

CAPRICORN

DISTRICT MUNICIPALITY



ANNUAL REPORT

2024/2025

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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
DDM	: District Development Model
DEFSA	: Deaf people of South Africa
DRM	: Disaster Risk Management
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
HIRA	: Hazard identification and Risk Assessment
IDDRR	: International Day for Disaster Risk Reduction
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
NLA	: National Laboratory Association
OHS	: Occupational Health Safety
OPEX	: Operational Expenditure
PMS	: Performance Management Systems
PPE	: Personal Protective Equipment
PR	: Proportional Representative
RDP	: Reconstruction Development Program
SABS	: South African Bureau of Standards
SALGA	: South African Local Government Association
SAMWU	: South African Municipal Workers Union
SANAS	: South African Accreditation systems
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

COMPONENT A: MAYOR'S FOREWORD



It is with a deep sense of responsibility and accountability that I present the Capricorn District Municipality Annual Report for the 2024/2025 financial year. This report is prepared in compliance with the Municipal Finance Management Act (MFMA), particularly Section 121, and aligned to the framework outlined in MFMA Circular 63, which promotes transparency, standardised reporting, and the integration of financial and non-financial performance information.

The Annual Report serves as a key accountability instrument to our communities, Council, and oversight bodies. It provides a comprehensive record of the Municipality's performance against the commitments made in the Integrated Development Plan (IDP), the approved Budget, and the Service Delivery and Budget Implementation Plan (SDBIP). It further reflects on the extent to which we have delivered on our developmental mandate and utilised public resources responsibly.

During the 2024/2025 financial year, the Municipality achieved significant progress in implementing its strategic priorities. The report demonstrates performance against predetermined objectives, highlights key service delivery outputs, and outlines the financial position of the Municipality. This integrated reporting approach ensures that stakeholders are able to assess both service delivery performance and financial sustainability in a single, coherent document, as required by national reporting standards.

As a Water Services Authority, Capricorn District Municipality continued to prioritise access to safe and sustainable water and sanitation services. Despite challenges such as infrastructure backlogs, climate variability, and financial constraints, measurable progress was made in expanding access and improving service reliability across our local municipalities. These interventions are aligned with our IDP priorities and supported through conditional grants and infrastructure investment programmes.

The Municipality also maintained a strong focus on governance, compliance, and financial management. The Annual Financial Statements, submitted for audit, together with the Auditor-General's report, form an integral part of this Annual Report. In line with MFMA requirements, this report also outlines corrective actions taken to address prior audit findings and strengthen internal controls, risk management, and oversight systems.

Furthermore, this report reflects the Municipality's performance in revenue management, expenditure control, and capital investment. It provides an assessment of our ability to meet financial obligations, improve revenue collection, and ensure value for money in the utilisation of public funds. These elements are critical in promoting long-term financial sustainability and institutional resilience.

In line with the Municipal Systems Act, this Annual Report incorporates the annual performance report, which evaluates the Municipality's performance against key performance indicators and targets. It also highlights areas requiring improvement and informs future planning, including the review of the IDP and budget processes.

We acknowledge that while progress has been made, challenges remain, particularly in addressing infrastructure backlogs, improving revenue collection, and enhancing institutional capacity. These challenges require continued innovation, stronger intergovernmental collaboration, and decisive leadership.

I wish to extend my sincere appreciation to the Council, the Speaker, the Chief Whip, Members of the Mayoral Committee, Municipal Public Accounts Committee (MPAC), Audit Committee, and all oversight structures for their commitment to accountability and governance. I also thank the Municipal Manager and administration, organised labour, and all employees for their dedication in serving our communities.

Most importantly, I thank the people of Capricorn District Municipality for their continued support, resilience, and active participation in local governance processes. Your voice remains central to our planning and service delivery efforts.

As we move forward, we remain committed to strengthening service delivery, enhancing financial sustainability, and improving governance. Guided by our motto, **Re šoma le setšhaba – We work with the people**, we will continue to build a responsive, accountable, and developmental local government.

Cllr Mamedupi Teffo
Executive Mayor

Date

1.1 MUNICIPAL MANAGER'S OVERVIEW

In my capacity as the Accounting Officer of Capricorn District Municipality, I have the honour of presenting the Municipal Manager's Overview as part of the 2024/2025 Annual Report. This overview provides an administrative reflection on the institutional, service delivery and financial performance of the Municipality for the financial year ended 30 June 2025, in compliance with the Municipal Finance Management Act (MFMA) and other applicable legislation.

The 2024/2025 financial year was marked by both notable achievements and persistent challenges. Through the collective efforts of Council, political leadership and administration, the Municipality achieved 96% of the targets set in the Service Delivery and Budget Implementation Plan (SDBIP).

This level of performance reflects a strong commitment to implementation discipline, performance monitoring and continuous improvement in delivering on Council-approved priorities.

As a Water Services Authority, the Municipality continued to prioritise the provision of safe, reliable and sustainable water and sanitation services. Significant progress was made in reducing service backlogs through the completion and handover of water supply and sanitation projects across Blouberg, Molemole and Lepelle-Nkumpi Local Municipalities. At the same time, long-term planning initiatives such as the upgrading of the Lebowakgomo Wastewater Treatment Works and the development of the Water Services Development Plan and Water Services Master Plan were advanced to ensure future service sustainability.

Financially, the Municipality remained stable and viable, recording a surplus for the year under review. Grant revenue continued to be a key driver of service delivery, with 100% expenditure performance on conditional grants such as MIG and WSIG. Strategic interventions, including the rollout of prepaid smart water meters and the appointment of debt recovery services, strengthened revenue management and contributed to improved cash flow and reduced consumer debt. These initiatives remain critical to safeguarding the Municipality's long-term financial sustainability.

Considerable emphasis was placed on strengthening governance, internal controls and accountability mechanisms. In response to previous audit findings, management intensified the implementation of audit action plans, enhanced oversight systems and reinforced consequence management. The Municipality remains confident in its ability to sustain and improve audit outcomes, supported by the work of the Audit Committee, Internal Audit, MPAC and Council.

Institutional development and workforce management remained a priority area during the year. Progress was made in filling funded vacancies, managing labour relations, improving occupational health and safety compliance, and investing in skills development. While capacity constraints and resource limitations continue to pose challenges, the administration remains committed to building a capable, ethical and professional workforce that is responsive to community needs.

Despite these achievements, the Municipality continues to operate within a complex environment characterised by increasing service delivery demands, funding pressures, ageing infrastructure, climate-related risks and socio-economic challenges such as unemployment and poverty. These realities require ongoing innovation, stronger partnerships and improved intergovernmental coordination.

Looking ahead, the administration remains focused on improving operational efficiency, accelerating infrastructure delivery, strengthening revenue collection, enhancing governance systems and supporting the Council in achieving its developmental mandate. Through continued stakeholder engagement, cooperative governance and active community participation, Capricorn District Municipality is well-positioned to advance inclusive growth and improved service delivery.

I wish to express my appreciation to the Executive Mayor, Council, political leadership, municipal staff, organised labour, oversight bodies and all stakeholders for their continued support and commitment.

Together, we remain dedicated to serving the people of Capricorn District Municipality with integrity, accountability and excellence, guided by our collective commitment to Re šoma le setšhaba.

Ramakuntwane Selepe
Municipal Manager

Date

1.2 MUNICIPAL FUNCTIONS, POPULATION AND ENVIRONMENTAL OVERVIEW

The Municipal Structures Act of 1998 makes provision for the division of powers and functions between District and Local Municipalities. The Capricorn District Municipality's functions include infrastructure services, community services, corporate services, financial management, development planning, environmental management, and strategic support. They also oversee municipal roads, cemeteries, and local tourism within their area. Additionally, the municipality is responsible for implementing the overall communication strategy and managing the Integrated Development Plan (IDP) process.

The District consists of four (4) local municipalities, namely, Blouberg LM, Molemole LM, Polokwane LM and Lepelle-Nkumpi LM. The District covers an area of 185 222.27 Hectares, which constitutes 12% of the total surface area of the province and is made up of 113 wards and has 28 traditional authorities. According to Stats S.A Census of 2022, the total Capricorn District population is 1 447 103 with 427 174 households and 586 settlements. The Highest population density is found in the Polokwane Local Municipality with 843 459 people, followed by Lepelle Nkumpi at 284 404 people.

1.3 SERVICE DELIVERY OVERVIEW

Water Provision

Capricorn District is a Water Authority and Service Provider with 61.9% water provision backlog as per the 2022 Census. To reduce the backlog in the financial year under review, the Municipality has provided 3 252 households with water. Compared to the previous financial year, when only 886 households were provided with water, the Municipality has increased the number of households with access to the service.

The provision of water is mainly dependent on boreholes for individual water schemes, which have proven to be very expensive to operate and to maintain. This is attributed to poor groundwater quality, which requires treatment, and low-yielding boreholes in most parts of the District, many of which of most are becoming dry.

Table 1: Percentage Distribution of HH with Access to Piped Water per Municipality

Municipality	Percentage Households with Access to Water				
	1996	2001	2011	2022 inside dwelling	Backlog
Aganang	74.1	83.0	94.4	(Disestablished)	
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

Table 2: New Households with access to Water

Municipality	2024/2025
Blouberg	1336
Lepelle-Nkumpi	4260
Molemole	2638

Source: As per Municipal records

Boreholes that undergo maintenance are being attended by internal maintenance teams and third-party contractors. In Lepelle Nkumpi, the community is also served by Bulk Water from Lepelle Northern Water on a 24ML/d supply contract. Lepelle Northern Water is in the process of upgrading its infrastructure to increase the capacity of supply to **180ML/d by 2027** (for PLK & CDM). WSA augments the supply of water by means of water tankers during emergencies. The district has 29 water tankers.

Lepelle Northern Water (LNW) supplies the Capricorn District Municipality through two of its schemes. The combined capacity of the schemes presently is 104 MLD.

Major Schemes Capacity:

- Olifantspoort WTW : 60 MLD
- Ebenezer WTW : 44 MLD

The district has conducted a groundwater study to ascertain areas with high groundwater potential to develop aquifers linked to various groundwater regional water schemes. The planned regional water schemes will address backlogs in the short to medium term, but still with the following challenges:

- The current and future water demand exceeds the potential sustainable yield from the local groundwater resources.
- The area has limited groundwater available, and the chemical quality of water is poor (class III and class IV – not suitable for human consumption).
- The local Municipalities are unable to proceed with new developments (residential and Business)

Capricorn District Municipality has an indigent policy for the provision of a free basic level of municipal services, 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. In the past four years, CDM Water Quality Laboratory has participated 100% on South African National Accreditation System (SANAS), National Laboratory Association (NLA) and South African Bureau of Standards (SABS). This has ensured that the laboratory meets high standards of quality and reliability, boosting its credibility and reputation.

To address the Blue Drop interventions, on average, CDM completed 22 interventions on Blue Drop recommendations in each financial year (i.e., cleaning of reservoirs, installation of level indicators, installation of inline disinfection apparatus, implementation of operational monitoring, classifications of water treatment works (WTWs), installation and service of flow meters at WTWs).

Provision of Sanitation

The Municipality provided 515 households with sanitation facilities in 2024/2025, striving to reduce the backlog as per the Census 2022. The number has reduced due to the reduction in grant funding.

Table 3 Households with Access to Sanitation in CDM

Municipality	Percentage Households with Access to Sanitation				
	1996	2001	2011	2022	Backlog
Aganang	0.6	1.7	3.0	(Disestablished)	
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 2022

Table 4: Number of Households with access to Sanitation

Municipality	2022/2023	2023/2024	2024/2025
Blouberg	515	515	-
Lepelle-Nkumpi	515	515	515
Molemole	515	515	-

Source: As per Municipal records

Planning for refurbishment of the Lebowakgomo WWTW (activated sludge) is ongoing as it is operating at double its design capacity. The municipality applied for RBIG funding to increase the capacity to 15 ML/D from the current 3 ML/D, with future demand taken into consideration

Table 5: Service Delivery Challenges and Proposed Interventions

Challenges	Interventions
Inadequate bulk water supply and funding	Department of Water and Sanitation must prioritise 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 the Department of Water and Sanitation on the plans to upgrade the plant.
MIG co-funding for metered yard connections	Engage the 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 a long-term plan.
Stolen Transformers	Constant engagement with ESKOM and through IGR structures
Overloaded wastewater works	- Lebowakgomo WWTW was 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.

1.4 FINANCIAL HEALTH OVERVIEW

The financial performance of Capricorn District Municipality reflects a surplus of R433,674,302, representing a 5% decrease compared to the previous financial year's surplus of R 468 887 939 (2024: surplus R 491 743 872). The strong revenue performance is largely attributed to grant revenue recognised, amounting to R1.2 billion.

With regard to liquidity, the District's financial position shows a slight improvement compared to the prior year, with a current ratio of 2.94:1, up from 1.9:1 in the previous year. To reconcile, the calculated liquidity ratio was 2.74. Other financial highlights for the District include:

- The District achieved 100% expenditure of conditional grant funds totalling R1,260,030.
- Total revenue increased by 3% compared to the prior financial year.

The recorded achievements are largely due to the Council's adoption of the Revenue Collection By-law and the strengthened enforcement of revenue collection for services rendered. This strategy has proven fruitful, as there has been notable improvement in curbing water losses; however, further improvements are still required.

A major focus during the financial year under review was the rollout of smart and prepaid water metering systems across the District's six towns, aimed at improving revenue collection and addressing rising consumer debt, which now exceeds R700 million. This intervention has contributed to a reduction in debt owed to Capricorn District Municipality, which decreased from over R34 million to R26 million within a three-month comparison period. This improvement is largely attributed to enhanced revenue collection through smart meters, as well as efforts to address leakages and excessive consumption under the previous metering system.

The smart metering initiative aligns with the District's broader goal of promoting responsible water usage and improving service delivery. A total of 11,744 prepaid meters were installed across the six towns. This resulted in a substantial increase in the payment rate, rising from 11% in 2023/2024 to 45% in 2024/2025. Furthermore, the Municipality received approximately R2 million in advance payments before service consumption, compared to the conventional billing model, where payments were typically made two months after usage.

Table 6: Operating ratios

Details	Percentage
Employee cost	40%
Repairs and Maintenance	4%
Finance Charges and Impairment	7%

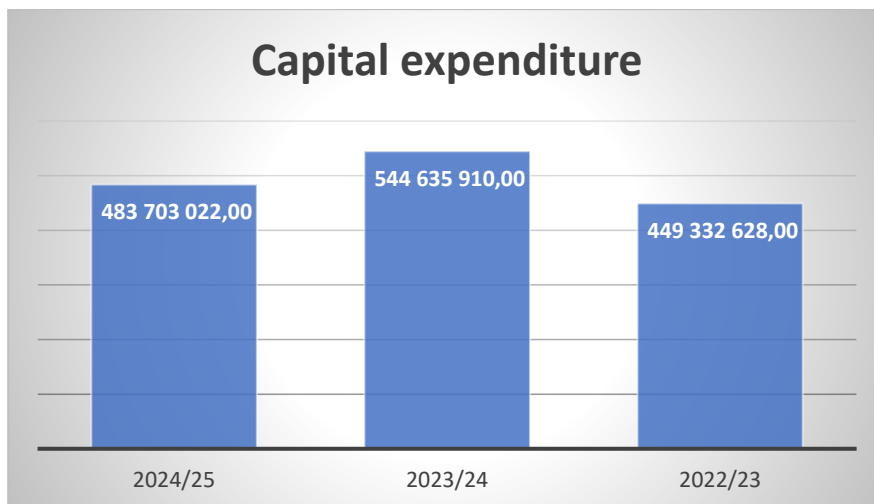
The municipality is at 41% spending on Employee related cost as % of Total Operating Expenditure. The ratio is above the standard norm of 25% - 40%. The municipality should guard against a bloated employee structure.

The ratio of 4% suggests an under allocation of repairs and maintenance. Relative to infrastructure that is linked to service charges, this is likely to pose the risk of infrastructure assets wearing out and thus threatens the revenue generation. There is also a risk of increased distribution loss due to the ageing infrastructure that is not maintained.

Finance charges and impairments account for 7% of the total operating expenditure. This is within the norm of 25% – 40%.

Table 7: Capital Expenditure

TOTAL CAPITAL EXPENDITURE			
Details	Year 2022/2023	Year 2023/2024	Year 2024/2025
Original Budget	380 041 000	420 353 000	376 295 000
Adjusted Budget	399 071 000	516 529 000	473 870 000
Actual Expenditure	449 332 628	544 635 910	483 703 022



In 2023/2024, capital spending increased by 13%; however, in 2024/2025 it declined to 11%, indicating a reduction in capital expenditure. Capital spending is also influenced by changes in conditional capital grant allocations, particularly from the Municipal Infrastructure Grant (MIG) and the Water Services Infrastructure Grant (WSIG). When grant allocations increase, capital expenditure is expected to rise, provided that the funds are fully spent. Conversely, when grant allocations decrease, capital expenditure is likely to decline.

1.5 ORGANISATIONAL DEVELOPMENT OVERVIEW

The District's organisational development focuses on improving structures, processes, and organisational culture to enhance the effectiveness of local government in delivering services and achieving its development goals. This includes aligning the organisational structure with the Municipality's strategy, managing change, and optimising job roles. The scorecard in Chapter 3 reflects the organisational development achievements for the year under review. Furthermore, the Municipality has policies in place which are reviewed annually to ensure continued relevance and compliance.

Occupational Health and Safety (Injuries on Duty)

Capricorn District Municipality strives to comply with the requirements of the Occupational Health and Safety Act, 1993 (Act No. 85 of 1993). To reduce incidents of injuries on duty, the District ensures strict compliance with OHS requirements by all business units and departments and provides a safe and healthy working environment for employees, at a cost of R363,204.75 during the year under review.

Vacancy Rate

With regard to the vacancy rate, the following positions were filled during the year under review:

- Senior Management: 4 of 7 positions filled
- Top Management: 32 of 44 positions filled

- Professionals: 83 of 111 positions filled
- Skilled: 122 of 186 positions filled
- Semi-Skilled: 60 of 97 positions filled
- Unskilled: 202 of 467 positions filled

Suspensions and Disciplinary Matters

During the 2024/2025 financial year, two employees were placed on suspension. One case related to assault has been finalised and resulted in dismissal, while the second case, relating to theft, is scheduled to be finalised on 14 July 2025. In addition, seven (7) cases were referred to the Financial Misconduct Board during the year under review.

1.6 AUDITOR GENERAL REPORT

Audit outcome was issued on 30 November 2025 as an unqualified Audit Opinion

1.7 STATUTORY ANNUAL REPORT PROCESS

The Annual Report process is implemented in accordance with the timelines outlined in the approved process plan and is critical to ensuring compliance with all regulatory requirements. Adherence to these timelines minimises the risk of findings on predetermined objectives and supports accurate reporting on the achievement of goals as set out in the Integrated Development Plan (IDP).

The table below depicts the activities undertaken by the Municipality in compiling the Annual Report:

Table 8: Annual Performance Process Plan

NO	ACTIVITY	TIMEFRAME
1.	Annual Report Template	
1.1	Preparation and Circulation of the Template	01 July 2025
1.2	Population of information by Departments	02-08 July 2025
2.	Checking Accuracy and Completeness of Information	
2.1	Department of DPEMS	09 July 2025
2.2	Department of Infrastructure Services	10 July 2025
2.3	Department of Corporate Services	11 July 2025
2.4	Department of Community Services	14 July 2025
2.5	Department of Strategic Executive Management Services	15 July 2025
2.6	Department of Finance	16 July 2025
3.	Verification of Information	
3.1	Alignment of Annual Report to the Quarterly Reports, approved SDBIP and Variance Report	17-21 July 2025
4.	Draft Annual Report	
4.1	Development of Draft Annual Report	22-25 July 2025
4.2	Review and submission of Draft Annual Report to the Municipal Manager	28-30 July 2025
4.3	Inputs on the Draft Annual Report	31 July 2025
4.4	Consideration of inputs received and submission of the Draft Annual Report to Internal Audit	01-04 August 2025
4.5	Review of the Draft Annual Report	06-18 August 2025
4.6	Consideration of the Draft Annual Report together with inputs received from Internal Audit	19 August 2025
4.7	Referral of the Corrected Draft Annual Report to Internal Audit	20 August 2025
4.8	Consideration of the Draft Annual Report by Audit Committee	25 August 2025
4.9	Consideration of inputs received from Audit Committee	26 August 2025

4.10	Consideration of the Draft Annual Report by Audit Committee	27 August 2025
4.11	Consideration of inputs from the Audit Committee	27 August 2025
4.12	Consideration of inputs from the Mayoral Committee	28 August 2025
4.13	Approval of the Annual Report	28 August 2025
4.14	Submission of the Annual Report to the Auditor General	29 August 2025

CHAPTER 2: GOVERNANCE

The institution comprises both political and administrative components, responsible respectively for decision-making and implementation. The Municipality has a fully representative and well-structured Council that is compliant with all legislative requirements. Council is led by the Executive Mayor, supported by Members of the Mayoral Committee and Councillors. We have established all required committees and sub-committees to strengthen its governance structures. These committees operate with clearly defined roles and responsibilities. In this regard, the Municipality has established Section 79 and Section 80 Committees to perform oversight functions and to provide advisory support to Council.

The District has ensured that the organisational structure is aligned to its powers and functions, including the necessary support services. The approved structure consists of six (6) departments, each headed by an Executive Manager reporting directly to the Municipal Manager. As at 30 June 2025, the Municipality had three (3) permanently appointed Executive Managers and three (3) Acting Executive Managers in place

COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE

2.1. POLITICAL GOVERNANCE

In line with its approved Separation of Powers Model and in accordance with the Municipal Systems Act, 2000 and the Municipal Structures Act, 1998 (as amended), operates through distinct legislative and executive arms of Council, presided over by the Speaker and the Executive Mayor respectively. Both the legislative and executive components are supported by the administration, which is led by the Municipal Manager.

The Council comprises 56 seats. The composition of the Council is detailed in Appendix 1(A) of this report. Following the 2021 Local Government Elections, six (6) political parties are represented in Council, namely: the African National Congress (ANC) with 37 seats, the Economic Freedom Fighters (EFF) with 12 seats, the Democratic Alliance (DA) with 3 seats, the Defenders of the People (DoP) with 2 seats, the Abantu Batho Congress (ABC) with 1 seat, and the Vryheid Front Plus (VF Plus) with 1 seat, making up a total of 56 Councillors.

In terms of the Municipality's System of Delegations, Portfolio Committees were established to exercise oversight over each of the Municipality's administrative departments, namely: Community Services and Sport, Arts and Culture (established post-2021 Local Government Elections); Corporate Services; Development Planning and Environmental Management Services (DPEMS); Finance; Infrastructure Services; and Strategic Executive Management Services (SEMS).

Each Portfolio Committee comprises no more than 15 members, with proportional representation of all political parties in accordance with section 160(8) of the Constitution of the Republic of South Africa, as outlined in Appendix 1(B) of this report.

In terms of Rule 28(1)(d) of the Council Rules of Order, Portfolio Committees are required to hold at least one meeting per month, excluding the month of December. A summary of the number of meetings held per Portfolio Committee is provided below. Furthermore, Portfolio Committees also conducted project monitoring visits to assess progress on service delivery initiatives.

A summary of these project visits is presented as follows:

Table 9: Project visit

Name of the Portfolio Committee	Number of Portfolio meetings	Number of Project Visit
Community Services	12	04
Corporate Services	16	04
Development Planning and Environmental Services	13	04
Finance	11	06
Infrastructure Services	11	07
Infrastructure Services and Strategic Management Service (Shared Service)	13	08
Strategic Executive Management Services	11	03
Sports, Arts, and Culture	11	04

Composition of Capricorn Governance Arrangements

The Capricorn District Municipality legislature is made up of the Council Speaker, Whip of Council and two sets of Council Committees, namely Section 79 Portfolio Committees and Standing Committees.

Table 60: Functions of the section 79 and 80 Committees

Committee	Function
Portfolio Committees (Section 79 and 80 Committees)	• Scrutinising reports of the Executive Mayor and the Mayoral Committee as referred by Council, and advising Council accordingly. • Overseeing the performance of the executive arm and municipal departments on behalf of Council. • Providing legislative and policy-related advice to the Council.

Council

The role and functions of the Capricorn District Council are guided by Section 19 of the Municipal Structures Act, Section 4 of the Municipal Systems Act, and Section 152 of the Constitution of the Republic of South Africa. Council remains the highest decision-making authority of the Municipality and is responsible for engaging in meaningful deliberations on matters relating to the District's development. This includes the approval of key strategic and statutory documents such as the Integrated Development Plan (IDP), Budget, Spatial Development Framework (SDF), and performance, compliance, and accountability reports.

While Council may delegate certain powers and functions to political structures, office bearers, councillors, and the administration, it may not delegate core legislative and policy-making functions, including the approval of municipal by-laws, the IDP, the budget, and tariffs. The Council of Capricorn District Municipality (CDM) comprises 56 seats. The composition of the Council is detailed in Appendix 1(A) of this report.

Following the 2021 Local Government Elections, six (6) political parties are represented in Council as follows:

Table 11: Political Parties

	PARTY	Number of seats
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

Council executes the following key functions:

- Makes policies and by-laws that are informed by, and seek to respond to, community needs in respect of matters within its legislative competence.
- Ensures the implementation of national, provincial, and local legislation and policies by providing the necessary resources and authority to the administration.
- Establishes appropriate control, monitoring, and reporting systems to evaluate policy implementation and to account to the community accordingly.
- Ensures that the Municipality fulfils its executive obligations, discharges its developmental duties, and realises the constitutional objectives of local government as set out in legislation.
- Enforces the Codes of Conduct for both employees and councillors.
- Cooperates with other spheres of government, organs of state within those spheres, and other municipalities.
- Builds and promotes sound relations with the private sector, non-governmental organisations, community-based organisations, and other local stakeholders.

Speaker of the Council

At the beginning of each term, Council elects a Speaker who, in terms of applicable legislation, serves as the Chairperson of Council meetings. The Speaker performs duties and exercises powers as provided for in section 160(1)(b) of the Constitution and section 36 of the Municipal Structures Act. The Speaker is the head of the legislative arm of Council and is responsible for ensuring that Council committees, particularly Section 79 Committees, are established and function effectively and efficiently.

The core responsibilities of the Speaker include:

- Facilitating effective governance and ensuring compliance with legal requirements.
- Presiding over meetings of Council.
- Performing duties and exercising powers delegated in terms of relevant legislation.
- Ensuring that Council meets at least monthly and that order is maintained during meetings.
- Ensuring that Council meetings are conducted in accordance with the Rules and Orders of Council.

Executive Mayor and Mayoral Committee

The Executive Mayor has overall strategic and political responsibility for the governance and day-to-day executive oversight of the Municipality. In executing these responsibilities, Executive Mayor Cllr Mamedupi Teffo is supported by the Mayoral Committee.

The Mayoral Committee was appointed after the 2021 Local Government Elections in terms of section 60 of the Municipal Structures Act to assist the Executive Mayor and comprises the Executive Mayor and eight (8) Members appointed and allocated specific responsibilities by the Executive Mayor.

In terms of Rules 31 and 32 of the Council Rules of Order, the Executive Mayor, as Chairperson, is authorised to convene special meetings of the Mayoral Committee whenever urgent matters require consideration before the next scheduled meeting. During the 2024/2025 financial year, the Executive Mayor convened 11 ordinary and 8 special Mayoral Committee meetings.

Table 12: Committee Meetings

Portfolio/Department	Accountable MMC	Gender	Full Time/Part Time
1. Community Services	Cllr Rahlana Mokgadi Elizabeth	Female	Full Time
2. Corporate Services	Cllr Selamolela Molatja Samson	Male	Full Time
3. Development Planning and Environmental Management Services (DPEMS)	Cllr Masoga Matome Calvin	Male	Full Time
4. Finance	Cllr Ramokolo Mokgaetsi Maria	Female	Full Time
5. Infrastructure Services	Cllr Mohale Maite Monicah	Female	Full Time
6. Local Economic Development (LED)	Cllr Mamabolo Modikwa Caroline	Female	Part Time
7. Sport, Arts & Culture	Cllr Makhura Makgalemela Hildah	Female	Part Time
8. Strategic Executive Management Services (SEMS)	Cllr Mahlatji Mashego Solomon	Male	Part Time

Whip of Council

The Chief Whip of Council is one of the political office bearers elected by Council in terms of Government Gazette No. 23964 dated 18 October 2002 and the Remuneration of Public Office Bearers Act, 1998 (Act No. 20 of 1998). The role of the Chief Whip spans both the political and administrative domains of Council, with greater emphasis on the political sphere.

By delegation, the Whip of Council represents the legislative arm in Council matters and serves as a link between the executive and legislative arms. This positioning enables the Office of the Whip to exercise oversight over the work of Council and its committees through the Whippery structures and support systems.

The roles and responsibilities of the Whippery include:

- Ensuring that Council and committee meetings are attended by a quorum.
- Maintaining positive inter-party relations and facilitating joint planning.
- Ensuring that councillors are familiar with the Standing Rules and Orders of Council.
- Assessing the performance of councillors.
- Participating in the formulation of the Municipality's corporate policies and strategies.
- Enforcing discipline among councillors.
- Advocating for and championing matters affecting all councillors.

Standing Committees

Standing Committees are a category of Council Committees whose powers and functions cut across all portfolios and which report directly to Council. The Municipality has established the following Standing Committees:

- Municipal Public Accounts Committee (MPAC)
- Ethics, Rules and Integrity Committee
- Committee of Chairpersons

Both the Municipal Public Accounts Committee and the Ethics, Rules and Integrity Committee comprise six (6) ANC members, two (2) EFF members, and one (1) DA member, respectively.

The different committees and the names of their Chairpersons are depicted below:

Table 13: Committees and names of the Chairpersons

Committee	Chairperson	Gender	Seat Type
1. Community Services Portfolio Committee	Cllr Lebesse Mpho Japhter	Male	LC Rep – Lepelle-Nkumpi
2. Corporate Services Portfolio Committee	Cllr Dorothy Phukubye	Female	LC Rep – Polokwane
3. Development Planning and Environmental Management Services (DPEMS)	Cllr Ralefatane Mariri Johannes	Male	LC Rep – Polokwane
4. Finance Portfolio Committee	Cllr Tshoshi Manare Martin	Male	PR (Resigned: 31/03/2025)
5. Infrastructure Services Portfolio Committee	Cllr Masemola Sebolaishi Granny	Female	PR
6. Strategic Executive Management Services (SEMS)	Cllr Mampuru Moshiane Thabiso	Female	PR
7. Sport, Arts and Culture	Cllr Machaba Makgato Joseph	Male	PR

Political decision-taking

During the 2024/2025 financial year, the Council took resolutions, and the table below depicts the total number of resolutions and their implementation progress.

Table 14: Council Resolutions

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
25 July 2024 (OC 01/2024-2025)			
1.	On Draft Water Quality Policy	Resolved: Council approved the Policy.	100%
2.	Re-establishment of the Financial Misconduct Board	Resolved: Council approved for the re-establishment of the Board for a period not exceeding 36 months, effective from August 2024 to July 2027.	100%
3.	Application of Waiver for Executive Manager: DPEMS	Resolved: Council submission to MEC for CoGHSTA measure and Minister responsible for CoGTA.	100%
4	MPAC Project Visits	Resolved: That the report be approved with the following recommendations:	100%

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
		- MPAC must revisit Dipateng Water Scheme, Sekhwama Water Scheme, and Ramatjowe Water Scheme by September 2024 to verify whether the projects are fully functional and to confirm that the challenges at the Dipateng Water Purification Plant have been addressed, as indicated in the report presented. - A progress report on the relocation of the Graves installation of the purification system by TQM Engineers must be submitted to MPAC, and a joint meeting between MPAC and the Infrastructure Services Portfolio Committee must be convened by August 2024 to consider the matter.	
28 August 2024 (SC 02/2024-2025)			
5.	On the donated land to build the District Disaster Management Centre	Resolved: - Council accepted the donation of land measuring 6 hectares, located on the remaining extent of Farm Weltevreden 746 LS, with a market value of R1,430,000 (excluding VAT). - It was noted that Polokwane Local Municipality was still required to advertise its intention to donate the land in accordance with Section 79(18) of Local Government Ordinance 17 of 1939, read together with Section 7.2 of the Municipal Land Disposal Policy (2013).	100%
		Resolved: Council approved that engagement between CDM and CoGHSTA on the type of collaboration that can be entered into on the establishment of both District and Provincial Disaster Management Centre, in view of CoGHSTA's expressed interest made through Polokwane Municipality to establish Provincial Disaster Management Centre.	100%
17 September 2024 (SC 03/2024-2025)			
6.	Progress on Job Evaluation	Resolved: Council has noted progress on Job Evaluation.	60%
7.	Final Task Job Evaluation Policy	Resolved: Council approved Final Task Job Evaluation Policy.	60%
8.	Bargaining Council Salary and Wages negotiation for employees	Resolved: Council noted an increase of 4.5% with effect from 01 July 2024 and an increase of 1.5% from 01 March 2025	100%
25 October 2024 (OC 02/2024-2025)			

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
9.	Quarterly Organisational Performance Report (July-September 2024)	Resolved: Council the report and referred to MPAC for scrutiny.	100%
10.	On Audit Committee Report for Quarter ended September 2024	Resolved: Council adopted resolutions of the committee with recommendations:	
		That the Accounting Officer improve the implementation rate of Internal Audit recommendations 2023/2024 to 95% on or before 31 December 2024	91%
		That management report progress on labour cases in the next council of January 2025	100%
11.	Farmers' support program for the Limpopo Department of Agriculture, Land Reform and Rural Reform	Resolved: Council noted the priority list of farmers to be considered by the Department of Agriculture, Land Reform and Rural Development during the roll-out of the farmers' support program in 2024/2025	100%
12.	Confidential communication on Motumo Trading Post Development	Resolved: Council approved the recommendations:	
		The development of Motumo Trading Post proceeds as approved by the council and supported by the National Treasury.	100%
		That all community members and stakeholders with an interest in opportunities that would arise from development wait for the finalisation of the appointment of the Developer to be guided on the opportunities available and how they would be accessed.	100%
		That municipality maintains its approach to work with the Machaka Traditional Council as the first point of contact about the Motumo Trading Post.	100%
		The Municipal Manager is mandated to communicate the position of the Municipality to Dithabeng Land Restitution.	100%
13.	MPAC Public Hearing on 2023/2024 Fourth Quarter Organisational Performance Report	Resolved: Council approved the report with recommendations:	
		The Accounting Officer ensure ISD Uit (SEMS) and Infrastructure conduct an awareness campaign to conscientize communities on safe keeping of municipal infrastructure.	On-going
		That Contract Management is properly managed, and consequence management is taken against non-performing contractors.	Ongoing
	MPAC Review of Audit Committee, Internal Audit and AGSA Report	Resolved: Council approved the report with the recommendation: That Retention Policy be reviewed and conduct employees' morale survey to assess what leads to employees leaving the municipality.	100%
14.	MPAC Project visits report	Resolved: Council approved the report with the recommendation:	

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
		That municipality ensures that Diwaweni WS is completed and operational within the extended time frame of 30 October 2024	100%
15.	Declaration of vacancy for additional members of the Audit Committee	Resolved: Council approved the report to declare and advertise vacancies of: - Two (02) additional members of the Audit Committee, - One (01) Chairperson of the ICT Steering Committee, - One (01) Chairperson of the Risk Management Committee.	100%
16.	Instructions to Lebea and Associates Attorneys to invest money paid into the Trust Account	Resolved: Council authorised Municipal Manager to give instructions to Lebea and Associates Attorneys to invest the security of bond money paid into their trust account on the review of the application between Capricorn District and Bokang Mahlobogoane.	100%
18 December 2024 (SC 05/2024-2025)			
17.	Adoption of CDM Standard Draft By-Law for Township Economies	Resolved: Council adopted the By-Law developed in line with the Standard Draft By-Law issued in terms of Section 14 of the Local Government: Municipal Systems Act, and for public participation.	90%
18	Progress on development of Motumo Trading Post	Resolved: Council subjected the PPP Agreement to public consultations and comments for a period of 30 days during January/February 2025.	100%
		Council approved the establishment of Section 21 Company in terms of the South African Companies Act 71 of 2008 for the management of development.	20%
19.	Payment of 2023/2024 Performance Bonuses for Employees	Resolved: Council approved the report for implementation.	100%
20.	Establishment of the Geographical Names Committee.	Resolved: The committee established by the council.	100%
21.	Appointment of Section 79 Committee Chairpersons	Resolved: Chairpersons of Section 79 appointed by Council.	100%
22.	Payment of Salaries, Benefits and Allowances to Councillors not in line with Notice on Upper Limits	Resolved: Council resolved that the Financial Misconduct Board be allowed to finalise its investigation and report to Council.	100%
		Approved that the report be submitted to MEC for CoGHSTA on the non-compliance with the Notice and measures taken by the municipality to remedy the situation.	100%
24 January 2025 (OC 03/2024-2025)			

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
23.	Mid-year Organisational Performance – 2024/2025	Resolved: Council noted the 2024/2025 Mid-Year report and referred to MPAC for scrutiny.	100%
24.	On the report of the Audit Committee for the quarter ended 31 December 2025	Resolved: Council adopted the report with recommendations:	
		The Chief Risk Officer report to the Audit Committee on a quarterly basis on all matters related to Business Continuity.	100%
		Accounting Officer ensure AGSA Audit Action Plan is captured on the National Treasury Portal on or before 31 January 2025 with progress.	100%
25	MPAC report on review of Audit Committee, Internal Audit and AGSA Report	Resolved: Council adopted the report with recommendations:	
		Finance Department intensify debt control system to recover all outstanding monies from debtors to assist the municipality to recover required funds for Water Quality, as well as Operations and Maintenance.	100%
		Accounting Officer ensures funded positions in the Water Quality Unit are filled.	90%
		Ensure all Project Technicians and Water Quality personnel are registered with relevant Professional Bodies for the municipality to comply with Blue and Green Drop requirements.	Ongoing
26.	Quarterly Organisational Performance Report (October – December 2024)	Resolved: Council noted the report and referred it to MPAC for further scrutiny.	100%
27.	Draft 2023/2024 Annual Report	Resolved: Council noted the report and referred it to MPAC for further scrutiny.	100%
28.	Renewal of Memorandum of Agreement with Polokwane Municipality on Municipal Health Services	Resolved: Council approved renewal of Memorandum of Agreement with Polokwane Municipality on Municipal Health Services for a period of three (03) years.	50%
		Mandated Municipal Manager to finalise the Agreement and ensure compliance with necessary legal prescripts.	100%
29.	MPAC Public Hearing on 2024/2025 First Quarter Institutional Performance Report	Resolved: Council approved the report with the recommendations:	
		Accounting Officer ensure Water Quality officials attend MPAC Project visits to provide necessary support and to clarify issues identified.	100%
		Municipality explores alternative ways of keeping records for easy access e.g Electronic and manual.	100%
		Before new projects are implemented proper site investigation is done to avoid duplication of work.	100%
		Revenue Unit embarks on mechanisms to reduce the debtors.	100%

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
		Accounting Officer closely Monitor implementation of the Action Plan to improve Blue and Green Drop status.	100%
30.	MPAC Project Visits Report	Resolved: Council approved the report with the recommendations:	
		Municipality liaises with Contractor to transfer the Eskom account at Dipateng WS into the municipal account.	100%
		Assess the risks at Dipateng WS and necessary steps be taken.	100%
		Project Technicians ensure contractors implement snag lists issued during practical project handover.	100%
		Ensure Ratsaka WS is completed and functional by the end of February 2025.	100%
		Progress report on replacement of panel (38/103) at Makushwaneng Sanitation be submitted to MPAC with PoE on or before the end of January 2025.	100%
		Progress report on Senwabarwana WTP regarding its challenges and termination of contractors be submitted to MPAC in February 2025.	100%
24 March 2025 (OC 05/2024-2025)			
31.	MPAC Oversight Report 2023/2024 Annual Report	Resolved: Council approved the report with the recommendations:	
		Accounting Officer ensure all Senior Management positions are filled by the end of the 2024/2025 financial year.	50%
		Finance Department reinstate the "percentage of water revenue collection from service charges billed" KPI in the SDBIP until conventional meters are replaced with smart meters.	100%
		Municipality ensure all package plants are operational and fast-track recruitment of relevant personnel.	50%
		Ensure that Sekonye Package Plant is operational before the liability period comes to an end in August 2025.	10%
		Conduct an assessment on the Ga-Polata Package Plant, and a detailed report will be submitted to MPAC in May 2025.	100%
		Ensure that projects are completed on time and that consequence management is applied to poor-performing service providers.	100%
		Action Plan be developed to achieve proper and effective environmental management at Lebowakgomo WWTW is implemented.	42%

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
		Performance Plans for Project Technicians and Managers in Infrastructure Services are aligned to project implementation phases.	25%
		Ensure all Purification Plants not utilised are tested to verify if they are operational, and relevant personnel are deployed to operate them.	50%
		That 2023/2024 Oversight Report be publicised within seven (07) days after adoption as per Section 129(3) of the Municipal Finance Management Act.	100%
24 APRIL 2025 (OC 06/2024-2025)			
32.	MPAC Public Hearing on 2024/2025 2 nd Quarter Organisational Performance Report	Resolved: Council approved the report with the recommendations:	
		Ensure set targets are realistic and avoid setting low targets for the sake of Overachievement.	100%
		Ensure projects are monitored frequently and attend to issues on time to eliminate delays in the completion of projects.	100%
		Ensure outstanding debts are reduced, and a detailed debtors report is submitted to MPAC in May 2025.	100%
33.	On DBSA Funding Agreement: WSDP, WSMP and Non-Revenue Water	Resolved: Council approved the following recommendations:	
		Granted Municipal Manager to sign the Grant Agreement with DBSA for funding.	100%
		DBSA assist the municipality with funding and development of the Water Services Development Plan, Water Services Master Plan and Management Plan to reduce Non-Revenue Water.	0%
34.	Cokeville Collaborative Agreement: Infrastructure handover (Makushwaneng Village)	Resolved: Council authorised Municipal Manager to sign off receipt of donated infrastructure, after which it would be a full asset of the municipality for the benefit	100%
35.	Support with Non-Revenue Water (NRW) Reduction Projects and Interventions	Resolved: Council:	
		Mandated Municipal Manager to negotiate and finalise the terms of and transactions contemplated by the Participation Agreement to be concluded with the WPO.	0%
		Approved that upon conclusion of negotiation finalize the terms of and the transactions contemplated by the Participation Agreement, authorised and mandated Municipal Manager to sign the Participation Agreement on behalf of the municipality.	0%
		Mandated Municipal Manager to assign an official to be the key contact point with WPO and Transaction advisors in preparations and design of NRW PBC Project and to	100%

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
		dispatch all documents and notices to be signed and/or dispatched by Municipality under or in connection with Participation Agreement.	
		Approved that the Municipal Manager do all acts and things to give effect to resolutions and give or execute all notices, communications, acknowledgements, resolutions, or other documents or agreements on behalf of the municipality in connection with transactions in the Participation Agreement.	100%
36.	On Quarterly Organisational Performance Report (January – March 2025)	Resolved: Council recommended the report to MPAC for further scrutiny.	100%
37.	2024/2025 Second Review: Service Delivery and Budget Implementation Plan	Resolved: Council approved the 2024/2025 second revised Service Delivery and Budget Implementation Plan.	100%
38.	On the Audit Committee report for the quarter ended 31 March 2025	Resolved: Council adopted the recommendations:	
		Two (02) vacant positions of Risk Based Auditor and Senior Risk Based be finalised by the end of the 2024/2025 financial year.	80%
		District supports Blouberg Local Municipality to improve its audit outcomes.	100%
23 MAY 2025 (OC 07/2024-2025)			
39.	Adoption of the final reviewed IDP for the 2025/2026 FY	Resolved: Council approved the final reviewed IDP for 2025/2026 FY	100%
40.	Adoption of the final Budget for 2025/2026 FY	Resolved: Council approved the final MTREF Budget for 2025/2026 FY.	100%
41.	On 2025/2026 MTREF Budget Related Policies	Resolved: Council approved Budget Related Policies.	100%
42.	The final Organisational Structure	Resolved: Council approved the final reviewed Organisational Structure for 2025/2026 FY.	100%
43.	Recruitment process of Executive Manager: Corporate Services	Resolved: Council approved for re-advertisement for the position of Executive Manager: Corporate Services	100%
25 JUNE 2025 (OC 06/2024-2025)			
44.	Declaration of vacancy for the position of Executive Manager: Infrastructure Services	Resolved: Council approved the report on the advertisement of the position of Executive Manager: Infrastructure Services.	100%
45.	On ICT and Security Policy Review.	Resolved: Council approved the Policy for implementation	100%
46.	On Facilities Management Policy	Resolved: Council approved the Policy for implementation	100%

NO.	Resolution taken	Resolved/not resolved	Percentage of Council Resolutions implemented
47.	On Parking Policy Review	Resolved: Council approved the Policy for implementation.	100%
48.	On Performance Management and Development System Policy	Resolved: Council approved the Policy for implementation.	100%
49.	On Retention Policy	Resolved: Council approved the Policy for implementation.	100%
50.	2025/2025 IDP/Budget Review Framework and Process Plan	Resolved: Noted for public consultations.	100%
51.	Draft By-Law for Township Economies 2024/2025	Resolved: Council approved the CDM Standard By-Law for implementation.	90%
52.	Approval of 5.01% increase in accordance with the Salary and Wage Collective Agreement.	Resolved: Council approved an increase of 5.01%	100%
53.	On Review of the Systems of Delegation	Resolved: Council approved Reviewed Systems of Delegation.	100%
54.	On the report of the Audit Committee	Resolved: Council has adopted the report with the recommendations:	
		Approved Internal Audit Plan, CPD program, Internal Audit Methodology, Internal Audit Strategy and Internal Audit Quality Assurance and Improvement Program.	100%
		Ensure vacant positions in Internal Audit are filled on or before 31 July 2025.	100%
55.	Approval of Corporate Calendar	Resolved: Council approved the 2025/2026 Calendar	100%
56.	Filling of Senior Management positions	Resolved: that all positions of Senior Management be filled by the end of the 2024/2025 financial year.	50%
57.	Draft and Sanitation By-Law and Process Plan.	Resolved: By-Law and Process Plan approved by Council.	50%
58.	Adopt Report of the Audit Committee	Resolved: Council adopted the recommendations of the Audit Committee for implementation.	60%
59.	Progress Report on Job Evaluation	Resolved: A new approach to job evaluation should be developed.	40%

2.2 ADMINISTRATIVE GOVERNANCE

Administrative Structure of Capricorn District Municipality

The administrative component of Capricorn District Municipality (CDM) is structured into six (6) 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 serving as the Head of Administration and the Accounting Officer of the Municipality.

2.2.1 Role of the Municipal Manager

The Municipal Manager is the Head of Administration and the Accounting Officer of the Municipality. Subject to the policy direction of Council, the Municipal Manager is responsible for managing the administration in accordance with applicable legislation. This includes the implementation of the Integrated Development Plan (IDP), monitoring progress on service delivery, and ensuring the financial viability of the Municipality.

As Head of Administration, the Municipal Manager is constitutionally obliged to ensure the implementation of the basic values and principles governing public administration as set out in section 195 of the Constitution of the Republic of South Africa.

The Municipal Manager oversees the entire administration through the six departments, namely: Finance; Community Services; Corporate Services; Development Planning and Environmental Management Services (DPEMS); Infrastructure Services; and Strategic Executive Management Services (SEMS).

2.2.2 Role of Executive Managers and Coordination Mechanisms

The administration of the Municipality is organised into six (6) departments, each led by an Executive Manager. The Municipal Manager, together with the Executive Managers and managers of key strategic units, constitutes the Executive Management Committee (EMC), which meets on a monthly basis to deliberate on strategic, inter-departmental issues and to monitor the implementation of resolutions from governance structures.

The following managers also form part of the Executive Management support structure:

- Manager: Communications – Mr Jabu Masondo
- 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

In addition, a Management Committee, comprising all managers and Operations Managers, meets monthly to finalise matters to be recommended to governance structures.

2.2.3 Departmental Functions

Finance Department

Ms Mariette Venter and Mr Simon Shokane alternately served as Acting Chief Financial Officers (CFOs) and managed the Finance Department, which comprises the following units:

- Budget and Treasury
- Expenditure Management
- Supply Chain Management (SCM)
- Revenue Management

Community Services Department

The department is managed by Mr Junias Machaba, Executive Manager: Community Services, and includes the following units:

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

Corporate Services Department

The department is managed by Mr Junias Machaba, Acting Executive Manager: Corporate Services, and consists of the following units:

- Administration
- Legal Services

- Human Resources
- Information and Communication Technology and Information & Knowledge Management (ICT & IKM)
- Performance Management

Strategic Executive Management Services (SEMS)

From 01 July 2024 to 31 May 2025, SEMS was led by Mr Kuduku Charles Thaba. With effect from 01 June 2025, Ms Nompumelelo Khumalo was appointed as Executive Manager: SEMS. The department comprises the following units:

1. Communications Management
2. Council Support (Office of the Speaker and Whip of Council)
3. Intergovernmental Relations (IGR)
4. Internal Audit
5. Office of the Executive Mayor
6. Office of the Municipal Manager
7. Risk Management
8. Institutional and Social Development (ISD)
9. Special Focus Unit
10. Institutional Performance, Planning, Monitoring and Evaluation

Infrastructure Services Department

The department is managed by Mr Kweni Nkoko, Acting Executive Manager: Infrastructure Services, and comprises the following units:

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

Development Planning and Environmental Management Services (DPEMS)

The department is managed by Mr Kurhula Shilubane, Executive Manager: DPEMS, and focuses on planning and local economic development through the following units:

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

COMPONENT B: INTERGOVERNMENTAL RELATIONS

OVERVIEW OF COOPERATIVE GOVERNANCE

MSA section 3 requires that municipalities exercise their executive and legislative authority within the constitutional system of co-operative governance envisaged in section 41 of the Constitution.

The municipality has appointed a competent administrative leadership led by the Municipal Manager. Furthermore, an active Inter-Governmental Relations function, which is shared across the entire organisation. Co-operative governance is one central focus that distinguishes the municipality.

2.3 INTERGOVERNMENTAL RELATIONS

National Intergovernmental Structures

National intergovernmental structures were consultative bodies established at national level to promote and facilitate cooperative governance among the different spheres of government. Their purpose was to ensure alignment of national, provincial, and local development strategies, as well as to provide mechanisms for resolving intergovernmental disputes. Participants included District Mayors and Local Mayors, supported by Municipal Managers and technical officials.

National DDM Champions were inaugurated on 4 April 2025 to play a critical role in supporting District Municipalities to improve performance, enhance service delivery, and promote good governance. Through this initiative, the District benefited from direct national support to advance the objectives of the District Development Model (DDM).

Provincial Intergovernmental Structures

The Premier's Intergovernmental Forum was the primary political IGR structure at provincial level in which the District participated through the District Mayor and Local Mayors. The Provincial Technical IGR Forum, chaired by the Director-General of the Province, was attended by Municipal Managers and served as the main coordinating platform for administrative alignment and implementation.

Intergovernmental relations structures were intended to facilitate integrated planning and coordination of activities across the three spheres of government. While the growth of IGR structures was expected in an evolving governance system, effective coordination was necessary to prevent duplication and to ensure strong linkages with existing IGR fora within the District.

Fragmented operations across spheres of government necessitated the introduction of the District Development Model (DDM) by the Office of the Presidency and the Office of the Premier. Coordinated IGR processes promoted structured collaboration and strengthened partnerships among a wide range of stakeholders across government.

During the year under review, the District participated in the Premier's IGR Forum, Provincial Technical IGR Forum, and Mayors' IGR Forum. Notably, on 12 December 2024, an IGR Forum meeting was held at Lepelle-Nkumpi Local Municipality to provide support and engage in consultative discussions on challenges affecting the Municipality, including catalyst projects, and to determine appropriate provincial interventions.

District Intergovernmental Structures

Capricorn District Municipality (CDM) had established IGR structures in accordance with the Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005). The District Executive Mayor's IGR Forum served as the primary decision-making platform within the District and across the family of municipalities.

The Executive Mayor's Forum also participated in the Premier's IGR Forum, which was convened to implement and monitor resolutions taken at the provincial level. In addition, the Municipal Managers' IGR Forum met regularly to identify matters for political consideration and to oversee the implementation of resolutions adopted by political IGR structures.

These structures enhanced coordination and alignment of service delivery programmes between the national, provincial, and local spheres of government, thereby strengthening integrated planning and improving service delivery outcomes across the District.

CDM Political and Non-Political Structures and Functions are as follows:

Table 15: Political and Non- Political Structure

Structure Name	Participants	Purpose of the Structure	Number of Meetings
Political Structures			
Mayors' Intergovernmental Forum	Executive Mayor Mayors Traditional Leaders Municipal Managers	Coordination of inter-municipal relations (District and Local Municipalities)	6 Mayor's IGR Forums coordinated
Non-Political Structures			
District IGR Lekgotla	Executive Mayors/ Mayors, Municipal Managers All Councillors Government Departments Mayoral Committees Speakers Chief Whips	In preparation of the IDP all Government Departments and Municipalities present their future plans/projects	1 District Lekgotla coordinated
Municipal Managers' Forum	All municipal managers within the district	To discuss implementation of IDPs	6 Municipal Manager's IGR Forum coordinated
CFOs' Forum	District & Local CFOs, Provincial Treasury	Discussing financial management issues	2 CFO's Forum coordinated
Technical Infrastructure Forum	All Technical Managers of CDM and Local Municipalities	To prepare the infrastructure report for MMs and Mayors Forum Meeting	4 Technical Manager's IGR Forum coordinated
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	114 other meetings coordinated

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

Municipalities are legally required to develop mechanisms to involve communities in the governance of their affairs. This is intended to enhance the quality of local democracy, improve municipal responsiveness, and strengthen accountability. Among these mechanisms, quarterly Imbizos are held as consultative public participation platforms where communities are engaged and afforded an opportunity to raise concerns and

provide input. Issues raised are referred to the relevant District departments or, where they relate to water services, over which the District is the Water Services Authority, are addressed directly by the Municipality.

2.4 PUBLIC MEETINGS

In line with section 152 (1) of the Constitution and Chapter 4 of the Municipal Systems Act, the following public accountability, participation programmes and meetings were budgeted for and rolled out during the 2024/2025 financial year.

MPAC Public Participation and Public Hearings

The Municipality had a functional Municipal Public Accounts Committee (MPAC). The Committee had an Annual Work Programme approved by Council; it met regularly and undertook regular project visits. MPAC scrutinised all performance reports (quarterly, mid-year, and annual) that were referred to it by Council.

MPAC public hearings were held on a quarterly basis, during which the Municipal Manager and senior management team accounted by responding to questions on the Municipality's performance reports. Members of the public were invited to attend these sessions. The Committee had a dedicated budget and support staff, comprising a Researcher and a Coordinator. The Chairperson of the Committee served on a full-time basis.

The 2024/2025 MPAC Public Hearings were held as follows:

- 10/12/2024
- 06/03/2025
- 07/03/2025
- 11/03/2025

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 allows 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 the Mayor of the local Municipality.

The 2024/2025 Quarterly Outreaches were conducted on the following dates:

Table 16: Outreaches

QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
No Council outreach conducted in the 1 st quarter.	22/10/2024	21/02/2025	27/06/2025

Further to the Mayoral Outreach programmes tabled above, Capricorn District Municipality also conducted the following stakeholder engagement sessions during the year under review:

Women's Dialogue – This platform brought together women from all sectors of society within the District to engage in discussions and debates on issues affecting their communities and women in general. The 2024/2025 Women's Dialogue was held on 15 August 2024.

Youth Dialogue – This forum provided young people with an opportunity to deliberate on issues that directly affected them, in order to inform the Municipality's planning and implementation of youth development programmes. The 2024/2025 Youth Dialogue was held on 12 June 2025.

Ward Committee Support – Ward Committees played a critical role in identifying and referring service delivery challenges that required District intervention. The Office of the Speaker annually convened a District Ward Committee Summit to capacitate Ward Committees and assess their performance. During the financial year under review, the Summit was held on 21 November 2024.

State of the District Address (SODA) – This platform provided an overview of the state of service delivery in the Municipality and outlined plans to address identified challenges in implementing the adopted IDP and Budget. The SODA was delivered by the Executive Mayor to residents through a public meeting and was broadcast via community radio stations. The 2024/2025 SODA was delivered on 27 June 2025 and was broadcast 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

Table 17: IDP Participation

IDP Participation and Alignment Criteria	Yes/No
Does the municipality have impact, outcome, input, and output indicators?	Yes
Does the IDP have priorities, objectives, KPIs, and development strategies?	Yes
Does the IDP have multi-year targets?	Yes
Are the above aligned, and can they be calculated into a score?	Yes
Does the budget align directly with the KPIs in the strategic plan?	Yes
Do the IDP KPIs align with the Section 57 Managers	Yes
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes
Do the IDP KPIs align with the provincial KPIs on the 12 Outcomes	Yes
Were the indicators communicated to the public?	Yes
Were the four-quarter aligned reports submitted within the stipulated time frames?	Yes

COMPONENT D: CORPORATE GOVERNANCE

The scope of corporative governance in the Capricorn District is structured in a manner that there are established systems, processes and structures that ensure that there is effectiveness, ethical behaviour and accountability. Through risk management processes, internal audit, supply chain management, by-law development and implementation, the Municipality has continuously improved corporate governance processes.

2.6 RISK MANAGEMENT

The primary objective of the risk management function is to ensure that the Municipality improves and sustains its performance by protecting the organisation from adverse outcomes while optimising opportunities. In terms of section 62(1)(c)(i) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), the Accounting Officer is responsible for managing the Municipality's financial administration and must take all reasonable steps to ensure that the Municipality has and maintains effective, efficient, and transparent systems of financial and risk management and internal control.

Risk management is a continuous and systematic process through which the Accounting Officer (Municipal Manager), the Chief Financial Officer, and senior management proactively, purposefully, and regularly, at least annually, identify existing and emerging business, financial, operational, and strategic risks, and implement appropriate, cost-effective measures to manage risks affecting the Municipality and its stakeholders.

Given that the Municipality operates within a vast, diverse, and complex environment, its exposure to risk is significantly heightened. Management has therefore made considerable progress in strengthening

accountability and establishing effective risk management principles, frameworks, and structures to mitigate this exposure.

During the 2024/2025 financial year, the Municipality identified and monitored the following five (5) strategic risks, which were reviewed and reported on a quarterly basis:

1. Unfavourable audit opinion.
2. Unsustainability of economic initiatives (inadequate resources to support SMMEs and cooperatives).
3. Poor compliance with environmental legislation, including climate change risks.
4. Non-implementation of Fire and Municipal Health by-laws, resulting in public safety concerns.
5. Project delays due to community unrest.

To strengthen governance and institutional resilience, the following policies and plans were approved and adopted:

- Risk Management Strategy
- Risk Management Policy
- Fraud Prevention Policy and Response Plan
- Whistle-Blowing Policy
- Gift Policy
- Ethics Policy
- Business Continuity Plan (BCP)
- Business Impact Analysis (BIA) Plan
- Disaster Recovery Plan
- Emergency Plan and Procedures

2.7 ANTI- CORRUPTION AND FRAUD

The Capricorn District Municipality adopted a zero-tolerance approach to fraud and corruption. Accordingly, all allegations of fraud and corruption were investigated and pursued through the application of all appropriate legal and disciplinary remedies, and through the implementation of effective prevention and detection controls.

Preventive controls included existing financial and operational control systems, as well as monitoring mechanisms prescribed in the Municipality's systems, policies, and procedures. Employees, councillors, and members of the public were regularly sensitised on the dangers and consequences of fraud and corruption through ongoing fraud awareness campaigns. In addition, physical security measures were in place to safeguard municipal assets and ensure the safety of employees.

2.8 SUPPLY CHAIN MANAGEMENT

In terms of section 111 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), each municipality and municipal entity was required to adopt and implement a Supply Chain Management (SCM) Policy that gave effect to the requirements of the Act and its regulations.

Furthermore, the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) required every organ of state to determine and implement a Preferential Procurement Policy within the prescribed regulatory framework. This requirement was incorporated into the Preferential Procurement provisions of the Municipality's SCM Policy.

The Municipality implemented an SCM system that was fair, equitable, transparent, competitive, and cost-effective, in compliance with the MFMA and its regulations. Procurement of goods and services also supported the principles of Broad-Based Black Economic Empowerment (BBBEE), Preferential Procurement, and the Local Economic Development (LED) Strategy.

Creditors' accounts were paid within 30 days from the date of receipt of valid invoices. One of the challenges in advancing BBBEE objectives remained the limited participation of service providers with disabilities. To address this, the Municipality was developing a partnership model with special focus groups to enhance their participation and empowerment in procurement opportunities.

During the 2024/2025 financial year, 40 bids above the quotation threshold were awarded within the prescribed 90-day period. In line with sections 26 to 29 of the Municipal Supply Chain Management Regulations and the SCM Policy, the following Bid Committees were established and operational:

- 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 Municipality only developed the water by-law, and community participation is ongoing.

Table 18: By- Laws

BY-LAWS INTRODUCED DURING YEAR			
Newly Developed	Public Participation Conducted Prior to Adoption of By-Laws (Yes/No)	By-Laws Gazetted (Yes/No)	Date of Publication
Water By-Law	Yes	No	Not yet made public
Capricorn District Municipality Standard Draft Bylaw for Township and Rural Economies	Yes	No	Not yet made public

2.10 WEBSITE

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:

Table 19: Municipal Website

Municipal Website		
Documents published on the Municipality's / Entity's Website	Yes / No	Publishing Date
Current annual and adjustments budgets and all budget-related documents	Yes	06 June 2025
All current budget-related policies	Yes	07 May 2024
The previous annual report (Year 1)	Yes	26 March 2024
The annual report published current year	Yes	28 March 2025
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act (Year 0) and resulting scorecards	Yes	31 July 2024
Act (Year 0) and resulting scorecards	No	Not Applicable
All service delivery agreements (Current year)	Yes	31 July 2024
All long-term borrowing contracts (Current year)	No	Not Applicable
All supply chain management contracts above a prescribed value (give value) for the current year	Yes	28 June 2024
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 Year 1	Yes	15 May 2023
Contracts agreed in the current year to which subsection (1) of section 33 applies, subject to subsection (3) of that section	No	Not Applicable
Public-private partnership agreements referred to in section 120 made in the current year	No	Not Applicable
All quarterly reports tabled in the council in terms of section 52 (d) during the current year	Yes	• Quarter 1 -30 October 2024 • Quarter 2 -29 January 2025 • Quarter 3 -29 April 2025 • Quarter 4 – 28 July 2024

2.11 PUBLIC SATISFACTION ON MUNICIPAL SERVICES

- No Survey was conducted during the year.

CHAPTER 3: SERVICE DELIVERY PERFORMANCE (PERFORMANCE REPORT)

Capricorn District Municipality (CDM), together with four of its local municipalities, namely Blouberg, Lepelle-Nkumpi, Molemole, and the City of Polokwane, was responsible for the implementation of various service delivery programmes in line with their respective powers and functions as prescribed in the Municipal Structures Act, 1998.

With regard to its functions as a Water Services Authority and Water Services Provider (WSA and WSP) in three of its local municipalities (excluding the City of Polokwane, which is also a WSA and WSP in its own right), CDM was responsible for the planning and design, development, as well as operations and maintenance of all water and sanitation services in those municipalities.

During the year under review, as a Water Services Provider, the Municipality's focus was on ensuring the achievement of basic services as a key performance indicator. Water provision, sanitation, and operations and maintenance were the top three service delivery priorities that had a significant impact on service delivery during the year. The delivery of these basic services remained a key concern for many communities, as their availability had a direct impact on the quality of life of residents.

Although the Municipality achieved 100% implementation of its capital budget in compliance with grant conditions for water and sanitation services, several challenges negatively impacted the delivery of some projects. These challenges included vandalism of infrastructure, poor contractor performance, delays in the electrification of boreholes, and limited funding to complete multi-year projects. However, strategies were in place to address these challenges, including continuous engagement with Eskom to electrify boreholes, ongoing community awareness programmes to promote ownership and protection of infrastructure, and strengthened contract and project management processes, including the termination of non-performing contracts where necessary.

Through the implementation of various projects, the Municipality strived to improve the livelihoods of households by creating 1,463 temporary work opportunities through the implementation of the national Expanded Public Works Programme (EPWP) as a poverty alleviation initiative targeting vulnerable households.

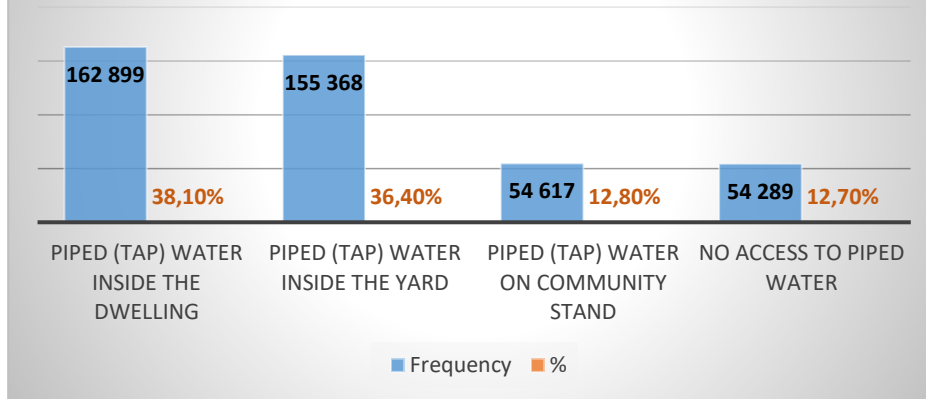
COMPONENT A: BASIC SERVICES

3.1. WATER PROVISION

According to Census 2022, CDM's access to piped water is **87,3%**, which then puts the backlog at **12.7%**. Ensuring access to piped water remains our top priority, as water is essential for both economic growth and the well-being of our communities. A lack of a reliable water supply not only deepens poverty but also hinders socio-economic progress. Water provision is one of the top 3 service delivery priorities that has an impact on service delivery.

District Households - Access to Piped Water

District Households Access to Piped Water



Capricorn District Municipality continued to reach more villages across all local municipalities during the 2024/2025 financial year. The provision of water to communities was implemented through a phased approach using various water schemes and contracts. A total of 8,234 households benefited from projects implemented using MIG and WSIG grants. For more details on the implemented water projects, please refer to Chapter 5 under the Infrastructure section.

Some households did not yet receive water as the Municipality was awaiting the electrification of boreholes, while other projects were multi-year. During the year under review, the focus was on the construction of infrastructure, with the intention that households would receive water in the 2025/2026 financial year.

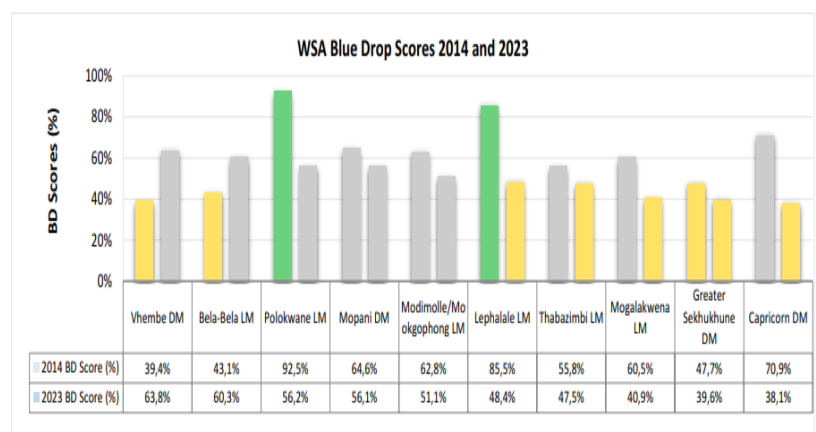
Water Quality Management

The Capricorn District Municipality was responsible for testing potable water in compliance with SANS drinking water quality standards to ensure that safe and quality water was provided to communities. The Municipality developed and operated water and wastewater treatment systems across the District to ensure that water supplied to communities and effluent discharged from wastewater treatment works complied with applicable regulatory frameworks.

Water quality tests were performed at the University of Limpopo by qualified chemists and microbiologists, using appropriate equipment and instruments, with additional operational monitoring conducted by the Municipality.

The Municipality regressed in its Blue Drop performance from 70.9% in 2014 to 38.1% in 2023, reflecting a decline of 46.26%. However, during the 2024/2025 financial year, the Municipality implemented internal systems and procedures to improve its Blue Drop status. These interventions included implementing Water Safety Plan recommendations, continuous collection of microbiological samples, improved disinfection of water, and participation in compliance programmes with SANS, NLA, and SABS.

Blue Drop Assessment



Measures Taken to Improve Water Supply Performance

During the year under review, the Municipality placed the following resources at the forefront of its service delivery mandate:

- A panel of skilled contractors was in place to augment repairs and maintenance on major infrastructure.
- The Municipality had a total of 29 water tankers distributed across the District, which were fully insured.
- Technical personnel skilled in water and sanitation repairs and maintenance were stationed at the three satellite offices established by CDM in each local municipality.
- The Municipality employed operational personnel, including borehole and plant operators, water tanker drivers, and scheme supervisors, for the operation and monitoring of all active service systems.
- To reduce non-revenue water and improve revenue collection, all new projects were introduced with smart metering systems as part of a strategy to increase revenue over time.

Service Complaints and Response

As a predominantly rural municipality, CDM utilised an integrated system comprising the CDM Talk App, which had been launched to facilitate the reporting of water and sanitation complaints, as well as direct calls to the three satellite offices. During the financial year under review, a total of 441 service complaints were received, of which 368 complaints were resolved within 30 days.

3.2. WASTE WATER (SANITATION) PROVISION

Without access to adequate and dignified sanitation facilities, the vision of restoring the dignity of communities remained out of reach. During the year under review, **41.9%** of households in the District had access to flush toilets, leaving a sanitation backlog of **58.1%** of households without such access.

Figure 1: Status of basic sanitation services provision

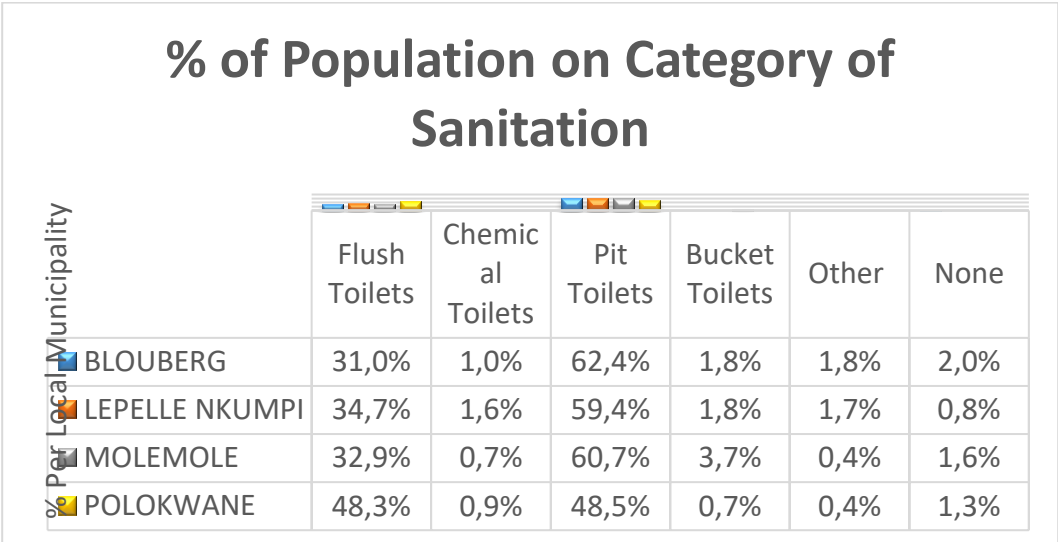


Table 20:2024/2025 SANITATION

2024/25 SANITATION						
No.	PROJECT NAME	CONTRACT AMOUNT/ BUDGET	PROGRESS		REMARKS	COMMENTS
1	Lepelle Nkumpi Sanitation (WSIG)	R8 696 000	Achieved households sanitation	515 with	515 VIPs Completed	Working

A total of 515 sanitation units were implemented, and progress was 100% complete in the following villages: Mphahaneng (100 units), Success (100 units), Maboye Park (200 units), and Mafeke (115 units).

Wastewater Treatment Works (WWTW)

The Capricorn District Municipality had four (4) Wastewater Treatment Works (WWTWs), most of which had reached their functional capacity. During the year under review, the Municipality set aside a budget to refurbish some of the smaller WWTWs.

The Lebowakgomo WWTW (activated sludge system), which was operating at more than double its design capacity, was undergoing an extensive planning process. The Municipality was in the process of sourcing funding to increase the plant's capacity to 15 ML/day from the current 3 ML/day, taking future demand into account.

Environmental Impact Assessment (EIA) and Water Use Licence (WUL) applications were in progress and were estimated to be completed by March 2026. The implementation readiness study was dependent on the completion of these two processes. A draft Memorandum of Understanding (MoU) was being prepared for discussion with the Mphahlele Tribal Authority to align on servitudes for sewer line upgrades, while the Ledwaba Tribal Authority had granted Permission to Occupy within its jurisdiction and servitude areas.

The Alldays Sewer Project, bordering Vhembe District, was 100% complete, with 769 households benefiting from the project.

Table 21: Wastewater Treatment Works Capacity

WASTEWATER TREATMENT WORKS CAPACITY (WSA: CAPRICORN DM)				
INDICATOR	MOLEMOLE	BLOUBERG		LEPELLE NKUMPI
	Mogwadi	Alldays	Senwabarwana	Lebowakgomo
DESIGN CAPACITY	0.35 ML/day	0.6 ML/day	1.2 ML/day	3 ML/day
AVERAGE IN-FLOW	é 0.54 ML/day é [deficit: -35%]	é 0.54 ML/day é [within]	é 1.6 ML/day é [deficit: -25%]	é 5.87 ML/day é [deficit: -49%]
COMMISSIONED	2020	2008	2021	2001
CONDITION ASSESSMENT	Requires Upgrade (Coghsta ongoing project: increase to 1.5ML/D)	Requires Refurbishment (WSIG project ongoing to refurbish)	Requires Upgrade (Coghsta in progress with upgrade plans)	Requires Upgrade

Green Drop Performance

Capricorn District Municipality achieved an average Green Drop score of 39% in 2021. The Municipality was identified as having the following wastewater treatment works in a critical state and was advised by

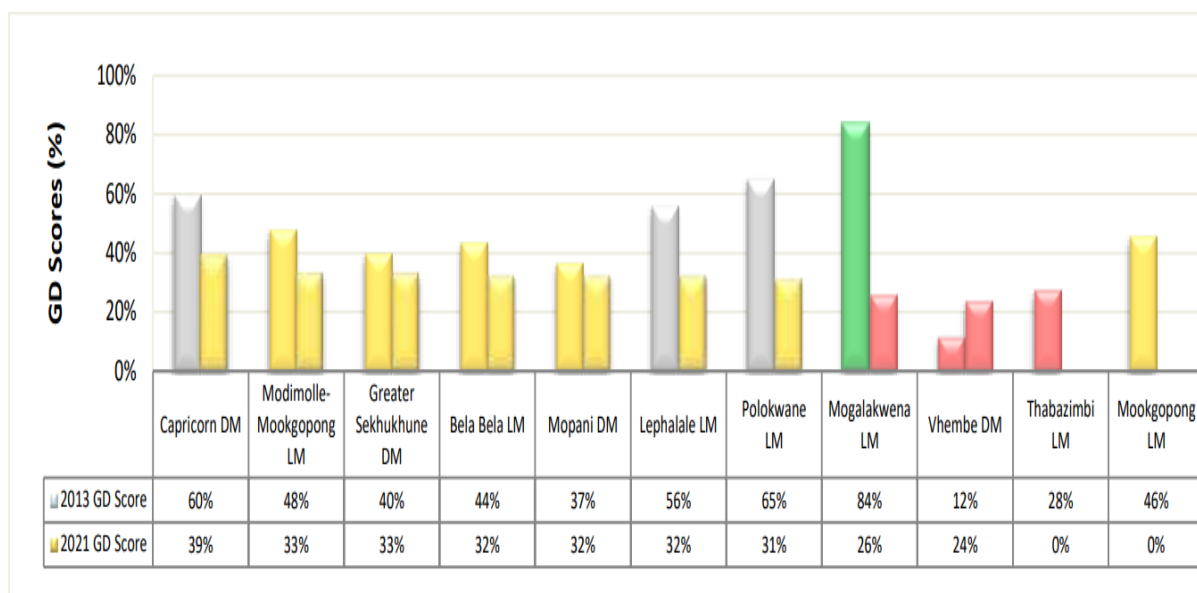
the Regulator to submit Corrective Action Plans (CAPs) and to ring-fence grant allocations for the identified systems:

- Senwabarwana WWTW
- Mogwadi WWTW

In response, CDM implemented an improvement plan and, during the year under review, improved its Green Drop performance to an average of 46%, indicating progress towards achieving acceptable compliance levels.

To address Green Drop recommendations, CDM completed an average of twenty-two (22) corrective interventions during the financial year. These interventions included the refurbishment of chlorine pump stations, the refurbishment of drying beds, bi-monthly monitoring of WWTWs, de-bushing around WWTWs, installation and calibration of flow meters at WWTWs, servicing and repair of pump stations, and the implementation of operational monitoring at WWTWs.

Green Drop assessment



3.3. ELECTRICITY

- This does not fall within the District's functions.

3.4. WASTE MANAGEMENT (REFUSAL REMOVAL)

- This does not fall within the District's functions.

3.5. HOUSING

- This does not fall within the District's functions.

3.6. FREE BASIC SERVICES AND INDIGENT SUPPORT

As part of its overall strategy to alleviate poverty in South Africa, the government had put in place a policy for the provision of a free basic level of municipal services. A total of 2,831 households had access to free basic water in accordance with the CDM indigent register.

The Municipality reviewed and approved the Indigent Support Policy on an annual basis as part of its budget-related policies. The Municipality allocated a budget to support qualifying households in accordance with the Policy. The 2024/2025 Indigent Support Policy provided for, among others, the following:

- Criteria for the identification of indigent households.
- Processes for the registration of indigent households.
- Indigent tariffs and subsidies.
- Determination of municipal services and service levels to be subsidised for indigent customers.
- Conditions for the termination of indigent support.

COMPONENT B: ROAD TRANSPORT

3.7. ROADS

District Municipalities are not road authorities within the Limpopo Provincial Administration, and as such, Capricorn District Municipality has the same faith. Consequently, both the development and maintenance of roads are not the competent function within the reach of the Capricorn District Municipality.

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

Table 22: Road Network

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	86.21	1839.86	1926.07
Lepelle-Nkumpi	131.84	2467.93	2599.77
Molemole	48.1	1011.89	1059.99
Polokwane	665.2	4587.37	5252.57
Sub-total	931.35	9907.05	10838.4
Total	2873.21	13676.81	16550.02

Provincial authorities managed approximately 5,712 km of roads (primarily provincial and national roads), while local municipalities were responsible for over 10,838 km, highlighting the important role of the Roads Asset Management System (RRAMS) in maintenance and planning. Through the use of the RRAMS Grant, the Municipality improved the management of rural road infrastructure in alignment with the Road Infrastructure Strategic Framework for South Africa. Highlights from the year included:

- **Paved roads assessed:** 195.82 km
- **Unpaved roads assessed:** 3 680.75 km
- **Traffic stations surveyed:** 404

- **Culvert assessments:** 6 major culverts and 7 lesser culverts

3.8. TRANSPORT

The Capricorn District Municipality's strategic objective was to coordinate and promote a reliable and safe road network supported by efficient, accessible, and affordable public transport services. As a Planning Authority, the Municipality was charged with developing sustainable transport solutions tailored to both urban and rural communities.

Like most municipalities in the country, Capricorn continued to grapple with the legacy of spatial inequality, particularly limited investment in rural transport infrastructure. Consequently, rural residents faced:

- Inadequate transport infrastructure
- Limited access to public transport
- Lack of scheduled and periodic services

Capricorn District Municipality, in partnership with the Limpopo Department of Transport and Community Safety, formalised newly negotiated bus subsidy contracts for the Great North Transport and the Capricorn Bus Alliance on 31 March 2025. These contracts were structured to promote service reliability, accessibility, and affordability across the District, thereby reinforcing the Municipality's commitment to strengthening public transport networks for all communities.

The road safety awareness campaigns delivered broad benefits by equipping schools, communities, and learners with essential knowledge and practical skills. Through focused training, participants:

- Gained a deeper understanding of transport rights, responsibilities, and opportunities;
- Learned safe road-crossing techniques, hazard recognition, and pedestrian rules;
- Were educated on the environmental impact of transport, encouraging responsible travel choices.

In line with the above objectives, thirty (30) Road Safety Awareness Campaigns were coordinated across the District, targeting pedestrians, learners, farmers, taxi associations and operators.

3.9. WASTE WATER (STORM WATER DRAINAGE)

Road construction, maintenance, and stormwater management were identified as key priority areas affecting communities within the District. Although these functions did not fall within the mandate of Capricorn District Municipality and remained the responsibility of the Provincial Government and Local Municipalities, reporting on them was crucial due to their direct impact on service delivery, economic activity, and community wellbeing.

In this context, the District played a coordinating and planning role in line with its IDP objectives, and strategies were developed through intergovernmental processes to influence and support implementation by the responsible authorities. Against this background, certain programmes and projects were identified and monitored through intergovernmental and planning platforms to ensure alignment with District development priorities.

Table 23: Stormwater structure

Type of Structure					
	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

In terms of Section 27(1) and (2) of the Municipal Systems Act, District Municipalities were mandated to adopt a framework for Integrated Development Planning that bound both the District and the Local Municipalities within the District. Furthermore, Section 28 of the Municipal Systems Act mandated Municipal Councils to adopt a written process to guide the planning, drafting, adoption, and review of the Municipal Integrated Development Plan (IDP).

CDM's Potential and Comparative Advantage

Capricorn District Municipality's potential and comparative advantages were reflected in the following areas:

- Integrated Development Planning (IDP): The District's alignment with national frameworks such as the District Development Model (DDM) and GDS 2040 enabled coordinated planning across all spheres of government and local municipalities.
- Spatial Transformation: The Municipality worked to address historical spatial imbalances by promoting inclusive, compact, and connected settlements.
- Local Economic Development (LED): Capricorn had potential to grow sectors such as agriculture, tourism, and manufacturing, particularly through support for small businesses and cooperatives.
- The District served as the administrative capital of Limpopo Province and was strategically located.
- CDM was home to the largest citrus producer and contained extensive high-fertility arable land used mainly for potato cultivation.
- The District contained a wide range of tourist attractions and had significant tourism potential, including proximity to declared biospheres.
- The District had an extensive road network, although the condition of the gravel network had deteriorated in some areas.
- Two (2) PHSHDA areas had been declared in the District for integrated planning and development.
- The District boasted several heritage sites.

Municipal Spatial Development Framework (MSDF)

The Municipal Spatial Development Framework (MSDF) was a strategic planning tool used by municipalities to guide spatial development and land use within their jurisdiction. It formed a core component of the Integrated Development Plan (IDP) and was mandated by the Spatial Planning and Land Use Management Act (SPLUMA).

The Capricorn District Municipality SDF was in place, having last been approved in 2017, and was reviewed and adopted by Council on 25 June 2025.

Achievements in SDF Implementation

Capricorn District Municipality made notable progress in implementing its Spatial Development Framework (SDF), which guided land use management, infrastructure investment, and spatial transformation across the District. Below was a summary of key achievements and challenges:

Table 24: Key achievements and challenges

Achievement	Challenges
▪ Promoted inclusive settlement planning to address apartheid-era spatial imbalances. ▪ Facilitated rural–urban linkages through development corridors and transport upgrades. ▪ Supported compact and connected towns to improve access to services and reduce urban sprawl. ▪ Prioritised investment in water, sanitation, electricity, and roads in underserved areas. ▪ Aligned infrastructure rollout with spatial priorities identified in the SDF and IDP. ▪ Integrated climate resilience considerations into land-use planning. ▪ Protected biodiversity zones and agricultural land through zoning and land-use management controls. ▪ Promoted Polokwane as a regional growth hub, with support for manufacturing and logistics sectors. ▪ Promoted local economic development in secondary nodes such as Senwabarwana and Lebowakgomo. ▪ Improved intergovernmental coordination through the District Development Model (DDM). ▪ Enhanced public participation in spatial planning processes through IDP forums.	▪ Aging Infrastructure: The District faced difficulties in quantifying and financing the replacement of aging water and sanitation systems. ▪ Service Delivery Gaps: Despite progress, some communities still lacked access to clean water, reliable sanitation, and adequate roads, particularly in rural areas. ▪ Climate Vulnerability: Capricorn was exposed to droughts, extreme temperatures, and rainfall variability, which posed threats to agriculture and human settlements. ▪ Fragmented Implementation: Coordination between national, provincial, and local spheres of government was sometimes inconsistent, which slowed project implementation. ▪ Limited Financial Resources: Budget constraints and reliance on grants limited the Municipality's ability to fund large-scale development projects. ▪ The number of dwelling units had increased to 123,160, many of which were developed with limited formal planning. ▪ The wide spatial spread of settlements created a fragmented settlement pattern, which posed challenges for economic development. ▪ A limited number of households had access to piped water, while a large proportion of residents depended on groundwater sources. ▪ Groundwater resources were over-constrained in the District, and engineering backlogs existed in most rural settlements. ▪ Almost 60% of all dwelling units were located in areas under Traditional Authorities, which created administrative and planning challenges. ▪ Approximately 53% of the CDM population remained dependent on pit latrines.

Integrated Development Plan (IDP)

In compliance with the Municipal Systems Act, which serves as guiding legislation for the development of the IDP and the Process Plan, the 2024/2025 IDP and Budget Process Plan was approved by Council on 25 July 2024 (Resolution No. OC 01/2024–2025/8.4.1). The following processes were undertaken in line with the approved Process Plan:

- The District Municipality held its first IDP Representative Forum on 17 July 2024 to present and consult on the 2024/2025 IDP and Budget Review Framework and Process Plan.
- Departmental Strategic Planning Sessions were conducted on 21, 22, 23, 28, 29, and 30 January 2025.
- A Management Strategic Planning Session took place on 27–28 February 2025, involving the Management Team, Local Municipalities, representatives of Government Sector Departments and SOEs, as well as Labour Union representatives.
- The second IDP Representative Forum was held on 13 March 2025 to consult District stakeholders on the Draft IDP and Budget.
- A Draft IDP and Budget engagement session with Councillors was held on 12 March 2025.
- The Draft IDP and Budget were approved on 24 March 2025 (Resolution No. OC 05/2024–2025/5.3.3).
- IDP consultation meetings with stakeholders were held from 09 to 11 April 2025, involving Magoshi, Local Municipalities, business and academic institutions, Sector Departments, and Civil Society (NGOs and CBOs).
- The Final Reviewed IDP and MTREF Budget were approved by Council on 23 May 2025 (Resolution No. OC 07/2024–2025/5.1).

District Development Model (DDM)

The District Development Model (DDM) was South Africa’s integrated approach to improving service delivery and development planning across all spheres of government. It was launched in 2019 to address fragmented planning and implementation by promoting the principle of “One District, One Plan, One Budget.” The model was anchored on the development of a “One Plan” aimed at translating development priorities and objectives into spatial locations.

Capricorn District Municipality adopted its One Plan in 2021, and it was implemented during the year under review.

The following were achieved in relation to CDM’s implementation of the DDM:

Table 25: Implementation of the District Development Model

Integrated Planning & Governance	Service Delivery Improvements	Economic Development Initiatives	Institutional Performance
Developed a unified “One District, One Plan” aligned with the Growth and Development Strategies and the District IDPs. Strengthened intergovernmental relations (IGR) through coordinated forums	Expanded access to water and sanitation in rural and underserved areas. Development of high catalytic projects such as the Limpopo Central Academic Hospital, Provincial State Theatre (Bakoni Malapa), Softball Stadium, Upgrading of	Promoted agriculture, tourism, and manufacturing as priority sectors. Supported small businesses and cooperatives through LED programs. Facilitated investment attraction.	Received positive reviews from the Auditor-General for financial compliance and governance. Improved public participation in planning and budgeting processes.

and joint planning sessions.	Lebowakgomo WWTW.		
Improved alignment between national, provincial, and local priorities.			

Municipal Planning Tribunals (MPTs)

A Municipal Planning Tribunal (MPT) was a decision-making body established in terms of the Spatial Planning and Land Use Management Act (SPLUMA) to consider and decide on land development applications, ensuring that spatial planning aligned with legal, environmental, and community priorities.

- The term of office of the Capricorn District Municipal Planning Tribunal lapsed in August 2022. The Tribunal had been responsible for adjudicating land development applications for Blouberg, Molemole, and Lepelle-Nkumpi Local Municipalities. Thereafter, local municipalities opted to establish their own Municipal Planning Tribunals, and development applications requiring tribunal approval were adjudicated by local municipal tribunals.
- The Polokwane Municipal Planning Tribunal operated in terms of the Polokwane Municipal Planning By-law, 2024, which outlined procedures for land development applications, appeals, and spatial planning principles.
- The Molemole Municipal Planning Tribunal operated in terms of the Molemole Municipal Planning By-law, 2022 to manage and adjudicate land development applications within Molemole Local Municipality.
- The Blouberg Municipal Planning Tribunal had adopted its own Planning By-law and was able to manage and adjudicate land development applications.
- Lepelle-Nkumpi Local Municipality was in the process of establishing its Municipal Planning Tribunal, which was expected to operate in terms of the Lepelle-Nkumpi Municipal Planning By-law, 2016 to manage and adjudicate land development **applications**.

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

Local Economic Development (LED) was an approach to economic development that encouraged local communities to work together to achieve sustainable economic growth and development, thereby bringing economic benefits and an improved quality of life for residents within the local municipal area.

The LED Strategy had set objectives to achieve economic growth of 4.5% over five years, reduce unemployment to below 50.1% within five years, decrease the number of households living below the poverty line of R1,800 per month, increase access to economic opportunities, and expand the municipal revenue base. To achieve these objectives, five priorities were identified in line with the District's comparative and competitive advantages.

These priorities were aligned with government policies and national apex priorities. The Local Economic Development Strategy of CDM was driven by the following five priority areas, each with its own objectives, rationale, and key actions:

- Growing the first economy
- Developing the second economy
- Building a knowledge economy
- Land and infrastructure development

- Governance and partnerships

Table 26: Contribution of economic activity by sector

Contribution of Economic Activity by Sector			
Sector (indicate all sectors)	2022/2023	2023/2024	2024/2025
Agric, forestry and fishing	2.4	2.3	2.4
Mining	5.8	6.2	6.5
Transport	8.6	9.1	9.3
Manufacturing	4.6	4.7	4.7
Construction	2.3	2.4	2.4
Community Services	46.0	47.1	47.9
Trade	15.7	15.9	16.3
Finance	18.7	19.9	20.3

The major economic sectors in Blouberg Local Municipality (LM) were agriculture, mining, and tourism. However, when agriculture was considered as a potential driver of development, the Municipality faced significant challenges related to the limited availability of prime state-owned land in areas of need. Development nodes were surrounded by privately owned land, which made it difficult for the state to plan effectively and stimulate development in those areas. Furthermore, the emergence of mining activities posed a threat to the continued development of the agricultural sector.

Lepelle-Nkumpi Local Municipality had significant agricultural development potential, particularly in horticulture and livestock farming. The major economic sectors in Lepelle-Nkumpi LM were agriculture, mining, and tourism.

Molemole Local Municipality had notable agricultural development potential in vegetable and livestock farming. However, development in this sector was constrained by water shortages in the region, which posed one of the Municipality's major challenges.

Polokwane Local Municipality was the largest urban economic centre in the northern part of the Province and a major economic hub. Its proximity to neighbouring countries such as Botswana, Zimbabwe, Mozambique, and Eswatini, as well as its convenient distance from the Kruger National Park and Magoebaskloof, made it a strategic gateway to Africa and an attractive tourist destination.

In partnership with the Limpopo Economic Development Agency (LEDA), the District incubated twenty (20) SMMEs across various sectors. Through this partnership, the District provided financial support, while LEDA offered capacity-building and mentorship programmes to the incubatees. This programme supported business sustainability and job retention, thereby strengthening the local economy.

Measures Taken to Improve LED Performance

The following measures were implemented to improve Local Economic Development performance:

- SMME Support (Farmer Support): 29 farmers were assisted with market access linkages.
- SMME Support (Incubation): 15 SMMEs were incubated.
- SMME Support (Exhibitions and Transport): 40 exhibitors were assisted with marketing platforms and transport support.

Furthermore, through the implementation of the Expanded Public Works Programme (EPWP), the Municipality created 1,463 job opportunities during the year under review. The table below reflects the jobs created:

Table 27: EPWP jobs created

DETAILS	EPWP PROJECTS	JOB THROUGH PROJECTS	CREATED EPWP
2022/2023	• Data Capture • Disability Support Programme • Alien Plant Eradication Mafefe • Administrative Support • Security Services • Community Waste Cleaning and Collection • Public Facilities Cleaning and Clearing • Water Meter Reading and Repairs • Disaster Management Support	2 196	
2023/2024	• Data Capture • Water Meter Reading and Repairs • Community Waste Cleaning and Collection • Public Facilities Cleaning and Clearing • Biodigester Maintenance • Disaster Management Support	2 622	
2024/2025	• Data Capture • Water Meter Reading and Repairs • Community Waste Cleaning and Collection • Public Facilities Cleaning and Clearing • Biodigester Maintenance • Disaster Management Support	1 463	

Agricultural Development

Capricorn District Municipality, in partnership with the Department of Agriculture, Rural Development and Land Reform, Local Municipalities, and the private sector, hosted seven (7) farmer information-sharing sessions. The purpose of these sessions was to link farmers with market opportunities and funding information. As a result of these engagements, twenty-five (25) farmers were linked to markets, including Goseame, Polokwane Fresh Produce Market, SPAR, Boxer, All Joy, Pick n Pay, Simba, OK Foods, and Roots, among others.

Table 28: LED challenges and interventions

Challenges	Interventions
Community co-operatives are collapsing / not sustainable due to a 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 a conducive environment through 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 a partnership in support of economic development.
Limited knowledge on the performance of SMMEs	• Development of a monitoring and evaluation tool to track the number of SMMEs, the size of SMMEs and survival rates

Challenges	Interventions
Lack of tourism awareness	• Tourism awareness campaigns in the District
Inadequate ICT Skills	• Capacity Building of youth in the fourth industrial revolution
Rising Youth Unemployment	• Facilitate recruitment of youth in business call centres
Collapse of the 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 AND SOCIAL SERVICES

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

Libraries, archives, museums, galleries are not the functions of the District municipality.

3.13. CEMETERIES AND CREMATORIUMS

- Cemeteries and crematoriums are not the functions of the District Municipality.

3.14 CHILDCARE, AGED CARE, SOCIAL PROGRAMMES

The mandate of Capricorn District Municipality was to advocate, coordinate, mainstream, collaborate, and cooperate with relevant stakeholders to invest in sustainable developmental programmes for special focus groups, designated groups, and vulnerable groups. The Section was divided into four (4) units, namely: Children, Youth and Educational Support; Disability and Older Persons; Gender; and HIV, AIDS, Sexually Transmitted Infections (STIs) and TB.

Some of the units were supported by coordinating forums, including the District Disability Forum, District Older Persons Forum, District Gender Forum, District AIDS Council, District AIDS Council Technical Committee, and District Civil Society Forum. The main objective of these structures was to facilitate engagements with Local Municipalities, Government Departments, and Civil Society organisations to ensure that the interests of special focus groups were considered in service delivery to communities.

The National Strategic Plan (2020–2030) on Gender-Based Violence and Femicide (GBVF) enabled the District to establish the District GBVF Committee / Rapid Response Team, comprising multi-sectoral stakeholders from government departments and civil society organisations. During the 2024/2025 financial year, the Municipality participated in the End GBVF 100 Days Challenge, facilitated by Eish Impact, which capacitated coordinators to support the localisation of GBVF interventions.

The Youth Development Unit continued to provide platforms to encourage innovation, support, and mentorship for young people. In collaboration with the Build-A-Life Foundation and the Department of Education, the District hosted the Build Better Boys Camp, which aimed to create a nurturing and empowering environment for boys aged 8–15 years. The camp focused on building character, resilience, leadership, and life skills, and included outdoor activities, educational workshops, and mentorship programmes to promote responsible citizenship and community involvement.

With regard to Educational Support, the Spring Matric Enrichment Camp, which was hosted annually, provided academic support to Grade 12 learners ahead of their final examinations. The programme was implemented in partnership with the Department of Education – Capricorn District and was hosted at Pax College and Ratanang Special School. This intervention continued to contribute to improved matric results within the District.

The Youth Empowerment Through Digital Skills Programme, implemented in partnership with Limpopo Connexion, offered a free online Artificial Intelligence (AI) training programme targeting 5,000 youth aged 18–35 years to prepare them for participation in the digital economy. Applications for the programme closed on 30 June 2025.

In line with the Limpopo AIDS Council Policy Framework, AIDS Council structures that were re-established in 2023 continued to function during the 2024/2025 financial year. The District AIDS Council, Technical Committee, and District Civil Society Forum held meetings as prescribed by the policy framework. The Secretariat, comprising the Department of Health and Capricorn District Municipality, consolidated progress reports from stakeholders and provided administrative support to the structures. Meetings were chaired by the Chairperson, Executive Mayor Cllr Mamedupi Teffo, and the Co-Chairperson, Rev. Awedzani Nemaukhweis, Chairperson of the Capricorn District Civil Society Forum.

A key highlight during the year under review was the coordination of the District World AIDS Day, which was held at Mohodi Community Hall in Molemole Local Municipality as part of the build-up to the Provincial World AIDS Day. Multi-sectoral stakeholders provided services to communities, including Primary Health Care assessments, HIV testing and counselling, Home Affairs services, as well as services from funded NGOs and private sector partners.

The District also provided support to Local AIDS Councils in Blouberg, Lepelle-Nkumpi, Molemole, and Polokwane. As a result of continuous support and monitoring, most local municipalities were able to convene and coordinate LAC meetings, with the exception of Lepelle-Nkumpi Local Municipality, which was supported through a Task Team established in terms of a District AIDS Council resolution to address identified challenges.

Through the Build Better Boys Camp, the District supported teenage boys in positive personal development during the year under review. In addition, the Winter Matric Enrichment Camp, hosted annually, provided academic support to Grade 12 learners ahead of examinations, with learners attending the camp from 29 June 2025 at Pax College.

Furthermore, the Spring Matric Enrichment Camp was scheduled to commence in September 2025 to complete the academic support provided to the 2025 matric cohort, with the aim of sustaining improved matric performance across the District.

COMPONENT E: ENVIRONMENTAL PROTECTION

Environmental protection included air quality management, pollution control, waste management, biodiversity and open space management, conservation and protection of natural resources, environmental awareness, as well as compliance monitoring and enforcement.

Capricorn District Municipality aimed to manage and direct the effective rendering of a comprehensive and professional environmental management service to residents of the District in order to ensure a sustainable, healthy, and safe environment for all people to live, work, and recreate within the District. The Municipality also aimed to manage all 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 environmental management functions were established and promoted throughout Capricorn District.

3.15 POLLUTION CONTROL

Air Quality and Environmental Management

The main sources of air pollution within Capricorn District Municipality (CDM), based on potential human health risks, were emissions from industries, domestic fuel burning, and vehicle emissions. Two major

emitters were located within the District, namely Polokwane Smelters and Silicon Smelters. A number of other smaller sources were also present, including boiler operations.

The Polokwane municipal area, particularly the urban areas of Polokwane, was identified as a hotspot within the District; however, monitoring results over previous years indicated that air quality remained within acceptable emission limits.

CDM served as the Licensing Authority for activities resulting in atmospheric emissions that had or could have had a detrimental effect on the environment, including impacts on health, social, economic, ecological, and cultural conditions.

An emissions source inventory was available and was updated on a regular basis. Industries within the District submitted annual emissions reports to the Municipality as required in terms of section 17 of the Minimum Emission Standards promulgated under the National Environmental Management: Air Quality Act, 2004 (Act No. 39 of 2004). A monitoring station located in Polokwane Extension 71 continuously provided real-time ambient air quality data, enabling the Municipality to monitor air quality levels affecting communities.

In addition to enforcing the National Environmental Management: Air Quality Act, the District Municipality enforced its own Air Quality Management By-law, which was promulgated in May 2008.

Key Environmental Interventions Implemented

Capricorn District Municipality implemented several environmental initiatives aimed at promoting a greener, cleaner, and more sustainable environment. Key interventions included:

- **Air Quality Monitoring:** Advanced monitoring instruments were utilised to track ambient air quality.
- **Biodigester Project:** A biodigester installed in Marobyane Village, Blouberg, converted cow dung into biogas and produced bio-slurry for organic farming.
- **Environmental Management Plans:** All Local Municipalities operated under formal Environmental Management Plans guiding sustainable development.
- **Compliance Monitoring:** Fifty (50) environmental inspections were conducted during the year under review.
- **Environmental Education:** In partnership with WESSA, environmental awareness programmes were implemented in schools, with recognition given to learners demonstrating environmental leadership.
- **Tree Planting Campaign:** The “One Person, One Tree” initiative resulted in 611 trees being planted during the 2024/2025 financial year.
- **Recycling Promotion:** In partnership with Much Asphalt, recycling bins were distributed to 11 schools to promote waste separation and recycling.

CDM continued to prioritise environmental sustainability and climate resilience in line with national environmental legislation and the Municipality’s Integrated Development Plan (IDP). Environmental management services played a critical role in protecting public health, enhancing quality of life, supporting sustainable development, and ensuring long-term environmental integrity across the District.

Air Quality Management Plan

During the year under review, CDM was reviewing its Air Quality Management Plan to align it with updated scientific data, policy requirements, and local air quality trends. The Municipality expanded its monitoring network by acquiring two additional air quality sensors, which improved data reliability and spatial coverage.

Air quality in the District remained within national ambient air quality standards, and pollutant levels were classified as “good.” These efforts were supported by the Atmospheric Emission Licensing (AEL) system, which ensured that regulated industries complied with emission limits.

Environmental Compliance and Enforcement

Through routine inspections and monitoring under the AEL system, CDM continued to enforce environmental compliance. During the financial year, non-compliance fines amounting to approximately R120,000 were issued, with one facility accounting for R100,000 of the total. This reflected strengthened enforcement and accountability within the industrial sector.

CDM implemented its Climate Change Response Strategy and monitored biogas renewable energy projects in Makgoba, Avon, and Indermark, which supported sustainable energy production and reduced greenhouse gas emissions.

During the 2024/2025 financial year, CDM distributed and planted 611 trees in public spaces and schools as a climate change mitigation measure. These activities contributed to carbon sequestration, urban cooling, and biodiversity enhancement. The implementation phase also included capacity-building and community awareness sessions targeting both youth and adults.

Environmental education and public engagement were advanced through multiple campaigns and programmes. In collaboration with the Wildlife and Environment Society of South Africa (WESSA), CDM supported environmental learning programmes in sixteen (16) schools across the District.

Through partnerships with AEL-licensed industries, the Municipality also distributed wheelie bins to schools to promote recycling and separation at source, thereby strengthening a culture of sustainability and responsible waste management among learners.

In addition, CDM commemorated key environmental calendar days, including World Environment Day and Wetlands Day, among others. These events served to raise environmental awareness, promote community participation, and encourage positive behavioural change.

Employment Creation through EPWP

In fulfilling its environmental mandate, CDM created 151 work opportunities through the Expanded Public Works Programme (EPWP). These jobs supported environmental initiatives such as clean-up campaigns, waste management activities, renewable energy project support, and tree planting programmes. This intervention contributed to skills development, poverty alleviation, and local economic empowerment.

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

Environmental Awareness and Biodiversity Management

The vision behind environmental management was to raise awareness of the value of the natural environment and the role of communities in conserving it. During the financial year under review, the Limpopo Department of Economic Development, Environment and Tourism (LEDET) funded the development of a Bioregional Plan for the Capricorn District.

The Bioregional Plan included maps of Critical Biodiversity Areas (CBAs) and Ecological Support Areas, together with land-use planning and decision-making guidelines aimed at avoiding the loss or degradation of natural habitats in environmentally sensitive areas. Awareness of the Bioregional Plan and the integration of its data into Municipal Spatial Development Frameworks (SDFs) and Land Use Management Schemes were underway during the year under review.

Capricorn District Municipality remained a sponsor of the Eco-Schools Programme, benefiting schools across the District. The funding partnership with the Wildlife and Environment Society of Southern Africa (WESSA) continued, focusing on environmental education among learners. The District had one signed Memorandum of Agreement (MOA) with WESSA for the transfer of funds, and progress reports on Eco-Schools activities were submitted. The Municipality continued to monitor environmental compliance and enforcement, and members of the public were encouraged to report environmental transgressions to the Municipality.

Climate Change

Climate change presented ongoing challenges for the District, particularly due to uncertainties around long-term local climate projections, compounded by limited institutional capacity and budgetary constraints. Human-induced climate change had already affected weather patterns in South Africa, and Capricorn District was among the areas most vulnerable to current and future climate impacts. Projected climate change was expected to have significant implications for agriculture, livelihoods, and sustainable community development.

In compliance with the Climate Change Act, 2024 (Act No. 22 of 2024), municipalities were required to develop and implement Municipal Climate Change Response Plans. These plans were required to integrate climate change mitigation and adaptation into local planning, development, and infrastructure processes, and to align with national and provincial climate change policies while addressing vulnerabilities affecting communities, infrastructure, and ecosystems.

The approved Climate Change Risk Profile and Adaptation Plan assisted the Municipality in assessing and addressing climate-related risks and in strengthening social, economic, and environmental resilience. The Risk Profile provided a comprehensive assessment of the District's status quo and strategic context, an analysis of current and projected climate impacts, local municipal vulnerability and capacity profiles, and response options with an implementation framework.

Outreach programmes were planned to raise awareness of climate change impacts and mitigation strategies. Projected climate change impacts in the District were identified as follows:

Drought Tendencies: Blouberg Local Municipality and large parts of Molemole and Polokwane Local Municipalities experienced increased drought tendencies, and drought conditions were projected to become more frequent and severe in the northern and central parts of the District.

COMPONENT F: HEALTH

Capricorn District Municipality has been strengthening disaster preparedness and public health responsiveness through enhanced collaboration with key stakeholders and the Municipal Health Services Unit. Interventions have included public health education, environmental cleanliness campaigns, and regular health inspections, including unannounced visits to mortuaries, spaza shops, and other high-risk facilities, to ensure compliance with hygiene standards and to prevent disease outbreaks.

In addition, Council approved a draft Standard By-law for Township Economies, aimed at promoting inclusive economic development by guiding municipalities on the promotion of commercial activity and the designation of business zones within townships. Through these initiatives, the District has worked towards becoming more proactive, responsive, and resilient, with a strong emphasis on public health, safety, and sustainable development.

3.17 CLINICS

This is not a function of the District Municipality.

3.18 AMBULANCE SERVICES

This is not a function of the District Municipality.

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

The National Health Act, 2003 (Act No. 61 of 2003) defined Municipal Health Services (MHS) 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.
- Chemical safety (which was primarily a local municipal function but formed an integral part of the MHS scope).

The Act excluded port health services, malaria control, and control of hazardous substances from Municipal Health Services.

Municipal Health By-law and Legislative Framework

In terms of section 84(1)(i) of the Municipal Structures Act, a District Municipality had the power and function to provide Municipal Health Services within its area of jurisdiction. Furthermore, section 74 of the Municipal Systems Act required Municipal Councils to adopt and implement a tariff policy on fees for municipal services provided by the Municipality or through service delivery agreements. In addition, section 75A(1)(a) and (b) of the Municipal Systems Act allowed municipalities to levy and recover fees, charges, or tariffs in respect of any municipal function or service, including the recovery of collection charges and interest on outstanding amounts.

In terms of section 32(1) of the National Health Act, every Metropolitan and District Municipality was required to ensure that appropriate Municipal Health Services were provided effectively and equitably within their areas. Municipal Health Services were effectively rendered throughout the District during the year under review.

Compliance, Enforcement, and Health Promotion

The District conducted continuous compliance inspections to ensure adherence to the National Health Act and all related health regulations. Environmental Health Practitioners enforcing Municipal Health By-laws were undergoing training as Peace Officers to strengthen enforcement capacity.

To further promote public health within the District, MPOX awareness campaigns were conducted in four (4) Local Municipalities, with three (3) campaigns in each municipality.

In promoting hygiene and healthy environments in schools, the Municipality hosted the Cleanest School Competition, which aimed to improve conditions in mainly rural schools across CDM. The Cleanest School Competition prize-giving ceremony was held at Sefako Makgato Fire Station in Lebowakgomo on 06 March 2025, where three (3) primary schools received prizes. In addition, ten (10) primary schools in Lepelle-Nkumpi Local Municipality were visited to conduct health awareness activities as part of the build-up to the competition.

COMPONENT G: SECURITY AND SAFETY

3.20 POLICE

This is not a function of the District Municipality.

3.21 FIRE

Fire and Rescue Services

The main objective of Fire and Rescue Services was to support and promote the Municipality's constitutional objective of "promoting a safe and healthy environment" as provided for in section 152(1)(d) of the Constitution of the Republic of South Africa, 1996, by preventing loss of life, protecting property and

the environment against fire and other hazards, and promoting general community safety. Other objectives included rescue and extrication services, fire prevention, humanitarian services, and public education and awareness.

In terms of section 84(1)(j) of the Municipal Structures Act, Fire Brigade Services were a function of the District Municipality. This function was performed by the District Municipality in three Local Municipalities, namely Blouberg, Molemole, and Lepelle-Nkumpi, excluding Polokwane. In the Polokwane Local Municipality, the service was provided on behalf of CDM by Polokwane Local Municipality in terms of the MEC's adjustment of the division of powers in accordance with section 85 of the Municipal Structures Act. A Service Level Agreement (SLA) between Polokwane Local Municipality and CDM was still pending to formalise the agency arrangement and to facilitate the possible handover of the service back to the District.

Fire and Rescue Services were intended to protect life and property, preserve the environment, train and develop firefighters, standardise service equipment and vehicles, and provide humanitarian services and public education and awareness.

The main performance areas of the service were:

1. Emergency response (operations).
2. Fire prevention and public education/awareness (fire safety).
3. Personnel training and development.
4. Administration and logistics.

Over the years, the District Municipality procured equipment and vehicles, created and filled personnel vacancies to improve service efficiency, conducted awareness campaigns to capacitate communities and promote the service, and strengthened control rooms to improve call reporting, dispatch, and incident monitoring. All these interventions were implemented with the intention of improving service delivery.

The procurement of fire and rescue equipment assisted significantly in addressing shortages of reliable equipment, particularly for veld fires. All reported fires, including veld fires, were attended to. Given that most of the service area was predominantly rural, the service primarily benefited communities living in poverty.

A new fire station at Ga-Rampuru Village, Moletji, was established and was intended to serve the Moletji and Ga-Matlala areas, which were located far from existing fire services. The new facility was expected to improve access to services and reduce response times to incidents in these areas.

Table 29: District fire services data

DISTRICT FIRE SERVICE DATA							
	Details	2022/23		2023/2024		2024/25	
		Actual No.	Estimate No.	Actual No.	Estimate No.	Actual No.	Estimate No.
1.	Total number of incidents attended in the year	550	546	644	603	680	600
2.	Total fires attended in the year	200	252	273	250	305	250
3.	Total MVA/PVA attended in the year	180	245	261	250	337	200

DISTRICT FIRE SERVICE DATA							
	Details	2022/23		2023/2024		2024/25	
		Actual No.	Estimate No.	Actual No.	Estimate No.	Actual No.	Estimate No.
4.	Total other services attended in the year	50	170	10	09	38	40
5.	Average turnout time – urban areas	10min	05-10min	10min	05 -10min	10min	05-10min
6.	Average turnout time – rural areas	1hour	1hour	1hour	1hour	1hour	1hour
7.	Fire fighters in post at year end	96	79	103	96	56	96
8.	Total fire appliances at year end	30	30	30	30	20	30
9.	Average number of appliances off the road during the year	0	8	1	5	5	0

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

Disaster Management

The Disaster Management Centre was located at the Polokwane Fire Station and served the entire District. The main disaster hazards identified in the District included both natural and anthropogenic (man-made) hazards, such as strong winds, flash floods, drought, epidemics, veld fires, and transport-related emergencies, among others. Almost all communities in the District were affected by these hazards in varying degrees, depending on their levels of vulnerability.

Achievements and Measures Taken to Improve Performance

The conducting of risk assessments to determine levels of vulnerability and hazards affecting communities remained one of the core programmes in the District. During the year under review, the Municipality responded to numerous disaster incidents, with over 1,000 households affected by severe weather conditions between October 2024 and January 2025.

Safety awareness and community capacity-building workshops were conducted to educate communities on how to prevent and respond to disasters. The Municipality also participated in disaster preparedness drills and major events, including the St Engenas and ZCC pilgrimages, which were hosted during September, December, and March 2025.

The Municipality also hosted a District Disaster Management School Competition, with the competition held on 15 May 2025 and the prize-giving ceremony on 04 June 2025 in Polokwane. This initiative was implemented in partnership with several stakeholders, including Santam, Landmark Hotel, the South African Weather Service (SAWS), the South African National Space Agency (SANSA), SAASTA, the South African Red Cross Society, FNB, LEDET, and Phatsima, among others. The competition aimed to promote disaster risk management and disaster risk reduction awareness in schools across the District.

The District further adopted participating schools in the Disaster Risk Management (DRM) Competition for a period of 12 months as part of the implementation of the Ten Essentials for Making My District Resilient,

which were ratified by Council as part of the District's disaster risk reduction strategy. During the 2024/2025 financial year, at least seven (7) schools were supported through DRM school programmes.

CDM Disaster Risk Management, in partnership with Local Municipalities, handed over 150 trees as part of environmental and risk reduction initiatives. In collaboration with Fire Services and Municipal Health Services, awareness programmes were conducted at various schools. In addition, fourteen (14) educators and seven (7) School Governing Body members from the seven DRM-adopted schools received accredited training in First Aid (Level 1) and Basic Occupational Health and Safety (OHS), sponsored by Santam.

The District also hosted a Disaster Risk Reduction (DRR) School Expo and Career Guidance Event on 14 March 2025, which aimed to expose learners to career opportunities in disaster risk reduction and related fields. A total of 190 learners from Blouberg Local Municipality attended the event.

Radio awareness campaigns were conducted through seven (7) community radio stations. In addition, low-to medium-risk simulations, drills, training, and briefing sessions were conducted across the District during the 2024/2025 financial year. These disaster management preparedness activities were aimed at building community capacity and promoting the use of emergency numbers to report incidents.

The District operated a 24-hour functional Emergency Communication Centre, where both emergency and non-emergency calls were received and relayed. All reported disaster incidents were responded to within eight (8) hours of being reported.

The Municipality also coordinated community-based capacity-building workshops for local community structures as part of ongoing efforts to strengthen disaster management at the community level, where disasters most frequently occur.

As part of preparedness and advocacy programmes, the unit hosted the National and International Day for Disaster Risk Reduction in partnership with National, Provincial, and Local Disaster Management Centres. The event was attended by the Minister of Cooperative Governance and Traditional Affairs (CoGTA), Deputy Ministers, and District and Local Executive Mayors, highlighting the importance of disaster risk reduction in supporting sustainable development.

Table 30: Disaster management, Animal Licensing and control, control of public policy objectives

Employees: Disaster management, Animal Licensing and control, control of public					
Job level	2024/25				
Job Level	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)	
	No.	No.	No.	%	
0-3	1	0	Fulltime	0%	
4-6 Disaster Management Officer	1	1	Fulltime	100%	
7-9 Disaster Management Coordinators	6	3	Fulltime	50%	
10-12 Control Room Operator	16	16	Fulltime	100%	
13-15	0	0	N/A	N/A	

Table 31: Challenges and interventions

CHALLENGES	INTERVENTION
Disaster Management Services is allocated a minimum budget, and this can pose a challenge for pre and post disaster projects	pre-disaster risk reduction budget to the allocated
Lack of Human Resources within the department	The appointment of human resources will relieve the work stress, which leads to inefficiency.

Non-compliance with the establishment of a fully functional Disaster Management Centre	Source funding for the establishment of the Disaster Management Centre to be prioritised.

3.23 SPORT AND RECREATION

Capricorn District Municipality had the responsibility to promote community and social development within the municipal area. Recognising that social equity was a cornerstone of sustainable community development, the District endeavoured to ensure that the needs of all residents were recognised and addressed fairly, that residents had equal opportunities, and that social support programmes and community services were implemented effectively. The District also promoted inclusivity by encouraging participation by all residents in community and social development initiatives.

The Capricorn District Municipality owned and managed a community facility located at Ga-Mothapo Village, known as the CDM Academy of Sport, situated at Ga-Mothapo, Ga-Ramogale. The District partnered with the Department of Sport, Arts and Culture to operate the facility, which functioned as a gymnasium during the year under review. This facility was the only sports infrastructure under the sole custodianship of CDM, in response to the White Paper on Sport and Recreation and the Memorandum of Agreement (MoA) entered into between SALGA and the Department of Sport and Recreation.

District Municipalities were mandated to establish Academies of Sport to support the development of South African sport through a coordinated academy system. The overall objective of the academy system was to develop talented athletes through the provision of sports science and medical services, as well as to provide training opportunities for athletes, coaches, administrators, and technical staff in line with a coordinated national plan. The District coordinated academy programmes and activities with the support of the Provincial Department of Sport, Arts and Culture and the Limpopo Academy of Sport.

There was a mutual agreement between the Department and the District that the District would be responsible for facility maintenance, provision of water and electricity, cleaning services, and security, while the Department would be responsible for the provision of technical academy programmes, athlete development activities, record keeping, and progression of athletes from the District Academy to the Provincial Academy of Sport.

The netball, basketball, tennis, and volleyball courts had been refurbished but later became dilapidated again without being utilised, largely due to poor workmanship. This arrangement also included the appointment of a gym instructor by the Provincial Academy of Sport. It was further noted that the Department of Sport, through the Limpopo Academy of Sport, secured the services of a new gym instructor following the expiry of the previous contract.

The CDM 4-in-One Marathon remained the major annual sporting event on the District Municipality's calendar. It served as a flagship event, attracting over 2,500 athletes from across the country and showcasing the District's unity and community spirit. During the year under review, the CDM 4-in-One Marathon was held on 15 February 2025 at the Old Peter Mokaba Stadium.

The District also continued to celebrate local talent and honour inspirational individuals originating from the District, including wheelchair tennis champion Kgothatso Montjane from Seshego, and Pearl Mathebula, the 2025 Miss Teen International winner from Makotopong.

COMPONENT I: CORPORATE POLICY OFFICE AND OTHER SERVICES

3.24 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, through Provincial Government Notice No. 307 of 2000. CDM was classified as a Category C municipality in terms of Section 4 of the Municipal Structures Act, 1998.

The political component of the Municipality was headed by the Executive Mayor and the Speaker, while the overall executive and legislative authority vested in Council. However, CDM had an approved System of Delegation of Powers, which sought to decentralise and democratise decision-making within the institution and to improve the pace of service delivery to communities. This system was intended to maximise administrative and operational efficiency and to provide adequate checks and balances.

In line with the System of Delegations, certain decision-making powers were delegated by Council to the Executive Mayor, the Mayoral Committee, Portfolio Committees, and full-time Councillors, while other powers were delegated to the Municipal Manager.

3.25 FINANCIAL SERVICES

One of the key Performance Areas for municipalities was Financial Management and Viability. Municipalities, like other corporate entities, were required to be financially viable in order to execute their powers and functions. Financial viability referred to the ability to generate sufficient income to meet operating and capital expenditure obligations and, where applicable, to support growth while maintaining service levels.

The 2024/2025 Budget was prepared in accordance with the approved IDP/Budget Process Plan and was adopted before the commencement of the financial year, as prescribed by the Municipal Finance Management Act (MFMA). CDM implemented the Cash and Investment Management Policy, which ensured that surplus cash not required for immediate operational use was invested to generate interest income that could be utilised to finance other services and contribute to capital development within the District. The Municipality's investments were conducted strictly in compliance with the MFMA and the approved Municipal Policy.

During the year under review, the budget preparation process was aligned with the IDP process. In line with MFMA requirements, monthly and quarterly reconciliations and financial reports were prepared.

The Municipality remained highly dependent on grant allocations. In order to improve sustainability, particularly as a Water Services Authority, measures such as tariff setting and technical analysis of potential billable areas were undertaken to support cost recovery. A summary of the sources of income in the District is reflected below. The key challenge remained maximising revenue generation and collection, and identifying alternative revenue sources to strengthen long-term financial sustainability.

The Municipality implemented corrective measures to improve financial viability, which included:

- Prioritisation of revenue enhancement, through the development and approval of a Revenue Enhancement Strategy.
- Implementation of public awareness campaigns to revive the culture of payment for municipal services.
- Prioritisation of cost-recovery measures in areas with water yard connections.

3.26 HUMAN RESOURCE SERVICES

The strategic objective of Capricorn District Municipality's Human Resource Services was to recruit and retain competent human capital and to maintain sound labour relations in an effective and efficient manner. This objective was pursued through the implementation of the following projects and activities, which were achieved during the year under review:

- Recruitment and selection of suitable candidates for vacant positions.
- Coordination of capacity-building activities.
- Conducting performance reviews.
- Medical surveillance programmes.
- Hazard identification and risk assessments.
- Occupational health and safety capacity-building initiatives.
- Provision of personal protective clothing (PPE).
- Employee wellness programmes.
- Employee sports activities.
- Labour relations management.
- Employee induction sessions.
- Compilation and submission of the Workplace Skills Plan (WSP).
- Implementation of training programmes.
- Awarding of bursaries.
- Capacitation of young people in the District through learnerships and experiential training opportunities.
- Job evaluation processes.
- Implementation of the Employment Equity Plan and submission of the annual Employment Equity Report.

The Local Labour Forum, Labour Relations Sub-Committees, and Human Resource Committees were established and operational to facilitate consultation and collaboration, thereby ensuring the effective execution of the Municipality's human resource functions.

3.27 INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

Information and Communication Technology (ICT) Services

Information and Communication Technology (ICT) Services were responsible for providing effective and efficient systems to enable the Municipality to deliver services and account to the community. In line with the Fourth Industrial Revolution (4IR), the Municipality took a strategic decision to utilise technology to enhance service delivery and improve accountability.

Services provided by the ICT Unit to support the Municipality in executing its mandate included, among others:

- Software Defined Wide Area Network (SD-WAN) services.
- Provision of computer hardware, software, and connectivity.
- End-user support services.
- Wi-Fi services.
- Support for financial, communication, access control, human resources, planning, and other systems.
- Systems maintenance and technical support.
- Advisory services on appropriate technology solutions.
- Backup and disaster recovery services.

The Municipality implemented an Azure cloud network to improve system accessibility and security. Systems hosted on the ICT infrastructure included Financial Management, Human Resources, Disaster Management, Audit, Records Management, Communications, and the Customer Care System, which enabled departments to deliver efficient and reliable services.

In addition, the Municipality installed community Wi-Fi infrastructure in five (5) villages within Capricorn District Municipality to improve digital access.

The Municipality realised significant benefits through the implementation of Microsoft Teams, which enabled virtual engagements, meetings, and secure sharing of large documents and information.

Continuous improvements to the Employee Self-Service (ESS) system reduced manual processes and improved monitoring and accountability of employee-related transactions. Community Wi-Fi services enabled residents to access government services and online employment opportunities, thereby supporting digital inclusion.

3.28 PROPERTY, LEGAL, RISK MANAGEMENT AND PROCUREMENT SERVICES

Legal Services

Legal Services were responsible for monitoring and managing all legal matters (civil, criminal, and labour) instituted against the Municipality, including all legal processes taken against the Municipality. Legal Services were also responsible for monitoring and managing contracts entered into between the Municipality and other parties. The Unit's responsibility was to ensure that all projects procured through Supply Chain Management processes had valid Service Level Agreements (SLAs) in place, signed by all parties.

Priorities

The priorities of the Legal Services Unit were to:

- Prevent default judgments against the Municipality.
- Ensure that all cases against the Municipality were properly defended.
- Ensure compliance with Section 116 of the MFMA relating to contract management.
- Protect the interests of the Municipality.

Measures Implemented

To achieve these priorities, the following measures were implemented:

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

Risk Management

The Municipality undertook regular risk assessments to identify risks that could impact the achievement of IDP objectives and implemented preventative, protective, and mitigation measures to reduce the likelihood and impact of identified risks. The risk management process included the identification, analysis, and evaluation of strategic, operational, financial, and compliance risks.

The Risk Management Strategy, Fraud Prevention Plan, and Whistle-Blowing Policy were in place and were implemented during the year under review. A Risk Management Committee was established and met quarterly to monitor the implementation of risk mitigation strategies by departments.

The fraud hotline remained fully functional, and reported cases were investigated on an ongoing basis. Fraud awareness campaigns were conducted annually. Physical security services were provided at all municipal premises to protect assets and employees, and vetting of candidates for critical positions was conducted as part of risk mitigation.

Procurement Services (Supply Chain Management)

The Municipality implemented the Supply Chain Management (SCM) Policy, which was fair, equitable, transparent, competitive, and cost-effective, in compliance with the MFMA and its regulations. Procurement of goods and services aligned with the principles of Broad-Based Black Economic Empowerment (BBBEE), Preferential Procurement, and the Local Economic Development (LED) Strategy.

The Municipality prioritised the payment of creditors within 30 days from the date of receipt of valid invoices. A key challenge in advancing BBBEE objectives remained the limited participation of service providers with disabilities. To address this, a partnership model with special focus groups was under development to improve participation in procurement opportunities.

In line with sections 26 to 29 of the Municipal SCM Regulations and the SCM Policy, the following Bid Committee structures were established and operational:

- 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 2024/25 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:

Table 32: Summary of the performance per Department (Vote)

Departments	Targets Achieved	Targets not Achieved	Discontinued Targets	Total Annual Targets	% Achievement
Vote 1 - SEMS	48	01	00	49	98%
Vote 2 - Infrastructure Services	30	05	06	41	86%
Vote 3 - Corporate Services	33	01	00	34	97%
Vote 4 - Finance	29	00	00	29	100%
Vote 5 - DPEMS	30	00	00	30	100%
Vote 6 - Community Services	27	01	00	28	96%
Overall Organisational Performance	197	08	06	211	96%

Table 33: Details regarding unachieved targets 2024/25

Project no.	Project Name	Annual Target	Progress	Challenges	Interventions
INFRASTRUCTURE SERVICES DEPARTMENT					
INFR-16	Coordination of EPWP District Forums	4 EPWP District Forums coordinated	Not Achieved 0 EPWP District Forum coordinated	Poor attendance of participants	Adopt an annual EPWP forum in the municipal calendar strengthen attendance and participation.
INFR-28	Grootpan, Sias, Longden, Ramaswikana Water Supply	100% construction of the water supply project 2452 households with access to water	Not Achieved 90% construction of the water supply project 0 households with access to water	Identification and drilling of a borehole for the scheme	Equipping and electrifying boreholes. Awaiting the implementation of phase 2 for households to have access to water
INFR-29	Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply	100% construction of the water supply project 3168 households with water access	Not Achieved 86% construction of the water supply project. 0 households with water access	Delay of the project by identifying alternative boreholes within the Devrede village water requires treatment due to <i>arsenic</i> content.	Treatment of arsenic content by the 1 st quarter of 2025/2026 F 3168 households to have access to water by the end of the 2025/2026 F/Y
INFR-32	Inveraam Water Supply	100% construction of the water supply project 2206 households with water access	Not Achieved 94% construction of the water supply project 0 households with water access	Poor performance by the contractor	Contractor terminated at the end of the financial year
INFR-33	Milkbank East, Water Supply	100% construction of the water supply project. 1263 households with water access	Not Achieved 97% construction of the water supply project. 0 households with water access	Community disputes delayed the construction period. The aquifer dropped during the construction period. Borehole equipped with smaller pumps awaiting electrification.	Electrification of boreholes and finalise phase 2 for 1263 households to have access to water

Project no.	Project Name	Annual Target	Progress	Challenges	Interventions
SEMSD-20	Water and Sanitation Community Forums coordination	4 Water and Sanitation Community Forum coordinated	Not Achieved 0 Water and Sanitation Community Forum coordinated	Poor attendance as the target is dependent on the performance of the infrastructure	Merge the Water and Sanitation Forum with the Service Delivery Forum, as they share the same reports and Stakeholders
CORPORATE SERVICES					
CPSD-08	Personnel Protective Clothing	100% provision of personnel protective equipment to qualifying employees in line with the available budget	Not Achieved 72% provision of personnel protective equipment to qualifying employees in line with the available budget	Procurement finalised in June and provision at the end of the quarter was 72%	28% of PPE will be distributed by the end of the first quarter 2025/26.
COMMUNITY SERVICES					
FD-20	Acquisition Management	100% compliance by the Community services department to the SCM regulations, resulting in R nil irregular expenditure	Not Achieved Non-compliance by the Community Services Department with the SCM regulations that resulted in R 6 999 irregular expenditure	More than 3 officials attended a conference	Matter has been referred to the Financial Misconduct Board

Details regarding discontinued targets:

The projects were discontinued during the budget adjustment process after there was a reduction in the grant

Table 34: Details regarding discontinued targets

Project/Target No.	Department	Annual Target	Progress	Reasons for discontinuation
INFR-26	Infrastructure Services	1 water services development plan reviewed	Project discontinued	DBSA approval processes were still ongoing, and funding was not yet approved.
INFR-27	Infrastructure Services	1 water and sanitation Master Plan developed	Project discontinued	DBSA approval processes were still ongoing, and funding was not yet approved.
INFR-30	Infrastructure Services	1 Project specification developed	Project discontinued	Budget reduced by the National Treasury

Project/Target No.	Department	Annual Target	Progress	Reasons for discontinuation
INFR-31	Infrastructure Services	1 water and sanitation Master Plan developed	Project discontinued	Budget reduced by the National Treasury
INFR-34	Infrastructure Services	1 Project specification developed	Project discontinued	Budget reduced by the National Treasury
INFR-36	Infrastructure Services	1 Project specification developed	Project discontinued	Budget reduced by the National Treasury

PLANNED TARGETS VS ACTUAL RESULTS FOR THE 2023/24 AND 2024/2025 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.

Table 35: Comparison of planned targets with the previous financial year

2024/25 Financial year						2023/24 Financial year				
Key Performance Areas	Targets Achieved	Targets not Achieved	Discontinued Targets	Total Annual targets	% Achievement	Targets Achieved	Targets Not Achieved	Discontinued Targets	Total number of targets	% Overall performance
Municipal Transformation and Organisational Development	48	01	00	49	98%	33	01	03	37	97%
Basic Services	30	05	06	40	86%	62	00	07	69	100%
Financial Viability	33	01	00	34	97%	41	01	00	42	98%
Local Economic Development	29	00	00	29	100%	11	00	00	11	100%
Good Governance and Public Participation	30	00	00	30	100%	54	00	01	55	100%
Spatial Rationale	27	01	00	28	96%	05	00	00	05	100%
Overall Organisational Targets	197	08	06	210	96%	206	02	11	218	99%

Annual Report Comparison

Analysis of the 2023/24 comparison with 2024/25 Financial year

During the 2023/2024 financial year, Capricorn District Municipality obtained an unqualified audit opinion with no findings on predetermined objectives (clean audit). Against this background, performance comparisons between the two financial years were analysed as follows:

- Municipal Transformation and Organisational Development: Overall performance remained constant at 97%. This Key Performance Area (KPA) was affected by several factors as reflected in the scorecard.
- Basic Service Delivery: Performance regressed from 97% to 92%. As a result, the Municipality developed plans and implemented control measures to address challenges and to ensure the sustainable delivery of core municipal services.
- Financial Viability: Performance improved from 83% to 98%. This improvement was largely attributed to the installation of prepaid smart meters in local municipalities, which led to increased revenue collection.
- Local Economic Development (LED): Performance was maintained at 100%.
- Good Governance and Public Participation: Performance regressed from 100% to 98%, mainly due to poor attendance at Water and Sanitation Community Forums.
- Spatial Rationale: Performance was maintained at 100%.
- Overall Municipal Performance: Overall performance regressed by 3%, from 99% to 96%.

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 2024/2025, as reviewed and approved by the Council.

A. STRATEGIC EXECUTIVE MANAGEMENT SERVICES- VOTE 1

Business Unit						Good Governance and Public Participation										
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 Organisational Objectives:						To increase the capacity of the district to deliver its mandate										
Proje ct No.	Key Perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descri ption (major activiti es)	Locat ion	Key perform ance indicator	Baseli ne	2024/20 25 Annual Targets	2024/20 25 Revised Annual Targets	Means of Verificatio n	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corre ctive meas ures	Indica tor New/O ld	Perform ance Monitori ng Quality Assuran ce commen ts
SEM SD- 01	Good gover nance and public partici pation	To promote and facilitate effective Intergove rnmental Relations	IGR meeti ngs	Coordi nation and support of IGR meeti ngs	CDM	Number of IGR meetings coordinat ed and supporte d	103 IGR meeti ngs coordin ated and suppor ted	92 IGR meetings supporte d	92 IGR meeting s coordin ated and supporte d	Correspon dence /Attendanc e registers/ Minutes/R eports	Achieved 107 IGR meetings coordinated and supported	Alignmen t of targets and KPI	CSF had meetings as per Mayor's resolution and Special Speaker's Forum. Other resuscitate d forums	None	Old	107 IGR meetings coordinat ed and supporte d

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-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 and supported	7 Mayors IGR Forums coordinated	4 Mayors IGR Forums coordinated	4 Mayors IGR Forums coordinated and supported	Attendance Register/Agenda/Correspondence	Achieved 6 Mayors IGR Forums coordinated and supported	Alignment of targets and KPI	2 District Development meeting with DDM Champions	None	Old	6 Mayors IGR Forums coordinated and supported
SEM SD-01.2	Good governance and public	To promote and facilitate effective Intergovernmental Relations	IGR meetings	Coordination and support of IGR	CDM	Number of Municipal Managers Forums coordinated	7 Municipal Managers Forum	4 Municipal Managers Forums	4 Municipal Managers Forums	Correspondence/Attendance registers	Achieved 6 Municipal Managers Forums coordinated	Alignment of targets and KPI	Special meetings coordinated and supported	None	Old	6 Municipal Managers Forums coordinated and

Business Unit						Good Governance and Public Participation											
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 Organisational Objectives:						To increase the capacity of the district to deliver its mandate											
Proje ct No.	Key Perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descri ption (major activiti es)	Locat ion	Key perform ance indicator	Baseli ne	2024/20 25 Annual Targets	2024/20 25 Revised Annual Targets	Means of Verificatio n	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corre ctive meas ures	Indica tor New/O ld	Perform ance Monitori ng Quality Assuran ce commen ts	
	partici pation	rnmental Relations		meetin gs		ed and supporte d	s coordin ated and suppor ted	coordinat ed	coordina ted and supporte d		and supported					supporte d	
SEM SD- 02	Good gover nance and public partici pation	To promote and facilitate effective Intergove rnmental Relations	District Lekgotla	Coordi nation and Support t of District Lekgotla	CDM	Number of District Lekgotla coordinat ed and supporte d	1 District Lekgotla coordinat ed	1 District Lekgotla coordinat ed	1 District Lekgotla coordinat ed and supporte d	Correspon dence /Attendanc e registers	Achieved 1 District Lekgotla coordinated and supported	Alignmen t of targets and KPI	None	None	Old	1 District Lekgotla coordinat ed	

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-03	Good governance and public participation	To strengthen accountability through proactive audit oversight	Internal audit	Perform internal audit	CDM	Number of internal audit reports produced	4 internal audit reports produced	4 internal audit reports produced	Target not revised	Internal audit reports	Achieved 4 internal audit reports produced	None	None	None	Old	4 internal audit reports produced
SEM SD-04	Good governance and public participation	To strengthen accountability through	Audit meetings	Coordinate external audit processes, audit	CDM	Number of audit meetings coordinated	25 audit meetings coordinated	20 audit meetings coordinated	Target not revised	Correspondence /Attendance Registers/ Minutes	Achieved 29 audit meetings coordinated	None	Special meetings coordinated	None	Old	29 audit meetings coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	participation	proactive audit oversight		committee activities and Municipal support												
SEM SD-05	Good governance and public participation	To strengthen accountability through proactive	Municipal Support	Provide technical support to Local municipalities	CDM	Number of municipal support reports issued on improved audit	4 Municipal support reports issued	4 Municipal support reports issued on improved audit	Target not revised	Municipal support report	Achieved 4 Municipal support reports issued on improved	None	None	None	Old	4 Municipal support reports issued on improved audit

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		audit oversight				outcomes		outcomes			audit outcomes					outcomes
SEM SD-06	Good governance and public participation	To protect the municipality from potential risks	Risk assessment workshop, monitoring of risk implementations and training	Develop and monitor the risk management register for all departments and risk training	CDM	Number of risk registers produced, risk monitoring reports issued, and risk trainings of management and	1 risk register produced, 4 Risk Monitoring reports issued, and 1 risk training	1 risk register produced, 4 Risk Monitoring reports issued, and 1 risk training of management and	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	None	None	None	Old	1 risk register produced, 4 Risk Monitoring reports issued, and 1 risk training of management and staff

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			g of management and staff on risk management	of management and staff		staff coordinated	of management and staff coordinated	staff coordinated								coordinated
SEM SD-07	Good governance and public	To protect the municipality from	Risk committee meetings	Coordinate risk committee	CDM	Number of risk committee meetings	5 risk committee meetings	4 risk committee meetings coordinated	Target not revised	Correspondence/Attendance Registers/Minutes	Achieved 5 Risk Committee meetings coordinated	None	Special risk committee meeting coordinate in the 4 th quarter	None	Old	5 Risk Committee meetings coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	participation	potential risk		activities		coordinated	coordinated									
SEM SD-08	Good governance and public participation	Reduction of fraud and corruption activities	Fraud prevention programmes (Awareness campaign)	Facilitate fraud prevention programmes	CDM & LMs	Number of fraud prevention programmes facilitated (Awareness campaign)	12 fraud prevention programmes facilitated	4 fraud prevention programmes facilitated (Awareness campaign)	Target not revised	Correspondence /Attendance Registers/ Minutes	Achieved 17 fraud prevention programmes facilitated (Awareness campaigns)	None	Special emergency awareness campaigns were conducted	None	Old	17 fraud prevention programmes facilitated (Awareness campaigns)

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-09	Good governance and public participation	Reduction of fraud and corruption activities	Forensic investigations	Facilitate fraud prevention programmes	CDM & LMs	Percentage of investigations reports prepared as per requests	100 percent investigations report 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	None	None	None	Old	100% investigations report as per requests
SEM SD-10	Good governance and public	To prevent theft and losses	Security Management	Provision of sound physical security	CDM	Number of security reports issued	12 security reports issued	12 security reports issued	Target not revised	Security reports	Achieved 12 security reports issued	None	None	None	Old	12 security reports issued

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	participation		services	services to all municipal premises and employees												
SEM SD-11	Good governance and public	To keep stakeholders informed about the affairs of	Communications management	Review and Implementation of commu	CDM	Number of Monitoring Report on communi	4 Monitoring Reports on commu	4 Monitoring Report on commun	Target not revised	Monitoring Reports	Achieved 4 Monitoring Report on communication, events management	None	None	None	Old	4 Monitoring Report on communication,

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	participation	the municipality		communication strategy, events management guideline, Social Media policy and corporate image manual		cation, events management guideline, Social Media policy and corporate image manual developed	nication, events management guideline, Social Media policy and corporate image manual	ication, events management guideline, Social Media policy and corporate image Manual developed			guideline, Social Media policy and corporate image Manual developed					events management guideline, Social Media policy and corporate image Manual developed

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				image Manual			developed									
SEM SD-12	Good Governance and Public Participation	To keep stakeholders informed about the affairs of the municipality	Communication programmes	Coordinate and publicise communication programmes	CDM	Number of communication programmes coordinated and publicised	4 District communication programmes coordinated and publicised	4 District communication programmes coordinated and publicised	Target not revised	Agenda/Attendance Register/Correspondence	Achieved 4 District communication programmes coordinated and publicised	None	None	None	Old	4 District communication programmes coordinated and publicised

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-13	Good governance and public participation	To keep stakeholders informed about the affairs of the municipality	District Communication programme	District communicators programme coordinate and publicised	CDM	Number of District communicators programme coordinated and publicised	73 communication programme coordinated and publicised	80 communication programmes coordinated and publicised. (Corporate image and branding, Advertising, Advertisi ng,	160 communication programmes coordinated and publicised. (Corporate image and branding, Advertising, Advertisi	Communication programmes/Correspondence/R eports	Achieved 411 communication programmes coordinated and publicised. (Corporate image and branding, Advertising, publications, publicity, events and stakeholder	Unpredictability of communications programmes	Extra programmes held due to external activities that requires Communications	None	Old	411 communication programmes coordinated and publicised. (Corporate image and branding, Advertising, publicatio

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
								publications, publicity, events and stakeholder participation and media relation programmes)	ng, publications, publicity, events and stakeholder participation and media relation programmes)		participation and media relation programmes)					ns, publicity, events and stakeholder participation and media relation programmes)

Business Unit						Good Governance and Public Participation											
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 Organisational Objectives:						To increase the capacity of the district to deliver its mandate											
Proje ct No.	Key Perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descri ption (major activiti es)	Locat ion	Key perform ance indicator	Baseli ne	2024/20 25 Annual Targets	2024/20 25 Revised Annual Targets	Means of Verificatio n	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corre ctive meas ures	Indica tor New/O ld	Perform ance Monitori ng Quality Assuran ce commen ts	
SEM SD- 14	Good Gover nance and Public Partic ipation	To keep stakehold ers informed about the affairs of the municipal ity	Thusong Service Centers monitored, and report produced	Monitor all Thusong Service Centers and consolidate reports	CDM	Number of Thusong Service Centers monitored, and number of consolidated reports produced	6 Thusong Service Centers monitored, and 4 consolidated reports produced	6 Thusong Service Centers monitored, and 1 consolidated report produced	6 Thusong Service Centers monitored, and 4 consolidated reports produced	Consolidated Thusong Service Centre's monitoring report	Achieved 6 Thusong Service Centers monitored, and 4 consolidated reports produced	Alignmen t of target to the number of Thusong Service Centres monitored	None	None	Old	6 Thusong Service Centers monitored, and 4 consolidated reports produced	

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-15	Good Governance and Public Participation	To keep stakeholders informed about the affairs of the municipality	Customer care management and stakeholder satisfaction	Customer Care complaints and queries resolved within 30 days period	CDM	Number of Customer Care complaints and queries received and resolved within 30 days period	40 customer care complaints and queries received and resolved within 30 days period.	60 Customer Care complaints and queries received and resolved within 30 days period	230 Customer Care complaints and queries received and resolved within 30 days period	Queries register	Achieved 388 Customer Care complaints and queries received and resolved within 30 days period	To augment communication programmes	Migration from manual to APPs	Extra Customer Care complaints and queries received and resolved	Old	388 Customer Care complaints and queries received and resolved within 30 days period

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-16	Good Governance and Public Participation	To keep stakeholders informed about the affairs of the municipality	District Batho Pele awareness	District Batho Pele awareness campaigns and forums	CDM	Number of District Batho Pele awareness campaigns and forums conducted and coordinated	4 District Batho Pele awareness campaigns conducted, and 4 forums meetings	2 District Batho Pele awareness campaigns conducted, and 4 Forum meetings coordinated	Target not revised	Correspond/Agenda/Attendance Registers	Achieved 12 District Batho Pele awareness campaigns conducted, and 4 Forum meetings coordinated	None	Target was overachieved through partnership with stakeholders	None	Old	12 District Batho Pele awareness campaigns conducted, and 4 Forum meetings coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
							coordinated									
SEM SD-17	Good Governance and Public Participation	To engage in Programmes that foster participation, interaction,	State of the District Address	Coordination of State of the District Address	CDM	Number of State of District Address coordinated	1 State of the District Address coordinated	1 State of the District Address Coordinated	Target not revised	Correspondence /Programmes/ Attendance Registers	Achieved 1 State of the District Address coordinated	None	None	None	Old	1 State of the District Address coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		n, and partnership														
SEM SD-18	Governance and Public Participation	To ensure Community Mobilization in the planning and development of service	Facilitation of Service Delivery Projects	Facilitation of Project Steering Committees, key stakeholders, scope	CDM	Percentage of approved service delivery projects facilitated for planning and	100 percent of approved water and sanitation infrastructure	100% of approved service delivery projects facilitated for planning and	Target not revised	Project facilitation report	Achieved 100% of approved service delivery projects facilitated for planning and implementation	None	None	None	Old	100% of approved service delivery projects facilitated for planning and

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		delivery projects		of works agreements, site hand overs, conflict management and resolution		implementation	projects facilitated for planning and implementation	implementation								implementation

Business Unit						Good Governance and Public Participation										
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 Organisational Objectives:						To increase the capacity of the district to deliver its mandate										
Proje ct No.	Key Perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descri ption (major activiti es)	Locat ion	Key perform ance indicator	Baseli ne	2024/20 25 Annual Targets	2024/20 25 Revised Annual Targets	Means of Verificatio n	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corre ctive meas ures	Indica tor New/O ld	Perform ance Monitori ng Quality Assuran ce commen ts
SEM SD- 19	Good Gover nance and Public Partic ipatio n	To ensure communi ty mobilizati on in the planning and develop ment of service delivery projects	Facilita tion of recruit ment and trainin g for commu nity memb ers	Facilita tion of recruit ment and training for commu nity memb ers affecte d by th approv ed service	CDM	Percenta ge Facilitatio n of recruitme nt and training for opportuni ties created in the impleme ntation of the approved	Project discont inued	100% Facilitati on of recruitm ent and training for opportun ities created in the impleme ntation of the approve d service	Target not revised	Job creation report	Achieved 100% Facilitation of recruitment and training for opportunities created in the implementati on of the approved service delivery projects	None	None	None	Old	100% Facilitatio n of recruitme nt and training for opportuni ties created in the impleme ntation of the approved service

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				delivery projects		service delivery projects		delivery projects								delivery projects
SEM SD-20	Good Governance and Public Participation	To ensure stakeholders' participation in the planning and development of service	Water and Sanitation Community Forums coordination	Coordination of Water and Sanitation Community Forums	CDM	Number of Water and Sanitation Community Forum coordinated	4 Water and Sanitation Community Forum	4 Water and Sanitation Community Forums coordinated	Target not revised	Attendance Register/Agenda/Correspondence	Not Achieved 3 Water and Sanitation Community Forums coordinated	None	Poor attendance as the target is dependent on the performance of the infrastructure	The target is moved to the infrastructure	Old	Not Achieved

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		delivery projects														
SEM SD-21	Good Governance and Public Participation	To ensure Stakeholder Participation in the planning and development of service delivery projects	Monitoring and evaluation of approved service delivery projects	Monitoring and evaluation of service delivery projects	CDM	Number of monitoring and evaluation reports on service delivery projects submitted	4 Monitoring and evaluation reports on service delivery projects	4 Monitoring and evaluation reports on service delivery projects submitted	Target not revised	Monitoring and evaluation reports on service delivery projects submitted	Achieved 4 Monitoring and evaluation reports on service delivery projects submitted	None	None	None	Old	4 Monitoring and evaluation reports on service delivery projects submitted

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
							submitted									
SEM SD-22	Good Governance and Public Participation	To enhance organizational performance	Development and review of Service Delivery and Budget Implementation	Coordination of the development and review of organizational Service Delivery and Budget Implementation Plans	CDM	Number of organizational Service Delivery and Budget Implementation Plans (SDBIP) developed	3 Service Delivery and Budget Implementation Plans (SDBIP's) developed	2 Service delivery and Budget Implementation Plans (SDBIP) developed and reviewed	Target not revised	Approved Service Delivery and Budget Implementation Plans	Achieved 3 Service delivery and Budget Implementation Plans (SDBIP) developed and reviewed	None	None	None	Old	3 Service delivery and Budget Implementation Plans (SDBIP) developed and reviewed

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			tion Plan	Budget implementation Plan (SDBIP)		d and reviewed	and reviewed									
SEM SD-23	Good Governance and Public Participation	To enhance organizational performance	Monitoring and evaluation	Monitoring and evaluation of organizational performance	CDM	Number of organizational performance reports produced	7 organizational performance reports produced	7 organizational performance reports produced	Target not revised	Organizational performance reports	Achieve 9 organizational performance reports produced	None	Extra Organizational bonus report and draft annual report produced	None	Old	9 organizational performance reports produced

Business Unit						Good Governance and Public Participation											
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 Organisational Objectives:						To increase the capacity of the district to deliver its mandate											
Proje ct No.	Key Perfo rman ce Area	Strategic Objectiv es	Proje ct Name	Project Descri ption (major activiti es)	Locat ion	Key perform ance indicator	Baseli ne	2024/20 25 Annual Targets	2024/20 25 Revised Annual Targets	Means of Verificatio n	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corre ctive meas ures	Indica tor New/O ld	Perform ance Monitori ng Quality Assuran ce commen ts	
				mance reports													
SEM SD- 24	Good Gover nance and Public Partic ipation	To enhance organizat ional performa nce	Back to Basics	Compil ations of Back- to- Basics reports	CDM	Number of Back- to-Basics reports produced	5 Back to Basics reports produc ed	4 Back to Basics reports produce d	Target not revised	Back to Basics reports	Achieved 8 Back to Basics reports produced	None	Extra 4 MFMA Circular 88 reports produced	None	Old	8 Back to Basics reports produced	

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-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, Older Persons, and Youth	All local municipalities	Number of Special Focus Programmes coordinated	73 Special Focus programmes coordinated	44 Special Focus programmes coordinated	Target not revised	Correspondence /Attendance register/Reports	Achieved 53 Special Focus programmes coordinated	None	Due to Partnership support	None	Old	53 Special Focus programmes coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				Programmes)												
SEM SD-26	Good Governance and Public Participation	To build a responsive and participating communities in all issues related to health to ascertain a disease free and	HIV, AIDS, STI & TB Programmes	HIV, AIDS, STI & TB Programmes Coordination (Governance & Planning, g,	All local municipalities	Number of HIV, AIDS, STI & TB Programmes coordinated.	33 HAST Programmes coordinated	16 HAST programmes coordinated. (Governance & Planning, Coordination,	Target not revised	Correspondence /Attendance registers/M minutes	Achieved 22 HAST programmes coordinated. (Governance & Planning, Coordination, Prevention Care & Support, Capacity Building and	None	Due to District AIDS Council resolutions and HAST programmes coordinated to respond to the LPAC resolution	None	Old	22 HAST programmes coordinated.

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		eliminate the scourge of HIV & AIDS, STIs and TB by 2026		Coordination, Prevention Care & Support, Capacity Building and Monitoring & Evaluation)				Prevention Care & Support, Capacity Building and Monitoring & Evaluation)			Monitoring & Evaluation)		on Provincial World			

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
SEM SD-27	Good Governance and Public Participation	To engage in Programmes that foster participation, interaction, and partnership	Educational Support	Coordination of the Educational Support Programme	CDM	Number of Educational Support Programme coordinated	3 Educational Support Programme coordinated	2 Educational Support Programme coordinated	Target not revised	Correspondence /Programmes/invitations/ Attendance register	Achieved 2 Educational Support Programme coordinated	None	None	None	Old	2 Educational Support Programme coordinated
SEM SD-28	Good Governance	To engage in	Mayoral	Coordination of	CDM	Number of Mayoral	25 Mayoral	4 Mayoral Outreach	Target not revised	Correspondence /Programme	Achieved 10 Mayoral Outreaches	None	Received requests from the	None	Old	10 Mayoral Outreach

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	and Public Participation	Programmes that foster participation, interaction and partnership	outreach	Mayoral outreach programmes		Outreach programmes coordinated	Outreach programmes coordinated.	es programmes coordinated		es/Attendance Registers	programmes coordinated		communities on Water interventions			es programmes coordinated
SEM SD-29	Good Governance and Public Participation	To engage in Programmes that foster	Mayor/Magoshi Forum	Coordination of Mayor/Magos	CDM	Number of Mayor/Magoshi Forums	Project discontinued	8 Mayor/Magoshi Forums coordinated	Target not revised	Attendance Register/Agenda/Correspondence	Achieved 8 Mayor/Magoshi Forums coordinated	None	Due to executive Mayor's consultation with Magoshi	None	Old	8 Mayor/Magoshi Forums coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	icipation	participation, interaction, and partnership		hi Forum		coordinated							on the new water projects			
SEM SD-30	Good Governance and Public Participation	To build accountable and transparent governance structures	Whippery Management meetings	Coordination of Whippery meetings	CDM	Number of Whippery meetings coordinated	14 Whippery meetings coordinated	6 Whippery meetings coordinated	Target not revised	Correspondence /Attendance Registers/ Minutes	Achieved 14 Whippery meetings coordinated	None	Due to Whippery meetings coordinated in preparations for Special Councils	None	Old	14 Whippery meetings coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		responsive to the needs of the community														
SEM SD-31	Good Governance and Public Participation	To build accountable and transparent governance structures	Reports of the Chief Whip	Compilation of Mandatory reports of the Chief Whip	CDM	Number of mandatory reports of the Chief Whip submitted	4 mandatory reports of the Chief Whip submitted to	4 mandatory reports of the Chief Whip submitted	Target not revised	Mandatory Reports submitted to Council	Achieved 4 mandatory reports of the chief whip submitted to Council	None	None	None	Old	4 mandatory reports of the chief whip submitted to Council

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		responsive to the needs of the community				d to Council	Council	d to Council								
SEM SD-32	Good Governance and Public Participation	To build accountable and transparent governance structures	District Chief Whip's forum	Coordination of District Chief Whip's forum	CDM	Number of District Chief Whip's forum coordinated	04 District chief Whip's forum coordinated	04 District chief Whip's forum coordinated	Target not revised	Correspondence /Attendance Registers/ Minutes	Achieved 04 District chief Whip's forum coordinated	None	None	None	Old	04 District chief Whip's forum coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		responsive to the needs of the community														
SEM SD-33	Good Governance and Public Participation	To provide strategic and administrative support to Council	Council Meetings	Coordination of Council meetings	CDM	Number of council Meetings coordinated	15 Council meetings coordinated	6 Council meetings coordinated	Target not revised	Correspondence /Attendance Registers/ Minutes	Achieved 13 Council meetings coordinated	None	Due to Special Council meetings coordinated	None	Old	13 Council meetings coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and Administrative Structures														
SEM SD-34	Good Governance and Public Participation	To provide strategic and administrative support to Council and	Committee Meetings	Coordination of Committee meetings	CDM	Number of Committee Meetings coordinated	149 Committee Meetings coordinated	110 Committee meetings coordinated	Target not revised	Correspondence /Attendance Registers/ Minutes	Achieved 131 Committee meetings coordinated	None	Due to Special Committee meetings coordinated to consider reports for Special	None	Old	131 Committee meetings coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		Administrative structures											Council meetings			
SEM SD-35	Good governance and public participation	To provide strategic and administrative support to Council and Administr	Management and Executive Management meetings	Coordination of Management and Executive Management	CDM	Number of Management and Executive Management meetings coordinated	43 Management and Executive Management meetings	12 Management and Executive Management meetings coordinated	Target not revised	Correspondence /Attendance registers/ Minutes/Reports	Achieved 23 Management and Executive Management meetings coordinated	None	Due to Special Executive Management coordinated to consider urgent report for	None	Old	23 Management and Executive Management meetings coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		ative structures		meetings			coordinated						Mayoral Committee and Council			
SEM SD-36	Good Governance and Public Participation	To provide strategic and administrative support to Council and Administrative	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	None	None	None	Old	4 Mandatory reports of the speaker submitted to Council

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		Structures														
SEM SD-37	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the needs of	Project Site visits	Coordination of Committees Site visits	CDM	Number of Site Visits coordinated	52 Site Visits coordinated.	52 Site Visits coordinated	Target not revised	Correspondence /Attendance Registers/ Programmes/Site Visit Report	Achieved 69 Site Visits coordinated	None	Due to special site visits coordinated	None	Old	69 Site Visits coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the community														
SEM SD-38	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the needs of	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	None	None	None	Old	6 Oversight programmes coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the community														
SEM SD-39	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the needs of	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 /programmes/Attendance registers	Achieved 1 working session coordinated	None	None	None	Old	1 working session coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the community														
SEM SD-40	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the needs of	Public Participation programmes (Council Outreaches/ Imbizo)	Coordination of Council Outreaches/ Imbizo	CDM	Number of Council Outreaches/ Imbizo coordinated	4 Council Outreaches/ Imbizo coordinated.	3 Council Outreaches/ Imbizo coordinated	Target not revised	Correspondence /Attendance Registers/ Programmes/Reports	Achieved 3 Council Outreaches/ Imbizo coordinated	None	None	None	Old	3 Council Outreaches/ Imbizo coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the community														
SEM SD-41	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the	Youth Dialogue	Coordination of Youth Dialogues	CDM	Number of Youth Dialogues coordinated	1 Youth Dialogue coordinated	1 Youth Dialogue coordinated	Target not revised	Correspondence /Attendance Registers/Programmes	Achieved 1 Youth Dialogue coordinated	None	None	None	Old	1 Youth Dialogue coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		needs of the community														
SEM SD-42	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the	Women Dialogue	Coordination of Women Dialogues	CDM	Number of Women Dialogues coordinated	1 Women Dialogue coordinated	1 Women Dialogue coordinated	Target not revised	Correspondence /Attendance Registers/ Programmes	Achieved 1 Women Dialogue coordinated	None	None	None	Old	1 Women Dialogue coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		needs of the community														
SEM SD-43	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the	Ward Committee Support	Coordination of programme to strengthen capacity of ward	CDM	Number of Ward Committee support programme coordinated	1 Ward Committee support programme coordinated	1 Ward Committee support programme coordinated	Target not revised	Correspondence /Attendance Registers/ Programmes	Achieved 1 Ward Committee support programme	None	None	None	Old	1 Ward Committee support programme

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		needs of the community		committees												
SEM SD-44	Good Governance and Public Participation	To build accountable and transparent governance structures responsive to the	District Speakers Forum	Coordination of District Speakers Forum	CDM	Number of District Speakers Forum coordinated	4 District Speakers Forum coordinated	4 District Speakers Forum coordinated	Target not revised	Correspondence /Attendance Registers/ Minutes	Achieved 6 District Speakers Forum coordinated	None	Due to 02 Special District Speakers forums coordinated to consider report in preparation for District	None	New	6 District Speakers Forum coordinated

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		needs of the community											Ward Committee Summit in November 2024			
FD-05	Financial viability and Management	To prepare a credible and realistic budget in line with MFMA timelines	Financial Reporting	Budget 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 report	None	None	None	Old	1 Unqualified audit opinion report

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
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	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	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator 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														

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		those needs)														
FD-20	Financial viability and Management	To monitor department expenditure	Acquisition Management	Compliance to the SCM regulations	CDM	Percentage of compliance by SEMS department to the SCM regulations that result in R nil irregular	R214 514 247 irregular expenditure identified as a result of non-compliance to SCM	100% compliance to the SCM regulations that result in R nil irregular expenditure	100% compliance by SEMS department to the SCM regulations that result in R nil irregular	Zero irregular expenditure; Fruitless and wasteful and Unauthorised expenditure/Payment Vouchers	Achieved 100% compliance by SEMS department to the SCM regulations that result in R nil irregular expenditure	Target revised to departmental specification	None	None	Old	100% compliance by SEMS department to the SCM regulations that result in R nil irregular

Business Unit						Good Governance and Public Participation										
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 Organisational 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	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						expenditure	Regulations per department		expenditure							expenditure

B. INFRASTRUCTURE SERVICES – 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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-01	Basic Services delivery	To ensure the community receives basic water services by attending to all reported breakdowns	Water Infrastructure Repairs and Maintenance	Replacement of pipeline, flow meters, major repairs of water equipment and	CDM	Percentage of reported breakdowns attended through the services of	91% of reported breakdowns attended through the services of Maintenance	70% of reported breakdowns attended through the services of Maintenance	95% of reported breakdowns attended through the services of Maintenance	Maintenance Requisition and Report on Maintenance performed in a quarter/P	Achieved 99.48% of reported breakdowns attended through the services	Upward adjustment of target	None	None	Old	99.48% of reported breakdowns attended through the

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				infrastructure		Maintenance Term Contractors	nce Term Contractors	nce Term Contractors	gh the services of Maintenance Term Contractors	ayment certificate	of Maintenance Term Contractors					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											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-02	Basic Services delivery	To ensure that areas experiencing breakdowns continue to receive basic water and services sustainable water supply	Water Infrastructure Repairs and Maintenance	Procurement of O&M Material for Internal Repairs & Maintenance	CDM	Percentage of requested O&M Material Procured through the services of Maintenance	100% of requested O&M Material Procured through the services of Maintenance Term Suppliers	70% of requested O&M Material Procured through the services of Maintenance Term Suppliers	Target not revised	Material Work Order and Delivery Note/ Requisition	Achieved 100% of requested O&M Material Procured through the services of Maintenance	None	None	None	Old	100% of requested O&M Material Procured through the services of

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						nce Term Suppliers					nce Term Suppliers					Maintenance Term Suppliers
INFR-03	Basic Services delivery	To ensure resources are available for the operation and maintenance	Procurement of O&M tools	Procurement of tools of O &M teams' internal	CDM	Percentage of requested O &M tools procured	100% of requested O &M tools procured	100% of requested O &M tools procured	Target not revised	Material requisition/order and delivery note	Achieved 100% of requested O&M tools procured	None	None	None	Old	100% of requested. O &M tools

Business Unit					Infrastructure Department -Vote 2											
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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		wastewater infrastructure		maintenance												procured
INFR-04	Basic Services delivery	To ensure resources are available for the operation and maintenance wastewater infrastructure	Jet Machines (Sewer maintenance)	Procurement of Jet Machines Sewer maintenance	CDM	Number of sewer Jet machines procured	1 sewer jet machine procured	1 sewer jet machine procured	Target not revised	Material requisition/order and delivery note	Achieved 1 sewer jet machine procured	None	None	None	Old	1 sewer jet machine procured
INFR-05	Basic Services	To achieve 95% compliance on	Procurement of	Supply, delivery &	CDM/Unive	Percentage of all	100% of all	95% of all required	100% of all	Approved TOR	Achieved 100% of	Correction of the year	None	None	Old	100% of all

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	ces delivery	chemical and 97% compliance on microbiological drinking water supply systems to Blue Drop and 70% compliance of wastewater treatment works effluent to Green Drop	Water Quality Laboratory Equipment /Instruments	installation of Water Analysis Instruments	rsity of Limpopo	required water quality laboratory instruments/ equipment procured	required water quality laboratory instruments/ equipment procured	water quality laboratory instruments/ equipment procured	required water quality laboratory instruments/ equipment	Appointment Letter, Progress report	all required water quality laboratory instruments/ equipment procured	on the strategy and consistency with the baseline				required water quality laboratory instruments/ equipment procured

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		Assessment requirement by 2030							procured							
INFR-06	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on microbiological drinking water	Implementation of Water Safety & Security Plans	Implementation of water safety & security Plans	CDM (All LM's)	Number of interventions on water safety and water	Twenty (20) interventions on the Water Safety Plans	Sixteen (16) interventions on Water Safety Plans	Target not revised	Request for Quotation, Work order, Water safety	Achieved Twenty-two (22) interventions on Water	Correction of the year on the strategy	Extra interventions on water safety plans	None	Old	Twenty-two (22) interventions on Water

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		supply systems to Blue Drop and 70% compliance of wastewater treatment works effluent to Green Drop Assessment requirement by 2030		recommendations		security plans recommendations completed	recommendations completed	and Security recommendations completed		plans report	Safety Plans and Security recommendations completed		and security recommendations were done			Safety Plans and Security recommendations completed

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-07	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on microbiological drinking water supply systems to Blue Drop and 70% compliance of wastewater treatment works	Water Quality monitoring and sampling	Collection of water and wastewater samples throughout the District	CDM (all LM's)	Number of chemicals and microbiological samples collected	1362 chemicals and 1125 microbiological samples collected	800 chemicals and 900 microbiological samples collected	Target not revised	Sample reception log sheets/ Laboratory reports	Achieved 1380 chemicals and 1260 microbiological samples collected	Correction of the year on the strategy	Extra chemical and microbiological received from UL and water projects	None	Old	1380 chemicals and 1260 microbiological samples collected

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		effluent to Green Drop Assessment requirement by 2030														
INFR-08	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on	Procurement of online Disinfection	Procurement of Disinfection	CDM (all LM's)	Number of Disinfection chemical	2000 Kg of disinfection chemical	2500 Kg of disinfection chemical	Target not revised	Request for Quotation, Work order	Achieved 2500 Kg of disinfecti	Correction of the year on the strategy	None	None	Old	2500 Kg of disinfection chemi

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		microbiological of drinking water supply systems to Blue Drop and 70% compliance of wastewater treatment works effluent to Green Drop Assessment	chemicals (Reservoir Floaters) and Refill Cartridges	chemicals		s procured	s procured	s procured		Delivery notes and Invoice	on chemicals procured					cals procured

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		requirement by 2030														
INFR-09	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on microbiological of drinking water supply systems to Blue Drop and 70%	Procurement of Water and Wastewater consumables	Procurement of consumable reagents to enable functioning of the	CDM/University of Limpopo	Percentage of all requested water and wastewater consumables	100 percent of all requested water and wastewater consumables	100% of all requested water and wastewater consumables	Target not revised	Delivery notes Invoice/Requisition	Achieved 100% of all requested water and wastewater consumables	Correction of the year on the strategy	None	None	Old	100% of all requested water and wastewater consumable

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		compliance of wastewater treatment works effluent to Green Drop Assessment requirement by 2030		Laboratory		bles procured	bles procured	bles procured			bles procured					s procur ed
INFR-10	Basic Services	To achieve 95% compliance on chemical and 97%	Unit Process Audit	Assess the capacity and	CDM (All LM's)	Number of Water Supply & Wastewa	2 Water Supply and 1 Wastewa	2 Water Supply and 1 Wastewa	Target not	Assessment reports	Achieved 2 Water Supply and 1	Correction of the year	None	None	Old	2 Water Supply and 1

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	delivery	compliance on microbiological of drinking water supply systems to Blue Drop and 70% compliance of wastewater treatment works effluent to Green Drop Assessment		operational effectiveness of the Water Supply & Wastewater systems		ter Systems Assessed	ter system assessed	ter system assessed	revised	and work order	Wastewater system assessed	on the strategy				Wastewater system assessed

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		requirement by 2030														
INFR-11	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on microbiological of drinking water supply systems to Blue Drop and 70%	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	100 percent participation on SANAS, NLA and SABS by the Water Quality	100% participation on SANAS, NLA and SABS by the Water Quality	Target not revised	SANAS, NLA and SABS reports	Achieved 100% participation on SANAS, NLA and SABS by the Water Quality	Correction of the year on the strategy	None	None	Old	100% participation on SANAS, NLA and SABS by the

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		compliance of wastewater treatment works effluent to Green Drop Assessment requirement by 2030				Laboratory	Laboratory	Laboratory			Laboratory					Water Quality Laboratory
INFR-12	Basic Services	To achieve 95% compliance on chemical and 97%	Implementation of Wastewater	Implementation of Wastewater Risk	CDM (LM's)	Number of interventions on	32 interventions on Green	Thirty-two (32) interventions on	Target not	Green Drop interventions on reports	Achieved Forty (40) interventions	Correction of the year	Extra flow meters were	None	Old	Forty (40) interventions

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	delivery	compliance on microbiological of drinking water supply systems to Blue Drop and 70% compliance of wastewater treatment works effluent to Green Drop Assessment	Water Risk Abatement Plans	Assessment outcomes		green drop recommendations completed.	drop recommendations completed	Green drop recommendations completed	revised	and work order, payment certificate	ons on green drop recommendations completed	on the strategy	calibrated/ service increasing the number of interventions completed.			on green drop recommendations completed

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		requirement by 2030.														
INFR-13	Basic Services delivery	To achieve 95% compliance on chemical and 97% compliance on microbiological of drinking water supply systems to Blue Drop and 70%	Operations of wastewater treatment Works	Operations of wastewater treatment Works	CDM (LM's)	Percentage of wastewater treatment works operated	83.23% of water treatment facilities operated	80% of wastewater treatment works operated	Target not revised	Wastewater treatment works reports	Achieved 90.2% of wastewater treatment works operated	Correction of the year on the strategy	Extra 10% of wastewater treatment works operated	None	Old	90.2 % of waste water treatment works operated

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		compliance of wastewater treatment works effluent to Green Drop Assessment requirement by 2030														
INFR-14	Basic Services	To achieve 95% compliance on chemical and 97%	Operations of Water Purification	Operations of Water treatment	CDM (LM's)	Percentage of water treatment	79,3% of water treatment	70% of water treatment	Target not	Water treatment	Achieved 75.8% of water treatment	Correction of the year	4,3% extra water treatment	None	Old	75.8% of water treatment

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	delivery	compliance on microbiological of drinking water supply systems to Blue Drop and 70% compliance of wastewater treatment works effluent to Green Drop Assessment	on Facilities	on Facilities and inventory stock		facilities operated	facilities operated	facilities operated	revised	works reports	facilities operated	on the strategy	nt facilities operated			ent facilities operated

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		requirement by 2030														
INFR-15	Basic Services delivery	To ensure compliance on MIG Requirements	Management of the Municipal Infrastructure Programme	Establish and enforce project management standards.	CDM	Percentage of MIG expenditure	100 % MIG Expenditure of 309 394 000	100% MIG Expenditure of 266 222 000	MIG Expenditure of 283 563 000	Expenditure on MIG Report	Achieved 100% MIG Expenditure of 283 563 000	New allocation on the revised DORA	None	None	Old	100% MIG Expenditure of 283 563 000

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Key Strategic Organizational Objectives:					To provide sustainable basic services and infrastructure development											
Proje ct No.	Key perf orma nce Area	Strategic Objectives	Project Name	Project Descripti on (major activities)	Locat ion	Key perform ance indicator	Baseline	2024/25 Annual Targets	2024/ 25 Revi sed Annu al Targ ets	Means of verificati on	Actual Perform ance in the 2024/202 5 financial year (Achieve d or Not Achieve d)	Reason for revision	Reaso n for varianc e	Correcti ve measure s	Indic ator New/ Old	Perfor manc e Monit oring Qualit y Assur ance comm ents
INFR-16	Basic Services delivery	To address unemployment through EPWP	Coordination of EPWP District Forum	Coordination of EPWP District Forums	CDM	Number of EPWP District Forums coordinated	New Indicator	4 EPWP District Forums coordinated	Target not revised	Attendance Register, Agenda and Minutes	Not Achieved 3 EPWP District Forums coordinated	None	Poor attendance of participants	Adopt an annual EPWP forum in the municipal calendar strengthen attendance	New	Not Achieved

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
														ce and participation.		
INFR-17	Basic Services delivery	To address unemployment through EPWP	EPWP coordination	EPWP work opportunities created	CDM	Number of EPWP work opportunities created through infrastruc	1 245 EPWP work opportunities created	1 887 EPWP work opportunities created	1448 EPWP work opportunities	Job creation report	Achieved 1463 EPWP work opportunities created	To align targets with final EPWP Phase 5 Business Plan	Due to replacement of participants	None	Old	1463 EPWP work opportunities created

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						ture Sector			created							
INFR-18	Basic Services delivery	To provide sanitation service to 100% of the population by 2030	Capricorn Households Sanitation	Capricorn Households Sanitation (WWTW/oxidation	CDM	Number of rural sanitation project specification developed	3 rural sanitation project specification developed	3 rural sanitation project specification developed	Target not revised	Project documentation	Achieved 3 rural sanitation project specification	None	None	None	Old	3 rural sanitation project specification

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				ponds planning)												
INFR-19	Basic Services delivery	To provide sanitation service to 100% of the population by 2030.	WSIG Scheme Lepelle-Nkumpi Sanitation	Sanitation	Lepelle Nkumpi	Number of households with access to basic sanitation	515 households with access to basic sanitation	515 households with access to basic sanitation	Target not revised	Appointment letter Completion Certificate /Progress reports	Achieved 515 households with access to basic sanitation	None	None	None	Old	515 households with access to basic sanitation

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Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-23	Basic Service Delivery	To provide sanitation service to 100% of the population by 2030	Upgrading of Lepelle Nkumpi Waste Water Treatment Works	Upgrading of Lepelle Nkumpi Waste Water Treatment Works	Lepelle-Nkumpi	Percentage of planning for upgrading of WWTW/oxidation ponds. (Conduct EIA, Water	2 projects specification developed 1 EIA water use licence application submitted	10% of planning for upgrading of WWTW/oxidation ponds. (Conduct EIA, Water use	60% of planning for upgrading of WWTW/oxidation	Project documentation	Achieved 60% of planning for upgrading of WWTW/oxidation ponds. (Conduct EIA, Water	Specialised studies for the upgrading of Lepelle WWTW have been concluded. Additional allocation received	None	None	Old	60% of planning for upgrading of WWTW/oxidation

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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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						use licence, topographical surveys and geotechnical investigations)		licence, topographical surveys and geotechnical investigations)	ponds. (Conduct EIA, Water use licence, topographical		use licence, topographical surveys and geotechnical investigations)					ponds.

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
									surveys and geotechnical investigations)							

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-24	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population by 2030	Planning and development of technical reports	Planning and development of technical reports	Capricorn DM	Number of technical reports developed	5 technical reports developed	3 technical reports developed	5 technical reports developed	Technical reports	Achieved 5 technical reports developed	None	None	None	Old	5 technical reports developed
INFR-25	Basic Services	To provide affordable, clean and potable water	Water Service Infrastructure	Planning and Implementation of	Capricorn DM	Percentage Planning and	91,8% Planning and Impleme	100% Planning and implemen	Target not	WSIG reports	Achieved 100% implementation of	None	None	None	Old	100% implementation 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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	delivery	according to yard connections standards to 100% of the population by 2030	Grant (WSIG) Schemes	WSIG Schemes		implementation of Municipal Water Infrastructure Grant (WSIG) projects as per business plan	ntation of Municipal water infrastructure grant (WSIG) projects as per business plan	tation of Municipal Water Infrastructure Grant (WSIG) projects as per business plan	revised		Municipal Water Infrastructure Grant (WSIG) projects as per business plan					Municipal Water Infrastructure Grant (WSIG) projects as per business

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
																ss plan
INFR-26	Basic Services delivery	To provide affordable, clean and potable water according to yard connections standards to 100% of the	Water services development plan	Review of water services development plan	Bloub erg, Mole mole and Lepelle Nkumpi	Number of water services development plan reviewed	New indicator	1 water services development plan reviewed	Project discontinued, yet to be implemented in	Reports	Project discontinued	DBSA approval processes still ongoing and funding is not yet approved.	Project discontinued	Budget reduced by National Treasury	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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		population by 2030							2025/2026 FY							
INFR-27	Basic Services delivery	To provide affordable, clean and potable water according to yard connections standards to 100% of the	Water and Sanitation Master Plan	Development of the water and sanitation	Bloubaerg, Molemole and Lepelle	Number of water and sanitation Master Plan developed	New indicator	1 water and sanitation Master Plan developed	Project discontinued, yet to be implemented	Master Plan	Project discontinued	DBSA approval processes still ongoing and funding is	Project discontinued	Budget reduced by National Treasury	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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		population by 2030			Nkumpi				ed in 2025/2026 FY			not yet approved.				
INFR-28	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of	Grootpan, Sias, Longden, Ramaswikana	Construction of Water supply project	Blouberg Ward 17	Percentage construction of water supply project	85% construction of water supply project.	100% construction of water supply project	Target not revised	Completion Certificate /Progress report	Not Achieved 90% construction of water	None	Identification and drilling of borehole for the	Equipping and electrifying of boreholes. Awaiting the	Old	90% construction of water supply

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the population by 2030	Water Supply			Number of households with water access	0 households with water access	2452 households with water access			supply project. 0 households with water access		scheme	implementation of phase 2 for households to have access to water		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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-29	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population by 2030	Kromhoek/ Makgato , Devrede , Taaibosch New Stand Water Supply	Construction of Water supply project	Bloubaerg Ward 15 & 18	Percentage construction of water supply project Number of households with	86% construction of water supply project. 0 households with water access	100% construction of water supply project. 3168 households with	Target not revised	Completion Certificate /Progress report	Not Achieved 86% construction of water supply project. 0 households with	None	Delay of project by identifying alternative boreholes within Devrede	Treatment of arsenic content by 1st quarter of 2025/2026 . 3168 households to	Old	Not Achieved

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						water access		water access			water access		village water requires treatment due to arsenic content	have access to water by the end of the 2025/2026 F/Y		

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-30	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population by 2030	Bosehla Water Supply	Development of specification	Blouberg Ward 14	Number of project specification developed	Project discontinued	1 project specification developed	Project discontinued, yet to be implemented in 2025/	Project documentation	Project discontinued	Budget reduced to augment other MIG projects	Project discontinued	Budget reduced by National Treasury	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											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
									2026 FY							
INFR-31	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population by 2030	Thalane Water Supply	Development of specification	Blouberg Ward 14	Number of project specification developed.	Project discontinued	1 Project specification developed	Project discontinued, yet to be implemented in	Project documentation	Project discontinued	Project discontinued, yet to be implemented in 2025/2026 FY	Project discontinued	Budget reduced by National Treasury	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											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
									2025/2026 FY							
INFR-32	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population by 2030	Inveraa n Water Supply	Construction of Water supply project	Blouberg Ward 09	Percentage construction of water supply project	83,5% construction of water supply project. 0 household	100% construction of water supply project. 2206 household	Target not revised	Completion Certificate /Progress report	Not Achieved 94% construction of water supply project	None	Poor performance by contractor	Contract or terminated end of the financial year	Old	Not Achieved

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						Number of households with water access	ds with water access	ds with water access			0 households with water access					
INFR-33	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of	Milkbank East, Water Supply	Construction of Water supply project	Bloubaerg Ward 3	Percentage construction of water	70% construction of water	100% construction of water	Target not revised	Completion Certificate	Not Achieved 97% construction of water	None	Community disputes delayed the	Electrification of boreholes and finalize phase 2	Old	Not Achieved

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the population by 2030				supply project Number of households with water access	supply project. 0 households with water access	supply project. 1263 households with water access		/Progress report	supply project. 0 households with water access		construction period Aquifer dropped during construction period. Borehole	for 1263 households to have access to water		

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
													le equipped with smaller pumps awaiting electrification.			

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-34	Basic Services delivery	To provide affordable, clean and potable water according to yard connections standards to 100% of the population by 2030	Mphahlele RWS Majane, Sefalaolo, Makaep ea, Sedimonthole, Moshate & Mashite	Development of specification	Lepelle-Nkumpi Ward 19, 23, 24 & 25	Number of project specification developed.	Project discontinued	1 project specification developed	Project discontinued, yet to be implemented in 2025/	Project documentation	Project discontinued	None	Project discontinued	Budget reduced by National Treasury	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											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
									2026 FY							
INFR-35	Basic Services delivery	To provide affordable, clean and potable water according to yard connections standards to 100% of the	Stocks RWS (Hwelereng, Makotse, Motanta nyane)	Development of specification	Lepelle-Nkumpi Ward 7, 13 & 14	Percentage of construction of water supply project Number of	5 tender advertisements published	20% construction of water supply project 0 households with	30% construction of water supply project	Progress report	Achieved 40% construction of water supply project 0 households	5 contractors on site and busy with construction	Target was overachieved due to good progress by the contractor	None	Old	40% construction of water supply project 0 households

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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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		population by 2030				households with water access		water access	0 households with water access		ds with water		tor on site			holds with water
INFR-36	Basic Services	To provide affordable, clean and	Groothoek Regiona	Development of	Lepelle-	Number of project specificat	Project discontinued	1 project specification	Project discontinued	Project documentation	Project discontinued	None	Project discontinued	Budget reduced by	Old	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											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	delivery	potable water according to yard connections standards to 100% of the population by 2030	I Water Scheme (Madisha-Ditoro, Madisha-Leolo, Motsere reng, Mamogwasha & Mapatja keng)	specificat ion	Nkum pi Ward 4, 5 & 6	ion develop ed		develop ed	ntinu ed, yet to be imple ment ed in 2025/ 2026 FY					National Treasury		discon tinued

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-37	Basic Services delivery	To provide affordable, clean and potable water according to yard connections standards to 100% of the	Installation of water and sanitation services	Development of specification and Installation of water and sanitation services	Lepelle-Nkumpi Ward 17	Number of project specification developed.	8 project specification developed	1 project specification developed	Target not revised	Project documentation	Achieved 1 Project specification developed	None	None	None	Old	1 Project specification developed

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		population by 2030														
INFR-38	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population by 2030	Phasha Water Supply	Construction of Water supply project	Mole mole Ward 3	Percentage construction of water supply project	1 tender advertisement published	30 percent construction of water supply project	Target not revised	Progress report	Achieved 41% construction of water supply project	Contractors have already been appointed.	Target was overachieved due to more effort made	None	Old	41% construction of water supply project

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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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						Number of households with water access		0 households with water access			0 households with water		by the contractor on site			0 households with water
INFR-39	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of	Sefene Water Supply	Construction of Water supply project	Mole mole Ward 7	Percentage of construction of water	Project discontinued	15% construction of water	30% construction of water supply	Progress report	Achieved 40% construction of water	2 contractors appointed and on site	Target was overachieved due to good	None	Old	40% construction of water

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		the population by 2030				supply project. Number of households with water access		supply project. 0 households with water access	y project. 0 households with water access		supply project 0 households with water		work made by the contractor on site			supply project 0 households with water

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
INFR-40	Basic Services delivery	To provide affordable, clean and potable water according to 100 percent of the population by 2030	Ratsaka Water Supply	Construction of Water supply project	Mole mole	Percentage construction of water supply project Number of households with	87% construction of water supply project. 0 households with water access	100% construction of water supply project. 900 households with water access	Target not revised	Completion Certificate /Progress report	Achieved 100% construction of water supply project 900 households with water	None	None	None	Old	100% construction of water supply project 900 households with water

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						water access										
FD-05	Financial Viability and Management	Financial reporting	Financial Reporting	Budget Treasury	Number of Unqualified audit opinion	Number of unqualified audit opinion	1 Unqualified audit opinion	1 Unqualified audit opinion	Target not revised	Unqualified audit opinion report	Achieved Unqualified audit opinion report	None	None	None	Old	Unqualified audit opinion report

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
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 and	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	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											
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		quality will satisfy those needs														
FD-20	Financial Viability and Management	To monitor departmental expenditure	Acquisition Management	Compliance to the SCM regulations	CDM	Percentage of compliance by Infrastructure department to the SCM	R214 514 247 irregular expenditure identified as a result of non-	100% compliance to the SCM regulations that result in R nil irregular	100% compliance by Infrastructure department	Zero irregular, fruitless and wasteful, and unauthorized	Achieved 100% compliance by Infrastructure department to the SCM	None	None	None	Old	100% compliance by Infrastructure department

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						regulations that result in R nil irregular expenditure per department	compliance to SCM regulations	expenditure	to the SCM regulations that result in R nil irregular expenditure	expenditure	regulations that result in R nil irregular expenditure					to the SCM regulations that result in R nil irregular expenditure

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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
									nditure							

C. CORPORATE SERVICES- VOTE 3

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							Administrative and financial capability									
Key Strategic Organizational Objectives:							To increase the capacity of the district to deliver its mandate									
Proj ect No.	Key perfor manc e Area	Strategic Objectives	Project Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicator	Baseline	2024/25 Annual Targets	2024/2 5 Revised Annual Target s	Means of verificat ion	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revisi on	Reason for variance	Corre ctive meas ures	Indi cat or New/O ld	Perfor mance Monito ring Quality Assura nce comme nts
CPS D-01	Municipal Transf ormati on and Organi zation al Develo pment	Facilitate legal representatio n. Provision of legal advice and support Developmen t of contracts	Litigatio n Manage ment	Attendan ce and managem ent of effective litigation	CDM	Percenta ge of manage ment of cases instituted or defended	100% of all cases defended and instituted by June 2024	100% manage ment of cases instituted or defended by June 2025	Target not revised	Litigatio n Manage ment Report	Achieved 100% management of cases instituted or defended by June 2025	None	None	None	Old	100% manag ement of cases institute d or defend ed by June 2025

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							Administrative and financial capability									
Key Strategic Organizational Objectives:							To increase the capacity of the district to deliver its mandate									
Proj ect No.	Key perfor manc e Area	Strategic Objectives	Project Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicator	Baseline	2024/25 Annual Targets	2024/2 5 Revised Annual Target s	Means of verificat ion	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revisi on	Reason for variance	Corre ctive meas ures	Indi cat or New/O ld	Perform ance Monito ring Quality Assura nce comme nts
		Developmen t or review of by-laws														
CPS D-02	Munici pal Transf ormati on and Organi zation al Develo pment	Facilitate legal representatio n. Provision of legal advice and support Developmen t of contracts	Advisory services	Provision of legal advice and support	CDM	Percenta ge of requeste d legal advice and support provided	100 percent of requeste d legal advice and support provided by June 2024	100% of requeste d legal advice and support provided by June 2025	Target not revised	Advisory Services Report/ Register	Achieved 100% of requested legal advice and support provided by June 2025	None	None	None	Old	100% of request ed legal advice and support provide d by June 2025

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		Development or review of by-laws														
CPS D-03	Municipal Transformation and Organizational Development	Facilitate legal representation. Provision of legal advice and support Development of contracts	Contracts development	Development and editing of contracts	CDM	Percentage of requested contracts developed or edited and signed.	100 percent of requested Contracts developed or edited and signed by	100% of requested contracts developed or edited and signed by June 2025	Target not revised	Contract Register Report/ Register	Achieved 100% of requested contracts developed or edited and signed by June 2025	None	None	None	Old	100% of requested contracts developed or edited and signed

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		Development or review of by-laws					June 2024									by June 2025
CPS D-04	Municipal Transformation and Organizational 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	CDM	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	None	None	None	Old	90% coordination of recruitment and selection processes

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-05	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Performance reviews	Performance Reviews	CDM	Number of Performance reviews conducted	8 Performance reviews conducted	4 Performance reviews conducted	8 Performance reviews conducted	Performance review Report	Achieved 12 performance review conducted	None	Assessments of MM was done on different days to accommodate the external stakeholders	None	Old	12 performance review conducted
CPS D-06	Municipal Transformation and	To recruit and retain competent Human Capital and	Medical surveillance	Conduct medical surveillance	CDM	Number of employees underwent	77 employees underwent	50 employees underwent	Target not revised	Attendance Register /Assessment	Achieved 111 employees underwent	None	Due to additional employees that	None	Old	111 employees underwent

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Organizational Development	sound labour relations effectively and efficiently				nt medical surveillance	medical surveillance	medical surveillance		report/ list of employees underwent medical surveillance	medical surveillance		were surveyed			medical surveillance
CPS D-07	Municipal Transformation and Organization	To recruit and retain competent Human Capital and sound labour relations	Hazard Identification and Risk	Conduct HIRA	CDM	Number of HIRA activities conducted	2 HIRA activities conducted	1 HIRA activity conducted	Target not revised	Attendance Register /Agenda /HIRA report	Achieved 1 HIRA activity conducted	None	None	None	Old	1 HIRA activity conducted

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	al Development	effectively and efficiently	Assessment													
CPS D-08	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	100% provision of personnel protective equipment to qualifying employees in line with the	100% provision of personnel protective equipment requests from qualifying employees	Target not revised	Personnel protective Clothing report/ Invoice/ Assessment report/ Delivery note	Not Achieved 72% provision of personnel protective equipment requests from qualifying employees in line with available budget	None	Procurement finalized in June and provision at the of the quarter was 72%	28% of PPE will be distributed by the end of the first quart	Old	Not Achieved

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						with the available budget	available budget	es in line with available budget						er 2025/26		
CPS D-09	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% implementation of employee wellness interventions	None	None	None	Old	100% implementation of employee wellness interventions

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-10	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 by June 2024	1 return of earnings submitted to the Compensation Commissioner by June 2025	Target not revised	Compensation Commission Invoice/ Proof of Payment/Proof of submission	Achieved 1 return of earnings submitted to the Compensation Commissioner by June 2025	None	None	None	Old	1 return of earnings submitted to the Compensation Commissioner by June 2025

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-11	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	No cases were referred for the period under review	100 % of referred cases attended to within the required time frame	Target not revised	Employee (Labour) Relations Report	Achieved 100 % of referred cases attended to within the required time frame	None	None	None	Old	100 % of referred cases attended to within the required time frame
CPS D-12	Municipal Transformation and	To recruit and retain competent Human Capital and	Workplace skills plan	Submission of Workplace skills	CDM	Number of Workplace Skills Plan and	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	None	None	None	Old	1 Workplace Skills Plan

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							Administrative and financial capability									
Key Strategic Organizational Objectives:							To increase the capacity of the district to deliver its mandate									
Proj ect No.	Key perfor manc e Area	Strategic Objectives	Project Name	Project Descripti on (major activities)	Loca tio n	Key perform ance indicator	Baseline	2024/25 Annual Targets	2024/2 5 Revised Annual Target s	Means of verificat ion	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revisi on	Reason for variance	Corre ctive meas ures	Indi cat or New/O ld	Perform ance Monito ring Quality Assura nce comme nts
	Organi zation al Develo pment	sound labour relations effectively and efficiently		Plan to LGSETA		Annual Training Report (WSP and ATR) submitte d to LGSETA	Training report (WSP and ATR submitted to LGSETA by April 2024	Training Report (WSP and ATR) submitte d to LGSETA by April 2025			Report (WSP and ATR) submitted to LGSETA by April 2025					and Annual Trainin g Report (WSP and ATR) submitt ed to LGSET A by April 2025

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-13	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	97% of identified training programs implemented for councillors and employees	90% of identified training programs implemented for councillors and employees	Target not revised	Approved training plan/ Expenditure Report/ Training plan/Training reports	Achieved 90% of identified training programs implemented for councillors and employees	None	None	None	Old	90% of identified training programs implemented for councillors and employees

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-14	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Bursary fund Internal	Awarding of bursaries to internal employees	CDM	Percentage of eligible employees awarded with bursaries	100% of eligible employees awarded with bursaries	100% of eligible employees awarded with bursaries	Target not revised	Bursary fund Report	Achieved 100% of eligible employees awarded with bursaries	None	None	None	Old	100% of eligible employees awarded with bursaries
CPS D-15	Municipal Transformation and Organizational Development	To recruit and retain competent Human Capital and sound labour relations effectively and efficiently	Employment equity report	Submission of the employment Equity report to Department	CDM	Number of Employment Equity Reports	1 Submission of the Employment Equity	1 Employment Equity Report submitted	Target not revised	Employment Equity Report/ Proof of	Achieved 1 Employment Equity Report submitted to	None	None	None	Old	1 Employment Equity Report submitted

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	zation al Development	relations effectively and efficiently		nt of Labour		submitted to DoL	Reports to DoL by January 2024	d to DoL by January 2025		submission	DoL by January 2025					ed to DoL by January 2025
CPS D-16	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	CDM	Percentage of filled positions in the highest three levels of management in compliance with	95 % of filled positions in the highest three levels of management in compliance with Employ	95 % of filled positions in the highest three levels of management in compliance with Employ	Target not revised	Employment Equity Report in the four highest levels of management	Achieved 100 % of filled positions in the highest three levels of management in compliance with Employment Equity	None	Due to resignation of the none designated member of management which left all	None	Old	100 % of filled positions in the highest three levels of management in compliance

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						Employment Equity	ent Equity	ent Equity					management team being designated members			nce with Employment Equity
CPS D-17	Municipal Transformation and Organizational	To provide effective and efficient ICT services within the Municipality	Implementation and Maintenance of Community	Implementation and Maintenance of Community Shared Network	CDM	Number of sites with implemented and maintained with Community	5 sites with implemented and maintained with Community	5 sites with implemented and maintained with Community	Target not revised	Assessment report/TOR/Invoice	Achieved 5 sites with implemented and maintained with Community	None	None	None	Old	5 sites with implemented and maintained with Commu

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Development		Shared Network			Shared Network	ty Shared Network	ty Shared Network			Shared Network					nity Shared Network
CPS D-18	Municipal Transformation and Organizational Development	To provide effective and efficient ICT services within the Municipality	Procurement of Computer equipment	Procurement of Internal software, network, switches, tablets and computers	All CDM offices	Number of Computer equipment procured	100% of computer hardware, software, networks procured and implemented.	15 Computer equipment procured	Target not revised	Delivery Note/Invoice/TOR	Achieved 93 Computer equipment procured	None	78 additional computer equipment procured as informed by the assessment	Order computer equipment in line with the available	Old	93 Computer equipment procured

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
													conducted and available budget	budget		
CPS D-19	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	3 offices installed with access control and camera systems	1 office installed with access control and camera systems	Target not revised	Report/invoice	Achieved 1 office installed with access control and camera systems	None	None	None	Old	1 office installed with access control and camera systems

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-20	Municipal Transformation and Organizational Development	Improved systems and network	Implementation of integrated Software Defined Wide Area Network (SDWAN)	Implementation of SDWAN network to connect all remote offices	All CDM offices	Number of sites with integrated SDWAN network	New Indicator	12 sites with integrated SDWAN Network	Target not revised	Integrated SDWAN network	Achieved 12 sites with integrated SDWAN Network	None	None	None	New	12 sites with integrated SDWAN Network

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-21	Municipal Transformation and Organizational Development	Improved systems and network	Computer systems, network and server maintenance and licensing	Support, Maintenance and licensing of Computer systems, equipment, and network	CDM	Number of Computer systems, network and server maintenance and licensing	100% maintenance of ICT systems, computer equipment and licensing	8 Computer systems, network and server maintenance and licensing	Target not revised	Maintenance Report/invoice	Achieved 8 Computer systems, network and server maintenance and licensing	None	None	None	Old	8 Computer systems, network and server maintenance and licensing

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							Administrative and financial capability									
Key Strategic Organizational Objectives:							To increase the capacity of the district to deliver its mandate									
Proj ect No.	Key perfor manc e Area	Strategic Objectives	Project Name	Project Descripti on (major activities)	Loca tio n	Key perform ance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verificat ion	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revisi on	Reason for variance	Corre ctive meas ures	Indi cat or New/O ld	Perform ance Monito ring Quality Assura nce comme nts
CPS D-22	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	100% installation, maintenance and support of Multifunctional Copier solution	100% Maintenance and support of multifunctional Copier solutions	Target not revised	TOR/invitation/Automation of internal forms report	Achieved 100% Maintenance and support of multifunctional Copier solutions	None	None	None	Old	100% Maintenance and support of multifunctional Copier solutions
CPS D-23	Municipal Transformation	Improved systems and network	Implementation of automation	Automation of form to SharePoint	CDM	Number of automations of	2 internal forms	2 internal forms	Target not revised	TOR/invitation/Automation of	Achieved 2 internal	None	None	None	Old	2 internal forms

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	on and Organizational Development		ion of internal forms	nt platform		internal forms	automated	automated		internal forms report	forms automated					automated
CPS D-24	Municipal Transformation and Organizational	Improved systems and network	Procurement of performance management system	Automate performance management process	All CDM offices	Number of Performance Management system procured	New Indicator	1 Performance Management system implemented	1 Performance Management system procured	Automated performance management system	Achieved 1 Performance Management system procured	Implementation of the system will be done in the new	None	None	New	1 Performance Management system procured

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							Administrative and financial capability									
Key Strategic Organizational Objectives:							To increase the capacity of the district to deliver its mandate									
Proj ect No.	Key perfor manc e Area	Strategic Objectives	Project Name	Project Descripti on (major activities)	Loc atio n	Key perform ance indicator	Baseline	2024/25 Annual Targets	2024/2 5 Revised Annual Target s	Means of verificat ion	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reaso n for revisi on	Reason for variance	Corre ctive meas ures	Indi cat or Ne w/O ld	Perfor mance Monito ring Quality Assura nce comme nts
	Develop ment											financi al year				
CPS D-25	Munici pal Transf ormati on and Organi zation al Develo pment	To provide auxiliary support services to all departments	Plant and equipm ent	Procurem ent of plant and equipmen t	CDM	Number of vehicles purchase d	12 vehicles purchase d	2 vehicles purchase d	Target not revised	Appoint ment letter/SL A/deliver y note/ Proof of payment	Achieved 2 vehicles purchased	None	None	None	Old	2 vehicle s purcha sed
CPS D-26	Munici pal Transf	To provide auxiliary support	Office furniture	Procurem ent of	CDM	Percenta ge of office	100% of requeste d and	100% of office	Target not revised	Appoint ment letter/SL	Achieved 100% of office	None	None	None	Old	100% of office furnitur

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Information and Organizational Development	services to all departments		office furniture		furniture procured	approved office furniture procured in line with the available budget by June 2024	furniture procured		A/delivery note/ Proof of payment	furniture procured					procured
CPS D-27	Municipal Transformation and Organizational Development	To provide auxiliary support services to	Fire vehicles	Procurement of fire vehicles	CDM	Number of fire vehicles procured	1 Fire vehicle procured	2 Fire vehicles procured	Target not revised	Appointment letter/SLA/delivery note/	Achieved 4 Fire vehicles procured	None	Due to a need of fire vehicle and procure	None	Old	4 Fire vehicles procured

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	zation al Development	all departments								Proof of payment			ment was done through National Treasury procurement process which RT5 7 with available budget			
CPS D-28	Municipal Transf	To provide auxiliary support	Mobile offices	Procurement of	CDM /Blouber	Number of mobile	New Indicator	12 Mobile offices for Blouberg	4 Mobile offices	Appointment letter/SL	Achieved	Increased steel	None	None	New	4 Mobile offices

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Information and Organizational Development	services to all departments		Mobile Offices	g Satellite office	offices procured		Satellite procured	for Blouberg Satellite procured	A/delivery note/ Proof of payment	4 Mobile offices for Blouberg Satellite procured	prices necessitated the reduction of quantities				for Blouberg Satellite procured
CPS D-29	Municipal Transformation and Organizational	To provide sustainable records management services	PAIA Compliance	PAIA reports compiled and submitted to Human right Commission	CDM	Number of PAIA reports compiled and submitted to Information	1 PAIA reports compiled and submitted to Human Right Commission	1 PAIA report compiled and submitted to Information	Target not revised	PAIA reports/ Proof of submission	Achieved 1 PAIA report compiled and submitted to Information regulator	None	None	None	Old	1 PAIA report compiled and submitted to Information

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Development			on (Information regulator)		on regulator	ion and Dept. of Justice	on regulator								regulator
CPS D-30	Municipal Transformation and Organizational Development	To provide sustainable records management services	POPIA Compliance	POPIA Compliance	CDM	Number of POPIA reports submitted to Information Regulator	1 POPIA report submitted to Information Regulator	1 POPIA report submitted to Information Regulator	Target not revised	Proof of POPIA report submission	Achieved 1 POPIA report submitted to Information Regulator	None	None	None	Old	1 POPIA report submitted to Information Regulator

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CPS D-31	Municipal Transformation and Organizational Development	To provide sustainable records management services	Records Management	Implementation of records management	CDM	Number of compliance reports compiled and submitted on file plan	4 compliance reports submitted on file plan	4 compliance reports compiled and submitted on file plan	Target not revised	Record Management compliance report	Achieved 4 compliance reports submitted on file plan	None	None	None	Old	4 compliance reports submitted on file plan
FD-05	Financial viability and	To prepare a credible and realistic budget in line	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 report	None	None	None	Old	1 Unqualified audit opinion

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Management	with MFMA timelines														
FD-18	Management 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,	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	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		price and place and that the quantity 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 by Corporate Services to the SCM	R214 514 247 irregular expenditure identified as a result of non-	100% compliance to the SCM regulations that result in R nil irregular	100% compliance by Corporate services department to	Zero irregular expenditure; Fruitless and wasteful and Unautho	Achieved 100% compliance by Corporate services department to the SCM regulations	Target revised to departmental specification	None	None	Old	100% compliance by Corporate services department to

Business Unit							Corporate Services –Vote 3									
Key Performance Area (KPA) 6:							Municipal Transformation and Organizational Development									
Outcome 9:							Responsive, Accountable, Effective and Efficient Local Government System									
Outputs:							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	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						regulations that result in R nil irregular expenditure per Department	compliance to SCM regulations	expenditure	the SCM regulations that result in R nil irregular expenditure	rised expenditure/Payment Vouchers	that result in R nil irregular expenditure					the SCM regulations that result in R nil irregular expenditure

D. FINANCE DEPARTMENT- VOTE 4

Business Unit						Finance –Vote 4											
Performance Area (KPA) 6:						Financial Viability and Management											
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:						Administrative and financial capability											
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate											
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact											
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g 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	1 approved credible adjustment budget as per Municipal Finance Management Act (MFMA)	1 approved credible adjustment budget as per Municipal Finance	Target not revised	Approved credible adjustment budget	Achieved 1 approved credible adjustment budget as per Municipal Finance Management Act (MFMA)	None	None	None	Old	1 approved credible adjustment budget as per Municipal Finance Management Act (MFMA) by	

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
						(MFMA) by 28 February	by 28 February	Manag ement Act (MFMA) by 28 Februar y			by 28 February					28 February
FD-02	Municipal Financial Viability and Management	To prepare a credible and realistic budget in	Draft credible annual	Draft credible annual budget	CDM	Number of draft credible annual budgets tabled as	1 draft credible annual budget tabled as per	1 draft credible annual budget tabled as per	Target not revised	Draft credible annual budget tabled	Achieved 1 draft credible annual budget tabled as per	None	None	None	Old	1 draft credible annual budget tabled as per

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
		line with MFMA timelines	budget			per Municipal Finance Management Act (MFMA) by 31 March	Municipal Finance Management Act (MFMA) by 31 March	Municipal Finance Management Act (MFMA) by 31 March			Municipal Finance Management Act (MFMA) by 31 March					Municipal Finance Management Act (MFMA) by 31 March
FD-03	Municipal Financial Viability and	To prepare a credible and	Credible annual	Credible annual budget	CDM	Number of credible annual	1 credible annual budget adopted	1 credible annual budget	Target not revised	Credible annual budget adopted as	Achieved 1 credible annual budget	None	None	None	Old	1 credible annual budget adopted as

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
	Managem ent	realistic budget in line with MFMA timelines	budge t			budgets adopted as per Municipal Finance Manage ment Act (MFMA) by 30 May	as per Municipal Finance Manage ment Act (MFMA) by 30 May	adopte d as per Municip al Finance Manag ement Act (MFMA) by 30 May		per Municipal Finance Manageme nt Act	adopted as per Municipal Finance Management Act (MFMA) by 30 May					per Municipal Finance Manageme nt Act (MFMA) by 30 May

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
FD-04	Municipal Financial Viability and Management	To prepare and submit credible financial information	Financial statements	Submission of financial statements	CDM	Number of quarterly financial statements submitted to stakeholders within 60 days	4 quarterly financial statements submitted to stakeholders within 60 working days after the	4 quarterly financial statements submitted to stakeholders within 60 working	Target not revised	Quarterly financial statements	Achieved 4 quarterly financial statements submitted to stakeholders within 60 working days after the end of the quarter	None	None	None	Old	4 quarterly financial statements submitted to stakeholders within 60 working days after the end of the quarter

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
							end of the quarter	days after the end of the quarter								
FD- 05	Municipal Financial Viability and Managem ent	To prepare and submit credible financial informatio n	Unqua lified audit opinio n	Unquali fied audit opinion	CDM	Number of Unqualifi ed audit opinion	1 Unqualifi ed audit opinion	1 Unquali fied audit opinion	Targe t not revise d	Unqualified audit opinion report	Achieved 1 Unqualified audit opinion	None	None	None	Old	1 Unqualified audit opinion

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
FD-06	Municipal Financial Viability and Management	To prepare and submit credible financial information	Annual Financial Statements and Performance reports	Submission of Annual Financial Statements and Performance reports	CDM	Number of annual financial statements and performance reports submitted to the Auditor General by 31 st August	1 annual financial statement and performance reports submitted to the Auditor General by 31 st August	1 annual financial statement and performance reports submitted to the Auditor General	Target not revised	Annual financial statement and performance reports	Achieved 1 annual financial statement and performance reports submitted to the Auditor General by 31 st August	None	None	None	Old	1 annual financial statement and performance reports submitted to the Auditor General by 31 st August

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
								by 31 st August								
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 budgets 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	Target not revised	Draft budget submitted to Treasury	Achieved 1 draft budget submitted to Treasury within 10 working days after tabling	None	None	None	Old	1 draft budget submitted to Treasury within 10 working days after tabling

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
								after tabling								
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 budgets 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	Target not revised	Approved budget submitted to Treasury	Achieved 1 final budget submitted to Treasury within 10 working days after approval	None	None	None	Old	1 final budget submitted to Treasury within 10 working days after approval

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
								approv al								
FD-09	Municipal Financial Viability and Management	To prepare and submit credible financial information	mSCOA budget strings	Submission of mSCOA budget strings to Treasury	CDM	Number of mSCOA budget strings returned to Treasury by 20 July	1 set of mSCOA budget strings submitted to Treasury by 20 July	1 set of mSCOA budget strings submitted to Treasury by 20 July	Target not revised	mSCOA budget strings submitted to Treasury	Achieved 1 set of mSCOA budget strings submitted to Treasury by 20 July	None	None	None	Old	1 set of mSCOA budget strings submitted to Treasury by 20 July

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
FD-10	Municipal Financial Viability and Management	To prepare and submit credible financial information	Quarterly mSCOA data strings	Submission of quarterly mSCOA data strings	CDM	Number of quarterly mSCOA data strings submitted to Treasury within 30 working days	4 quarterly mSCOA data strings submitted to Treasury within 30 working days	4 quarterly mSCOA data strings submitted to Treasury within 30 working days	Target not revised	Quarterly mSCOA budget strings submitted to Treasury	Achieved 4 quarterly mSCOA data strings submitted to Treasury within 30 working days	None	None	None	Old	4 quarterly mSCOA data strings submitted to Treasury within 30 working days

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
FD-11	Municipal Financial Viability and Management	To prepare and submit credible financial information	Monthly budget statements	Submission of monthly budget statements	CDM	Number of monthly budget statements submitted to Treasury within 10 working days after	12 monthly budget statements submitted to Treasury within 10 working days after month-end	12 monthly budget statements submitted to Treasury within 10 working days after	Target not revised	Approved budget statements submitted to Treasury	Achieved 12 monthly budget statements submitted to Treasury within 10 working days after month-end	None	None	None	Old	12 monthly budget statements submitted to Treasury within 10 working days after month-end

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
						month- end		month- end								
FD- 12	Municipal Financial Viability and Managem ent	To prepare and submit credible financial informatio n	Month ly mSC OA data strings	Submis sion of monthl y mSCO A data strings	CDM	Number of monthly mSCOA data strings submitte d to Treasury within 10 working	12 monthly mSCOA data strings submitte d to treasury within 10 working days	12 monthly mSCO A data strings submitte d to treasur y within 10 working	Targe t not revise d	Monthly mSCOA data strings submitted to treasury within 10 working days after month-end	Achieved 12 monthly mSCOA data strings submitted to treasury within 10 working days after month- end	None	None	None	Old	12 monthly mSCOA data strings submitted to treasury within 10 working days after month-end

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
						days after month- end	after month- end	days after month- end								
FD-13	Municipal Financial Viability and Management	To prepare and submit credible financial information	VAT 201	Submis sion of VAT 201	CDM	Percenta ge of VAT 201 submissi on within 30 days after the end of the month	100% of VAT 201 submissi on within 30 days after the end of the month	100% of VAT 201 submis sion within 30 days after the end	Targe t not revise d	Submitted VAT 201	Achieved 100% of VAT 201 submission within 30 days after the end of the month	None	None	None	Old	100% of VAT 201 submission within 30 days after the end of the month

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
								of the month								
FD-14	Municipal Financial Viability and Management	To prepare a credible and realistic budget in line with MFMA timelines	Cash flow projection, bank and investment	Submission of cash flow projection, bank and investment	CDM	Number of cash flow projection, bank and investment submitted to treasury	12 cash flow projections bank and investment reconciliations prepared	12 cash flow projection, bank and investment submitted to treasury	Target not revised	Cash flow projections bank and investment reconciliations report	Achieved 12 cash flow projection, bank and investment submitted to treasury within 10 working days	None	None	None	Old	12 cash flow projection, bank and investment submitted to treasury within 10 working days after month-end

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
						within 10 working days after month- end		y within 10 working days after month- end			after month- end					
FD- 15	Municipal Financial Viability and Managem ent	To ensure effective and efficient payment of	Payab les	Adhere to service standar ds and MFMA	CDM	Percenta ge creditors paid within 30 days	100% creditors paid within 30 days of receipts	100% of creditor s paid within 30 days	Targe t not revise d	Creditors reconciled report	Achieved 100% of creditors paid within 30 days from date of	None	None	None	Old	100% of creditors paid within 30 days from date of receipt of

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
		liabilities within set time frame and in compliance with MFMA		for payme nt of liabilitie s		from date of receipt of a credible invoice	of an invoice by finance	from date of receipt of a credible invoice			receipt of a credible invoice					a credible invoice
FD-16	Municipal Financial Viability and Managem ent	To ensure effective and effective payment of salaries	Emplo yee cost	Accurat e payme nt of salarie s and	CDM	Number of payrolls runs and reconcilia tions	12 payroll runs and reconcilia tions performed	12 payroll runs and reconcilia tions	Targe t not revise d	Payroll runs and reconciliati ons report.	Achieved 12 payroll runs and reconciliation s performed	None	None	None	Old	12 payroll runs and reconciliati ons performed

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
		and related costs		related costs monthly		performed		performed								
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	CDM	Percentage submission of EMP 201 within 7 days after	100% Submission of EMP 201 within 7 days after month-end	100% Submission of EMP 201 within 7 days after	Target not revised	Submitted EMP 201/Proof of submission	Achieved 100% Submission of EMP 201 within 7 days after month-end	None	None	None	Old	100% Submission of EMP 201 within 7 days after month-end

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
				monthl y		month- end		month- end								
FD- 16.02	Municipal Financial Viability and Managem ent	To ensure effective and effective payment of salaries and related costs	Emplo yee benefi ts	Accurat e payme nt of salarie s and related costs monthl y	CDM	Percenta ge submissi on of EMP501 by 31 May and 31 October	100% Submissi on of EMP 501 by 31 May and 31 October	100% Submis sion of EMP50 1 by 31 May and 31 October	Targe t not revise d	Submitted EMP501/P roof of submission	Achieved 100% Submission of EMP501 by 31 May and 31 October	None	None	None	Old	100% Submissio n of EMP501 by 31 May and 31 October

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
FD-17	Municipal Financial Viability and Management	To ensure effective and effective payment of salaries and related costs	Employee benefits	Accurate employee cost benefit evaluation	CDM	Number of employee cost benefit evaluations performed	1 Employee cost benefit evaluation performed	1 Employee cost benefit evaluation performed	Target not revised	Employee cost benefit evaluation report	Achieved 1 Employee cost benefit evaluation performed	None	None	None	Old	1 Employee cost benefit evaluation performed

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
FD-18	Local economic Development	To ensure that the resources required to fulfil the needs identified in the strategic plan of the institution are efficient and	Demand management	Development of procurement plan	CDM	Number of municipal procurement plan linked to budget, submitted to Treasury within 10 working days	1 municipal procurement plan developed	1 Municipal procurement plan linked to budget, submitted to Treasury within 10	Target not revised	Municipal procurement plan	Achieved 1 Municipal procurement plan linked to budget, submitted to Treasury within 10 working days after approval	None	None	None	Old	1 Municipal procurement plan linked to budget, submitted to Treasury within 10 working days after approval

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
		effective (at the correct time, price and place and that the quantity and quality will satisfy those needs)				after approval		working days after approv al								

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
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 efficient and	SCM requirements	Supply Chain Management (SCM) requirements linked to the budget	CDM	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	None	None	None	Old	100 % of Supply Chain Management (SCM) requirements that are linked to the budget

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
		effective (at the correct time, price and place and that the quantity and quality will satisfy those needs)														

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g 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 by Finance department to the SCM regulations that result in R nil irregular	R214 514 247 irregular expenditure identified as a result of non-compliance SCM regulations	100% compliance SCM regulations that result in R nil irregular expenditure	100% compliance by Finance department to the SCM regulations that result	SCM compliance report	Achieved 100% compliance by Finance department to the SCM regulations that result in R nil irregular expenditure	Target revised to departmental specification	None	None	Old	100% compliance by Finance department to the SCM regulations that result in R nil irregular expenditure

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
		and effective				expendit ure			in R nil irregul ar expen diture							
FD- 21	Municipal Financial Viability and Managem ent	To ensure that resources required to fulfil the needs identified	Acqui sition mana geme nt	Prepar e and submit bid docum ents for evaluat	CDM	Number of days taken to appoint service providers since	90 days taken to appoint service providers since advertisin	90 days taken to appoint service provide rs since advertis	Target not revised	Report on appointme nt of service providers	Achieved 90 days taken to appoint service providers since	None	None	None	Old	90 days taken to appoint service providers since advertising

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
		in the strategic plan of the institution are efficient and effective		ion, adjudication award and contracting		advertising of goods and services	g of goods and services	ing of goods and services			advertising of goods and services					of goods and services
FD-22	Municipal Financial Viability and	To ensure that resources required to fulfil the	Asset and Logistics mana	Periodic asset counting	CDM	Number of asset verifications	2 asset verification performed	2 asset verifications performed	Target not revised	Asset verification report	Achieved 2 asset verifications performed	None	None	None	Old	2 asset verifications performed

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
	Managem ent	needs identified in the strategic plan of the institution are efficient and effective	geme nt			performe d										
FD- 23	Municipal Financial Viability	To ensure proper valuation,	Asset and Logisti	Regula r update	CDM	Number of inventory	1 inventory and 1	1 inventor y and 1	Targe t not	Inventory and one asset	Achieved 1 inventory and 1 asset	None	None	None	Old	inventory and 1 asset register

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
	and Managem ent	safeguardi ng, optimisatio n and disposal of municipal assets in complianc e with relevant legislation	cs mana geme nt	and/or mainte nance of asset register		and asset registers compiled and updated	asset register compiled and updated	asset register compile d and update d	revise d	register report	register compiled and updated					compiled and updated
FD- 24	Municipal Financial	To ensure that	Asset and	Unbun dling of	CDM	Percenta ge of	100 percent	100 percent	Targe t not	Infrastructu re assets	Achieved	None	None	None	Old	100 percent of

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
	Viability and Management	resources required to fulfil the needs identified in the strategic plan of the institution are efficient and effective	Logistics management	completed infrastructure assets		completed infrastructure assets unbundled in accordance with the accounting framework	of infrastructure assets unbundled in accordance with the accounting framework	of infrastructure assets unbundled in accordance with the accounting framework	revised	unbundled report	100 percent of infrastructure assets unbundled in accordance with the accounting framework					infrastructure assets unbundled in accordance with the accounting framework

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual performance in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator 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 from pre-paid meters	CDM	Percentage of water revenue collection from pre-paid meters	13.86% of water revenue collection from service charges billed	100% of water revenue collection from pre-paid meters	Target not revised	Water collection from service charges billed report	Achieved 100% of water revenue collection from pre-paid meters	None	None	None	Old	100% of water revenue collection from pre-paid meters
FD-26	Municipal Financial Viability and	To ensure revenue of the municipality	Revenue Management	Installation of Prepaid	Local Municipalities	Number of prepaid Smart	5092 prepaid smart	3 000 prepaid smart meters	Target not revised	Prepaid meters installed report	Achieved 5038 prepaid smart meters installed in	None	Due to the contractor had	None	Old	5038 prepaid smart meters

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
	Managem ent	y is collected	nt (Prep aid Smart meter s)	Smart meters		meters installed in Local Municipal ities	meters installed	installe d in Local Municip alities			Local Municipalitie s		to finish before the contrac t expires and there was availabl e resourc es			installed in Local Municipaliti es

Business Unit						Finance –Vote 4										
Performance Area (KPA) 6:						Financial Viability and Management										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Administrative and financial capability										
Key Strategic Organizational Objectives:						To increase the capacity of the district to deliver its mandate										
Governance Goal						Improve the performance of all three spheres of government and in relation to district/metro developmental impact										
Proje ct No.	Key performa nce Area	Strategic Objective s	Proje ct Name	Project Descri ption (major activiti es)	Loca tion	Key perform ance indicator	Baseline	2024/2 025 Annual Target s	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificatio n	Actual performanc e in the 2024/25 financial year (Achieved/ Not Achieved)	Reason for revisio n	Reaso n for varianc e	Corre ctive meas ures	Indi cat or Ne w/O ld	Performan ce Monitorin g Quality Assurance comments
INFR-37	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 (Water meter repairs& Public facility cleaning)	25 EPWP work opportunities created (Water meter repairs & Public facility cleaning)	Target not revised	Job creation report	Achieved 25 EPWP work opportunities created (Water meter repairs& Public facility cleaning)	None	None	None	Old	25 EPWP work opportunities created (Water meter repairs& Public facility cleaning)

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

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Proje ct No.	Key perf orm ance Area	Strategi c Objectiv es	Project Name	Project Descripti on (major activities)	Loca tion	Key performa nce indicator	Baselin e	2024/20 25 Annual Targets	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificat ion	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for varianc e	Corre ctive meas ures	Indica tor New/ Old	Performan ce Monitoring Quality Assurance comments
DPE MS- 01	Basi c servi ce deliv ery	To coordina te and promote reliable, safe road	Rural Roads Assets Manage ment System (Public	Rural Roads Assets Manage ment Systems (Traffic	CDM	Number of Rural Roads Asset Managem ent	1 Rural Roads Assets Manage ment System impleme	1 Rural Roads Asset Manage ment	Target not revis ed	Rural Roads Assets Manage ment	Achieved 1 Rural Roads Asset Managemen t Systems updated	None	None	None	Old	1 Rural Roads Asset Manageme nt Systems updated

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	and Infrastructure Development	network, efficient, accessible and affordable transport services	Transport Rural Infrastructure Planning)	data, bridge condition survey, mapping of visual conditions, Extended visual		Systems updated	nted and updated	Systems updated		Systems report						

Business Unit						Department of Development Planning and Environmental Management											
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development											
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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											
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements											
Proje ct No.	Key perf orm ance Area	Strategi c Objectiv es	Project Name	Project Descripti on (major activities)	Loca tion	Key performa nce indicator	Baselin e	2024/20 25 Annual Targets	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificat ion	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for varianc e	Corre ctive meas ures	Indica tor New/ Old	Performan ce Monitoring Quality Assurance comments	
				condition assessm ent													
DPE MS- 02	Basi c servi ce	To coordina te and promote reliable,	Road safety awarene ss	Conduct Road safety awarene ss	CDM	Number of Road Safety Awarenes s	19 Road Safety Awarene ss campaig	24 Road Safety Awarene ss campaig	Targe t not revis ed	Road Safety Awarene ss	30 Road Safety Awareness	Due to extra campaigns due to partnering	None	None	Old	30 Road Safety Awareness	

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	delivery and Infrastructure Development	safe road network, efficient, accessible and affordable	campaign	campaign to promote road safety in the District		campaign coordinated	n coordinated	n coordinated		Campaign Report	campaign coordinated	with Department of Transport and Community Safety and other stakeholders to				campaign coordinated

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		transport services										promote road safety				
DPE MS-03	Basic service delivery	To coordinate and promote reliable, safe road	Transport Forum Engagement	Conduct Transport Forum Engagement	CDM	Number of Transport Forum engagement	4 Transport Forum engagement coordinated	4 Transport Forum engagements coordinated	Target not revised	Road Safety Awareness Campaign Report	Achieved 6 Transport Forum engagements coordinated	None	Due to 1 Special Transport Forum engagement	None	Old	6 Transport Forum engagements coordinated

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	and Infrastructure Development	network, efficient, accessible and affordable transport services				coordinated							coordinated			

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
DPE MS-05	Basic service delivery	To coordinate and promote reliable, safe road network,	Rural Roads Asset Management System (Public Transport	Development of Rural Roads Assets Manage	CDM	Number of Rural Roads Asset Management Plan	1 Rural Roads Asset Management Plan	1 Rural Roads Asset Management Plan	Target not revised	Rural Roads Asset Management Plan	Achieved 2 Rural Roads Asset Management Plan Developed	None	As per the directive from the National Department of	None	Old	2 Rural Roads Asset Management Plan Developed

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	and Infrastructure Development	efficient, accessible and affordable transport services	Rural Infrastructure Planning)	ment Plan		developed	Developed	Developed					transport			

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
DPE MS-06	Basic service delivery and Infrastructure	To coordinate and promote reliable, safe road network, efficient, accessible	Rural Roads Assets Management System (Public Transport Rural Infrastructure	Identification and digitisation of Roads in New Developments	CDM	Number of digitisations of the identified roads in new developments	100 % digitisation of the identified new Development	10 digitisations of identified Roads in New Developments	Target not revised	Digitisation of Development report	Achieved 10 digitisations of identified Roads in New Developments	None	None	None	Old	10 digitisations of identified Roads in New Developments

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	ture Development	le and affordable transport services	ture Planning)													
DPE MS-07	Basic service	To coordinate and promote	Rural Roads Asset Manage	Submission of Rural Roads	CDM	Number of Quarterly Rural	4 Quarterly Rural Roads	16 Quarterly Rural Roads	Target not	Rural Roads Asset Manage	Achieved 16 Quarterly Rural Roads Asset	None	None	None	Old	16 Quarterly Rural Roads Asset

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	delivery and Infrastructure Development	reliable, safe road network, efficient, accessible and affordable	ment Systems Quarterly Reports (Public Transport Rural Infrastructure	Asset Management Reports		Roads Asset Management Systems Reports submitted to National Department	Asset Management Systems Reports submitted to National Department of	Asset Management Systems Reports submitted to National Department of	revised	ment Systems Report	Management Systems Reports submitted to National Department of Transport					Management Systems Reports submitted to National Department of Transport

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		transport services	ture Planning)			nt of Transport	Transport	Transport								
DPE MS-08	Basic service	To coordinate and promote reliable, safe	Rural Roads Asset Management System	Preparation of Annual Rural Roads Assets	CDM	Number of Annual Rural Roads Asset Management	1 Annual Rural Roads Asset Management	1 Annual Rural Roads Asset Management	Target not revised	Rural Roads Asset Management System	Achieved 1 Annual Rural Roads Asset Management System	None	None	None	Old	1 Annual Rural Roads Asset Management System

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	delivery and Infrastructure Development	road network, efficient, accessible and affordable transport services	(Public Transport Rural Infrastructure Planning)	Management System Grant Evaluation Report		ent Systems Grant Evaluation Report Prepared	System Grant Evaluation Report Prepared	System Grant Evaluation Report Prepared		Grant Evaluation Report	Grant Evaluation Report Prepared					Grant Evaluation Report Prepared

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
DPE MS-09	Spatial planning and Rationale	To protect the environment	Operations, maintenance & repair of ambient air quality monitoring	Submission of reports on air quality monitoring	CDM	Number of reports on air quality monitoring	4 reports on air quality monitoring compiled	4 reports on air quality monitoring compiled	Target not revised	Air quality monitoring reports	Achieved 4 reports on air quality monitoring compiled	None	None	None	Old	4 reports on air quality monitoring compiled

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
			g equipment	g in the District		compiled										
DPE MS-10	Spatial planning and	To protect the environment	Environmental compliance monitoring	Undertake compliance monitoring	CDM	Number of environmental compliance	68 Environmental compliance, monitoring	60 Environmental compliance monitoring	Target not revised	Environmental compliance monitoring	Achieved 66 Environmental compliance monitoring	None	Due to a reactive compliance monitoring was	None	Old	66 Environmental compliance monitoring inspection

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Rationale		inspections	inspections		monitoring inspection reports compiled	ng inspection reports compiled	ng inspection reports compiled		inspection reports	inspection reports compiled		conducted at the N1 Paraffin spillage incident			reports compiled
DPE MS-11	Spatial plan	To protect the	Implementation of	Implementation of EPWP	All muni	Number of EPWP jobs	232 EPWP	45 EPWP jobs	Target not	EPWP job	Achieved 151 EPWP jobs created	None	The target was	None	Old	151 EPWP jobs created

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	ning and Ratio nale	environ ment	EPWP projects	projects (Environment Sector)	cipal areas	created (Environment Sector)	jobs created	created (Environment Sector)	revise d	creation report	(Environment Sector)		exceed ed due to addition al funding from the Depart ment of Public			(Environment Sector)

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
													Works EPWP Grant			
DPE MS-12	Spatial planning and	To protect the environment	Support to WESSA Eco Schools Environm	Support provided to WESSA Eco Schools	CDM	Number of signed MoA's for transfer of funds to WESSA	1 Signed MoA for the transfer of funds to	1 signed MoA for transfer of funds to WESSA	Target not revised	Signed MoA/Proof of transfer of funds/	Achieved 1 Signed MoA for transfer of funds to WESSA and	None	None	None	Old	1 Signed MoA for transfer of funds to WESSA and 4

Business Unit						Department of Development Planning and Environmental Management										
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	Rationale		ental Education Awareness campaign	Environm ental Education campaign		and number of progress reports on Eco-school activities	WESSA and 4 progress reports on Eco-School activities	and 4 progress reports on Eco-school activities		progress reports	4 progress reports on Eco-school activities					progress reports on Eco-school activities

Business Unit						Department of Development Planning and Environmental Management										
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DPE MS-13	Spatial planning and Rationale	To protect the environment	Environmental awareness campaigns	Conduct environmental awareness campaigns	All municipal areas	Number of environmental awareness campaigns	12 Environmental awareness campaigns conducted	5 Environmental awareness campaigns conducted	Target not revised	Environmental awareness campaign reports	Achieved 13 Environmental awareness campaigns conducted	None	Target exceeded due to special requests from LEDET and University	None	Old	13 Environmental awareness campaigns conducted

Business Unit						Department of Development Planning and Environmental Management										
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						conducted							ty of Limpopo			
DPE MS-14	Spatial planning and	To protect the environment	Green and beautifying the District	Green and beautifying the District	All municipal areas	Number of trees planted	New Indicator	600 trees planted	Target not revised	Tree planting report	Achieved 611 trees planted	None	11 additional trees received as donation	None	New	611 trees planted

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	Rationale												n from Polokwane LM and Bloubaerg LM			
DPE MS-15	Good Governance	To manage and co-ordinate	Development and Review of	Review of Integrated	CDM	Number of IDP/Budget	1 IDP/Budget	1 IDP/Budget	Target not	Process Plan, IDP Status	Achieved 1 IDP/Budget reviewed	None	None	None	Old	1 IDP/Budget reviewed

Business Unit						Department of Development Planning and Environmental Management										
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	nce and Public Participation	the development and review of the District long-term develop	IDP/Budget	Development Plan		developed/ reviewed	developed	get reviewed	revised	Quo report, IDP/Budget						

Business Unit						Department of Development Planning and Environmental Management										
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		ment plans and IDP/Budget														

Business Unit						Department of Development Planning and Environmental Management										
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DPE MS-16	Good Governance and Public Participation	To manage and co-ordinate the development and review of the	Strategic Planning Sessions	Coordination of Strategic planning sessions	CDM	Number of strategic planning sessions coordinated	9 Strategic planning sessions coordinated	8 Strategic planning sessions coordinated	Target not revised	Attendance register/ Strat Plan reports	Achieved 9 Strategic planning sessions coordinated	None	Mayoral strategic planning session was held in preparation	None	Old	9 Strategic planning sessions coordinated

Business Unit						Department of Development Planning and Environmental Management											
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Proje ct No.	Key perf orm ance Area	Strategi c Objectiv es	Project Name	Project Descripti on (major activities)	Loca tion	Key performa nce indicator	Baselin e	2024/20 25 Annual Targets	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificat ion	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for varianc e	Corre ctive meas ures	Indica tor New/ Old	Performan ce Monitoring Quality Assurance comments	
	icipation	District long- term develop ment plans and IDP/Bud get											organis ational strategi c plannin g				

Business Unit						Department of Development Planning and Environmental Management											
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development											
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DPE MS- 17	Goo d Gov erna nce and Publi c Parti	To manage and co- ordi nate the develop ment and review of the	Growth & Develop ment Strategy	Review/i mplemen tation of 2040 Growth & Develop ment Strategy	CDM	Number of reports on implemen tation of 2040 Growth & Develop ment	4 reports on implemen tation of 2040 Growth & Develop ment	4 reports on implemen tation of 2040 Growth & Develop ment	Targe t not revis ed	Reports on implemen tation of 2040 GDS	Achieved 4 reports on implemen tation of 2040 Growth & Developme nt Strategy compiled	None	None	None	Old	4 reports on implemen tation of 2040 Growth & Developme nt Strategy compiled	

Business Unit						Department of Development Planning and Environmental Management										
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	icipation	District long-term development plans and IDP/Budget		Implemented		Strategy compiled	Strategy compiled	Strategy compiled								

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DPE MS-18	Good Governance and Public Participation	To manage and co-ordinate the development and review of the	IDP awareness sessions	Coordination of IDP awareness sessions	CDM	Number of IDP awareness sessions held	3 IDP awareness sessions coordinated	2 IDP awareness sessions held	Target not revised	Attendance register	Achieved 3 IDP awareness sessions held	None	1 special awareness session held	None	Old	3 IDP awareness sessions held

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	icipation	District long-term development plans and IDP/Budget														

Business Unit						Department of Development Planning and Environmental Management											
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DPE MS- 19	Goo d Gov erna nce and Publi c Parti	To manage and co- ordinate the develop ment and review of the	Impleme ntation of District Develop ment Model (DDM)	Impleme ntation of District Develop ment Model (DDM)	CDM	Number of reports on implemen tation of DDM	New indicator	4 reports on implemen tation of DDM	Targe t not revis ed	Impleme ntation Reports	Achieved 4 reports on implementat ion of DDM	None	None	None	New	4 reports on implementat ion of DDM	

Business Unit						Department of Development Planning and Environmental Management										
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	icipation	District long-term development plans and IDP/Budget.														

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DPE MS-20	Good Governance and Public Participation	To manage and coordinate spatial planning within the District	Spatial Development Coordination	Coordination of spatial development in the District	CDM	Percentage coordination of spatial development	50% coordination of spatial development (phase 1)	80% Coordination of spatial development	Target not revised	Progress report	Achieved 80% Coordination of spatial development	None	None	None	Old	80% Coordination of spatial development

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	icipation															
DPE MS-21	Spatial planning rationale and	To manage and coordinate spatial planning within	Spatial awareness sessions.	Coordination of spatial awareness sessions	CDM	Number of spatial awareness sessions held	2 spatial awareness sessions held	2 spatial awareness sessions held	Target not revised	Attendance register	Achieved 3 spatial awareness sessions held	None	1 special awareness campaign was held	None	Old	3 spatial awareness sessions held

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	environmental analysis	the District														

Business Unit						Department of Development Planning and Environmental Management										
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DPE MS-22	Good Governance and Public Participation	To manage and coordinate spatial planning within the district	GIS Coordination	Coordination of GIS	CDM	Number of reports on GIS coordination	4 reports on GIS coordination	4 reports on GIS Coordination.	Target not revised	GIS Reports	Achieved 4 reports on GIS Coordination	None	None	None	Old	4 reports on GIS Coordination

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	icipation															
DPE MS-23	Local Economic Development	To create a conducive environment and	LED stakeholder engagement	Hosting of LED Forum meetings to	CDM	Number of LED Forum meetings held	4 LED Forum Meetings held.	4 LED Forum meetings held	Target not revised	Attendance registers and LED forum minutes	Achieved 4 LED Forum meetings held	None	None	None	Old	4 LED Forum meetings held

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	lopment	ensure support to key economic sectors Agriculture, tourism, manufacturing		integrate plans												

Business Unit						Department of Development Planning and Environmental Management										
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		and mining														
DPE MS-24	Local Economic Development	To create a conducive environment and	Entrepreneurship support (Farmers market linkages)	Supporting Farmers with linkages and	CDM	Number of Farmers supported with linkage to	25 farmers supported with linkage to markets	20 Farmers supported with linkage to markets	Target not revised	Reports on markets and information	Achieved 29 farmers supported with linkage to markets	None	Linked extra 9 farmers with markets and informat	None	Old	29 farmers supported with linkage to markets and information

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		ensure support to key economic sectors Agriculture, tourism, manufacturing		information		markets and information	and information	and information		sharing sessions	and information		ion during the information sharing session			

Business Unit						Department of Development Planning and Environmental Management										
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Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and mining														
DPE MS-25	Local Economic Development	To create a conducive environment and	Entrepreneurship support (SMMEs) incubation	Entrepreneurship Support (SMMEs) incubation	CDM	Number of SMMEs supported with Incubation	20 SMMEs supported with Incubation	15 SMMEs supported with Incubation	Target not revised	List of SMMEs/incubation reports	Achieved 15 SMMEs supported with Incubation	None	None	None	Old	15 SMMEs supported with Incubation

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		ensure support to key economic sectors Agriculture, tourism, manufacturing														

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and mining														
DPE MS-26	Local Economic Development	To create a conducive environment and	Entrepreneurship Support (SMMEs Exhibitions and	Coordination of SMMEs exhibitions	CDM	Number of SMMEs exhibitions coordinated	7 SMMEs Exhibitions coordinated	5 SMMEs Exhibitions coordinated	Target not revised	SMME exhibition report	Achieved 9 SMMEs Exhibitions coordinated	None	LED Unit invited to participate at	None	Old	9 SMMEs Exhibitions coordinated

Business Unit						Department of Development Planning and Environmental Management											
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development											
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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											
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements											
Proje ct No.	Key perf orm ance Area	Strategi c Objectiv es	Project Name	Project Descripti on (major activities)	Loca tion	Key performa nce indicator	Baselin e	2024/20 25 Annual Targets	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificat ion	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for varianc e	Corre ctive meas ures	Indica tor New/ Old	Performan ce Monitoring Quality Assurance comments	
		ensure support to key economic sectors Agriculture, tourism, manufacturing	Transport)										the TME Exhibition in Kempton Park and opportunity to exhibit				

Business Unit						Department of Development Planning and Environmental Management											
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development											
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System											
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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											
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements											
Proje ct No.	Key perf orm ance Area	Strategi c Objectiv es	Project Name	Project Descripti on (major activities)	Loca tion	Key performa nce indicator	Baselin e	2024/20 25 Annual Targets	2024/ 2025 Revis ed Annu al Targe ts	Means of Verificat ion	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for varianc e	Corre ctive meas ures	Indica tor New/ Old	Performan ce Monitoring Quality Assurance comments	
		and mining											at the CDM 4 in 1 maratho n was seized as there was increas ed				

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
													exposure for athletes visiting the District			
DPE MS-27	Local Economic	To create a conducive	Motumo Trading Post	Development of Motumo	CDM	Number of Motumo Trading	4 Motumo Trading Post	4 Motumo Trading Post	Target not	Progress report	Achieved 4 Motumo Trading	None	None	None	Old	4 Motumo Trading Post Public Private

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Development	environment and ensure support to key economic sectors Agriculture,		Trading Post		Post Public Private Partnership Management progress reports	Public Private Partnership Management Progress report	Public Private Partnership Management progress reports	revised		Post Public Private Partnership Management progress reports developed					Partnership Management progress reports developed

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		tourism, manufacturing and mining				developed	developed	developed								

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
DPE MS-28	Local Economic Development	To create a conducive environment and ensure support to key	Entrepreneurship Support for SMMES (Tourism Awareness)	Entrepreneurship Support for SMMES (Tourism Awareness)	CDM	Number of Tourism Awareness Campaigns held	New Indicator	4 Tourism Awareness Campaigns held	Target not revised	Reports	Achieved 7 Tourism Awareness Campaigns held	None	LED Unit invited by LEDET to participate at NTCE Tourism	None	New	7 Tourism Awareness Campaigns held

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		economic sectors Agriculture, tourism, manufacturing and mining	Campaigns)	Campaigns)									Campaign and an opportunity to conduct second training arose			

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
FD-05	Financial viability and Management	To prepare a credible and realistic budget in line with	Financial Reporting	Budget 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	None	None	None	Old	1 Unqualified audit opinion

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		MFMA timelines														
FD-18	Financial viability and Man	To ensure that the resources required to fulfil	Demand management	Development and implementation of the procurement plan.	CDM	Number of municipal procurement plan	1 municipal procurement plan developed	1 municipal procurement plan developed	Target not revised	Municipal procurement plan	Achieved 1 municipal procurement plan developed and	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	age ment	the needs identified in the strategic plan of the institution are efficient				developed and implemented	ed and implemented	d and implemented			implemented					

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and effective (at the correct time, price and place and that the														

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		quantity and quality will satisfy those needs														
FD-20	Financial	To monitor	Acquisition	Compliance to the	CDM	Percentage of	R214 514 247	100% compliance	100% compliance	Zero irregular	Achieved 100%	Target revised to	None	None	Old	100% compliance

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	viability and Management	department expenditure	Management	SCM regulations		compliance by DPEMS department to the SCM regulations that result in R nil	irregular expenditure identified as a result of non-compliance to the SCM	ce to the SCM regulations that result in R nil irregular expenditure	iance by DPEMS department to the SCM regulations	expenditure; Fruitless and wasteful and Unauthorised expenditure/Pay	compliance by DPEMS department to the SCM regulations that result in R nil irregular expenditure	departmental specification				by DPEMS department to the SCM regulations that result in R nil irregular expenditure

Business Unit						Department of Development Planning and Environmental Management										
Key Performance Area (KPA) 2:						Basic Services Delivery and Infrastructure Development										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Implement a differentiated approach to municipal financing, planning, and support 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										
Spatial Restructuring and Environmental Goal:						Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/2025 Annual Targets	2024/2025 Revised Annual Targets	Means of Verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						irregular expenditure	regulations		that result in R nil irregular expenditure	ment Vouchers						

F. COMMUNITY SERVICES- VOTE 6

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CMS D-01	Basic Services Delivery	To ensure provision of effective firefighting and rescue services	Maintenance of Office machinery/equipment	Servicing of machinery/office equipment	CDM	Number of machinery/office equipment	3 sets of machinery/office equipment maintained	3 sets of machinery/office equipment maintained	3 x machinery/office equipment maintained	Maintenance report	Achieved 3 x machinery/office equipment maintained	SMART Alignment of targets	None	None	Old	3 x machinery/office equipment maintained

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		in the District		ment		maintained										
CMS D-02	Basic Services Delivery	To ensure provision of effective firefighting and rescue services	Provision of equipment and tools	Provision of equipment and tools	CDM	Number of equipment and tools procured	1 set of miscellaneous equipment and tools procured	12 sets of miscellaneous equipment and tools procured.	1 x Mapping Drone, 3 x Infrared Night Vision Binoculars	Terms of reference/ bid advert/ Appointment letter/ delivery note/Invoice	Achieved 1 x Mapping Drone, 3 x Infrared Night Vision Binoculars and 4 x Firefighting Blowers of equipment	SMART Alignment of targets	None	None	Old	1 x Mapping Drone, 3 x Infrared Night Vision Binoculars and 4 x Firefighting Blowers

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		in the District							ulars and 4 x Firefighting Blowers of equipment and tools		and tools procured (1 Holesmatro pedal cutter, 1 x holesmatro hand pump, 1 x Lukas hand pump, 1 x Lukas padal cutter,					of equipment and tools procured

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
									procured		4x firefighting knapsacks and 12 grass beaters)					
CMS D-03	Basic Services Delivery	To ensure provision of effective firefighting and rescue	SANS and NFPA licenses renewed	Licenses renewed	CDM	Number of licenses renewed	2 licenses renewed	2 licenses renewed	Target not revised	Invoice /delivery note	Achieved 2 licenses renewed	None	None	None	Old	2 Licenses renewed

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		services in the District														
CMS D-04	Basic Services Delivery	To ensure provision of effective firefighting and rescue services	Fire safety awareness	Conducting Fire safety awareness	CDM	Number of fire safety awareness events conducted	3 fire safety awareness events conducted	1 fire safety awareness event conducted	Target not revised	Agenda and Attendance Register/ concept document	Achieved 1 fire safety awareness event conducted	None	None	None	Old	1 fire safety awareness event conducted

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		in the District		events												
CMS D-05	Basic Services Delivery	To ensure provision of effective firefighting and rescue services	Library and training materials	Procurement of library and training	CDM	Number of library and training materials procured	1 set of library and training material procured	3 sets of library and training material procured	4 sets of library and training material	Concept document/Invoice/Delivery note	Achieved 4 sets of library and training material procured	To cover the new fire station	None	None	Old	4 sets of library and training material procured

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		in the District		material					procured							
CMS D-06	Basic Services Delivery	To promote and sustain an integrated approach to	Recruitment, engagement, and registration of disaster manage	Recruitment, engagement, and registration	CDM	Number of Disaster management volunteers engaged	50 Disaster management volunteers engaged and	50 Disaster management volunteers engaged and monitored	Target not revised	List of volunteers engaged (per quarter)	Achieved 50 Disaster management volunteers engaged and monitored	None	Extra Volunteers activated to assist with	None	Old	50 Disaster management volunteers engaged and monitored

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Proje ct No.	Key perfo rman ce Area	Strategi c Objecti ves	Project Name	Proj ect Desc ripti on (maj or activ ities)	Locati on	Key perfor mance indicat or	Baseline	2024/25 Annual Targets	2024/ 25 Revis ed Annu al Targe ts	Means of verificatio n	Actual Performanc e in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reas on for varia nce	Correc tive Measur es	Indicat or New/Ol d	Performa nce Monitorin g Quality Assuranc e comment s
		disaster manage ment continuu m in CDM	ment volunte ers	n of disas ter man age ment volun teers		d and monitor ed	monitore d						DRM data colle ction and resp onse s			

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CMS D-07	Basic Services Delivery	To promote and sustain an integrated approach to disaster management	Procurement of Disaster relief materials and shelters	Procurement of disaster relief material (tents, sleep	CDM	Number of Disaster relief material and shelters procured	Procurement of 100 sleeping mattress, 800 blankets, 140 lamps, and 100 salvage sheets,	Procurement of 100 sleeping mattress, 800 blankets, 50 lamps, and 100 salvage sheets, 100	Target not revised	Delivery notes and invoice	Achieved Procurement of 100 sleeping mattress, 800 blankets, 50 lamps, and 100 salvage sheets, 100 Hygiene packages	FF	None	None	Old	Procurement of 100 sleeping mattress, 800 blankets, 50 lamps, and 100 salvage sheets, 100

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		continuum in CDM		ing mattress, blankets, lamps, salvage sheets, folda			123 hygiene packages	Hygiene packages								Hygiene packages

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				ble shacks)												

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CMS D-08	Basic Services Delivery	To promote and sustain an integrated approach to disaster management	Commemoration of International day for disaster risk reduction (IDDRR)	International Day of Disaster Risk Reduction Management	CDM	Number of International Day for Disaster Risk Reduction (IDDRR) awareness	3 IDDRR awareness events held	1 IDDRR awareness event held	Target not revised	Attendance register/Agenda/Report	Achieved 1 IDDRR awareness events held	None	None	None	Old	1 IDDRR awareness events held

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		continuum in CDM		ment awareness event		ess event held										
CMS D-09	Basic Services	To promote and	Disaster Risk Manage	Disaster Risk	CDM	Number of Disaste	1 Disaster Risk	1 Disaster Risk Manageme	Target not	Disaster Risk Manageme	Achieved	None	None	None	Old	1 Disaster Risk Managem

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Delivery	sustain an integrated approach to disaster management continuum in CDM	ment Support Schools Competition for Learners	Management Support Schools Competition for		r Risk management school competitions for learners coordinated	Management school competitions for learners coordinated	nt school competitions for learners coordinated	revised	nt Support Schools Competition Report	1 Disaster Risk Management school competitions for learners coordinated					ent school competitions for learners coordinated

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
				Learners												
CMS D-10	Basic Services Delivery	To promote and sustain an integrated approach to disaster	Disaster Management safety and resilience program	Schools support programs	CDM	Number of schools (primary and secondary) supported on implementation of	8 Schools (primary and secondary) supported on implementation of	4 Schools (primary and secondary) supported on implementation of disaster risk	Target not revised	Attendance Register/Correspondence	Achieved 7 Schools (primary and secondary) supported on implementation of disaster risk reduction programs	None	None	Due to Funding from SANTAM insurance company	Old	7 Schools (primary and secondary) supported on implementation of disaster

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		management continuum in CDM	schools			entation of disaster risk reduction programs	disaster risk reduction programs	reduction programs								risk reduction programs
CMS D-11	Basic Services	To promote and sustain	Disaster Management	Disaster management	CDM/LM	Number of disaster management	16 disaster management	16 Disaster management advisory forum	Target not	Attendance Register	Achieved 16 Disaster management	None	None	None	Old	16 Disaster management

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	Delivery	an integrated approach to disaster management continuum in CDM.	coordination	ment co-ordination services (advisory forums)		ement advisory forums coordinated	advisory forum coordinated	coordinate d	revise d	and Minutes	advisory forum coordinated					advisory forum coordinate d

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CMS D-12	Basic Services Delivery	To promote and sustain an integrated approach to disaster management	DRM Capacity Building Workshop for Community based structures	DRM Capacity Building Workshop for Community base	CDM/LM	Number of DRM Capacity Building Workshop for Community based	8 DRM Capacity Building Workshop for Community based structures held	1 DRM Capacity Building Workshop for Community based structures held	Target not revised	Correspondence /Risk Register, Attendance Registers	Achieved 3 DRM Capacity Building Workshop for Community based structures held	None	DRM /DRR initiative hosted through partnership	None	Old	3 DRM Capacity Building Workshop for Community based structures held

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		continuum in CDM		d structures		structures held										
CMS D-13	Basic service delivery	To ensure provision of effective Municipal Health Services in the	Food handling facilities monitoring	Food handling facilities monitoring	All LM's	Number of reports on monitored food handling	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	None	None	None	Old	12 reports on monitored food handling facilities

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		District that efficiently address all the felt needs and aspirations of local				facilities										

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		communities														
CMS D-14	Basic service delivery	To ensure provision of effective Municipal Health Services in the District	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 1 Cleanest school competition coordinated	None	None	None	Old	1 Cleanest school competition coordinated

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		that efficiently address all the felt needs and aspirations of local														

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		communities.														
CMS D-15	Basic service delivery	To ensure provision of effective Municipal Health Services in the District	Health awareness campaign	Health awareness campaign	Bloubaerg	Number of health awareness campaigns conducted	46 health awareness campaigns conducted	1 health awareness campaign conducted	Target not revised	Agendas, Attendance registers	Achieved 13 health awareness campaign conducted	None	Campaigns accelerated due to MPO X outa	None	Old	13 health awareness campaign conducted

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		that efficiently address all the felt needs and aspirations of local											ge. All local municipalities covered			

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		communities														
CMS D-16	Basic service delivery	To ensure provision of effective Municipal Health Services	Water quality inspection/test at sources	Monitoring of water sources	All LM's	Number of reports on water sources	12 reports on water sources inspected	12 reports on water sources inspected	Target not revised	Water source inspected reports	Achieved 12 reports on water sources inspected	None	None	None	Old	12 reports on water sources inspected

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	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				inspected										

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		local communities														
CMS D-17	Basic service delivery	To ensure provision of effective Municipal Health Services in the	Food and Water quality monitoring accessories	Procurement of Food and Water quality	CDM	Percentage of food and water quality monitoring access	100 Percent of food and water quality monitoring accessories	100% of food and water quality monitoring accessories procured	Target not revised	Delivery notes, Invoice	Achieved 100% of food and water quality monitoring accessories procured	None	None	None	Old	100% of food and water quality monitoring accessories procured

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		District that efficiently address all the felt needs and aspirations of local		y monitoring accessories		ories procured	es procured									

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		communities														
CMS D-18	Basic service delivery	To ensure provision of effective Municipal Health Services in the	Food and water quality monitoring equipment	Procurement of Food and water quality	CDM	Number of food and water quality monitoring equipment	5 sets of food and water quality monitoring equipment	1 Set of food and water quality monitoring equipment procured	21 CANON cameras, 5 foldable tables, 10	Delivery note, Invoice/	Achieved 21 CANON cameras, 5 foldable tables, 10 foldable chairs, 4 gazebos, 1	SMART alignment of targets	None	None	Old	21 CANON cameras, 5 foldable tables, 10 foldable chairs, 4 gazebos, 1

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		District that efficiently address all the felt needs and aspirations of local		monitoring equipment		ent procured	nt procured		foldable chairs ,4 gazebos, 1 portable speaker		portable speaker					portable speaker

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		communities														
CMS D-19	Basic service delivery	To ensure provision of effective Municipal Health Services	Food sampling and Moore pads planting	Food sampling and Planting of Moore	All LMs	Number of food sampling and Moore	12 food sampling Moore pads planted	12 food sampling Moore pads planted	Target not revised	Food sampling /Moore pads planted report	Achieved 12 food sampling Moore pads planted	None	None	None	Old	12 food sampling Moore pads planted

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	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		pads for cholera surveillance		pads planted										

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		local communities														
CMS D-20	Basic service delivery	To ensure provision of effective	Communicable disease monitoring	Follow-up of reported	All LMs	Number of reports on reported	12 reports on reported community	12 reports on reported communicable	Target not revised	Communicable diseases followed up report	Achieved 12 reports on reported communicable	None	None	None	Old	12 reports on reported communicable

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		Municipal Health Services in the District that efficiently address all the felt needs	ing and control	communicable diseases		d communicable diseases cases followed up.	cable diseases followed up	diseases followed up			le diseases followed up					diseases followed up

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and aspirations of local communities														
CMS D-21	Basic service delivery	To ensure provision of effective Municip	Monitoring compliance with health legislati	Monitoring of non-food hand	All LMs	Number of reports on non-food handlin	12 reports on non-food handling premises	12 reports on non-food handling	Target not revised	Invitations /Agenda Attendance register	Achieved 12 reports on non-food handling	None	Non-food handling premises	None	Old	12 reports on non-food handling

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		al Health Services in the District that efficiently address all the felt needs and	on of non-food handling premises	ling premises		g premises monitored	monitored	premises monitored			premises monitored		monitored reports.			premises monitored

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		aspirations of local communities.														
CMS D-22	Good Gover	To ensure	Coordination of	Coordination	CDM	Number of	14 Community	2 Community	Target not	Invitations /Agenda	Achieved 7 Community	None	None	None	Old	7 Community

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	nance and Public Participation	co-ordination and promotion of sports and recreation, arts and culture in	Community Safety Forums	on of four community safety forums		Community safety forums coordinated	ty safety forums coordinated	safety forums coordinated	revised	Attendance register	safety forums coordinated					y safety forums coordinated

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		Capricorn District Municipality														
CMS D-23	Good governance and Public Participation	To ensure co-ordination and promotion of sports	Heritage event celebration	Celebration of one heritage	LMs	Number of heritage events celebrated	1 heritage event celebrated	1 heritage event celebrated	Target not revised	Agenda Attendance register	Achieved 3 heritage events celebrated	None	2 heritage events celebrated in	None	Old	3 heritage events celebrated

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		and recreation, arts and culture in Capricorn District Municipality		event									collaboration with Magoshi			

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
CMS D-24	Municipal Transformation and Institutional Development	To ensure coordination and promotion of sports and recreation, arts and	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	Invitations, program and photos	Achieved 1 Sport & Recreation outreach programme coordinated	None	Project was achieved through partnership	None	Old	1 Sport & Recreation outreach programme coordinated

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		culture in Capricorn District Municipality														
INFR-37	Local Economic Devel	To address unemployment	EPWP Coordination	EPWP work opportunities	CDM	Number of EPWP work opportunities	50 EPWP work opportunities created (Disaster	50 EPWP work opportunities created (Disaster Managem	Target not revised	Job creation report	Achieved 50 EPWP work opportunities created (Disaster	None	None	None	Old	50 EPWP work opportunities created (Disaster Managem

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	opment	through EPWP		created		created (Disaster Management Volunteers)	Management Volunteers)	nt Volunteers)			Management Volunteers)					ent Volunteers)
FD-05	Financial viability and Management	To prepare a credible and	Financial Reporting	Budget Treasury	CDM	Number of Unqualified	1 Unqualified audit opinion	1 Unqualified audit opinion	Target not revised	Unqualified audit opinion	Achieved 1 Unqualified audit opinion	None	None	None	Old	1 Unqualified audit opinion

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
	gement	realistic budget in line with MFMA timelines				audit opinion										

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
FD-18	Financial viability and Management	To ensure that the resources required to fulfil the needs identified in the strategic	Demand management	Development and implementation of the procurement	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	None	None	None	Old	1 municipal procurement plan developed and implemented

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		plan of the institution are efficient and effective (at the correct time, price and		ent plan												

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
		place and that the quantity and quality will satisfy those needs)														

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
FD-20	Financial viability and Management	To monitor department expenditure	Acquisition Management	Compliance to the SCM regulations	CDM	Percentage of compliance by Community services department to the SCM	R214 514 247 irregular expenditure identified as a result of non-compliance to SCM	100% compliance to the SCM regulations that result in R nil irregular expenditure	100% compliance by Community services department to the	Zero irregular expenditure; Fruitless and wasteful and Unauthorised expenditure/Payment Vouchers	Not Achieved Non-compliance by Community services department to the SCM regulations that result in R 6 999	Target revised to departmental specification	More than 3 officials attended a conference	Matter has been referred to the Financial Misconduct Board	Old	Not Achieved

Business Unit						Community services department- vote 6										
Key Performance Area (KPA) 2:						Basic Services Delivery										
Outcome 9:						Responsive, Accountable, Effective and Efficient Local Government System										
Outputs:						Improving access to basic services Actions supportive of human settlement outcome										
Key Strategic Organizational Objectives:						To provide sustainable basic services and infrastructure development										
Integrated Service Provisioning Goal:						Enable residents to experience reliable, cost effective, viable, sustainable and seamless provisioning of services in functioning places										
Project No.	Key performance Area	Strategic Objectives	Project Name	Project Description (major activities)	Location	Key performance indicator	Baseline	2024/25 Annual Targets	2024/25 Revised Annual Targets	Means of verification	Actual Performance in the 2024/2025 financial year (Achieved or Not Achieved)	Reason for revision	Reason for variance	Corrective Measures	Indicator New/Old	Performance Monitoring Quality Assurance comments
						regulations that result in R nil irregular expenditure	regulations		SCM regulations that result in R nil irregular expenditure		irregular expenditure					

CHAPTER 4: ORGANIZATIONAL DEVELOPMENT PERFORMANCE

The Municipality operated in accordance with the approved 2024/2025 Organisational Structure. The Organisational Structure defined the hierarchy of positions within the organisation, identified each job and its associated functions, and indicated reporting lines within the Municipality. It was developed to guide how the organisation operated and to support the achievement of institutional objectives.

The Corporate Services Department provided essential support functions, which included, among others:

- Human Resources, which ensured that adequate human capital was available to support the implementation of the approved Municipal structure.
- Facilities Management, which ensured that municipal workspaces were safe, clean, and well maintained.
- Information Technology (IT) Services, which ensured the provision of technical support and ICT infrastructure.
- Administrative Support, which was responsible for the management of mail, records, and office supplies.

In view of the above functions, the Department's key achievements during the year under review included:

- Upgrading ICT infrastructure to improve system security and performance.
- Enhancing municipal facilities to create a more comfortable and productive working environment.
- Providing effective administrative support to operational and support departments.

COMPONENT A: INTRODUCTION TO MUNICIPAL PERSONNEL

4.1 EMPLOYEES TOTAL TURNOVER AND VACANCIES

Table 36: Employee total turnover and vacancy

EMPLOYEES					
DESCRIPTION	Year 1 (2023-24)		Year - 0 (2024-25)		
	Employees (Filled)	Approved Posts	Employees (Filled)	Vacancies	Vacancies %
Strategic Executive Management Services	44	66	53	13	19%
Development Planning and Environmental Management Services	11	23	16	7	30%
Finance	26	74	39	35	47%
Infrastructure Services	256	480	227	253	52%
Corporate Services	58	82	68	14	17%

EMPLOYEES					
DESCRIPTION	Year 1 (2023-24)		Year - 0 (2024-25)		
	Employees (Filled)	Approved Posts	Employees (Filled)	Vacancies	Vacancies %
Community Services	99	197	101	95	48%

Table 37: Vacancy rate

Vacancy Rate: 2024/2025			
Designations	*Total Approved Posts	*Vacancies (Total time that vacancies exist using full-time equivalents)	*Vacancies (as a proportion of total posts in each category)
Snr Managers (0-1)	7	- CFO – 2023/24 F/Y - Executive Manager Corporate Services. – 2023/24 F/Y - Executive Manager Infrastructure – 2024/25 F/Y	4/7 filled
Top Management (2-3)	41	- Manager Human Resource Management – 2022/23F/Y - Operational Manager Fleet Management – 2024/25 F/Y - Operational Manager Emergency Management Services – 2024/25 F/Y - Operational Manager Environmental Management Services – 2024/25 F/Y - Manager Supply Chain Management – 2023/24 F/Y - Operational Manager Institutional and Social Development – 2023/24 F/Y - Operational Manager Operations and Maintenance 2022/23 F/Y - Operational Manager Project Management Unit 2022/23 F/Y - Operational Manager water demand 2022/23 F/Y - Operational Manager Municipal Health Services – 2024/25 F/Y - Manager Municipal Health Services 2022/23 F/Y - Head of Disaster Management – 2022/23 F/Y	32/41 filled
Professionals (4-6)	111	15 posts 2022/23 F/Y 13 posts 2020/21 F/Y	83/111 filled
Skilled (7-8)	186	12 posts 2023/24 F/Y 52 posts since outer years	122/186 filled
Semi-Skilled (9-10)	97	7 posts 2023/24 F/Y 30 posts since outer years	60/97 filled

Vacancy Rate: 2024/2025			
Unskilled (11-14)	467	• 51 posts 2024/25 F/Y • 214 posts since outer years	202/467 filled
Total	909		

Table 38: Turnover rate

TURN OVER RATE			
YEAR	TOTAL APPOINTMENTS AS OF THE BEGINNING OF THE FINANCIAL YEAR	TERMINATIONS DURING THE FINANCIAL YEAR	TURN OVER RATE
(2022/2023)	46	181	20%
(2023/2024)	41	30	3.3%
(2024/2025)	31	32	3.5%

Four (4) senior management positions were advertised during the period under review. Of these, two (2) recruitment processes were finalised, while the remaining two (2) were placed on hold due to labour disputes. Of the two finalised positions, one (1) was filled, and the appointed candidate assumed duty on 01 June 2025.

The following senior management positions remained vacant during the period under review, and a brief history and progress status as at 30 June 2025 were recorded below:

Table 39: Management positions

POSITION	HISTORY	PROGRESS
Chief Financial Officer	The position became vacant during the 2022/2023 financial year, and efforts to fill it were hampered by the requirements for the post vis-à-vis the remuneration in terms of the upper limits	• Waiver in terms of the requirements was granted by the Minister responsible for CoGTA in the reporting period, and the recruitment process was commenced and finalised. The process is at its final stages, and it is anticipated that the successful candidate will be appointed during the first quarter of the 2025/2026 financial year.
Executive Manager: Strategic Executive Management Services	The position became vacant during the 2022/2023 financial year, and the initial recruitment process was not approved by COGHSTA. The process was restarted and completed during the period under review.	• The recruitment and selection process was finalised and the successful candidate reported for duty of 01 June 2025.
Executive Manager: Corporate Services	The position became vacant during the 2022/2023 financial year, and the recruitment process was put on hold due to a labour dispute, which was resolved during the period under review.	• The recruitment and selection process has started.

POSITION	HISTORY	PROGRESS
Executive Manager: Infrastructure Services	The position became vacant during the 2023/2024 financial year, and the recruitment process was put on hold due to a labour dispute, which was resolved during the period under review.	The recruitment and selection process has started.

The reason for the turnover rate is the ageing workforce with an average age of 54 years. This results in many employees going on retirement, thereby increasing the turnover rate.

COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

Policies are critical instruments that reinforce legislation, create the rules, embed principles, communicate the standards and expectations for both the employer and employees. During the financial year under review, the newly developed and proposed policies for review were presented at the Local Labour Forum for scrutiny to ensure alignment with relevant legislation requirements and institutional developments at the time. Subsequently, these policies were tabled at various subcommittees for further engagement with the Labour Unions to allow them an opportunity to make input prior to approval by Council. The table below presents the human capital policies developed and reviewed in the 2024/25 financial year

Table 40: Policies

Plan/Framework	Purpose
PMS Framework	To ensure that the performance processes (organisational as well as individual) are 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 recognised 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 well-being 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, promotes and maintain working environment that is free from hazards.

Plan/Framework	Purpose
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 require 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 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 outlines 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

Plan/Framework	Purpose
	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 attracts and motivates skilled employees to achieve Municipal objectives, and 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 organisation. It identifies each job, its function and where it reports to within the organisation. It is developed to establish how an organisation operates and assists an organisation in obtaining its goals.

4.2 INJURIES, SICKNESS AND SUSPENSIONS

The Capricorn District Municipality strive to comply with the requirements of the Occupational Health and Safety Act, 1993 (Act 85 of 1993). To reduce injuries on duty incidents, the district ensures rigorous compliance with OHS requirements by business units/departments and provides a safe and healthy working environment for its employees. This is expressed through maintaining an OHS register which captures all the rules and regulations that must be adhered to, issuing protective clothing and equipment to employees who are exposed to hazardous situations, i.e. heat, chemicals, electrical wiring, and employees who perform on-site construction work.

Table 41: Number and cost of injuries on duty

NUMBER AND COST OF INJURIES ON DUTY					
Type of injury	Injury leave taken	Employees using injury leave	Proportion of employees using sick leave %	Average injury leave per employee Days	Total Estimated Cost R
Required basic medical attention only	5	5	100%	20	83 000,75
Temporary totals disablement	1	1	100%	100	90 102,00
Permanent disablement	1	1	100%	100	90 102,00
Fatal	0	0	0%	0	0.00
Suspensions	0	0	0%	0	0.00
Total	7	7	100%	14	263 204,75

Table 42: Number of days of Sick Leave

Salary band	Total sick leave days	Proportion of sick leave without medical certification %	Employees using sick leave number	Total employees in post* Number	Average sick leave per employees days
Lower-skilled (Levels 11-14)	509	N/A	35	209	15
Skilled (Levels 09-10)	403	N/A	50	52	8
Highly skilled production (levels 7-8)	466	N/A	55	124	8
Highly skilled supervision (levels 04-06)	278	N/A	32	84	9
Management (Levels 00 -03)	133	N/A	12	35	11
TOTAL	1789	N/A	184	504	51

Injuries on duty were mitigated through continuous awareness programmes on occupational health and safety requirements for all employees. Employees on prolonged sick leave were referred to the Employee Wellness Programme for psychosocial support, which contributed to a reduction in sick leave during the period under review.

Suspensions

Suspensions issued during the financial year under review included cases related to assault and theft. Due processes were followed, including disciplinary hearings, which resulted in the dismissal of one employee. In addition, the Municipality referred seven (7) cases to the Financial Misconduct Board for further investigation and appropriate action.

Table 43: Number and period of suspension

Number and Period of Suspensions				
Position	Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not finalised	Date Finalized
Senior Accountant AFS & Reporting	Assault	27/08/2024	Disciplinary hearing finalised. Employee dismissed.	29/04/2025
Administration Clerk: Records	Theft	11/03/2025	Employee charged. Disciplinary hearing ongoing. Matter set down for the 14th of July 2025 to be finalised.	Not finalised.

Table 44: Disciplinary action taken on cases of financial misconduct

Disciplinary Action Taken on Cases of Financial Misconduct			
Position	Nature of Alleged Misconduct and random value of any loss to the Municipality	Disciplinary action Taken	Date Finalized

Disciplinary Action Taken on Cases of Financial Misconduct				
Chief Chemist (LAB HEAD)	Petty cash was used to buy lunch at a meeting that did not last for more than 5 hours. R1 500.00	Employee charged. A settlement agreement was reached between the Employee and the Employer, and the employee paid R300.00	25/08/2024	
Occupational Health Safety Officer	No show at an accommodation booked by the municipality.	Employee charged. A settlement agreement was reached between the Employee and the Employer, and the employee paid R820. 00	25/08/2025	
Operations Manager: Emergency Services	Unauthorised signing of undelivered items and Negligence.R663 775. 00	Disciplinary hearing proceeded with. The employee tendered early retirement. Matter closed.	22/01/2025	
Administration Clerk: Fleet Management	Irregular expenditure in relation to traffic penalties paid late by the Municipality for either registration or licensing of various municipal cars. R36 797.20	Disciplinary hearing in progress. Ruling to be handed down on the 18 th of July 2025	Not finalised.	
Operations Manager: HRM, ER, OHS, & EAP	Overpayments made to terminated employees amounting to R92 680.00.	No charges were issued. The report of the Financial Misconduct Board on this matter is referred back to the Board for further processing.	Not finalised.	
Operations Manager: Human Resource Development	Overtime paid in contravention of Cost Containment Measures & Reg 13 (6). R 176 526.00	Issuing of charges is still pending.	Not finalised.	
Human Resource Officer	Non-Compliance with Regulation 12 (2)-More than three officials attended the same meetings or Conference. R2 460.00	Issuing of charges is still pending.	Not finalised.	

4.3 PERFORMANCE REWARDS

The Capricorn District Municipality implements an Employee Performance Management System that is aligned to the Organisational Performance Management System. In the financial year under review, most employees who did not get performance bonuses were due to the fact that some were promoted during the year and others were newly appointed. As a result, the employees who did not have a 12-month service circle do not qualify for a performance reward in terms of the Staff Regulations.

Table 45: 2024/2025 Performance rewards

Category	Gender	Number in group	Number of Beneficiaries	Expenditure on rewards	Proportion of beneficiaries within the group %
Lower-skilled (levels 11-14)	F	75	51	271 017,96	71%
	M	147	118	635 441,35	80.30%

Semi-skilled (levels 09-10)	F	35	33	279 884,44	94.30%
	M	22	17	132 681,33	77.30%
Skilled (levels 7-8)	F	54	48	522 785,04	88.90%
	M	78	67	731 781,30	85.90%
Highly skilled production and Supervision (level 4-6)	F	48	42	704 395,69	87.50%
	M	40	35	578 745,95	78.50%
Senior Management	F	9	7	166 047,09	78%
	M	21	19	459 096,23	91.5%
MM & Section 57	F	2	1	38 889,45	50%
	M	4	3	85 217,29	75%
Total		535	441	4 605 983,12	82.4

COMPONENT C: CAPACITATING MUNICIPAL WORKFORCE

The success of any organisation in delivering high-quality services depends on the skills, knowledge, competencies, and abilities of its employees. The Municipality had a formal Workplace Skills Plan (WSP) in place, which was developed annually in consultation with relevant departments. The Plan generally covered mandatory, scarce, and priority skills, reflecting an effort to align training initiatives with identified capacity gaps.

During the year under review, the District implemented various targeted capacity development and training programmes, which included a combination of fully accredited training and short business process-oriented skills development interventions. The Municipality's training budget was generally adequate to address basic and compliance-related training needs. However, it often remained insufficient to support strategic skills development, leadership programmes, and critical technical upskilling in areas such as engineering, finance, and ICT, particularly in light of evolving service delivery demands. While the annual allocation reflected a commitment to staff development, funding was largely directed towards mandatory training rather than long-term capacity-building initiatives, which limited the Municipality's ability to address skills shortages effectively.

Leadership development programmes targeting Managers and the Municipal Manager were implemented to address strategic management and leadership capacity gaps. The District adopted blended learning models, which made training more accessible to officials and councillors in remote areas. The introduction and enforcement of the Minimum Competency Regulations by National Treasury drove professionalisation and compliance within the institution. There was a strong focus on formal training through partnerships with the South African Local Government Association (SALGA), the Department of Cooperative Governance, Human Settlements and Traditional Affairs (COGHSTA), and Sector Education and Training Authorities (SETAs). Accredited courses, workshops, and learnerships were offered more regularly to councillors and officials.

Challenges in Capacity Development

The following challenges were experienced in relation to capacity development:

- Limited training budgets relative to actual skills development needs.
- Inadequate monitoring of training outcomes, which made it difficult to assess whether skills acquired were applied to improve service delivery, resulting in training focused more on compliance than impact.
- Persistent shortages of critical skills, particularly in engineering, town planning, and finance.

- Weak commitment to individual development plans, with the WSP often being used primarily for compliance purposes without sufficient follow-through on implementation.

Table 46: SKILLS DEVELOPMENT AND TRAINING

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 24-25	Target-year 24 -25	Actual-year 24-25	Actual- year 24-25	Actual-year 24-25	Target-year 24-25	Actual-year 23-24	2024/25 Actual
MM & s57	Female	1	N/A	N/A	N/A	01	N/A	N/A	N/A	01
	Male	1	N/A	N/A	N/A	01	N/A	N/A	N/A	01
Senior officials and managers Level 2-3	Female	7	N/A	N/A	N/A	17	1	N/A	N/A	18
	Male	7	N/A	N/A	N/A	26	N/A	N/A	N/A	26
Technicians and associate professionals (Registered with bodies like CA(SA) Level 4-6	Female	8	N/A	N/A	N/A	17	9	N/A	N/A	26
	Male	6	N/A	N/A	N/A	21	3	N/A	N/A	24

Councilors										
	Female	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Male	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sub totals	Female	20	N/A	N/A	N/A	35	10	N/A	N/A	45
	Male	23	N/A	N/A	N/A	48	03	N/A	N/A	51

Table 47: Financial Competency Development

EMPLOYEE	DESIGNATION	HIGHER EDUCATION LEVEL
1) Selepe Ramakuntwane	Accounting Officer	NQF level 8 - BA Honours degree – 120 credits
2) Venter Mariette	Senior Manager (MSA S56)	NQF Level 8 - Post Graduate Degree (min 120 credits)
3) Kurhula Shilubane	Executive Manager: DPEMS	NQF Level 9 – Master's in Town and Regional Planning - 180 credits
4) Junias Machaba	Executive Manager: Community Services	NQF Level 9 – Master's in Public Management - 180 credits
5) Khumalo Nompumelelo	Executive Manager: SEMS	NQF Level 9 - Master's Public Administration 180 credits
6) Simon Shokane	Manager: Revenue	NQF Level 9 – Master's in Business Management - 180 credits
7) Tryphina Kekana	Middle Manager: Finance	NQF level 8 - Honours degree – 120 credits

Table 48: Skills development expenditure

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
Employees	1.	N/A	N/A	1 250 000	919 633	External stakeholders	External stakeholders	1 250 000	919 633
Councillors	2.	N/A	N/A	800 000	762 812	External stakeholders	External stakeholders	800 000	762 812

COMPONENT D: MANAGING THE WORKFORCE EXPENDITURE

Employee-related costs were managed by ensuring that expenditure projections were prepared and that actual expenditure was monitored on a monthly basis. This played a vital role in controlling and managing workforce expenditure.

The Municipality sought to obtain value for money by optimising workforce expenditure and ensuring an appropriate balance between efficiency and effectiveness in the utilisation of resources. This approach focused on maximising the impact of spending on salaries and related costs, thereby contributing to improved overall service delivery.

The Municipality also established and applied clear policies and procedures for recruitment, performance management, and staff development to ensure consistency in the working environment. Employee training programmes were implemented to enhance skills and productivity, which contributed to improved service delivery. Performance management systems were utilised to identify areas requiring improvement and development.

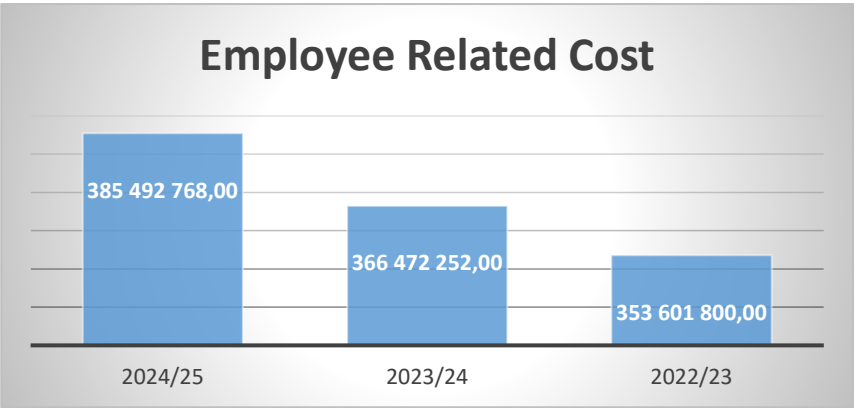
Furthermore, cost-containment measures were implemented to prevent misuse of resources. Vacancies were filled strategically, with priority given to critical positions, and the creation of unnecessary posts was avoided in order to maintain a sustainable organisational structure.

4.4 EMPLOYEE EXPENDITURE

In times of budgetary constraints, coupled with changing priorities and other factors influencing the workforce, the exercise of strict control over workforce expenditure was critical. As circumstances within the Municipality changed during the course of the financial year, such changes often required updated cost analyses, forecasting, and rigorous financial planning to accommodate operational adjustments effectively.

This section of the report presented the expenditure incurred by the Municipality on employee remuneration across all employment levels, as well as Councillors, for the 2023/2024 financial year. The figure below reflects details of remuneration expenditure against the approved budget, based on staff in post as at 30 June 2025.

Figure 2: Employee Expenditure



The increase in employee related cost is at 4% and 5% in 2023/24 and 2024/25, respectively. These are relative to the annual increase by the bargaining council.

CHAPTER 5: FINANCIAL PERFORMANCE

COMPONENT A: STATEMENT OF FINANCIAL PERFORMANCE

5.1 STATEMENT OF FINANCIAL PERFORMANCE

The 2024/2025 budgeted revenue amounted to R1,402,917,000, including capital transfers. The actual revenue amounted to R1480 043 356, which was 4% higher than the year-to-date (YTD) budget. This was regarded as a positive performance indicator.

Interest received was 23% higher than budgeted, which reflected a positive cash flow position for the Municipality. One of the contributing factors to this outcome was the reinvestment of surplus funds received by the Municipality, which enhanced interest earnings.

Capricorn District Municipality

Annual Financial Statements for the year ended 30 June 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference note 58
Figures in Rand						
Statement of Financial Performance						
Revenue from exchange transactions						
Water and sanitation	89 276 000	(41 720 000)	47 556 000	88 285 730	40 729 730	(86)%
Recoveries	-	-	-	19 672	19 672	100%
Other income	449 000	(400 000)	49 000	349 116	300 116	612%
Interest received	88 289 000	6 993 000	95 282 000	124 862 302	29 580 302	31%
Total revenue from exchange transactions	178 014 000	(35 127 000)	142 887 000	213 516 820	70 629 820	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	1 193 715 000	66 315 000	1 260 030 000	1 260 578 130	548 130	-%
Public contributions and donations	-	-	-	154 854	154 854	100%
Total revenue from non-exchange transactions	1 193 715 000	66 315 000	1 260 030 000	1 260 732 984	702 984	
Total revenue	1 371 729 000	31 188 000	1 402 917 000	1 474 249 804	71 332 804	
Expenditure						
Employee related costs	(469 233 000)	12 475 000	(456 758 000)	(385 492 768)	71 265 232	(16)%
Remuneration of councillors	(20 538 000)	1 000 000	(19 538 000)	(16 887 527)	2 650 473	(14)%
Depreciation and amortisation	(86 447 000)	(1 600 000)	(88 047 000)	(93 389 841)	(5 342 841)	6%
Impairment loss	(23 152 000)	4 615 000	(18 537 000)	(15 004 522)	3 532 478	(19)%
Finance costs	(470 000)	-	(470 000)	(239 703)	230 297	(49)%
Lease rentals on operating lease	(13 137 000)	1 181 000	(11 956 000)	(6 805 641)	5 150 359	(43)%
Debt Impairment	(62 458 000)	(33 115 000)	(95 573 000)	(95 846 938)	(273 938)	-%
Bad debts written off	-	-	-	(1 200)	(1 200)	100%
Commission	(25 051 000)	13 500 000	(11 551 000)	(11 134 840)	416 160	(4)%
Inventories consumed	(102 108 000)	(6 860 000)	(108 968 000)	(82 860 348)	26 107 652	(24)%
Contracted Services	(106 999 000)	(19 744 000)	(126 743 000)	(100 489 253)	26 253 747	(21)%
Loss on disposal of assets	(9 743 000)	(2 000 000)	(11 743 000)	(10 414 059)	1 328 941	(11)%
General expenses	(146 958 000)	(255 000)	(147 213 000)	(120 282 657)	26 930 343	(18)%
Auditors remuneration	(5 543 000)	-	(5 543 000)	(4 921 482)	621 518	(11)%
Repairs and maintenance	(45 278 000)	(15 076 000)	(60 354 000)	(37 372 376)	22 981 624	(38)%
Total expenditure	(1 117 115 000)	(45 879 000)	(1 162 994 000)	(981 143 155)	181 850 845	
Operating surplus	254 614 000	(14 691 000)	239 923 000	493 106 649	253 183 649	
Actuarial gains/losses	(19 615 000)	-	(19 615 000)	5 793 552	25 408 552	(130)%
Inventories losses	(28 890 000)	-	(28 890 000)	(27 347 077)	1 542 923	(5)%
Derecognition of assets	-	(3 000 000)	(3 000 000)	(2 665 185)	334 815	(11)%
	(48 505 000)	(3 000 000)	(51 505 000)	(24 218 710)	27 286 290	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement						
	206 109 000	(17 691 000)	188 418 000	468 887 939	280 469 939	

5.2 GRANTS

Government grants & subsidies

Operating grants

Equitable share	814 002 000	777 252 000
Financial Management Grant	1 000 000	1 000 000
LG Seta	994 430	668 275
Rural Roads Asset Management Grant	2 718 000	2 601 000
Expanded Public Works Programme Integrated Grant	2 773 000	3 118 000
Municipal Infrastructure Grant	8 564 000	4 459 801
Water Services Infrastructure Grant	8 696 000	8 696 000
	838 747 430	797 795 076

Capital grants

Municipal Infrastructure Grant	274 999 000	304 934 199
Water Services Infrastructure Grant	126 302 000	136 329 000
Regional Bulk Infrastructure Grant	20 529 701	-
	421 830 701	441 263 199
	1 260 578 131	1 239 058 275

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	446 576 131	461 806 275
Unconditional grants received	814 002 000	777 252 000
	1 260 578 131	1 239 058 275

Conditional Grants

During the financial year under review, the Municipality received the following conditional grants, all of which were fully spent (100%):

- Municipal Infrastructure Grant (MIG): R283,563,000, which was utilised for the provision of basic services, including water and sanitation infrastructure.
- Water Services Infrastructure Grant (WSIG): R134,998,000, which was used to fund the development and management of regional bulk water and sanitation infrastructure projects to address infrastructure backlogs and improve service delivery.
- Rural Bulk Infrastructure Grant (RBIG): R20,529,701, received from the Department of Water and Sanitation, which was primarily utilised for the design of the Lebowakgomo Water Treatment Plant.
- Rural Roads Asset Management Grant (RRAMG): R2,718,000, which was used to assist the District in establishing road asset management systems and collecting road and traffic data in line with the Road Infrastructure Strategic Framework for South Africa (RISFSA).
- Financial Management Grant (FMG): R1,000,000, which was utilised to promote and support reforms in municipal financial management and the implementation of the Municipal Finance Management Act (MFMA).
- Expanded Public Works Programme (EPWP) Integrated Grant: R2,773,000, which was used to promote labour-intensive methods in infrastructure and social projects, thereby creating work opportunities for unemployed and vulnerable individuals and supporting skills development, with a focus on poverty alleviation and decent work. Grant allocations were linked to the number of work opportunities created for EPWP target groups.
- Local Government Sector Education and Training Authority (LGSETA) Grant: R994,430, which was received as a mandatory grant and utilised for skills development and training programmes.

5.3 ASSET MANAGEMENT

- The Rural Roads Asset Management Grant (RRAMG) of R2,718,000 was utilised to assist the District Municipality in establishing road asset management systems and collecting road and traffic data in line with the Road Infrastructure Strategic Framework for South Africa (RISFSA).
- The Financial Management Grant (FMG) of R1,000,000 was utilised to promote and support reforms in municipal financial management and the implementation of the Municipal Finance Management Act (MFMA).
- The Expanded Public Works Programme (EPWP) Integrated Grant of R2,773,000 was utilised to incentivise labour-intensive methods in infrastructure and social projects, thereby creating work opportunities for unemployed and vulnerable individuals and promoting skills development, with a focus on poverty alleviation and decent work. Public bodies used these funds to implement projects across various sectors, including infrastructure, with grant payments often linked to the number of work opportunities created for EPWP target groups.
- The Local Government Sector Education and Training Authority (LGSETA) Grant amounting to R994,430 was received and utilised as a mandatory grant for skills development and training programmes.

Table 49: Largest assets acquired

Three largest assets acquired				
Asset 1				
Name	Stocks Regional Water Scheme			
Description	Water Supply			
Asset Type	Water Distribution			
Key staff involved	Acting Chief Financial Officer, Matsiri Rapotu, Kwena Nkoko			
Staff Responsibilities	Accounting Officer- Approval of the capital budget ACFO – Place the capital project in the budgetary process. Develop and review the asset policy Executive Manager, Infrastructure - Project oversight			
	2021/2022	2022/2023	2023/2024	2024/2025
Asset Value	-	-	R 3 453 000	R 267 390 121
Capital Implications	None			
Future Purposes of Assets	Develop major infrastructure and investment in areas to improve economic growth and income revenue. Resilient water sector			
Describe key issues	Provide portable water to the community			
Policies in place to manage the Asset	Asset Management Policy			
Asset 2				
Name	Grootpan, Sias, Ramaswikana, Longden, Mmamoleka Water Supply			
Description	Water Supply			
Asset Type	Water Distribution			
Key staff involved	Accounting Officer, ACFO, Executive Manager Infrastructure			
Staff Responsibilities	Accounting Officer- Approval of the capital budget ACFO – Place the capital project in the budgetary process. Develop and review the asset policy. Executive Manager, Infrastructure - Project oversight			
	2021/2022	2022/2023	2023/2024	2024/2025
Asset Value	-	31 495 940	122 260 269	10 345 042
Capital Implications	None			
Future Purposes of Assets	Develop major infrastructure and investment in areas to improve economic growth and income revenue. Resilient water sector			
Describe key issues	Provide portable water to the community			
Policies in place to manage the Asset	Asset Management Policy			

Three largest assets acquired				
Asset 3				
Name	Mphahlele (Bolatjane, Phalakoane, Makurung)			
Description	Water Supply			
Asset Type	Water Distribution			
Key staff involved	Accounting Officer, ACFO, Executive Manager Infrastructure			
Staff Responsibilities	Accounting Officer- Approval of the capital budget ACFO – Place the capital project in the budgetary process. Develop and review the asset policy Executive Manager Infrastructure - Project oversight			
	2021/2022	2022/2023	2023/2024	2024/2025
Asset Value	223 895 404	18 601 747	17 138 539	6 353 886
Capital Implications	Slow progress by contractors			
Future Purposes of Assets	Develop major infrastructure and investment into areas to improve economic growth and income revenue. Resilient water sector			
Describe key issues	Provide portable water to the community			
Policies in place to manage Asset	Asset Management Policy			

5.4 REPAIRS AND MAINTENANCE EXPENDITURE

The municipality spent R37 372 376 on repairs and maintenance as compared to R25 542 696 spent in the 2024 financial year, which gives us the variance of 38%. Repairs and maintenance have to be prioritised to align with the norm of 8% and to enhance the life span of the infrastructure assets.

Details	Original Budget	Adjustment Budget	Actual	Variance
Repairs and Maintenance	45 278 000	60 354 000	37 372 376	22 981 624 38%

5.5 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS

5.5.1 Liquidity Ratio

Formula: Current Assets / Current Liabilities

2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2,74
					Current Assets	797 248 586
					Current Liabilities	290 619 286

Current assets are resources like cash, inventory, and accounts receivable that can be converted to cash within a year, while current liabilities are obligations due within a year, such as accounts/trade payable, retentions and wages payable. Therefore, it means that the municipality has R3,05 in current assets for every R1.00 in current liabilities, which indicates a stronger liquid position or good financial health, suggesting the company can cover its short-term debts. The standard norm is 1.5 – 2:1.

5.5.2 Cost Coverage

Formula: Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)

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
					Cash and cash equivalents	661 150 261
					Unspent Conditional Grants	-
					Overdraft	-
					Short Term Investments	659 507 821
					Total Annual Operational Expenditure	1 011 155 417

The cash coverage ratio is a calculation that determines a municipality's ability to pay off its liabilities with its existing cash.

A higher ratio (e.g., above 2.0) generally indicates better financial health and a greater ability to cover interest payments. Therefore, the determined ratio of 9.94 months suggests the municipality's strong ability to meet its financial obligations.

5.5.3 Total Outstanding service debtor

Formula: $((\text{Gross Debtors} - \text{Bad debt Provision}) / \text{Actual Billed Revenue}) \times 365$

3	Net Debtors Days	$((\text{Gross Debtors} - \text{Bad debt Provision}) / \text{Actual Billed Revenue}) \times 365$	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		3 939 days
					Gross debtors	952 639 674
					Bad debts Provision	-
					Billed Revenue	88 285 730

The above ration reflects that the municipality takes about 267 days to convert the debtors into cash. This suggest that collection rate for debtors is very low. However, the municipality has rolled out a project to convert conversional meters into smart meters. This is meant to improve the collection.

5.5.4 Debt Coverage

Debt (Total Borrowings) / Revenue

2	Debt (Total Borrowings) / Revenue	$(\text{Overdraft} + \text{Current Finance Lease Obligation} + \text{Non current Finance Lease Obligation} + \text{Short Term Borrowings} + \text{Long term borrowing}) / (\text{Total Operating Revenue} - \text{Operational Conditional Grants}) \times 100$	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		0%
					Total Debt	-
					Total Operating Revenue	213 516 820
					Operational Conditional Grants	838 747 429

The calculated ratio results at 0%. This is a healthy sign of liquidity for the municipality as it suggests that the municipality has significant ability to cover its debt obligations with its available cash flow.

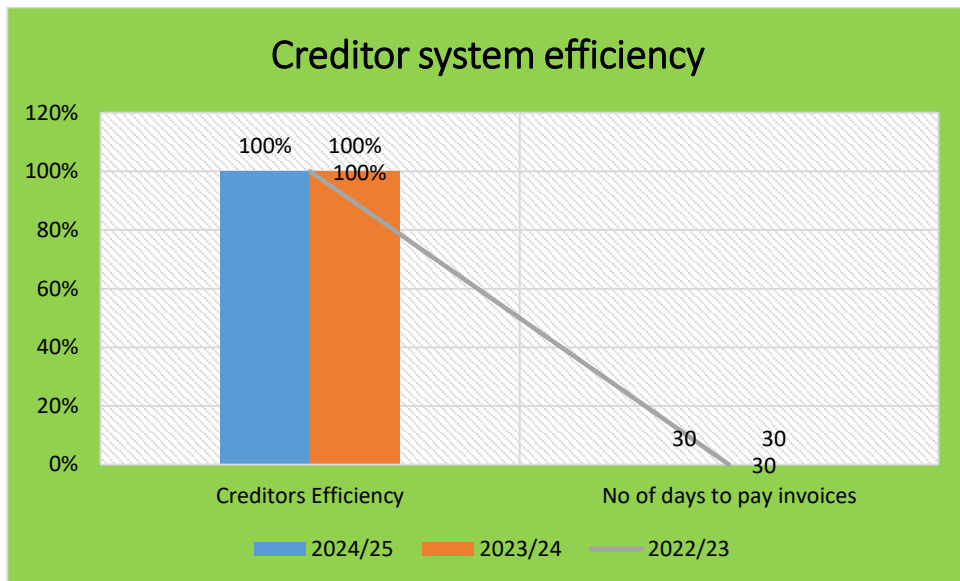
5.5.5 Capital Charges to Operating Expenditure

Formula: Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure

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%
					Interest Paid	59 000
					Redemption	-
					Total Operating Expenditure	500 091 505
					Taxation Expense	-

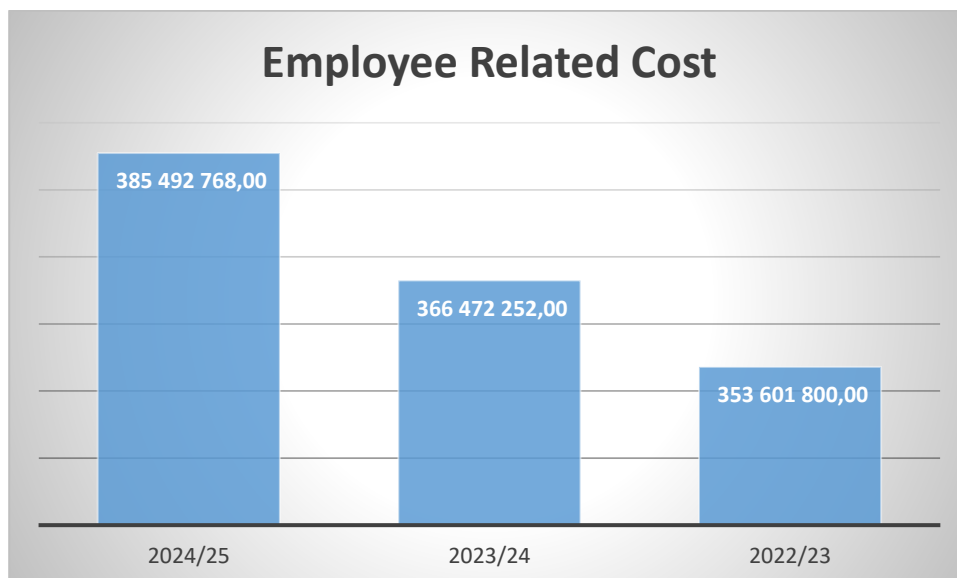
The calculated ratio results at 0%. This is a healthy sign of liquidity for the municipality as it suggests that the municipality has significant ability to cover its debt obligations with its available cash flow.

5.5.6 Creditors system Efficiency



The calculated ratio results at 0%. This is a healthy sign of liquidity for the municipality as it suggests that the municipality has significant ability to cover its debt obligations with its available cash flow.

5.5.7 Employee Expenditure



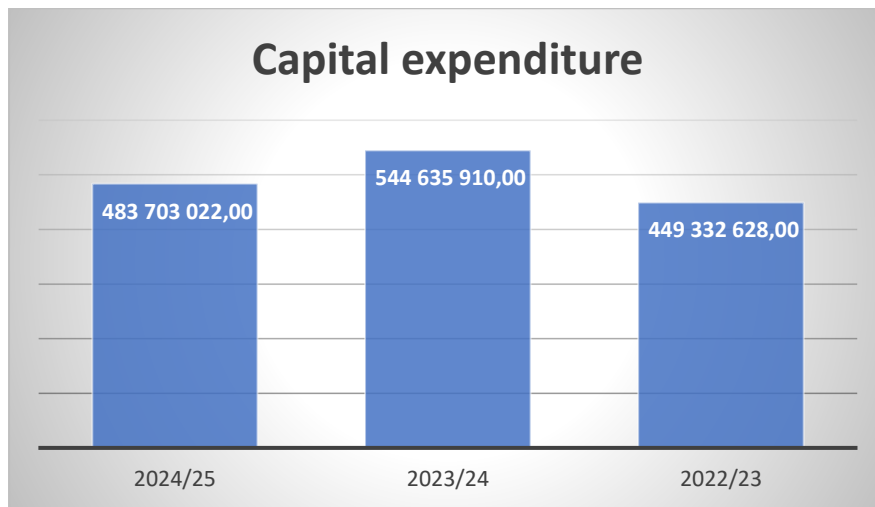
The increase in employee related cost is relative to the annual percentage increase by the bargaining council.

COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

5.6 CAPITAL EXPENDITURE

The total actual year-to-date capital expenditure as at 30 June 2025 is R483 703 022, which is 0% more than the year-to-date budget of R473 870 000.

Figure 3: 2024.2025 Capital Expenditure



5.7 SOURCE OF FINANCE

Table 50: Source of funding

COSTS ELEMENTS	TABLED BUDGET 2024/25	ADJUSTMENT	ACTUAL SPENDING	VARIANCE	SOURCE OF FUNDING
Water implementation	98,304,000	126,302,000	126,302,000	100%	WSIG
Water implementation	252,958,000	274,999,000	274,999,000	100%	MIG
Sanitation	-	20,529,000	20,529,000	100%	RBIG
Operation and Maintenance	25,735,000	35,080,000	35,080,000	100%	EQS
Corporate Services	11,250,000	17,340,000	13 122 877	75%	Internal generated funds

Table 51: Source of finance on largest projects

NAME OF PROJECT	TABLED BUDGET 2024/25	ADJUSTMENT	ACTUAL SPENDING	SOURCE OF FUNDING
Water implementation	98,304,000	126,302,000	126,302,000	WSIG
Water implementation	252,958,000	274,999,000	274,999,000	MIG
Sanitation	-	20,529,000	20,529,000	RBIG
Operation and Maintenance	25,735,000	35,080,000	35,080,000	EQS
Corporate Services	11,250,000	17,340,000	11,123,556	Internal generated funds

5.8 BASIC SERVICE AND INFRASTRUCTURE BACKLOGS- OVERVIEW

WATER SUPPLY BACKLOGS

Table 52: Water supply backlogs

Municipality	Number of Households	Number of Households with water provision	% of Households with water provision	Number of Households with a water supply Need	% of Households with a water need
Blouberg LM	42 193	31 394	74,40%	10 799	25,60%
Lepelle Nkumpi LM	59 687	42 262	70,80%	17 425	29,20%
Molemole LM	33 794	28 237	83,60%	5 557	16,40%
Total Capricorn DM	135 674	101 893	75,10%	33 781	24,90%

SANITATION BACKLOGS

Table 53: Sanitation backlogs

Municipality	Number of Households	Number of Households with sanitation provision	% of Households with sanitation provision	Number of Households with sanitation Need	% of Households with sanitation need
Blouberg LM	42 193	8 861	21%	33 332	79%
Lepelle Nkumpi LM	59 687	19 100	32%	40 587	68%
Molemole LM	33 794	8 449	25%	25 346	75%
Total Capricorn DM	135 674	36 410	27%	99 265	73%

5.9 MUNICIPAL INFRASTRUCTURE GRANT EXPENDITURE

The municipality is planning and implementing several water projects and sanitation projects through Municipal Infrastructure Grants (MIG). As such, this has increased the number of households provided with water and sanitation through reticulation water supply, on-site sanitation and source identification.

Table 54: MIG Expenditure

Details	Original Budget	Adjustment budget	Actual	Variance %
Municipal Infrastructure Grant expenditure	259,394,000.00	283,563,000	283,563,000	100%

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 is able to predict potential shortfalls and make informed decisions about growth and investments. Regularly tracking cash inflows and outflows for identifying potential problems early on, and also monitoring bank accounts, tracking payments, and preparing quarterly financial statements, are the key management features of municipal cash flow management.

The municipality's cash flow for 2024/25 is as follows:

5.10 CASH FLOW

Financial overview of the cash flow statement will be based on the performance outcome from the 2024/25 financial year, on the basis of actual versus budgeted outcomes. In addition, a comparison of the actual outcomes for the previous year's performance versus the 2024/25 financial year will be made to determine an increase or decrease in performance.

There is a positive net cash flow from operating activities of R80 417 029 for the 2025 FY. On service charges, the municipality has collected 37% of the anticipated revenue budget of 47 556 000 due to an increased number of water prepaid sales.

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		40 567 605	37 100 817
Grants		1 260 578 132	1 239 058 275
Interest income		72 254 880	63 643 971
		<u>1 373 400 617</u>	<u>1 339 803 063</u>
Payments			
Employee costs and Councillors remuneration		(383 216 792)	(367 865 213)
Suppliers		(409 826 531)	(330 726 455)
Finance costs		(239 703)	(58 657)
		<u>(793 283 026)</u>	<u>(698 650 325)</u>
Net cash flows from operating activities	45	<u>580 117 591</u>	<u>641 152 738</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(500 091 505)	(556 243 148)
Proceeds from sale of property, plant and equipment	10	491 081	1 795 862
Purchase of other intangible assets	12	-	(676 840)
Net cash flows from investing activities		<u>(499 600 424)</u>	<u>(555 124 126)</u>
Cash flows from financing activities			
Finance lease payments		<u>(100 138)</u>	<u>1 004 173</u>
Net increase/(decrease) in cash and cash equivalents		80 417 029	87 032 785
Cash and cash equivalents at the beginning of the year		<u>580 733 232</u>	<u>493 700 447</u>
Cash and cash equivalents at the end of the year	9	<u>661 150 261</u>	<u>580 733 232</u>

5.11 BORROWING AND INVESTMENTS

The Municipality has no borrowings. The investments made by the Municipality are short-term and are made from grants received from the National Treasury to generate interest (Income). Interest on investments of R72 140 000 was received at an average rate of 7.30% per annum. On 30 June 2025 Council had a balance of R661 004 679.66 in investment accounts. The interest is capitalised on a monthly basis to the investment account, and a withdrawal is made upon request by the municipality.

Table 55: Borrowing and investment

Municipal and Entity Investments			
R'000			
Investment* type	2022/23	2023/24	2024/25
	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	R493 669 534.18	R590 759 600.91	R661 004 679.66
<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:	R493 669 534.18	R590 759 600.91	R661 004 679.66

5.12 PUBLIC-PRIVATE PARTNERSHIPS

The Municipality did not enter into Public-Private Partnerships.

COMPONENT D: OTHER FINANCIAL MATTERS

5.13 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 the Council. The SCM Manager is responsible for the development of the SCM Policy, and together with the CFO, who is the official responsible for the implementation of the policy. The implementation of the policy is reviewed at least annually to ensure that it is aligned with the legislative environment.

The Municipality has appointed a bid committee system for the implementation of SCM Policy and practices to ensure compliance with the guidelines set out in SCM Regulations 2005.

Bid Specification Committee

- Compile the specifications for goods or services that must be procured by the municipality
- Composed of one or more officials of the preferably the manager responsible for the function involved, and may, when appropriate, include external specialist advisors.
- Comprises of at least three municipal officials, an appointed Chairperson, the responsible official in the unit requiring service and at least one Supply Chain Management Practitioner/Official of the District.

Bid Evaluation Committee

- Evaluate bids in accordance with the specifications for a specific procurement, and the preference points system set out in terms of paragraph
- Composed of at least three officials, an appointed Chairperson, the responsible official and at least one Supply Chain Management Practitioner/personnel, officials from departments requiring the goods or services, and at least one supply chain management practitioner of the CDM.

Bid Adjudication Committee

- Consider the report and recommendations of the bid evaluation committee and make a recommendation to the Municipal Manager to make the final award.
- Comprises at least four senior managers, and includes the Chief Financial Officer, one senior supply chain management practitioner of the Municipality to serve as secretariat and a technical expert in the relevant field who is an official of the Municipality.

Supply Chain officials who have reached the prescribed levels required for their positions are 12 in number, and all officials that reached the necessary competency levels.

Section 217(1) of the Constitution envisages supply chain management systems that are fair, equitable, transparent, competitive and cost-effective to achieve optimal value for public money spent and ensure equitable opportunities for suppliers to participate in government business. Meticulous contract management and rigorous payment control mechanisms are in place to ensure that payments are made only upon the supplier's timely delivery, agreed-upon pricing is adhered to, and specified quality standards are complied with.

Auditor General focused on procurement and contract management processes, recognising that public procurement is the area at greatest risk of fraud, financial loss and irregular practices;

however, in the 2024/2025 financial year, there were no findings identified by the Auditor General of South Africa.

5.14 GRAP COMPLIANCE

GRAP is the acronym for Generally Recognised 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.

CHAPTER 6: AUDITOR GENERAL AUDIT REPORT

REPORT OF THE AUDITOR-GENERAL 2023 – 2024

Report of the Auditor-General to the Limpopo Provincial Legislature and the Council on the Capricorn District Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Capricorn district municipality 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 on 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 025 585 318 (2023: R1 108 127) were incurred as a result of irrecoverable trade debtors.

Uncertainty relating to the 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 notes 3 and 35 to the financial statements, material water losses of R26 650 640 (2023: R30 075 071) were incurred, which represents (2023: of the total quantity of water purchased. The water losses were due to leakages and ageing 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.

Report on the audit of the annual 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 objective
- 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 underachievements. 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



Auditing to build public confidence

REPORT 7 OF THE AUDITOR-GENERAL 2024 – 2025 Report on the audit of the financial statements.

Report of the auditor-general to the Limpopo provincial legislature and council on the Capricorn District Municipality.

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Capricorn district municipality set out on pages **469 to 598** which comprise the statement of financial position as at 30 June 2025, 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 2025 and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised by Accounting Practise (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (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.
7. As disclosed in note 34 to the financial statements, material losses of R95 846 938 (2024: R102 585 318) were incurred as a result of irrecoverable trade debtors.
8. As disclosed in note 3 and 37 to the financial statements, material water losses of R27 324 538 (2024: R260 650 640) was incurred, which represents 28,9% (2024: 29,7%) of the total quantity of water purchased. The water losses were due to leakages and aging infrastructure.

9. As disclosed in note 48 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
10. As disclosed in note 51 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2025.
11. As disclosed in note 56 to the financial statements, irregular expenditure amounted to R10 341 372 (2024: R214 514 246) as a result of non-compliance with supply chain management regulations.

Other matter

12. I draw attention to the matter below. My opinion is not modified in respect of this matter.
13. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

14. 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.
15. 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

16. 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
17. 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 audit report, forms part of my auditor's report.

Report on the audit of the annual performance report

18. 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 performance report. The accounting officer is responsible for the preparation of the annual performance report.
19. I selected the following development priority presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected development priority that measure the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key Performance Area	Page numbers	Purpose
Basic service and infrastructure	125-180	To provide sustainable basic service and Infrastructure development

20. 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 performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.
21. In performing the audit, my procedures focused on the material indicators relating to water, sanitation and related infrastructure
22. 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 's performance against its primary mandated and prioritised functions and planned objectives are included.
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements.
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated.
 - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents.
 - the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.

- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets/ measures taken to improve performance

23. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

24. I did not identify any material findings on the reported performance information for the selected development priority.

Other matter

25. I draw attention to the matters below.

Achievement of planned targets

26. The annual performance report includes information on reported achievements against planned targets and provides explanations for under achievements/ measures taken to improve performance.

27. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets/ measures taken to improve performance are included in the annual performance report on pages **68-70**

Basic service and Infrastructure

<i>Targets achieved: 86%</i> <i>Budget spent: 100%</i>		
Basic service and infrastructure indicators not achieved	Planned target	Reported achievement
Number of EPWP District Forums coordinated	4	0
Percentage construction of water supply project - Blouberg Ward 17	100%	90%
Number of households with water access - Blouberg Ward 17	2 452	0
Percentage construction of water supply project - Blouberg Ward 15 & 18	100%	86%
Number of households with water access - Blouberg Ward 15 & 18	3 168	0
Percentage construction of water supply project - Blouberg Ward 9	100%	94%
Number of households with water access - Blouberg Ward 9	2 206	0
Percentage construction of water supply project - Blouberg Ward 3	100%	94%
Number of households with water access - Blouberg Ward 3	1 263	0

Report on compliance with legislation

28. 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.
29. 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.
30. 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.
31. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

32. The accounting officer is responsible for the other information included in the annual report the audit committee's report. The other information does not include the financial statements, the auditor's report and the selected development priority presented in the annual performance report that have been specifically reported on in this auditor's report.
33. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
34. 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 priority presented in the annual performance report.
35. 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

36. I considered internal control relevant to my audit of the financial statement's annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
37. I did not identify any significant deficiencies in the internal control.

Other reports

38. I draw attention to the following engagement 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.
39. The municipality is investigating the possible forgery of the signature of the former municipal manager on the allocation of bursary and a possible irregular allocation of bursary. The report was not yet finalised at the date of this report.

Auditor-General

Polokwane

30 November 2025



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the municipality's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the municipality to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. I am responsible for the direction, supervision and review of audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	- Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b) - Parent municipality with ME: Sections: 93B(a), 93B(b) - Parent municipality with shared control of ME: Sections: 93C(a)(iv), 93C(a)(v)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i)

Legislation	Sections or regulations
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

APPENDICES

APPENDIX 1(A) - COUNCILLORS, COMMITTEES ALLOCATION AND COUNCIL ATTENDANCE: CAPITAL PROGRAMMES BY PROJECT

Table 56: List of Councilors

NO.	COUNCILLOR	PARTY	GENDER	SEAT TYPE	PORTFOLIO
1.	Botha Androe Hendrina	DA	F	LC Rep – Polokwane	Member (Part time)
2.	Chula Mokgadi Ida	EFF	F	PR/DC40%	Member (Part time)
3.	Clarke Susan Elizabeth	VF+	F	LC Rep – Polokwane	Member (Part time)
4.	Dikgale Sewela Julia	ANC	F	LC Rep – Polokwane	Member (Part time)
5.	Hiine Phologo Jerriel	ABC	M	LC Rep – Polokwane	Member (Part time)
6.	Joubert Jacques	DA	M	LC Rep – Polokwane	Member (Part time)
7.	Kekana Mmasekgokgothi Sandra	ANC	F	LC Rep – Lepelle-Nkumpi	Member (Part time)
8.	Lebese Miyelani Given	EFF	M	PR/DC40%	Member (Part time)
9.	Lebese Mpho Japhter	ANC	M	LC Rep – Lepelle-Nkumpi	Chairperson: Community Services (Part time)
10.	Lehong Kholofelo Adelaide	ANC	F	LC Rep – Blouberg	Council Speaker (Full time)
11.	Lehong Mathekga Violet	ANC	F	LC Rep – Blouberg	Member (Part time)
12.	Machaba Makgato Joseph	ANC	M	PR/DC40%	Chairperson: Sport, Arts & Culture (Part time)
13.	Mahladisa Molatelo	EFF	M	EFF (REP) Polokwane	Member (Part time)
14.	Mahlatji Mashego Solomon	ANC	M	LC Rep – Polokwane	MMC: Strategic Executive Management Services (Part time)
15.	Malatji Kgashane Michael	ANC	M	LC Rep – Polokwane	Member (Part time)
16.	Mailula Khutšo Elias	ANC	M	LC Rep – Polokwane	Member (Part time)
17.	Makhura Makgalemela Hilda	ANC	F	LC Rep – Blouberg	MMC: Sport, Arts & Culture (Part time)
18.	Malebana Tlou Granny	ANC	F	LC Rep – Molemole	Member (Part time)
19.	Maleka Pheladi Ingrid	DoP	F	LC Rep – Lepelle-Nkumpi	Member (Part time)

NO.	COUNCILLOR	PARTY	GENDER	SEAT TYPE	PORTFOLIO
20.	Malema Ronny	EFF	M	LC Rep – Polokwane	Member (Part time)
21.	Mamabolo Caroline Modikwa	ANC	F	PR/DC40%	MMC: Local Economic Development (Part time)
22.	Mamadi Eliot	ANC	M	LC Rep – Polokwane	Member (Part time)
23.	Mampuru Moshiane Thabiso	ANC	F	PR/DC40%	Chairperson: Strategic Executive Management Services (Part time)
24.	Masekwameng Mapeu Rahab	ANC	F	PR/DC40%	Member (Part time)
25.	Masemola Sebolaishi Granny	ANC	F	PR/DC40%	Chairperson: Infrastructure Services (Part time)
26.	Masoga Matome Calvin	ANC	M	PR/DC40%	MMC: Development Planning and Environmental Management Services (Full time)
27.	Masoga Phuti Stanford	ANC	M	LC Rep – Molemole	Chairperson: Committee of Chairpersons (Part time)
28.	Masubelele Jara Alfred	ANC	M	PR/DC40%	Chairperson: Ethics, Rules & Integrity Committee (Part time)
29.	Matonzi Thomas	ANC	M	LC Rep – Polokwane	Member (Part time)
30.	Matsemela Lesiba	ANC	M	PR/DC40%	Whip of Council (Full time)
31.	Mocke Bianca	DA	F	PR/DC40%	Member (Part time)
32.	Mogale Kidox Kwadu	DoP	M	PR/DC40%	Member (Part time)
33.	Mogoboya Moliki	ANC	F	LC Rep – Polokwane	Member (Part time)
34.	Mohale Maite Monicah	ANC	F	PR/DC40%	MMC: Infrastructure Services (Full time)
35.	Mokome Mmajoala Sarah	EFF	F	LC Rep – Polokwane	Member (Part time)

NO.	COUNCILLOR	PARTY	GENDER	SEAT TYPE	PORTFOLIO
36.	Molokomme Malehu Martha	ANC	F	LC Rep – Blouberg	Member (Part time)
37.	Moloko Desmonia Morokolo	EFF	F	PR/DC40%	Member (Part time)
38.	Moshoeu Esther	ANC	F	LC Rep – Polokwane	Member (Part time)
39.	Mothata Maphuti Lisbeth	ANC	F	PR/DC40%	Chairperson: MPAC (Full time)
40.	Mothiba Tumudi Piet	EFF	M	LC Rep – Polokwane	Member (Part time)
41.	Motolla Matome Oscar	EFF	M	LC Rep – Molemole	Member (Part time)
42.	Mphahlele Jones	EFF	M	LC Rep - Lepelle-Nkumpi	Member (Part time)
43.	Murwa Phaka	ANC	M	LC Rep – Polokwane	Member (Part time)
44.	Ngwasheng Phukela Alex	EFF	M	PR/DC40%	Member (Part time)
45.	Ntjana Motshekwa Isaiah	EFF	M	LC Rep - Blouberg	Member (Part time)
46.	Phogole Mogome Lipson	ANC	M	LC Rep - Lepelle-Nkumpi	Member (Part time)
47.	Phukubye Dorothy	ANC	F	LC Rep – Polokwane	Chairperson: Corporate Services (Part time)
48.	Rahlana Mokgadi Elizabeth	ANC	F	LC Rep – Molemole	MMC: Community Services (Full time)
49.	Ralefatane Mariri Johannes	ANC	M	LC Rep – Polokwane	Chairperson: DPEMS (Part time)
50.	Ramaphoko Mongatane Michael	EFF	M	PR/DC40%	Member (Part time)
51.	Ramokolo Mokgaetsi Maria	ANC	F	PR/DC40%	MMC: Finance (Full time)
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%	Chairperson: Geographical Names Committee (Part time)

NO.	COUNCILLOR	PARTY	GENDER	SEAT TYPE	PORTFOLIO
56.	Tshoshi Manare Martin	ANC	M	PR/DC40%	Chairperson: Finance (Part time) Resigned (31/03/2025)

APPENDIX 1(B) COMMITTEE ALLOCATION

Table 57: Councilors Committee allocation

COUNCILLOR	GE ND ER	PAR TY	SEAT TYPE	May oral	SEM S	DPE MS	Comm unity	Corp orate	Fin anc e	Infra struc ture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rule s & Integ rity	Geogr aphica l Name s	Com mitte e of Chai rper sons	Multi - Part y Whip pery	PM T	TOTAL
Botha Androe Hendrina	F	DA	Rep- PLM		x		X	X			x			x				05
Chula Mokgadi Idah	F	EFF	PR		X		X							x		x		04
Clarke Susan Elizabeth	F	VF+	Rep- PLM			X		X								X		03
Dikgale Sewela Julia	F	ANC	Rep- PLM									X	X					02
Mailula, Khutšo Elias	M	ANC	Rep - PLM									X	X					02
Hiine Phologo Jeriel	M	ABC	Rep- PLM						X	X				x		X		04
Joubert Jacques	M	DA	Rep- PLM			X			x	x						x		04
Kekana Mmasekgogothi Sandra	F	ANC	Rep- LNLM		X	X	X	X	x	X	X							07

COUNCILLOR	GE N D E R	PAR TY	SEAT TYPE	May oral	SEM S	DPE MS	Comm unity	Corp orate	Fin anc e	Infra struc ture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rule s & Integ rity	Geogr aphica l Name s	Com mitte e of Chai rper sons	Multi - Part y Whip pery	PM T	TOTAL
Lebese, Miyelani Given	M	EFF	PR					X		X								02
Lebese Mpho Japhter	M	ANC	Rep-LNLM				X								X			02
Lehong Kholofelo Adelaide	F	ANC	Rep - BLM														x	01
Lehong Mathekga Violet	F	ANC	Rep - BLM		X	X	X	X	X	X	X							07
Machaba Makgato Joseph	M	ANC	PR								X				X			02
Mahladisa, Molatelo	M	EFF	Rep- PLM			X			X					x				03
Mahlatji Mashego Solomon	M	ANC	Rep - PLM	X														01
Makhura Makgalemela Hilda	F	ANC	Rep - BLM	X														01
Malatji Kgashane Michael	M	ANC	Rep-PLM		X	X		X	X	X				x		x		07
Malebana Tlou Granny	F	ANC	Rep-MLM									X	X					02
Maleka Pheladi Ingrid	F	DoP	Rep- LNLM				X											01
Mamabolo Caroline Modikwa	F	ANC	PR	X														01
Mamadi, Elliot	M	ANC	Rep-PLM		X	X	X	X		X				x				06

COUNCILLOR	GE ND ER	PAR TY	SEAT TYPE	May oral	SEM S	DPE MS	Comm unity	Corp orate	Fin anc e	Infra struc ture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rule s & Integ rity	Geogr aphica l Name s	Com mitte e of Chai rper sons	Multi - Part y Whip pery	PM T	TOTAL
Mampuru Moshiane Thabiso	F	ANC	PR		X										x			02
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-MLM												X			01
Masubelele Jara Alfred	M	ANC	PR										X		X			02
Matonzi Thomas	M	ANC	Rep-PLM		X	X	X		X	X								05
Mocke Bianca	F	DA	PR									X	X					02
Mogale Kwadu Kidox	M	DoP	PR							X						X		02
Mogoboya Moliki	F	ANC	Rep-PLM		x	X		x		x	x			x				06
Mohale Maite Monicah	F	ANC	PR	X														01
Mokome Mmajoala Sarah	F	EFF	Rep - PLM				X				X							02
Molokomme Malehu Martha	F	ANC	Rep - BLM		X	X	X	X		X	X			x				07
Morokolo, Desmonia	F	EFF	PR		X	X			X									03

COUNCILLOR	GE ND ER	PAR TY	SEAT TYPE	May oral	SEM S	DPE MS	Comm unity	Corp orate	Fin anc e	Infra struc ture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rule s & Integ rity	Geogr aphica l Name s	Com mitte e of Chai rper sons	Multi - Part y Whip pery	PM T	TOTAL
Moshoeu, Esther	F	ANC	Rep- PLM			X	X	X	X	X	X							06
Mothata Maphuti Lisbeth	F	ANC	PR									X			X			02
Mothiba Tumudi Piet	M	EFF	Rep - PLM		X		X											02
Motolla Matome Oscar	M	EFF	Rep-MLM									X	X					02
Mphahlele Maputle Jones	M	EFF	Rep-LNLM					x		x								02
Murwa Thosetse Phaka Kgolane	M	ANC	Rep-PLM									X	X					02
Ngwasheng Alex	M	EFF	Rep-PLM			X				x								02
Ntjana Motshekwa Isaiah	M	EFF	Rep BLM						X		X							02
Phogole Mogome Lipson	M	ANC	Rep-LNLM		X	X		X	X	X	X							06
Phukubje Dorothy	F	ANC	PLM					x							X			02
Rahlana Mokgadi Elizabeth	F	ANC	Rep- MLM	X														01
Ralefatane Mariri Johannes	M	ANC	Rep - PLM			X									X			02
Ramaphoko Mongatane Michael	M	EFF	PR					X			X							02

COUNCILLOR	GE N D E R	PAR TY	SEAT TYPE	May oral	SEM S	DPE MS	Comm unity	Corp orate	Fin anc e	Infra struc ture	Spor t, Arts & Cult ure	MP AC	Ethic s, Rule s & Integ rity	Geogr aphica l Name s	Com mitte e of Chai rper sons	Multi - Part y Whip pery	PM T	TOTAL
Ramokolo Mokgaetsi Maria	F	ANC	Rep- LNLM	X														01
Selamolela Molatja Samson	M	ANC	PR	X														01
Takalo Maite Evelyn	F	ANC	Rep- LNLM		x	X	X	X	X	x	X			x				08
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

APPENDIX 1(C) COUNCIL ATTENDANCE

Table 58: Council attendance

No.	Council Members	Full Time/Part Time FT/PT	Ward and/or Party Represented	Number of Meetings for the Quarter	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	14	14	100%	N/a	100%	100% Attendance
2.	Chula Mokgadi Ida	PT	EFF	14	10	71%	25%	100%	Meeting(s) not attended 1. 25/07/2024 - Apology 2. 05/08/2024 – No Apology 3. 28/08/2024 – No Apology 4. 17/09/2024 – No Apology
3.	Clarke Susan Elizabeth	PT	VF+	14	14	100%	N/a	100%	100% Attendance
4.	Dikgale Sewela Juliah	PT	ANC	14	14	100%	N/a	100%	100% Attendance
5.	Hiine Phologo Jerriel	PT	ABC	14	12	86%	100%	100%	Meeting(s) not attended 1. 19/11/2024 - Apology 2. 16/10/2024 - Apology
6.	Joubert Jacques	PT	DA	14	14	100%	N/a	100%	100% Attendance
7.	Kekana Mmasekgokgothi Sandra	PT	ANC	14	14	100%	N/a	100%	100% Attendance
8.	Lebese Miyelani Given	PT	EFF	14	08	57%	17%	100%	Meeting(s) not attended 1. 18/12/2024 – No Apology

No.	Council Members	Full Time/Part Time FT/PT	Ward and/or Party Represented	Number of Meetings for the Quarter	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									2. 19/11/2024 – Apology 3. 26/02/2025 – No Apology 4. 24/03/2025 – No Apology 5. 23/05/2025 – No Apology 6. 25/06/2025 - No Apology
9.	Lebese Mpho Japhter	PT	ANC	14	12	86%	0%	100%	<u>Meeting(s) not attended</u> 1. 26/02/2025 - No Apology 2. 25/06/2025 – No Apology
10.	Lehong Kholofelo Adelaide	PT	ANC	12	11	92%	100%	100%	<u>Meeting(s) not attended</u> 1. 23/05/2025 - Apology
11.	Lehong Mathekga Violet	PT	ANC	14	14	100%	N/a	100%	100% Attendance
12.	Machaba Makgato Joseph	PT	ANC	14	14	100%	N/a	100%	100% Attendance
13.	Mahladisa Molatelo	PT	EFF	14	14	100%	N/a	100%	100% Attendance
14.	Mahlatji Mashego Solomon	PT	ANC	14	14	100%	N/a	100%	100% Attendance
15.	Malatji Kgashane Michael	PT	ANC	14	13	93%	0%	100%	<u>Meeting(s) not attended</u>

No.	Council Members	Full Time/Part Time FT/PT	Ward and/or Party Represented	Number of Meetings for the Quarter	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									1. 05/08/2024 – No Apology
16.	Mailula Khutšo Elias	PT	ANC	14	14	100%	N/a	100%	100% Attendance
17.	Makhura Makgalemela Hilda	PT	ANC	14	12	86%	50%	100%	<u>Meeting(s) not attended</u> 1. 24/01/2025 – Apology 2. 23/05/2025 – No Apology
18.	Malebana Tlou Granny	PT	ANC	14	14	100%	N/a	100%	100% Attendance
19.	Maleka Pheladi Ingrid	PT	DOP	14	12	86%	100%	100%	<u>Meeting(s) not attended</u> 1. 25/07/2024 – Apology 2. 23/05/2025 - Apology
20.	Malema Ronny	PT	EFF	12	11	92%	0%	100%	<u>Meeting(s) not attended</u> 1. 26/02/2025 - No Apology
21.	Mamabolo Caroline Modikwa	PT	ANC	14	14	100%	N/a	100%	100% Attendance
22.	Mamadi Eliot	PT	ANC	14	13	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 24/03/2025 – No Apology
23.	Mampuru Moshiane Thabiso	PT	ANC	14	14	100%	N/a	100%	100% Attendance
24.	Masekwameng Rahab Mapeu	PT	ANC	14	13	93%	100%	100%	<u>Meeting(s) not attended</u> 1. 16/10/2024 – Apology

No.	Council Members	Full Time/Part Time FT/PT	Ward and/or Party Represented	Number of Meetings for the Quarter	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
25.	Masemola Sebolaishi Granny	PT	ANC	14	14	100%	N/a	100%	100% Attendance
26.	Masoga Matome Calvin	PT	ANC	14	14	100%	N/a	100%	100% Attendance
27.	Masoga Phuti Stanford	PT	ANC	14	14	100%	N/a	100%	100% Attendance
28.	Masubelele Jara Alfred	PT	ANC	14	12	86%	0%	100%	Meeting(s) not attended 1. 18/12/2024 – No Apology 2. 24/03/2025 - No Apology
29.	Matonzi Thomas	PT	ANC	14	14	100%	N/a	100%	100% Attendance
30.	Matsemela Lesiba	PT	ANC	12	11	92%	0%	100%	Meeting(s) not attended 1. 25/06/2025 – No Apology
31.	Mocke Bianca	PT	DA	14	14	100%	N/a	100%	100% Attendance
32.	Mogale Kidox Kwadu	PT	DOP	14	0	0%	100%	0%	Meeting(s) not attended 1. 25/07/2024 – Apology 2. 05/08/2024 - Apology 3. 28/08/2024 – Apology 4. 17/09/2024 – Apology 5. 16/10/2024 – Apology 6. 25/10/2024 - Apology 7. 19/11/2024 – Apology

No.	Council Members	Full Time/Part Time FT/PT	Ward and/or Party Represented	Number of Meetings for the Quarter	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									8. 18/12/2024 – Apology 9. 24/01/2025 – Apology 10. 26/02/2025 - Apology 11. 24/03/2025 – Apology 12. 24/04/2025 – Apology 13. 23/05/2025 - Apology 14. 25/06/2025 – Apology
33.	Mogoboya Moliki	PT	ANC	14	14	100%	N/a	100%	100% Attendance
34.	Mohale Maite Monicah	PT	ANC	14	14	100%	N/a	100%	100% Attendance
35.	Mokome Mmajoala Sarah	PT	EFF	14	13	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 24/01/2025 – No Apology
36.	Molokomme Malehu Martha	PT	ANC	14	14	100%	N/a	100%	100% Attendance
37.	Morokolo Moloko Desmonia	PT	EFF	14	11	79%	33%	100%	<u>Meeting(s) not attended</u> 1. 28/08/2024 – No Apology 2. 19/11/2024 – Apology 3. 24/03/2025 – No Apology
38.	Moshoeu Esther	PT	ANC	14	14	100%	N/a	100%	100% Attendance

No.	Council Members	Full Time/Part Time FT/PT	Ward and/or Party Represented	Number of Meetings for the Quarter	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
39.	Mothata Maphuti Lisbeth	FT	ANC	14	14	100%	N/a	100%	100% Attendance
40.	Mothiba Tumudi Piet	PT	EFF	14	13	93%	0%	100%	Meeting(s) not attended 1. 16/10/2024 – No Apology
41.	Motolla Matome Oscar	PT	EFF	14	14	100%	N/a	100%	100% Attendance
42.	Mphahlele Jones	PT	EFF	11	05	45%	50%	0%	Meeting(s) not attended 1. 17/09/2024 – Apology 2. 25/10/2024 – No Apology 3. 19/11/2024 - Apology 4. 24/01/2025 – Apology 5. 24/03/2024 – No Apology 6. 24/04/2025 - No Apology
43.	Murwa Thosetse Phaka Kgolane	PT	ANC	14	13	93%	0%	100%	Meeting(s) not attended 1. 19/11/2024 - No Apology
44.	Ngwasheng Alex Phukela	PT	EFF	14	13	93%	100%	100%	Meeting(s) not attended 1. 19/11/2024 - Apology
45.	Ntjana Motshekwa Isaiah	PT	EFF	14	10	71%	25%	100%	Meeting(s) not attended 1. 25/07/2024 – No Apology

No.	Council Members	Full Time/Part Time FT/PT	Ward and/ or Party Represented	Number of Meetings for the Quarter	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									2. 16/10/2024 – No Apology 3. 25/10/2024 - Apology 4. 19/11/2024 – No Apology
46.	Phogole Mogome Lipson	PT	ANC	14	13	93%	0%	100%	<u>Meeting(s) not attended</u> 1. 24/03/2025 – No Apology
47.	Phukubje Dorothy	PT	ANC	14	14	100%	N/a	100%	100% Attendance
48.	Rahlana Mokgadi Elizabeth	PT	ANC	14	14	100%	N/a	100%	100% Attendance
49.	Ralefatane Mariri Johannes	PT	ANC	14	14	100%	N/a	100%	100% Attendance
50.	Ramaphoko Mongatane Michael	PT	EFF	14	10	71%	25%	100%	<u>Meeting(s) not attended</u> 1. 19/11/2024 – No Apology 2. 24/01/2025 – No Apology 3. 26/02/2025 – No Apology 4. 24/03/2025 – Apology
51.	Ramokolo Mokgaetsi Maria	FT	ANC	14	12	86%	50%	100%	<u>Meeting(s) not attended</u> 1. 05/08/2024 – Apology

No.	Council Members	Full Time/Part Time FT/PT	Ward and/or Party Represented	Number of Meetings for the Quarter	Number of Meetings Attended	Percentage Council Meetings Attendance	Percentage apologies for non-attendance	Meeting completion rate (Start – Finish. Attended meetings only)	Notes
						%	%	%	
									2. 18/12/2024 - No Apology
52.	Selamolela Samson	FT	ANC	14	11	79%	100%	100%	Meeting(s) not attended 1. 17/09/2024 – Apology 2. 12/18/2024 - Apology 3. 25/06/2025 – Apology
53.	Takalo Maite Evelyn	PT	ANC	14	14	100%	N/a	100%	100% Attendance
54.	Teffo Mamedupi Kirsty	FT	ANC	14	11	79%	100%	100%	Meeting(s) not attended 1. 05/08/2024 - Apology 2. 28/08/2024 - Apology 3. 25/06/2025 – Apology
55.	Themane Moraka David	PT	ANC	14	14	100%	N/a	100%	100% Attendance
56.	Tshoshi Manare Martin	PT	ANC	11	08	73%	33%	100%	Meeting(s) not attended 1. 16/10/2024 – Apology 2. 26/02/2025 – No Apology 3. 24/03/2025 – No Apology

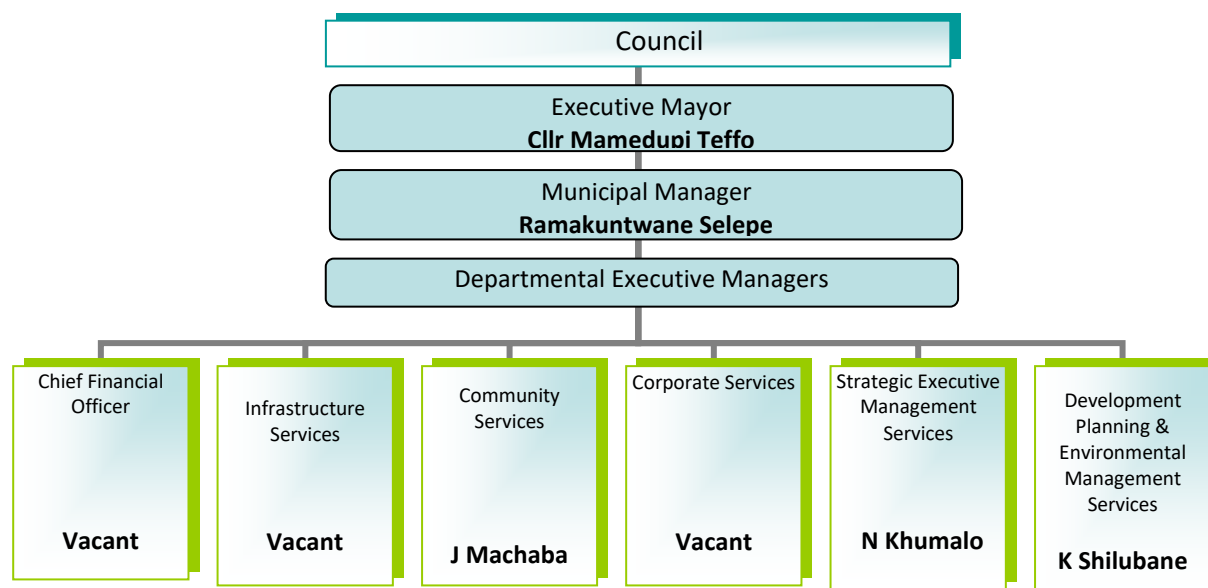
APPENDIX B: COMMITTEES & COMMITTEE PURPOSES

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:

Table 59: Council Committees Statutory powers

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	Purpose of Committee
1. Community Services	To provide oversight on the activities of the different administrative departments that fall in their area of responsibility.
2. Corporate Services	To provide oversight on the activities of the different administrative departments that fall in their area of responsibility.
3. DPEMS	To provide oversight on the activities of the different administrative departments that fall in their area of responsibility.
4. Finance	To provide oversight on the activities of the different administrative departments that fall in their area of responsibility.
5. Infrastructure Services	To provide oversight on the activities of the different administrative departments that fall in their area of responsibility.
6. SEMS	To provide oversight on the activities of the different administrative departments that fall in their area of responsibility.
7. Municipal Public Accounts Committee	- To initiate and develop the oversight report on annual reports contemplated in section 129 of the Local Government: Municipal Finance Management Act; - To attend to and make recommendations to the municipal council on any matter referred to it by the municipal council, executive committee, a committee of the council, a member of this committee, a Councillor and the Municipal Manager.
8. Ethics, Rules and Integrity Committee	Monitoring and evaluation of Councillors Compliance with the Code of Conduct for Councillors and the Council Rules of Order
9. Geographical Names Committee	To transform and standardize geographical names and features.
10. Committee of Chairpersons	To ensure committees are functioning effectively and to prepare guidelines to enable chairpersons to effectively fulfil their roles;

APPENDIX C: 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, insofar 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, which 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 functions transferred to local municipalities:
 - Municipal roads, which form an integral part of the 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.

Table 60: Capricorn District Municipality Functions

Municipal / Entity Functions		
Municipal functions	Function Applicable to Municipality (Yes / No)	Function Applicable to Entity (Yes / No)
Constitution Schedule 4, Part B functions:		
Air pollution	No	No
Building regulations	No	No
Childcare facilities	No	No
Electricity and gas reticulation	No	No
Firefighting services	Yes	Yes
Local tourism	No	No
Municipal airports	No	No
Municipal planning	Yes	Yes
Municipal health services	Yes	Yes
Municipal public transport	No	No
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	No	No
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No	No
Stormwater management systems in built-up areas	No	No
Trading regulations	No	No
Water and sanitation services are limited to potable water supply systems and domestic wastewater and sewage disposal systems	Yes	Yes
Beaches and amusement facilities	No	No

Municipal / Entity Functions		
Billboards and the display of advertisements in public places	No	No
Cemeteries, funeral parlours and crematoria	No	No
Cleansing	No	No
Control of public nuisances	No	No
Control of undertakings that sell liquor to the public	No	No
Facilities for the accommodation, care and burial of animals	No	No
Fencing and fences	No	No
Licensing of dogs	No	No
Licensing and control of undertakings that sell food to the public	No	No
Local amenities	No	No
Local sport facilities	No	No
Markets	No	No
Municipal abattoirs	No	No
Municipal parks and recreation	No	No
Municipal roads	No	No
Noise pollution	No	No
Pounds	No	No
Public places	No	No
Refuse removal, refuse dumps and solid waste disposal	No	No
Street trading	No	No
Street lighting	No	No
Traffic and parking	No	No

APPENDIX E: WARD REPORTING

None.

APPENDIX G: RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE

In its last report to the Council sitting for 2024/25, the Audit Committee submitted the following recommendations:

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
14 JULY 2025	ORDINARY AUDIT COMMITTEE MEETING				
	1. INTERNAL FINANCIAL CONTROLS AND INTERNAL AUDIT	Execution of the Internal Audit plan is at 97.5%, which is commendable.	Improved internal control system	1) Management should ensure that all internal audit findings are attended to before 31 August 2025 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 97% in the 2022/23 financial year and 91% in the 2023/24 financial year. The Internal Audit Action Plan is acceptable, although the Audit Committee and Internal Audit believe more could have been done to close off the old action plan.

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
	2. RISK MANAGEMENT	The Audit Committee considered the following risk management reports: a) Risk monitoring reports b) Risk Management Committee report c) RCM charter d) Strategic Risk Assessment	Mitigation of significant risks/risk exposure	1) Council noted the risk management report. • Mitigation action not implemented to be carried forward to the next financial year.	Implemented 1) Council noted the risk management report in a meeting held on the 24th of July 2025.
	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	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 3) The council noted the ICT Steering Committee report.	Implemented 1) Council approved the Audit Committee Charter in the special meeting held on 24th of July 2025. Implemented 2) The IA policies were presented to Council in its special meeting held on the 24th of July 2025 and were noted

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
		(Including the terms of reference) f) Internal Audit Plan The ICT Governance report was also considered			
	4. ACCURACY AND RELIABILITY OF FINANCIAL REPORTING	The Committee interacted with the annual process preparation plan and interim annual financial statements.	Preparation of financial statements places a high emphasis on accuracy, reliability, and relevance of financial data. Readiness for the 2024/25 audit process.	1) Management should consider sourcing the services of the technical quality reviewer before 30 July 2025 2) The Audit Committee, via its Technical Committee to assist with the review of the AFS during August 2025.	1) Implemented Technical quality reviewer appointed by the Municipality to review AFS on 01 August 2025. 2) There is an AFS Technical Committee arranged for 25 August 2025 to review the draft Annual Financial Statements and an audit committee on 27 August 2025.
	5. PERFORMANCE MANAGEMENT AND PERFORMANCE INFORMATION	The following reports were considered by the Audit Committee: a) The 4th quarter organisational performance report.	Compliance with the MFMA and MPPMR	The council should adopt the fourth quarter performance report. • Management to carry forward the unachieved targets to the Annual Report	1) Implemented Council Adopted the 4th quarter organizational report on the 24th of July 2025

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
		b) Annual Report (APR) process plan for the 2023/24 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 2025. 3) Management should ensure that all internal audit findings are attended to before 31 August 2025 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	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 80%.

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
				and annual report on or before 31 July 2025.	
	7. COMPLIANCE WITH THE MFMA AND DORA	a) The municipality incurred one Irregular Expenditure and two fruitless and wasteful expenditures in the period under reporting. However, all the above-mentioned transactions were referred to the Financial Misconduct Board for investigations. b) Three deviations were undertaken during the fourth quarter compared to three in the prior quarter.	Compliance with the Acts	1) The disciplinary board should finalise the outstanding cases before the end of August 2025 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.	1) The Disciplinary board report was served to Mayoral on the 17th of July 2025. 2) Implemented: Fourth quarter financial report was adopted by the Council on the 24th of July 2025. 3) The deviations report was noted by the Council on the 24th of July 2025.

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
OTHER REPORTS CONSIDERED					
	8. LITIGATION REPORT & LABOUR MATTERS	The AC noted that 11 civil litigation cases are in the process of being defended by the municipality.	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 2025. Management should consider developing the Litigation Strategy, which will assist in guiding the Municipality on how to effectively handle litigation matters	In progress
	9. REPORT ON WATER LOSSES	Water distribution losses are currently sitting at 30,43%, amounting to 2 385 429 kilo litres	Inability to sustain the 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 24 th of July 2025.
	10. AUDIT COMMITTEE RESOLUTION FROM PRIOR MEETINGS	The AC noted Audit Committee resolutions, and below depicts the status to date: Implemented: 58 (97%)	Compliance with Sections 165 and 166 of the MFMA	1. The AC resolved that the two vacant positions within internal audit, namely Risk Based Auditor and Snr Risk Based Auditor, be finalised by the end of the first quarter of the 2025/2026 financial year. The resolution on obtaining the feedback of the Job Evaluations from SALGA should be marked	Shortlisting for the position of Risk-Based Auditor was held on the 2 nd of July 2025 The interview will be held on the 17 th of July 2025 Advert of Snr Risk-Based Audit was placed on the 12 th of June 2025 and closed on the 11 th of July 2025.

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
		Not implemented:02 (2%) Total: 60		as implemented since the feedback requested by the AC was provided. The AC commend the Accounting Officer for the improved implementation rate	
	11. ICT GOVERNANCE REPORT	The AC adopted the ICT Steering Committee report covering the performance for the fourth quarter	Compliance with the King IV report on governance and the Corporate Governance of ICT Policy Framework (CGICTPF)	The council should adopt the fourth quarter ICT governance report. • Management to provide insights into the state of performance of the ICT service providers	In progress
	12. DISTRICT DEVELOPMENT MODEL IMPLEMENTATION	The AC noted the DDM implementation report.	Compliance with section 47 (1)(b) of the Intergovernmental Relations Framework Act, 2005 (Act no.13 of 2005), with the Municipal System Act (MSA) of 2000	Council should adopt the DDM Implementation report. For the projects where there is spending already, the report should, in future, provide insights into the expenditure against the approved budget to enable the Committee to monitor that there is no overspending on these catalytic projects	In progress

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
	13. COMBINED ASSURANCE	The AC adopted the combined assurance report for the fourth quarter	Compliance with the King IV report on governance	Council should adopt the Combined Assurance report. There are still a lot of risks that are in red in the Combined Assurance report, and measures should be instituted to address these risks.	In progress
	14. INFRASTRUCTURE SERVICES REPORT	The AC adopted the project management report, attainment of blue and green drop status progress report, report on illegal connections and network infrastructure and strategies to reduce water losses.		Council should adopt the Infrastructure Services report. Management should develop the action plans to be implemented to address the gaps which were identified from the blue and green drop outcome report.	In progress
	15. POPI ACT COMPLIANCE	The AC adopted the POPI Act compliance report	POPI Act	Council should adopt the POPI Act Compliance Management monitors compliance with the provision of POPIA; the monitoring of compliance with all other legislations which are applicable to the Municipality should also be monitored to ensure that compliance risks are managed	In progress

MEETING DATE	DISCUSSION ITEMS	OBSERVATION	IMPLICATION	RECOMMENDATION	PROGRESS
				and kept within acceptable levels	

APPENDIX H: LONG-TERM CONTRACTS AND PUBLIC-PRIVATE PARTNERSHIP

Table 61: The Municipality's long-term contracts

Description of Service rendered	Name of the Service provider	Start date of the contract	End date of the contract	Contract Value
Provision of insurance service for a period of 36 months	Kunene Makopo Risk Solutions Pty Ltd	30 July 2024	10 September 2027	5 459 248
Appointment of one(1) debt collection agency to render debt Collection Services for a period of 36 Months	Frail Investment Pty Ltd	01 August 2024	26 September 2027	Rates basis
Phasha Water Supply-Contract A	Kumyolz Investments Pty Ltd	10 September 2024	21 October 2027	Commission fee
Stocks Regional Water Supply: Water Supply Phase 1-Contract A	Mohaumolutsi Civil Works Pty Ltd	15 October 2024	25 November 2025	41 489 631
Accelerated Growth Construction & Project Management Pty Ltd	Sefene, Eisleben, Matseke and Ramatshowe Regional Water Supply Phase 1- Contract A	15 October 2024	15- December 2025	56 691 436
Sefene, Eisleben, Matseke and Ramatshowe Regional Water Supply Phase 1- Contract B,	Murama Consulting Pty Ltd B,	15 October 2024	25 November 2025	57 033 535

Description of Service rendered	Name of the Service provider	Start date of the contract	End date of the contract	Contract Value
Stocks Regional Water Supply: Water Supply Phase 1: Contract E- Motantanyane and Ledwaba	Wilsand Trading & Projects	15 October 2024	25 November 2025	56 585 729
Stocks Regional Water Supply: Water Supply Phase 1: Contract E- Motantanyane and Ledwaba	VME Project Construction	16 October 2024	15- December 2025	50 202 607
Stocks Regional Water Supply: Water Supply Phase 1: Contract D-Ledwaba, Mmakotse and Motantanyane Villages	Good Example Trading & Projects 197 Pty Ltd	16 October 2024	15- December 2025	49 223 96
Stocks Regional Water Supply: Water Supply Phase 1: Contract B- Motantanyane	Bildmod Trading & Construction cc	16 October 2024	15- December 2025	56 746 250
Stocks Regional Water Supply: Water Supply Phase 1: Contract C-Ledwaba-Mmakotse Extension, Mmakotse Motantanyane and Hwelereng	Within Africa Construction	16 October 2024	15- December 2025	54 525 869
Provision of indigenous trees and supporting materials	Makgahlele Electrical	31 October 2024	28 November 2027	1 856 066
Appointment of a panel of 15 Term suppliers for the supply & delivery of Water & Sanitation Infrastructure maintenance material on a rotational basis	Just Right Investment Holdings	31 November 2024	19 November 2027	Rates basis
	Mohlafela Plumbing & Construction			
	Chisa Multi Projects			
	Zacks Business Enterprise			
	Limpo Crete Pty Ltd			
	True Joy Trading Pty Ltd			
	Good Example Trading & Projects			

Description of Service rendered	Name of the Service provider	Start date of the contract	End date of the contract	Contract Value
	Erawiz Pty Ltd			
	Saldana Projects Pty Ltd			
	African Holdings			
	Mmanomi Trading Enterprise			
	All Eyes Construction & Projects			
	KBM Mining & Civil			
	Bokang Petroleum			
	Shimao L Trading			
Appointment of a Panel of 25 Contractors for the Repairs, Maintenance and Development of Water and Sanitation Infrastructure on a rotational basis	Ninabase P+D32:D56ty Ltd	13-Nov- 2024	28-Nov-2028	Rates basis
	Gubhuza General Trading JV Bonani Engineering			
	MM Star Pty Ltd			
	Saatchi Civil Engineering			
	Zerbracraft			
	Vho Luvhengo			
	VME Projects Construction			
	Mathothokha Trading			
	Geshom Construction			
	NYC Water and Mining			
	Lehlotha Management Services			
	Chisa Multi Projects			
	Bogolo Wastewater Management & Projects			
	Rural Blue Belt			
	Lesedisedi Construction			
	Mmakoto Business Enterprises			
	African Spirit 786			

Description of Service rendered	Name of the Service provider	Start date of the contract	End date of the contract	Contract Value
	Bajadi Investments & Projects			
	Kgaugelo Trading Enterprise/Ramohlola Industrial			
	Picabiz 367 cc			
	Silverwell Business Enterprise			
	Beten Construction			
	Tshiamo Trading 135			
	Mberes Trading & Projects			
	Kopang Rethabile Trading (Pty) Ltd			
Procurement of Miscellaneous Equipment	MBL Assets Management Energy Pty Ltd	20 Nov 2024	20 Nov 2028	Rates basis
Provision of travel, accomodation venue facilities for a period of 36 months	XI Flight Specials	20 Nov 2024	09 Dec 2027	Rates basis
	Algamed Lebone Travel Services and Projects			
	Abigerl Travel Agency			
	Uniquedelyle Travel Agency			
	Ashcor Travel			
Appointment of 20 panel of consultants For Professional Engineering related Services for the period of (36) months In Capricorn District Municipality on a rotation basis	Superior Quality Eng and Technologies	22 Nov 2024	02 Nov /2028	Rates basis
	KBK MWM & Mamoloko JV			
	KMSD engineering Consultants (Pty)			
	Nemorango Consulting engineers			
	Chiefton JV			
	EKS Consulting Engineers			
	BM Consulting Engineers CC			
	Victory Development			
	Tshashu Consulting and Project Managers			
	Orbitals trading			
	AES Consulting			

Description of Service rendered	Name of the Service provider	Start date of the contract	End date of the contract	Contract Value
	Mamadi and Company			
	Hlayeleleni consulting			
	Zakumi Consulting Engineers			
	Bahlaphing Consulting			
	Morwa Consulting Engineers			
	WDN Consulting project			
	Mulalo Consulting Engineers			
	NKN Consulting and Civil Contractors			
Provision of pest control services for a period of 36 months	African Horns Investment & General Projects 2	23 Dec 2024	04 May 2028	Rates basis
Software-defined Wide Area Network	Mabapa Trading T/A Mab Technologies	23 Dec 2024	23 Dec 2027	2 616 504.04
Provision and Supply of designed calendars and notebooks for a period of 36 Months	Casba Media Pty Ltd	23 Dec 2024	01 Jan 2028	Rates basis
Provision of general building maintenance for a period of 36 months	PZ Holdings Pty Ltd	30 Dec 2024	15 Jan 2028	Rates basis
Provision for mobile steel containers for an office for a period of 36 months	Mommotle Business Group Pty Ltd	07 February 2025	17 March 2028	Rates basis
Appointment of a panel of Legal practitioners to provide the Capricorn District Municipality with Legal Services for a period of thirty-six (36) months	GSM Mohlabi Inc	07 February 2025	05 March 2028	Rates basis
	Popela Maake Inc Attorneys			
	Makudubela Lubani Attorneys Inc			
	Machaba Incorporated			
	Tshikovhi Inc			
	Mokhobi P Attorneys Inc			
	LL Senyatsi Inc Attorneys			
	Kovani Attorneys			

Description of Service rendered	Name of the Service provider	Start date of the contract	End date of the contract	Contract Value
Supply, installation and maintenance of air conditioners for CDM premises for a period of 36 months	Murama Consulting Pty Ltd	07 February 2025	05 March 2028	Rates basis
Maintenance of water quality laboratory (SANAS accreditation) 2024/2025	KG Sharp Laboratories	30 April 2025	15 May 2028	Rates basis
Management of fraud hotline for a period of 36 months	The Vuvuzela Hotline	30 April 2025	31 May 2028	207 000
Community shared network	Dido Digital Document Pty Ltd	30 April 2025	14 May 2026	Rates basis

(B)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, Ramaswikana Water Supply (Ramaswikana)	Mocheku JV	24 038 542.00	22 825 999.25	18-May-23	30-Jun-25	Practical completion	Awaiting the functionality of phase 2	Phase 2 currently under construction and be completed in the 2025/2026 financial year	2	2	2	2
2.	Kromhoek/ Makgato, Devrede, Taaibosch New Stand Water Supply - A	Bright Ideas Projects	36 602 514.53	27 177 377.04	28-Feb-23	12-Dec-25	Construction	Community of the adjacent village refused with their 2	New 2 boreholes were drilled and waiting for test results and contractor has re-established site	N/A	N/A	N/A	N/A

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
								boreholes to supply water to Devrede and the contract or not commence with the works after the Christmas holidays					

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
3.	Milbank East, Water Supply	Rural Blue Belt	37 802 000.00	37 713 825.42	20-Nov-22	TBC	Practical completion stage	Poor performance by contract or	Final warning letter issued and eventually terminated.	1	1	1	1
4.	Inveraan Water Supply – B	TQM Projects	46 383 361	41 721 152.78	28-Feb-23	30-Jun-25	Construction	Poor performance by the contract or	Final warning letter issued, and the project is anticipated to be completed by 30 June 2025	1	1	1	1
LEPELLE NKUMPI LOCLA MUNICIPALITY													
1.	Stocks Regional Water	Accelerated	56,691,436.12	29 357 097.17	18-Nov-24	13-Dec-25	Construction	None	None	N/A	3	3	3

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
	Supply Phase 1 - Contract A	Construction											
2.	Stocks Regional Water Supply Phase 1 - Contract B	Bilmond Construction	56,746,250.09	19 022 773.30	18-Nov-24	13-Dec-25	Construction	None	None	N/A	3	3	3
3.	Stocks Regional Water Supply Phase 1 - Contract C	Within Africa	54,525,868.99	9 247 285.00	18-Nov-24	13-Dec-25	Construction	None	None	N/A	3	3	3

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
4.	Stocks Regional Water Supply Phase 1 - Contract D	Good Example Construction	49,223,960.10	13 715 337.14	18-Nov-24	13-Dec-25	Construction	None	None	N/A	3	3	3
5.	Stocks Regional Water Supply Phase 1 - Contract E	VME Projects	50,202,606.58	10 833 904.31	18-Nov-24	13-Dec-25	Construction	None	None	N/A	3	3	3

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
6.	Groothoek (Lebowakgomo Zone B) Water Supply	Beten Construct ion	35 012 731.65	29 737 071	23-Mar-19	30-Jun-24	Constructio n	Poor perform ance by contract or	Final warning letter issued, and project is anticipated to be completed by 30 June 2025	1	1	1	1
7.	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	Constru ction	Final warning letter issued, and project is anticipated to be completed by 30 June 2025	1	1	1	1
8.	Mphahlele RWS: Bolatjane,	Tshau/Ngwako A Molao Jv	28 133 008,47	25 198 474.25	04-Oct-19	30-Jun-25	Practical completion stage	Constru ction	Final warning letter issued, and project is anticipated to be	1	1	1	1

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
	Phalakwane, Mogodi								completed by 30 June 2025				
MOLEMOLE LOCAL MUNICIPALITY													
9.	Sefene, Eisleben, Matseke & Ramatshowe RWS Phase 1 - Contract A	Murama Consulting	57,033,534.50	18 675 875.73	18-Nov-24	13-Dec-25	Construction	None	None	3	3	3	3
10.	Sefene, Eisleben, Matseke & Ramatshowe RWS Phase 1 - Contract A	Wilsand Trading	56,585,729.22	10 301 332.39	18-Nov-24	13-Dec-25	Construction	None	None	3	3	3	3

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
11.	Phasha Water Supply Contract A	Mohaumolutsi Civils	41,489,631.07	12 366 960.88	18-Nov-24	13-Dec-25	Construction	None	None	3	3	3	3
12.	Ratsaka Water Supply	Khulakunye Investment & Projects	40,264,344.98	40 025 750.17	16-Jan-23	30-June-25	Completed	None	None	3	3	3	3
SANITATION													
13.	Lepelle Nkumpi Sanitation (WSIG)	Saldana Projects	8 805 194	8 800 896.68	18-Nov-24	30-June-25	Completed	None	None	N/A	3	3	3

APPENDIX J: DISCLOSURE OF FINANCIAL INTEREST

NO.	COUNCILLOR	PARTY	STATUS	GENDER
1.	Botha Androe Hendrina	DA	Declared	F
2.	Chula Mokgadi Ida	EFF	Declared	F
3.	Clarke Susan Elizabeth	VF+	Declared	F
4.	Dikgale Sewela Julia	ANC	Declared	F
5.	Joubert Jaques Francois	DA	Declared	M
6.	Hiine Phologo Jerriel	ABC	Declared	M
7.	Kekana Mmasekgokgothi Sandra	ANC	Declared	F
8.	Lebese Miyelani Given	EFF	Declared	M
9.	Lebese Mpho Japhter	ANC	Declared	M
10.	Lehong Kholofelo	ANC	Declared	F
11.	Lehong Mathekga Violet	ANC	Declared	F
12.	Machaba Makgato Joseph	ANC	Declared	M
13.	Mahladisa Molatelo	EFF	Declared	M
14.	Mahlatji Mashego Solomon	ANC	Declared	M
15.	Mailula Khutšo Elias	ANC	Declared	M
16.	Makhura Makgalemela Hilda	ANC	Declared	F
17.	Malatji Kgashane Michael	ANC	Declared	M
18.	Malebana Tlou Granny	ANC	Declared	F
19.	Maleka Pheladi Ingrid	DOP	Declared	F
20.	Malema Ramotsa Ronny	EFF	Declared	
21.	Mamabolo Caroline Modikwa	ANC	Declared	F
22.	Mamadi Elliot	ANC	Declared	M
23.	Mampuru Moshiane Thabiso	ANC	Declared	F
24.	Masekwameng Rahab Mapeu	ANC	Declared	F
25.	Masemola Sebolaishi Granny	ANC	Declared	F

NO.	COUNCILLOR	PARTY	STATUS	GENDER
26.	Masoga Matome Calvin	ANC	Declared	M
27.	Masoga Phuti Stanford	ANC	Declared	M
28.	Masubelele Jara Alfred	ANC	Declared	M
29.	Matonzi Madimetja Thomas	ANC	Declared	M
30.	Matsemela Lesiba	ANC	Declared	M
31.	Mocke Bianca	DA	Declared	F
32.	Mogale Kidox Kwadu	DOP	Declared	M
33.	Mogoboya Moliki Linah	ANC	Declared	F
34.	Mohale Maite Monicah	ANC	Declared	F
35.	Mokome Mmajoala Sarah	EFF	Declared	F
36.	Molokomme Malehu Martha	ANC	Declared	F
37.	Morokolo Moloko Desmonia	EFF	Declared	F
38.	Mothata Maphuti Lisbeth	ANC	Declared	F
39.	Mothiba Tumudi Piet	EFF	Declared	M
40.	Motolla Matome Oscar	EFF	Declared	M
41.	Murwa Thosetse Phaka Kgolane	ANC	Declared	M
42.	Mphahlele Maputle Jones	EFF	Declared	M
43.	Ngwasheng Alex Phukela	EFF	Declared	M
44.	Ntjana Motshekwa Isaiah	EFF	Declared	M
45.	Phogole Mogome Lipson	ANC	Declared	M
46.	Phukubje Dorothy	ANC	Declared	F
47.	Rahlana Mokgadi Elizabeth	ANC	Declared	F
48.	Ralefatane Mariri Johannes	ANC	Declared	M
49.	Ramaphoko Mongatane Michael	EFF	Declared	M
50.	Ramokolo Mokgaetsi Maria	ANC	Declared	F
51.	Selamolela Samson	ANC	Declared	M

NO.	COUNCILLOR	PARTY	STATUS	GENDER
52.	Takalo Maite Evelyn	ANC	Declared	F
53.	Teffo Mamedupi Kirsty	ANC	Declared	F
54.	Themane Moraka David	ANC	Declared	M
55.	Tshoshi Manare Martin	ANC	Declared	M

NO.	ADMINISTRATION	STATUS	GENDER
1.	Selepe Ramakuntwane	Declared	M
2.	Junias Machaba	Declared	M
3.	Shilubane Kurhula	Declared	F
4.	Khumalo Nompumelelo	Declared	F

APPENDIX K (I)(II): REVENUE COLLECTION PERFORMANCE BY VOTE AND BY SOURCE

Capricorn District Municipality

Annual Financial Statements for the year ended 30 June 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference note 58
Figures in Rand						
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Sale of goods and services	167 478 000	(136 700 000)	30 778 000	40 567 605	9 789 605	32%
Grants	1 193 715 000	66 315 000	1 260 030 000	1 260 578 132	548 132	-%
Interest income	63 289 000	-	63 289 000	72 254 880	8 965 880	14%
	1 424 482 000	(70 385 000)	1 354 097 000	1 373 400 617	19 303 617	
Payments						
Employee costs	(963 735 000)	(11 305 000)	(975 040 000)	(383 216 792)	591 823 208	(61)%
Suppliers	(440 000 000)	-	(440 000 000)	(409 826 531)	30 173 469	(7)%
Finance costs	(470 000)	470 000	-	(239 703)	(239 703)	100%
	(1 404 205 000)	(10 835 000)	(1 415 040 000)	(793 283 026)	621 756 974	
Net cash flows from operating activities	20 277 000	(81 220 000)	(60 943 000)	580 117 591	641 060 591	
Cash flows from investing activities						
Purchase of property, plant and equipment	(376 295 000)	(97 575 000)	(473 870 000)	(500 091 505)	(26 221 505)	6%
Proceeds from sale of property, plant and equipment	-	-	-	491 081	491 081	100%
Net cash flows from investing activities	(376 295 000)	(97 575 000)	(473 870 000)	(499 600 424)	(25 730 424)	
Cash flows from financing activities						
Finance lease	(90 000)	(10 000)	(100 000)	(100 138)	(138)	-%
Net increase/(decrease) in cash and cash equivalents	(356 108 000)	(178 805 000)	(534 913 000)	80 417 029	615 330 029	
Cash and cash equivalents at the beginning of the year	528 640 000	52 093 000	580 733 000	580 733 232	232	
Cash and cash equivalents at the end of the year	172 532 000	(126 712 000)	45 820 000	661 150 261	615 330 261	

APPENDIX L: CONDITIONAL GRANTS

Details	Budget(R'000)	Actual(R'000)	Variance
Equitable Share	814 002 000	814 002 000	100%
Finance Management Grant	1 000 000	1 000 000	100%
EPWP	2 773 000	2 773 000	100%
WSIG	134 998 000	134 998 000	100%
LGSETA	994 429	994 429	100%

APPENDIX M(I): CAPITAL EXPENDITURE- NEW & UPGRADE/RENEWAL PROGRAMMES

The municipality implemented several water projects through the MIG and WSIG in the 2024/2025 financial year. MIG-funded projects were implemented on a multi-year/ phase approach and thus are still in progress, as shown on the accompanying reports.

MIG PROJECTS IMPLEMENTED IN 2024/2025 FINANCIAL YEAR

#	Project Name	Contract Amount	Expenditure	Start Date	Expected Completion Date	Progress
MOLEMOLE LOCAL MUNICIPALITY						
1	Sefene, Eisleben, Matseke & Ramatshowe RWS Phase 1 - Contract A [Ward 7]	57 033 534,50	20 136 818	18-Nov-24	13-Dec-25	45%
	Sefene, Eisleben, Matseke & Ramatshowe RWS Phase 1 - Contract B [Ward 7]	56 585 729,22	13 272 727	18-Nov-24	13-Dec-25	32%
2	Phasha Water Supply Contract A [Ward 3]	41 489 631,07	12 801 622	18-Nov-24	13-Dec-25	40%
LEPELLE NKUMPI LOCAL MUNICIPALITY						
1	Stocks Regional Water Supply Phase 1 - Contract A [Ward 13]	56 691 436,12	29 149 615	18-Nov-24	13-Dec-25	55%
	Stocks Regional Water Supply Phase 1 - Contract B [Ward 13]	56 746 250,09	13 272 727	18-Nov-24	13-Dec-25	60%
	Stocks Regional Water Supply Phase 1 - Contract C [Ward 13]	54 525 868,99	8 327 665	18-Nov-24	13-Dec-25	30%

	Stocks Regional Water Supply Phase 1 - Contract D [Ward 13]	49 223 960,10	4 823 142	18-Nov-24	13-Dec-25	50%
	Stocks Regional Water Supply Phase 1 - Contract E [Ward 13]	50 202 606,58	10 334 373	18-Nov-24	13-Dec-25	30%

WSIG PROJECTS IMPLEMENTED IN 2024/2025 FINANCIAL YEAR

	Project Name	Contract Amoun	Expenditure	Households to Benefit	Progress
BLOUBERG LOCAL MUNICIPALITY					
1	Matshoana Water Supply (Ward 7)	9 727 962,71	7 212 923,23	270	100% construction
2	Madoana Water Supply (Ward 7)	9 727 962,71	8 754 885,44	781	100% construction
3	Alldays Sewer (Ward 18)	7 217 054,67	6 494 812,32	769	100% construction
MOLEMOLE LOCAL MUNICIPALITY					
1	Eisleben / Ga- Masekela Water Supply (Ward 2)	14 171 146,57	11 725 286,14	600	95% construction
2	Dikgolaneng Water Supply (Ward 5)	12 685 831,23	11 405 623,77	1120	100% construction
3	Matseke Water Supply (Ward 7)	12 483 118,70	9 555 868,74	1583	95% construction
4	Ga-Maribana Water Supply (Ward 16)	11 115 063,59	7 041 942,23	680	80% construction
5	Ga-Phaudi Water Supply (Ward 15)	10 461 366,40	8 196 068,11	2144	90% construction

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	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Intangible Assets		-	455	455	-	-	455	455	100.0%	455
Servitudes								-		
Licences and Rights		-	455	455	-	-	455	455	100.0%	455
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		-	455	455	-	-	455	455	100.0%	455
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
Computer Equipment		-	2 100	2 100	776	2 017	2 100	83	3.9%	2 100
Computer Equipment		-	2 100	2 100	776	2 017	2 100	83	3.9%	2 100
Furniture and Office Equipment		-	450	1 244	129	921	1 244	323	26.0%	1 244
Furniture and Office Equipment		-	450	1 244	129	921	1 244	323	26.0%	1 244
Machinery and Equipment		239	5 745	5 495	(1 514)	734	5 495	4 761	86.6%	5 495
Machinery and Equipment		239	5 745	5 495	(1 514)	734	5 495	4 761	86.6%	5 495
Transport Assets		(994)	3 500	7 846	2 161	8 962	7 846	(1 116)	-14.2%	7 846
Transport Assets		(994)	3 500	7 846	2 161	8 962	7 846	(1 116)	-14.2%	7 846
Land		-	-	-	-	-	-	-		-
Land								-		
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals								-		
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>								-		
<i>Zoological plants and animals</i>								-		
Total Capital Expenditure on new assets	1	452 606	291 948	345 053	40 022	345 759	345 053	(706)	-0.2%	345 053

APPENDIX N: CAPITAL PROGRAMMES BY PROJECT

Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		(2 224)	11 250	17 340	958	12 014	17 340	(5 326)	-31%	17 340
Executive and council								-		
Finance and administration		(2 224)	11 250	17 340	958	12 014	17 340	(5 326)	-31%	17 340
Internal audit								-		
<i>Community and public safety</i>		1 801	-	-	595	595	-	595	#DIV/0!	-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation								-		
Public safety		1 801	-	-	466	466	-	466	#DIV/0!	-
Housing								-		
Health		-	-	-	129	129	-	129	#DIV/0!	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-		-
Planning and development								-		
Road transport								-		
Environmental protection								-		
<i>Trading services</i>		424	365 045	456 530	50 271	461 787	456 530	5 257	1%	456 530
Energy sources								-		
Water management		(1 985)	365 045	456 530	50 271	461 787	456 530	5 257	1%	456 530
Waste water management		2 408	-	-	-	-	-	-		-
Waste management								-		
<i>Other</i>								-		
Total Capital Expenditure - Functional Classification	3	(0)	376 295	473 870	51 823	474 397	473 870	527	0%	473 870
Funded by:										
National Government		(127 319)	304 310	367 158	16 478	361 296	367 158	(5 862)	-2%	367 158
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		(127 319)	304 310	367 158	16 478	361 296	367 158	(5 862)	-2%	367 158
Borrowing	6							-		
Internally generated funds		127 319	71 985	106 712	35 345	113 101	106 712	6 389	6%	106 712
Total Capital Funding		-	376 295	473 870	51 823	474 397	473 870	527	0%	473 870

APPENDIX O: CAPITAL PROGRAMMES BY PROJECT PER WARD

This function does not fall within the mandate of the District Municipality.

APPENDIX P: SERVICE CONNECTION BACKLOGS AT SCHOOLS AND CLINICS

This function does not fall within the mandate of the District Municipality.

APPENDIX Q: SERVICE BACKLOGS EXPERIENCED BY THE COMMUNITY WHERE ANOTHER SPHERE OF GOVERNMENT IS RESPONSIBLE FOR SERVICE PROVISION

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 WIFI for the use of the learner's education	
	Minimum Classroom Requirement	660	213
Health and Safety	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 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 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 below:

LIMPOPO PROVINCE

MUNICIPAL BACK TO BASICS ANNUAL REPORT

2024/2025

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	04 public participation meetings held	Number of public participation/feedback meetings held	03 public participation meeting held (one per quarter)	03 public participation meeting held	None	None	Annually	Executive manager SEMS
		100% of issues raised & resolved during public participation meetings	Number of issues raised & resolved during public participation meetings	40 issues raised & resolved during public participation meetings	163 issues raised & resolved during public participation meetings	Most of the issues raised were for the sector Departments	Issues raised were referred to the relevant sector Departments for action	Annually	Executive manager SEMS
1.2	Communication	4 Monitoring Report on communication, events management guideline, Social Media policy, and corporate image Manual developed	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
		100 per cent of the communication programme was coordinated and publicised	Number of District communicators programme organised and coordinated	160 communication programmes coordinated and publicised. (Corporate image and branding, Advertising, publications,	389 communication programmes coordinated and publicised. (Corporate image and branding, Advertising, publications,	None	Extra programmes are held due to external activities that require communication	Annually	Executive manager SEMS

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
				publicity, events and stakeholder participation and media relations programmes)	publicity, events and stakeholder participation and media relations programmes)				
1.3	Strengthening community representatives	113 ward committees that are functional	Number of ward committees that are functional	113 ward committees that are functional	113 ward committees that are functional	None	None	Annually	Executive manager SEMS
1.4	Batho Pele Service Standards Framework for Local Government	01 Established Batho Pele committee in place and functional	Number of established Batho Pele committees in place and functional	01 Established Batho Pele committee in place and functional	01 Established Batho Pele committee in place and functional	None	None	Annually	Executive manager SEMS
		2 District Batho Pele service standards conducted	Number of Batho Pele service standards conducted	2 District Batho Pele service standards conducted	2 District Batho Pele service standards conducted	None	None	Bi-Annually	Executive manager SEMS
		2 District Batho Pele awareness campaigns conducted, and 4 Forum meetings coordinated	Number of District Batho Pele awareness campaigns and forums conducted and coordinated	2 District Batho Pele awareness campaigns conducted, and 4 Forum meetings coordinated	2 District Batho Pele awareness campaigns conducted, and 4 Forum meetings coordinated	None	None	Annually	Executive manager SEMS

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
1.5	Customer Care	0 Complaint management system developed	Number of Manual Complaint management systems used	1 CDM Talk APP Complain management system used	1 CDM Talk APP Complain management system used	None	None	Annually	Executive manager SEMS
		100% of complaints and queries received and resolved within 30 days period	Number of Customer Care complaints and queries received and resolved within 30 days period	100% Customer Care complaints and queries received and resolved within 30 days period	100% Customer Care complaints and queries received and resolved within 30 days period	None	None	Annually	Executive manager SEMS
1.6	Community protest	0 community protests experienced	Number of community protests against the municipality	0 community protests experienced	0 community protests experienced	None	None	Annually	Executive manager SEMS
			Percentage of issues resolved from community protest	100% Issues raised during the protests have been resolved	No protests in the quarter under review	None	None	Annually	Executive manager SEMS
2.	BASIC SERVICE DELIVERY								
2.1	MIG Expenditure	100% MIG Expenditure reported	Percentage of MIG expenditure reported	100 % MIG Expenditure reported	100% MIG Expenditure reported	None	None	30 June 2025	Executive Manager Infrastructure
		11 MIG projects implemented	Number of MIG projects implemented	MIG projects implemented	10 MIG projects implemented	None	None	30 June 2025	Executive Manager Infrastructure
		100% of WSIG expenditure	Percentage of WSIG expenditure reported	100% of WSIG expenditure	100% of WSIG expenditure	None	None	Annually	Executive Manager Infrastructure

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
		12 WSIG projects implemented, and a progress report	Number of WSIG projects completed	13 WSIG projects implemented and progress	13 WSIG projects implemented and progress	None	None	30 June 2025	Executive Manager Infrastructure
2.2	Maintenance of Infrastructure	100% operational and maintenance budget is spent	Percentage Budget on Maintenance and Operations spent	100% operational and maintenance budget is spent	100% operational and maintenance budget is spent	None	This is due increase in budget adjustment	Annually	Executive Manager Infrastructure
2.3	Free basics service	New Indicator	Number of indigent registers in place	1 indigent register in place	1 indigent register in place	None	None	Annually	Executive Manager Infrastructure
		New Indicator	The number of beneficiaries who received Free Basic water	3299 beneficiaries received Free Basic water	3299 beneficiaries received Free Basic water	None	None	Annually	Executive Manager Infrastructure
		515 beneficiaries received Free Basic sanitation	The number of beneficiaries who received Free Basic sanitation	215 beneficiaries received Free Basic sanitation	215 beneficiaries received Free Basic sanitation	None	None	Ongoing	Executive Manager Infrastructure
2.4	Water Services management	03 Signed Service Level Agreement	Number of SLA with WSP signed and implemented	03 Signed Service Level Agreement	03 Signed Service Level Agreement	None	None	30 July 2024	Executive Manager Infrastructure
		New Indicator	Number of Households with access to basic water	515 beneficiaries received Free Basic sanitation	515 beneficiaries received Free Basic sanitation	None	None	Annually	Executive Manager Infrastructure
		80% of water treatment facilities are operated	Percentage of compliant water treatment plants	70% of compliant water treatment plants	74.3% of compliant water treatment plants	None	4,3% extra water treatment	Annually	Executive Manager

NO .	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
							facilities operated		Infrastructure
		24 interventions on Green drop recommendations completed	Number of interventions on green drop recommendations completed	16 interventions on Green drop recommendations completed	22 interventions on Green drop recommendations completed	None	An extra six (6) flow meters were calibrated/ service increasing the number of interventions completed	Annually	Executive Manager Infrastructure
3.	SOUND FINANCIAL MANAGEMENT								
3.1	Audit Outcome	Unqualified AG audit opinion	Number of AG audit opinions	Unqualified AG audit opinion	Unqualified AG audit opinion	None	None	30 November 2024	CFO
		01 AFS and 01 APR to the AG submitted	Number of Submissions of AFS and APR to the AG within the legislated time frame	Submission of 01 AFS and 01 APR to the AG within the legislated time frame	Submission of 01 AFS and 01 APR to the AG within the legislated time frame	None	None	31 August 2025	CFO
		13 AG findings resolved	Number of AG findings resolved	13 AG findings resolved	13 AG findings resolved	None	None	Annually	Internal Audit

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
3.2	Irregular Expenditure	R192 416 794 irregular expenditure	Percentage of compliance with the management of MFMA section 32	100% compliance with the management of MFMA section 32	100% compliance with the management of MFMA section 32	None	None	Annually	CFO
3.3	Spending on the capital budget	100% spending on the capital budget	Percentage of spending on the capital budget	100% spending on the capital budget	100% spending on the capital budget	None	None	Annually	CFO
3.4	Personnel budget	100% spending of the budget is spent on personnel	Percentage of the budget spent on personnel	100% spending of the budget is spent on personnel	100% spending of the budget is spent on personnel	None	None	Annually	CFO
3.5	Revenue collection	20.48% of water revenue collection from service charges billed	Percentage of water revenue collection from pre-paid meters	100% of water revenue collection from pre-paid meters	100% of water revenue collection from pre-paid meters	None	None	Annually	CFO
3.6	Payment of creditors	100% payment of creditors on all invoices within 30 days	The percentage of payment of creditors on all invoices within 30 days	100% payment of creditors on all invoices within 30 days	100% payment of creditors on all invoices within 30 days	None	None	Annually	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	Annually	CFO
3.9	Efficiency and functionality of supply chain	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

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
	management and political interference	27 bids above the quotation threshold awarded within 90 days	Number of bids above quotation threshold awarded within 90 days	24 bids above the quotation threshold awarded within 90 days	40 bids above the quotation threshold awarded within 90 days	None	More bids were advertised	Annually	CFO
4.	GOOD GOVERNANCE AND PUBLIC PARTICIPATION								
4.1	Council Stability	18 Ordinary council meetings held in accordance with the legislation	Number of ordinary council meetings coordinated	6 Council meetings coordinated	10 Council meetings coordinated	None	Special Council meetings were coordinated	Annually	Executive Manager SEMS
		09 special council meetings held	Number of special council meetings held	4 special council meetings held	04 Special Council meeting held	None	None	Annually	Executive Manager SEMS
4.2	Audit/ Performance Audit Committee	01 Appointed Audit and Performance Audit committee in place	Number of Audit and Performance Audit committees in place	1 Audit and 1 Performance Audit committee in place	1 Audit and 1 Performance Audit committee in place	None	None	Ongoing	Internal Audit
		24 audit meetings coordinated	Number of ordinary audit and Performance committee meetings held	20 audit meetings coordinated	24 audit meetings coordinated	None	Special ordinary audit meetings were coordinated	Annually	Internal Audit
		06 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	02 Special Audit/Performance Audit committee meetings held	None	None	Bi-Annually	Internal Audit

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
4.3	MPAC	6 Oversight programmes coordinated	Number of Oversight programmes coordinated	6 Oversight programmes coordinated	6 Oversight programmes coordinated	None	None	Annually	Executive Manager SEMS
		4 MPAC reports per quarter compiled	Number of MPAC reports compiled	4 MPAC reports per quarter compiled	4 MPAC reports per quarter compiled	None	None	Annually	Executive Manager SEMS
4.4	Anti-Fraud and Corruption policies and committee	100% of fraud and corruption cases reported	Percentage of fraud and corruption cases reported	100% of fraud and corruption cases reported	100% of fraud and corruption cases reported	None	None	Annually	Executive Manager SEMS
4.5	Forensic Investigations	100 percent investigations report as per requests	Percentage of investigations reported as per requests	100 percent investigations report as per requests	100 percent investigations report as per requests	None	None	Annually	Executive Manager SEMS
4.6	Disciplinary Cases	100% management of cases instituted or defended	Percentage of management of cases instituted or defended	100% management of cases instituted or defended by 30 June 2025	100% management of cases instituted or defended by 30 June 2025	None	None	Annually	Executive Manager Corporate Services
4.7	Litigations	4 litigation cases instituted against the municipality	Number of litigation cases instituted against the municipality	04 litigation case instituted against the municipality	04 litigation case instituted against the municipality	None	None	Annually	Executive Manager Corporate Services

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
4.8	IGR structures	112 IGR meetings coordinated	Number of IGR meetings coordinated	92 IGR meetings coordinated	120 IGR meetings coordinated	None	Special IGR meetings were coordinated	Annually	Executive Manager SEMS
4.9	Traditional Council	0 Traditional leaders participated in council activities in accordance with the legislation	The number of traditional leaders who participated in council activities in accordance with the legislation	Traditional leaders participated in council activities in accordance with the legislation	0 Traditional leaders participated in council activities in accordance with the legislation	Not the powers and functions of the municipality	Not the powers and functions of the municipality	Annually	Executive Manager SEMS
4.10	Annual report	01 draft annual report tabled before council in accordance with the legislation	Number of draft annual reports tabled before the council in accordance with the legislation	01 draft annual report tabled before council in accordance with the legislation	01 draft annual report tabled before council in accordance with the legislation	None	None	25 January 2025	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 2025	Executive Manager SEMS
5.	BUILDING CAPABLE INSTITUTIONS AND ADMINISTRATIONS								
5.1	Vacancies	82 funded posts filled against the organogram	Number of funded posts filled against the organogram	40 funded posts filled on the organogram	38 funded posts filled against the organogram	None	Posts will be filled in the next financial year	30 June 2025	Executive Manager Corporate Services

NO .	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
		0 section 57(MM) Manager post filled	Number of sections 57(MM) Manager post filled	0 section 57(MM) Manager post filled	0 section 57(MM) Manager post filled	None	None	Annually	Executive Manager Corporate Services
		01 section 57 (Director) Manager post filled	Number of sections 57 (Directors) Manager posts filled	02 section 57 (Directors) Manager post filled	02 section 57 (Directors) Manager post filled	None	None	Annually	Executive Manager Corporate Services
		6 Performance reviews conducted	Number of Performance reviews conducted	4 Performance reviews conducted	4 Performance reviews conducted	None	None	Midyear and annually	Executive Manager Corporate Services
5.2	Technical Capacity	0 Filling of posts in the technical department by personnel with technical skills appointed	Number of employees in the technical department with technical skills, e.g. engineers, town planners and technicians	03 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 appointed, e.g. engineers, and technicians	None	Posts will be filled in the next financial year	Annually	Executive Manager Corporate Services
		483 Municipal officials trained in line with WSP	Number of municipal officials trained in line with WSP	250 Municipal officials trained in line with WSP	155 municipal officials trained in line with WSP	None	The training sessions 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
		128 Municipal councillors trained in accordance with WSP	Number of councillors trained in accordance with WSP	100 Municipal councillors trained in accordance with WSP	72 councillors trained in accordance with WSP	None	The training sessions will be done in the next financial year	Annually	Executive Manager Corporate Services
		1 Workplace skills plan and Annual Training report (WSP and ATR) submitted to LGSETA by April 2023	Number of Workplace Skills Plans and Annual Training Reports (WSP and ATR) submitted to LGSETA	1 Workplace Skills Plan and Annual Training Report (WSP and ATR) submitted to LGSETA by April 2025	1 Workplace Skills Plan and Annual Training Report (WSP and ATR) submitted to LGSETA by April 2025	None	None	Annually	Executive Manager Corporate Services
5.3	Local Labour Forum (LLF)	12 LLF meetings held	Number of LLF meetings held	12 LLF meetings held	10 LLF meetings held	None	Other LLF meetings did not quorate and were postponed as such.	Annually	Executive Manager Corporate Services
5.4	Realistic and affordable municipal organograms	1 organisational structure approved by Council aligned with IDP/Budget	Number of organizational structure approved by Council aligned with IDP/Budget	1 organisational structure approved by Council aligned with IDP/Budget	1 organisational structure approved by Council aligned with IDP/Budget	None	None	Annually	Executive Manager Corporate Services
6.	LOCAL ECONOMIC DEVELOPMENT								

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
6.1	LED strategy	4 reports on the implementation of the 2040 Growth & Development Strategy compiled.	LED strategy approved by Council	04 reports on the implementation of the 2040 Growth & Development Strategy compiled.	04 report on implementation of 2040 Growth & Development Strategy	None	None	Annually	Executive Manager DPEMS
6.2	EPWP	2 245 EPWP work opportunities created	Number of EPWP work opportunities created	1 448 EPWP work opportunities created	1 463 EPWP work opportunities created	None	More work opportunities were created due to the available budget	Annually	Executive Manager Infrastructure
7. SPATIAL PLANNING									
7.1	SPLUMA	03 established Municipal Tribunal in accordance with the legislation	Number of municipalities with an established Municipal Planning Tribunal in accordance with the legislation supported	80% Coordination of spatial development	80% Coordination of spatial development	None	None	Bi-Annually	Executive Manager DPEMS
7.2	SPLUMA	2 spatial awareness sessions held	Number of spatial awareness sessions held	2 spatial awareness sessions held	2 spatial awareness sessions held	None	None	Bi-Annually	Executive Manager DPEMS
7.3	SPLUMA	03 established Municipal Tribunal in accordance with the legislation	Number of municipalities with an established Municipal Planning Tribunal in accordance with the legislation supported	01 established Municipal Tribunal in Local Municipalities in accordance with the legislation Supported	01 established Municipal Tribunal in Local Municipalities in accordance with the legislation Supported	None	None	Annually	Executive Manager DPEMS

NO	Key focus area	Baseline/ Status	KPI for reporting	Annual Targets	Progress	Challenges	Corrective Measures	Timeframes	Responsibility
7.4	SPLUMA	02 Municipal Planning tribunal sittings held	Number of local municipalities with functional Municipal Planning Tribunal sittings supported	12 local municipalities with functional Municipal Planning Tribunal sittings supported	12 local municipalities with functional Municipal Planning Tribunal sittings supported	None	None	Annually	Executive Manager DPEMS
7.5	SPLUMA	01 land development applications adjudicated by the tribunal	Number of land development applications referred to the Municipal Planning Tribunal adjudicated in support	12 land development applications referred to the Municipal Planning Tribunal were supported	12 land development applications referred to the Municipal Planning Tribunal were adjudicated, supported	None	None	Annually	Executive Manager DPEMS
7.6	SPLUMA	01 SPLUMA By-Laws approved by council	Number of SPLUMA By-laws approved by council supported at Local Municipalities	04 SPLUMA By-laws approved by council supported at the Local Municipality	04 SPLUMA By-laws approved by council supported at the Local Municipality	None	None	Quarterly	Executive Manager DPEMS
7.7	SPLUMA	01 Municipal planning tribunal gazetted	Number of SPLUMA By-Laws gazetted supported at Local Municipalities	04 SPLUMA By-Laws gazetted supported at Local Municipalities	04 SPLUMA By-Laws gazetted supported at Local Municipalities	None	None	Quarterly	Executive Manager DPEMS

APPENDIX T: ANNUAL FINANCIAL STATEMENTS 30 JUNE 2025

General Information

Nature of business and principal activities	Municipality
Executive Mayor	Teffo MK
Speaker	Lehong KA (Elected 7 August 2024)
Chief Whip	Matsemela LP (Elected 29 July 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) Mampuru MT (SEMS) Masemola SG (Infrastructure Services) Masoga PS (Committee of Chairpersons) Masubelele JA (Ethics, Rules and Integrity) Mothata ML (Municipal Public Accounts) Phukubye D (Corporate Services)

General Information

Ralefatane MJ (Development Planning and Environmental
Management)
Themane MD (Geographical Names Committee)
Tshoshi MM (Finance) (Resigned: 31 March 2025)

Members

Botha HA

Chula MI
Clarke SE
Dikgale SJ
Joubert J
Hiine PJ
Kekana MS
Lebese MG
Lehong MV

Mahladisa
MJ

Mailula KE
Malatji MK
Malebana
TG

Maleka PI
Malema RR

Mamadi E

Masekwameng
MR

Matonzi MT

Mocke B
Mogale KK

General Information

Mogoboya ML
Mokome MS

Molokomme
MM

Mphahlele MJ
Morokolo MD
Moshoeu PE
Mothiba TP
Motolla MO
Murwa TPK
Ngwasheng PA
Ntjana MI
Phogole ML
Ramaphoko
MM

Takalo ME

Grading of local authority

Category C - Grade 5

Acting Chief Financial Officer (ACFO)

Simon Shokane (12 February 2025 - 30 June 2025)
Mari tte Venter (01 July 2024 - 11 February 2025)

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
FNB	First National Bank
FMG	Finance Management Grant
GRAP	Generally Recognised 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 Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

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

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

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

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

The municipality is wholly dependent on National Government 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 set out on pages 469 to 598, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2025 and were signed on its behalf by:

Ramakuntwane Selepe

Municipal Manager

Accounting Officer's Report

The accounting officer submits his report for the year ended 30 June 2025.

Review of activities

Main business and operations

The municipality is engaged in local government 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 468 887 939 (2024: surplus R 491 743 872).

Going concern

We draw attention to the fact that at 30 June 2025, the municipality had an accumulated surplus of R 5 071 056 360 and that the municipality's total assets exceed its liabilities by R 5 071 056 360.

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.

Subsequent events

The accounting officer is not aware of any matter or circumstance arising since the end of the financial year.

Accounting policies

The annual financial statements is prepared in accordance with the the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury, including any interpretations of such Statements issued by the Accounting Practices Board.

Accounting Officer

The accounting officer of the municipality during the year and to the date of this report is as follows:

Name	Nationality
Ramakuntwane Selepe	South African

Accounting Officer's Report

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.

Audit and risk committee

For the first 6 months and 17 days of the current financial year the chairperson of the audit committee was Mr. Stanley Ace Butana Ngobení. For the remaining months it was Ms. Mashamaite Peterlia Ramutsheli (appointed on 24 January 2025 as the Acting Chairperson), who is an independent audit committee member. The committee met 9 times during the financial year to review matters necessary to fulfil its role.

The following independent member joined the Audit committee on 24 April 2025:

- Ms. Mashamaite Petrolia Ramutsheli (Chairperson)
- Mr. Ambani Tshikovhi (member)
- Mr. Thilivhali Archibald Ramawa (member)
- Mr Karabo Modipane (Chairperson of the ICT Steering Committee)

Corporate governance (continued) Internal audit

The municipality has its own internal audit department that reports to the Municipal Manager. This is in compliance with the Municipal Finance Management Act, 2003.

Bankers

The primary bank account is with First National Bank.

Auditors

Auditor General of South Africa will continue in office for the next financial period. The annual financial statements set out on pages 469 to 598, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2025 and were signed on its behalf by:

Ramakuntwane Selepe

Municipal Manager

Statement of Financial Position as at 30 June 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Inventories	3	10 958 646	11 872 739
Receivables from exchange transactions	4	33 505 669	20 503 214
Receivables from non-exchange transactions	5	4 779 372	3 597 678
VAT receivable	6	29 975 346	31 943 290
Prepayments	7	5 102 451	4 966 269
Consumer debtors	8	51 776 841	61 249 739
Cash and cash equivalents	9	661 150 261	580 733 232
		797 248 586	714 866 161
Non-Current Assets			
Property, plant and equipment	10	4 663 637 681	4 270 941 207
Intangible assets	12	1 263 588	2 141 961
Heritage assets	13	32 000	70 716
		4 664 933 269	4 273 153 884
Total Assets		5 462 181 855	4 988 020 045
Liabilities			
Current Liabilities			
Finance lease obligation	15	869 972	593 178
Operating lease liability	16	196 493	123 340
Payables from exchange transactions	17	203 728 577	212 081 255
Employee benefit obligation	18	85 824 244	82 757 708
		290 619 286	295 555 481
Non-Current Liabilities			
Finance lease obligation	15	908 209	1 285 141
Employee benefit obligation	18	99 598 000	89 011 000
		100 506 209	90 296 141
Total Liabilities		391 125 495	385 851 622
Net Assets		5 071 056 360	4 602 168 423
Accumulated surplus		5 071 056 360	4 602 168 423
Total Net Assets		5 071 056 360	4 602 168 423

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Water and sanitation	20	88 285 730	78 861 143
Recoveries		19 672	-
Other income	22	349 116	1 239 103
Interest received	23	124 862 302	112 541 169
Actuarial gain	24	5 793 552	5 421 206
Total revenue from exchange transactions		219 310 372	198 062 621
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	25	1 260 578 130	1 239 058 275
Public contributions and donations	26	154 854	1 912 089
Total revenue from non-exchange transactions		1 260 732 984	1 240 970 364
Total revenue	27	1 480 043 356	1 439 032 985
Expenditure			
Employee related costs	28	(385 492 768)	(366 472 252)
Remuneration of councillors	29	(16 887 527)	(17 236 269)
Depreciation and amortisation	30	(93 389 841)	(82 355 004)
Impairment losses	31	(15 004 522)	(17 208 294)
Finance costs	32	(239 703)	(58 657)
Lease rentals on operating lease	33	(6 805 641)	(7 526 086)
Debt Impairment	34	(95 846 938)	(102 585 318)
Bad debts written off	35	(1 200)	(17 500)
Commission	36	(11 134 840)	(5 298 390)
Inventories consumed	37	(82 860 348)	(70 790 810)
Contracted Services	38	(100 489 253)	(98 933 779)
Disposal/write-off of assets	39	(10 414 059)	(9 657 485)
Inventories losses	40	(27 347 077)	(26 650 640)
Derecognition of assets	41	(2 665 185)	-
General expenses	42	(120 282 657)	(112 185 985)
Auditors remuneration	43	(4 921 482)	(4 769 948)
Repairs and maintenance	44	(37 372 376)	(25 542 696)
Total expenditure		(1 011 155 417)	(947 289 113)
Surplus for the year		468 887 939	491 743 872

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	4 012 122 031	4 012 122 031
Adjustments		
Prior year adjustments 51	98 302 520	98 302 520
Balance at 01 July 2023 as restated*	4 110 424 551	4 110 424 551
Changes in net assets		
Surplus for the year	491 743 872	491 743 872
Total changes	491 743 872	491 743 872
Restated* Balance at 01 July 2024	4 602 168 421	4 602 168 421
Changes in net assets		
Surplus for the year	468 887 939	468 887 939
Total changes	468 887 939	468 887 939
Balance at 30 June 2025	5 071 056 360	5 071 056 360

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		40 567 605	37 100 817
Grants		1 260 578 132	1 239 058 275
Interest income		72 254 880	63 643 971
		<u>1 373 400 617</u>	<u>1 339 803 063</u>
Payments			
Employee costs and Councillors remuneration		(383 216 792)	(367 865 213)
Suppliers		(409 826 531)	(330 726 455)
Finance costs		(239 703)	(58 657)
		<u>(793 283 026)</u>	<u>(698 650 325)</u>
Net cash flows from operating activities	45	<u>580 117 591</u>	<u>641 152 738</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(500 091 505)	(556 243 148)
Proceeds from sale of property, plant and equipment	10	491 081	1 795 862
Purchase of other intangible assets	12	-	(676 840)
Net cash flows from investing activities		<u>(499 600 424)</u>	<u>(555 124 126)</u>
Cash flows from financing activities			
Finance lease payments		<u>(100 138)</u>	<u>1 004 173</u>
Net increase/(decrease) in cash and cash equivalents		80 417 029	87 032 785
Cash and cash equivalents at the beginning of the year		580 733 232	493 700 447
Cash and cash equivalents at the end of the year	9	<u>661 150 261</u>	<u>580 733 232</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	Reference note 58

Figures in Rand

Statement of Financial Performance

Revenue from exchange transactions

Water and sanitation	89 276 000	(41 720 000)	47 556 000	88 285 730	40 729 730	(86)%
Recoveries	-	-	-	19 672	19 672	100%
Other income	449 000	(400 000)	49 000	349 116	300 116	612%
Interest received	88 289 000	6 993 000	95 282 000	124 862 302	29 580 302	31%
Total revenue from exchange transactions	178 014 000	(35 127 000)	142 887 000	213 516 820	70 629 820	

Revenue from non-exchange transactions

Transfer revenue

Government grants & subsidies	1 193 715 000	66 315 000	1 260 030 000	1 260 578 130	548 130	-%
Public contributions and donations	-	-	-	154 854	154 854	100%
Total revenue from non-exchange transactions	1 193 715 000	66 315 000	1 260 030 000	1 260 732 984	702 984	
Total revenue	1 371 729 000	31 188 000	1 402 917 000	1 474 249 804	71 332 804	

Expenditure

Employee related costs	(469 233 000)	12 475 000	(456 758 000)	(385 492 768)	71 265 232	(16)%
Remuneration of councillors	(20 538 000)	1 000 000	(19 538 000)	(16 887 527)	2 650 473	(14)%
Depreciation and amortisation	(86 447 000)	(1 600 000)	(88 047 000)	(93 389 841)	(5 342 841)	6%
Impairment loss	(23 152 000)	4 615 000	(18 537 000)	(15 004 522)	3 532 478	(19)%
Finance costs	(470 000)	-	(470 000)	(239 703)	230 297	(49)%
Lease rentals on operating lease	(13 137 000)	1 181 000	(11 956 000)	(6 805 641)	5 150 359	(43)%
Debt Impairment	(62 458 000)	(33 115 000)	(95 573 000)	(95 846 938)	(273 938)	-%
Bad debts written off	-	-	-	(1 200)	(1 200)	100%
Commission	(25 051 000)	13 500 000	(11 551 000)	(11 134 840)	416 160	(4)%
Inventories consumed	(102 108 000)	(6 860 000)	(108 968 000)	(82 860 348)	26 107 652	(24)%
Contracted Services	(106 999 000)	(19 744 000)	(126 743 000)	(100 489 253)	26 253 747	(21)%
Loss on disposal of assets	(9 743 000)	(2 000 000)	(11 743 000)	(10 414 059)	1 328 941	(11)%
General expenses	(146 958 000)	(255 000)	(147 213 000)	(120 282 657)	26 930 343	(18)%
Auditors remuneration	(5 543 000)	-	(5 543 000)	(4 921 482)	621 518	(11)%
Repairs and maintenance	(45 278 000)	(15 076 000)	(60 354 000)	(37 372 376)	22 981 624	(38)%
Total expenditure	(1 117 115 000)	(45 879 000)	(1 162 994 000)	(981 143 155)	181 850 845	
Operating surplus	254 614 000	(14 691 000)	239 923 000	493 106 649	253 183 649	
Actuarial gains/losses	(19 615 000)	-	(19 615 000)	5 793 552	25 408 552	(130)%
Inventories losses	(28 890 000)	-	(28 890 000)	(27 347 077)	1 542 923	(5)%

Statement of Comparison of Budget and Actual Amounts

Derecognition of assets	-	(3 000 000)	(3 000 000)	(2 665 185)	334 815	(11)%
	(48 505 000)	(3 000 000)	(51 505 000)	(24 218 710)	27 286 290	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	206 109 000	(17 691 000)	188 418 000	468 887 939	280 469 939	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual						
Basis	Approved	Adjustments	Final Budget	Actual amounts	Difference	Reference
	budget			on comparable basis	between final budget and actual	note 58
Figures in Rand						

Statement of Financial Position

Assets

Current Assets

Inventories	2 634 000	14 239 000	16 873 000	10 958 646	(5 914 354)	(35)%
Receivables from exchange transactions	18 600 000	20 500 000	39 100 000	33 505 669	(5 594 331)	(14)%
Receivables from non-exchange transactions	4 760 000	(300 000)	4 460 000	4 779 372	319 372	7%
VAT receivable	28 351 000	(1 938 000)	26 413 000	29 975 346	3 562 346	13%
Prepayments	5 200 000	(520 000)	4 680 000	5 102 451	422 451	9%
Consumer debtors	55 649 000	7 151 000	62 800 000	51 776 841	(11 023 159)	(18)%
Cash and cash equivalents	407 532 000	40 442 000	447 974 000	661 150 261	213 176 261	48%
	522 726 000	79 574 000	602 300 000	797 248 586	194 948 586	

Non-Current Assets

Property, plant and equipment	4 445 209 000	107 838 000	4 553 047 000	4 663 637 681	110 590 681	2%
Intangible assets	2 905 000	(1 387 000)	1 518 000	1 263 588	(254 412)	(17)%
Heritage assets	71 000	-	71 000	32 000	(39 000)	(55)%
	4 448 185 000	106 451 000	4 554 636 000	4 664 933 269	110 297 269	

Total Assets

4 970 911 000	186 025 000	5 156 936 000	5 462 181 855	305 245 855	

Liabilities

Current Liabilities

Finance lease obligation	18 000	417 000	435 000	869 972	434 972	100%
Operating lease liability	-	182 000	182 000	196 493	14 493	8%
Payables from exchange transactions	193 177 000	193 402 000	386 579 000	203 728 577	(182 850 423)	(47)%
VAT payable	-	(8 189 000)	(8 189 000)	-	8 189 000	(100)%
Employee benefit obligation	60 194 000	(4 578 000)	55 616 000	85 824 244	30 208 244	54%
	253 389 000	181 234 000	434 623 000	290 619 286	(144 003 714)	

Non-Current Liabilities

Finance lease obligation	-	815 000	815 000	908 209	93 209	11%
Employee benefit obligation	120 143 000	3 866 000	124 009 000	99 598 000	(24 411 000)	(20)%
	120 143 000	4 681 000	124 824 000	100 506 209	(24 317 791)	

Total Liabilities

373 532 000	185 915 000	559 447 000	391 125 495	(168 321 505)	

Net Assets

4 597 379 000	110 000	4 597 489 000	5 071 056 360	473 567 360	

Accumulated surplus	4 597 379 000	110 000	4 597 489 000	5 071 056 360	473 567 360	

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	Reference note 58
Figures in Rand						
Cash flows from operating activities						
Receipts						
Sale of goods and services	167 478 000	(136 700 000)	30 778 000	40 567 605	9 789 605	32%
Grants	1 193 715 000	66 315 000	1 260 030 000	1 260 578 132	548 132	-%
Interest income	63 289 000	-	63 289 000	72 254 880	8 965 880	14%
	1 424 482 000	(70 385 000)	1 354 097 000	1 373 400 617	19 303 617	
Payments						
Employee costs	(963 735 000)	(11 305 000)	(975 040 000)	(383 216 792)	591 823 208	(61)%
Suppliers	(440 000 000)	-	(440 000 000)	(409 826 531)	30 173 469	(7)%
Finance costs	(470 000)	470 000	-	(239 703)	(239 703)	100%
	(1 404 205 000)	(10 835 000)	(1 415 040 000)	(793 283 026)	621 756 974	
Net cash flows from operating activities	20 277 000	(81 220 000)	(60 943 000)	580 117 591	641 060 591	
Cash flows from investing activities						
Purchase of property, plant and equipment	(376 295 000)	(97 575 000)	(473 870 000)	(500 091 505)	(26 221 505)	6%
Proceeds from sale of property, plant and equipment	-	-	-	491 081	491 081	100%
Net cash flows from investing activities	(376 295 000)	(97 575 000)	(473 870 000)	(499 600 424)	(25 730 424)	
Cash flows from financing activities						
Finance lease	(90 000)	(10 000)	(100 000)	(100 138)	(138)	-%
Net increase/(decrease) in cash and cash equivalents	(356 108 000)	(178 805 000)	(534 913 000)	80 417 029	615 330 029	
Cash and cash equivalents at the beginning of the year	528 640 000	52 093 000	580 733 000	580 733 232	232	
Cash and cash equivalents at the end of the year	172 532 000	(126 712 000)	45 820 000	661 150 261	615 330 261	

Significant Accounting Policies

Figures in Rand	Note(s)	2025	2024

Significant accounting policies

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

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.

Presentation currency

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

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.

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 (or group of items) that were previously assessed as immaterial, unless an error occurred.

Significant judgements and sources of estimation uncertainty

Significant Accounting Policies

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 judgment 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.

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 judgment 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.

Significant Accounting Policies

Significant judgements and sources of estimation uncertainty (continued)

- Provision for long-term service award and medical aid benefits.
- Deferred revenue

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.

Fair value estimation

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

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 assumptions 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.

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 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

Significant Accounting Policies

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 post-retirement obligations are based on current market conditions. Additional information is disclosed in Note 18.

Effective interest rate

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

Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows 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. Additional information is disclosed in Note 59.

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.

Significant Accounting Policies

Significant judgements and sources of estimation uncertainty (continued)

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. 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
- Application of materiality in preparing the financial statements:
 - Developing accounting policies
 - 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.

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.

Significant Accounting Policies

Property, plant and equipment (continued)

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses. Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses. The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
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 and communication equipment	Straight-line	3-6
Leased assets	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

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.

Significant Accounting Policies

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 municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 44). The municipality discloses relevant information relating to assets under construction in the notes to the financial statements (see note 10).

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 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.

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.

Property, plant and equipment (continued)

Depreciation

Property, plant and equipment is depreciated on the straight-line basis over their expected useful lives to their estimated residual value. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Significant Accounting Policies

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 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.

work in progress

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.

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.

Intangible assets(continued)

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

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

Significant Accounting Policies

Internally generated goodwill is not recognised as an intangible asset

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

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.

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.

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.

Intangible assets(continued)

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.

Heritage assets

Significant Accounting Policies

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 44).

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.

Heritage assets(Continued)

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.

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

Significant Accounting Policies

The municipality derecognises a heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal. The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

Financial instruments

A **financial instrument** is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or 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

Financial instruments(continued)

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.

Significant Accounting Policies

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

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(continued)

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:

financial position or in the notes thereto:

Significant Accounting Policies

CLASS	CATEGORY
Receivables from exchange transactions	Financial asset measured at 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 cost
VAT Input Accrual [on Payables]	Financial asset measured at cost

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

CLASS	CATEGORY
Finance lease obligation	Financial liability measured at amortised cost
Operating lease liability	Financial liability measured at cost
Payables from exchange transactions	Financial liability measured at cost
Deferred income	Financial liability measured at cost
VAT Output Accrual [on Receivables]	Financial liability measured at cost

1.9 Financial instruments (continued)

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

Significant Accounting Policies

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

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

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations.

Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique.

The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, an municipality calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

Significant Accounting Policies

Financial instruments (continued)

The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, an municipality calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

The fair value of a financial liability with a demand feature (e.g. a demand deposit) is not less than the amount payable on demand, discounted from the first date that the amount could be required to be paid.

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.

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 instruments (continued)

Financial assets measured at amortised cost

Significant Accounting Policies

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

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

Financial assets are 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.

Financial instruments (continued)

Derecognition

Financial assets

The entity derecognises financial assets using trade date accounting.

The entity derecognises a financial asset only when:

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

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it 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.

Significant Accounting Policies

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity recognise the new financial asset, financial liability or servicing liability at fair value.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised is recognised 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 instruments (continued)

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).

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.

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.

Significant Accounting Policies

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.

Statutory receivables Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

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

Recognition

The municipality recognises statutory receivables as follows:

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

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

Significant Accounting Policies

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

STATUTORY RECEIVABLES (CONTINUED)

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, either directly or through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

In estimating the future cash flows, an municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk-free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment 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

Significant Accounting Policies

- 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.

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.

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

Leases (cONTINUED)

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. Leases (continued)

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Significant Accounting Policies

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

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

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or

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.

Inventories (CONTINUED)

Initial recognition

Significant Accounting Policies

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.

Where 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.

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.

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.

Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Significant Accounting Policies

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life. Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use. Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Judgements made by management in applying the criteria to designate assets as cash-generating assets or non-cash-generating assets, are as follows:

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

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.

Significant Accounting Policies

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.

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 is the change during the period in the net defined benefit liability (asset) that arises from the passage of time.

Remeasurements of the net defined benefit liability comprise:

- a) actuarial gains and losses;
- b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability and
- c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability.

Employee benefits

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.

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

Significant Accounting Policies

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.

Employee benefits (CONTINUED)

Bonus, incentive and performance related payments

The entity recognises the expected cost of bonus, incentive and performance related payments when, and only when:

- 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 BENEFITS PLANS

RECOGNITION AND MEASUREMENT

The entity determines the net defined benefit liability 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 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 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.

Significant Accounting Policies

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:

- 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

EMPLOYEE BENEFITS (CONTINUED)

- 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.

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.

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 and
- c) remeasurements of the net defined benefit liability.

Employee benefits (continued)

Significant Accounting Policies

Current service cost

The municipality determines current service cost using actuarial assumptions determined at the start of the reporting period.

However, if the municipality remeasures the net defined benefit liability 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 in accordance with the section on Past service cost gains and losses on settlement (part b).

Interest on the net defined benefit liability

The municipality determines interest on the net defined benefit liability by multiplying the net defined benefit liability by the discount rate specified.

To determine interest, the municipality uses the net defined benefit liability and the discount rate determined at the start of the reporting period. However, if the entity remeasures the net defined benefit liability 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 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 during the period resulting from contributions or benefit payments.

Remeasurements of the net defined benefit liability

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 and

Presentation

Components of defined benefit cost

The entity recognises service cost, net interest on the net defined benefit liability and remeasurements in surplus or deficit.

Employee benefits (continued)

Other long-term employee benefits

Recognition and measurement

Significant Accounting Policies

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 and
- c) remeasurements of the net defined benefit liability.

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

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

Employee benefits (continued)

days for periods, before the conditions of service came to effect, are measured in accordance with GRAP 25 through an actuarial valuation.

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.

Significant Accounting Policies

Provisions and contingencies

Provisions are recognised when:

- 1.14.1 the municipality has a present obligation as a result of a past event;
- 1.14.2 it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- 1.14.3 a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

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.

Significant Accounting Policies

Provisions and contingencies (continued)

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 48.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

1.17 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.

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.

1.18 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.

Revenue from exchange transactions (CONTINUED)

Significant Accounting Policies

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).

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

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

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

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

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

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.

Revenue from exchange transactions (CONTINUED)

Significant Accounting Policies

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.

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.

1.19 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.

Revenue from non-exchange transactions (CONTINUED)

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Significant Accounting Policies

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

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

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

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

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.

Investment income

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

1.21 ACCOUNTING BY PRINCIPALS AND AGENTS

IDENTIFICATION

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

Significant Accounting Policies

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

The municipality has a binding agreement with Lepelle-Nkumpi, Blouberg and Molemole local municipalities. These local municipalities are water services providers and shall account for the revenue collected as commission earned from the agency services.

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.

Significant Accounting Policies

Accounting by principals and agents (continued)

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 judgment in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

Recognition

The municipality, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The municipality, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

The local municipalities will retain 30 percent of cash collected from water and sanitation services, for the duration of the contract.

The municipality shall account for 100 percent of revenue billed from water and sanitation services for the duration of the contract. As well as being liable to pay the local municipalities 30 percent commission on cash collected.

Comparative figures

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

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).

Fruitless and wasteful expenditure

Significant Accounting Policies

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).

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).

Fines, Penalties and Forfeits

The surplus arising from the fines, penalties and forfeits is accounted for as revenue in the statement of financial performance.

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.

Significant Accounting Policies

SEGMENT INFORMATION(CONTINUED)

MEASUREMENT

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

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.

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 consumers. 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.

Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisation's (or equivalent), which is given effect through authorising 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 a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2024/07/01 to 2025/06/30.

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.

Notes to the Annual Financial Statements

Budget information (continued)

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 58. Comparative information is not required.

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 favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements

Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

Notes to the Annual Financial Statements

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

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 exists.

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;
- 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.

Change in accounting policy, accounting estimates and prior period errors (continued)

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).

Notes to the Annual Financial Statements

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.

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.

Carrying amount is the amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.

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 development and, where applicable, the amount attributed to the 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. Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Useful life is the period over which an asset is expected to be available for use by an municipality, or the number of production or similar units expected to be obtained from the asset by an municipality.

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.

Measurement at recognition

A living resource that qualifies for recognition as an asset is measured at its cost.

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

The cost of a living resource comprises its purchase price, including import duties and non-refundable purchase taxes, and any costs directly attributable to bringing the living resource to the location and condition necessary for it to be capable of operating in the manner intended by management.

1.34 Value added tax

VAT is accounted for on an accrual basis in the annual financial statements and the municipality is registered for on the cash basis refer to note 6. The current VAT percentage is 15%.

Notes to the Annual Financial Statements

VAT Receivable and VAT Payable are exchange transactions. VAT Receivable and VAT Payable are statutory arrangements. The VAT control amount was determined by using the VAT 201 reconciliation. SARS refunds the municipality frequently and from that the VAT receivable amount is not impaired.

Commission expense

The municipalities will pay the locals 30 percent commission on all cash collected for water and sanitation.

Figures in Rand	2025	2024

New standards and interpretations

1.2 Standards and interpretations effective and adopted in the current year

In the current year, the municipality did not adopted any new standards and interpretations that are effective for the current financial year and that are relevant to its operations.

Standards and Interpretations early adopted

The municipality did not early adopt any standards and interpretations.

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 2025 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 2009	Not expected to impact results but may result in additional disclosure
• GRAP 1 (amended): Presentation of Financial Statements (Going Concern)	01 April 2009	Not expected to impact results but may result in additional disclosure
• GRAP 103 (amended): Heritage Assets	01 April 2009	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

Standards and interpretations not yet effective or relevant

Notes to the Annual Financial Statements

~~No standards and interpretations were published that are mandatory for the municipality's accounting periods beginning on or after 01 July 2025 or later periods.~~

Inventories

Consumable stores	1 072 045	1 117 504
Maintenance materials	9 520 818	10 392 761
Water for distribution	<u>365 783</u>	<u>362 474</u>
	10 958 646	11 872 739

Inventory pledged as security

No inventory was pledged as security.

Water for distribution

Opening balance		362 474	352 062
System input volume		94 530 440	90 240 565
Authorised consumption		(67 202 593)	(63 579 513)
Water losses	37	<u>(27 324 538)</u>	<u>(26 650 640)</u>
Closing balance		365 783	362 474

Receivables from exchange transactions

Trade debtors	<u>33 505 669</u>	<u>20 503 214</u>

No receivables from non-exchange transactions were pledged as security.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

Receivables from exchange transactions (continued)

None of the financial assets that are fully performing have been renegotiated in the last year.

Receivables from exchange transactions above are as follows:

Lepelle Nkumpi Local Municipality	31 647 244	17 056 391
Blouberg Local Municipality	1 065 188	951 351
Molemole Local Municipality	793 237	756 357
Other debtors	-	1 739 115
	33 505 669	20 503 214

Receivables from non-exchange transactions

Sundry debtors	4 779 372	3 597 678

No receivables from non-exchange transactions were pledged as security.

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

Opening balance	-	581 416
Provision for impairment	-	118 917
Amounts written off as uncollectible	-	(700 333)
	-	-

No receivables from exchange transactions were impaired for the 2024/25 financial year.

VAT receivable

VAT Control (statutory receivable)	9 320 459	13 336 780
VAT Input Accrual [on Payables]	8 866 680	10 311 173
VAT Output Accrual [on Receivables]	11 788 207	8 295 337
29 975 346	31 943 290	

VAT Receivable and VAT Payable are exchange transactions.

Statutory receivables Transaction(s) arising from statute

VAT Receivable and VAT Payable are statutory arrangements

Determination of transaction amount

The VAT control amount was determined by using the VAT 201 reconciliation.

SARS refunds the municipality frequently and from that the VAT receivable amount is not impaired. SARS refunded the municipality R 9 004 290 on 19 July 2025 for June 2025.

Notes to the Annual Financial Statements

VAT Output Accrual [on Receivables]

VAT Output Accrual [on Receivables]	(49 683 785)	(39 727 903)
VAT on Provision for doubtful debt impairment	61 471 992	48 023 240
	11 788 207	8 295 337

Figures in Rand

2025

2024

7. Prepayments

Prepaid expenses

5 102 451

4 966 269

2025

- Advance payments made to SALGA for 2025/2026 for membership fees.
- Rental payments to East and West Investment and Karibana Traders.

2024

- Advance payments made to SALGA for 2024/2025 for membership fees.
- Rental payments to East and West Investment and Karibana Traders.

Prepaid expenses include the following:

Opening balance	4 966 269	4 477 826
Amount expensed	(4 966 269)	(4 477 826)
SALGA	4 568 994	4 398 616
East and west Investment (Rental of office space)	449 607	491 423
Karibana Traders (Rental of storage space)	83 850	76 230
	5 102 451	4 966 269

8. Consumer debtors

Gross balances

Water and sanitation

952 639 674

859 005 480

Less: Allowance for impairment

Water and sanitation

(900 862 833)

(797 755 741)

Net balance

Water and sanitation

51 776 841

61 249 739

Water and sanitation

Current (0 -30 days)	10 017 942	9 896 644
31 - 60 days	6 294 347	6 630 104
61 - 90 days	3 155 106	4 160 734
91 - 120 days	2 138 269	2 648 025
> 121 days	30 171 177	37 914 232
	51 776 841	61 249 739

Summary of debtors by customer classification

Consumers

Current (0 -30 days)	9 302 026	11 035 650
31 - 60 days	8 204 674	10 978 404
61 - 90 days	8 261 032	11 700 089

Notes to the Annual Financial Statements

91 - 120 days	8 378 964	11 266 248
> 121 days	874 005 494	773 647 389
	908 152 190	818 627 780
Less: Allowance for impairment	(870 722 978)	(768 446 687)
	37 429 212	50 181 093
Figures in Rand	2025	2024
8. Consumer debtors (continued)		
Industrial/ commercial		
Current (0 -30 days)	802 948	746 010
31 - 60 days	1 002 442	696 054
61 - 90 days	348 846	610 463
91 - 120 days	286 644	599 357
> 121 days	33 940 904	33 340 206
	36 381 784	35 992 090
Less: Allowance for impairment	(29 447 814)	(29 309 055)
	6 933 970	6 683 035
National and provincial government		
Current (0 -30 days)	1 247 827	739 200
31 - 60 days	1 077 405	61 450
61 - 90 days	340 238	104 692
91 - 120 days	318 298	103 262
> 121 days	5 121 933	3 377 007
	8 105 701	4 385 611
Less: Allowance for impairment	(692 042)	-
	7 413 659	4 385 611
Total		
Current (0 -30 days)	11 352 801	12 520 860
31 - 60 days	10 284 521	11 735 908
61 - 90 days	8 950 116	12 415 244
91 - 120 days	8 983 906	11 968 867
> 121 days	913 068 331	810 364 602
	952 639 675	859 005 481
Less: Allowance for impairment	(900 862 834)	(797 755 742)
	51 776 841	61 249 739
Less: Allowance for impairment		
Current (0 -30 days)	(1 334 859)	(2 624 218)
31 - 60 days	(3 990 174)	(5 105 804)
61 - 90 days	(5 795 010)	(8 254 510)
91 - 120 days	(6 845 638)	(9 320 842)
> 121 days	(882 897 152)	(772 450 367)
	(900 862 833)	(797 755 741)
Reconciliation of allowance for impairment		
Balance at beginning of the year	(797 755 741)	(683 521 923)
Contributions to allowance	(95 846 938)	(102 585 318)
Debt impairment written off against allowance	7 116 887	3 602 543
VAT on impairment	(14 377 041)	(15 251 043)

Notes to the Annual Financial Statements

	<u>(900 862 833)</u>	<u>(797 755 741)</u>
Consumer debtors pledged as security		
No consumer debtors were pledged as security.		
Consumer debtors impaired		
As of 30 June 2025, consumer debtors of R 952 639 674 (2024: R 859 005 480) were impaired and provided for.		
The amount of the provision was R (900 862 833) as of 30 June 2025 (2024: R (797 755 741)).		

Figures in Rand 2025 2024

9. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	30 914	30 914
Bank balances	1 611 526	6 895 991
Short-term deposits	659 507 821	573 806 327
	<u>661 150 261</u>	<u>580 733 232</u>

Summary of investments held

FNB: Call account	297 403	297 326
ABSA	359 606 916	159 698 849
Nedbank	-	90 441 680
Standard bank	299 603 502	323 368 472
	<u>659 507 821</u>	<u>573 806 327</u>

Cash and cash equivalents pledged as collateral

No cash and cash equivalents were pledged as collateral.

The municipality had the following bank account

First National Bank	Bank statement balances		Cash book balances	
	30 June 2025	30 June 2024	30 June 2025	30 June 2024
Current Account: 620-055-56339	1 611 526	16 953 276	1 611 526	6 895 991

Guarantees

FNB: Call account	<u>297 403</u>	<u>297 326</u>

As at 30 June 2025, included in the FNB: Call account was a Eskom guarantee amounting to R 294 600 plus interest of R 2 803 (2024: R 2 726).

10. Property, plant and equipment

2025

2024

Notes to the Annual Financial Statements

	Cost	Accumulated Carrying value	Cost	Accumulated Carrying value
		depreciation and accumulated impairment		depreciation and accumulated impairment
Land	13 187 500	-	13 187 500	-
Machinery and equipment	33 143 052	(15 572 967)	17 570 085	(13 403 125)
Furniture and fixtures	17 168 723	(9 706 474)	7 462 249	(8 835 316)
Motor vehicles	94 966 341	(41 441 601)	53 524 740	(36 322 817)
IT equipment	20 620 452	(11 038 441)	9 582 011	(9 649 289)
Infrastructure	3 518 553 005	(915 158 102)	2 603 394 903	(837 662 312)
Community buildings	176 938 665	(46 569 992)	130 368 673	(42 483 353)
Work-in-progress	1 826 858 586	-	1 826 858 586	-
Leased assets	2 601 210	(912 276)	1 688 934	(107 978)
Total	5 704 037 534	(1 040 399 853)	4 663 637 681	(948 464 190)

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand

Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Transfers received	Transfers	Donations received	Derecognition	Depreciation	Impairment loss	Total
Land	13 187 500	-	-	-	-	-	-	-	-	13 187 500
Machinery and equipment	17 476 463	2 288 464	(14 001)	-	-	-	-	(2 180 841)	-	17 570 085
Furniture and fixtures	7 501 535	973 596	(36 605)	-	-	21 544	-	(997 821)	-	7 462 249
Motor vehicles	49 851 668	9 312 160	(481 994)	-	-	-	-	(5 157 094)	-	53 524 740
IT equipment	9 390 443	1 634 698	(91 219)	-	-	133 310	-	(1 485 221)	-	9 582 011
Infrastructure	2 432 707 198	91 715 625	(10 281 320)	182 018 761	-	-	-	(77 944 993)	(14 820 368)	2 603 394 903
Community buildings	124 611 041	1 240 000	-	8 604 271	-	-	-	(3 941 201)	(145 438)	130 368 673
Work-in-progress	1 614 352 724	405 794 079	-	-	(190 623 032)	-	(2 665 185)	-	-	1 826 858 586
Leased assets	1 862 635	630 596	-	-	-	-	-	(804 297)	-	1 688 934
	4 270 941 207	513 589 218	(10 905 139)	190 623 032	(190 623 032)	154 854	(2 665 185)	(92 511 468)	(14 965 806)	4 663 637 681

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	4 165 463	(73 672)	316 915	-	450 292	-	(2 208 036)	-	17 476 463
Furniture and fixtures	6 963 905	2 035 213	(383 252)	-	-	-	-	(1 114 331)	-	7 501 535
Motor vehicles	45 653 285	9 052 060	(1 514 229)	-	-	1 461 797	-	(4 801 245)	-	49 851 668
IT equipment	10 260 920	864 837	(241 482)	-	-	-	-	(1 493 832)	-	9 390 443
Infrastructure	2 241 720 633	106 674 107	(9 240 716)	174 095 031	-	-	-	(66 995 695)	(13 546 162)	2 432 707 198
Community buildings	119 179 945	295 923	-	9 075 995	-	-	-	(3 732 890)	(207 932)	124 611 041
Work-in-progress	1 342 442 839	458 852 026	-	-	(183 487 941)	-	-	-	(3 454 200)	1 614 352 724

Leased assets	816 515	1 970 614	-	-	-	-	-	(924 494)	-	1 862 635
	3 795 051 043	583 910 243	(11 453 351)	183 487 941	(183 487 941)	1 912 089	-	(81 270 523)	(17 208 294)	4 270 941 207

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
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	1 688 934	1 862 635
Property, plant and equipment taking longer to complete than expected		
Cumulative expenditure recognised in the carrying value of property, plant and equipment		
Infrastructure	285 725 706	280 354 637
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 a significantly longer period of time to complete than expected		
Mapatjakeng, Madoana, Overdyke, Zebediela South (Molapo, Magatle)WS, Mathabatha/Tongwane BWS, Scheiding and Marowe WS, Fatima, MapontoWS, Sekhwama WS, Brussels and KwaringWS	43 508 542	36 824 133
- 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. - Sekhung ,Vergelegen, Springfield was removed from non-movement since it has incurred expenditure in 2024/2025.		
Kwaring Water Supply	-	4 940 433
Balance moved to Mapatjakeng, Madoana, Overdyke, Zebediela South (Molapo, Magatle)WS, Mathabatha/Tongwane BWS, Scheiding and Marowe WS, Fatima, MapontoWS, Sekhwama WS.		

Notes to the Annual Financial Statements

Lebowakgomo RWS Zone A-P (Industrial, MEC Residence)	4 259 350	4 259 350
Technical report stage.		
Figures in Rand	2025	2024
10. Property, plant and equipment (continued)		
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, Ga-Kobe and Ga-Rammutla	2 771 705	4 406 467
3 Project for WSIG at planning stage in year 2023. (Ga-Kobe) has been removed from non-movements projects since it has incurred expenditure in 2024/2025.		
	<u>57 559 166</u>	<u>57 449 952</u>
Carrying value of property, plant and equipment where construction has been halted either during the current or previous reporting period(s)		
Construction stage:		
Mankodi A & B, Pax Village, Pax and Brana Package plant	-	34 061 104
Projects are operational.		
Groethoek RWS Ledwaba Matome Makotse	1 488 125	1 488 125
Geohydrological report completed.		
Ga-kibi(Royston), Zebediela (Khureng, Mehlaeng, Malatane), Bosehla & Rakgwatha, Mphahlele RWS Maijane/Sefalaolo and Thalahane, Groothoek RWS Mogoto, Groethoek Regional Water Scheme: Makgopong and Mafefe RWS, Mahlatjane and Mankele	150 375 953	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		

Notes to the Annual Financial Statements

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.
- Maribana WS was removed from non-movements since it has incurred expenditure in 2024/25.

Groothoek RWS Mogoto, Groethoek Regional Water Scheme: - 45 135 189
Makgopong and Mafele RWS, Mahlatjane and Mankele

- Cost transferred to Ga-kibi(Royston), Zebediela (Khureng, Mehlaeng, Malatane), Bosehla & Rakgwatha, Mphahlele RWS Majane/Sefalaolo and Thalahane,

Alldays BWS 5 748 472 5 748 472

- Technical report developed. Acquisition for purchasing of land being investigated.

Figures in Rand 2025 2024

10. Property, plant and equipment (continued)

Sefene - 29 351 825

- Project in construction phase.

Sekonye 13 681 874 -

- Phase one completed and not functional.
- Awaiting for additional funding for constructing phase two package plant.

WSIG Driekoppies and WSIG Silvermine 14 846 865 -

- Phase 1 completed,
- Project not functional due to poor quality water,
- Phase two to be implemented in the 2025/2026 to treat water.

Milbank Village WS 42 025 251 -

- Projects completed,
- Awaiting for Eskom to energise.

228 166 540 222 904 685

Reconciliation of Work-in-Progress 2025

	Included within Infrastructure	Included within Community	Total
Opening balance	1 610 038 491	4 314 233	1 614 352 724
Additions/capital expenditure	403 780 350	2 013 730	405 794 080
Derecognitions	(2 665 186)	-	(2 665 186)
Transferred to completed items	(190 623 033)	-	(190 623 033)
	1 820 530 622	6 327 963	1 826 858 585

Reconciliation of Work-in-Progress 2024

Notes to the Annual Financial Statements

	Included within Infrastructure	Included within Community	Total
Opening balance	1 340 099 404	2 343 435	1 342 442 839
Additions/capital expenditure	456 564 311	2 287 713	458 852 024
Impairment	(3 454 200)	-	(3 454 200)
Transferred to completed items	(183 171 024)	(316 915)	(183 487 939)
	1 610 038 491	4 314 233	1 614 352 724

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance

Repairs and maintenance	37 372 376	25 542 696

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.

Figures in Rand	2025	2024

Change in estimate

Property, plant and equipment Depreciable assets

During the year, the useful life of property, plant and equipment had been re-estimated at the beginning of the current period to reflect the actual pattern of service potential derived from the assets.

The effect on the current and future periods will be a decrease in the depreciation charge of R 449 680.69 in the current period and an equal increase in the depreciation charge of R 449 680.69 over the remaining period/s.

Consumer debtors

Government debt was impaired for the first time in 2024/25 for an amount of R 692 042.

Intangible assets

2025		2024	
Cost /	Accumulated Carrying value	Cost /	Accumulated Carrying value
Valuation	amortisation and accumulated impairment	Valuation	amortisation and accumulated impairment

Notes to the Annual Financial Statements

Computer software, other	4 966 548	(3 702 960)	1 263 588	6 040 350	(3 898 389)	2 141 961

Reconciliation of intangible assets - 2025

	Opening Balance	Additions	Amortisation	Total
Computer software	2 141 961	-	(878 373)	1 263 588

Reconciliation of intangible assets - 2024

	Opening Balance	Additions	Amortisation	Total
Computer software	2 549 602	676 840	(1 084 481)	2 141 961

Pledged as security

No intangible assets were pledged as security.

Heritage assets

2025		2024	
Cost	Accumulated Carrying value impairment losses	Cost	Accumulated Carrying value impairment losses

Notes to the Annual Financial Statements

Mayoral chain	70 716	(38 716)	32 000	70 716	-	70 716
Figures in Rand				2025	2024	

13. Heritage assets (continued)

Reconciliation of heritage assets 2025

	Opening balance	Impairment losses	Total
Mayoral chain	70 716	(38 716)	32 000

Reconciliation of heritage assets 2024

	Opening balance	Impairment losses	Total
Mayoral chain	70 716	-	70 716

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 the 2021/2022 financial year.

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.

Revaluations Art collections

Heritage assets are carried at cost less accumulated impairment. The mayoral chain was valued in the 2024/2025 financial year and impaired. Valuer details are as follows:

Paul George Myson

Date of valuation is 30 June 2025.

An remote inspection of the asset was conducted, the purpose of which was to:

Notes to the Annual Financial Statements

- Verify the existence of the asset
- Verify asset specification and technical data
- Verify asset age, condition and status
- Photograph of asset

Basis of value

A valuation of the Heritage Assets in the collection of the municipality was done to comply with GRAP 103. The valuation was undertaken using fair value based on comparatives sold or for sale in an active market.

Figures in Rand	2025	2024

Heritage assets (continued)

The sales comparison approach to value

A procedure to conclude an opinion of value for an object by comparing it with similar objects that have been sold or are for sale in the relevant marketplace by making adjustments to prices based on marketplace conditions and the objects characteristics of value.

The fair value for the purpose of the valuation undertaken by the municipality is defined as “Comparable”. The situation would be “arms’ length” with no undue pressure on purchaser or seller, and, in this definition, it is assumed that the transaction is based on cash or a cash equivalent consideration. Favourable or unfavourable terms of sale are bound to affect market prices in a normal trading environment, as would the source of the market – local or imported, wholesale or retail, direct or via an agent, boutique or budget store, or on-line or at an auction, etc.

In the determination of the fair value of fine arts, antiques and collectable's, influences such as market climate, sensitivity to exchange rate variances and sales history play an important role. As these factors are subjective, the determination of values is to a large degree based on judgment from experts like ourselves and applies to the date of valuation.

Thus, it is expected that assessments of values made by different parties may differ from time to time, where no absolute value exists. Bearing in mind what is set out above, it is our opinion that the values assigned to the assets as per the schedule are fair and reasonable, thus fulfilling the requirements of all parties concerned.

Maintenance of heritage assets

No maintenance cost were spend on the mayoral chain.

Non-living resources Entity as custodian

The nature of the entity's custodial responsibility, including the legislation or similar means that establishes the 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 provide 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

Notes to the Annual Financial Statements

No liabilities and/or contingent liabilities that arise from the non-living resources.

Finance lease obligation Minimum lease payments due

- within one year			1 033 045	782 610
- in second to fifth year inclusive			965 218	1 434 785
			<u>1 998 263</u>	<u>2 217 395</u>
less: future finance charges			<u>(220 082)</u>	<u>(339 076)</u>
Present value of minimum lease payments	1 778 181	1 878 319		
			<u></u>	<u></u>
Figures in Rand			2025	2024

15. Finance lease obligation (continued)

Present value of minimum lease payments due

- within one year	869 971	593 178
- in second to fifth year inclusive	908 210	1 285 141
	<u>1 778 181</u>	<u>1 878 319</u>

Non-current liabilities	908 209	1 285 141
Current liabilities	869 972	593 178
	<u>1 778 181</u>	<u>1 878 319</u>

It is municipality policy to lease information technology equipment under a finance lease.

The average lease term is 3 years and the average effective borrowing rate is 11.75% (2024: 11.75%).

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>869 995</u>	<u>642 640</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.

Operating lease liability

Current liabilities	<u>196 493</u>	<u>123 340</u>

Notes to the Annual Financial Statements

Mankweng storage space

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.

Public works office space

The municipality is renting office space. The contract commenced on 01 September 2024 for a period of 5 years and will expire on 31 August 2029.

Joubert street office space

The municipality is renting office space. The contract commenced on 01 February 2025 for a period of 3 years and will expire on 31 January 2028.

17. Payables from exchange transactions

Trade payables	37 019 569	62 945 711
Payments received in advanced	1 428 869	1 013 413
Good received notes	1 012 169	1 766 234
Retention	154 216 269	140 718 557
Agency fees	10 051 701	5 637 340
	<u>203 728 577</u>	<u>212 081 255</u>

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
18. Employee benefit obligations		
The amounts recognised in the statement of financial position are as follows:		
Carrying value		
Post retirement medical aid obligation	97 174 000	87 253 000
Long service award obligation	24 902 000	23 629 000
Leave day obligation	44 484 924	40 836 593
Performance bonus	6 962 000	8 292 584
13th Cheque accrual	6 348 789	5 958 320
Salary related accruals	5 550 531	5 799 211
	185 422 244	171 768 708
Current liabilities	85 824 244	82 757 708
Non-current liabilities	99 598 000	89 011 000
	185 422 244	171 768 708
Net expense recognised in the statement of financial performance are as follows:		
Current service cost	7 011 000	6 109 000
- Post retirement medical aid obligation	5 154 000	4 866 000
- Long service award obligation	1 857 000	1 243 000
Interest cost	14 860 000	13 223 000
- Post retirement medical aid obligation	12 390 000	10 932 000
- Long service award obligation	2 470 000	2 291 000
	21 871 000	19 332 000
Calculation of actuarial (gains)/losses		
Post retirement medical aid obligation	(6 132 395)	(10 187 244)
Long service award obligation	338 843	4 766 038
	(5 793 552)	(5 421 206)

Key assumptions used

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.

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.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

18. Employee benefit obligations(continued)

Financial Variables

The two most important financial variables used in the valuation are the discount- and medical aid inflation rates.

Values for these variables	2025 Assumed valuation value	2024 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

Notes to the Annual Financial Statements

Medical Aid Contribution Inflation	CPI+1%	CPI+1%
Net Effective Discount Rate	Yield curve based**	Yield curve based**

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 2025** 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.

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.

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.

Figures in Rand	2025	2024

18. 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%

Notes to the Annual Financial Statements

55 - 59	1%	1%
60 +	0%	0%

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

ZAQ Consultants and Actuaries have performed an actuarial valuation of the liability in respect of the post-employment medical aid benefits. The valuation considered all in service employees, retired employees and their dependants who participate in the medical aid arrangements and are entitled to a post employment medical aid subsidy.

The liability amounts are calculated in accordance with GRAP 25 and the related actuarial practice guidance note (APN 301) of the Actuarial Society of South Africa.

The effective date used for the purposes of this valuation is **30 June 2025** (herein after referred to as the "valuation date").

The previous valuation was conducted by ZAQ Consultants and Actuaries as at **30 June 2024**.

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.

Movement in the post retirement medical aid liability

Opening balance as at 1 July	87 253 000	82 814 000
Interest cost	12 390 000	10 932 000
Current service cost	5 154 000	4 866 000
Actual employer benefit payments	(1 490 605)	(1 171 756)
Actuarial (gains)/losses	(6 132 395)	(10 187 244)
	97 174 000	87 253 000
Current portion of liability	18 317 000	17 544 000
Non-current portion of liability	78 857 000	69 709 000
	97 174 000	87 253 000

Figures in Rand

2025

2024

18. Employee benefit obligations (continued) Membership data

Notes to the Annual Financial Statements

Number of members entitled to receive post-employment medical aid subsidies from the municipality:

Number of members entitled to receive post-employment medical aid subsidies from the municipality	2025 valuation	2024 valuation
Current members (in-service)	460	445
Continuation members (pensioners)	26	19
	486	464

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	2025 valuation	2024 valuation
Current members (in-service)	82 102 000	75 739 000
Continuation members (pensioners)	15 072 000	11 514 000
	97 174 000	87 253 000

Related costs

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.

Past service cost

There are no past service costs to reflect.

Interest and service costs	2025 valuation to be used in the 2026 actuarial gains/loss calculation	2024 valuation to be used in the 2025 actuarial gains/loss calculation
Interest cost	12 794 000	12 390 000

Notes to the Annual Financial Statements

~~Current service cost~~	<u>5 523 000</u>	<u>5 154 000</u>
	18 317 000	17 544 000
	<u> </u>	<u> </u>

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

18. 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 dependants. 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.
- A subsidy cap of R 5 971,15 has been applied for the 1 July 2025 to 30 June 2026 financial year. The subsidy cap is expected to increase with 100% of CPI. This has not been applied in previous years but will be applied in upcoming valuations.
-

Notes to the Annual Financial Statements

Discount rate

The implied duration of the liability for this valuation is **17.27** 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.

Figures in Rand

2025

2024

18. Employee benefit obligations (continued)

Financial Variable	Assumed value 30 June 2025	Assumed value 30 June 2024
Discount rate	12.91%	13.88%
CPI (Consumer Price Inflation)	7.37%	8.24%
Normal Salary Increase Rate	8.37%	9.24%
Net Effective Discount Rate	4.19%	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 summarized 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	256	204	460
Subsidy weighted average age	47.9	46.1	47.1
Subsidy weighted average past service	13.5	13.9	13.7
Average monthly subsidy	R4 340	R4 400	R4 360

The table below provides a summary of details for continuation members:

Continuation members (pensioners)	Male	Female	Total
Number of continuation members	16	10	26
Subsidy weighted average age	67.0	70.8	68.5
Average monthly subsidy	R4 520	R4 690	R4 590

Notes to the Annual Financial Statements

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.

Changes to current membership (in-service membership) as at the **valuation dates**:

Active employees (in-service)	2025 valuation	2024 valuation	% Change
Number of active employees	460	445	3.4%
Proportion male	56%	56%	(0.9)%
Subsidy weighted average age	47.1	47.3	(0.4)%
Subsidy weighted average past service	13.70	14.41	(4.9)%
Average monthly subsidy	R4 360	R4 610	(5.4)%

Figures in Rand 2025 2024

Employee benefit obligations (continued)

Changes to continuation membership (pensioners' membership) as at the **valuation dates**:

Continuation members (pensioners)	2025 valuation	2024 valuation	% Change
Number of active employees	26	19	36.8%
Proportion male	62%	63%	(2.6)%
Subsidy weighted average age	68.50	70.20	(2.4)%
Average monthly subsidy	R4 590	R4 980	(7.8)%

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.
- 1% increase/decrease in the discount rate

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	104 142 000	-	91 244 000

Notes to the Annual Financial Statements

Interest cost	13 722 000	12 794 000	12 004 000
Current service cost	5 953 000	5 523 000	5 154 000

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
Total accrued liability	90 657 000	-	102 129 000
Interest cost	11 921 000	12 794 000	13 456 000
Current service cost	5 039 000	5 523 000	5 857 000

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:

Notes to the Annual Financial Statements

Figures in Rand

2025

2024

18. Employee benefit obligations (continued)

	-1% Discount rate	Valuation assumption	+1% Discount rate
Total accrued liability	112 727 000	-	84 553 000
Interest cost	14 874 000	12 794 000	11 107 000
Current service cost	6 629 000	5 523 000	4 646 000

Actuarial loss/(gain)

The figures for **30 June 2024** 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 2025** 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 **R 269 000**.
- Changes in subsidy cap applied** – No subsidy cap was included in the previous valuation. This has now been included after confirmation from the Municipality that a subsidy cap applies to the members' subsidies. This resulted in an overall **decrease** in liability of around **R 19 495 000**.
- Change in retirement age** – We have used an average retirement age of 63 for this valuation, which is lower than the 65 years normal retirement age applied in the previous valuation. This is more accurate as it implicitly allows for ill-health and early retirements. This resulted in an overall **increase** in the liability of **R 19 031 000**.
- 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 and continuation members did not increase as 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 5 399 395**.

A comparison of the actuarial gain over the last two years is found below.

Actuarial gain (Remeasurements)	30 June 2025	30 June 2024
From changes in financial assumptions	269 000	1 897 000
From changes in demographic assumptions	5 399 395	8 290 244
Other	464 000	-
	6 132 395	10 187 244

GRAP 25 Compliance tables

Assuming that the post-employment medical aid obligation policy stays the same and that the actuarial assumptions are borne out in practice then municipality's unfunded accrued liability and future service cost can be projected as follows:

Changes in the value of the obligation	2025 valuation as at 30 June 2025	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 2024	87 253 000	97 174 000	113 740 000	133 161 000

Notes to the Annual Financial Statements

Current service cost	5 154 000	5 523 000	6 236 000	7 041 000
Interest cost	12 390 000	12 794 000	14 975 000	17 540 000
Benefits paid	(1 490 605)	(1 751 000)	(1 790 000)	(1 719 000)
Actuarial loss/(gain)	(6 132 395)	-	-	-
PV of the obligation as at 30 June 2025	97 174 000	113 740 000	133 161 000	156 023 000

Figures in Rand

2025

2024

18. Employee benefit obligations (continued)

Amounts recognised in the annual financial statements	2025 valuation as at 30 June 2025	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	97 174 000	113 740 000	133 161 000	156 023 000
Current service cost in the Statement of Financial Performance	5 154 000	5 523 000	6 236 000	7 041 000
Interest cost in the Statement of Financial Performance	12 390 000	12 794 000	14 975 000	17 540 000
Actuarial gain recognised	(6 132 395)	-	-	-

Maturity analysis

Within one year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date	Total

Notes to the Annual Financial Statements

Liability value	1 623 251	4 049 254	147 828 197	153 500 702

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.

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 effective date used for the purposes of this valuation is **30 June 2025** (herein after referred to as the "valuation date").

The previous valuation was conducted by ZAQ Consultants and Actuaries as at **30 June 2024**.

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).

Movement in the long-service award obligation

	23 629 000	18 388 000
Liability as at 1 July 2024		
Current service cost	1 857 000	1 243 000
Interest cost	2 470 000	2 291 000
Reductions (Outflow of Economic Benefits)	(3 392 843)	(3 059 038)
Actuarial loss/(gain)	338 843	4 766 038
	24 902 000	23 629 000
Current portion of liability	4 161 000	4 327 000
Non-current portion of liability	20 741 000	19 302 000
	24 902 000	23 629 000

Figures in Rand	2025	2024

18. Employee benefit obligations (continued)

Membership data

Number of members entitled to receive long service leave awards were:

Gender	Number of active employees	Salary weighted average age (years)	Weighted average past service

Notes to the Annual Financial Statements

			(years)
Male	289	49.01	15.38
Female	214	46.42	14.57
	503	47.85	15.02

Related cost

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.

Interest and service costs	2025	2024
Valuation to be used in the 2026 actuarial gains/loss calculation		Valuation to be used in the 2025 actuarial gains/loss calculation

Notes to the Annual Financial Statements

Interest cost	2 250 000	2 470 000
Current service cost	1 911 000	1 857 000
	4 161 000	4 327 000

*The current valuation represents Interest and service costs for the following financial year. The figures for the current financial year were therefore calculated during the previous valuation and obtained from the previous year's Actuarial Report.

Past service cost

There is no past service costs to reflect

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.

Figures in Rand	2025	2024

18. Employee benefit obligations (continued)

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)*

Notes to the Annual Financial Statements

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.

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 5.01%. The next salary increase was assumed to take place on **1 July 2025**.

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

Discount rate

Although the yield curve was used for our discount rates and the corresponding inflation rates, the discount rate and CPI that corresponds to the implied duration of our liability is shown. The implied duration of the liability for this valuation is

5.99 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.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

18. Employee benefit obligations (continued)

Financial variable	Assumed value 30 June 2025	Assumed value 30 June 2024
Discount rate	9.28%	10.67%
CPI (Consumer Price Inflation)	4.10%	5.50%
Normal Salary Increase Rate	5.10%	6.50%
Net Effective Discount Rate	3.97%	3.91%

Detailed results

On the basis of the information and the actuarial assumptions used, the value of the municipality's obligation for future long service awards has been calculated as at the valuation date and is summarised below.

The sections below compares the figures between the valuation dates and summarises the primary reasons for the changes in the obligation since the last valuation.

Eligible male employees	Number of employees	Average annual salary R	Salary weighted average past service (years)	Average accrued liability R
20 - 29	2	169 132	0.84	1 201
30 - 39	57	365 758	6.91	31 308
40 - 49	83	435 858	12.25	62 187
50 - 59	110	404 003	18.30	46 651
60 +	37	342 387	28.35	10 986
Total	289	396 095	15.38	43 206

Eligible female employees	Number of employees	Average annual salary R	Salary weighted average past service (years)	Average accrued liability R
20 - 29	4	245 285	1.76	3 092
30 - 39	37	404 018	7.91	37 979
40 - 49	101	463 637	13.25	71 254
50 - 59	62	424 664	19.07	58 100
60 +	10	346 104	30.58	19 911
Total	214	432 464	14.57	58 016

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

18. Employee benefit obligations (continued)

Total eligible employees	Number of employees	Average annual salary R	Salary weighted average past service (years)	Average accrued liability R
	6	219 901	1.52	2 462
20 - 29				
30 - 39	94	380 818	7.32	33 934
40 - 49	184	451 106	12.82	67 164
50 - 59	172	411 451	18.59	50 778
60 +	47	343 178	28.83	12 885
Total	503	411 568	15.02	49 507

Sensitivity Analysis

The valuation is only an estimate of the cost of providing Long service leave award benefits. The actual cost will be dependent on actual future levels of assumed variables and the demographic profile of the membership.

In order to illustrate the sensitivity of our results to changes in certain key variables, we have recalculated the liabilities using the following assumptions:

- 20% increase/decrease in the assumed level of withdrawal rates;
- 1% increase/decrease in the normal salary cost inflation;
- 1% increase/decrease in the discount rates;
- 1 year increase/decrease in the average retirement age

Withdrawal rate

Deviations from the assumed level of withdrawal experience of the eligible employees will have a large impact on the actual cost to the municipality. If the actual rates of withdrawal turn out to be higher than the rates assumed in the valuation basis, then the cost to the Municipality in the form of benefits will reduce and vice versa.

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	25 746 000	24 902 000	24 108 000
Current service cost	2 001 000	1 911 000	1 829 000
Interest cost	2 332 000	2 250 000	2 250 000

Notes to the Annual Financial Statements

Normal salary inflation

The cost of the long service awards is dependent on the increase in the annual salaries paid to employees. The rate at which salaries increase will thus have a direct effect on the liability of future employees.

The effect of a 1% p.a. change in the normal salary inflation assumption is as follows:

	-1% Normal salary inflation	Valuation assumptio n	+1% Normal salary inflation
Total accrued liability	23 563 000	24 902 000	26 355 000
Current service cost	1 793 000	1 911 000	2 040 000
Interest cost	2 120 000	2 250 000	2 390 000

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

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 assumption	+1% Discount rate
Total accrued liability	26 308 000	24 902 000	23 625 000
Current service cost	2 036 000	1 911 000	1 799 000
Interest cost	2 129 000	2 250 000	2 355 000

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:

	-1 year Average retirement age	Valuation assumption	+1 year Average retirement age
Total accrued liability	23 246 000	24 902 000	26 092 000
Current service cost	1 814 000	1 911 000	1 975 000
Interest cost	2 092 000	2 250 000	2 363 000

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 2025** 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 112 000.
- **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 450 843**.

Notes to the Annual Financial Statements

Actuarial gain (Remeasurements)	30 June 2025	30 June 2024
From changes in financial assumptions	(112 000)	(339 000)
From changes in demographic assumptions	450 843	1 248 038
Other	-	3 857 000
	338 843	4 766 038

Figures in Rand 2025 2024

18. Employee benefit obligations (continued)

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	2025 valuation as at 30 June 2025	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 2024	23 629 000	24 902 000	25 328 000	27 962 217
Current service cost	1 857 000	1 911 000	2 026 426	2 156 458
Interest cost	2 470 000	2 250 000	2 361 791	2 413 845
Benefits paid	(3 392 843)	(3 735 000)	(1 754 000)	(6 030 000)
Actuarial loss/(gain)	338 843	-	-	-
PV of the obligation as at 30 June 2025	24 902 000	25 328 000	27 962 217	26 502 520

Amounts recognised in the annual financial statements Year 3 following the valuation date

2025 valuation as at 30 June 2025 Year 1 following the valuation date Year 2 following the valuation date

Liability recognised in the Statement of Financial Position	24 902 000	25 328 000	27 962 217	26 502 520
Current service cost in the Statement of Financial Performance	1 857 000	1 911 000	2 026 426	2 156 458
Interest cost in the Statement of Financial Performance	2 470 000	2 250 000	2 361 791	2 413 845
Actuarial loss/(gain) recognised	338 843	-	-	-

Maturity analysis

Within one year from valuation date	Between 1 and 5 years from	valuation date	Longer than 5 years from valuation date

Notes to the Annual Financial Statements

Total

Notes to the Annual Financial Statements

Liability value	3 462 504	12 138 689	22 223 942	37 825 135

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.

The municipality, in recognition of services rendered, grants its employees 24 working days leave per year. This leave granted is cumulative up to a limit of 48 working days.

Figures in Rand	2025	2024

Employee benefit obligations (continued)

No discounting is applied to the calculation of the annual leave obligation. The obligation is based on the estimated **30 June 2025** salaries after allowing for an estimated salary increase of **5.1%**. 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 2026 (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 2024	40 836 593	41 410 612
Benefits paid	(3 160 884)	(3 992 697)
Net accrued leave days over the years	6 809 215	3 418 678
	44 484 924	40 836 593
Current portion of liability	44 484 924	40 836 593

Membership data

Number of members entitled to receive leave days were:

Notes to the Annual Financial Statements

Gender	Number of active employees	Salary weighted average age (years)	Weighted average past service (years)
Male	296	48.38	14.93
Female	220	45.67	14.31
	516	47.17	14.65

Valuation inputs

It was assumed that all employees will take up leave to avoid the forfeiture of leave days. Leave days accrue up to 48 days per financial year. 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.

Figures in Rand2025 2024

18. Employee benefit obligations (continued)

18.1 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.

18.5 Reconciliation of all employee benefit obligations

30 June 2025	Opening balance	Additions	Utilised during the year	Total
Post retirement medical aid obligation	87 253 000	11 411 605	(1 490 605)	97 174 000
Long service award obligation	23 629 000	4 665 843	(3 392 843)	24 902 000
Leave day obligation	40 836 593	6 809 215	(3 160 884)	44 484 924
Performance bonus	8 292 584	3 910 997	(5 241 581)	6 962 000
13th Cheque accrual	5 958 320	6 348 788	(5 958 319)	6 348 789

Notes to the Annual Financial Statements

Salary related accruals	5 799 211	8 174 096	(8 422 776)	5 550 531
Total	171 768 708	41 320 544	(27 667 008)	185 422 244

30 June 2024	Opening balance	Additions	Utilised during the year	Total

Notes to the Annual Financial Statements

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	3 418 678	(3 992 697)	40 836 593
Performance bonus	6 562 000	8 275 000	(6 544 416)	8 292 584
13th Cheque accrual	5 830 656	5 970 536	(5 842 872)	5 958 320
Salary related accruals	5 512 415	5 952 847	(5 666 051)	5 799 211
Total	160 517 683	37 527 855	(26 276 830)	171 768 708

19. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Movement during the year

Additions during the year	1 260 578 130	1 239 058 275
Income recognition during the year	(1 260 578 130)	(1 239 058 275)
	-	-

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.

Figures in Rand 2025 2024

19. Unspent conditional grants and receipts (continued)

See note 25 for reconciliation of grants from National/Provincial Government.

These amounts are invested until utilised.

20. Service charges

Sale of water	75 168 157	66 288 747
Sewerage and sanitation charges	13 117 573	12 572 396
	88 285 730	78 861 143

21. Recoveries

Debt impairment recovered	19 672	-

22. Other income

Other income	349 116	314 321
Insurance refunds	-	924 782
	349 116	1 239 103

Other income for the year ended 30 June 2025, included insurance refunds amounting to R - (2024: R 924 782).

Notes to the Annual Financial Statements

23. Interest received

Interest on investments	72 254 880	63 637 465
Interest charged on trade and other receivables	52 607 422	48 897 198
SARS interest received	-	6 506
	124 862 302	112 541 169

24. ACTUARIAL GAIN

Actuarial gain	5 793 552	5 421 206

25. Government grants & subsidies

Operating grants

Equitable share	814 002 000	777 252 000
Financial Management Grant	1 000 000	1 000 000
LG Seta	994 429	668 275
Rural Roads Asset Management Grant	2 718 000	2 601 000
Expanded Public Works Programme Integrated Grant	2 773 000	3 118 000
Municipal Infrastructure Grant	8 564 000	4 459 801
Water Services Infrastructure Grant	8 696 000	8 696 000
	838 747 429	797 795 076

Capital grants

Municipal Infrastructure Grant	274 999 000	304 934 199
Water Services Infrastructure Grant	126 302 000	136 329 000
Regional Bulk Infrastructure Grant	20 529 701	-
	421 830 701	441 263 199
	1 260 578	1 239 058
	130	275

Figures in Rand

2025

2024

25. Government grants & subsidies (continued)

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	446 576 130	461 806 275
Unconditional grants received	814 002 000	777 252 000
	1 260 578 130	1 239 058 275

Equitable Share

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

Financial Management Grant

Current-year receipts	1 000 000	1 000 000
Conditions met - transferred to revenue	(1 000 000)	(1 000 000)
	-	-

Notes to the Annual Financial Statements

LG Seta Grant		
Current-year receipts	994 429	668 275
Conditions met - transferred to revenue	(994 429)	(668 275)
	-	-
Rural Roads Asset Management Grant		
Current-year receipts	2 718 000	2 601 000
Conditions met - transferred to revenue	(2 718 000)	(2 601 000)
	-	-
Expanded Public Works Programme Integrated Grant		
Current-year receipts	2 773 000	3 118 000
Conditions met - transferred to revenue	(2 773 000)	(3 118 000)
	-	-
Municipal Infrastructure Grant		
Current-year receipts	283 563 000	309 394 000
Conditions met - transferred to revenue	(283 563 000)	(309 394 000)
	-	-
Water Services Infrastructure Grant		
Current-year receipts	134 998 000	145 025 000
Conditions met - transferred to revenue	(134 998 000)	(145 025 000)
	-	-
Figures in Rand	2025	2024

25. Government grants & subsidies (continued)**Regional Bulk Infrastructure Grant**

Current-year receipts	20 529 701	-
Conditions met - transferred to revenue	(20 529 701)	-
	-	-

It was the first year that the municipality received the Regional Bulk Infrastructure Grant.

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.

26. Public contributions and donations

Public contributions and donations	154 854	1 912 089
Details of donations received		
Computer equipment	133 310	-
Office equipment	21 544	-
Vehicles	-	1 461 797
Fire and rescue equipment	-	450 292

Notes to the Annual Financial Statements

	154 854	1 912 089
27. Revenue		
Water and sanitation	88 285 730	78 861 143
Recoveries	19 672	-
Other income	349 116	1 239 103
Interest received	124 862 302	112 541 169
Government grants & subsidies	1 260 578 130	1 239 058 275
Public contributions and donations	154 854	1 912 089
	1 474 249 804	1 433 611 779

The amount included in revenue arising from exchanges of goods or services are as follows:

Water and sanitation	88 285 730	78 861 143
Recoveries	19 672	-
Other income	349 116	1 239 103
Interest received	124 862 302	112 541 169
	213 516 820	192 641 415

The amount included in revenue arising from non-exchange transactions is as follows:

Government grants & subsidies	1 260 578 130	1 239 058 275
Public contributions and donations	154 854	1 912 089
	1 260 732 984	1 240 970 364

Figures in Rand

2025

2024

28. Employee related costs

Basic salaries	215 488 911	202 937 382
Performance bonus	3 910 996	8 275 000
Medical aid - company contributions	19 263 010	17 515 045
UIF	1 148 680	1 109 742
Leave pay obligation	6 809 216	3 418 679
Overtime payments	31 105 983	29 766 472
13th Cheques	16 660 329	15 619 958
Car allowance	20 658 851	21 083 061
Housing benefits	2 443 943	2 031 100
Bargaining council levies	71 219	70 337
Pension	40 707 065	38 504 793
Employee benefit: Current cost	7 011 000	6 109 000
Employee benefit: Interest cost	14 860 000	13 223 000
	380 139 203	359 663 569

Remuneration: Municipal Manager

Annual remuneration	1 514 772	1 469 100
Contributions to UIF, medical and pension fund	231 188	222 037
Phone allowance	30 000	30 000
Car allowance	168 000	168 000
	1 943 960	1 889 137

Notes to the Annual Financial Statements

Performance bonus of R 34 949 (2024: R 40 323) was paid from the performance bonus provision.

Remuneration: Chief Finance Officer

Annual remuneration	35 642	154 363
Contributions to UIF, medical and pension fund	-	19 657
Phone allowance	-	3 161
Car allowance	-	41 693
	35 642	218 874

Remuneration: Executive Manager Development, Economic and Planning Management Services

Annual remuneration	982 411	420 492
Contributions to UIF, medical and pension fund	243 270	101 580
Phone allowance	24 000	12 000
Car allowance	144 000	63 000
	1 393 681	597 072

Remuneration: Executive Manager Strategic Support Services

Annual remuneration	125 418	80 913
Contributions to UIF, medical and pension fund	10 595	-
Phone allowance	2 000	-
Car Allowance	23 738	-
	161 751	80 913

Figures in Rand	2025	2024

28. Employee related costs (continued)

Remuneration: Executive Manager: Corporate services

Annual remuneration (including acting allowances)	43 817	684 553
Contributions to UIF, medical and pension fund	347	162 715
Phone allowance	-	20 000
Car allowance	-	150 000
	44 164	1 017 268

Remuneration: Executive Manager Community Services

Annual remuneration	1 102 575	1 004 263
Contributions to UIF, medical and pension fund	270 871	240 198
Phone allowance	24 000	24 000
Car allowance	240 000	200 000
	1 637 446	1 468 461

Performance bonus of R 29 370 (2024: R 29 221) was paid from the performance bonus provision.

Notes to the Annual Financial Statements

Remuneration: Executive Manager Infrastructure Services		
Annual remuneration	136 213	1 130 871
Contributions to UIF, medical and pension fund	708	142 087
Phone allowance	-	24 000
Car allowance	-	240 000
	136 921	1 536 958

Performance bonus of R 20 979 (2024: R 34 378) was paid from the performance bonus provision.

Total employee costs	385 492 768	366 472 252
Acting allowances paid		
Municipal Manager	-	9 029
Chief Finance Officer	35 642	70 390
Development, Economic and Planning Management Services	-	33 380
Strategic Support Services	64 798	80 912
Corporate Services	-	38 277
Technical Services	66	-
	626	
	167 066	231 988

29. Remuneration of councillors

Executive Major	1 248 133	1 223 954
Chief Whip	637 326	846 003
Speaker	458 457	576 011
Section 79 Committee Chairperson	910 811	894 354
Mayoral Committee Members	5 013 930	5 113 219
Other councillors	8 618 870	8 582 728
	16 887 527	17 236 269

Figures in Rand	2025	2024

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.

Notes to the Annual Financial Statements

Section 124(1)(a) require that the notes to the annual financial statements of a municipality must include particulars of the salaries, allowances and benefits of political office-bearers and councillors of the municipality, whether financial or in kind, including a statement by the accounting officer whether or not those salaries, allowances and benefits are within the upper limits of the framework envisaged in section 219 of the Constitution.

Depreciation and amortisation

Property, plant and equipment	92 511 468	81 270 523
Intangible assets	<u>878 373</u>	<u>1 084 481</u>
	93 389 841	82 355 004
	<u> </u>	<u> </u>

Impairment loss

Property, plant and equipment	14 965 806	17 208 294
Heritage assets	<u>38 716</u>	<u>-</u>
	15 004 522	17 208 294
	<u> </u>	<u> </u>

The main classes 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:

1. There is evidence of obsolesce and physical damage;
2. There is a deterioration of the economic performance of these assets;
3. 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).

Finance costs

Finance leases	<u>239 703</u>	<u>58 657</u>

Total interest expense is calculated using the effective interest rate on financial instruments and not at fair value through surplus amounting to R 239 703 (2024: R 58 657).

33. Lease rentals on operating lease

Premises

Contractual amounts	5 731 927	5 864 725

Notes to the Annual Financial Statements

Equipment

Contractual amounts

1 073 714

1 661 361

6 805 641
7 526 086

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.

Mankweng storage space

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.

Public works office space

The municipality is renting office space. The contract commenced on 01 September 2024 for a period of 5 years and will expire on 31 August 2029.

Joubert street office space

The municipality is renting office space. The contract commenced on 01 February 2025 for a period of 3 years and will expire on 31 January 2028.

Operating leases - as lessee (expense)

Minimum lease payments due

- within one year

5 341 563

1 609 107

- in second to fifth year inclusive

8 885 285

503 118

14 226 848
2 112 225

Figures in Rand

2025

2024

Debt impairment

Debt impairment

95 846 938
102 585 318

Bad debts written-off

Bad debts written-off

1 200
17 500

36. Commission

Local municipalities

8 740 609

4 902 035

Pre-paid agency

1 415 365

396 355

Debt collection agency

978 866

-

11 134 840
5 298 390

Commission expenses paid to the local municipalities relating to the principle agent arrangement is disclosed in note 59.

Figures in Rand

2025

2024

Notes to the Annual Financial Statements

37. Inventories consumed

Water	67 202 593	63 579 513
Maintenance materials	11 899 824	5 050 365
Consumables	3 757 931	2 160 932
	82 860 348	70 790 810

Water losses in kilolitre

Opening units	35 308	37 137
Units purchased	7 916 352	8 240 069
Units sold	(1 491 285)	(1 889 535)
Free water*	(4 140 035)	(3 907 350)
Water losses	(2 289 690)	(2 445 013)
Closing units	30 650	35 308

*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.

Water loss percentage

Loss	28.9 %	29.7 %

38. Contracted services

Outsourced Services

Administrative and Support Staff	195 000	-
Alien Vegetation Control	849 803	925 593
Business and Advisory	941 715	51 658
Catering Services	1 976	1 546
Call Centre	156 774	405 675
Cleaning Services	527 993	550 145
Clearing and Grass Cutting Services	-	225 870
Fire Services	79 088	39 800
Personnel and Labour	119 713	52 007
Professional Staff	4 485 117	3 565 024
Smart meter management	2 073 866	4 800 313
Security Services	40 505 668	25 062 370
Sewerage Services	4 309 931	-
	54 246 644	35 680 001

Consultants and Professional Services

Business and Advisory	4 167 541	5 666 239
Laboratory Services	9 837 738	10 589 157
Legal Cost	15 020 605	22 369 363
	29 025 884	38 624 759

Contractors

Catering Services	2 801 118	2 299 245
Employee Wellness	816 943	749 995
Fire Protection	45 155	221 627
Pest Control and Fumigation	73 586	16 438
Sewerage Services	13 221 463	21 241 714
Sports and Recreation	258 460	100 000

Notes to the Annual Financial Statements

	17 216 725	24 629 019
	100 489 253	98 933 779
Figures in Rand	2025	2024
39. Loss on disposal of assets		
Property, plant and equipment	10 414 059	9 657 485
40. Inventory losses		
Consumables	22 539	-
Water	27 324 538	26 650 640
	27 347 077	26 650 640
Consumable losses relates to consumables that were stolen during 2025.		
41. Derecognition of assets		
Derecognition of assets	2 665 185	-
Work-in-progress assets were derecognised.		
42. General expenses		
Advertising	1 519 068	1 333 691
Assessment rates & municipal charges	1 855 131	1 947 269
Bank charges	112 997	124 849
Bursaries	708 993	663 952
Community development and training	127 750	128 100
Conferences and seminars	5 127 851	3 229 891
Free basic water	48 878 921	41 192 965
Insurance	1 369 034	2 943 462
IT expenses	8 332 315	7 895 547
Postage and courier	2 710	547
Printing and stationery	1 642 609	1 491 186
Protective clothing	1 490 562	1 644 794
Skills development levy	3 127 800	3 003 022
Subscriptions and membership fees	4 781 493	4 239 451
Telephone and fax	974 917	1 109 633
Vehicle running cost	22 657 441	22 856 609
Travel - local	15 877 074	16 743 671
Workmans compensation fund	1 695 991	1 637 346
	120 282 657	112 185 985
43. Auditors remuneration		
Auditors remuneration	4 921 482	4 769 948
44. Repairs and maintenance		
Non-infrastructure	9 572 864	8 959 321

Notes to the Annual Financial Statements

Infrastructure	27 799 512	16 583 375
	37 372 376	25 542 696

Figures in Rand	2025	2024

45. Cash generated from operations

Surplus	468 887 939	491 743 872
Adjustments for:		
Depreciation and amortisation	93 389 841	82 355 004
Loss on disposal of assets	10 414 059	9 657 485
Derecognition of assets	2 665 185	-
Impairments	15 004 522	17 208 294
Debt impairment	95 846 938	102 585 318
Bad debts written off	1 200	17 500
Movement in operating lease liability	73 153	(135 060)
Commission	8 740 609	4 902 035
Inventories consumed	82 860 348	70 790 810
Inventories losses/write-downs	27 347 077	26 650 640
Movement on actuarial valuation	(5 793 552)	(5 421 206)
Performance bonus raised	3 910 997	8 275 000
Prepayments	4 966 269	4 477 826
Non-cash employee benefits	21 871 000	19 332 000
Interest charged on trade and other receivables	(52 607 422)	(48 897 198)
Service charges	(70 977 460)	(75 380 790)
Public contributions and donations	(154 854)	(1 912 089)
Changes in working capital:		
Inventories	(109 293 331)	(101 888 187)
Trade and other receivables	27 992 997	37 347 631
Prepayments	(5 102 451)	(4 966 269)
Payables from exchange transactions	(33 306 979)	16 173 820
Employee benefit obligation	(6 618 494)	(11 763 698)
	580 117 591	641 152 738

46. Financial instruments disclosure**Categories of financial instruments****2025**

Financial assets	At fair value	At amortised cost	At cost	Total
Receivables from exchange transactions	-	-	33 505 669	33 505 669
Receivables from non-exchange transactions	-	4 779 372	-	4 779 372
Consumer debtors	-	51 776 841	-	51 776 841
Cash and cash equivalents	-	-	661 150 261	661 150 261
VAT Input Accrual [on Payables]	-	-	8 866 680	8 866 680
VAT Output Accrual [on Receivables]	-	-	11 788 207	11 788 207
	-	56 556 213	715 310 817	771 867 030

Notes to the Annual Financial Statements

Financial Liability	At fair value	At amortised cost	At cost	Total
Finance lease obligation	1 778 181	-	-	1 778 181
Operating lease liability	-	-	196 493	196 493
Payables from exchange transactions	-	-	203 728 577	203 728 577
	1 778 181		-	205 703 251
			203 925 070	

Figures in Rand

2025

2024

46. Financial instruments disclosure (continued)

2024

Financial assets	At fair value	At amortised cost	At cost	Total
Receivables from exchange transactions	-	-	20 503 214	20 503 214
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
VAT Input Accrual [on Payables]	-	-	10 311 173	10 311 173
VAT Input Accrual [on Payables]	-	-	8 295 337	8 295 337
	-	64 847 417	619 842 956	684 690 373
Financial liabilities	At fair value	At amortised cost	At cost	Total
Finance lease obligation	1 878 319	-	-	1 878 319
Operating lease liability	-	-	123 340	123 340
Payables from exchange transactions	-	-	212 081 255	212 081 255
	1 878 319		212 204 595	214 082 914

Financial instruments in Statement of financial performance

2025

Impairment loss	At fair value	At amortised cost	At cost	Total
Debt impairment	-	95 846 938	-	95 846 938

Notes to the Annual Financial Statements

2024				
Impairment loss	At fair value	At amortised cost	At cost	Total
Debt impairment	-	102 585 318	-	102 585 318

47. Commitments

Authorised capital expenditure

Already contracted for but not provided for

• Property, plant and equipment	710 266 131	434 898 305
This expenditure will be financed from:		
Conditional grants	704 335 804	430 283 141
Own funding	5 930 327	4 615 164

Figures in Rand	2025	2024

47. Commitments (continued)

	710 266 131	434 898 305
Authorised operational expenditure		
Already contracted for but not provided for		
• Infrastructure	5 518 111	5 382 324
• Non-infrastructure	23 036 201	22 403 231
	28 554 312	27 785 555
This expenditure will be financed from:		
Conditional grants	5 518 111	5 382 324
Own funding	23 036 201	22 403 231
	28 554 312	27 785 555
Total commitments		
Total commitments		
Authorised capital expenditure	710 266 131	434 898 305
Authorised operational expenditure	28 554 312	27 785 555
	738 820 443	462 683 860

This committed expenditure relates to plant and equipment and will be financed by grants and internally generated funds.

Contingencies

The Municipality has a contingent liability of R 22 534 864 (2024: R 28 489 372) due to it being sued by service providers. See below the claim for damages:

Royal Haskoning	• Summons issued against

Notes to the Annual Financial Statements

~~the Municipality in terms of a contract for provision of project management services. CDM is awaiting the trial date.~~			~~11 472 232~~	~~11 472 232~~
Dirk Jacobus Floris Venter			3 500 000	5 500 000
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. - The municipality is awaiting a new trial date.				
Marce Project			3 505 492	2 250 000
- The Municipality brought an application to court seeking an order against Marce Projects and Best Said Properties respectively: i. That Marce Projects (Pty) Ltd must hand over to CDM designs for TT Cholo Fire Station project.				
Leshilo Mmamodi			3 000 000	8 210 000
- The plaintiff alleges that he fell into an unprotected hole dug by the employees or contractors of the municipality. - The municipality is awaiting a new trial date.				
			22 534 864	28 489 372

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

Contingencies (continued) 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 portable water and sanitation to the village.

The municipality is waiting for the court to allocate a trial date.

49. Related parties

,	Refer to note 18 & 28
Relationships	
Relationships	
Employee benefit obligations	Refer to the accounting officers' report note 5 and refer to note 28
Members of key management	Refer to note 28
Remuneration of councillors	Refer to note 29
Contributions to organised local government	Refer to note 57

Related party: Close Family Member

Mrs Phumudzo Montsha is part of the management personnel of CDM and she is a close family member of Mr Montsha MC, who is the managing director of PZ Holdings Pty Ltd that is appointed as CDM service provider on the 23 December 2024 for period of three years.

Purchases from related parties

PZ Holdings Pty Ltd (Rates Basis)	1 344 781	-

Notes to the Annual Financial Statements

Remuneration of management

Management class: Councillors

2025

	Allowance	Cell phone allowance	Motor vehicle allowance	Medial aid benefits	Pension	Total
Executive Mayor	788 964	47 004	285 444	17 280	109 441	1 248 133
Chief Whip	528 753	33 380	-	-	75 193	637 326
Speaker	458 457	-	-	-	-	458 457
Section 79 committee chairperson	574 690	47 004	207 803	-	81 314	910 811
Mayoral Committee	3 373 410	237 863	975 760	51 840	375 057	5 013 930
Other Councillors	5 916 038	856 918	1 362 716	62 642	420 556	8 618 870
	11 640 312	1 222 169	2 831 723	131 762	1 061 561	16 887 527
Figures in Rand					2025	2024

Related parties (continued)

2024

	Allowance	Cell phone allowance	Motor vehicle allowance	Medial aid benefits	Pension	Total
Executive Mayor	773 532	49 608	277 285	17 280	106 248	1 223 953
Chief Whip	535 306	45 691	190 473	-	74 533	846 003
Speaker	371 503	-	137 090	15 840	51 578	576 011
Section 79 committee chairperson	563 892	49 608	201 864	-	78 990	894 354
Mayoral Committee	3 472 942	276 420	947 873	51 840	364 145	5 113 220
Other Councillors	5 883 607	901 007	1 326 941	67 273	403 900	8 582 728
	11 600 782	1 322 334	3 081 526	152 233	1 079 394	17 236 269

Refer to Remuneration of councillors note 29.

Comparative figures

Certain comparative figures have been reclassified. The effects of the reclassification are disclosed in note 51.

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

Notes to the Annual Financial Statements

2023

	Note	As previously reported	Prior-year adjustment	Re-classification	Restated
Changes in net assets		4 012 121 939	98 302 520	-	4 110 424 459
Restatement of opening net assets					
Reversal of duplicated goods received notes					548 043
Derecognition of assets					(128 434)
Restating of agency fees					97 882 911
					98 302 520

2024

	Note	As previously reported	Prior-year adjustment	Re-classification	Restated
Receivables from exchange transactions	4	14 865 874	5 637 340	-	20 503 214
VAT receivable	6	34 602 369	(2 659 078)	-	31 943 291
Property, plant and equipment	10	4 227 196 897	43 744 310	-	4 270 941 207
Payables from exchange transactions	17	(346 108 761)	122 269 975	11 757 531	(212 081 255)
Employee benefit obligations	18	(160 011 177)	-	(11 757 531)	(171 768 708)
Current portion of employee benefit obligations	18	(54 311 655)	-	(28 446 053)	(82 757 708)
Non-current portion of employee benefit obligations	18	(117 457 053)	-	28 446 053	(89 011 000)
		3 598 776 494	168 992 547	-	3 767 769 041

Figures in Rand

51. Prior-year adjustments (continued)

Statement of financial performance

2024

	Note	As previously reported	Prior-year adjustment	Re-classification	Restated
Inventories consumed	37	(102 502 236)	31 711 426	-	(70 790 810)
Commission	36	(37 679 752)	32 381 362	-	(5 298 390)
General expenses	42	(112 221 551)	35 566	-	(112 185 985)
Depreciation and amortisation	30	(80 411 388)	(1 943 616)	-	(82 355 004)
Contracted services	38	(107 435 474)	8 501 695	-	(98 933 779)
Repairs and maintenance	44	(25 546 194)	3 498	-	(25 542 696)
Surplus for the year		(465 796 595)	70 689 931	-	(395 106 664)

Cash flow statement

2024

Notes to the Annual Financial Statements

	Note	As previously reported	Prior-year adjustment	Re-classification	Restated
Cash flow from operating activities					
Sale of goods and services			4 719 455	32 381 362	37 100 817
Suppliers			(316 177 264)	(14 549 191)	(330 726 455)
			(311 457 809)	17 832 171	(293 625 638)
Cash flow from investing activities					
Purchase of property, plant and equipment			(538 410 976)	(17 832 172)	(556 243 148)

Disclosure

	Note	As previously reported	Prior-year adjustment	Re-classification	Restated
Financial assets	46	666 083 863	18 606 510	-	684 690 373
Commitments	47	219 835 963	242 847 897	-	462 683 860
		885 919 826	261 454 407	-	1 147 374 233

Prior-year adjustments

The following prior-year adjustments occurred:

Receivables from exchange transactions

Cash collected by local municipalities were restated with R 5 637 340 to reflect 100% of the collection due to the municipality and not 70% as in prior years. The corresponding impact was on commission expenses.

VAT receivable

VAT receivable was restated with R 2 659 078 due to the restatement of commission expense in 2024. The corresponding impact was on Payables from exchange transactions.

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment was restated with R 43 744 310.

R 6 374 352 relates to a capital invoice of 2024. The corresponding impact was on Payables from exchange transactions.

R 39 274 333 relates to prepaid meters that were capitalised. The corresponding impact was from inventories consumed.

Payables from exchange transactions

Payables from exchange transactions were restated with R 122 269 975 to account for the following:

Agency Fees Payable was restated to reflect 30% of cash collected with no accrual on billing.	127 286 017
Duplicate good receive notes reversed.	1 525 806
Trade and Other Payable Exchange was restated to accrue for an invoice that was due in 2024.	(6 541 848)

122 269 975

Notes to the Annual Financial Statements

Inventories consumed

Inventories consumed was restated with R 31 711 426.

R 551 846 related to duplicate goods received notes that were reversed for operation and maintenance materials. The corresponding impact was on payables from exchange transactions.

R 31 159 580 related to prepaid meters that were capitalised. The corresponding impact was on property, plant and equipment.

Commission

Commission expense was restated with R 32 381 362 to account only for 30% of commission on cash collections. The corresponding impact was on Trade and other payables.

General expenses

General expense was restated with R 35 566 to reverse duplicate goods received notes. The corresponding impact was on Trade and other payables.

Depreciation and amortisation

Depreciation was restated with R 1 943 616 to account for additions in 2024. The corresponding impact was on property, plant and equipment.

Figures in Rand

51. Prior-year adjustments (continued)

Contracted services

Contracted services were restated with R 8 501 695.

R35 556 to reverse duplicate goods received notes. The corresponding impact was on Trade and other payables. R 8 466 139 to capitalised the installation cost of the pre-paid meters.

Repairs and maintenance

Repairs and maintenance was restated with R 3 498 to reverse duplicate goods received notes. The corresponding impact was on Trade and other payables.

Commitments

Commitments for consultants appointment on rate basis were restated with to include consultants

R(242 847 897) that were erroneously included in the 2023/24 financial year.

Financial assets

Financial assets were restated to include VAT Accruals of R 18 606 510.

Cashflow statement

Sale of goods and services

Notes to the Annual Financial Statements

Sale of goods and services were restated with R 32 381 362 to consider not cashflow items relating to consumer debtors.

Payments to suppliers

Payments to suppliers were restated with R (14 549 191).

R 53 823 523 to consider the change in agency fees and commission expense and non-cashflow items relating to retention.

R 39 274 332 of inventory consumed was capitalised as property, plant and equipment.

Purchase of property, plant and equipment

Purchase of property, plant and equipment was restated with R (17 832 172).

R 21 442 160 to consider non cashflow items relating to retention that was capitalised in work-in-progress.

R 39 274 332 of inventory consumed was capitalised as property, plant and equipment.

Figures in Rand

Prior-year adjustments (continued)

Reclassifications

The following reclassifications adjustment occurred:

Employee benefit obligation

Employee benefit obligation was reclassified with R 5 799 211 for salary accruals and R 5 958 320 for 13th cheque accruals. The corresponding impact was on Trade and other payables with R 11 757 531.

Non-current portion of leave obligations of R 28 446 053 was re-classified as current leave obligation.

Risk management

Financial risk management

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

Figures in Rand	2025	2024

Risk management (continued)

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.

Notes to the Annual Financial Statements

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.

At 30 June 2025

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years
Finance lease obligation	869 972	-	-
Operating lease liability	196 493	-	-
Payables from exchange transactions	203 728 577	-	-

At 30 June 2024

Less than 1 year	Between 1 and 2 years	Between 2 and 5 years

Notes to the Annual Financial Statements

Finance lease obligation	593 178	-	-
Operating lease liability	123 340	-	-
Payables from exchange transactions	212 081 255	-	-

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	2025	2024
Receivables from exchange transactions	33 505 669	20 503 214
Receivables from non-exchange transactions	4 779 372	3 597 678
Consumer debtors	51 776 841	61 249 739
Cash and cash equivalents	661 150 261	580 733 232
Prepayments	5 102 451	4 966 269

Market risk

Interest rate risk

The municipality's interest rate risk arises from short-term investments with major banks.

Going concern

We draw attention to the fact that at 30 June 2025, the municipality had an accumulated surplus of R 5 071 056 360 and that the municipality's total liabilities exceeded its assets with R 5 071 056 360.

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.

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.

Fruitless and wasteful expenditure

Opening balance as previously reported	773 410	4 784 573
Add: Fruitless and wasteful expenditure identified - current	255 023	63 654
Less: Amount written off - prior period -	(4 074 817)	
Closing balance	1 028 433	773 410

Fruitless and wasteful expenditure is presented inclusive of VAT.

Notes to the Annual Financial Statements

Figures in Rand	2025	2024

Details of fruitless and wasteful expenditure

Description	Actions taken		
Duplicate vehicle registration certificates requested.	In the process of being investigated by the Financial Misconduct Board	-	63 654
Overpayment of leave	In the process of being investigated by the Financial Misconduct Board	44 036	-
Duplicate flight payment for an employee	In the process of being investigated by the Financial Misconduct Board	7 266	-
Interest paid on Eskom invoices	In the process of being investigated by the Financial Misconduct Board	203 721	-
		255 023	63 654

Amount written-off

After the council committee investigations, council adopted the council committee recommendation to write-off an amount of R - (2024: R 4 074 817) from the total fruitless and wasteful expenditure amount as it was proven without reasonable doubt that the amount was not recoverable.

Figures in Rand	2025	2024

56. Irregular expenditure

Opening balance as previously reported	5 746 779	192 415 975
Add: Irregular expenditure - current	10 341 372	214 514 246
Less: Amount condoned - current	-	(208 957 784)
Less: Amount condoned - prior period	-	(192 225 658)
Closing balance	16 088 151	5 746 779

Details of irregular expenditure

Description	Action taken		
Non-compliance with Supply Chain Regulations MFMA (112)(ah)(ii)	Council resolved to write R -208 957 784 off. (SC 02/2024-2025/5.1)	-	214 514 246
Non-compliance with Reg. 12 (2) – More than three officials attended the same conference.	In the process of being investigated by the Financial Misconduct Board	6 999	-
Non-compliance to Municipal Supply Chain Management	To be reported to the Financial Misconduct Board	10 334 373	-

Notes to the Annual Financial Statements

regulation 23

10 341 372**214 514 246****Amount written-off**

After the council committee investigations, council adopted the council committee recommendation to write-off an amount of R - (2024: R 401 183 442 from the total irregular expenditure amount.

57. Additional disclosure in terms of Municipal Finance Management Act**Audit fees**

Current year subscription / fee

5 659 704

5 485 440

Amount paid - current year

(5 659 704)

(5 485 440)

-**-****Contributions to organised local government**

Opening balance

4 398 616

3 955 698

Current year subscription / fee

(4 398 616)

(3 955 698)

Amount paid - current year

4 568 994

4 398 616

4 568 994**4 398 616**

2025

The amount of R 4 568 994 was paid in advance as a result of discounts given for early payment.

2024

The amount of R 4 398 616 was paid in advance as a result of discounts given for early payment.

Figures in Rand

2025

2024

57. Additional disclosure in terms of Municipal Finance Management Act (continued)**PAYE and UIF**

Current year subscription / fee

69 731 994

66 657 900

Amount paid - current year

(69 731 994)

(66 657 900)

-**-****Pension and Medical Aid Deductions**

Current year subscription / fee

61 912 772

57 251 466

Amount paid - current year

(61 912 772)

(57 251 466)

-**-****VAT Receivable**

VAT Control

9 320 459

13 336 780

VAT Input Accrual [on Payables]

8 866 680

10 311 173

VAT Output Accrual [on Receivables]

11 788 207

8 295 337

29 975 346**31 943 290**

Notes to the Annual Financial Statements

1 332 _____ - _____ 1 332 _____

Deviations 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.

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.

Figures in Rand	2025	2024
57. Additional disclosure in terms of Municipal Finance Management Act (continued)		
Sole Provider		
Adapt IT (Pty) Ld (Caseware licence renewal)	140 958	131 736
Africa Travel Indaba	-	34 021
Consolidated African Technologies (License renewal)	108 682	-
Hamilton Hydraulic Service	-	45 483
LRMG:Orglus Software	-	13 089
National Fire Codes (Licensing and use of the national fire protection association fire codes of practice)	20 803	-
National Fire Protection Association	-	94 746
National Laboratory Association (Sanas accredited proficiency testing scheme)	23 515	22 678
SABS Commercial (SOC) Ltd (SANAS Accredited Proficiency testing scheme)	45 975	43 210
Sensory Solutions	-	15 730
South African National Standard (Licensing and use of the South African National Standards (SANS) code of practice)	39 168	38 944
The Rescue Tool Guys Pty Ltd	-	12 811
Zutari (Licensing and maintenance of disaster management software for a period of 36 months)	1 539 432	-

Notes to the Annual Financial Statements

Arms for Africa (Purchase of firearms)	81 270	
KPMG (Forensic investigation)	456 069	-
Pax College and Ratanang Special school (matric educational enrichment camps)	293 000	200 000
Phatlaphadima (Build Boys Camp)	10 000	-
Reed Venue Management (2024 World Travel Market)	78 548	73 385
Training for councillors and officials	-	1 579 591
	2 837 420	2 305 424

Figures in Rand	2025	2024

57. Additional disclosure in terms of Municipal Finance Management Act (continued)

The following deviations were made on a rate basis:

- Radio, television broadcast, general building maintenance and print media.
- Training's for councillors and officials.
- Protea Electronic Pty (Ltd) (repair of a faulty portable gas analysers licence.
- PZ Holdings Pty Ltd (related party note 49)

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

	297 403	297 326
ABSA	359 606 916	159 698 849
Nedbank	-	90 441 680
Standard bank	299 603 502	323 368 472
	659 507 821	573 806 327

Budget differences

Material differences between the 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 2024 to 30 June 2025. The budget and accounting basis are the same.

Changes from the approved budget to the final budget

Notes to the Annual Financial Statements Variances of 10% or more are explained below: the approved budget parameters and adjustment budgets that were approved on 23 February 2024 and 26 March 2024.

Variances of 10% or more are explained below:

Statement of Financial Performance

Income	Variance	Reason for variance
Water and sanitation	(86)%	Conventional billing higher than what budgeted for.
Recoveries	100%	Bad debts recovered not budged for.
Other income	612%	Municipal health services received.
Interest received	31%	Interest on consumer debtors not budged for.
Public contributions and donations	100%	Donations not budgeted for.

Figures in Rand

2025

2024

58. Budget differences (continued)

Expenditure	Variance	Reason for variance
Employee related costs	(16)%	Vacancies not filled.
Remuneration of councillors	(14)%	Upper limits for 2025 not yet gazetted.
Depreciation and amortisation	6%	n/a
Impairment loss	(19)%	Asset impairment less than what was budgeted for.
Finance costs	(49)%	Finance costs on finance lease over budgeted for.
Lease rentals on operating lease	(43)%	Leases ended.
Bad debts written off	100%	Bad debts written off not budgeted for.
Commission	(4)%	n/a
Inventories consumed	(24)%	Pre-paid meters were capitalised
Contracted Services	(21)%	Savings on contractor services.
Loss on disposal of assets	(11)%	Savings on the loss of disposal of assets.
General expenses	(18)%	Savings on general expenses.
Auditors remuneration	(11)%	Savings on auditors fees.
Repairs and maintenance	(38)%	Operational repairs and maintenance moved to capital items.

Notes to the Annual Financial Statements

Actuarial gains/losses

(130)%

A loss was budgeted for and not a gain

Inventories losses

(5)%

n/a

Figures in Rand

2025

2024

58. Budget differences (continued)**Statement of Financial Position**

Assets	Variance	Reason for variance
Inventories	(35)%	Increase in water stock levels due to water loss reduction.
Receivables from exchange transactions	(14)%	Increase in the collection of outstanding debtors.
Receivables from non-exchange transactions	7%	n/a.
VAT receivable	13%	Outstanding VAT receivable is less than budgeted for.
Prepayments	9%	n/a
Consumer debtors	(18)%	Increase in impairment.
Cash and cash equivalents	48%	Savings from expenditure.
Property, plant and equipment	2%	n/a
Intangible assets	(17)%	Intangible assets procured less than budgeted for.
Heritage assets	(55)%	Impairment of the asset.
Current Liabilities	Variance	Reason for variance
Finance lease obligation	100%	New finance lease entered into.
Operating lease liability	8%	Operating lease liability not budgeted for.
Payables from exchange transactions	(47)%	Agency fees restated for 30% cash collection.
VAT payable	(100)%	VAT payable accounted for under VAT receivable.
Employee benefit obligation	54%	Non-current leave obligation was classified as current.

Notes to the Annual Financial Statements

Non-Current Liabilities	Variance	Reason for variance
Finance lease obligation	11%	New finance lease entered into.
Employee benefit obligation	(20)%	Non-current leave obligation was classified as current.
Figures in Rand		2025 2024

58. Budget differences (continued)**Cash flow statement**

Operating activities	Variance	Reason for variance
Sale of goods and services	32%	VAT refunds are part of budgeted cash flows.
Interest income	14%	Available funds invested for longer periods
Employee costs	(61)%	Vacancies not filled.
Suppliers	(7)%	
Finance costs	100%	Finance lease expired.
Investing activities	Variance	Reason for variance
Purchase of property, plant and equipment	6%	n/a
Proceeds from the sale of property, plant and equipment	100%	Proceeds not budgeted for.

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 that 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.

Notes to the Annual Financial Statements between the municipality and Ontec, wherein the municipality acts as the principal for the sale of prepaid water.

Commission expense

Local municipalities

Lepelle-Nkumpi local municipality	8 255 802	4 449 493
Blouberg local municipality	277 875	248 179
Molemole local municipality	206 932	204 363
	8 740 609	4 902 035

Prepaid water agent

Ontec	1 415 365	396 355

Prepaid agent

Figures in Rand 2025 2024

Accounting by principals and agents (continued)

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.

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.

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 are set out below:

Reportable segment	Goods and/or services
Executive and Council	General goods and/or services
Finance and Administration	General goods and/or services
Community services	Community protection
Planning and development	: Strategic planning
Infrastructure	Construction Services

Notes to the Annual Financial Statements

Figures in Rand

60. Segment information (continued)

Segment surplus or deficit, assets and liabilities 2025

	Executive and Council	Finance and Administration	Community services	Planning and development	Infrastructure	Total
Revenue						
Revenue from non-exchange transactions	78 168 000	323 177 430	105 185 854	37 507 000	716 694 700	1 260 732 984
Revenue from exchange transactions	-	88 654 518	-	-	-	88 654 518
Interest received from investments	-	72 254 880	-	-	-	72 254 880
Interest charged on trade and other receivables	-	52 607 422	-	-	-	52 607 422
Fair value adjustments	-	5 793 552	-	-	-	5 793 552
Total segment revenue	78 168 000	542 487 802	105 185 854	37 507 000	716 694 700	1 480 043 356
Expenditure						
Segment expenses	58 158 220	328 597 819	88 360 484	34 647 970	259 148 784	768 913 277
Depreciation and amortisation	-	15 444 848	-	-	77 944 993	93 389 841
Loss on disposal of assets	-	132 740	-	-	10 281 319	10 414 059
Impairment losses	-	96 031 092	-	-	14 820 368	110 851 460
Interest expense	-	239 703	-	-	-	239 703
Water loss	-	22 539	-	-	27 324 538	27 347 077
Total segment expenditure	58 158 220	440 468 741	88 360 484	34 647 970	389 520 002	1 011 155 417
Total segmental surplus	20 009 780	102 019 061	16 825 370	2 859 030	327 174 698	468 887 939
Assets						
Segment assets	-	916 598 365	-	-	4 545 583 490	5 462 181 855
Total assets as per Statement of financial Position						5 462 181 855
Liabilities						

Notes to the Annual Financial Statements

Segment liabilities	-	391 125 495	-	-	-	391 125 495
Total liabilities as per Statement of financial Position						391 125 495

Figures in Rand

60. Segment information (continued)

2024

	Executive and Council	Finance and Administration	Community services	Planning and development	Infrastructure	Total
Revenue						
Revenue from non-exchange transactions	62 592 000	333 015 073	99 075 291	34 022 000	712 266 000	1 240 970 364
Revenue from exchange transactions	-	80 106 752	-	-	-	80 106 752
Interest received from investments	-	63 637 465	-	-	-	63 637 465
Interest charged on trade and other receivables	-	48 897 198	-	-	-	48 897 198
Fair value adjustments	-	5 421 206	-	-	-	5 421 206
Total segment revenue	62 592 000	531 077 694	99 075 291	34 022 000	712 266 000	1 439 032 985
Expenditure						
Segment expenses	58 441 772	295 125 205	83 692 958	32 557 744	238 956 036	708 773 715
Depreciation and amortisation	-	15 359 309	-	-	66 995 695	82 355 004
Loss on disposal of assets	-	416 768	-	-	9 240 717	9 657 485
Impairment losses	-	102 793 250	-	-	17 000 362	119 793 612
Interest expense	-	58 657	-	-	-	58 657
Water loss	-	-	-	-	26 650 640	26 650 640
Total segment expenditure	58 441 772	413 753 189	83 692 958	32 557 744	358 843 450	947 289 113
Total segmental surplus	4 150 228	117 324 505	15 382 333	1 464 256	353 422 550	491 743 872
Assets						
Segment assets	-	911 158 763	403 580	-	4 076 457 704	4 988 020 047

Notes to the Annual Financial Statements

Total assets as per Statement of financial Position				4 988 020 047
Liabilities				
Segment liabilities	- 385 851 622	-	-	- 385 851 622
Total liabilities as per Statement of financial Position				385 851 622

Following a change in the composition of its reportable segments, the corresponding items of segment information for earlier periods has been restated.

Measurement of segment surplus or deficit, assets and liabilities

Figures in Rand	2025	2024

Segment information (continued)

Basis of accounting for transactions between reportable segments

The accounting policies of the segments are the same as those described in the Summary of Significant Accounting Policies.

Information about geographical areas

The municipality’s operations are in the Limpopo Province.