MPOFANA LOCAL MUNICIPALITY ANNUAL REPORT 2023/2024 FINANCIAL YEAR

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Municipal Manager
Mpofana Local Municipality

OFFICE OF THE MUNICIPAL MANAGER
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COMPONENT A: MAYOR'S FOREWORD

Mayor's Foreword

It humbles me to present to you the 2023-2024 Annual Report. This has been a year of continued growth and development for our council with many a lesson learnt.

This financial year began at a time where the Country was faced by the economic meltdown and as the result, we experienced slow economic growth and high level of unemployment particular to young people and black communities in general.

Despite these conditions, we have faced and conquered numerous challenges. We have managed to sustain a synergy between our council and administration. A notable achievement which we are proud of and humbled by the recognition of the municipality's success in Strategic Thrust as per the IDP assessment criteria in the Province. Also we managed to maintain the Auditor –General's audit opinion of a qualified audit for our municipality in the 2023/2024 financial year with less findings.

Through this document we intend to review the challenges we have faced, and highlight the successes we have accomplished; and present our findings to the people of Mpofana Municipality. The report aims to provide an account on the Municipal Manager's overview, performance highlights, performance reports, as well as to present the 2023/2024 financial statements, accompanied by the Auditor- General's opinion.

Our Municipality is fully committed to improving the quality and standard of living for all the people that reside within Mpofana. We aim to achieve this through the establishment and construction of durable, long-lasting infrastructure, particularly for our rural communities, to enhance the skills base in the region, to inspire healthy and environmentally friendly lifestyles, to fight crime and corruption, to support programmes for youth development as well as programmes for women and people with disabilities; and to encourage and inspire a culture of entrepreneurship.

During February, we embarked on our annual IDP/Budget Roadshow Campaign. We had the opportunity to meet and engage with communities across all of our municipal wards. The campaign was highly successful and I would like to thank my fellow councilors and more importantly, the communities for supporting the programme and for attending out roadshows.

We are a municipality that has developed a culture which embodies a commitment to the implementation of a clean administration championed by good governance, and this has proven to be a winning formula in achieving and maintaining favourable audit outcomes from Auditor General of South Africa.

I would like to express my heartfelt gratitude to my fellow Councillors, Speaker, Exco members, Senior Managers and the members of staff for their hard work and commitment. We wish to thank Traditional Leaders, the Business Community, Government Departments, our Residents and all the stakeholders who have contributed to making our Municipality a better place to reside in.

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Her Worship, Councillor: TM Magubane
Mayor of Mpofana Municipality

COMPONENT A: EXECUTIVE SUMMARY

1.1 Municipal Manager's Overview

Municipal Manager's Foreword

The Mpofana Local Municipality has made significant progress in the recent past financial year in achieving its constitutional mandate to deliver services and uphold principles of good governance. The municipality's progress bears to the recent COGTA MEC Awards, where the municipality has been awarded an accolade as the 1st Best Strategic Thrust municipality in the Province. The municipality operates under severe socio-economic conditions, given the high rate of unemployment, serious backlogs in infrastructure, low rate of revenue and other social ills experienced in some parts of the municipality. Our approach as local government is informed by the constitutional mandate which underpins a number of legislative frame-work, such as Municipal Finance Management Act, the Municipal System Act, and the Municipal Structures Act.

Our strategic framework is always informed by a number of National Interventions imperatives, such as the Back to Basics program premised on the five pillars: putting people first, delivering basics services, good governance, sound financial services and building capable local government institutions. The municipality has met its set of significance targets as outlined in the Municipal Integrated Development Plan, organizational scorecard and the Municipal Performance Plan. Our Municipal Performance Plan is intrinsically linked to the Municipal Service Delivery Budget Plan and the Municipal Medium Expenditure Framework. Council has been able to set its annual performance plans, linked to individual performance agreements with realistic targets. Council's revenue management and enhancement strategy has assisted to increase revenue over the financial year.

Our measures to improve governance have been seen in the municipality achieving unqualified audit opinion from the Auditor-General. A lot of work has been put in place to ensure that the entity continues to operate as a going concern. Council has strengthened internal controls through the establishment of a Risk Unit which tasked to identify internal system gaps which pose risk and therefore develop mitigating factors. Council has appointed Risk Champions and an Independent Risk Chairperson. Council has improved the capacity of the Internal Audit Unit to ensure that all measures of compliance in various unit with the institution are adhered to.

I would like to express my sincere gratitude to the Political leadership and the Council of the Municipality and to my family of staff members who have worked tirelessly to ensure the smooth operation of the Municipality despite working within an often-challenging environment. It is through our hard work, commitment to a clean administration and ongoing dedication that we have been able to achieve a multitude of milestones as a municipality.

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Dr. EH Dladla
Municipal Manager

Abbreviations

AG	Auditor - General
BEE	Black Economic Empowerment
COGTA	Co-operative Governance and Traditional Affairs
DAERD	Department of Agriculture, Environment Affairs and Rural Development
DME	Department of Minerals and Energy
DOE	Department of Education
DOHS	Department of Human Settlement
DOT	Department of Transport
DWAF	Department of Water Affairs and Forestry
EPWP	Expanded Public Works Programme
GIS	Geography Information System
HIV/AIDS	Human Immunodeficiency Virus/ Acquired Immunodeficiency Syndrome
ICT	Information Communication Technology
IDP	Integrated Development Plan
IDP RF	Integrated Development Plan Representative Forum
IWMP	Integrated Waste Management Plan
KPI	Key Performance Indicator
KZN	KwaZulu Natal
LED	Local Economic Development
MEC	Member of Executive Council
MFMA	Municipal Financial Management Act No. 56 of 2003
MIG	Municipal Infrastructure Grant
MPAC	Municipal Public Accounts Committee
PMS	Performance Management System
PPP	Public-Private Partnership
SDBIP	Service Delivery and Budget Implementation Plan
SCM	Supply Chain Management
SMME	Small, Medium and Micro Enterprise
WSB	Water Services Backlog

Bibliography

- IDP 2023/2024
- National Treasury Website
- Mpofana Local Municipality Audited Financial Statements for 2023/2024
- Mpofana Municipality Annual Performance Report 2023/2024
- Statics South Africa Report for 2022
- Relevant, Circulars, Policies, Frameworks and Relevant Legislation.

Acknowledgement

- Councilors and Officials of Mpofana Municipality;
- The office of the Auditor General KwaZulu-Natal; and
- The Audit Committee of Mpofana Local Municipality.

1.2 LEGISLATIVE REQUIREMENT

Section 121 of the Local Government: Municipal Financial Management Act 56 of 2003 (MFMA) stipulates that:

"Every municipality and every municipality entity must for each financial year prepare an annual report in accordance with this Chapter. The council of a municipality must within nine months after the end of a financial year deal with annual report of the municipality and of any municipal entity under the municipality's sole or shared control in accordance with section 129".

The purpose of an annual report is-

- To provide a record of activities of the municipality or municipal entity during the financial year to which the report relates;
- To provide a report on performance against the budget of the municipality or municipal entity for that financial year; and
- To promote accountability to the local community for the decision made throughout the year by the municipality or municipality entity

The annual report of the municipality must include-

- The annual financial statements of the municipality, and in addition, if section 122 (2) applies, consolidated annual financial statements, as submitted to the Auditor General for audit in terms of section 126(1);
- The Auditor General report in terms of section 126(3) on the financial statements;
- The annual performance report of the municipality prepared by the municipality in terms of section 46 of the Municipal System Act;
- The Auditor General's audit report in terms of section 45 (b) of the Municipal System Act;
- An assessment by the municipality's accounting officer of any arrears on municipal taxes and service charges;
- An assessment by the municipality's accounting officer of the municipality's performance against the measurable performance objectives referred to in section 17 (3) (b) for revenue collection from each revenue sources and for each vote in the municipality's approved budget for the relevant financial year;

- Particulars of any corrective action taken or to be taken in response to the issues raised in the audit reports;
- Any explanation that may be necessary to clarify issues that in connection with the financial statements;
- Any information as determined by the municipality;
- Any recommendations of the municipality's audit committee; and
- Any other information as may be prescribed.

Report of the municipal entity must include-

- The annual financial statements of the entity as submitted to the Auditor General for audit in terms of section 126 (2) on those financial statements;
- The Auditor General's audit report in terms of section 126 (3) on those financial statements;
- An assessment by the entity's accounting officer of any arrears on those financial statements;
- An assessment by the entity's accounting officer of the entity's performance against any measurable performance objectives set in terms of the service delivery agreement or other agreement between the entity and its parent municipality;
- Particulars of any corrective action taken or to be taken in response to issues raised in the audit report;
- Any information as determined by the entity or its parent municipality
- Any recommendations of the audit committee of the entity or its parent municipality; and
- Any other information as may be prescribed.

1.3 MUNICIPAL OVERVIEW

Mpofana Municipality is one of seven local Municipalities that makes-up uMgungundlovu District. It is located along the N3 approximately 70km west of Pietermaritzburg. It borders onto uMngeni, uMshwathi, uMvoti and Langalibalele Municipalities. Mooi River is the only major town in the area and provides services to areas within the municipal boundaries. The other emerging small town is Rosetta which has a smaller catchment and a strong eco-tourism character. The area is within Mooi River catchment and is dominated by commercial farmlands.

Mpofana Municipal boundaries were delineated in terms of the Municipal Demarcation Act and the criteria set therein. This includes population movement trends, regional economic patterns and land use pattern. The municipal boundaries are not just administrative, but are also intended to promote social and economic development. They are also spatial planning boundaries in line with the municipal planning mandate of local government.

1.4 VISION

Mpofana Municipality an inclusive economic dynamite and gateway for sustainable development, by the year 2035.

1.5 MISSION

We strive to deliver on our mandate through:

Unlock resources for Equitable, prosperous and sustainable development.

Provide a platform for co-ordination of bulk infrastructure planning across the municipality

Provide strategies leadership towards inclusive/radical rigorous social-economic change.

Transformation to address economic spatial injustice, inclusive services and opportunities for all citizen of the municipality.

Initiate funding mobilizing initiative/program to ensure financial sustainability.

Co-ordinating and facilitating social development initiative.

1.6 PRINCIPAL AND VALUES

The principal and values which Mpofana Local Municipality ascribes to are as follows:

- Maintain Customer focus and strive for quality, effectiveness, efficiency and sustainability in the delivery of all our services;
- Develop a high culture of performance and excellence based on innovation and development;
- Undertake the responsibility with stewardship and play a leadership role on issues of importance to the municipality;
- Active seek and forge mutually beneficial partnership with all its stakeholders;
- Communicate effectively with communities and other stakeholders in a manner that promotes their participation;
- Act with respect, honesty, trust and empathy;
- Uphold diligence, professionalism and risk tolerance in our quest for innovation and improvement in services delivery;
- Promote ongoing development of management and adaptable skills to cope with changes in the environmental and customer expectations;
- Create an environment that is conducive to self-initiative and fostering a culture of individuals identity with the Municipal as an organization;
- Commitment and equity and social redress; and
- Be inclusive, transparent, and accountable and act with integrity.

1.7 GOALS, OBJECTIVES AND PRIORITIES

The overall goals and objectives for the Municipality which are drawn from the formal mandates are as follows:

- To improve quality of life;
- To improve administrative, legal and advisory support;
- To provide safe, secure, and self-sustainable communities;
- To improve financial management to ensure sustainable financial viability;
- To instill, advance and sustain a good organizational culture and service excellence;
- To create and ensure a conducive environment for Economic Growth and Development;
- To leverage and enhance municipal capacity to promote democracy accountability;

- To develop a credible IDP that aligned to community needs; and
- To promote coordinated planning, implementation and continued evaluation.

1.8 MUNICIPAL FUNCTIONS, MANDATE, POPULATION and ENVIRONMENTAL OVERVIEW

1.8.1 Municipal Functions

In terms of section 84 of the Local Government: Municipal Structural Act No. 117 of 1998, the Mpofana Local Municipality has the following powers and functions:

- Integrated Development Planning;
- Plan, implement and monitor infrastructure projects,
- Facilitate access to basic electricity services;
- Solid waste disposal;
- Regulation of passenger transport services;
- Building regulations
- The establishment, conduct and control of cemeteries;
- Promotion of local tourism for the area;
- The imposition and collection taxes, levies and duties as related to the above functions;
- Municipal Planning;
- Municipal roads; and
- 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 other law

1.8.2 Mandates

The legislative mandates exercised by the municipality in terms of the local government legislative framework are as follows:

- Local Government: Municipal Structure Act, 117 of 1998;
- Local Government: Municipal System Act, 32 of 2000;
- Local Government: Municipal Finance Management Act, 56 of 2003;
- Local Government: Municipal Planning and Performance Management Regulation, 2001;
- Local Government: Municipal Property Rates, 6 of 2004;
- Local Government: Municipal Performance Regulations for Municipal Managers and Managers directly accountable to the Municipal Manager, 2006;
- Local Government: Development Facilitation Act;
- Local Government: Municipal Demarcation Act, 27 of 2008;

- Disaster Management Act,57 of 2002;
- Intergovernmental Relations Framework Act, 13 of 2005;
- Remuneration of Public Office Bearers Act, 20 of 1998; and
- Organized Local Government Act, 52 of 1997

1.8.3 Supporting Mandate

- The Constitution of the Republic of South Africa, 1996;
- White Paper on Transforming Public Service Delivery (Batho Pele), 1997, and
- White Paper on Service Delivery

1.9 POPULATION and DEMOGRAPHICS

1.9.3 Municipal Position within KwaZulu Natal Province

Mpofana Municipality is one of seven local Municipalities that makes-up uMgungundlovu District. It is located along the N3 approximately 70km west of Pietermaritzburg. It borders onto uMngeni, uMshwathi, uMvoti and Inkosi Langalibalele Municipalities. Mooi River is the only major town in the area and provides services to areas within the municipal boundaries. The other emerging small town is Rosetta which has a smaller catchment and a strong eco-tourism character. The area is within Mooi-River catchment and is dominated by commercial farmlands.

Mpofana municipal boundaries were delineated in terms of the Municipal Demarcation Act and the criteria set therein. This includes population movement trends, regional economic patterns and land use pattern. The municipal boundaries are not just administrative, but are also intended to promote social and economic development. They are also spatial planning boundaries in line with the municipal planning mandate of local government.

1.9.4 Population

Mpofana Local Municipality is one of the seven municipalities under uMgungundlovu District Municipality. Mpofana Local Municipality in terms of 2011 Census Survey, experienced a positive growth on its population as the population size increased from 24 794 in 1996 to 36 820 in 2001 to 38 103 in 2011 recording a positive growth, however the 2016 community survey shows decline in population size from 38 103 in 2011 to 37 392 in 2016.

Total Population within uMgungundlovu District Municipality.

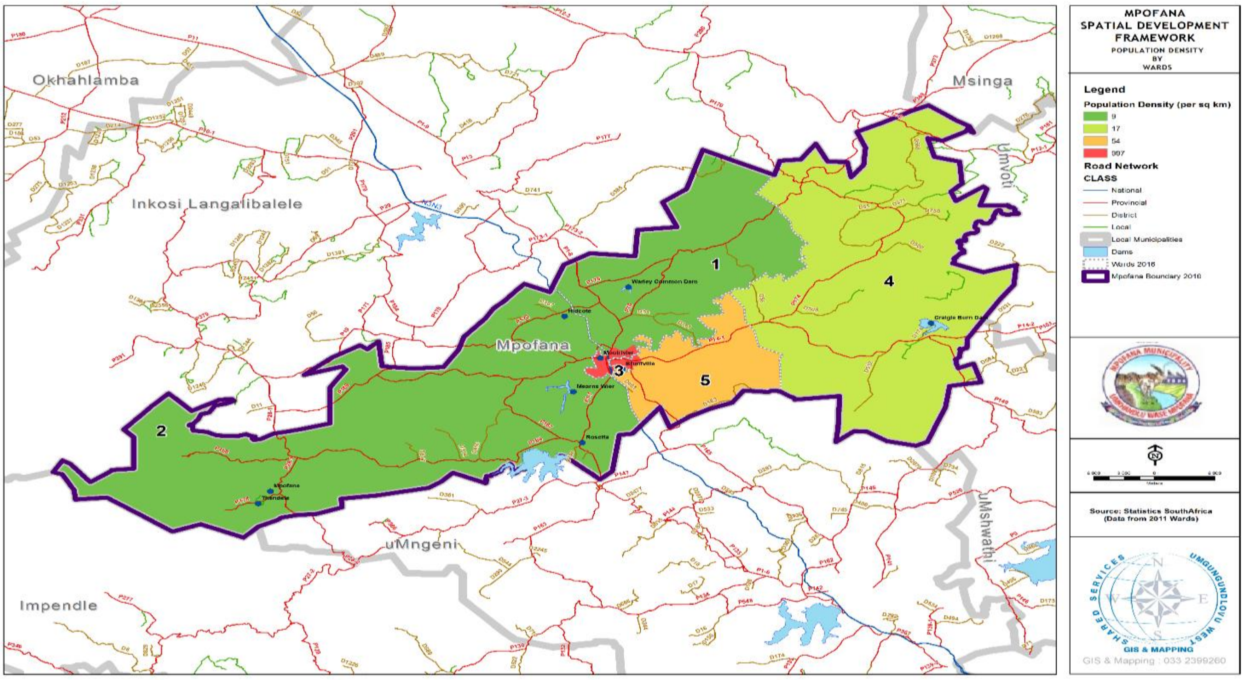
Municipality	Population in numbers	Population in %
DC22 uMgungundlovu District Municipality	1 095 865	9.9% percentage share of KZN
KZ221 Ushwathi LM	111 645	10.2%
KZ222 uMngeni LM	109 867	10.0%
KZ223 Mpofana LM	37 391	3.4%
KZ224 Impendle LM	29 526	2.7%
KZ225 Msunduzi LM	679 039	62.0%
KZ226 Mkhambathini LM	57 075	5.2%
KZ227 Richmond LM	71 322	6.7%

Source: Census 2011

Population Grouping

Population Group	Black African	%	Coloured	%	Indian/Asian	%	White	%	Total
Census 1996	21 564	84.4%	117	0.83%	719	2.90%	2947	11.84%	24 794
Census 2001	33 157	90%	213	0.57%	796	2.16%	2665	7.23%	36 820
Census 2011	33 414	89.4%	131	0.4%	733	2.0%	3114	8.3%	37 391

Population Distribution per Ward



Age Distribution

The majority of the population of the Mpofana Municipality is made up of individuals ranging from ages 0-35 (youth) and the little ranging between 65 and 100. There is thus a decreasing trend identified within each age group. The data indicate the female majority of 52.8% and 47.2% males respectively.

There are various implications for the trend identified. The Mpofana Local Municipality can be characterized with having a large youthful population, which implies the need for various facilities and focus on specific priority areas. E.g. educational facilities, economic opportunities and possibly youth development programmes.

Age Profile of Mpofana Municipality

2021/2022

Population Group	0-14 (children)		15-34 (youth)		35-64 (adults)		65+ (elderly)		Total
Census 2011	13 022	34.8%	13 830	37.0%	9449	25.3%	1090	2.9%	37 391

Mpofana Local Municipality does not have people residing in informal settlements (although a few have been noted in Ward 2 Kwa-Ntuli Farm and in Ward 1 in an old dilapidated building (NCD).Approximately 71.5 % of households are "stand alone" brick structured dwellings with a lot of traditional houses in ward 2 and 4. The aim is to ensure that there is expedited process of converting traditional houses to more formal ones. It should however be noted that Bruntville which has always been free from informal settlements has in the past few years seen a few informal and illegal structures being put up. The housing backlogs from 2011 were carried over to the 2022/23 IDP. A plan for projects to implement as a strategy of addressing the housing backlogs is now in place with housing projects having been identified and included in the IDP and are approved by Department of Human Settlement, however there is a need to make more Housing applications to the Department of Human Settlement as a lot of our community members are without proper houses.

The Mpofana Municipality has embarked upon establishing a Housing Sector Process Plan that will enable Municipality to develop Housing Sector Plan as the strategic plan for housing development within the jurisdiction of the municipality. The Municipality is in the process of developing housing sector plan so that all future and current housing development projects will be included. The purpose will be to address the challenge of conversion of traditional houses to more formal ones. Most of these are located in rural areas. The IDP review process has helped in identifying housing projects that will assist in this regard.

Overall, the municipality does not find itself with problems relating to people residing in informal settlement as 71.5% of households are either "stand alone" brick structures or traditional dwellings. The 2009/2010 IDP had identified projects that will assist in addressing the backlogs in terms of housing, in the 2022/23 IDP, projects to this effect have been identified and included in the IDP for implementation, the Municipality will work closely with the Department of Human Settlements to ensure that the projects are fully implemented and that the communities that we service have sustainable Human Settlements.

Sustainable human settlement is important in addressing issues of housing backlog. The Department of Housing along with the municipality has undertaken a task to secure the piece of land for future housing development projects. It will be most important for the municipality to perhaps engage in initiatives that will educate the communities about the importance of preserving and keeping their environment in a good state in order to address other issues related to service delivery.

1.9.5 Educational Levels

Table below indicates the trends of education levels amongst males and females in the Mpofana Local Municipality.

Number share per Institution by applicable population	
Pre-school (incl. ecd centre; e.g. day care; crèche; playgro)	1278
Primary school (grade r to 7)	7502
Secondary school (grade 8 to 12)	3525
Technical vocational education and training (tvet); formerly	233
Other college (including private and public nursing college)	26
Higher educational institution (including university/univers and tvet)	508
Community education and training college (including adulted)	42
Not applicable	24 277

Applicable total (Attending school)	13 114
Attendance per age group	
5-14	8859
15 - 19	2336
20+	993
Percentage share per Institution by applicable population	
Pre-school (incl. ecd centre; e.g. day care; crèche; playgro)	9.7%
Primary school (grade r to 7)	57.2%
Secondary school (grade 8 to 12)	26.9%
Technical vocational education and training (tvet); formerly	1.8%
Other college (including private and public nursing college)	0.2%
Higher educational institution (including university/univers)	3.9%
Community education and training college (including adulted)	0.3%
Attendance share per total population of age group	
5-14	97.7%
15 - 19	73.8%
20+	4.7%

With the Census 2021 has been concluded, it is anticipated that the numbers as depicted above will change, it is generally known that more people from Mpofana have since gone to Secondary school, this has been made possible by the Government pronouncement of free education for needy and deserving students.

1.9.6 Employment Trends

The employment status in the Municipality is standing at 48.37% as per 2011 Census of the total population in the 15-65 year age group. The rationale for this low employment level is based on non-economically active individuals shows a significant percentage of 30.31%. The majority of the people who are not economically active are still engaged in academic studies.

The unemployment levels are projected at 16%. This is due to a lack of economic activities that provide employment to the municipality. This can also be attributed to the closure of certain areas of Tai Yeun Textiles, lack of entrepreneurs, lack of infrastructure to boost investors' confidence, lack of skilled labour etc.

1.9.7 Demographics

Information presented in this Annual Report is based on the 2021/2022 IDP which captured its data from the 2011 Census as part of the process of understanding the current situation.

The Mpofana Local Municipality in divided into 5 Wards, which cover the area approximately 181 000 hectares. These are:

WARD 1	This is made up of Mooi River, which can be primary described as a formal urban area within denser development, it is also comprises of Riverdale and Townview phase 1 which are semi-urban and Ncubela and Scottfontein which are rural areas
WARD 2	Comprises of what may be termed a small town Rosetta which is a town area. Besides Rosetta the area is rural. This ward's population is mostly made up of the Tendela community. There are other rural areas that exist in this Ward, Sierra Ranch, Manophe and Weston
WARD 3	This is predominantly made up of Bruntville and Gwala Park; which are semi-urban areas.
WARD 4	The area is entirely rural, having been catagorised as one of the poorest wards in the KZN Province, lacking in basic services such as water, houses, electricity and waste management
WARD 5	This made up of Townview area, Phumlasi, Mnandi Farm and Lakeview. This area is predominantly semi-urban.

1.10 SERVICE DELIVERY OVERVIEW

The Municipality has supported its service delivery efforts through Expanded Works Programme (EPWP) and namely Community Works Programme (CWP). A number of areas which were not taken off previously are now be catered for under the EPWP and the CWP Programme.

A number of capital projects were introduced and there were successes in the empowerment of local people where projects were being implemented. Local communities were involved in the construction of the various infrastructure projects including doing sub-constructing opportunities that were as a result of the implementation of the Capital Projects.

The Municipality has continued to embark on poverty alleviation to assist the local communities sustainably. For the 2022/2023 financial year the municipality assisted the public in ensuring that the recycling centre is operational, the center is also supported by Wildlands Conservation Trust. The Municipality has also called on the local emerging business people, especially the youth to register on the Municipal's database (with SCM and LED) so that they can benefit from local economic development initiatives by the Municipality. The Municipality boasted over 200 SMMEs who are registered on its database.

Furthermore a number of capital projects are still ongoing and the progress is shown in the table below, though some have been completed

Source	*Project*	*Project Status as at 30 June 2023*	*Ward*
INEP	Electrification Of 100 Units	Project Not Complete	2 & 4
MIG	Bruntville Internal Tar Road Rehabilitation	Project Not Complete	3
MIG	Phumlaas / Townview Internal Tar Road Upgrade	Project Not Complete	5
MIG	Osuthu Access Road	Project 100% Complete.	2
MAG	Small Town Rehabilitation	In Progress	1

The Municipality has put together a plan to fast-track the completion of the new projects, by having an implementation plan in place. Furthermore more business plans are being put together to source funding to complete all projects that are still needed. It should also be noted that the availability of land is the major issue which prevents the municipality from achieving its vision in terms of Housing delivery, bulk services are also an issue which need urgent attention from uMgungundlovu District Municipality, meetings to this end have been held with the Department of Human Settlements and UMDM, with the revival of Ntuli Housing Project consisting of 92 Units, the conclusion of this project will mean a complete eradication of informal settlements in Ward 2, but on the main the Municipality's Housing Sector Plan should be developed and adopted by the Council in order to address all issues pertaining housing projects with our municipality. The Phumlaas Housing Project came to a stop due to unforeseen circumstances.

It is worth mentioning that Mpofana has also made efforts in terms of universal access to electricity, this has been done by the way of continuously electrification of new areas in the rural areas (Ward 1, 2, and 4) this has been made possible by the grant from Department of Energy which for 2019/20 financial year was R5 000 000.00. The Municipality will strive to focus on its core mandate which is serving. The Department Of Energy has allocated R12 590 000.00 for 2022/2023 financial year for electrification of households.

1.11 FINANCIAL HEALTH OVERVIEW

Background

The municipality is unable to meet its monthly fixed operating commitments from cash and short term investments without collecting additional revenue [The current cash coverage ratio is -1 month (which is below average of 1- 3 months)].The municipal is unable to generate sufficient income to cover its operating payments, and debt commitments (e.g. Eskom). This causes late payments of monthly consumables.

The Municipality has decided to explore the Distribution Agency Agreement with Eskom and there are continuous engagement between Eskom and the Mpofana Municipality to conclude the agreement arrangements. Currently the discussions are in an advanced stage which is estimated to be concluded in the next six months.

The municipality adopted an unfunded Draft Budget. The municipality is implementing unfunded budget plan to be in the funding position in the 2022-23 financial year. As per Provincial Treasury recommendation, the municipality needs to monitor progress in the tabled plan. Close monitoring mechanism has been put in place. This report is a summary of the progress made and a few challenges on the financial performance of the municipality for the 2022/23 financial year.

Objectives

- Successful monitoring of MSCOA implementation and monitoring for 2017/2018 to 2021/2022
- Successful implementation of new valuation roll with minimum of 5 years supplementary valuation roll
- Improve financial reporting based on MSCOA requirements
- Improve debts collection to boost municipal cash flow
- Striving towards Unqualified Audit Opinion (AGSA)

- Continuous municipal budget related policies
- To manage our assets and liabilities (current ratio norm 2:1)
- To manage our cash coverage norm (3 months)
- Implementing the cost cutting measures
- Create a conducive environment for job creation and economic growth
- Annual preparation of a funded budget every financial year as per the MFMA

Annual Financial Statements

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. Eskom debt remains the huge risk. The cash coverage remains below the norm.

The Intervention by COGTA

The Municipality continues to be plagued by dysfunctionality, cash flow challenges, and maladministration and service delivery challenges, subsequently, the Executive Council took a decision to place the Mpofana Municipality under administration in 2017.

The Municipality still remains in financial distress despite interventions by COGTA in providing financial support and advice. The unfunded budget could result in the equitable share being withheld by National Treasury and the Municipality has been advised to develop a financial plan that will reduce the budget deficit and present the plan to Provincial Treasury.

MSCOA

The municipality is not yet MSCOA compliant and revise implementation plan, however a Steering Committee has been established and it is effective.

Reporting

The department has done noticeable improvement as far as reporting on financial matters to other stakeholders (e.g. internal departments, provincial, national and other stakeholders), we have achieved almost hundred (100%) percent on reforms as required by National Treasury and compliance departments, this evidenced by relevant circulars informing municipalities on such reporting compliance.

Supply Chain Management

There has been much improvement on the Supply Chain Management Unit. There is effective communication with the suppliers, service providers and management to ensure that we mitigate potential risks that could disrupt the SCM processes.

Financial Analysis

The draft financial statements for the 2022/23 financial year was compiled and forwarded to the Auditor General for audit on the 31 August 2023. The financial Statements shows an upward trend in the municipal finances.

CHAPTER 2- GOVERNANCE

2.1 Introduction to Governance

Mpofana Municipality is totally committed to good governance. The organization is structured in such a way to ensure that the eight major characteristics required for good governance is enshrined in its operations. This ensures that it is participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive and follows the rule of law. Corruption is minimized, the views of the minorities are taken into account and the voices of the most vulnerable in society are heard in decision-making. It is also responsive to the present and future needs of society. Above all, the commitment from the leadership both political and administrative is essential to maintain good governance.

2.1.1 Political Governance

The Mpofana Municipality Council is the highest decision making body within the Municipality. It is made up of 10 Councillors with 5 Ward Councillors and 5 Party Representatives. The Chairperson of the Council is the speaker. There are three (3) portfolio committees in the Municipality.

The Executive Committee is made up of 3 Councillors. The Chairperson of the Executive Committee is the Mayor.

The following are the committees of Council: Finance Committee, Corporate and Community Services Committee, Technical Services Committee and the Municipal Public Accounts Committee.

Budget and Treasury Office (BTO)

The terms of reference of this committee are to advise and make recommendations to the Executive Committee on: budgeting, supply chain, asset management, revenue and expenditure.

Corporate and Community Services

The terms of reference of this committee are to advise and make recommendations to the Executive Committee on:

- All aspects of Human Resources Development,
- Information Technology,
- Record Management,
- Community Halls and other community structures,
- Fleet Management
- All applicable legislation relating to social and economic development, national development programmes, provincial development programmes, trading regulations, investment opportunities, land affairs, law enforcement, library services, tourism, youth, sports, gender, disability and public participation.

Technical Development and Maintenance

The terms of reference of this committee are to advise and make recommendations to the executive committee on:

- The municipality's technical tasks, such as road constructions and maintenance thereof,
- Community Halls and other community structures, crèches and is further responsible the building inspections.
- Community Works Program and Expanded Public Works Program

Municipal Public Accounts Committee

The terms of reference of this committee are to play an oversight role within the municipality. All the reports of the Audit Committee and Council may refer matters to this committee for investigation.

Municipal Council

Name	Position	Political Party
Cllr TM Magubane	Mayor/ PR Councillor, Chaiperson of Exco, and Finance Portfolio Committee Chairperson	ANC
Cllr ZA Dladla	Speaker/Ward 2 Councillor	ANC
Cllr Z Mchunu	Ward 5 Councillor/ Technical Services Portfolio Chairperson, Corporate & Community Portfolio Chairperson and Exco Member	ANC
Cllr MS Mchunu	Ward 1 Councillor/ MPAC Chairperson	ANC
Cllr LW Wynne	Ward 3 Councillor / District Rep / LLF Member	ANC
Cllr EM Majola	Ward 4 Councillor/ LLF Member	ANC
Cllr PB Gunundu	PR Councillor/ LLF Member	ANC
Cllr ES Buthelezi	PR Councillor/ Exco Member	DA
Cllr BX Zikhali	PR Councillor	EFF
Cllr JJ Dlomo	PR Councillor	IFP

The Municipality also consists of forums that are operational and are as follows:

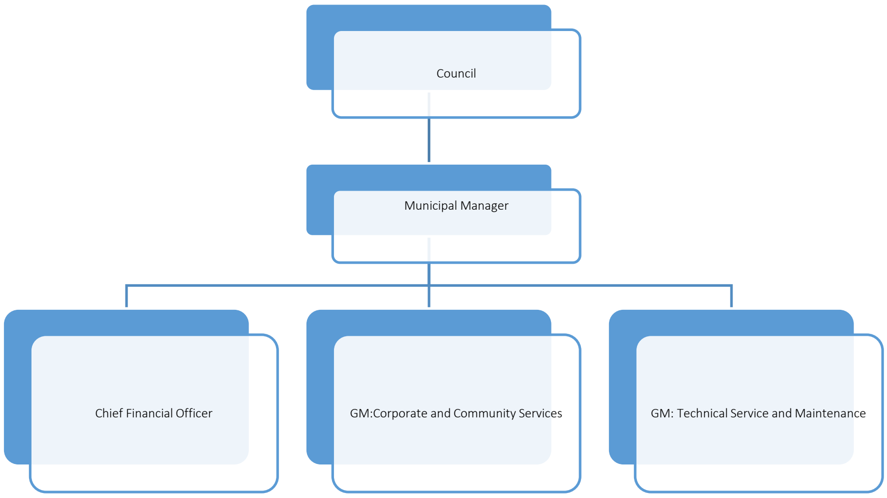
- Local Labour Forum
- Integrated Development Planning Representative Forum
- Disaster Management Forum
- Local Economic Development Forum
- Housing Forum

Portfolio Committee	**2021/2022**	**2022/2023**
Number of Council Meeting	8	12
Number of Budget & Treasury Portfolio Committee	6	10
Number of Infrastructure Development and Maintenance Portfolio	7	12
Number of Corporate and Community Services Portfolio Committee	7	12

Minutes of all above committees are tabled at Council as recommendations. The Councillors are Chairpersons of their respective Portfolio Committees. Head of Departments provide Technical support in their respective Portfolio Committees.

2.1.2 Administrative Governance

The following structure indicates decision making hierarchy in the Municipality



Departmental Functions

Designation	*Name*	*Responsibility*
Municipal Manager	Dr Hlula Dladla	Implement national and provincial legislation applicable to the municipality
		Internal Audit, Risk Management and Compliance
		The formulation and development of an economic effective, efficient, and accountable administration
		The management of the municipality's administration in accordance with the legislation applicable to the municipality

		The implementation of the municipality's integrated development plan
		Management of the provision of services to the local community in a sustainable and equitable manner
		Manage the communications between the municipality administration and political structure
		Carry on the decision of the structures and functions of the municipality
		Administer and implement the municipal by-laws and other legislation
		Communication Strategy
		Public Participation
Chief Financial Officer	Mr Pitso Molefe	Revenue Management
		Expenditure Management
		Asset Management
		Budget and Reporting Management
		Supply Chain Management
Acting GM: Corporate and Community Services	Mr Mhlengi Sithole	Human Resources Management and Development
		Compliance with Legislation
		Enforcing By-laws
		Office and Building Maintenance
		Events Management and Communication Strategy
		Management of Ward Committees
		Information and Communication Technology Administration
		Support the mayoral and council activities

		Local Economic Development
		Social Services
		Fleet Management
		Management Community Services
		Public Protections Community Safety
		Tourism
		Management of Libraries and Museum
		Youth Development
		Special Programmes
		Waste Management
		Human Settlement Unit
GM: Infrastructure Development and Maintenance	Ms Monkululeko Mbatha	Provision of Basic Services
		Mobilisation of Resources to continually improve the level and quality of service delivery
		Roads
		Electricity
		Project Management Unit
		Infrastructure Planning
		Storm Water Drainage
		Construction Management
		Building Inspector
		Community Works Programme
		Expanded Public Works Programme

2.2 Introduction to Co-operative Governance and Intergovernmental Relations

Operation Sukuma Sakhe operates in all wards (5) of Mpofana Local Municipality. Each ward has a war room and sub-war rooms or satellite war rooms for only Ward 1, Ward 2 and Ward 4, where all stakeholders (Government Departments, Non-Government Organizations (NGOs), Traditional leaders, Faith Based Organizations (FBO), Community Care Givers (CCGs) come to the war room to fight poverty, crime and other issues that are problematic in the community. Each war room has a convener who chairs the Ward Task Team (WTT) meetings and the ward Councillor is the champion of the war room.

The convener comes to the meetings and they meet every month with all stakeholders to discuss community issues that were identified during household profiling by the CCGs and the walk-in registers in the war rooms. The war rooms operate in community halls and Traditional Courts. Some wards are too large, so sub-war rooms or satellite war rooms were established for the benefit of the entire ward. War rooms are open every day of the week for the community to come with their issues that need necessary interventions. Managers are deployed in these 5 Wards to monitor the functionality of the war room.

CCGs do households' profiling whereby they identify different needs that need to be fulfilled through different referrals/ intervention from different stakeholders/ government departments, also the community have an easy access to the war room walk in registers which are nominated by the OSS Office every after 3 months. Each conducts an MBO after finishing analyzing the household profiling forms, where all government departments will come and render their services to people at a ward level.

Local Task Team meetings take place once a quarter in the Municipality Offices whereby all Department Managers, WTT conveners, traditional leaders and NGOs, Ward Councillors and the Mayor come to the meeting to discuss issues that were unresolved in the war room and to get the report of the WTTs from the ward conveners. They also discuss the functionality of the war rooms and come up with solutions for those that need help. The Local Task Team writes a quarterly report to the District Task Team about the operations of the WTTs. OSS celebrate all calendar events.

Challenges

No attendance of some Government Departments in the Local Task Team meetings. Slow interventions are taking place in the war rooms due to non-attendance of Departments at the war rooms. Non-attendance of the Ward Champions in the War room and Local Task Team meetings are also a cause for concern.

2.2.1 Intergovernmental Relations

- The Inter-governmental Relations Act, (Act No. 13 of 2005), requires all spheres of government to coordinate, communicate, align and integrate services delivery effectively, to ensure access to services. In this regard the Municipality complies with the provision of the Act.
- Mpofana Local Municipality participates in the Provincial and District MIG Forum. Those forums provide a platform for engagement on the approval of projects and for coordination and monitoring of expenditure on projects which are funded under Municipal Infrastructure Grant projects.
- UMgungundlovu District has adopted a Cluster Model to share best practices amongst its Local Municipalities. These Clusters
  - The District Inter-governmental Forum (DIF) or the Mayors Forum
  - The District Technical Support Forum (DTSF) or the Municipal Manager's Forum
- The Municipality also has entered into shared services on Development and Planning Services and Geographic Information System (GSI)

2.3 Overview on Public Accountability and Participation

Mpofana Local Municipality has implemented its Communication Strategy Framework to enhance its effectiveness in all operational spheres. The municipality is committed to provide accurate service delivery and is willing to engage with business, communities and other stakeholders to ensure that service delivery targets are met. The communication strategy ensures that municipal staff are well informed of what is happening in the municipality and well equipped with information.

Communication dissemination methods include the following:

- Communication between internal departments through information sharing meetings such as MANCO.
- Communication between communities, entities, affiliates, partners and staff.
- Cost reduction efforts by using notice boards and internal memos.
- Ensuring quality standards of municipal documents.
- Customer service training.
- Instant Messaging Services such as WhatsApp

External communication flows:

- Traditional Media: newspapers, Municipal newsletter
- Social Media: Email newsletter, SMS Marketing and Facebook
- Loud Hailing
- Instant Messaging Services in the form of WhatsApp

2.3.1 Public Participation

The Municipality adopted its public participation program to involve the community during the Integrated Development Plan (IDP) and Budget Process.

The functional public participation structures for the municipality are:

- IDP Representative Forum
- District Wide Cluster Forums (Municipal Managers Forum, Mayors Forum and District Clusters)

2.3.2 Ward Committee Structures

The primary objective of the ward committee is to enhance public participation of the community of Mpofana in the programmes of the Municipality.

Accordingly, 5 ward committees are operational in the Mpofana Municipality. A Ward Committee consists of the relevant Ward Councillor, who automatically assumes chairpersonship of the committee, and ten (10) other members who represent different sectors.

2.3.3 IDP Participation and Alignment

The Integrated Development Plan (IDP) is a five-year plan which local government is required to compile to determine the development needs of the municipality. Municipality's IDP process has once again gone through the exercise of public participation and the community needs and concerns are recorded. The Municipal System Act has prompted changes in the way in which the Council plans for the future of the Municipality. It also provides greater scope for communities to make their own choices about what the Council does and how. The Integrated Development Plan is a planning tool used to implement a co-operative and integrated development project in South Africa's spatial economy. The 2022/23 IDP was developed in-house and the Representative Forum Meeting was held virtual. The municipality undertook an intense public participation, roadshows were held in February 2023.

2.3.4 Performance Management System (PMS)

The Integrated Development Plan (IDP) is one mechanism and instrument that seeks to give meaning to the developmental local government. At the centre of this process lies the challenge of addressing the extreme poverty, inequality and backlogs in service delivery and the challenge to overcome the enormous racial, gender, and geographic disparities that exist in our communities.

The Municipality has designed a Performance Management System (PMS) that assists with the implementation and monitoring of the IDP. The Mpofana Municipality's Performance Management Framework guides and gives direction to the process of preparing and implementing the Municipality's PMS. The performance management model provides a set of procedures and functional tools that enable effective implementation of a performance management system. It tells what aspects of the municipality's performance are measured and managed.

The 2021/22 Organizational Scorecard was developed at the beginning of the financial year and was adopted. The Service Delivery and Budget Implementation Plan (SDBIP) was approved by the Mayor and the Performance Agreements and Plans were entered into and signed by the Senior Managers. Performance reporting was conducted quarterly and submitted to the Internal Audit section; Audit and Performance Audit Committee; and the Council. Internal audit findings were addressed through the development of action plan and continuous follow-ups from the Internal Audit section. The performance reporting system underwent many challenges and scrutiny from the internal audit and audit and performance audit committee respectively.

2.4 Risk Management

Risk Management is the identification, evaluation and prioritization of risk followed by coordinated and economical application of resources to minimize, monitor and control the probability or impact of unfortunate events or to maximize the realization of opportunities. Strategies to manage threats (uncertainties with negative consequences) typically include avoiding the threat, reducing the negative effect or probability of the threat, transferring all or part of the threat to another party, and even retaining some or all of the potential or actual consequences of a particular threat.

Mpofana has in the 2022/2023 in November 2022, financial year taken drastic measures to ensure that the Risk is managed properly. These measures amongst others include:

- Establishment of a Risk Management Unit
- Appointment of a Risk Management Committee
- Appointment of Risk Champions per Department

Mpofana conducted a Risk Assessment for 2022/2023 and the assessment has in the main identifies the following Strategic Risks

1. Non-financial viability
2. Failure to deliver key services to the Community
3. Unavailability of resources and tools for functioning of the Municipality
4. Poor Leadership and Governance
5. Inadequate Information and Communication Technology.

On the 2021 Auditor-General Road Shows that were done based on the Municipal audit results it was apparent that one of the biggest risk was that Municipalities were at the brink of collapse. Based on our recent assessments it obvious that Mpofana is not an exception to this risk. The continued losses made by the municipality in the recent past, the uncash-backed conditional grants and escalating liabilities are the obvious indicators that the Municipality might not be able to continue in operation for the foreseeable future.

Municipal Management has taken significant steps in trying to address this issue. Such steps have included a strategic planning that seek to establish mechanisms that will ensure that the situation of Mpofana Municipality is turned around. The Risk Management Committee continue to ensure that it monitors the adequate implementation of the following documents that are aimed at turning around this Municipality

- Recovery Plan –
- Strategic
- Audit Action Plan

The Municipality has established a Risk Committee that is responsible to ensure that Risk is managed appropriately. The issue of Risk management has been taken seriously at Mpofana such that each department has appointed a Risk Champion who is responsible to monitor progress on the mitigation of each and every risk falling within a certain department. Mpofana has appointed a Risk Management Committee that is responsible of monitoring the Risk Register and ensuring it continue to reflect the Risk profile of the Municipality. The Committee is mainly responsible to ensure that all mitigating steps are taken to ensure that risks are minimized and managed as effectively as the Municipality can possibly do.

The following is the synopsis on the progress made in the year under review on the operational risk. The following are the top 10 Risk as identified.

No	*Risk Description*	*Department*	*Likelihood*	*Impact*	*Controls*	*Movement*	*Comments*
1	Ineffective Council Governance	MM	Major	Certain	Satisfactory	Improved	All Council Meetings sitting in accordance with the Calendar
2	Non credible Integrated Development Plan	MM	Critical	Likely	Satisfactory	Improved	MEC on IDP ratings remains constant
3	Ineffective Financial management	Finance	Major	Certain	Satisfactory	Regressed	Increase in losses, unfunded budgets and liabilities
4	Ineffective implementation of Supply Chain Management	Finance	Moderate	Likely	Satisfactory	Stagnant	UIFW continue to be incurred
5	Inadequate safeguarding and tracking of municipal records	Corporate & Community Services	Major	Likely	Weak	Stagnant	No effective centralised filing system
6	Inadequate provision of security management services	Corporate & Community Services	Critical	Likely	Satisfactory	Improved	Improved in safeguarding of Assets
7	Delays in completion of project within specified timeframes	Technical	Major	Likely	Weak	Regressed	Delays on MIG projects
8	Ineffective waste management processes	Technical	Critical	Certain	Satisfactory	Stagnant	Rehabilitation of Landfill site remains a challenge
9	Inability or failure to recover municipal data and systems in the event of	ICT	Catastrophic	Almost certain	Weak	Stagnant	No adequately managed off-site backup

	disaster/disruptions to operations.						
10	Inability or failure to provide direction on information technology governance processes	ICT	Major	Likely	Good	Improved	Improved effectiveness on ICT Steering Committee

2.5 Anti-Corruption and Fraud

Fraudulent and corrupt practices undermine the basic values and principles governing public administration as set out in Chapter 10 of the Constitution.

The Municipality expects all its employees, councilors, service providers and the community not only to be fair and honest, but also to provide any help, information and support necessary to combat fraud and corruption.

The Municipality often acknowledges the causes, aggravating factors and debilitating effects of fraud and corruption and consequently the need to root out these elements. It is in this commitment that has seen the development and implementation of numerous policies such as Anti-fraud Policy.

Municipal staff will be encouraged to adhere to value for money principles in carrying out their functions. Council has adopted a zero tolerance approach in respect of both internal and external audit reports and measures will be implemented to ensure that any material or fundamental issues are addressed immediately. It is expected that the internal audit function will raise any material or fundamental issues before external audit. Other issues arising will be prioritized and addressed accordingly.

2.6 Mpofana Municipality Website

The Municipality has been continuously finding new ways of enhancing the image of its website. This helps to ensure a modern, clean and fresh look-and-feel as compared to the older design. The office of the Municipal Manager is gearing itself up to ensure that all documents required upload are uploaded timely.

The municipality does not have a dedicated computer to be accessed by the members of the community, however the community have access to the computers at our libraries for the purpose as envisaged in Section 75 of the MFMA

2.7 By-Laws

Municipal by-laws are public regulatory laws, which apply in a certain area, in this case Mpofana Municipality. A local or municipal government gets its power to pass laws through a law of the national or provincial government, which specifies what things the town or city may regulate through by-laws. The Mpofana Municipality has in terms of section 156 of the Constitution, 1996 (Act 108 of 1996), read in conjunction with section 11 (3) of the Local Government Systems Act, 2000 (Act 32 of 2000) developed the by-laws and were gazetted on the date 13 June 2024. A new by-law on Township and Rural Economy will be gazetted within in 2025.

2.8 Public Satisfaction on Municipal Services

No Public Satisfaction Survey was done for the year under review, however one was done in the 2017/18 financial year in Ward 4 area through a CDW deployed to the ward. The Municipality therefore still heavily relies on the Community Satisfaction Survey that was conducted in 2016. The survey found that people in the urban area are somewhat satisfied with the level of services from the Municipality, however a greater number of people in the rural areas are not satisfied with the level of service they are receiving from the Local Authority. It is for this reason that the Municipality has implemented projects in the rural areas so that the perception is changed.

CHAPTER 3 – SERVICE DELIVERY PERFORMANCE

3.1 INTRODUCTION

The 2022/23 financial year saw with it several infrastructure development projects funded through the government's largest local government's infrastructure development funding: the Municipal Infrastructure Grant (MIG).

Planned projects for the 2022/23 financial year include: Rehabilitation of Phumlasi/Townview Internal Access Road, Bruntville Internal Access Road Phase 2.

Mpofana Local Municipality received an allocation of R10 225 048.00 for implementation of Municipal Infrastructure Grant (MIG) projects for the financial year under review.

The table below reflect 2022/2023 project breakdowns by name and ward, as well as the source of funding.

SOURCE	*PROJECT*	*PROJECT STATUS AS AT 30 JUNE 2023*	*WARD*	*BUDGET*
MIG	Rehabilitation of Bruntville Internal Access Road	90% Project complete	3	R3 870 451.91
MIG	Rehabilitation of Phumlasi/Townview Internal Access Road	0% Project complete	5	R3 819 569.57
MIG	Rehabilitation of Mzilanyoni Access Road	0% Project complete	4	R4 768 278.52
INEP	Electrification of new 100 Consumer Units by 30 June 2023	0 Number of connections	4	R12 590 000.00
BACKLOG				
MIG	Usuthu Access Road	100% Project Complete	2	R12 085 252.26

Over and above the Capital Projects that under Basic Service Delivery the Municipality boast having maintained 18.90 kilometres worth of roads under its Jurisdiction.

Appended below is a brief summary of budget allocation and commitments for 2023/24 financial year.

No.	Project title	Actual Project Cost	Expenditure to date	Progress / Status	Start Date

1.	Bruntville Sports Field	R8 000 000.00	-	The site has been established.	01 July 2023
2.	Rehabilitation of Mzilanyoni Access Road	R4 768 278.52	R0	Not yet started	01 July 2023

3.1.1 Electrification Project

The Municipality completed its Electrification Project and realize that the current electrification backlog numbers are achievable. As the Municipality, we have achieved 100% universal access to electricity connections by the of 2020/21 financial year. We strongly believed that our target to electrify infills is within our reach. The Municipality received R10 552 048.00 funding in 2022/23 financial year for new electrification.

INEP PROGRAM

The INEP Program is an intervention made by Department of Energy and Minerals to address serious challenges of service delivery in the Electrification of householders.

The following grants were received:

2018/2019 Financial Year, R6 984 000.00 allocated for electrification of households

2019/2020 Financial Year, R5 000 000.00 allocated for electrification of households

2021/2022 Financial Year, R0 allocated for electrification of households.

2022/2023 Financial Year, R12 590 000.00 allocated for electrification of households.

Challenges

The biggest challenges we encountered in this is the increase number of households that were not included in the Project budget.

3.1.2 Housing Projects

In terms of housing, we have made insignificant progress. Problems with bulk infrastructure has affected negatively the ability of Mpofana Municipality to deliver houses, this worsen by a change of approach by the Department of Human Settlement, that no houses would be constructed without some physical work of bulk infrastructure being on the ground. In other instances the land issue proves a challenge in the implementation of housing project.

UMgungundlovu District Municipality has since been made aware of the challenges the Municipality is facing in terms of their slow movement in putting Bulk Infrastructure in place before any commencement of the construction of houses. Municipality is committed to show case with more housing delivery once the aforementioned challenges are addressed.

Phumlaas Housing Project came to a stop, however the meeting has been convened between the Municipal officials and Human Settlement Department to ensure that challenges relating to implementation are addressed speedily.

Hereunder is a list of Housing Projects that were at a standstill due to the aforementioned challenges of lack of Bulk Water Supply. For some projects there are land issues.

Project Name	*Ward*	*Units*	*Status*	*2022/23*	*2023/24*	*2024/25*
Rosetta	2	100	Planning studies completed. The outstanding milestone is WULA which has been submitted to the Department of Water and Sanitation and is awaiting approval; then the project will proceed to construction of services.	R376 808,00	R4 182 056.50	R4 182 056.50
Ekujabuleni (Sierra Ranch)	3	120	Planning – blocked due to unavailability of bulk water services.	R0,00	R0,00	R0,00
Rural Housing Project	4,1,2	Tbc	Identified – rural housing projects for various areas (farms) in ward 4, 1 and 2. A site inspection has been done, and consent forms will be signed by the Trustees of each farm, and copies of Title Deeds are required for each farm portion for the project to be considered for funding approval.	R0,00	R0,00	R0,00
Bruntville (former hostel site)	3	120	Pre-Planning – the project is blocked due to social issues related to the potential beneficiaries of the project.	R0,00	R0,00	R0,00
Tendela	2	250	Pre-Planning – the project is blocked due to the land being privately owned.	R0,00	R0,00	R0,00
Craigieburn	4	850	Planning - blocked due to unavailability of bulk water services.	R0,00	R0,00	R0,00

Phumlas	5	400	Construction – the Department is in the process of appointing an engineer to do structural assessment on the 39 remaining houses.	R6 319 388.04	R4 182 056.50	R50 000,00
Ebuhleni	4	120	Construction – blocked due to land disputes	R0,00	R0,00	R0,00
Town Hall TRU's	1	84	Emergency Housing – Service provider appointed by the Department and has been introduced to the Municipality. Work on site will commence once the contract is signed by all parties.	R0,00	R0,00	R0,00
Disaster	All		155 permanent structures to be built in ward 4 and 3, contract recently signed for a 15-month period. 26 temporal structures have been built in all wards. 10 temporal structures to be built in ward 4 and 1	R0,00	R0,00	R0,00
OSS	4	12	12 houses were recently completed	R0,00	R0,00	R0,00

3.1.3 Road and Storm Water

Road Transport

Municipality is responsible for major access roads that are not maintained by Department of Transport. Due to very bad weather conditions we experienced some dilapidation of some roads. Through many years of use without maintenance or hardening, many have developed in deep dongs where storm-water continuously deepens them. However the municipality, where it can has maintained 13.45 km under very tight budgetary constraints.

Waste Water

There is not storm water master plan resulting in adhoc projects being identified where complaints are received. Problems are experienced in both the CBD and in the township area where concrete pipes are collapsing owing to fatigue from heavy rains and traffic loads. This has resulted in most of the CBD infrastructure becoming aged at a very rapid pace.

In an attempt to clean-up, and revamp the town of Mooi River, emphasis was placed on infrastructure development and maintenance of the town. Our commitment is to ensure quality service delivery to the residents of our Municipality. We are working hard in ensuring that Mpofana Municipality keeps moving forward.

Solid Waste Management

The Municipality continued implementing its Integrated Waste Management Plan (IWMP). It provide strategies in addressing the backlogs in refuse removal collection. The Municipality's landfill site is situated in Lakeview area covers Bruntville, Rosetta, Lakeview and Mooi River.

Waste collection is done on weekly basis in residential areas and daily in the Mooi River CBD. We have donated bins to a number of schools and businesses to encourage recycling and environmentally friendly practices.

The Mpofana Municipality provides some assistance in the recycling center which is monitored closely by the Municipality in consultation with the Wildlands Conservation Trust. The project was founded by S'busiso Dladla in 2007 because there were no employment opportunities in the area, a lot of people including himself were unemployed. Since the project has started it has created 15 jobs. The community seems to ignore the call that has always been made to recycle.

Electricity

There has been a substantial improvement in the percentages of households that use electricity for lighting purposes. The majority of households using electricity are located in the urban centers of the municipality, more especially Mooi River, Bruntville and Rosetta. Within the current context of the electricity crisis in South Africa, it has been seen imperative for the municipality to promote alternative source of electricity, hence Department Of Energy allocated solar panels for rural households.

3.2 SERVICE DELIVERY: ACTUAL PERFORMANCE AGAINST TARGET SET IN THE SCORECARD

This section of the Annual Report will report on the Municipality's actual performance against Municipality targets as per Integrated Development Plan, the planning document of the municipality. A detail report of the Municipality's performance (Annual Performance Report) is also attached to the Annual Report.

3.2.1 Free Basic Service and Indigent Support:

Mpofana Local Municipality adopted the Indigent Support Policy on the 30th of July 2024 to promote social and economic development within the community of Mpofana. The objective is to assist the indigent community with funding from Inter-Governmental Transfer so that the community may enjoy services provided by the municipality irrespective of their financial situation. In order to qualify for such assistance, each indigent household is required to meet certain criteria. The municipality recognizes the high level of poverty that exists within the community and the high number of households whose monthly income is below the poverty line. The number of households who will receive such assistance will be determined by the Council on an annual basis, in relation to the equitable share allocation available for such purposes as determined in the annual budget. An indigent register has been compiled for households with an income of less than R 5000 per month, or R60 000 per annual which is considered indigent, which has been submitted to National COGTA for verification.

3.2.2 Road Transport

Road Condition

- The following situation persists in respect of the condition of roads:
  - Most of our roads in Mpofana Local Municipality are gravel,
  - Some of the tarred roads are dilapidated with potholes and storm water is also an issue.
  - There are only few pedestrian crossing facilities that are available.
  - Some of the bridges are damaged due to floods.
  - Access management is a problem.
  - Road safety is a problem.

Public Transport

As many of the community do not have their own motor vehicle, public transport is essential in providing mobility and accessibility of these communities to socio-economic facilities. Transportation within the Municipality is almost exclusively achieved through the use of road vehicles.

Categories of transport are as follows:

- Public Transport - Taxis
- Private Transport - Passenger Vehicle
- Private Transport – Trucks

- The Local Integrated Transport Process Plan has been developed.

3.2.3 Sports and Recreation

Most of the available facilities required significant upgrading and revamping in order to fully benefit in sports, arts and culture aspect of the municipality. The aim of Sports and Recreation is to improve the quality of all South African by promoting participation in sports and recreation in the country. There is recreational facilities that are available, although some areas are still without. The Mpofana Municipality has had a great impact in the performing art and indigenous games and would require the municipality to invest in this aspect.

3.3 PLANNING AND DEVELOPMENT

3.3.1 Planning and Development Overview

The Municipality has reviewed and adopted it’s SPLUMA with an aim to improve the spatial structure of the municipality, promoting the efficient use of land as well as economic development through ensuring optimal use of the municipality’s available resources.

The Spatial Planning and Land Use Management Act 16 of 2013 (SPLUMA) is national law that was passed by Parliament in 2013. The law gives the Department of Rural Development and Land Reform (DRDLR) the power to pass Regulations in terms of SPLUMA to provide additional detail on how the law should be implemented. The final version of these Regulations (Regulations in terms of SPLUMA) was published on 23 March 2015. The law came into effect on 1 July 2015.

This plan seeks to expose the vision and goals, and context for development. The principles that align that urban planning and development are guided by other spheres of government's policies, strategies and priorities. It is our responsibility therefore, to meet the objectives of the municipality, community members and all other relevant stakeholders regarding future development of project nodes. The existing land use and socio-economic characteristics from the basis for the urban or rural redesign and redevelopment model. This model is to ensure that the planned future development (public and private) not only serve the envisaged changing land use environment within the existing urban fabric of the node, but that it also unlocks the development potential of areas earmarked for future urban expansion.

3.4 LOCAL ECONOMIC DEVELOPMENT (INCLUDING TOURISM AND MARKET PLACES)

3.4.1 Local Economic Development

An LED Manager has since been appointed in 2017. This has seen the development of LED Strategy in-house with an assistance of COGTA with a clear Implementation Plan. LED component consists of Tourism Information Centre , Advisory Services Centre and SSME Support (One-Stop Shop) located in Woza Woza complex and a Museum that is situated in Mooi River. SMMEs and Co-operatives which are an important stakeholder in micro-economies of scales have been prioritized, and the Municipality has embarked on a process of registering all SMMEs on its database and ongoing support is still being given to SMMEs and Co-operatives. There is still a need to develop more SMMEs that deal with Agri-processing since agriculture possesses immense potential given that the Municipality mostly has agricultural land. The municipality's LED progress bears testimony to the three previous years COGTA Excellent Awards, where the municipality was awarded as the 1st Best Performing municipality in the Province.

3.4.2 Tourism

Tourism continues to play an increasingly important role in the local economy Mpofana Municipality, with the wide asset base including a range of accommodation facilities, outdoor sporting and recreational activities. Although there is a substantial private sector involvement and investment into the tourism industry there appears to be a lack of integration, marketing and a creative approach to local tourism. Mpofana Local Municipality has recently entered into a working relationship will Midlands Meander Tourism Association to enhance local tourism promotion, also seeking support from UMEDA to re-establish the MOOI River Tourism Association.

3.4.3 Informal Traders

The Municipality is trying to organize informal economy actors in order to minimize the number of illegal street traders and enforce by-laws. This will be done through the upgrading of Trading Structures and allocate informal economy actors accordingly, through the Small Rehabilitation Programme funded by COGTA there has been additional 20 Trading Market Stalls for informal Traders in the Taxi Rank. Business License and trading permits are issued using the KZN Automated System since 2020. Both business license and trading permits are valid for 1 year (calendar year), and issued to a business which means it is not transferable.

3.4.4 Co-operatives and SMMEs

Training courses that transpired through the Municipality provides technical skills for Co-operatives and SMMEs and in the 2022/23 financial year 46 Co-operatives and SMMEs benefited from the training. The trainings were conducted in conjunction with EDTEA, the Small Business Development and SEDA, NDA and ADA.

CHAPTER 4 – ORGANISATIONAL DEVELOPMENT AND PERFORMANCE

4.1 INTRODUCTION

Departments

The Municipality has the following 4 administrative department namely, the Office of Municipal Manager, Corporate and Community Services, Budget and Treasury and Infrastructure Development & Maintenance.

Administration

The administration of the municipality is headed by the Municipal Manager. In addition to the Municipal Manager's Office, the municipality has 3 departments, each being headed by a General Manager (GM).

Office of the Municipal Manager

The Office of the Municipal Manager is responsible for the Internal Audit as well as the IDP/PMS, Communication, Legal, Risk Management and Compliance, Disaster Management, and Messenger.

Budget and Treasury Services

The primary responsibility for ensuring transparency, accountability and sound financial management. This means ensuring that: all statutory requirements are adhered to monthly management reports, National Treasury in-year monitoring reports and annual financial statements are prepared and submitted on time, financial resources are effectively and efficiently utilized, and there is efficient implementation of the Supply Management Policy.

Corporate and Community Services

Responsibilities for this department include Community Facilities, Libraries, Museum, Tourism, Local Economic Development, Traffic/Law Enforcement, Youth, Employment Recruitment, Skills Development, Fleet Management, Human Resources related issues, Committee/Secretary, Records Management, Municipal Building, Receptionist, Information Technology, and enhanced administrative system.

Infrastructure Development and Maintenance

This department is responsible for implementation of all MIG projects, INEP projects, EPWP and CWP programmes, Road maintenance, Electricity, and Building infrastructure.

4.2 Employee Totals

Staff Information

The Municipality currently have 133 staff members employed excluding Councillors (10), with 64 vacant posts (with budget and with no budget) as illustrated in the following table:

Function	No. of Positions	No. of Staff	No. of Vacancies
Municipal Manager	12	6	7
Budget and Treasury	33	18	15
Corporate and Community Services	102	77	25

Infrastructure Development and Maintenance	49	32	17
Total	196	133	64

4.3 Occupational Levels

Occupational Level	Males	Females	Total
Top Management	01	0	01
Senior Management	01	01	02
Professionally Qualified and Experienced specialists and Mid Management	08	01	09
Skilled Technical and Academically qualified workers, junior management, supervisors, foreman, foremen, and superintendents	32	25	57
Semi-skilled and discretionally decision making	27	15	40
Unskilled and defined decision making	16	07	23
Total Permanent	72	56	128
Temporary Employee	5	1	6
Grand Total	77	57	134

4.4 Employee Remuneration including Councillors

The total cost to the Employer for the year was R64 462 769 (this amount is inclusive of Councillors who made up R3 158 783.00 of the entire amount)

Occupational Level	Post Level	No of Employees
Top Management	Contract	02
Professional qualified and experienced specialists and mid-management	Task Grade 15-12	14

Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents	Task Grade 11-5	61
Semi-skilled and discretionary decision making	Task Grade 4	32
Unskilled and defined decision making	Task Grade 3-2	24
Total Permanent		130
Temporary Employees	Task Grade 4	13
Grade Total		133

4.5 Departmental Changes

4.5.1 Appointment per department

Office of the Mayor	1
Office of the Municipal Manager	6
Budget and Treasury	10
Corporate and Community Services	10
Technical Services	2

4.5.2 Deaths per Department

Office of the Municipal Manager	0
Budget and Treasury	0
Corporate and Community Services	1
Infrastructure Development and Maintenance	1

4.5.3 Dismissals per Department 2022/2023

Office of the Municipal Manager	1
Budget and Treasury	0
Corporate and Community Services	0
Infrastructure Development and Maintenance	0

4.5.4 Resignations per department 2022/2023

Office of the Municipal Manager	0
Budget and Treasury	0
Corporate and Community Services	0
Infrastructure Development and Maintenance	0

4.6 Skills Development and Training

The Municipality embarked on an aggressive internship programme, with a view to providing qualified unemployed graduates with practical experience in order that they become employable.

Area of Focus	No. of Interns
Office of the Municipal Manager	2
Budget and Treasury	1
Corporate and Community Services	4
Infrastructure Development and Maintenance	0

4.7 Performance Management and Rewards

The Organizational Performance Management is used to assess the overall performance of the organization using the approved Organizational Scorecard, which is also a tool to assess performance of the Municipal Manager as well as that of individual Senior Managers.

The municipality is striving to introduce the individual performance management system and cascade it down to all lower levels, however, financial implications are thus far a huge impediment, which also was acknowledged by SALGA. Individual performance management would ensure high level of performance and accountability by each employee, if implemented, which would ultimately assist the Municipality to achieve its desired level of performance and service delivery. The municipality did not pay any performance bonuses to its Senior Managers for the year under review. The municipality has obtained Unqualified Audit Opinion (Clean Audit) in PMS for 2022/2023 financial year.

ORGANISATIONAL PERFORMANCE MANAGEMENT

2023/2024 ANNUAL PERFORMANCE REPORT																		
6.1 MUNICIPAL TRANSFORMATION & ORGANISATIONAL DEVELOPMENT																		
IDP / SDBIP NO.	OUTCOME 9	NATIONAL KEY PERFORMANCE AREAS	OBJECTIVE (AS PER IDP)	Mscoa Project Ref:	STRATEGIES (AS PER IDP)	SDBIP Indicator Reference No.	INDICATORS	COMPARISON WITH PREVIOUS YEAR		CURRENT YEAR					Status (Achieved / Not Achieved	Reasons for Under-achievement and over achievement	Measures taken to improve performance	Remarks /Comments	Portfolio of Evidence
								2022/2023 (TARGET)	2022/2023 (ACTUAL)	DEMAND	BACKLOG	2023/2024 (TARGET)	2023/2024 (REVISED TARGET)	2023/2024 (ACTUAL)					
A1	DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT	MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	To improve functionality of Municipal Performance Management System	A1.1	Implementation of Municipal PMS Policy and Framework	A1.1.1	Date PMS policy Reviewed and adopted	Adopt PMS Policy	Adopted		Nil	Adopted PMS Policy by 31 March 2024		31-Mar	Achieved	N/A	N/A		Council Resolution and PMS Framework
						A1.1.2	Number of quarterly PMS reports	4	4		Nil	4 Organizational Performance Reports submitted to Council by 30 June 2024		4	Achieved	N/A	N/A		Council Resolution

						A1.1.3	Date of Implementation of PMS Policy cascaded to lower level	1	0		Nil	Date of Implementation of PMS Policy cascaded to lower level by 01 July 2023		0	Not Achieved	Due to human resource capacity issues, as well as uncertainty between the Human Resources Department and the PMS Unit regarding who will be accountable for cascading PMS to the lower level, as that person will be responsible for 147 people. According to our action plan, the topic was supposed to be discussed in the Local Labour Forum meeting, but we couldn't because of	We have since agreed that the responsibility for cascading PMS to the lower level will fall on the PMS Unit. The IPMS Policy has since been drafted and will be tabled to Council on August 30, 2024. The implementation of PMS to lower lever will begin on September 3, 2024, when all middle managers and officers will sign their performance agreements.		Copy of Draft APR

																the absence of the labor component .			
						A1.1 .4	Date section 54/56 performance contracts signed (current appointments only)	4	3			Performance Agreements signed by 31 July 2023		31-Jul	Achieved	N/A	N/A		Signed Performance Agreement
						A1.1 .5	Date 2022/2023 Annual Performance Report submitted to Auditor-General	Submitted	Submitted			Annual Performance Report submitted to Auditor General on or before 31 August 2023		31-Aug	Achieved	N/A	N/A		Confirmation of submission

						A1.1.6	Date Draft Annual Report submitted to Council	Submitted	Submitted			Draft Annual Report for 2022/2023 financial year submitted to Council by 31 January 2024		31-Jan	Achieved	N/A	N/A		Council Resolution
A2			Reengineer Organisation to enhance strategic needs	A2.1	Implementation of Adopted WSP	A2.1.1	Date Municipal Work Skills Plan submitted to Council for approval	Submitted	Submitted			Work Skills Plan submitted by 30 April 2024		0	Not Achieved	Dedicated SDF was admitted in hospital & underwent operation, thus making it impossible for her to be at work during that period, and a subsequent miscommunication afterwards whilst she was on her maternity leave.	Ensure that it is submitted to Council on 30 August 2024.		Acknowledgement letter
						A2.1.2	Date of implementation Adopted Work Skills Plan	0	0			Municipal skills audit report submitted to Council for approval		30-Jun	Achieved	N/A	N/A		Council Resolution

												by 30 June 2024							
						A2.1 .3	Number of staff who completed training against Skills Development Plan (NQF rated / Short Courses)	10	0			10 Staff members who completed training (NQF rated/short courses)by 30 June 2024		0	Not Achieved	Due to non-existent of Skills Development Committee, all application request were not processed	LLF was converted into a Training Committee for this exercise.		Training certificates
						A2.1 .4	Number of Cllrs who completed training against Skills Development Plan (NQF rated / Short Courses)	3	0			3 Councillors who completed training (NQF rated/short courses)by 30 June 2024		0	Not Achieved	Due to non-existent of Skills Development Committee, all application request were not processed	Request SALGA & LG Seta to allocate trainings for Mpofana Cllrs before 30 Nov 2024. LLF was converted into a Training Committee for this exercise.		Training certificates

				A2.2	Conduct and Implement Organisational design	A2.2.1	Date of Adoption of reviewed organogram	Reviewed	Reviewed			Adoption of reviewed organogram by 31 December 2023		31-Dec	Achieved	N/A	N/A		Council Resolution
A3			Development / Review and implementation of organisational policies and systems	A3.1	Review of identified HR policies, and procedure in compliance with local government legislation and regulations	A3.1.1	Date HR Policies reviewed and adopted	Adopted	Adopted			Adopted HR Policies by 31 March 2024		0	Not Achieved	Municipality is still incorporating some legislative updates affecting these HR policies, after which necessary stakeholder consultation & engagement will take place before adoption by council in Aug 2024	The HR Policies will be adopted in the first quarter of 2024/2025 financial year		Council Resolution
						A3.1.2	Date Human Resource Strategy approved by Council	Approved	Not Approved			Human Resource Strategy approved by Council by 30 June 2023		0	Not Achieved	Municipality is still incorporating some legislative updates affecting these HR policies, after which necessary stakeholder consultatio	Municipality is still incorporating some legislative updates affecting these HR Policy and procedure Manual, as well as drafting HR		Council Resolution

																n & engagement will take place before adoption by council in Aug 2024	Strategy which will then be taken through necessary stakeholder consultation process. This is expected to be concluded before adoption by council BY 30 Aug 2024.		
						A3.1.3	Date Customer Complaints Management Policy reviewed and adopted by Council	1	1			Customer Complaints Management Policy reviewed and adopted by Council by 31 March 2024		0	Not Achieved	The Customer Complaints Management Policy was adopted with the cluase that it's a 5 year policy and we therefore had to do an alignment with the SDBIP	The Policy will now be reviewed after 5 years as per the policy anf the KPI has been removed from the 2024/2025 SDBIP and the policy will now be reviewed in the year 2025/2026		Council Resolution

				A3.2	Ensuring compliance with the Occupational Health and Safety Act and Compensation for occupational injuries and diseases	A3.2.1	Date to review and adopt the OHS Policy	Reviewed	Reviewed			OHS Policy reviewed and adopted by the Council by 31 March 2024		31-Mar	Achieved	N/A	N/A		Council Resolution
						A3.2.2	Date to review and adoption OHS Guidelines	Adopted	Reviewed			OHS Guidelines reviewed and adopted by the Council by 31 March 2023		31-Mar	Achieved	N/A	N/A		Council Resolution
						A3.2.3	Number of awareness/ workshops done on OHS compliance held	2	2			4 Awareness /workshops done on OHS compliance by 30 June 2023		4	Achieved	N/A	N/A		Attendance Register
				A3.3	Develop required administrative system and structures	A3.3.1	Number of ICT Steering Committee meetings held	4	4			4 ICT Steering Committee meetings held by 30 June 2024		4	Achieved	N/A	N/A		Attendance Register and minutes of the meeting
						A3.3.2	Number of Monthly IT back-ups stored offsite	12	12			12 Months IT back-ups stored offsite by 30 June 2024		12	Achieved	N/A	N/A		IT back-up reports

				A3.4	To insill the principles of good governance in all Municipal Operations	A3.4.1	Number of leave management reports submitted to portfolio	4	2			4 Leave management report submitted to portfolio by 30 June 2024		2	Not Achieved	No report submitted , we are now capturing our leave report on a system .	Leave management report for Q4 2023/2024 & to be tabled to Council by 30 Sept 2024, after the system Administrator for VIP SAGE assigned for Mpofana issues these reports to the Municipality.		Reports on leave management
						A3.4.2	% of new disciplinary matters resolved within 90 days	100 %	50%			100% of new disciplinary matters resolved within 90 days by 30 June 2024		50%	Not Achieved	Case was postponed on the 11 of July due to no representative of the employee.	One case (i.e. 50%) that could not be finalized within 90 days was due to ill health of the employee representative, and it was scheduled to be heard on 16 Aug 2024 and it will be finalised on		Disciplinary records or reports

																	30 Aug 2024 when the Presiding Officer issues the outcome on the matter.		
						A3.4.3	Number of LLF Meetings held	4	4			4 LLF Meetings held by 30 June 2024		5	Achieved	N/A	N/A		Attendance Register and minutes of the meeting

				A3.5	Develop and maintain an approved Records Management System	A3.5.1	Number of Quarterly report on implementation of Filing Plan	4	0			4 Quarterly reports on the implementation of filing plan submitted to MANCO by 30 June 2024		0	Not Achieved	The Draft Filing Plan not yet approved by DSAC as it was developed by the cuurrent Service Provider on-site appointed by National COGTA	A3.5.1 The file plan was submitted on 03 February 2023 to the KZN Provincial Archives which was received and signed for by Gugu Mbeje. To date there has been no feedback from the department regarding the approval of the file plan submitted. The file plan cannot be submitted to MANCO on a quarterly basis due to the fact that it has not been approved therefore it is not a workable		Approved Register

																	plan that can be carried out in the municipality without prior approval from Department of Archives. CORRECTIVE MEASURE: Did a follow up with Provincial Archives regarding file plan that was delivered to their offices. Awaiting a reply from Ms Nonhle Ally and Mr Apollo Shezi.		

6.2 BASIC SERVICE DELIVERY

B1	IMPROVED ACCESS TO BASIC SERVICES	BASIC SERVICE DELIVERY	Improve access to basic service delivery	B1.1	Improve access to electricity	B1.1.1	Electrification new 660 Consumer Units	660	0			Electrification of new 660 Consumer Units by 30 June 2024		273	Not Achieved	The Municipality was affected by reggazete of funds	Re-submition of application for funding. New business plan will be submitted to cover the oustanding areas or remain households and the project will be implemented in 2025/2026 provided the availability of funds from the DMRE		Reports/ List of beneficiaries
						B1.1.2	Construction of bulk fielder line	22km	12km			Construction of 22 km Scotfontein MV bulk fielder line by 30 June 2024		0%	Not Achieved	The 22-kilometer MV Bulk Fielder Line was constructed, but the outages and handover, which were part of the plan, were not completed	Outages booked for 28 July 2024		Electrical Infrastructure quarterly reports

																due to a lack of funding, so the project was handed over to Eskom. The funds were regazetted by DMRE			
						B1.1.3	Number of Monthly report on Electrical Infrastructure maintenance	12	107			12 Monthly report on Electrical Infrastructure maintenance (Pro-Active and Re-Active) by 30 June 2024		12	Achieved	N/A	N/A		Reports
						B1.1.4	Number of meter auditing conducted					1000 number of meter auditing conducted by 30 June 2024		110	Not Achieved	Project halted due to community unrest and absence of auditing Strategy to guide auditing process.	Municipality has appointed service provider that is auditing and changing meters that are not complaint. This exercise will be done by 24 November 2024 and thereafter		Reports

																	will be monitered by the Municipality		
						B1.2.1	Number of Housing Stakeholders Forum Meeting held	4	3			4 Housing Stakeholders Forum Meetings held by 30 June 2024		4	Achieved	N/A	N/A		Attendance Register
				B1.2	Improve access to adequate shelter	B1.2.2	Date Human Settlement Sector Plan Reviewed by Council	1	0			Date Human Settlement Sector Plan Reviewed by Council by 31 May 2024		0	Not Achieved	The reason for the Sector Plan for not being adopted is because the municipality is waiting for the Department of Human Settlements to finalise the process of appointing the service provider, and they will call all the municipalities to	The Municipality (Housing Unit) will a follow up with the Department of Human Settlements to check how far with the whole process of service provider appointment. The Mpofana Municipality housing Sector Plan will be adopted before or		Council Resolution for approved reviewed HSSP

																introduce the service provider to them and set up the plan of work with each Municipality.	31 March 2025		
				B1.3	To provide an efficient and cost effective basic services to all mandated areas	B1.3.1	Date review and update Indigent Register	1	0			Date reviewed and updated Indigent Register approved by Council by 31 May 2024		0	Not Achieved	The indigenet Management Policy was adopted on the fill council meeting held on the 30th of July 2024,The indigent register will then be adopted on the 18th of December 2024 and will be implemented on the 1st of February 2025 after the adjustment budget.	Working with ward Councillors to encourage communities to register this will be done during Community Meetings.		Council Resolution approving the Indigent register

B2				B2.1	Improve access to refuse removal	B2.1.1	Number of report on Refuse Removal submitted to Portfolio Committee	12	12			12 Reports on Refuse Removal submitted to Portfolio Committee by 30 June 2024		12	Achieved	N/A	N/A		Reports on Refuse Removal / Minutes of portfolio committee
						B2.1.2	Number of Households with access to refuse removal at least once per week	0	0			3487 Households with access to refuse removal atleast once per week by 30 June 2024		3900	Achieved	N/A	N/A		Signed Refuse Removal Schedule / Billing Report
				B2.2	Develop and implement waste plan	B2.2.1	Date Integrated Waste Management Plan reviewed					Integrated Waste Management Plan reviewed by Council on or before 31 May 2024		0	Not Achieved	Due to the research that need to be undertaken we couldn't finish the report in time	The IWMP will be adopted in the first quarter of 2024/2025 Financial Year		Council Resolution
						B2.2.2	Number of Waste and Environmental Operations & Awareness	4	4			4 Waste and Environmental Management Operations & Awareness		4	Achieved	N/A	N/A		Reports and Attendance Register

							Campaigns					by 30 June 2024							
B3			Ensure the optimal use, maintenance and equitable development of communal and public facilities	B3	Improve access to roads and storm water drains	B3.1.1	% of Capital Projects completed on time	100%	78%			100% of MIG Capital projects completed on time by 30 June 2024		78%	Not Achieved	Delays in suppliers and also the failure from services providers to adhere from the approved implementation plan and also some projects are multi-year projects. The Municipality didn't have the General Manager for quite some time and as the result there were no proper monitoring and implementation of projects	The General Manager has been appointed who will be doing an oversight on the implementation of Projects. The projects will be achieved as indicated in each KPI		Completion Certificate / Project report

						B3.1.2	Number of KM of tar road rehabilitation	0,215km	0			0,215 km of Bruntville Internal Tar Road rehabilitation phase 2 by 30 June 2024		0,215 km	Achieved	N/A	N/A		Practical Completion Certificate
						B3.1.3	Number of KM of tar/concrete road upgrade	1,823km	0			1,823 km of Phumlaas/ Townview Internal Tar/Concrete Road Upgrade by 30 June 2024		0	Not Achieved	Due to cash-flows the municipality has not been able to pay service providers on time and that resulting to delay in projects. PMU and consultants tried to push this.	The project will be completed in the first quarter of 2024/2025 Financial Year	1.823 km of Phumlaas /Townview Internal Tar/Concrete Road was constructed, however the gabion work, road reserve and clearing were not yet done or completed by June 30, 2024.	Practical Completion Certificate
						B3.1.4	Number km of gravel road constructed	0	0			5 km construction of Mzilanyoni Access Road by 30 June 2024		0	Not Achieved	The project is a multi-year project. Due to cash-flows the municipalit	The project will be completed before the end June 2025 (last quarter of 2024/2025)		Practical Completion Certificate

																y has not been able to pay service providers on time and that resulting to delay in projects.			
						B3.1.5	Number of KM for Road maintenance	12	0			12 km for road maintenance by 30 June 2024		40.30KM	Achieved	N/A	N/A		Progress Report
					Implement access roads and storm water drains development and maintenance	B3.2.1	Number of Meters for storm water drains maintenance	0	0			2000 m for storm water drains maintenance by 30 June 2024		5282.50 m	Achieved	N/A	N/A		Progress Report
						B3.2.2	Number of cubic meters for patching	0	0			160m3 for patching by 30 June 2024		115 m3	Not Achieved	Unavailability of material to implement the scope of work due to budget constraints.	Stringent colloection controls are being observed to enable the Municipality to have more Budget. Budgeting for material during the adjustment budget.		Progress Report

				B4	Improve access to community amenities and infrastructure	B4.1.1	% of Bruntville Sports Field upgraded	0	0			100% of Bruntville Sports Field upgraded by 30 June 2023		86%	Not Achieved	Delays in the supply of steel. The Municipality didn't have the General Manager for quite some time and as the result there were no proper monitoring and implementation of projects	Upon receiving steel, project will be completed. The General Manager has been appointed who will be doing an oversight on the implementation of Projects. The project will be completed in the first of 2024/2025 Financial Year		Practical Completion Certificate
						B4.1.2	% of Riversdale Sporting Centre Phase 1 constructed	0	0			100% of Riverdale Sporting Centre Phase 1 constructed by 30 June 2024		0%	Not Achieved	Project not registered by Cogta for implementation . Project to be presented for approval and implementation in the 2024/25 FY provided	Project will be registered and thereafter will be included in the SDBIP Book for monitoring purposes		Practical Completion Certificate

																the funds are available.			
6.3 LOCAL ECONOMIC DEVELOPMENT																			
C1	COMMUNITY WORK PROGRAMME IMPLEMENTED AND COOPERATIVES SUPPORTED	LOCAL ECONOMIC DEVELOPMENT	Develop and Implement Strategies	C1.1	To improve LED	C1.1.1	Number of LED Forum held by 30 June 2023	4	4			4 LED Forum held by 30 June 2024		3	Partially Achieved	Local LED Forum as normal host our LED Forum on the last Month of the Quarter so in the previous quarter the last month falls in December where most members were already on holidays.Only participated on the District LED Forum	In future we will call meetings in the beginning of the month so we can have fully fledge attendance of our members		Attendance Register

C2			To strengthen the economic environment	C2.1	To promote sustainability of SSMEs and Co-operatives entrepreneurship	C1.2.1	% of total municipal operating expenditure spent on local emerging service providers doing business within municipal area	20%	25%			20% total municipal expenditure spent on local emerging service providers doing business within the municipal area by 30 June 2024		60.25%	Achieved	N/A	N/A	The number of local emerging service providers has increased and they provide quality services that why the number exceeded our what was anticipated.	Financial report/ payment doc
						C1.2.2	Number of report on update database of SMMEs and informal traders	4	4			4 report on updated database of SMMEs and informal traders by 30 June 2024		4	Achieved	N/A	N/A		Report on update database for SMMEs
						C1.2.3	Number of training programmes held for SMMEs & Co-operatives	4	4			4 SMMEs training programmes held for SMMEs and Co-operatives by 30 June 2024		6	Achieved	N/A	N/A	2 Trainings that were conducted in Quarter 2 and Quarter 4 respectively	Attendance register for attendance at SMMEs & Co-operatives events

						C1.2.4	Average turnaround time taken to process business licence application	100 %	100 %			100% of new business licences processed within 21 days turnaround time by 30 June 2024		100 %	Achieved	N/A	N/A	There were no applications received in the second quarter and fourth quarter	Register of business licence received vs business licence approved by the period end
C3			Creation of sustainable jobs	C3.1	Create employment opportunities through labour intensive schemes	C3.1.1	Number of jobs created through municipality's LED initiatives including capital projects	30	53			30 jobs created through municipality's LED initiatives including capital projects by 30 June 2024		48	Achieved	N/A	N/A		Reports and Contracts for beneficiaries
						C3.1.2	Number of EPWP jobs created	79	79			79 EPWP jobs created by 30 June 2024		84	Achieved	N/A	N/A		EPWP Reports / Employment contracts
						C3.1.3	% Expenditure of EPWP Grant	100 %	100 %			100% Expenditure of EPWP Grant by 30 June 2024		100 %	Achieved	N/A	N/A		EPWP Expenditure Report
				C3.2	Provide training to the SMMEs and	C3.2.1	Number of SMMEs and Cooperat	20	46			20 SMMEs and Cooperatives to be trained by		328	Achieved	N/A	N/A	There is a huge demand in terms of capacity	Reports and Attendance Register for

					Cooperatives		ives trained					30 June 2024						initiative programmes in order for our SMMEs and Cooperative to be sustainable	beneficiaries
6.4 GOOD GOVERNANCE AND PUBLIC PARTICIPATION																			
D1	DEEPEN DEMOCRACY THROUGH A REFINED WARD COMMITTEE SYSTEM	GOOD GOVERNANCE AND PUBLIC PARTICIPATION	Promote good governance, accountability and transparency and foster sound internal and external communication	D1.1	Implementation of communications strategy to help the organisation to communicate effectively and meet core organisation objectives	D1.1.1	Number of IGR meetings attended	12	16			12 IGR Meetings attended by 30 June 2024		12	Achieved	N/A	N/A		Attendance Register
						D1.1.2	Number of MPAC Meeting held	4	6			4 MPAC meetings held by 30 June 2024		6	Achieved	N/A	N/A		Attendance Registers and minutes of the meeting
						D1.1.3	Number of Council meetings held	12	12			12 Council Meetings held by 30 June 2024		12	Achieved	N/A	N/A		Attendance Register

						D1.1.4	Number of Exco meetings held	12	13			12 Exco meetings held by 30 June 2024		12	Achieved	N/A	N/A		Attendance Register
						D1.1.5	Number of Portfolio Committee meetings held	36	33			36 Portfolio Committee Meetings held by 30 June 2024		35	Partially Achieved	The Budget and Treasury Portfolio Committee did not sit on time as the monthly reports were not ready. The month was not closed on time and reports were not available. The monthly reports were consilidated to next months reports	Management has invited assistance from CCG (Service Provider) to assist with ensuring that reports are timeous. The billing will now be done on time to ensure that reports are available for Portfolio Committee timeously.		Attendance Register

						D1.1 .6	Number of MANCO meeting held	12	5			12 MANCO Meetings held by 30 June 2024		2	Not Achieved	Municipality did not have fully complimented management and has resorted to extended management committee meetings at times when there were significant vacancies in Senior Management.	Manco will adhere to it schedule for the new financial year		Attendance Register
						D1.1 .7	Number of MPAC Reports submitted to Council	4	2			4 MPAC reports submitted to Council by 30 June 2024		5	Achieved	N/A	N/A		MPAC Reports / Council resolution
						D1.1 .8	% of required documentation and information uploaded into Municipal Website	100 %	84%			100% of required documents (IDP, SDBIP, APR, AFS) uploaded into website by 30 June 2024		71%	Not Achieved	There was no clear indication who is responsible in monitoring that all documents are uploaded in our website as required.	We will develop a plan to track all documents that need to be uploaded to our Website and will be monitored by Risk and		Report on uploads done vs total doc required / website print out

																	Compliance Unit		
				D1. 2	Participa te in Sukhum a Sakhe Program	D1.2 .1	Number of LAC meetings conducte d	4	4			4 LAC Meetings conducted by 30 June 2024		5	Achi eved	N/A	N/A		Attendan ce Registers and minutes
						D1.2 .2	Number of Local Task Team (LTT) meeting conducte d	4	4			4 Local Task Team (LTT) meeting conducted by 30 June 2024		4	Achi eved	N/A	N/A		Attendan ce Register / minutes of the meeting
						D1.2 .3	Number of Warroo ms meeting conducte d	30	38			60 Warrooms Meeting conducted by 30 June 2024		50	Not Achi eved	10 War Room meeting. The week for the meetings was also the planning meeting for Siyaya Emhlangeni District event. One staff member had to coordinate both.	Employmen t of more personnel in the Community and Social Services Unit.		Attendan ce Register / minutes of the meeting

				D1.3	Implementation of organisational By-Laws	D1.3.1	Date By-Laws adopted by Council	Adopted	Adopted			By-laws adopted by the Council on 30 June 2024		0	Not Achieved	The bulk of 13 by-laws which were adopted by Council in 2019 , were only gazzetted in 13 June 2024 the delay was due to financial constraints which affected payments to Government Print Works.	Mpofana Municipality had revised and adopted the old By-laws on the 31st of August 2020; the adopted By-laws were then published on the13th of June 2024 for Provincial Proclamation (Provincial Gazette No. 2702). There were no further By-laws to be tabled at Council for adoption in June 2024 as we were waiting for the bulk 13 By-laws. Moving forward we shall table any new By-laws for Council		By-Laws and Council Resolution adopting the By-Laws

																	adoption. N/A		
D2			To improve compliance and audit structures	D2.1	Monitor and improve internal control & risk management processes	D2.1.1	% Audit action plan implemented or achieved	100 %	20%			100% Audit action plan implemented or achieved by 30 June 2024		50%	Not Achieved	On matters that the Municipality has been qualified for on (there were 2 qualifying matters for 2022/23). There is non that has been resolved completely. There is progress made on receivables and payables because the Municipality has	BTO is preparing financial statements and resolving all the opening balances from the old system. With all the corrections and reviews to be made the Municipality is positive to have corrected all items before financial statements are submitted		Progress Report

																corrected the historical balances on the system and third party verification still need to be done.	on the 31 August 2024		
						D2.1.2	Date of Annual Risk Assessment done (Operational, fraud and IT)	1	1			Annual risk assessment conducted by 30 June 2024		0	Not Achieved	Due to Treasury limitations there were limited resources allocated to assist the Municipality during the year. It was resolved that quarterly assessments will be conducted and fully fledged assessment done for the next year.	The Municipality is in the process of finalising the risk assesssment for the 2024/2025 financial year. Quartely Assessment were done during the financial year. A fully fledged Risk Assessment will be conducted by treasury in September 2024 for the next financial year.		Attendance Register

						D2.1.3	% of AG queries resolved	100%	20%			100% of AG queries resolved by 30 June 2024		50%	Not Achieved	On matters that the Municipality has been qualified for on (there were 2 qualifying matters for 2022/23). There is non that has been resplved completely. There is progress made on receivables and payables because the Municipality has corrected the historical balances on the system and third party verification still need to be done.	BTO is preparing financial statements and resolving all the opening balances from the old system. With all the corrections and reviews to be made the Municipality is positive to have corrected all items before financial statements are submitted on the 31 August 2024		AG Action Plan update

						D2.1.4	Date of Enterprise Risk Management Framework & Policy reviewed and adopted	Adopted	Reviewed			Enterprise Risk Management Framework & Policy reviewed and adopted by Council by 30 June 2024		0	Not Achieved	The Risk Management was not taken to Council as there was no Risk Management Assessment during the year. The Policy will however be taken to Council on the current financial year.	Policy for 2024/2025 will be taken to Council for approval and consideration.		Council Resolution
						D2.1.5	Number of progress report on AG and Internal Audit Action Plan monitored by Audit Committee by 30 June 2023	4	5			4 progress report on AG and Internal Audit Action Plan monitored by Audit Committee by 30 June 2024		4	Achieved	N/A	N/A		Progress report, minutes of the meetings

						D2.1.6	Date Internal Audit Charter approved by Audit Committee	Approved	Approved			2023/2024 Internal Audit Charter approved by Audit Committee on 30 June 2023		Approved	Achieved	N/A	N/A		Audit Committee minutes
						D2.1.7	Number of Audit Committee Meetings	4	6			4 Audit Committee Meetings held by 30 June 2024		5	Achieved	N/A	N/A	Including special Audit Committee meetings	Attendance register and minutes of the meeting
						D1.1.8	Number of Performance Committee meetings	4	6			4 Performance Audit Committee meeting held by 30 June 2024		5	Achieved	N/A	N/A	Including special Performance Audit Committee meetings	Attendance register, minutes of the meeting
						D1.1.9	Number of C88 COGTA PMS quarterly report submitted	4	4			4 C88 COGTA PMS quarterly report submitted to COGTA by 30 June 2024		4	Achieved	N/A	N/A	There was also changes in terms of Reporting Templates and that also caused some delayes	Back to Basics report

				D2.2	To promote Anti-Corruption Strategy	D2.2.1	Percentage of CLLRS who have declared their financial interests	100%	100%			100% of CLLRS declared their financial interest by 30 June 2024		100%	Achieved	N/A	N/A		Signed declarations
						D2.2.2	Percentage of Senior Managers who have declared their financial interests	100%	75%			100% of Senior Managers declared their financial interest by 30 June 2024		100%	Achieved	N/A	N/A	GM: Corporate and Community Services left the municipality before even signed the financial declaration	Signed declarations
D3			To promote a municipal governance system that enhances and embraces the system	D3.1	Facilitate the functionality of Ward Committees through continuous public participation	D3.1.1	Number of Ward Committee Meetings held	60	53			60 Ward Committee Meetings held for the year ended 30 June 2024		54	Partially Achieved	Ward 4 Committee did not sit its meetings due to conflict with the previous Ward Councillor	The matter was escalated to the Speaker and CoGTA and the Speaker intervened as from April 2024 and the Ward 4 Committee is functional		Attendance Register

			of participatory Governance			D3.1.2	Number of Ward Committee trainings conducted	2	0			2 Ward Committee trainings held by 30 June 2024		0	Not Achieved	There were not trainings conducted in this financial year due to financial constraints.	We submitted proposals to source funding from other sector departments and other private companies and we are waiting for responses.		Training report and the attendance register
						D3.1.3	Number of Ward Community meetings held by 30 June 2023	20	30			20 Ward Community meetings held by 30 June 2024		21	Achieved	N/A	N/A		Attendance registers
						D3.1.4	Number of Ward Based Plans reviewed	5	5			5 Ward Based Plans reviewed by 30 June 2024		5	Achieved	N/A	N/A		Ward Based Plans and Attendance register of participants

6.5 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

E1	IMPROVED MUNICIPAL FINANCIAL AND ADMINISTRATIVE CAPABILITY	MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT	To increase funding and revenue generation	E1.1	Develop and implement measures to expand revenue base and generation	E1.1.1	% Revenue Growth-(Period under review's Total Revenue)	12%	20%			12% Revenue Growth by 30 June 2024		23%	Achieved	N/A	N/A		S71 report (monthly budget statement)
						E1.1.2	% Revenue Growth Excluding capital grants	15%	31%			15% Revenue Growth Excluding capital grants by 30 June 2024		21%	Achieved	N/A	N/A		S71 report (monthly budget statement)
						E1.1.3	% Operating Revenue Budget implementation indicator. Actual Operating Revenue / Budget Operating Revenue x 100	95%-100%	69%			95%-100% Actual Operating Revenue over Budgeted Operating Revenue by 30 June 2024		75%-80%	Not Achieved	High Electrical Losses Non billing of interest on outstanding debtors	Implementation of Reduction of Electricity Losses strategy. Billing of interest on outstanding debtors since data cleansing has been completed.		S71 report (monthly budget statement)

						E1.1.4	Date valuation roll implemented	1-Jul	1-Jul			Valuation roll implemented by 01 July 2023 on the billing system		1-Jul	Achieved	N/A	N/A		Supplimentary valuation roll adjustment notice letters signed with effective date
				E1.2	Develop and implement measures to reduce the level of debt owed to the municipality	E1.2.1	Number of Net Debtors Days - ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	30	960			30 or < Net Debtors Days by 30 June 2024		372	Not Achieved	The municipality was in the process of reconciling opening balance, Billing vs valaution roll.	The Municipality has a debt incentive scheme to offer debtors a debt relief on all long outstanding debt.Completion of the data cleansing exercise.		Signed disconnection reports
						E1.2.2	Number of monthly disconnection report done	12	12			12 disconnection report (1 per month) by 30 June 2024		12	Achieved	N/A	N/A		Monthly payrolls reconciliation
						E1.2.3	% Collection Rate - (Gross Debtors Opening Balance + Billed	95% - 100 %	69%			95 % - 100% Collection Rate by 30 June 2024		85%	Not Achieved	Outdated customer information. Variances on reconciliation between	Implementation of Credit Control policy. Improve turnaorund time for		S71 report

							Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/ Billed Revenue x 100									billing and valuation roll	resolving customer issues.		
				E1. 3	Improve cash and debtors manage ment	E1.3. 1	Current Ratio. Number of Current Assets / Current Liabilities	1.5 - 2.1	0.48			1.5 -2.1 Current Asset ratio by 2024		0.26	Not Achi eved	The inclusion of the total eskom debt as current liabilities whilst the municipalit y is unable to honour the total debt in less than 12 months	Sign payment plan and separate current and non current portion of the debt		Section 71 report
						E1.3. 2	Cash / Cost coverage ratio in months. Cash/Cos t Coverage Ratio in Months - ((Cash and Cash Equivale nts - Unspent	1 - 3	0.08			1 - 3 Cash / Cost Coverage Ratio in Months by 30 June 2024		-0.09	Not Achi eved	Due to bolloning eskom debt and unspent conditional grant from previous years that has not been cashback the municipalit y is unable	Municipalit y has prepared credible recovery plan		Section 71 report / Circular 71 Templat e report

							Conditional Grants - Overdraft) + Short Term Investment)/ Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of ASSETS))									to meet it short term obligation as they fall due.			
						E1.3.3	Number of Monthly cash flow projection report prepared	12	12			12 Monthly cash flow reports prepared by 30 June 2024		12	Achieved	N/A	N/A		Monthly cash flow projection
						E1.3.4	Number of Creditors Payment Period in	30	1191			30 Creditors Payment days by 30 June 2024		2161	Not Achieved	Increasing Eskom debt	The municipality is engaging with all creditors to		Creditors Age Analysis

							days - Trade Creditors Outstanding /Credit Purchases (Operating and Capital) x365										sign payment plans to reduce outstanding creditors.		
E2			Improve expenditure and maximise the economies of scale	E2.1	To control and account for all Municipal expenditure	E2.1.1	% I,F & W, U Expenditure incurred-(Irregular, Fruitless and Wasteful and Unauthorised Expenditure)/Total Operating Expenditure x100	0%	22%			0% Irregular, Fruitless and Wasteful and Unauthorised Expenditure incurred by 30 June 2024		3%	Not Achieved	Increasing Eskom debt and high interest on Eskom accounts. Non payment of creditors within 30 days	The municipality has advertised all bids that are irregular and will ensure that all scm processes are correctly followed. The municipality is engaging creditors that are charging interest for write offs		Report to the Mayor on implementation of supply chain management policy section 52d
						E2.1.2	% staff cost over OPEX incurred - remuneration	25%-40%	29%			25% -40% staff cost over OPEX incurred by 30 June 2024		24%	Achieved	N/A	N/A		S71 report c4

							(Employee Related Costs and Councillors' Remuneration) / Total Operating Expenditure x100												
						E2.1.2	% Contract Serv incurred over OPEX - Contracted Services / Total Operating Expenditure x 100	2%-5%	6%			2% - 5% Contract Serv incurred over OPEX by 30 June 2024		2%	Achieved	N/A	N/A		S71 report c4
						E2.1.3	%CAPEX BUDGET SPENT - Actual Capital Expenditure / Budget Capital Expenditure x 100	95%-100%	81%			95% -100% CAPEX BUDGET SPENT by 30 June 2024		100 %	Achieved	N/A	N/A		S71 report
						E2.1.4	% OPEX Budget Spent -	95%-100%	94%			95% - 100% OPEX		80%	Partially	Cost containment on	The municipality will		S71 report

							Actual Operating Expenditure / Budgeted Operating Expenditure x100					Budget Spent by 30 June 2024			Achieved	expenditure	continue to implement cost containment until the finance position improves		
						E2.1.5	% Electricity Grant (INEP) Budget Spent - Actual INEP Expenditure / INEP Budget Expenditure x 100	95%-100 %	100 %			95% -100% Electricity Grant (INEP) Budget Spent by 30 June 2024		92%	Partially Achieved	N/A	N/A	93% that has been achieved in Quarter 4 was based on the adjustment budget of R33 819 000,00 not from the initial budget of R42 692 000,00	S71 Report
						E2.1.6	Number of budget statement (S71/S72) reports submitted to Treasury	12	12			12 Budget Statement (S71/S72) reports submitted to Treasury by 30 June 2024		12	Achieved	N/A	N/A		Delivery proof / email proof

						E2.1.7	%of electricity losses to be within the 7%-10% thresholds	7%-10%	48%			Electricity losses to be within the 7%-10% thresholds by 30 June 2024		63%	Not Achieved	The Municipality has incurred losses due to the following reasons: Delapideted infrustrure that causes electricity to be lost in the systems (Technical losses). Illegal connections that has resulted in the Municipalitylossing a lot of units (Technical Unit). Inaccurate billing, the municipality billing is not cost reflective and as a result the Municipalitydoes not tranfer administrative to consumer	Mitigating Feature : Application has been made to NT for smart-meter grant revive infrustrutare.. DMRE for rehabilitate the entire infrustructure main station and substation. Arevenue enhancement strategy has been to ensure that revenue is enhanced and billing iscost reflective.		S71 Report

																(Non-technical)			
				E2.2	To enforce a fair and legislatively compliance SCM policy	E2.2.1	Number of report on update contract register submitted to portfolio committee	12	12			12 reports on contract register updated and submitted to portfolio committee by 30 June 2024		12	Achieved	N/A	N/A		Contract Register
						E2.2.2	Date SCM Policy reviewed	Review	Reviewed			SCM Policy reviewed and adopted by Council by 31 March 2024		1	Achieved	Approved with Final Budget	N/A	The SCM Policy was adopted with the final Budget in 31 May 2024	Council Resolution adopting SCM Policy
						E2.2.3	Number of Quarterly report on the implementation of SCM policy reported to Council	4	4			4 Report on the implementation of SCM policy reported to Council by 30 June 2024		4	Achieved	N/A	N/A		Council Resolution

						E2.2.4	Date the Organisational procurement plan approved	1	Approved			Organisational procurement plan approved by the CFO on or before 31 March 2024		31-Mar	Achieved	N/A	N/A		Final procurement plan signed by CFO
E3			To budget and report on all Municipal financial transactions according to legislation	E3.1	Compliance with MFMA	E3.1.1	Date Draft Budget tabled approved by Council	1	Approved			Draft Budget tabled approved by Council on or before 31 March 2024		31-Mar	Achieved	N/A	N/A		Council resolution on draft and final budget
						E3.1.2	Date Final Budget approved by Council	1	Approved			Final Budget approved by Council on or before 31 May 2024		31-May	Achieved	N/A	N/A		Council resolution on draft and final budget
						E3.1.3	Number of meetings conducted to review the Rates and Tariffs (Budget Road Shows)	1	1			1 Meeting conducted to review the Rates and Tariffs (Budget Road Shows) by 30 June 2024		1	Achieved	N/A	N/A		Attendance register / minutes of the meeting

						E3.1.4	Number of Budget Steering Committee meeting held	2	0			2 Budget Steering Committee meetings held by 30 June 2024		0	Not Achieved	The municipality does not have budget steering committee	The municipality will appoint mSCOA/IDP steering committee members to the Budget Steering committee and will also sits on the same day. The management will adhere to the approved dates on the appoved Municipal Calender Year and approved IDP/BUDGET/OPMS/SDF Process Plan		Attendance register / minutes of the meeting
						E3.1.5	Date Mid-Year budget review approved by Council	1	Approved			Mid -Year budget reviewed approved by Council on or before 25 January 2024		25-Jan	Achieved	N/A	N/A		Council resolution adopting Mid-Year report

						E3.1.6	Date Adjustment budget approved	1	Approved			Adjustment budget approved by Council on or before 25 February 2024		25-Feb	Achieved	N/A	N/A		Council resolution adopting Adjustment Budget
						E3.1.7	Date 2022/2023 Financial year AFS submitted to Auditor General	Submitted	Submitted			2022/2023 Financial Year AFS submitted to Auditor General on or before 31 August 2023		31-Aug	Achieved	N/A	N/A		AG confirm of receipt
						E3.1.8	% of leased properties with valid lease agreements	100 %	100 %			100% of leased properties with valid lease agreements by 30 June 2024		100 %	Achieved	N/A	N/A		Leased property list with related lease agreements
						E3.1.9	Number of VAT returns submitted to SARS	12	12			12 VAT returns submitted to SARS by 30 June 2024		12	Achieved	N/A	N/A		VAT 201 return submitted

6.6 CROSS CUTTING INTERVENTIONS

F1	IMPROVED MUNICIPAL FINANCIAL AND ADMINISTRATIVE CAPABILITY	CROSS CUTTING INTERVENTIONS	To promote credible strategic and spatial municipal planning	F1.1	Improve SDF Planning	F1.1.1	Date Council adopted the reviewed SDF	Adopted	Reviewed			Council Adopting the reviewed SDF by 31 May 2024		0	Not Achieved	While the LUS does not have a specific life span in terms of SPLUMA, Section 27(1) this Act makes provision that "a Municipality may review its LUS in order achieve consistency with the Municipal SDF and must do so at least every five years". And while our LUS is only 1 year old, it is incorrect therefore to place a deadline of 31 May 2024. And this latter(KPA) was never not discussed	The comments provided about a LUS still stand to date , the GIS position is to be created and filled before the scheme is reviewed since most of the errors/amendments relate to scheme maps. The relevant HOD is best suited to champion this, provide action plan and further set a timeframe or deadline as to when the above proposal wil be achieved.This Unit will only plan accordingly once the GiS support		Council Resolutionfor approved reviewed SDF

																	with the relevant and competent Unit. However, this Unit is in the process of modifying /correcting some ommissions and or errors (as they surface), which were not duly attended to by the Service Provider. It is must also be placed on record that most of the above errors/om misions require ammendm ents on the scheme maps , (which is a GIS competenc y) while we are	is available. The Mpofana Municipalit y SDF will be tabled to Council before or on the 31 May 2025		

																currently suspended from receving such services by the uMngeni DPSS, due to in the main none-payment of the long over-due contributions/payments (about 5 years) and hence leading to the totally suspension thereof. This Unit is therefore not in a position to predict as to when the above said unfortunate challenge will be resolved and ultimately indicate(and or set)" in principle" the possible			

																timeline in which to complete the scheme review since prioritizition of paying the Service Providers is not a Town Planning Unit competence.			

						F1.1.2	Percentage of Developmental applications administered	100%	Adopted			100% of Developmental applications administered by 30 June 2024		0	Not Achieved	The processing of the SPLUMA development applications has commenced effective from 1 July 2024, since the MM has appointed the local MPAO, who is now responsible for among others, deciding applications, provided in terms of Section 22(1) and Schedule 2, Item 1(1) of the By-Law, which were previsiouly dicided by the Chief Planner who since retired on 30 June 2024. Subsequent to the	None, since all previosly pending applications which are within the local MPAO's delegation have all been finalized to date. However, the HOD will also be reminded to request Finance Unit to prioritise payment of the Tribunal since the three applications which must be refered to this Body for decisions will not be processed/ decided as this Municipality has not paid the required payment		Council Resolution and Reports

																above recent development, the local MPAO has prepared and finalized and further issued about 4 Record of Decisions(RoD) previously pending and hence this has since reduced unduly backlogs caused by none-payment of the DPSS services. The only pending applications now are those that must be refered to and decided by the JMPT ,while this body is in the process of	fees to date.		

																appointing its MPAO, who would then assess and further make the required recommendations for such JMPT to decide these still outstanding applications.			
				F1.2	Development of Risk Management Strategy relating to National Building regulations	F1.2.1	% of building plans approved within 30 days of meeting all requirements	100%	50%			100% of building plans approved within 30 days of meeting all requirements by 30 June 2024		83.25%	Not Achieved	General Manager resigned in the second quarter of the year and she was followed by Building Inspector and The Municipality relied on the Intern manage all related office work	The General has been appointed and the interviews has been conducted for Building Inspector position and now we waiting for the appointment of the incumbent. All outstanding building plans will be approved by or 30		Building Plans Register

																	September 2024		
F2			To promote a municipal governance system that enhances and embraces the system of participatory Governance	F2.1	Development of Credible Integrated Development Plan within prescribed legislative guidelines	F2.1.1	Date IDP process plan adopted by council	Adopt	Adopted			IDP Process plan adopted by 31 August 2023		31-Aug	Achieved	N/A	N/A		Council Resolution
						F2.1.2	Date IDP Submitted to council for approval	Approval	Approved			IDP Submitted to council for approval by 31 May 2024		23-May	Achieved	N/A	N/A		Council Agenda
						F2.1.3	Date draft SDBIP developed and aligned to IDP	Develop	Developed			Date draft SDBIP developed and aligned to IDP by 30 May 2024		30-May	Achieved	N/A	N/A		Draft SDBIP

						F2.1.4	% of IDP credibility score obtained from Cogta IDP assessment	75% >	86%			75% > IDP credibility score achieved for the IDP assessment by Cogta by 30 June 2024		75.69%	Achieved	N/A	N/A		Council Resolution adopting IDP
						F2.1.5	Number of IDP Forum / stakeholder engagements	2	2			2- IDP Forum / stakeholder engagements held by 30 June 2024		2	Achieved	N/A	N/A		Attendance registers and minutes of the IDP Forum with stakeholders
						F2.1.6	Number of IDP/Budget road shows (public participation)	5	17			5 IDP / Budget road shows held by 30 June 2024		11	Achieved	N/A	N/A	Due to vast of Ward 1, 2 and 4 we divided our meeting according to areas within those Wards	Attendance registers and minutes of the IDP Forum with stakeholders
				F2.2	Development of an organisational strategic planning document	F2.2.1	Date Strategic Planning sessions held	1	0			Strategic Planning Session held by 31 March 2024		0	Not Achieved	The Municipality has been in the process of filling key management positions (GM:	Both positions has been filled		Attendance register

																Infrastructure Development and Maintenance and GM: Corporate and Community Services). The anticipation was that both positions will be filled and a strategic session held. . The other reason war financial constrains since there has not been funds.			
F3			Provide disaster management and emergency services	F3.1	To develop and implement a disaster management plan	F3.1.1	Date Disaster Sector Plan reviewed and adopted by Council	Review and Adopt	Adopted			Review Disaster Sector Plan and Adopted by Council by 31 May 2024		30-Apr	Achieved	N/A	N/A		Council resolution and Disaster Sector Plan

						F3.1.2	Number of disaster incidents reports submitted to Council	4	4			4 Disaster incidents reports submitted to Council by 30 June 2024		4	Achieved	N/A	N/A		Disaster Relief Reports submitted to Council / Council Resolution
						F3.1.3	Hold local disaster advisory forum meeting	4	4			4 Local Disaster Advisory & Community Safety Forum meeting held by 30 June 2024		4	Achieved	N/A	N/A		Attendance Register
						F3.1.4	Number of areas the Lightning conductors is instilled	5	18			5 Areas where the lighting conductors installed by 31 December 2023		15	Achieved	N/A	N/A		Report detailing areas where lightning conductors is installed
F4			Enhance Education	F4.1	Improve access to Libraries	F4.1.1	Number of reports on users who have access to internet					12 monthly reports on users who have access to internet by 30 June 2024		12	Achieved	N/A	N/A		Daily signed register

						F4.1.2	Number of reports on Library activities					4 reports on library activities sumbitted to portfolio committee by 30 June 2024		4	Achieved	There was a communication breakdown with regard to the submission of the report to Portfolio, since the library services was moved from LED Unit to Social Services Unit	N/A		Library activities report submitted and minutes of porfolio meeting / resolution
F5			To ensure safer, effective and efficient system for all	F5.1	Monitor and assess driver fitness and vehicle roadworthiness through road blocks	F5.1.1	Number of vehicle stopped and checked					2000 Vehicle stopped and checked by 30 June 2024		3897	Achieved	N/A	N/A		Daily Crime Returns
						F5.1.2	Number of days speed camera set-up done on roads					80 Speed camera set-ups in days done on roads by 30 June 2023		51	Not Achieved	Shortage of vehicles and petrol prevented us to meet the targets, the weather also affected the operations.	The target of 20 set-up are realistic, however the challenge is when we go into the raining seasons, this prevents us from using the speed camera,		Registers, Daily Crime Return and Quarterly reports

																	and then secondly we also have the challenge when we wait for the Municipality to pay for the calibration of the equipment, the Legislation requires that the equipment SHALL be calibrated.		
						F5.1.3	Number of Road Safety Campaign					48 Road Safety Campaign done by 30 June 2024		125	Achieved	N/A	N/A		Attendance register / Reports and Photos
F6			Support the implementation to promote and develop support programmes for	F6.1	Develop and implement projects targeting Youth and vulnerable groups	F6.1.1	Number of youth programmes implemented	4	4			4 Youth programmes implemented by 30 June 2024		7	Achieved	N/A	N/A	More projects were done. We depend on the other stakeholders as we do not have a budget.	Attendance register, relevant report and photos

			Youth and vulnerable groups within the community			F6.1.2	Organise and hold sports tournament	4	4			4 Number of Sport tournaments organised by 30 June 2024		4	Achieved	N/A	N/A		Attendance registers, relevant report and photos
						F6.1.3	Number of Special Programmes for women, children, people living with disability and vulnerable groups	4	8			4 Special Programmes for women, children, people living with disability and vulnerable groups conducted by 30 June 2024		7	Achieved	N/A	N/A	More projects were done. We depend on the other stakeholders as we do not have a budget.	Attendance register / reports and photos
			To develop and implement programmes that target high risk groups	F6.2	To develop and implement programmes that target high risk groups	F6.2.1	Date World AIDS day event held	1	1			World AIDS day event held before or on 31 December 2023		1	Achieved	N/A	N/A		Attendance register / reports and photos
Indicators that were on the initial SDBIP and were removed on the revised SDBIP																		Reason for Amendments	Supporting Evidence

F1	IMPROVED MUNICIPAL FINANCIAL AND ADMINISTRATIVE CAPABILITY	CROSS CUTTING INTERVENTIONS	To promote credible strategic and spatial municipal planning	F1.1	Improve SDF Planning	F1.1.2	Single Land Use Scheme adopted by Council	0	0			Single Use Scheme & Reports adopted by Council on 31 May 2024			Not Achieved	This target was reviewed during the mid-year assessment	N/A	Although no specific legislated life span is provided by SPLUMA, this Act states that "a Municipality may review its LUS in order achieve consistency with the Municipal SDF and must do so at least every five years" and since our LUS is only 1 year old, this Unit will not rush to review it as most of the amendments are maps related	Council Resolution

																		and hence require GIS competence while the DPSS has suspended such services due to none payment of the required contributions. Suffice to say this Unit will only be able to set and or estimate the timeline for the LUS review once the above challenge which is also hampering service delivery is resolved.	

Ultimately, the implementation of the capital budget is based on availability of funds, the need to develop services, especially to the poor and for economic development, it is vital for the future, but this will not be possible should the collection rate not improve. It would then be prudent to stress that the implementation of the capital projects is reliant on the cash flow position for the Municipality.

The Municipality has since established a Project Management Unit, and will be in a position to execute the Capital Projects speedily.

Mpofana Local Municipality adopted Indigent Support Policy to promote social and economic development within the community of Mpofana. The objective is to assist the indigent community with funding from Inter-Governmental Transfer so that the community may enjoy services provided by the municipality irrespective of their financial situation.

The main goal of Mpofana Local Municipality is to create an economic environment in which investment can grow and jobs be created. Increase in employment opportunities will result in empowered citizens who take full responsibility to pay for basic services and improved Municipal revenue. It is Municipal's strategic goal to, attract big corporations to establish their industries in Mpofana. It is desirable state of affairs to have sectors that we have competitive advantage, like the agro-processing, tourism, retail and golf estate, to expand this Municipality's generated revenue.

The high levels of unemployment in the municipality's jurisdiction have impacted negatively on our ability to collect outstanding debt. Consequently, an increased number of indigents characterize the municipality revenue base. As a result long outstanding debtors have been significantly been impaired.

Although the municipality is vast geographically, the size relative to population is very small. Therefore, this is reflected in the small equitable share allocation because the formula put significant weight on the population size. In light of the above, the municipality is still exploring ways of funding indigents as the equitable share is not enough. The Municipality has developed indigent register which in turn will see the Municipality benefit through increased Equitable Share Grant.

The aging municipal electricity infrastructure is also impacting negatively on revenue collection as electricity is lost in transmission, illegal connections and incomplete billings attributed to the old infrastructure.

The electricity supply in the Municipality is being supplied by the Municipality in Ward 1, 3 and 5 which is predominantly the urban area and Eskom supply in Ward 2 and 4 and some of the areas in Ward 1 which is predominantly the rural areas.

Our municipal accounts consist of mainly electricity supply, rates, refuse removal and other revenue. Water supply and sanitation is the function of the District Municipality.

Supply Chain Management

The Municipality has a unit for Supply Chain Management which is part of the Budget & Treasury Office. The unit currently consist of three (3) officials (SCM Manager, Procurement Officer and Buyer). The unit is under the supervision of the SCM Manager who directly reports to the Chief Financial Officer. Supply Chain Management is the process of managing the flow of goods and services and the goal of the unit for the municipality is to optimize the processes to deliver goods and services efficiently, cost-effectively and with high end quality. The Municipality has a policy which was reviewed by Treasury (SCM Support) and adopted by the Municipal Council on the 25th January 2023. There has been much improvement on the Supply Chain Management Unit. There is effective communication with the suppliers, service providers and management to ensure that we mitigate potential risks that could disrupt the SCM processes.
The SCM unit has undergo workshop on the proper implementation of the Contract management and the unit also ensures that all the new legislations, regulations and processes from Treasury are being implemented effectively. With the use of the CSD the SCM unit is able to identify suppliers with non-compliant tax status therefore improving on the Audit findings for the award of non-compliant tax status suppliers. The Supply Chain Management has developed SOPs through the assistant from Treasury therefore making it much easier to work with a manual that has all the appropriate and accepted procedures.

Assessment of the performance of External Service Provider

The monitoring of the service provider performance is ensured through the signing of the Service Level Agreement. It is currently being done by user department levels. The end user department is providing monthly reports to the SCM unit as well. Service providers who fail to perform are reported to SCM and the necessary action is taken including the termination of the contract or cancellation of an order.

Example:

Assessment Key	
Good (G)	*The service has been provided at acceptable standards and within the time frames stipulated in the SLA/Contract*
Satisfactory (S)	*The service has been provided at acceptable standards and outside of the timeframes stipulated in the SLA/Contract*
Poor (P)	*The service has been provided below acceptable standards*

LONG-TERM SERVICE PROVIDERS ASSESSMENT OF PERFORMANCE FOR A FINANCIAL PERIOD ENDING 2023/2024

The below table shows the list of external service providers which the Municipality engaged with during the 2023/2024 financial year. This rating could be employed in future bids received by the Municipality.

Bid Number	*Name of external Service Provider*	*Date Contract Awarded*	*Service provided in terms of the SLA*	*Value of project*	*Assessment of Service Providers Performance*			*Corrective Measures / Corrective Measures taken*
					G	*S*	*P*	
MPO/02/ 2020	*Inkazimulo Business Advisory Services*	*2020/09/02*	*Provision of Internal Audit Service*	*R1 216 521.74*	*X*			
MPO/11/ 2019	*ClearResult 77 (Pty) Ltd*	*2021/01/01*	*Debt Collection Services & Data Cleansing*	*Charges are rate based*			*X*	*Contract ended, a new service provider was appointed.*
MPO/01/ 2020	*MaxProf Recovery (Pty) Ltd*	*2020/06/01*	*Provision of VAT Specialists*	*12.5% Financial Benefits*		*X*		*Contract ended and was not renewed*
MPO/07/ 2020	*Fidelity Security Group*	*2021/10/01*	*Cash Management Services*	*R338 076.00*			*X*	*Does not bank according to the cash management policy. Management to review the contract*
	Conlog	*Monthly Renewal*	*Hosted, Vending of Prepaid Electricity*	*5% of the total monthly sales value*	*X*			
MPO/02/ 2018	*Genix Valuation (Pty) Ltd*	*2019/07/01*	*General Valuation and Preparation of Valuation Roll*	*R2 715 008.83*		*X*		*Contract ended, due to the dispute of the tender process. The court resolved to extend the contract for 1 year.*

Bid Number	Name of external Service Provider	Date Contract Awarded	Service provided in terms of the SLA	Value of project	Assessment of Service Providers Performance			Corrective Measures / Corrective Measures taken
					G	S	P	
MPO/06 /2021	Surg Suits (Pty) Ltd	2022/01/03	The Upgrading of Landfill - GeoTech Analysis, Design and Construction of Leachate Management System and Drainage	R14 835 287.50	X			
MPO/09 /2020	Bidvest Steiner Hygiene	2022/07/01	Supply, Installation & Management of Hygiene Equipment	R649 913.83			X	To review the contract.
MPO/05 /2022	Siyajabula Security Solution	2023/02/01	Provisions of Security Services to Mpofana Local Municipality for the period of 36 months	R14 464 153.15	X			
MPO/11 /2023	Ntshebebomvu Trading & Projects	2023/11/22	Rehabilitation of Bruntville Sport Field for Mpofana Local Municipality	R6 174 057.56		X		The project will be completed before the end first quarter of 2024/2025 financial year
	Nashua Pietermaritzburg		Lease of Photocopying Machines	R 650 000.00	X			

Bid Number	*Name of external Service Provider*	*Date Contract Awarded*	*Service provided in terms of the SLA*	*Value of project*	*Assessment of Service Providers Performance*			*Corrective Measures / Corrective Measures taken*
					G	*S*	*P*	
MPO/03 /2023	*Cornerstone Capital Partners (Pty) Ltd*	*2023/07/01*	*Request for proposal for a feasibility study for the development of a strategic transport & logistic hub for Mpofana Local Municipality*	*R4 370 000.00*	*X*			
MPO/10 /2019	*Indwe Risk Services (Pty) Ltd*		*Short Term Insurance*	*R250 000.00*	*X*			
	Estcourt Security Services		*Supply, installation, servicing and monitoring of alarm system*	*R32 603.04*	*X*			
MPO/08 /2021	*BS MABASO CC*		*Panel of Attorneys*	*Charges are rate based*	*X*			
	MAZIBUKO ASSOCIATE		*Panel of Attorneys*	*Charges are rate based*	*X*			

Bid Number	Name of external Service Provider	Date Contract Awarded	Service provided in terms of the SLA	Value of project	Assessment of Service Providers Performance			Corrective Measures / Corrective Measures taken
					G	S	P	
MPO/12 /2023	Yabanathi Projects (Pty) Ltd	2023/11/22	Construction of Mzilanyoni Gravel Road for Mpofana Local Municipality	R 13 511 971.00	X			
MPO/07 /2022	Sihlahlasiya'hluma Construction (Pty) Ltd		Bruntville Internal Road Rehabilitation Phase 2 for Mpofana Local Municipality	R4 233 682.77	X			
MPO/04 /2023	Ngelizwe Trading cc	2023/06/23	Upgrade Phumlaas/Townview Internal Roads for Mpofana Local Municipality	R12 585 164.40		X		The constructor has been informed to complete the project before end of the second quarter of 2024/2025 financial year
	Kuhlemcebo Engineers	2023/06/15	Scotfontein MV Bulk Line Project	R13 000 000.00	X			
	MAGNA FS - TRAFMAN	Renew annually	No SLA, They are the service provider for the Traffic software	R164, 000.00	X			
	A.P NGUBO		Panel of Attorneys	Charges are rate based	X			

Bid Number	*Name of external Service Provider*	*Date Contract Awarded*	*Service provided in terms of the SLA*	*Value of project*	*Assessment of Service Providers Performance*			*Corrective Measures / Corrective Measures taken*
					G	S	P	
	ZLM Project Engineering (PTY) Ltd	*2022/07/06*	*12.5 KM Bulk Fielder Line 11KV*	*R 8 750 000.00*		*X*		*The project with be completed with the help of Eskom*
	ZLM Project Engineering (PTY) Ltd	*2023/07/06*	*Electrification of Tobhi Village 31 Connections*	*R1 040 000.00*	*X*			
	ZLM Project Engineering (PTY) Ltd	*2023/06/15*	*Electrification of Lakeview Phase 02 Village 80 Connections*	*R4 380 000.00*	*X*			
	Afrilectrical Consulting Engineers	*2022/08/26*	*Middelrus Electrification 200 Connections*	*R 9 978 963.04*			*X*	*The performance of the contractor will be reviewed for future projects*
	KWELA ATTORNEYS		*Panel of Attorneys*	*Charges are rate based*	*X*			
	LALPARSAD INC.		*Panel of Attorneys*	*Charges are rate based*	*X*			

CHAPTER 6: REPORT OF THE AUDITOR GENERAL