculated values are then discounted at the assumed discount interest rate to the present date of valuation (calculation). Mortality, retirements and withdrawals from service is set out below. The accrued liability is determined on the basis that each employee's medical aid benefit accrues uniformly over the working life of an employee up until retirement.

Further it is assumed that the current policy for awarding medical aid subsidies remains unchanged in the future. It was assumed that 100% of all active members on medical aid will remain on medical aid until they retire. It was also assumed that all active members will remain on the same medical aid option at retirement.

Medical aid inflation

The medical aid contribution inflation rate was set with reference to the past relationship between the (yield curve based) discount rate for each relevant time period and the (yield curve based) medical aid contribution inflation for each relevant time period.

South Africa has experienced high health care cost inflation in recent years. The annualised compound rates of increase for the last ten years show that registered medical aid schemes contribution inflation outstripped general CPI by almost 3% year on year. We do not consider these increases to be sustainable and have assumed that medical aid contribution increases would outstrip general inflation by 1% per annum over the foreseeable future.

Spouses and dependents

It was assumed that the marital status of members who are currently married will remain the same up to retirement. It was also assumed that **90%** of all single employees would be married at retirement with no dependent children. Where necessary it was assumed that female spouses would be **five** years younger than their male spouses at retirement and vice versa.

Medical aid scheme arrangements

The municipality offers employees and continuation members (pensioners) the opportunity of belonging to one of several medical aid schemes, most of which offer a range of options pertaining to levels of cover. Upon retirement, an employee may continue membership of the medical aid scheme.

Contribution rate structure

Members contribute according to tables of contribution rates which differentiate between them on the type and number of dependents. Some options also differentiate on the basis of income.

Subsidy arrangements

The municipality has agreed to subsidise the medical aid contributions of retired members in the following way:

- The municipality will subsidise a percentage of the medical scheme contributions of retired staff members and their dependants.
- Existing continuation members will continue to receive a 70% subsidy.
- The maximum subsidy cap as prescribed by SALGA was ignored as this was not currently being applied to some of the pensioners in the data.

Notes to the Annual Financial Statements

Figures in Rand

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17. Employee benefit obligations(continued)

Discount rate

The implied duration of the liability for this valuation is **18.47** years. It is however important to note that this is solely for indicative purposes as the entire yield curve was used to obtain the financial variables.

Financial Variable	Assumed value 30 June 2024
Discount rate	13.88%
CPI (Consumer Price Inflation)	8.24%
Normal Salary Increase Rate	9.24%
Net Effective Discount Rate	4.25%

Detailed results

On the basis of the information and the actuarial assumptions used, the value of the municipality's liability for future subsidies of medical aid contributions has been calculated as at the valuation date and is summarised below.

The section below compares the figures between the valuation dates and summarises the primary reasons for the changes in the liabilities since the last valuation. Changes to current membership (in-service membership) as at the valuation dates.

Active employees (in-service)	Male	Female	Total
Number of active employees	250	195	445
Subsidy weighted average age	48.3	45.9	47.3
Subsidy weighted average past service	14.4	14.5	14.4
Average monthly subsidy	R4 700	R4 490	R4 610

The table below provides a summary of details for continuation members:

Continuation members (pensioners)	Male	Female	Total
Number of continuation members	12	7	19
Subsidy weighted average age	67.3	74.5	70.2
Average monthly subsidy	R4 750	R5 380	R4 980

Comparison with the preceding valuation

The section below compares the figures between the valuation dates and summarises the primary reasons for the changes in the liabilities since the last valuation.

Notes to the Annual Financial Statements

Figures in Rand

2024

2023

17. Employee benefit obligations(continued)

Changes to current membership (in-service membership) as at the **valuation dates**:

Active employees (in-service)	2024 valuation	2023 valuation	% Change
Number of active employees	445	428	4.0%
Proportion male	56%	57%	(1.8)%
Subsidy weighted average age	47.3	47.6	(0.6)%
Subsidy weighted average past service	14.41	14.17	1.7%
Average monthly subsidy	R4 610	R4 760	(3.2)%

Changes to continuation membership (pensioners' membership) as at the **valuation dates**:

Continuation members (pensioners)	2024 valuation	2023 valuation	% change
Number of continuation members	19	16	18.8%
Proportion male	63%	81%	(22.2)%
Subsidy weighted average age	70.15	69.92	0.3%
Average monthly subsidy	R4 980	R5 430	(8.3)%

Mortality rate

The effect of higher and lower mortality rates by increasing and decreasing the mortality rates by 20% is illustrated below.

	-20% Mortality rate	Valuation assumption	+20% Mortality rate
Total accrued liability	95 380 000	87 253 000	80 485 000
Current service cost	5 661 000	5 154 000	4 730 000
Interest cost	13 553 000	12 390 000	11 421 000

Medical aid inflation

The cost of the subsidy after retirement is dependent on the increase in the contributions to the medical aid scheme before and after retirement. The rate at which these contributions increase will thus have a direct effect on the liability of future retirees.

The effect of a 1% p.a. change in the medical aid inflation assumption was tested and is as follows:

-1% Medical aid inflation	Valuation assumption	+1% Medical aid inflation

Notes to the Annual Financial Statements

Total accrued liability	74 595 000	87 253 000	102 783 000
Current service cost	4 281 000	5 154 000	6 249 000
Interest cost	10 572 000	12 390 000	14 622 000

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations (continued)

Discount rate

The value of the liability is directly dependent on the level of the discount rate used to discount the future expected cashflow's. If the discount rate is higher the present value of the liability will be lower and vice versa. The effect of a 1% p.a. change in the discount rate assumption was tested and is as follows:

	-1% Discount rate	Valuation assumption	+1% Discount rate
Total accrued liability	102 237 000	87 253 000	75 155 000
Current service cost	6 210 000	5 154 000	4 319 000
Interest cost	14 543 000	12 390 000	10 652 000

Actuarial loss/(gain)

The figures for **30 June 2023** were taken from the previous valuation report. However, the main reasons for the actuarial gain can be attributed to the following factors:

- **Changes in economic variables** – the nominal and real yield curves as at **30 June 2024** was used to calculate the discount rates used in the valuation. There were various changes in interest rates since the previous valuation. This resulted in an overall **decrease** in liability of around **R 1 897 000**.
- **Membership changes and other experience items** – Membership and other demographic changes were different to what was expected in the previous valuation. Despite an increase in membership, the average subsidy amongst in-service members decreased with 3,2%, and the average subsidy amongst pensioners decreased with 8,3%. It was expected that the average subsidy will increase with 8.6%, so the decrease is significantly larger than expected. There were also changes in the medical schemes amongst members, and the marriage statuses changed too. This, along with other smaller assumptions, resulted in a decrease in liability of around **R 8 290 245**.

Notes to the Annual Financial Statements

Figures in Rand

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17. Employee benefit obligations (continued)

GRAP 25 Compliance tables

Changes in the value of the obligation	2024 valuation as at 30 June 2024	Year 1 following the valuation date	Year 2 following the valuation date	Year 3 following the valuation date
PV of the obligation as at 30 June 2023	82 814 000	87 253 000	103 581 000	122 694 000
Current service cost	4 866 000	5 154 000	5 870 000	6 685 000
Interest cost	10 932 000	12 390 000	14 689 000	17 415 000
Benefits paid	(1 171 756)	(1 216 000)	(1 446 000)	(1 215 000)
Actuarial loss/(gain)	(10 187 244)	-	-	-
PV of the obligation as at 30 June 2024	87 253 000	103 581 000	122 694 000	145 579 000

Amounts recognised in the annual financial statements	2024 valuation as at 30 June 2024	Year 1 following the valuation date	Year 2 following the valuation date	Year 3 following the valuation date
Liability recognised in the Statement of Financial Position	87 253 000	103 581 000	122 694 000	145 579 000
Current service cost in the Statement of Financial Performance	4 866 000	5 154 000	5 870 000	6 685 000
Interest cost in the Statement of Financial Performance	10 932 000	12 390 000	14 689 000	17 415 000
Actuarial gain recognised	(10 187 244)	-	-	-

Maturity analysis

	Within one year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date	Total
Liability value	1 216 000	4 145 000	81 892 000	87 253 000

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations (continued)

Long service award obligation

The municipality provides long-service awards to its permanent employees. The benefit of long-service awards is provided in the form of annual leave and a gift to a certain monetary value.

The effective date used for the purposes of this valuation is **30 June 2024** (herein after referred to as the "Valuation Date").

The previous valuation was conducted by ZAQ Consultants and Actuaries as at **30 June 2023**.

ZAQ Consultants and Actuaries have performed an actuarial valuation of the liability in respect of the long service awards. The primary purpose of this valuation is to enable the municipality to comply with the requirements of GRAP 25. The liability amounts are calculated in accordance with GRAP 25 and can therefore be used in the compilation of the Annual Financial Statements of the municipality.

The accumulated defined benefit obligation in respect of the long-service awards are provided, based on calculations of independent actuaries, using methods and assumptions consistent with GRAP 25 (Employee Benefits) as follows:

Movement in the long-service award obligation

Liability as at 1 July	18 388 000	20 657 000
Current service cost	1 243 000	1 439 000
Interest cost	2 291 000	2 253 000
Benefits paid	(3 059 038)	(3 140 682)
Actuarial loss/(gain)	4 766 038	(2 820 318)
	23 629 000	18 388 000
Current portion of liability	4 327 000	3 534 000
Non-current portion of liability	19 302 000	14 854 000
	23 629 000	18 388 000

Membership data

Gender	Number of active employees	Salary weighted average age (years)	Weighted average past service (years)
Male	288	48.72	15.28
Female	209	45.66	14.23
	497	47.36	14.82

Notes to the Annual Financial Statements

Related costs		
Interest and service costs	2024 valuation to be used in the 2025 actuarial gains/loss calculation	2023 valuation to be used in the 2024 actuarial gains/loss calculation
Current service cost	1 857 000	1 243 000
Interest cost	2 470 000	2 291 000
	4 327 000	3 534 000

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations (continued)

Valuation inputs

Long service awards obligation

Long service benefits are awarded in the form of a number of leave days awarded once an employee has completed a certain number of years in service. The awarded leave days have been converted into a percentage of annual salary by assuming there are 250 working days per year. The expected value of each employee's long service award is projected to the next interval by allowing for future salary growth. The table below contains a summary of the benefit policy.

Completed years of service	Total long service benefit award as % of annual salary	Formula used to calculate total long service benefit award
5	2%	(5/250)* Annual Salary
10	6%	(10/250)* Annual Salary
15	10%	(25/250)* Annual Salary
20, 25, 30, 35, 40 and 45	14%	(35/250)* Annual Salary

The calculated award values are then discounted at the assumed discount interest rate to the date of calculation. There was allowance made for mortality, retirements and withdrawals from service as set out in the next section of this report.

The accrued liability is determined on the basis that each employee's long service benefit accrues uniformly over the working life of an employee up to the end of the interval at which the benefit becomes payable. Further it is assumed that the current policy for awarding long service awards remains unchanged in the future.

Normal salary inflation rate

The underlying future rate of consumer price index inflation (CPI inflation) was derived from the relationship between the (yield curve based) Conventional Bond Rate for each relevant time period and the (yield curve based) Inflation-linked Bond rate for each relevant time period. The assumed rate of salary inflation was set as the assumed value of CPI plus 1%. The salaries used in the valuation include an assumed increase on **1 July 2024** of 5.1%. The next salary increase was assumed to take place on **1 July 2025**.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. E mployee benefit obligations (continued)

Promotional salary increase rates

In addition to the normal salary inflation rate, the following promotional salary increases for each age band was considered:

Age band	Promotional increase %
20 - 24	5%
25 - 29	4%
30 - 34	3%
35 - 39	2%
40 - 44	1%
45 and over	0

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations (continued)

Discount rate

Although the yield curve was used for our discount rates and the corresponding inflation rates, the discount rate and CPI that correspond to the implied duration of our liability is shown. The implied duration of the liability for this valuation is

6.13 years. It is, however, important to note that this is solely for indicative purposes as we use the entire yield curve to obtain the financial variables.

Financial Variable	Assumed value 30 June 2024
Discount rate	10.67%
CPI (Consumer Price Inflation)	5.50%
Normal Salary Increase Rate	6.50%
Net Effective Discount Rate	3.91%

Detailed results

Eligible male employees	Number of employees	Average annual salary	Salary weighted average past service (years)	Average accrued liability
20 - 29	3	R 322 022	0.25	R 623
30 - 39	56	R 348 697	6.92	R 29 058
40 - 49	88	R 424 748	12.18	R 59 201
50 - 59	103	R 375 285	18.73	R 45 167
60 +	38	R 339 647	27.71	R 15 318
Total	288	R 379 972	15.28	R 41 921

Eligible female employees	Number of employees	Average annual salary	Salary weighted average past service (years)	Average accrued liability
20 - 29	5	R 224 845	0.65	R 904
30 - 39	39	R 413 604	8.00	R 40 550
40 - 49	100	R 450 786	13.12	R 68 093
50 - 59	54	R 386 976	19.81	R 55 220
60 +	11	R 313 743	28.51	R 16 260
Total	209	R 414 743	14.23	R 55 292

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations (continued)

Total eligible employees	Number of employees	Average annual salary	Salary weighted average past service (years)	Average accrued liability
20 - 29	8	R 261 287	0.47	R 798
30 - 39	95	R 375 343	7.41	R 33 776
40 - 49	188	R 438 598	12.69	R 63 931
50 - 59	157	R 379 306	19.11	R 48 625
60 +	49	R 333 832	27.88	R 15 530
Total	497	R 394 594	14.82	R 47 544

The effect of higher and lower mortality rates by increasing and decreasing the mortality rates by 20% is illustrated below:

	-20% withdrawal rate	Valuation assumption	+20% withdrawal rate
Total accrued liability	24 479 000	23 629 000	22 833 000
Current service cost	1 949 000	1 857 000	1 772 000
Interest cost	2 566 000	2 470 000	2 381 000

The rate at which these contributions increase will thus have a direct effect on the liability of future retirees:

	-1% Normal salary inflation	Valuation assumption	+1% Normal salary inflation
Total accrued liability	22 347 000	23 629 000	25 022 000
Current service cost	1 743 000	1 857 000	1 982 000
Interest cost	2 327 000	2 470 000	2 625 000

Notes to the Annual Financial Statements

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17. Employee benefit obligations (continued)

Discount rate

The value of the liability is directly dependent on the level of the discount rate used to discount the future expected cashflow's. If the discount rate is higher the present value of the liability will be lower and vice versa. The effect of a 1% p.a. change in the discount rate assumption was tested and the effect is as follows:

	-1% Discount rate	Valuation assumptio n	+1% Discount rate
Total accrued liability	24 978 000	23 629 000	22 405 000
Current service cost	1 978 000	1 857 000	1 748 000
Interest cost	23 750 000	2 470 000	2 553 000

Average retirement age

The liability value is directly influenced by the assumption about the average retirement age of members as this determines the length these benefits are paid out to members. The effect of a one-year increase and decrease in the assumed average retirement age was tested and the effect is as follows:

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations (continued)

	-1 year Average retirement age	Valuation assumption	+1 year Average retirement age
Total accrued liability	22 076 000	23 629 000	24 625 000
Current service cost	1 764 000	1 857 000	1 913 000
Interest cost	2 299 000	2 470 000	2 579 000

Actuarial loss/(gain)

The main reasons for the actuarial gain can be attributed to the following factors:

- **Changes in economic variables** – The nominal and real zero curves as at **30 June 2024** was used as supplied by the JSE to determine the discount rates and CPI assumptions at each relevant time period. As a result, the interest rates, bond yields and inflation figures changed significantly. This resulted in a **decrease** in the liability of around R 339 000.
- **Changes in leave days awarded** – In previous valuation, the number of leave days awarded for years of service was 10 leave days for 10 years of service and 15 leave days for 15+ years of service. This was changed to 5 leave days for 5 years of service, 15 days for 10 years of service, 25 days for 15 years of service and 35 days for 20+ years of service. The percentage of annual salary for the long service award benefit thus increased significantly. This resulted in an **increase** in the liability of around **R 3 857 000**.
- **Membership and other experience items** – Membership and other demographic changes were different to what was expected as at the previous valuation, which included an increase in the total membership. The net effect of this and other smaller changes resulted in an **increase** in liability of around **R 1 248 038**.

GRAP 25 compliance tables

If assumed that the long service award obligation policy of the municipality remains unchanged over the next 36 months, a projection of the municipality's unfunded accrued obligation and future service cost can be seen as follows:

Changes in the value of the obligation	2024 valuation as at 30 June 2024	Year 1 following the valuation date	Year 2 following the valuation date	Year 3 following the valuation date
PV of the obligation as at 30 June 2023	18 388 000	23 629 000	24 665 000	25 264 948
Current service cost	1 243 000	1 857 000	1 987 015	2 133 853
Interest cost	2 291 000	2 470 000	2 527 933	2 708 174
Benefits paid	(3 059 038)	(3 291 000)	(3 915 000)	(1 882 000)
Actuarial loss/(gain)	4 766 038	-	-	-
PV of the obligation as at 30 June 2024	23 629 000	24 665 000	25 264 948	28 224 975

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

17. Employee benefit obligations (continued)

Amounts recognised in the annual financial statements	2024 valuation as at 30 June 2024	Year 1 following the valuation date	Year 2 following the valuation date	Year 3 following the valuation date
Liability recognised in the Statement of Financial Position	23 629 000	24 665 000	25 264 948	28 224 975
Current service cost in the Statement of Financial Performance	1 243 000	1 857 000	1 987 015	2 133 853
Interest cost in the Statement of Financial Performance	2 291 000	2 470 000	2 527 933	2 708 174
Actuarial loss/(gain) recognised	4 766 038	-	-	-

Maturity analysis

	Within one year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date	Total
Liability value	3 291 000	11 998 000	8 340 000	23 629 000

Leave day obligation

There is no standard actuarial formula that prescribes the way in which the accrued leave days balance should be broken down between short-term and long-term components. The municipality will follow an approach that is consistent with its past experience.

No discounting is applied to the calculation of the annual leave obligation. The obligation is based on the estimated **30 June 2024** salaries after allowing for an estimated salary increase of XXX%. The provision is split between that which is expected to be taken within 12 months of the valuation date (short-term portion) and that which will be taken after **30 June 2025** (long-term portion).

In order to calculate the short-term and long-term components of the accrued leave days provisional liability it was assumed that:

- Employees reaching the expected retirement age of 63 over the coming year would cash in their accrued leave days balances in full;
- Employees resigning from service would cash-in their accrued leave days balances in full; and
- Other employees that remain in service would take their full 24 leave days in the coming year and hence keep their accrued leave balance unchanged.

Movement in the leave day obligation

Obligation as at 1 July	41 410 612	45 787 474
Net accrued leave days over the years	3 418 679	(1 299 420)
Benefits paid	(3 992 698)	(3 077 442)
	40 836 593	41 410 612
Current portion of liability	12 390 540	15 739 546
Non-current portion of liability	28 446 053	25 671 066
	40 836 593	41 410 612

Notes to the Annual Financial Statements

Figures in Rand

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17. Employee benefit obligations (continued)

Membership data

The number of members entitled to receive leave days from the municipality were:

Valuation inputs

It was assumed that all employees will take up leave to avoid the forfeiture of leave days. Employees that resign or retire over the coming year will have their leave balance cashed on resignation/retirement.

It was assumed 250 working days per year for the purpose of calculating the value of the accrued benefit. The current portion of the accrued leave also takes into account withdrawals from service over the next 12 months.

Performance bonus

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 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.

Performance bonus is paid in line with the municipalities performance management system.

Reconciliation of all employee benefit obligations

30 June 2024	Opening balance	Additions	Utilised during the year	Total
Post retirement medical aid obligation	82 814 000	5 610 756	(1 171 756)	87 253 000
Long service award obligation	18 388 000	8 300 038	(3 059 038)	23 629 000
Leave day obligation	41 410 612	3 418 679	(3 992 698)	40 836 593
Performance bonus	6 562 000	8 275 000	(6 544 416)	8 292 584
Total	149 174 612	25 604 473	(14 767 908)	160 011 177
30 June 2023	Opening balance	Additions	Utilised during the year	Total
Post retirement medical aid obligation	82 937 000	920 000	(1 043 000)	82 814 000
Long service award obligation	20 657 000	871 682	(3 140 682)	18 388 000
Leave day obligation	45 787 474	(1 299 420)	(3 077 442)	41 410 612
Performance bonus	7 134 000	6 562 000	(7 134 000)	6 562 000
Total	156 515 474	7 054 262	(14 395 124)	149 174 612
Current liabilities			42 554 124	41 633 546
Non-current liabilities			117 457 053	107 541 066
			160 011 177	149 174 612

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

18. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Movement during the year

Additions during the year	1 239 058 275	1 147 309 086
Income recognition during the year	(1 239 058 275)	(1 147 309 086)
	<u>-</u>	<u>-</u>

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

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

See note 22 for reconciliation of grants from National/Provincial

Government. These amounts are invested until utilised.

19. Service charges

Sale of water (conventional)	62 808 394	72 035 783
Sale of water (prepaid)	3 480 353	-
Sewerage and sanitation charges	12 572 396	12 005 290
	<u>78 861 143</u>	<u>84 041 073</u>

20. Other income

Other income	<u>1 239 103</u>	<u>388 680</u>

Insurance refunds included in other income is amounting to R 924 782.

21. Investment revenue

Short-term investments	63 637 465	49 039 343
Interest charged on trade and other receivables	48 897 198	42 373 326
SARS	6 506	-
	<u>112 541 169</u>	<u>91 412 669</u>

Total interest income, calculated using the effective interest rate, on financial instruments not at fair value through surplus or deficit amounted to R 63 637 465 (2023: R 49 039 343).

22. Government grants & subsidies

Operating grants

Equitable share	777 252 000	730 231 878
Finance Management Grant	1 000 000	1 000 000
LG Seta	668 275	592 208
Rural Roads Asset Management Grant	2 601 000	3 191 000
Expanded Public Works Programme Integrated Grant	3 118 000	3 747 000
Municipal Infrastructure Grant	4 459 801	20 380 726
Water Services Infrastructure Grant	<u>8 696 000</u>	<u>7 274 913</u>

Notes to the Annual Financial Statements

	797 795 076	766 417 725
Figures in Rand	2024	2023
Capital grants	304 934 199	223 166 274
Municipal Infrastructure Grant	136 329 000	157 725 087
Water Services Infrastructure Grant	441 263 199	380 891 361
	1 239 058 275	1 147 309 086
Conditional and Unconditional		
Included in above are the following grants and subsidies received:		
Conditional grants received	461 806 275	417 077 208
Unconditional grants received	777 252 000	730 231 878
	1 239 058 275	1 147 309 086
Equitable Share		
In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members.		
LG Seta Grant		
Current-year receipts	668 275	592 208
Conditions met - transferred to revenue	(668 275)	(592 208)
	-	-

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
22. Government grants & subsidies (continued)		
Water Services Infrastructure Grant		
Current-year receipts	145 025 000	165 000 000
Conditions met - transferred to revenue	(145 025 000)	(165 000 000)
	-	-
Municipal Infrastructure Grant		
Current-year receipts	309 394 000	243 547 000
Conditions met - transferred to revenue	(309 394 000)	(243 547 000)
	-	-
Financial Management Grant		
Current-year receipts	1 000 000	1 000 000
Conditions met - transferred to revenue	(1 000 000)	(1 000 000)
	-	-
Rural Roads Asset Management Grant		
Balance unspent at beginning of year	-	272 877
Current-year receipts	2 601 000	3 191 000
Conditions met - transferred to revenue	(2 601 000)	(3 191 000)
Funds returned to National Treasury	-	(272 877)
	-	-
Expanded Public Works Programme Integrated Grant		
Current-year receipts	3 118 000	3 747 000
Conditions met - transferred to revenue	(3 118 000)	(3 747 000)
	-	-

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
22. Government grants & subsidies (continued)		
Expanded Public Works Programme Integrated Grant		
Current-year receipts	3 118 000	3 747 000
Conditions met - transferred to revenue	(3 118 000)	(3 747 000)
	<u>-</u>	<u>-</u>
Changes in level of government grants		
Based on the allocations set out in the Division of Revenue Act, no significant changes in the level of government grant funding are expected over the forthcoming 3 financial years.		
23. Public contributions and donations		
Public contributions and donations	<u>1 912 089</u>	<u>847 992</u>
Details of donations received		
Disaster equipment	-	67 992
Vehicles	1 461 797	780 000
Fire and rescue equipment	450 292	-
	<u>1 912 089</u>	<u>847 992</u>
24. Fines, Penalties and Forfeits		
Retentions Forfeits	<u>-</u>	<u>26 301 279</u>
25. Revenue		
Service charges	78 861 143	84 041 073
Other income	1 239 103	388 680
Interest received	112 541 169	91 412 669
Government grants & subsidies	1 239 058 275	1 147 309 086
Public contributions and donations	1 912 089	847 992
Fines, Penalties and Forfeits	-	26 301 279
	<u>1 433 611 779</u>	<u>1 350 300 779</u>
The amount included in revenue arising from exchanges of goods or services are as follows:		
Service charges	78 861 143	84 041 073
Other income	1 239 103	388 680
Interest received	112 541 169	91 412 669
	<u>192 641 415</u>	<u>175 842 422</u>
The amount included in revenue arising from non-exchange transactions is as follows:		
Transfer revenue		
Government grants & subsidies	1 239 058 275	1 147 309 086
Public contributions and donations	1 912 089	847 992
Fines, Penalties and Forfeits	-	26 301 279
	<u>1 240 970 364</u>	<u>1 174 458 357</u>

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
26. Employee related costs		
Basic salary	202 937 382	200 137 362
Performance bonus	8 275 000	6 562 000
Medical aid	17 515 045	16 793 329
UIF	1 109 742	1 129 316
Leave pay obligation	3 418 679	(1 118 745)
Overtime	29 766 472	27 706 904
Long-service award obligation	3 534 000	3 648 400
13th Cheque	15 619 958	15 286 879
Car allowance	21 083 061	20 781 161
Housing allowances	2 031 100	2 066 966
Bargaining council levies	70 337	64 370
Pension	38 504 793	37 991 953
Employee benefit obligations	15 798 000	15 268 739
	359 663 569	346 318 634
Remuneration of Municipal Manager		
Annual remuneration	1 469 100	1 352 276
Contributions to UIF, Medical aid and Pension fund	222 037	206 910
Phone allowance	30 000	30 000
Car allowance	168 000	168 000
	1 889 137	1 757 186
Performance bonus of R 40 323 was paid from the performance bonus provision.		
Remuneration of Chief Finance Officer		
Annual remuneration	154 363	388 923
Performance bonus	-	32 449
Contributions to UIF, Medical aid and Pension fund	19 657	48 699
Phone allowance	3 161	9 700
Car allowance	41 693	127 928
	218 874	607 699
Remuneration of Development, Economic and Planning Management Services		
Annual remuneration	420 492	707 276
Performance bonus	-	45 428
Contributions to UIF, Medical aid and Pension fund	101 580	66 778
Phone allowance	12 000	14 000
Car allowance	63 000	147 000
	597 072	980 482
Remuneration of Strategic Support Services		
Annual remuneration	80 913	229 136
Performance bonus	-	45 428
Contributions to UIF, Medical aid and Pension fund	-	10 675
Phone allowance	-	2 000
Car allowance	-	15 000
	80 913	302 239

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
26. Employee related costs (continued)		
Remuneration of Corporate and human resources (corporate services)		
Annual remuneration	684 553	748 922
Contributions to UIF, Medical aid and Pension fund	162 715	184 387
Phone allowance	20 000	24 000
Car allowance	150 000	180 000
	1 017 268	1 137 309
Remuneration of Health, safety and social services (emergency management services)		
Annual remuneration	1 004 263	729 460
Performance bonus	-	22 385
Contributions to UIF, Medical aid and Pension fund	240 198	188 800
Phone allowance	24 000	24 000
Car allowance	200 000	180 000
	1 468 461	1 144 645
Performance bonus of R 29 221 was paid from the performance bonus provision.		
Remuneration of Technical Services		
Annual remuneration	1 130 871	963 806
Contributions to UIF, Medical aid and Pension fund	142 087	125 800
Phone allowance	24 000	24 000
Car allowance	240 000	240 000
	1 536 958	1 353 606
Performance bonus of R 34 378 was paid from the performance bonus provision.		
Total employee costs	366 472 252	353 601 800
Acting allowances paid		
Municipal Manager	9 029	-
Chief Finance Officer	70 390	98 032
Development, Economic and Planning Management Services	33 380	43 232
Strategic Support Services	80 912	92 084
Corporate Services	38 277	14 835
	231 988	248 183
27. Remuneration of councillors		
Executive Major	1 223 954	1 137 470
Chief Whip	846 003	856 804
Speaker	576 011	577 401
Section 79 Committee Chairperson	894 354	831 880
Mayoral Committee Members	5 113 219	4 747 953
Councillors	8 582 728	8 177 855
	17 236 269	16 329 363

Notes to the Annual Financial Statements

Figures in Rand

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27. Remuneration of councillors(continued)

In-kind benefits

The Executive Mayor, Speaker and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council. The Executive Mayor has two full-time bodyguards. The Executive Mayor has use of a Council owned vehicle for official duties.

The Speaker has the use of separate Council owned vehicles for official duties.

Additional information

The salaries, allowances and benefits of political office-bearers and councillors of the municipality are within the upper limits of the framework envisaged in section 219 of the Constitution of South Africa read with the Remuneration of Public Office Bearers Act (Act 20 of 1998) and the Minister of Department of Cooperative Governance determination in accordance with this Act.

28. Depreciation and amortization

Property, plant and equipment	79 326 907	74 923 896
Intangible assets	1 084 481	961 386
	80 411 388	75 885 282

29. Impairment loss

Property, plant and equipment	17 208 294	14 681 705

The main clauses of assets affected by impairment losses are:

1. Community infrastructure
2. Water infrastructure
3. Sanitation infrastructure

The main events and circumstances that led to the recognition of these impairment losses are as follows:

- There is evidence of obsolescence and physical damage
- There is a deterioration of the economic performance of these assets;
- The 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 (such as through inadequate maintenance)

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
30. Finance costs		
Finance lease	<u>58 657</u>	<u>115 536</u>
Total interest expense, calculated using the effective interest rate, on financial instruments not at fair value through surplus or deficit amounted to R58 657 (2023: R115 536).		
31. Lease rentals on operating lease		
Premises		
Contractual amounts	5 864 725	5 733 429
Equipment		
Contractual amounts	<u>1 661 361</u>	<u>582 825</u>
	<u>7 526 086</u>	<u>6 316 254</u>
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.		
MTN offices		
The municipality is renting office space. The contract commenced on 01 September 2021 for a period of 3 years and will expire on 31 August 2024.		
Mankweng storage		
The municipality is renting storage space. The contract commenced on 01 January 2023 for a period of 3 years and will expire on 31 December 2025.		
Operating leases - as lessee (expense)		
Minimum lease payments due		
- within one year	1 609 107	4 728 122
- in second to fifth year inclusive	<u>503 118</u>	<u>2 112 225</u>
	<u>2 112 225</u>	<u>6 840 347</u>
32. Debt impairment		
Debt impairment	<u>102 585 318</u>	<u>110 108 127</u>
33. Bad debts written-off		
Bad debts written-off	<u>17 500</u>	<u>4 435</u>
34. Commission expense		
Commission expense (locals)	37 283 397	37 924 320
Commission expense (pre-paid)	<u>396 355</u>	<u>-</u>
	<u>37 679 752</u>	<u>37 924 320</u>

Commission expenses paid to the local municipalities relating to the principle agent arrangement is disclosed in note 58.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
35. Inventories consumed		
Water distribution	63 579 513	48 449 918
Maintenance materials	36 761 791	14 543 150
Consumables	2 160 932	2 090 421
	102 502 236	65 083 489
Water losses		
Units purchased	8 240 069	8 249 460
Units sold	(1 889 535)	(2 550 267)
Free water	(3 905 521)	(2 048 633)
Total	2 445 013	3 650 560
This free water relates to the amount of a 'basic' level of water supply, that is, a level sufficient to promote healthy living, comes from international practices and norms that recommend 25 litres per person per day. This amounts to about 6 000 litres per household per month for a household of 8 people. The volume of 6 000 litres per month was therefore set as the target for a 'basic' level for all households in South Africa using 8 as an average number of people per household. The municipality will continue providing basic access to water and to extend meter installation where the infrastructure supports and permits.		
Percentage loss		
Loss	29.7 %	38.3%

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
36. Contracted services		
Outsourced Services	925 593	1 744 698
Alien Vegetation Control		
Business and Advisory	51 658	80 960
Catering Services	1 546	1 963
Call Centre	405 675	-
Cleaning Services	550 145	597 496
Clearing and Grass Cutting Services	225 870	-
Fire Services	39 800	24 690
Personnel and Labour	52 007	280 150
Professional Staff	3 565 024	3 457 421
Connection/Dis-connection	12 915 065	7 951 775
Security Services	25 062 370	21 639 457
	43 794 753	35 778 610
Consultants and Professional Services		
Business and Advisory	5 666 239	3 731 848
Laboratory Services	10 589 157	3 456 512
Legal Cost	22 756 306	12 776 526
	39 011 702	19 964 886
Contractors		
Catering Services	2 299 245	3 664 515
Employee Wellness	749 995	340 410
Fire Protection	221 627	142 992
Pest Control and Fumigation	16 438	46 315
Sewerage Services	21 241 714	36 297 999
Sports and Recreation	100 000	168 500
	24 629 019	40 660 731
	107 435 474	96 404 227
37. Loss on disposal of assets		
Property, plant and equipment	9 657 485	1 906 254

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
38. Fair value adjustments		
Actuarial gains	5 421 206	17 302 318
39. Derecognition of assets		
Derecognition of assets	-	14 338 097
40. General expenses		
Advertising	1 333 691	1 941 380
Assessment rates & municipal charges	1 947 269	1 618 750
Bank charges	124 849	140 512
Insurance	2 943 462	2 576 380
Community development and training	128 100	161 074
Conferences and seminars	3 230 413	4 324 468
IT expenses	7 895 547	6 830 361
Fleet	-	3 615 590
Vehicle running costs	22 856 609	20 029 968
Postage and courier	547	954
Printing and stationery	1 518 096	1 170 412
Protective clothing	1 644 794	-
Subscriptions and membership fees	4 239 451	4 046 844
Telephone cost	1 109 633	1 621 900
Travel – local	16 750 489	20 274 862
Workmans compensation fund	1 637 346	1 556 860
Skills development levy	3 003 022	2 957 214
Free basic water	41 192 965	31 878 898
Bursaries	665 268	987 688
	112 221 551	105 734 115
41. Auditors' remuneration		
Auditors remuneration	4 769 948	3 916 737
42. Repairs and maintenance		
Repairs and maintenance non-infrastructure	8 962 819	6 707 860
Repairs and maintenance infrastructure	16 583 375	22 533 548
	25 546 194	29 241 408

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
43. Cash generated from operations		
Surplus	421 053 941	405 936 877
Adjustments for:		
Depreciation and amortisation	80 411 388	75 885 282
Loss on disposal of assets	9 657 485	1 906 254
Derecognition of assets	-	14 338 097
Impairments	17 208 294	14 681 705
Debt impairment	102 585 318	110 108 127
Bad debts written off	17 500	4 435
Movement in operating lease liability	(135 060)	51 523
Commission expense	37 283 397	37 924 320
Inventories consumed	102 502 236	65 083 489
Inventories losses/write-downs	26 650 640	30 075 071
Movement on actuarial valuation	(5 421 206)	(17 302 318)
Performance bonus raised	8 275 000	6 562 000
Prepayments	4 477 826	4 159 929
Non-cash employee benefits	22 750 679	17 794 579
Fines, Penalties and Forfeits	-	(26 301 279)
Interest charged on trade and other receivables	(48 897 198)	(42 373 326)
Service charges	(75 380 790)	(84 041 073)
Public contributions and donations	(1 912 089)	(780 000)
Changes in working capital:		
Inventories	(133 599 613)	(99 147 526)
Trade and other receivables	4 966 269	4 409 834
Prepayments	(4 966 269)	(4 477 826)
Payables from exchange transactions	70 975 194	12 526 954
Employee benefit obligation	(15 182 376)	(14 053 643)
Unspent conditional grants and receipts	-	(272 877)
	623 320 566	512 698 608
44. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
• Property, plant and equipment	192 050 408	420 382 766
This expenditure will be financed from:		
Conditional grants	187 033 319	411 169 697
Own funding	5 017 089	9 213 069
	192 050 408	420 382 766
Authorised operational expenditure		
Already contracted for but not provided for		
• Infrastructure	5 382 324	1 436 783
• Non-infrastructure	22 403 231	8 366 956
	27 785 555	9 803 739
This expenditure will be financed from:		
Conditional grants	5 382 324	1 436 783
Own funding	22 403 231	8 366 956
	27 785 555	9 803 739

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
44. Commitments (continued)		
Total commitments		
Total commitments		
Authorised capital expenditure	192 050 408	420 382 766
Authorised operational expenditure	27 785 555	9 803 739
	219 835 963	430 186 505

This committed expenditure relates to plant and equipment and will be financed by grants and funds internally generated.

45. Contingencies

The Municipality has a contingent liability of R 28 489 372 due to it being sued by service providers. See below the claim for damages:

In Touch	-	3 516 400
Royal Haskoning	11 472 232	11 472 232
Summons issued against the Municipality in terms of a contract for provision of project management services. CDM is awaiting the trial date.		
Hulisani Vincent Sithagu	-	2 800 000
Dirk Jacobus Floris Venter	5 500 000	5 000 000
- Mr. Venter issued summons in the High Court against Capricorn District Municipality, Polokwane Local Municipality and Department of Public Works, alleging that he suffered damages as a result of a motor vehicle accident that he was involved in, which was caused by negligent action or omission of the mentioned organs of state. - CDM is awaiting a trial date.		
Mgababa Travel Agency	1 057 140	1 057 140
- The municipality appointed the plaintiff for the provision of security services. It is alleged that the plaintiff rendered services and submitted an invoice as outlined in the Service Level Agreement which the municipality refused to pay. - DCM is awaiting a new trial date.		
Marce Project	2 250 000	2 250 000
- The Municipality brought an application to court seeking an order against Marce Projects and Best Said Properties respectively: - That Marce Projects (Pty) Ltd hand over to CDM designs for TT Cholo Fire Station project		

Notes to the Annual Financial Statements

~~ii. That Best Said 43 CC vacate and hand over to CDM~~		
Figures in Rand	2024	2023
45. Contingencies (continued)		
the TT Cholo Fire Station Project Site		
Leshilo Mmamodi		
The plaintiff alleges that he fell into an unprotected hole dug by the employees or contractors of the municipality. Matter set down for exception to the 15 May 2025.	8 210 000	-
	28 489 372	26 095 772
Guarantee		
Guarantee held by Eskom for the supply of electricity to Lebowakgomo sewage plant amounting to R294 600 on FNB account and interest as disclosed in the cash equivalents.		
The Guarantor reserves the right to withdraw from the guarantee upon providing 3 (three) months notice in writing of its intention. The guarantee is neither negotiable or transferable and is limited to the payment of money only.		
The following are contingent liabilities whose values are not yet ascertainable:		
Matome Chidi		
Chidi launched an application in May 2020 against CDM, seeking a relief of a declaratory order in that the municipality failed to provide the applicant with enough clean water at Dipatene Village is unconstitutional and violate his constitutional rights. And further that the municipality be interdicted to provide potable water and sanitation to the village.		

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

46. Related parties

Relationships

Relationships	Refer to note 17 & 26
Employee benefit obligations	Refer to accounting officers' report note 26
Members of key management	Refer to note 26
Remuneration of councillors	Refer to note 27
Contributions to organised local government	Refer to note 55

Remuneration of management

47. Comparative figures

Certain comparative figures have been reclassified. Refer to note 48 for detail disclosure.

48. Prior-year adjustments

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

Statement of financial position 2022

	Note	As previously reported	Prior period correction	Restated
Opening retained earnings		(3 647 340 483)	41 155 426	(3 606 185 057)
Salary accruals from 2017 when the municipality move from SAP to PhoenixERP were cleared				(487 389)
Municipal Health Services income cleared				(189 039)
Polokwane debtor understated				(414 848)
Consumer debtors restated				(125 859 050)
				(126 950 326)

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
48. Prior-year adjustments (continued)		
Output VAT reconciling items cleared		2 241
Input vat accruals not allowed from previous years cleared		251 447
Impairment restated		167 852 064
		168 105 752

2023

	Note	As previously reported	Prior period correction	Restated
Receivables from non-exchange transactions	4	4 029 762	414 848	4 444 610
VAT receivable	6	32 351 334	4 599 074	36 950 408
Consumer debtors	8	43 599 241	18 685 391	62 284 632
Work-in-progress	10	1 351 593 006	(9 021 822)	1 342 571 184
Payables from exchange transactions	16	(166 628 410)	(97 206 489)	(263 834 899)
		1 264 944 933	(82 528 998)	1 182 415 935

Statement of financial performance

2023

	Note	As previously reported	Prior period correction	Re-classification	Restated
Government grants & subsidies	22	1 148 157 078	-	(847 992)	1 147 309 086
Public contributions and donations	23	-	-	847 992	847 992
Debt impairment	32	(77 756 377)	(32 351 750)	-	(110 108 127)
Repairs and maintenance	39	(20 219 588)	(8 971 724)	(50 096)	(29 241 408)
General expenditure	40	(109 650 852)	-	3 916 737	(105 734 115)
Auditors' remuneration	41	-	-	(3 916 737)	(3 916 737)
Total		940 530 261	(41 323 474)	(50 096)	899 156 691

Cash flow statement

2023

	Note	As previously reported	Prior period correction	Restated
Cash flow from operating activities				
Suppliers		331 641 183	9 021 820	340 663 003

Prior period corrections

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

48. Prior-year adjustments (continued)

The following prior period corrections adjustments occurred:

Cash paid to suppliers

An expense of R 50 097 was capitalised against WIP.

Work-in-progress

A refund made by a supplier on a overcharged in relation to expenditure captured in work-in progress amounting to R 50 089.

Derecognition of assets done in 2024 related to 2023 and was adjusted to the prior year.

Segment reporting

Segment reporting was disclosed in note 59.

Consumer debtors

Consumer debtors were restated. Corresponding impact was on debt impairment.

Payables from exchange transactions

Agency fees were restated.

VAT receivable

VAT was restated due to adjustment on debt impairment.

Repairs and maintenance

Repairs and maintenance were restated.

Reclassifications

The following reclassifications adjustment occurred:

Auditors' remuneration

Reclassification from General expenses to Auditors remuneration on the face of the Statement of Financial Performance amounting to R3 916 737.

Public contributions and donations

Reclassification from Government grants & subsidies to Public contributions and donations in on the face of the Statement of Financial Performance amounting to R 847 992.

Notes to the Annual Financial Statements

Figures in Rand

2024

2023

49. Financial instruments disclosure

Categories of financial instruments

2024

Financial assets	At fair value	At amortised cost	At cost	Total
Receivables from exchange transactions	-	-	14 865 873	14 865 873
Receivables from non-exchange transactions	-	3 597 678	-	3 597 678
Consumer debtors	-	61 249 739	-	61 249 739
Cash and cash equivalents	-	-	580 733 232	580 733 232
	-	64 847 417	595 599 105	660 446 522
Financial liabilities	At fair value	At amortised cost	At cost	Total
Finance lease obligation	593 178	-	-	593 178
Operating lease liability	-	-	123 340	123 340
Payables from exchange transactions	-	-	346 108 761	346 108 761
	593 178	-	346 232 101	346 825 279

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

49. Financial instruments disclosure (continued)

2023

Financial assets	At fair value	At amortised cost	At cost	Total
Receivables from exchange transactions	-	-	19 180	19 180
Receivables from non-exchange transactions	-	4 444 610	-	4 444 610
Consumer debtors	-	62 284 632	-	62 284 632
Cash and cash equivalents	-	-	493 700 447	493 700 447
	-	66 729 242	512 880 897	579 610 139
Financial liabilities	At fair value	At amortised cost	At cost	Total
Finance lease obligation	874 146	-	-	874 146
Operating lease liability	-	-	258 400	258 400
Payables from exchange transactions	-	-	263 834 899	263 834 899
	874 146	-	264 093 299	264 967 445

50. Risk management

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.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the underlying businesses, municipality treasury maintains flexibility in funding by maintaining availability under committed credit lines.

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.

Cash flow forecasts are prepared monthly and being monitored.

Notes to the Annual Financial Statements

Figures in Rand		2024	2023
At 30 June 2024			
	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years
Finance lease obligation	593 178	-	-
Operating lease liability	123 340	-	-
Payables from exchange transactions	346 108 761	-	-

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

50. Risk management (continued)

At 30 June
2023

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years
Finance lease obligation	874 146	-	-
Operating lease liability	258 400	-	-
Payables from exchange transactions	263 834 899	-	-

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 of water related consumers.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2024	2023
Receivables from exchange transactions	14 865 873	19 180 450
Receivables from non-exchange transactions	3 597 678	4 444 610
Consumer debtors	61 249 739	62 284 632
Cash and cash equivalents	580 733 232	493 700 447
Prepayments	4 966 269	4 477 826

Market risk

Interest rate risk

The municipality interest rate risks arises from short-term investments with major banks

51. Going concern

We draw attention to the fact that at 30 June 2024, the municipality had an accumulated surplus of R 4 433 175 880 and that the municipality's total assets exceed its liabilities by R 4 433 175 880.

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

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
52. Fruitless and wasteful expenditure		
Opening balance as previously reported	4 784 572	1 402 579
Add: Fruitless and wasteful expenditure identified - current	63 654	4 074 817
Less: Amount recovered - prior period	-	(692 824)
Less: Amount written off - prior period	(4 074 817)	-
Closing balance	773 409	4 784 572

Fruitless and wasteful expenditure presented is inclusive of VAT.

Council resolved to write R 4 074 817 off. (SC 02/2024-2025/5.1)

Details of fruitless and wasteful expenditure

Description	Actions taken		
Refurbishment of infrastructure assets	To be investigated by the	-	4 074 817
	Financial Misconduct Board		
Duplicate motor vehicles registration certificates requested	Report to the Financial Misconduct Board	63 654	-
		63 654	4 074 817

53. Irregular expenditure

Opening balance as previously reported	192 415 975	73 276
Add: Irregular expenditure - current	214 514 246	192 957 239
Less: Amount written off - current	(208 957 784)	(541 264)
Less: Amount written off - prior period	(192 225 658)	(73 276)
Closing balance	5 746 779	192 415 975

Details of irregular expenditure

Description	Action taken		
Non-compliance with Supply Chain	Council resolved to write these	208 957 784	192 957 239
			646

Notes to the Annual Financial Statements

Regulations MFMA (112)(h)(ii)	amounts off. (SC 02/2024-2025/5.1)		
Figures in Rand	2024	2023	

54.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 annual financial statements.

55. Additional disclosure in terms of Municipal Finance Management Act

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 annual financial statements.

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the Municipal Manager and noted by Council. The expenses incurred as listed hereunder have been condoned.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

55. Additional disclosure in terms of Municipal Finance Management Act (continued)

Sole Provider

Africa Travel Indaba	34 021	32 095
Caseware	131 736	119 760
Consolidated African Technologies	-	92 765
ESRI South Africa	-	89 539
LRMG: Orglus Software	13 089	11 874
Microsoft Ireland Operations Limited	-	3 022 702
National Fire Protection Association Fire	94 746	-
National Laboratory Association (NLA)	22 678	43 010
Phoenix ERP	-	7 345 716
Repair damages on E samplers	-	35 938
SABS Commercial (Ltd)	43 210	76 357
Sensory Solutions: Maintenance and support for Jaws software's	15 730	-
South African National Standards (SANS) codes of Practice	38 944	40 285
The Rescue Tool Guys Pty Ltd	12 811	-
Hamilton Hydraulic Service	45 483	-

Impractical to follow the normal SCM processes

Capacity Building Program: Building Boys Better Camp	-	50 000
Pax College and Ratanang Special school	200 000	200 000
Training's for councillors and officials	1 579 591	-
2024 World Travel Market	73 385	69 147
	2 305 424	11 229 188

The following deviations were made on a rate basis:

- Radio, television broadcast and print media.
- Training's for councillors and officials.

Contributions to organised local government

Opening balance	3 955 698	4 159 929
Current year subscription / fee	(3 955 698)	(4 159 929)
Amount paid - current year	4 398 616	3 955 698
	4 398 616	3 955 698

2024

The amount of R 4 398 616 was paid in advance as a result of discounts given for early payment.

2023

The amount of R 3 955 698 was paid in advance as a result of discounts given for early payment.

Audit fees

Opening balance	-	11 706
Current year subscription / fee	5 485 440	4 504 248
Amount paid - current year	(5 485 440)	(4 504 248)
Amount paid - previous years	-	(11 706)
	-	-

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
55. Additional disclosure in terms of Municipal Finance Management Act (continued)		
PAYE and UIF		
Current year subscription / fee	66 657 900	65 353 303
Amount paid - current year	(66 657 900)	(65 353 303)
	<u>-</u>	<u>-</u>
Pension and Medical Aid Deductions		
Current year subscription / fee	57 251 466	56 515 733
Amount paid - current year	(57 251 466)	(56 515 733)
	<u>-</u>	<u>-</u>
VAT Receivable		
VAT control (statutory receivable)	13 336 780	31 901 530
VAT accrual	21 265 589	5 048 878
	<u>34 602 369</u>	<u>36 950 408</u>

VAT output payables and VAT input receivables are shown in note 6. All VAT returns have been submitted by the due date throughout the year.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

55. Additional disclosure in terms of Municipal Finance Management Act (continued)

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2024:

30 June 2024	Outstanding less than 90 days	Outstanding more than 90 days	Total
Councillor Mollo MI	1 332	-	1 332
30 June 2023	Outstanding less than 90 days	Outstanding more than 90 days	Total
Councillor Mollo MI	381	-	381

Investments as at the end of the financial year

The entity had the following investments as at the end of the financial year.

Summary of all investments

FNB: Call account	297 326	379 671
FNB: Fixed account	-	39 504 863
ABSA	159 698 849	104 092 082
Nedbank	90 441 680	255 755 864
Standard Bank	323 368 472	76 767 557
	573 806 327	476 500 037

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

56. Budget differences

Material differences between budget and actual amounts

The comparison of the Municipality's actual financial performance with that budgeted is set out in the statement of comparison of budget and actual amounts. The budget is approved on an accrual basis using a classification based on the nature of expenses. The approved budget covers the period from 01 July 2023 to 30 June 2024. The budget and accounting basis are the same.

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of reallocations within the approved budget parameters and adjustment budgets that were approved on 27 February 2024 and 26 March 2024.

Variances of 10% or more are explained below:

Statement of Financial Performance

Income	Variance	Reason for variance
Service charges	(9)%	
Other income	178%	Insurance refunds received
Interest received	31%	Higher interest rates
Public contributions and donations	100%	No budgeted for
Expenditure	Variance	Reason for variance
Personnel	(11)%	Vacancies not filled.
Remuneration of councillors	(9)%	n/a
Depreciation and amortisation	(3)%	n/a
Impairment loss	(5)%	n/a
Finance costs	(80)%	Finance lease ended.
Lease rentals	(16)%	Lease ended
Debt Impairment	41%	n/a
Commission expense	(1)%	n/a
Inventories consumed	(3)%	n/a
Contracted Services	(29)%	Savings on contractor services.
Loss on disposal of assets	(27)%	Loss on disposal of assets not budgeted for
General Expenses	(2)%	n/a
Actuarial gains/losses	(130)%	A loss was budgeted for
Inventories losses	(17)%	Installation of check meter and pre-paid meters

Notes to the Annual Financial Statements

Figures in Rand 2024 2023

56. Budget differences (continued)

Statement of Financial Position

Assets	Variance	Reason for variance
Inventories	351%	Increase in water stock levels due to water loss reduction.
Receivables from exchange transactions	5%	n/a
Receivables from non-exchange transactions	(8)%	Debtors impaired.
VAT receivable	7%	SARS paid outstanding amounts.
Prepayments	(3)%	n/a
Consumer debtors	(9)%	n/a
Cash and cash equivalents	10%	Savings from expenditure.
Property, plant and equipment	1%	n/a
Intangible assets	(39)%	Reduction in intangible assets procured.
Current Liabilities	Variance	Reason for variance
Finance lease obligation	449%	New finance lease entered into.
Operating lease liability	100%	Operating lease liability not budgeted for.
Payables from exchange transactions	21%	Increase in creditors due to Agency fees.
Employee benefit obligation	(21)%	Current employee benefit obligation less than what was budgeted for.
Non-Current Liabilities	Variance	Reason for variance
Finance lease obligation	100%	New finance lease entered into
Employee benefit obligation	3%	
Cash flow statement		
Operating activities	Variance	Reason for variance
Sale of goods and services	(96)%	VAT refunds part of budgeted cashflow's.
Interest income	5%	n/a
Suppliers and employee costs	(22)%	Vacancies not filled.
Finance costs	(80)%	Finance lease expired.

Notes to the Annual Financial Statements

Investing activities

Purchase of property, plant and equipment
 Proceeds from sale of property, plant and equipment
 Purchase of other intangible assets

Variance

4%
 100%
 (3)%

Reason for variance

n/a
 Proceeds not budgeted for.
 n/a

Financing activities

Finance lease payments

Variance

(769)%

Reason for variance

New finance lease entered into and old lease contract came to an end.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

57. Events after the reporting date

Management is not aware of any events arising after the balance sheet date that provide evidence of conditions that existed at the Statement of Financial Position date

58. Accounting by principals and agents

The entity is a party to a principal-agent arrangement(s).

Details of the arrangement(s) is /are as follows:

Capricorn District Municipality is the Principal in arrangements with its three local municipalities who sell water on behalf of the district. The local municipalities earn 30% commission on revenue collected. The following information is disclosed as per GRAP 109.

Entity as principal

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

There are no resources under the custodianship of the agents, nor have they been recognised as such. As at year-end the amount received on behalf of the municipality which is still in the custody of the local municipalities have been disclosed as receivables from non-exchange in the Statement of Financial Performance.

Commission expense

Local municipalities

Lepelle Nkumpi Local Municipality	34 924 139	35 240 491
Blouberg Local Municipality	1 650 156	1 973 972
Molemole Local Municipality	709 102	709 857
	<u>37 283 397</u>	<u>37 924 320</u>
 Pre-paid water agent Ontec	 <u>396 355</u>	 <u>-</u>

Pre-paid agent

The municipality is a party to a principal-agent arrangement with Ontec, wherein the municipality acts as the principal for the sale of pre-paid water.

No resources held at Ontec is owned by the municipality. All resources that are utilised by Ontec in support of the function is owned by Ontec. Consequently, there will be no cost implication in the event of termination of the arrangement.

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

The municipality will not incur any cost if the contractual arrangement is terminated in future.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

59. Segment information

General information

Identification of segments

The municipality is organised and reports to Council on the basis of functional areas.

The segments were organised around the type of service delivered. Management uses these same segments for determining strategic objectives.

The disclosure of information about these segments is also considered appropriate for external reporting purposes.

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

Executive and Council

Unallocated

Community Services

Planning and Development

Infrastructure

Notes to the Annual Financial Statements

Figures in Rand

59. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2024

		Executive and Council	Unallocated	Community services	Planning and development	Infrastructure	Total
Revenue							
Revenue from non-exchange transactions	62 592 000	333 015 073	99 075 292	34 022 000	712 266 000	-	1 240 970 365
Revenue from exchange transactions	-	129 003 950	-	-	-	-	129 003 950
Interest received from investments	-	63 637 465	-	-	-	-	63 637 465
Fair value adjustments	-	5 421 206	-	-	-	-	5 421 206
Total segment revenue	62 592 000	531 077 694	99 075 292	34 022 000	712 266 000	-	1 439 032 986
Total segment revenue							1 439 032 986
Expenditure							
Segment expenses	50 159 032	374 103 619	83 692 958	29 160 200	244 499 385	-	781 615 194
Depreciation and amortization	-	15 355 949	-	-	65 055 439	-	80 411 388
Loss on disposal of assets	-	416 768	-	-	9 240 717	-	9 657 485
Impairment losses	-	102 585 318	-	-	17 000 362	-	119 585 680
Interest expense	-	58 657	-	-	-	-	58 657
Water loss	-	-	-	-	26 650 640	-	26 650 640
Total segment expenditure	50 159 032	492 520 311	83 692 958	29 160 200	362 446 543	-	1 017 979 044
Total segmental surplus	12 432 968	38 557 383	15 382 334	4 861 800	349 819 457	-	421 053 942
Assets							
Segment assets	-	813 370 823	-	-	-	4 127 926 654	4 941 297 477
Total assets as per Statement of financial Position							4 941 297 477

Notes to the Annual Financial Statements

Figures in Rand

59. Segment information (continued)

Liabilities

Segment liabilities

Total liabilities as per Statement of financial Position

	Executive and Council	Unallocated	Community services	Planning and development	Infrastructure	Segment 6	Total
Segment liabilities	-	508 121 597	-	-	-	-	508 121 597
Total liabilities as per Statement of financial Position							508 121 597

2023

Revenue

Revenue from non-exchange transactions

Revenue from exchange transactions

Interest revenue

Fair value adjustment

Total segment revenue

Entity's revenue

	Executive and Council	Unallocated	Community services	Planning and development	Infrastructure	Total
Revenue from non-exchange transactions	58 513 116	351 041 349	92 282 504	24 908 258	647 713 130	1 174 458 357
Revenue from exchange transactions	-	126 803 079	-	-	-	126 803 079
Interest revenue	-	49 039 343	-	-	-	49 039 343
Fair value adjustment	-	17 302 318	-	-	-	17 302 318
Total segment revenue	58 513 116	544 186 089	92 282 504	24 908 258	647 713 130	1 367 603 097
Entity's revenue						1 367 603 097

Expenditure

Segment expenses

Depreciation and amortization

Loss on disposal of assets

Impairment losses

Interest expense

Water loss

Total segment expenditure

Segment expenses	52 168 062	315 749 351	80 437 987	34 626 590	237 284 141	720 266 131
Depreciation and amortization	-	14 087 504	-	-	61 797 777	75 885 281
Loss on disposal of assets	-	1 125 566	-	-	780 687	1 906 253
Impairment losses	-	110 108 127	-	-	23 309 821	133 417 948
Interest expense	-	115 536	-	-	-	115 536
Water loss	-	-	-	-	30 075 071	30 075 071
Total segment expenditure	52 168 062	441 186 084	80 437 987	34 626 590	353 247 497	961 666 220

Notes to the Annual Financial Statements

Total segmental surplus	6 345 054	103 000 005	11 844 517	(9 718 332)	294 465 633	405 936 877

Figures in Rand

59. Segment information (continued)

Assets

Segment assets	-	722 792 318	-	-	3 703 471 673	4 426 263 991

Total assets as per Statement of financial Position

4 426 263 991

Liabilities

Segment liabilities	-	414 142 057	-	-	-	414 142 057

Total liabilities as per Statement of financial Position

414 142 057

Measurement of segment surplus or deficit, assets and liabilities

Information about geographical areas

The municipality's operations are in Limpopo Province.