" The City of Heritage "

ULUNDI MUNICIPALITY

FINAL

ANNUAL REPORT 2023/2024 FINANCIAL YEAR

VISION:

“A developmental city of heritage focusing on good governance, socio-economic development and upholding tradition to promote sustainable service delivery”

Mission

- To develop the institution and to facilitate institutional transformation
- To provide infrastructure and services to all, with emphasis on rural communities, in a sustainable manner
- To provide infrastructure and services to all, with emphasis on rural communities, in a sustainable manner
- To develop and support sustainable local economic development, through focusing on tourism development, and incorporating the youth
- To develop and support social development initiatives, particularly those focused on the youth and the vulnerable
- To ensure good governance through leadership excellence and community participation
- To ensure continued sound financial management
- To ensure effective and efficient Land Use Management, taking cognizance of sound environmental practices

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CHAPTER 1

FOREWORD BY HIS WORSHIP THE MAYOR

"A developmental City of Heritage focusing on good governance, socio-economic development and upholding of tradition to promote sustainable service delivery.

The Ulundi Local Municipality's 2023/2024 Annual Report showcases the Municipality's progress and demonstrates good governance pillars of accountability and transparency.

The report highlights the Municipality's continued progress and commitment to the community of Ulundi and its stakeholders; and it is with pride, that we share this feedback on some of the progress we have made as a Municipality that is committed and on track in rendering services and meeting the needs of our people.

The 2023/2024 financial year was another successful period in fulfilling our mandate of serving our community effectively and sustainably. As an organisation we remain strategic and innovative in our approach to development, focusing on infrastructure and resource access in both semi-urban and rural communities through collaborative efforts with partner stakeholders.

Prior to the 2021/2022 financial year, Ulundi Municipality had been receiving unqualified audit opinions for eight consecutive years from the Office of the Auditor-General. After regressing to a qualified opinion in 2021/2022, we made great strides in regaining an unqualified audit opinion from the Auditor-General in the 2022/2023 financial year.

The unqualified audit opinion was achieved as we embarked on a clean administrative drive by implementing robust financial management practices. Such measures resulted in the Municipality being awarded Best Improved Municipality Financial Management by the Chartered Institute of Government Finance Audit and Risk Officer for the 2022/23 Municipal Financial Year.

This recognition shows that we are always on the right path; and the effort Ulundi Municipality has placed towards prudent financial management in order for the Municipality to feasibly attain and maintain a clean bill of financial health from the Auditor General presently and in financial years to come.

Comprehensive findings on the Auditor-General's report and management's action plan in response to the report are provided in the Action Plan on the Auditor-General's Report section.

Efficient service delivery; infrastructure development and maintenance, youth development and upskilling, local economic development and creating a conducive environment for an active and sustainable local economy are just some of the priorities we have set to make Ulundi an ideal place to live and invest in.

Our mission of providing safe and dignified places for community gatherings and state-of-the-art sporting facilities continues to be well on track through the utilisation of the Municipal Infrastructure Grant (MIG). We regularly collaborate with Traditional Councils to accordingly name the newly built infrastructure after prominent community leaders, such as the Prince Ntuthukoyezwe Z. Buthelezi Community Hall, south of kwaCeza in Ward 1 as well as the Inkosi Sikhalelumuzi Sports Field in eZihlabeni Ward 18, the iNkosi Mhlabunzima Ntombela in eZibindini, and the iNkosi uBizokwakhe Mbatha Hall in eMbudle Ward 17 to name just a few amongst the plethora of community halls we have officially opened. The Ulundi Indoor Sports Centre is also amongst many other ongoing infrastructure projects under the Municipality's belt that will continue well into the next financial year.

Throughout South Africa, unemployment is a scourge caused by a lack of employment opportunities. As a result, our Local Economic Development (LED) Programme has explored economic opportunities aligned with the needs of the people of Ulundi; and cooperatives provide a great way to create sustainable business development and create jobs in their respective communities. Through our continuous programme, the Municipality has assisted cooperatives in all our Wards with goats to breed and trade, water tanks and whatever working tools they may have needed. Local programmes that aim to develop our community and our local economy help to foster a society that is active and self-reliant.

To grow our local economy, we must foster an environment that attracts investors and enables businesses to grow and create employment opportunities alongside our LED programmes and the Expanded Public Works Programme.

Various programmes have been implemented to support residents through our community services department which include youth, sports, arts, culture, and the indigent burial register. These initiatives aim to improve the development, dignity, and stability of our residents, demonstrating our commitment to care. A tractor for slasher and trailer to collect rubble and garden refuse was purchased by the Municipality to provide regular maintenance.

By placing an essential priority on youth development, we have carried out continuous projects that empower young people, like the Tertiary Registration Assistance initiative, which helps first-time tertiary students who meet the requirements with their registration fees. The Matric Best Performers Awards was once again hosted in recognition of Ulundi's Matric top performers. Additionally, throughout the year, we consistently help prospective students with their CAO and NSFAS online applications. This financial year, we provided basic computer literacy training to seventy (70) youth.

The Municipality also hosted a three-day training session to educate the youth on climate change mitigation and adaptation. The session was held in partnership with Reutlingen County from Germany, South African Youth Climate Change (SAYCC), Save the Children South Africa (SCSA), and Zululand District Municipality (Adolescent Youth Development Officer). Ulundi youth need to take a more active role in learning about climate change and its effects on our communities and finding solutions.

The Municipality successfully held the Ulundi Mayoral Cup Games and Music Festival which were jubilantly welcomed by our youth and the Ward-level Ulundi Youth Council Sports Tournament. We aim to foster a culture of learning and sports participation in our youth to instil self-discipline and a love and respect for their education and future.

Solar panels were officially installed at our Municipal offices through a Solar Power System Programme in partnership with Reutlingen County from Germany. The programme raises awareness of the importance of solar energy as our country faces energy challenges.

We are an accountable and responsive Municipality; and value public participation as we believe we can only make decisions that affect communities after heeding their inputs. We stay close to residents through a plethora of platforms such as IDP Roadshows, stakeholder meetings, community outreach programmes, social media platforms, website, broadcast and print media.

Notwithstanding any obstacles we may face, providing services will always be our first focus. While we are making progress in paying off our Eskom electrical debt, we still have to deal with the enormous problem of unauthorised electricity connections, which needlessly drive up our electricity costs. Despite this, we are keeping up with our efforts to cut out unauthorised power connections and strongly encourage locals and stakeholders to lawfully pay their electricity bills so that development can continue uninterrupted.

I would like to express gratitude on behalf of the Council to the men and women who make up our staff who work hard every day in service to the people of Ulundi. Additionally, I thank Traditional Leaders, partner stakeholders and the people of Ulundi for putting their faith in our ability to provide services and carry out our forward-thinking development plans. Your trust in us will lead to the continued development of a more advanced and improved Ulundi, to benefit all who live and invest in us.

I thank you.

Cllr W. M. Ntshangase
MAYOR: ULUNDI LOCAL MUNICIPALITY

FOREWORD BY THE MUNICIPAL MANAGER

The time has come to once again take stock of what happened in the 2023/2024 financial year and to not only reflect on the achievements made, but also on the setbacks suffered, for it is through the lessons learned in our failures that we will be able to avoid the same pitfalls going forward.

In terms of Section 121 of the Municipal Finance Management Act No. 56 of 2003, I, as the Accounting Officer of a municipality must prepare an annual report for each financial year the purpose of which is to *inter alia*

a) provide a record of the activities of the municipality during the financial year;

b) provide a report of performance against the budget of the municipality for that financial year; and

c) promote accountability to the local community for the decisions made throughout the year by the municipality.

It is significant to note that Ulundi Municipality has, over the past eight years, been receiving “unqualified audit opinion” on its financials from the Auditor-General. After regressing to a qualified audit opinion in 2021/2022, we were able to bounce back and achieved unqualified audit opinion again in the 2022/2023 financial year. This was not surprising considering the amount of effort we put in addressing the A-G’s findings that saw us drop from unqualified to qualified opinion in the previous year. Detailed information on the A-G’s findings as well as management’s action plan in response thereto are provided in the Action Plan on the A-G’s report.

However, there seems to be a light at the end of the tunnel with the introduction of the Eskom Debt Relief Initiative by National Treasury in terms of which municipalities which owe Eskom must meet certain conditions to qualify for a partial write-off of the amount owed to Eskom. Ulundi municipality applied for Eskom Debt relief and the application was approved by National Treasury. The implication of Eskom Debt Relief is that municipal Eskom debt will qualify to be written off over a period of 3 years in 1/3 tranches. Ulundi municipality has been on the Eskom Debt Relief programme for over a year now and has received a total of 12 compliance certificates. National Treasury is currently in the process of assessing all requirements for the municipality’s first tranche of 1/3 to be written off.

We are working hard to comply with these Eskom Debt Relief conditions. Coupled with this is our efforts to deal with electricity losses due to meter tempering, illegal connections and non-payment of electricity. In this regard we do regular meter auditing and disconnections. However, electricity has also become so expensive that less and less people in the community are able to afford it and that reduces revenue from the sale of electricity.

In an effort to address the municipality’s current cash-flow challenges, Council approved a Financial Recovery Plan in terms of which heavy restrictions were put on all expenditure and procurement during the first quarter of the financial year, payment of overtime and standby allowance as well as freezing of all vacant positions, to mention but a few in an attempt to curb expenditure while trying to improve collection of revenue.

One of the highlights of the year under review is that due to the efficiency in the implementation of our MIG-funded projects, the municipality found itself being the beneficiary of R30m of additional MIG funding for having achieved 86% spending of MIG-allocated funds by the end of the second quarter. That was a huge boost for the municipality as we were able to construct more than we had budgeted in terms of infrastructure.

Through our Extended Public Works Programme (EPWP) which has in the past years, won accolades as one of the best in the province, we have been able to provide our youth with skills through on-the-job training as well as created work opportunities for them; and this has contributed to poverty alleviation and reduction of unemployment in our communities.

The risk assessment which was conducted at the beginning of the year under review identified a total of 59 no of risks and 127 mitigation tasks to address those risks. Of the 127 mitigation tasks, 125 were successfully implemented which translates to 98% performance level. As the Accounting Officer, I am satisfied with the effectiveness of risk management in the municipality and of the tasks that were put in place to mitigate the identified risks in particular, as well as internal controls.

We also succeeded in making our Rapid Response Unit to be fully operational. Through fostering of close working relationship with the SAPS and RTI, quite a number of criminal incidents were prevented and criminals apprehended. We also ensured the optimal functioning of the Local Aids Council and War Rooms.

In conclusion, I would like to thank Council, the Mayor, the Speaker, the Executive and Finance Committee as well as MPAC for their support and the roles they have played and are continuing to play in making Ulundi Municipality one of the best municipality in the province – the accolade we received in 2020. I also wish to thank my management team and all the municipality's employees for their support and dedication to their work to ensure that this municipality does fulfill its mandate and responsibility to the community it serves.

Mr. S.M. Khomo
MUNICIPAL MANAGER
ULUNDI MUNICIPALITY

1. Municipal Overview

1.1 Introduction

The Ulundi Local Municipality is, in accordance with the legislative requirements of the Local Government: Municipal Systems Act, (Act No. 32 of 2000) and the Municipal Finance Management Act (Act No. 56 of 2003), required to report on the performance of the Municipality and present the financial statements for the year 2023/2024. The most important documents tabled by the Municipality are the Integrated Development Plan (IDP), the Budget and the Annual Report. The IDP and Budget set out what the Municipality intends to do and how the funds will be spent during a financial year, while the Annual Report reflects on actual performance and implementation of the IDP and Budget during that year.

The Annual Report is a key performance report to the community and other stakeholders that reflects a true, honest, and accurate account of the goals set by Council and the success or otherwise in achieving these goals. It includes a range of financial and non-financial information that collectively forms an authoritative and historic record of the activities and performance of the Ulundi Local Municipality for the 2023/2024 financial year.

1.2 Legislation

The 2023/2024 Annual Report for the Ulundi Local Municipality has been compiled in accordance with Section 46 of the Municipal Systems Act (Act No. 32 of 2000), Section 121(3) of the Municipal Finance Management Act (Act No. 56 of 2003) and National Treasury MFMA Circular No. 11. Section 46 of the Municipal Systems Act states that:

(1) A municipality must prepare for each financial year an annual report consisting of –

(a) a performance report reflecting –

(i) the municipality's and any service provider's, performance during that financial year, also in comparison with targets of and with performance in the previous financial year.

(ii) the development and service delivery priorities and the performance targets set by the municipality for the following financial year; and

(iii) measures that were or are to be taken to improve performance.

(b) the financial statements for that financial year prepared in accordance with the standards of generally recognised accounting practice referred to in section 89 of the Public Finance Management Act, 1999 (Act No. 1 of 1999);

(c) an audit report on the financial statements and the report on the audit performed in terms of section 45(b); and

(d) any other reporting requirements in terms of other applicable legislation.

(2) A municipality must table its annual report within one month of receiving the audit report referred to in subsection (1)(c).

The preparation and adoption of annual reports is clearly defined in Section 121 of the Municipal Finance Management Act. Section 121(1) and (2) states that:

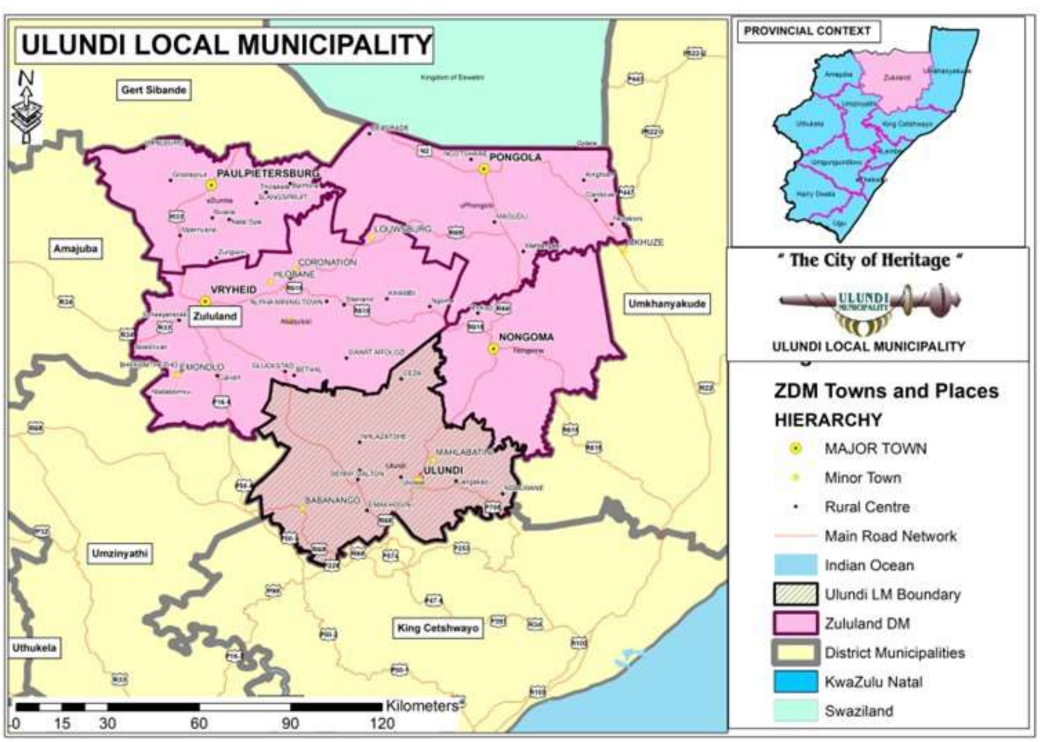
(1) *Every municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity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

(2) *The purpose of an annual report is–*

- *(a)* *to provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates.*
- *(b)* *to provide a report on performance against the budget of the municipality or municipal entity for that financial year; and*
- *(c)* *to promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity.*

1.3 Spatial Location within KZN

The Ulundi Local Municipality is located on the southern boundary of the Zululand District Municipality in north-eastern KwaZulu-Natal. The Ulundi municipal area is approximately 3,250 km^2 in extent and includes the towns and settlements of Ulundi, Nqulwane, Mahlabathini, Babanango, Mpungamhlophe and Ceza as well as the Traditional Authorities of Buthelezi (KwaPhindangene), Buthelezi (Empithimpithini), Mbatha, Mpungose, Ndebele, Ntombela, Mlaba, Zungu, Zulu (KwaNsimbi).



1.4 Locality

The largest part of its area is rural and underdeveloped. Approximately half of the Municipal area consists of commercial farms and the area supports a substantial agricultural community. The town of Ulundi represents the only urban centre in the Ulundi Local Municipal area and accommodates approximately 40,000 people. The settlement pattern reveals a high population concentration in the town of Ulundi and densely populated peri-urban area surrounding the town and along the main routes R34, R66 and P700. Further settlement concentrations include:

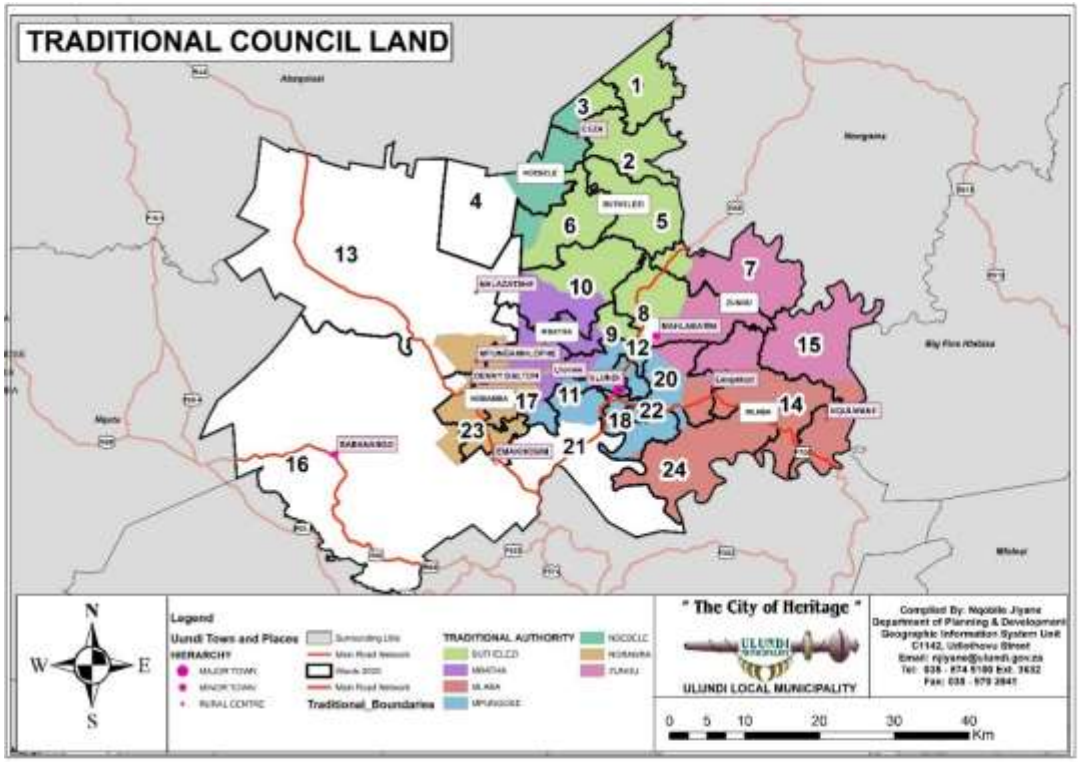
- Nqulwane in the eastern part of Ulundi with the Okhukho Coalmine.
- Babanango, which developed because of the forestry industry.
- Denny Dalton/Mpungamhlophe, which developed because of road R34 and rail infrastructure; and
- Ceza to the north, which developed in response to the establishment of supportive land uses such as a hospital, clinic, and other related social support services in the area. It is also situated on the road network system. It is therefore a connection and concentration point for people and activities.

The Ulundi Municipality is one of the five local municipalities that constitute the area of jurisdiction of the Zululand District Municipality – the other four local municipalities are éDumbe Municipality, Abaqulusi Municipality, uPhongolo Municipality and Nongoma Municipality.

2. Demographic Profile

INDICATOR	ULUNDI MUNICIPAL AREA	
Area	3 250 km²	
Population (CENSUS 2022)	221 977 people	
Households	38 553	
People per Household	6.1	
Gender breakdown	Males Females	45.7% 54,3%
Age breakdown	0 – 14 years 15 – 64 years 65 + years	34,9% 59,5% 5,6%

Number of Wards and Traditional Authority Areas depicted on a maps. The Ulundi Local Municipality consists of 24 wards with 47 Councilors.



Administrative Entities

The eastern part of the Municipal area consists of scattered rural settlement in nine Traditional Authority Areas, namely:

- Buthelezi KwaPhindangene);
- Buthelezi (eMpithimpithini);
- Mbatha;
- Mpungose;
- Ndebele;
- Ntombela;
- Mlaba;
- Zungu; and
- Zulu (KwaNsimbi)

CHAPTER 2

CHAPTER 2

2. Governance Structures

2.1 Political Governance

Ulundi Municipality is a Category B Municipality with a Collective Executive System combined with a Ward Participatory System.

Ulundi Municipality comprises a total number of 47 Councillors of which 24 are Ward Councillors and 23 Proportional Representative (PR) Councillors, The Council of Ulundi Municipality comprises of 38 male Councillors and 09 female Councillors. Regarding Ward Councillors, there are 22 male Councillors and 2 female Councillors. In respect of Proportional Representative Councillors there are 16 male Councillors and 07 female Councillors.

There are also two (2) Traditional Leaders which are participating in Municipal Council in terms of Section 81 of the Local Government Municipal Structures Act No. 117 of 1998 as amended by substitution in accordance with Section 64 read with Schedule 3 (7) of the Traditional and Khoi-San Leadership Act No.3 of 2019.

2.1.1. POLITICAL PARTIES REPRESENTED IN ULUNDI MUNICIPAL COUNCIL

Party Name	Ward Seats	PR Seats	Total
Inkatha Freedom Party	**24**	**8**	**32**
National Freedom Party	**00**	**07**	**07**
African National Party	**00**	**05**	**05**
Economic Freedom Fighters	**00**	**02**	**02**
Democratic Alliance	**00**	**01**	**01**
Total Seats	**24**	**23**	**47**

POLITICAL STRUCTURE

Position	Name of Councillor
Mayor	Councillor Wilson Mfana Ntshangase
Deputy Mayor	Councillor Thembekile Gabi Madela
Speaker	Councillor Senzosenkosi Mfaniseni Buthelezi
Whip of Council	Councillor Maxwell Sibusiso Buthelezi

The Council established several Committees to enable it to deliver on its constitutional mandate

2.1.3 Executive and Finance Committee

The Executive Committee has wide ranging delegations except for the powers reserved by Council in terms of Section 160 (2) of the Constitution of the Republic of South Africa, 1996. The Executive Committee makes recommendations for approval by the Council on such matters.

Name of Councillor	Position	Political Party
Cllr W.M. Ntshangase	Chairperson	Inkatha Freedom Party
Cllr T.G. Madela	Deputy Chairperson	Inkatha Freedom Party
Cllr S.M. Buthelezi	Ex officio Member	Inkatha Freedom Party
Cllr M.B. Buthelezi	Member	Inkatha Freedom Party
Cllr M.R. Dubazane	Member	African National Congress
Cllr M.S. Gcaba	Member	National Freedom Party
Cllr S.M. Khuzwayo	Member	Inkatha Freedom Party
Cllr J.B. Mlotshwa	Member	Economic Freedom Fighters
Cllr S.S. Siwela	Member	Inkatha Freedom Party
Cllr S.N. Buthelezi	Member	Inkatha Freedom Party

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Section 80 Committees

The following Support Committees have been established in terms of Section 80 of the Municipal Structures act to assist the Executive Committee:-

Technical and Infrastructure Portfolio Committee
Planning and Development Portfolio Committee
Community Services Portfolio Committee
Protection Services Portfolio Committee
Local Economic Development and Tourism Portfolio Committee

Each of the Support Committees deliberates on matters that fall within its specific terms of reference and makes recommendations to the Executive Committee for approval or where necessary for endorsement by the Executive Committee for final approval by the full Council.

2.1.5 Section 79 Committees

In addition, Council has established the Municipal Public Accounts Committee in terms of Section 79 of the Municipal Structures Act.

This Committee, which is made up of non-executive Councilors' ensures that the Administration is held accountable for the management of municipal funds and assets, and to ensure the efficient and effective utilization of council resources. The Committee also considers the Annual Report and makes recommendations to the Council on the Annual Report by submission of an oversight report. The Committee's oversight report is published separately in accordance with the Municipal Finance Management Act.

Municipal Oversight Structure (MPAC) Functions

To review Auditor-General reports together with comments from Management and Audit Committee thereon and to make recommendations to Council;

To review Internal Audit reports together with comments from Management and Audit Committee thereon and to make recommendations to Council;

To initiate and develop the Annual Oversight report as part of Annual Report; and

To attend and to make recommendation to Council on any relevant matter referred to it by Council, Exco, a Portfolio Committee, a member of MPAC, a Councillor and the Municipal Manager**,**

On its own initiate investigate and report to Council on any relevant matter affecting the municipality

The meetings convened by the Oversight Committee in 2023/2024 and attendance thereof is as follows:-
24/08/2023; 24/01/2024; 26/03/2024; 25/06/2024

Councilors' Attendance : Municipal Public Accounts Committee meetings

No.	Cllr's Name	Political Party	Position	Total Number of Meetings (04)
1.	Cllr. C.K. Zungu.	IFP	Chairperson	04
2.	Cllr. F.M. Buthelezi	IFP	Member	04
3.	Cllr. T. Ndlela	IFP	Member	03
4.	Cllr. Ntshingila	ANC	Member	04
5.	Cllr T.M. Zungu	DA	Member	03

His Worship the Mayor:
Cllr W. M. Ntshangase

Honourable Deputy Mayor: Cllr
T.G. Madela

Honourable Speaker: Cllr
S. M. Buthelezi

MPAC Chairperson: Cllr C.
K. Zungu

The Whip of Council: Cllr M. S. Buthelezi

Full Council

2 Administrative Governance

2.1 Roles, Responsibilities and Structure

As Head of Administration, the Municipal Manager ensures that the municipality is managed in accordance with all legislation applicable to local government. He undertakes various administrative responsibilities in relation to Council such as advising the political structures and political office bearers of the municipality; managing the communications between the municipality's administration and its political structures and office bearers; and carrying out the decisions of the political structures and political office bearers of the municipality. In addition, he has human resources related responsibilities to ensure that the municipality has the requisite human resources that are functioning at an optimal level to enable it to deliver on its mandate.

As the Accounting Officer, the Municipal Manager is responsible for general management of municipal finances, including asset and liability management, revenue and expenditure management and budget implementation. In his role as the Accounting Officer, he must also assist the Mayor in performing the budgetary functions assigned to the Mayor in terms of Chapters 4 and 7 of the Local Government: Municipal Finance Management Act, No. 56 of 2003; and provide the Mayor with the administrative support, resources and information necessary for the performance of those functions.

Municipal Manager
Mr. S. M. Khomo

Director: Technical
Services Miss P. T. Nxumalo

Chief Financial Officer
Mr. J.H. Mhlongo

Director: Corporate
and Management
Services Mr. D. N. S.
Buthelezi

Director: Community Services

Mrs.: T. A. Ntombela
01/07/2023 - 31/03/2024

Director: Planning and Development
Services
Mrs. N. L. H Buthelezi

Director:
Protection Services
Mr. D. S Mthembu

2.2 Intergovernmental Relations

Ulundi Municipality subscribes to all Intergovernmental relations structures as promulgated by the Intergovernmental Relations Framework Act 13 of 2005, however the functionality of the IGR Structures mainly depends on the coordination of meetings by the Zululand District Municipality. During the year 2023/2024 most of the engagements that were held were between individual local municipalities within the district on matters of importance and common interest due to non-functionality of IGR Structures.

In the past the sector departments of the KZN Provincial Government have delivered projects and programmes within the service area of the Ulundi Municipality without reference to the needs expressed in the IDP; Sector Departments representatives are consulted to promote alignment between the programmes and projects driven by Ulundi Municipality and those that are undertaken by sector departments, whether at a national or provincial level.

Among the sector departments, whether at a national or provincial level, that the Municipality is in constant contact with are as follows:

- Department of Agriculture and Environmental Affairs and Rural Development
- Department of Arts and Culture
- Department of Basic Education
- Department of Cooperative Governance and Traditional Affairs
- Department of Economic Development and Tourism
- Department of Energy
- Department of Health
- Department of Home Affairs
- Department of Human Settlements
- Department of Labour
- Department of Safety and Security
- Department of Social Development
- Department of Sport and Recreation
- Department of Transport

During 2023/2024 the Ulundi Municipality participated in all relevant provincial and national government forums. This participation helped to avoid duplication in services and assists with improving and prioritizing the delivery of services. It also enhanced job creation, economic development, and effective use of public resources.

Ulundi Municipality has been involved in the following IGR structures:

- Mayors Forum
- Speakers Forum
- Municipal Manager Forum
- Planning & Development Forum
- Cooperate Services Forum
- Finance Forum
- Communication Forum
- Disaster Management Forum

IGR STRUCTURE	DATE
TECHNICAL HUB	
	02/08/2023
	02/11/2023
	14/02/2024
	02/05/204
TECHNICAL MUNIMEC	
	06/06/2023
	10/11/2023
	30/11/2023 (SPECIAL MUNIMEC)
	05/03/2024
POLITICAL HUB	
	10/08/2023
	09/11/2023
	21/02/2024
	16/05/2024
POLITICAL MUNIMEC	
	05/03/2024
DDM MEETINGS	
ESIEID CLUSTER	08/08/2023
	10/10/2023
	09/01/2024
	09/04/2024
JCPS CLUSTER	24/07/2023
	16/10/2023
	15/01/2024
	15/04/2024
SPCHD CLUSTER	01/08/2023
	19/10/2023
	16/01/2024
	17/04/2024
GSCID CLUSTER	07/07/2023
	06/10/2023
	05/01/2024
	05/04/2024
SALGA	
KZN ENERGY SUMMIT	02-03 NOVEMBER 2023

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2.3 Public Accountability and Participation

The Constitution of the Republic of South Africa, the Municipal Systems Act, Act no 32 of 2000, mainly Chapter 4 of this Act and many other pieces of Legislation encourage the active involvement of the Public in the affairs of the Municipality. The Municipality must create a conducive environment for Public interest in the Service Delivery Process. In that, the Municipality has developed and adopted a Public Participation Plan and a Communication Strategy. While these are two different documents they both contribute to the intended engagement with communities and community structures as envisaged in Chapter 4 of the Municipal Systems Act, Act 32 of 2000, as amended.

The Municipality undertakes public participation as part of the IDP and Budget preparation and review processes. These processes have improved during 2023/2024 financial year, where IDP/LED/Budget Road Shows were held successfully in all 24 Wards to ensure participation closer to the affected and interested community. Other public participation processes includes IDP Representatives Forum, Ward Community Meetings and Ward Committee Meetings that are held monthly.

A Council meeting to approve the 2024/2025 IDP and Budget was held on 22 May 2024 at Ward 23 at KwaGoje Sports-field, in line with the Public Accountability and Public Participation Strategy. Council meetings held at Ward level improves public participation and also capacitate the community on Council meeting proceedings.

2.4 Batho Pele Principles

Similarly, the principles of Batho Pele clearly articulate the need for prudent risk management to underpin government objectives. Batho Pele strives to instill a culture of accountability and caring by public servants. Further objectives of Batho Pele include supporting the government's governance responsibilities, improving results through more informed decision-making, strengthening accountability and enhancing stewardship and transparency, all of which resonate well with the principles of risk management.

2.5 Risk Management

Institutions operate in environments where factors such as technology, regulation, restructuring, changing service requirements and political influence create uncertainty. Uncertainty emanates from the inability to precisely determine the likelihood that potential events will occur and the associated outcomes.

Organisational Risk Management forms a critical part of any institution's strategic management. It is the process whereby an institution both methodically and intuitively addresses the risks attached to their activities with the goal of achieving sustained benefit within each activity and across the portfolio of activities. ORM is therefore recognised as an integral part of sound organisational management and is being promoted internationally and in South Africa as good practice applicable to the public and private sectors.

Management, Other Personnel and Risk Champions

The extension of general responsibilities in terms of section 78 of the Municipal Finance Management Act, 2003 to all senior managers and other officials implies that responsibility for risk management vests at all levels of management and that it is not limited to only the accounting officer and internalaudit.

Legal mandate

Section 62 (1) (c) (i) of the Municipal Finance Management Act No. 56 of 2003.

Accounting Officer
Section 62 (1) of the Municipal Finance Management Act, 2003 requires that:
The accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure: - (c) that the municipality has and maintains effective, efficient and transparent systems; (i) of financial and risk management and internal control.

Internal Auditors
Section 165 (2) of the Municipal Finance Management Act, 2003 requires that: The internal audit of a municipality must: - Prepare a risk-based audit plan and an internal audit program for each financial year; Advise the accounting officer and report to the audit committee on the implementation of the internal audit plan and matter relating to: (iv) risk and risk management.

The internal audit activity should assist the organisation by identifying and evaluating significant exposures to risk and contributing to the improvements of the risk management and control systems –

A1 - The internal audit activity should monitor and evaluate the effectiveness of the organisation's risk management system.

A2 - The internal audit activity should evaluate risk exposures relating to the organisation's governance, operations, and information systems regarding the:

- Reliability and integrity of financial and operational information.
- Effectiveness and efficiency of operations.
- Safeguarding of assets; and
- Compliance with laws, regulations, and contracts.

Audit Committee

In terms of Section 166 (2) of the Municipal Finance Management Act, 2003, An audit committee is an independent advisory body which must: Advise the municipal council, the political office-bearers, the accounting officer, and the management staff of the municipality on matters relating to: (ii) risk management.

Risk Management Unit

The Municipality is expected to conduct an annual assessment of its risks and prepare plans to address risks identified in terms of Section 62 (1) (c) (i) of the Municipal Finance Management Act No. 56 of 2003. The municipality has a Risk Management Unit with a Chief Risk Officer as head of the unit, a Risk Manager and a Risk Officer which is responsible for the management of risks on daily basis as well as co-ordination of all risk management activities in the municipality.

Risk Management

In terms of the Risk Management Framework, membership to the risk management committee consists of all Heads of Departments. However, in the case of Ulundi Municipality, this has been delegated to Deputy Directors who report to Heads of Departments. The Risk Management Committee meets quarterly to deal with all Risk related matters and municipality and once annually to do risk assessment and adopt the risk register for the following year and reports to Management and the Audit Committee.

Risk Management Committee monitor the main Municipal Risk Register, the IT Risk Register and the Supply Chain Management Risk Register. The Risk Management Committee also plays an oversight role over the Occupational Health & Safety Committee to ensure that occupational health and safety risk assessment does take place as well as implementation of mitigation tasks to address the identified risks.

The following officials were members of the Risk Management Committee during the 2023/2024 financial year:

- Mr S.W.A. Memela : Deputy Director, Office of the Municipal Manager: Chairperson
- Mr S. Khumalo : Manager, Risk Management Unit
- Mr C.N. Ngubane : Deputy Director, Legal Services
- Mr B. Mpulo : Deputy Director, Planning &Development
- Miss N. Mbanjwa :Manager,PMU
- Miss N. Khali : Manager, Electrical
- Miss N.G. Gumede : Deputy Director, Corporate Services
- Mr M.N. Mahlaba : Deputy Director, Budget
- Mr E.T. Khoza : Deputy Director, Financial Services
- Mrs Z.P. Khomo : Deputy Director, Community Services
- Mr H.A.L. Meyer : Deputy Director, Protection Services
- Mr M. Zulu : Senior Manager, Protection Services
- Mr Z. Mpontshane : Senior Manager, IT & Chairperson, IT Steering Committee
- Miss S. Gumede : Convenor, OHS Committee

All members of the Risk Management Committee are Risk Champions responsible for the management of risk in their respective Departments.

During the year under review, the risk assessment was conducted during which time a total of 59 risks were identified and 127 mitigation tasks were determined to address those risks. Of the 127 mitigation tasks, 125 were successfully implemented which translates to 98% performance level. The draft municipal Risk Register (which included IT, SCM and fraud risks) was adopted by the Risk Management Committee and approved by Management. For the period under review, the Accounting Officer is satisfied that the internal controls in place were sufficient to deal with all risks identified.

The following were identified as Top Ten Risks in the year under review:

1. Occupational health and safety risks
2. Poor collection of revenue
3. Inadequate construction and maintenance of roads and stormwater
4. Firearm control deficiencies
5. Formal businesses operating illegally
6. Spread of communicable diseases in communities
7. Invasion of land
8. Inability to expand the revenue base.
9. Payment of ghost employees
10. Failure to pay creditors in 30 days.

Compliance with legislation

Departments are each required to comply with various legislative prescripts applicable to each one of them. The Risk Management Unit monitors the various departments' compliance with legislation as indicated in their respective Compliance Registers and, in this regard, departments are required to complete and submit their Compliance Checklists together with evidence of compliance to Risk Management Unit monthly. These are also reviewed by the Internal Audit Unit regularly. As of 30 June 2023, all departments had complied with both the submission of their compliance checklists to the Risk Management Unit as well as with legislation

Anti-Fraud and Anti-Corruption Activities: 2023/2024

The Municipality has an approved Anti-Fraud and Anti-Corruption Policy which is reviewed annually. The policy is workshopped to employees annually to ensure compliance. It is a requirement for both officials and Councillors to sign the declaration of interest / benefits annually to avoid conflict of interest in compliance with the policy.

The municipality has in place a fully functional Council Committees and internal control structures; viz, Risk Management Unit, Internal Audit Unit, the Audit & Performance Committee, and the Municipal Public Accounts Committee (MPAC) that play different complimentary roles in the quality assurance chain to improve internal controls.Supply Chain Management

Deviation Register for 2023/2024 Financial Year End in Terms of Section 36 of SCM
It is reported that there were no deviations

2.6 Municipal By-Laws

Ulundi Municipality has approved and gazetted the following by-laws that are implemented in its area of jurisdiction:

NAME OF BY LAW	SAMMARY	CONTRAVENTIOS	CONVICTIONS
ANIMAL BY LAWS	➢ To provide for measures to manage, control and minimise nuisances arising from the ➢ keeping of or handling of animals; to regulate the keeping of and control of animals ➢ by means of a relevant authorisation; to provide for the conduct of animal owners and handlers; to provide for the licensing of dogs; to provide for conduct of animals in ➢ reserves; to provide for conduct and restrictions of keeping of wild animals; to ➢ provide for the repeal of laws and savings; and to provide for matters incidental ➢ thereto.	NONE	NONE
COMMUNITY FACILITIES BY-LAWS	➢ These by-laws are intended to provide for standard procedures and guidelines ➢ to be followed for the leasing/ hiring of community halls throughout the municipal ➢ areas, to regulate the application procedure for hiring the community halls and to provide for matters connected therewith.	NONE	NONE
OUTDOOR ADVERTISING BY-LAWS	➢ These by-laws are designed to regulate outdoor advertising on or visible from roads within the municipal jurisdictions , whether or not such sign is erected on private property. ➢ Unless these by-law provide specifically that the approval of the ➢ municipality is required for a particular advertising sign, such approval is not ➢ required, but all of the conditions of these by-law applicable to that type of ➢ advertising sign must be complied with		
NAISANCE BY-LAWS	➢ To provide controlling measures on conditions or conduct which is injurious or offensive to any person or which is dangerous to or compromise the health or safety of any person or which causes an annoyance or disturbance to any person or to the residence of any area or which constitutes a threat	NONE	NONE

	or a potential threat to the environment. ➢ This include controlling the USE OF PUBLIC PLACE. ➢ A person may not advertise goods or services by shouting, hitting a gong, hooting or ➢ ringing bells so as to constitute a nuisance, and may not, without obtaining the prior permission of the Council, advertise goods or services in a public place by means of a megaphone, public address system or similar means. ➢ A person may not conduct himself or herself in an unseemly or obnoxious manner or ➢ cause a nuisance or annoyance to other persons in or on or using any public place, or ➢ to any other person		
REFUSE REMOVAL AND DISPOSAL BY-LAW	➢ To make provision for the collection and removal of domestic waste and business waste; to require waste generators to collect and remove bulky waste, building waste, garden refuse, hazardous waste, industrial waste, health care waste, special domestic waste and special industrial waste; to provide for the temporary storage of waste pending collection; to provide for the operation of garden refuse sites; to impose obligations regarding special industrial waste, hazardous waste and health care waste; to provide for proof of disposal of building waste; to impose obligations regarding event waste; to provide for waste management plans; to encourage the recycling of waste; to provide for the conduct of municipal waste disposal sites; to regulate private waste removal contractors and to impose penalties for dumping and other offences and to provide for matters incidental thereto.	NONE	NONE
TARIFF BY-LAWS FOR INDIGENT PERSON	➢ The Systems Act prescribes, in relation to the setting of tariffs, that this must be done in terms of a tariff policy which must inter alia reflect the extent of ➢ subsidization of tariffs for poor households. The purpose of this by-law is to provide a framework for poverty alleviation within Ulundi Local ➢ Municipality in line with changing the needs of the Community. The by-law links the Council's Credit	NONE	NONE

	➢ Control Policy, Tariff Policy and respective by-laws by providing a support programme for the ➢ subsidization of basic services to indigent households		
STORM WATER MANAGEMENT BY-LAWS	➢ This By-laws is specifically regulate storm water systems intended to be used for collecting and carrying storm water, including without limiting the generality of the foregoing, any road with a drainage ➢ system and any gutter, curb, inlet, piped storm drain, pumping facility, retention or ➢ detention basin, drainage channel, reservoir or other drainage structure. Storm water management by-laws provide guidance for the regulation of stormwater management systems; to provide for measures to adapt to climate change and densification of built-up areas; to protect and preserve the natural environment; to provide for developments being done in a safe and sustainable manner with regard to rainfall and stormwater; to provide for a sustainable environment while pursuing economic development; and to provide for matters incidental thereto.	NONE	NONE
STREET TRADING BY-LAWS	➢ The Purpose of the By-law is recognises the objective of its existence municipal council in terms the Constitution which includes – ➢ to promote social and economic development; ➢ to promote a safe and healthy environment; and ➢ municipal planning, trading regulations, licensing and control of undertakings that sell food to the public, markets, public places, municipal roads and street trading. The municipality may impose conditions when issuing a street trading permit and the municipality may indicate the area and time for which the permit is valid. ➢ (3) The municipality may suspend the validity of a street trading permit in a specific area ➢ or of street trading permits in general when a special event takes place, provided that the	NONE	NONE

	➢ municipality shall post written notices to this effect on its notice boards and provided further ➢ that, where possible, written notices shall be served on individual street traders in the affected areas. ➢ (4) The municipality may refuse to renew a permit if there are any fines outstanding. ➢ (5) This by-law applies to all persons who carry on the business of street trading within the area of jurisdiction of the Ulundi Local Municipality. ➢ (6) A person who conducts the business of a street trader without the written permission.		
LIBRARY BY-LAWS	• This By-Law is created to regulate the municipal libraries. The by-laws cover the following aspects to mention the few: ➢ The library may be used by any member of the public. • The librarian may refuse access or refuse library material if it is in public interest to do so. • A person wishing to enrol as a borrower must fill in the prescribed form • All items are to be borrowed against an issued library card. • Should a card be lost a duplicate shall be made by the librarian upon payment of the relevant amount. • All items are borrowed for a period of 14 days. • Should same not be returned on the desired date the book shall attract a fine. • Should an item be lost the borrower shall pay the librarian in addition to any fine charges that may be due in respect of that item. • An item not returned two months after the date of issue shall be deemed lost. • The borrower shall be liable for damages caused when the book is in his/her possession and shall be liable to replace the item in the event that the item is badly damaged, alternatively a fine may be levied. • No person who has lost books shall be allowed to borrow until the reimbursement has occurred. • A borrower must notify the library of a change of address. • The librarian is allowed to cancel the card of a non-active member. (ie someone who has not used the	NONE	NONE

	card for a period of 6months). ➢ • The bylaw specifies the conduct of persons using the library.		
PROPERTY ENCROUCHMENT BY-LAWS	➢ This by-law provide regulatory means to any physical object which intrudes on or over municipal property, or property which the Council has control over or other property in respect of which a servitude or other property right has been registered in favour of the Council. This By-Laws prescribe clear Offences and Penalties, where any person who contravenes any of these by-laws is guilty of an offence and shall be liable on conviction to a fine not exceeding or to imprisonment not exceeding 6 months or to both that fine and that imprisonment.	NONE	NONE
PUBLIC ROADS BY-LAWS	➢ To provide for measure for preventing, minimising or managing public ➢ nuisances; to prohibit certain activities or conduct in public places; to provide ➢ for the repeal of laws and savings; and to provide for matters incidental ➢ thereto. Ulundi municipality developed the legislation that will the ➢ municipality to prevent or minimise of pernicious offences committed on or upon public roads, places and to regulate behaviour in public places and roads.	NONE	NONE
SOLID WASTE BY-LAWS	➢ The Municipality at the cost to the owner of the premises is responsible for the collection of business as well as residential waste. ➢ The occupier is obliged to make use of the Municipal services in order to have the waste removed. ➢ However, there are instances wherein the owner/occupier may make prior arrangements with the Municipality to have the waste removed at their own cost or if the waste is of such a nature that it cannot be collected by the Municipality. ➢ The Municipality may deliver containers to the premises having regard to factors such as the quantity of waste, the suitability of waste etc. The Municipality may determine the quantity of the waste that is to be collected, determine which premises requires the Municipal services more frequently, determine the maximum amount of waste	NONE	NONE

	to be collected from that premises on any given day, specify provisions for storage. The municipality may determine schedules for collection, locations for placing the bins which types of waste generated by the occupier should be recycled, waste that is unsuitable for collection. • The occupier of the premises must make provision for waste handling facilities for the Municipality. • In order to facilitate the handling of waste bin liners are to be used for business as well as domestic waste. ➢ • The owner when using a bin liner must ensure that the bin is undamaged, and properly closed so as to avoid the contents spilling.		
CREDIT CONTROL and DEBT COLLECTION BY-LAWS	➢ Under section 156 of the Constitution of the Republic of South Africa, 1996 ("the Constitution"), Municipality enacts as follows —WHEREAS section 98 of the Local Government: Municipal Systems Act 32 of 2000 (‘the Act") requires a municipality to:(1) A municipal council must adopt by-laws to give effect to the municipality’s credit control and debt collection policy, its implementation and enforcement. ➢ (2) By-laws in term of subsection (1) may differentiate between different categories of ratepayers, users of services, debtors, taxes, services, service standards and other matters as long as the differentiation does not amount to unfair differentiation.	NONE	NONE

2.7 Websites

The Municipal website contains information regarding all matters and process running in the municipality in terms Section 75 of the Municipal Finance Management Act 56 of 2003, it is accessible to all who are interested at www.ulundi.gov.za.

2.8 Public Satisfaction on Municipal Services

A fully-fledged Customer Care Office that complies with the prescriptions of the Promotion of Access to Information Act, the Administration of Justice Act and Chapter 4 of the Municipal Systems Act, has been established by the Municipality. There is a need to educate communities on the nature of the customer care office and the access to documentation provided there. A Customer Care Policy has been developed and adopted by Ulundi Council; this forms the basis of the operation of the Customer Care Office which is run in accordance with Batho Pele principles.

Measuring the level of satisfaction of the community against services rendered by the Municipality is important; suggestion boxes have been placed at strategic points in the municipal buildings with little response. A similar situation pertains to the facility of customer satisfaction registers. The Municipality will need to undertake a structured customer satisfaction survey to determine the status quo regarding satisfaction with present service delivery levels.

2.12 Municipal Oversight Committees with Councillors' Attendance 2023/2024

Municipal Public Accounts Committee meetings

No.	Cllr's Name	Political Party	Position	Total Number of Meetings (04)
1.	Cllr. C.K. Zungu.	IFP	Chairperson	04
2.	Cllr. F.M. Buthelezi	IFP	Member	04
3.	Cllr. T. Ndlela	IFP	Member	03
4.	Cllr. Ntshingila	ANC	Member	04
5.	Cllr T.M. Zungu	DA	Member	03

EXCO Meetings

No.	Cllr's Name	Political Party	Position	Ordinary meetings Total Number (12)	Special Meetings Total Number (02)
1.	Cllr W.M. Ntshangase	IFP	Chairperson	12	02
2.	Cllr T.G. Madela	IFP	Member	10	02
3.	Cllr S.M. Buthelezi	IFP	Ex-Officio Member	08	02
4.	Cllr M.B. Buthelezi	IFP	Member	12	02
5.	Cllr M.R. Dubazane	ANC	Member	09	01
6.	Cllr M.S. Gcaba	NFP	Member	06	01
7.	Cllr S.M. Khuzwayo	IFP	Member	09	02
8.	Cllr J.B. Mlotshwa	EFF	Member	06	01
9.	Cllr S.S. Siwela	IFP	Member	11	01
10.	Cllr S.N. Buthelezi	IFP	Member	10	02

COMMUNITY SERVICES PORFOLIO COMMITTEE				
No.	**Councillors Names**	**Political Party**	**Position**	**Total number of ordinary meetings (13)**
1	Cllr S.S. Siwela	IFP	Chairperson	13
2	Inkosi P.V.N. Ntombela	Sect. 81 TL	Member	04
3	Cllr M.S. Buthelezi	IFP	Member	10
4	Cllr M.S. Gcaba	NFP	Member	11
5	Cllr N.D. Masondo	IFP	Member	09
6	Cllr M. Magubane	EFF	Member	10
7	Cllr L.K. Mbatha	IFP	Member	10
8	Cllr S. Ntshingila	ANC	Member	09
9	Cllr T.V. Nxumalo	IFP	Member	10
10	Cllr C.K. Zungu	IFP	Member	10

LOCAL ECONOMIC DEVELOPMENT AND TOURISM PORTFOLIO COMMITTEE				
No.	**Councillor Names**	**Political Party**	**Position**	**Total Number of ordinary meetings (12)**
1.	Cllr M.B. Buthelezi	IFP	Chairperson	12
2.	Cllr N.E. Dlamini	IFP	Member	08
3.	Cllr T.P. Khanyile	IFP	Member	11
4.	Cllr L.D. Khumalo	IFP	Member	09
5.	Cllr T.M. Khumalo	ANC	Member	11
6.	Cllr M.N. Mgabhi	NFP	Member	11
7.	Cllr M.I. Ngcobo	IFP	Member	08
8.	Cllr S.D. Sibiya	IFP	Member	10
9.	Cllr X.N. Sithole	NFP	Member	11

PLANNING AND DEVELOPMENT SERVICES PORFOLIO COMMITTEE				
No.	**Councillors Names**	**Political Party**	**Position**	**Total Number of Meetings (12)**
1	Cllr S.M. Khuzwayo	IFP	Chairperson	12
2	Ibamba buKhosi N.N.E. Mpungose	Sect. 81 TL	Member	00
3	Cllr F.M. Dlamini	IFP	Member	11
4	Cllr T.J. Manqele	IFP	Member	07
5	Cllr J.S. Mhlongo	NFP	Member	00
6	Cllr S.B. Mhlongo	IFP	Member	09
7	Cllr J.B. Mlotshwa	EFF	Member	07
8	Cllr H.I. Mkhize	ANC	Member	10
9	Cllr M. Mkhize	IFP	Member	09
10	Cllr A.M. Sibiya	IFP	Member	07

PROTECTION SERVICES PORTFOLIO COMMITTEE				
No.	**Cllr's Name**	**Political Party**	**Position**	**Total Number of ordinary meetings(12)**
1.	Cllr S.N. Buthelezi	IFP	Chairperson	11
2.	Cllr FM. Dlamini	IFP	Member	10
3.	Cllr M.R. Dubazane	ANC	Member	05
4.	Cllr N.E. Madela	IFP	Member	09
5.	Cllr P.M. Mthethwa	IFP	Member	06
6.	Cllr S.S. Ntombela	NFP	Member	08
7.	Cllr F. Ndawonde	IFP	Member	07
8.	Cllr M.D. Xulu	IFP	Member	12
9.	Cllr M.O. Zungu	EFF	Member	07

CHAPTER 3

Chapter 3

3 Service Delivery Performance

3.1 Introduction

The Ulundi Local Municipality undertakes to meet definite service delivery and budget spending targets during the specific financial year through its Service Delivery and Budget Implementation Plan (SDBIP). This is a detailed outline of how the objectives, in quantifiable outcomes, set out in the Integrated Development Plan (IDP) are implemented and linked to the approved annual budget.

As the budget gives effect to the strategic priorities of the Municipality, it is important to supplement the budget and IDP with a management and implementation plan. The SDBIP is a yearly contract agreed to by the administration, council and the community whereby the intended objectives and projected goals are expressed in order to ensure that the desired long- term outcomes are attained. It includes the service delivery targets and performance indicators for each quarter and therefore facilitates management over financial and non-financial performance of the Municipality, at every level, and is continuously monitored throughout the year.

In the interests of good governance and better accountability, the SDBIP enables the municipal manager to monitor the performance of senior managers, the mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the Municipality. It must also be consistent with outsourced service delivery agreements.

The SDBIP is essentially the management and implementation mechanism which sets in-year information, such as quarterly service delivery and monthly budget targets, and relates each service delivery output to the budget of the Municipality, thus providing realistic management information and a detailed plan for how the Municipality will provide such services and the inputs and financial resources to be used. It serves a critical role to focus both the administration and council on outputs by providing clarity of service delivery expectations, expenditure and revenue requirements, service delivery targets and performance indicators.

The SDBIP is a layered plan, with the top layer of the plan dealing with consolidated service delivery targets and linking such targets to top management. As a management and implementation plan, it is a dynamic document that may be revised as actual performance is considered or service delivery targets and performance indicators change. However, it may not be revised downwards when there is poor performance (National Treasury MFMA Circular No 13,2005).

3.2 Legislation

The preparation of a Service Delivery and Budget Implementation Plan is required according to the Municipal Finance Management Act, Act No. 56 of 2003 (MFMA), which obliges all spheres of government to be transparent about their financial affairs and clarifies the separate roles and responsibilities of the Council, Mayor, and Officials.

Section 1 of the MFMA defines the SDBIP as:

"a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include the following projections for each month of: - (i) revenue to be collected, by source; and (ii) operational and capital expenditure, by vote;(a) service delivery targets and performance indicators for each quarter".

According to Section 53 of the MFMA, the Mayor is expected to approve the SDBIP within 28 days after the approval of the budget. In addition, the Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after its approval. Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur monthly. Section 52(d) of the MFMA compels the mayor to submit a report to the council on the implementation of the budget and the financial situation of the municipality within 30 days of the end of each quarter. Section 72(1)(a) of the MFMA outlines the requirements for mid-year reporting.

The main purpose of this Chapter is to account to MEC for Local Government, Provincial legislature, NCOP, Minister of Cooperative Governance and Traditional Affairs, National Treasury, Auditor-General and the community of Ulundi on the progress being made by Ulundi Municipality towards achieving the overall goal of "a better life for all". Furthermore, the report is a key performance report to the communities and other stakeholders in keeping with the principles of transparency and accountability of government to the citizens. It subscribes to the South African developmental nature of participatory democracy and cooperative governance and responds to the principles of the Constitution, Batho Pele, and White Paper on Local Government, MSA and the MFMA.

3.3 Organisational Performance Management Process

According to the provisions of the Municipal Systems Act, 32 of 2000, municipalities must monitor and measure the progress of their performance by preparing quarterly and mid-year performance reports, in terms of Chapter 6 of the MSA, on performance management systems. These quarterly and mid-year reports make up the municipalities' annual performance reports (Section 46 report), which are submitted to the Auditor-General, together with the financial statements, for auditing. After adoption of the audited performance report by the municipal council, it must then be submitted to the MEC for Local Government. The key performance indicators were crafted in line with the municipality's development priorities and objectives outlined in the IDP, which will remain in force for the duration of the IDP period to maintain consistency in measuring and reporting on long terms strategies and projects. Measurable performance targets were for each development priority and objective. To ensure that regular reporting takes place the Audit and Performance Committee gives feedback to Council.

For the 2023/2024 financial year individual performance agreements and performance plans were signed by the Municipal Manager, Heads of Departments and extended Manco members. Ulundi Municipal Council approved the Integrated Development Plan, the Scorecard and the Service Delivery and Budget Implementation Plan which are in line with the vision and mission of the municipality and contains the annual performance targets that are also in line with the national key performance areas.

3.3.1 CASCADING OF PERFORMANCE MANAGEMENT SYSTEM TO ALL STAFF MEMBERS: IPMS

In January 2024, the Ulundi Municipality requested Lead Xavier Pty LTD to undertake the Cascading of Performance Management System to the extended management and supervisors of Ulundi Municipality in line with the Municipal Systems Act and Regulations.

The capacity building workshop for Senior Managers (S54/56), extended management, supervisors and PMS champions was conducted by the PMS Expert from Lead Xavier PTY LTD on the 29 January 2024.

In line with Municipal Staff Regulations Section 34 (4) states that *KPA's must relate to a staff members functional area and must consist of not less than 5 KPA's and not more than 7 KPA's*. During the engagement sessions, Key Performance Indicators (KPI's) were crafted for each KPA for each employee, including quarterly targets and portfolio of evidence to be submitted. The Integrated Development Plan (IDP), Organizational Scorecard and Departmental Service Delivery Budget and Implementation Plan (SDBIP) and Risk Register for 2023/2024 were also considered. The supervisors / managers Performance Plan was also considered. KPA's were based on the Job Descriptions as these needed to be job specific.

The departmental engagements sessions held on the 13 – 23 February 2024 were attended by extended management and supervisors. 42 draft Performance Agreements and Plans were created for each employee, finalised and signed by employees for the 4th quarter. The second phase will commence in July 2024.

3.4 Monitoring and Evaluation

Heads of Departments are required to submit quarterly performance reports for monitoring and evaluation of actual performance against set targets. Some challenges in terms of the submission of quarterly performance reports timeously were experienced during the financial year but it did occur.

3.5 Audit Committee

The Audit Committee met on a quarterly basis as required by legislation. A record is available for inspection in the Internal Audit Unit.

3.6 Auditing of Performance Information

In terms of the Local Government: Municipal Systems Act, 2000, Sec 45 requires that the results of performance measurement in terms of Sec 41 (1) (c) must be audited as part of the internal auditing process and annually by the Auditor-General. Indeed, auditing of the Performance Management System and Audit of Performance Information was conducted for all four quarters.

3.7 Performance highlights: 2023/2024 financial year

3.7.1 Introduction

The Ulundi Local Municipality has continued to provide free basic services to the community and deliver key functions especially about electrification and road access during 2023/2024 financial year. The programmes and projects were facilitated to bring change to all residents, be of assistance to the community and make their lives better. Attention was also placed on facilitating and encouraging investment and local economic development to grow the economy, lessen unemployment and create jobs.

3.7.2 Strategic Planning

During the current financial year, Ulundi Local Municipality undertook the process of convening and holding the strategic planning process in compliance with the Municipal Systems Act and the Municipal Finance Management Act.

Strategic Planning Sessions for 2023/2024 Financial Year

	Details	Attendees	Venue	Date
1.	Strategic Planning Session	Political Office Bearers; All EXCO Members, All Executive Directors Managers up to level 3	Protea Hotel - Richards Bay	12 – 13 April 2024

3.7.3 Performance Management

The Quarterly Assessments for 2023-2024 were performed as legislated.

- Quarter One – 16 October 2023
- Quarter Two – 17 January 2024
- Quarter Three – 22 April 2024
- Quarter Four – 17 July 2024

The 2023/2024 year-end assessments have not yet been conducted. Annual assessments for 2022/2023 were conducted during 2023-2024 financial year, however council took a resolution that performance bonuses are not going to be paid because the Municipality is still under financial pressure and council want to prioritize paying off Eskom debt.

Bonuses paid to Section 54/56 Managers for 2023/2024 Financial Year

No.	Position held	Period Covered	Performance Bonus paid/not yet paid
1.	Municipal Manager	01 July 2022 – 30 June 2023	Not Paid as per Council resolution
2.	Director: Corporate Services	01 July 2022 – 30 June 2023	
3.	Chief Financial Officer	01 July 2022 – 30 June 2023	
4.	Director: Technical Services	01 July 2022 – 30 June 2023	
5.	Director: Community Services	01 July 2022 – 31 March 2023	
6.	Director: Protection Services	01 July 2022 – 30 June 2023	
7.	Director Planning and Development Services	01 November 2023 – 30 June 2023	

3.7.4 Special Programmes

THE DEPARTMENT OF COMMUNITY SERVICES 2023/ 2024

Introduction

The Department of Community Services is one of the departments in the Municipality. It is divided into the following Sections: Waste Management, Cleansing Services, Special Programmes, Parks Gardens and cemeteries, Sport Arts and Culture, and Library Services.

1. WASTE MANAGEMENT SERVICES

The Constitution of South Africa Act No.108 of 1996 provides the foundation for environmental regulation and policy in South Africa. The rights to environmental protection and to live in an environment that is not harmful to health or well-being is set out in the bill of right (Section 24 of chapter2).
The National Environment Management Waste Act, 2008 (Act No.59 of 2008) entrenches best practices in waste management into law, replacing the outdated and unsustainable approach with a new, and more environmentally responsible and sustainable approach. The Act deals with minimising the consumption of natural resources, waste generation, recycling, waste disposal, prevention of pollution, promotion of waste services, remedying land degradation, and achieving integrated waste management reporting and planning.

The main responsibilities of Waste Management Services are as follows:

Collection and disposal of waste within the jurisdiction of Ulundi Municipality. Waste minimization re-use and recycling of waste, Skips management and eradication of illegal dumping and, Community education and awareness campaigns.
All the above objectives conform to the legal framework, through adopted Integrated Waste Management Plan (IWMP). The IWMP was adopted by Council in June 2017 and endorsed by MEC for Department of Economic Development, Tourism and Environmental Affairs. The IWMP is currently being reviewed with a support from SALGA. Below is the progress report on the Implementation of IWMP:

REPORT ON THE PROGRESS IN THE IMPLEMENTATION OF THE IWMP IN ULUNDI MUNICIPALITY

• Develop a municipal IWMP • To compile and implement waste management by-laws that reflect the requirements of the IWMP and relevant legislation and facilitates the municipality in meeting their legal obligations.	• Develop waste management by-laws • Develop and implement mechanisms for enforcement of the by-laws. • Implement awareness programme to raise awareness of the responsibilities of all stakeholders.	• The municipal IWMP was developed, and it is annually reviewed internally • By-laws have been developed and currently in the process for gazetting • There are 6 Operational Khuculula campaigns which have been conducted in the current financial year and further 6 Environmental Awareness campaigns.

Goal 2: Implement and review of the waste management plan from an organisational and institutional perspectives		
Objectives	**Targets**	**Progress Report**
• Implement an organisational structure that is appropriate to the requirements of the IWMP and which ensures implementation of sustainable waste management services.	• Allocate waste management roles and responsibilities and develop job descriptions. • Establishment of a waste management forum comprising representatives of the Municipality for exchange of information and experiences • Procedures developed for monitoring the performance of service providers and to address non-compliance with contractual obligations.	• Senior Manager for Community Services oversees operations of Waste Management Section. • The section is fully functional with following position filled: Waste Officer, Foreman, Team Leader and one (1) General Worker, one Contractual worker and thirty-eight EPWP workers. • The Municipality seats in the district pollution and waste management forum. • Meetings with service providers is held every month to monitor the progress on the service rendered (Cleaning of CBD and Management of landfill site)

Goal 3: To provide an appropriate, affordable and sustainable waste collection service to all people within the Ulundi LM		
Objectives	**Targets**	**Progress Report**
• To extend quality and sustainable waste management services to all rural and informal settlements of Ulundi LM	• Initiate and implement appropriate waste collection services to rural and informal settlements areas • Minimise illegal dumping and littering through providing disposal and collection points in high traffic areas, providing education, and thereafter enforcing by-laws	• The collection of refuse in rural areas has commenced with the two (2) areas, which is ward 12 (Sishwili Area) and Ward 19 (Mbhoshongweni Area) where each area has 1 skip for communal disposal. • The municipality constructed a cage for communal disposal at Mkhazane ward 21 • The enforcement of penalties for illegal dumping is ongoing

Goal 4: To implement sustainable recycling within the Ulundi LM giving due consideration to social, environmental and economic factors.		
Objectives	**Targets**	**Progress Report**
• Establish mechanisms for promoting separation at source. • Reduce waste quantities disposed of at the King Cetshwayo District Municipality landfill site & Babanango Dumpsite. • Create sustainable employment through local entrepreneur development in waste recycling partnerships. • To develop, implement and maintain a Waste Information System (WIS).	• Develop a recycling policy which will incorporate the education campaigns • Reduction of the quantity of waste disposed to landfill site in King Cetshwayo District Municipality. • Job creation • SME development • Develop and implement an easy-to-use computerized WIS that is compatible to the all users	• The recycling policy has been developed and is implemented. • 585 632 kg of recycled waste between July 2023 and March 2024. • 5 Schools participating in recycling initiatives at schools and have active environmental committees. • Sustainable jobs through recycling: Staff employed at the recycling centre 8 and Beneficiaries (Recyclers 40)

Goal 5: Ensure sufficient long term waste disposal capacity that is environmentally (including legislation) and publicly (socially) acceptable		
Objectives	**Targets**	**Progress Report**
• To ensure proper and safe disposal of the unrecyclable waste material • To ensure sufficient long-term waste disposal capacity that is environmentally and publicly acceptable to minimise the impact on human health and the environment.	• Development of a landfill site • Ensure compliance to the relevant laws, regulations, standards and guidelines to operate the proposed landfill site • Ensure capacity and budgets are in place to service the waste transfer station	• The business plan to source the funding was developed and is in place • The municipality has leased the relevant fleet for refuse collection • A budget of R8976382 has been made available for waste management

Goal 6: Ensure that the population within Ulundi LM are informed and made aware of waste management issues in general and of the IWMP and that all stakeholders are empowered to met their responsibilities of integrated waste management.		
Objectives	**Targets**	**Progress Report**
• To ensure that all stakeholders are empowered to meet their responsibilities of integrated waste management.	• Capacitate staff members to effectively undertake their responsibilities.	• Flyers have been developed for education purposes on how to manage the domestic waste. • 29.2 % of the Ulundi LM population that has been exposed to information and been made aware of the

	• Develop and implement a programme to educate and empower the community on waste management issues • Report regularly on progress made with regards to the implementation of the IWMP	waste management and waste management planning issues within the LM and the programme is ongoing. • KZN Greening and cleaning programme commenced in March 2023 to among other things conduct educational campaign on waste management.

Goal 7: Ensure sustainable financing for waste management service		
Objectives	**Targets**	**Progress Report**
• To develop sound financial planning for financially sustainable waste services • To ensure sustainable tariffs in place	• Conduct full cost accounting for waste service • Set and implement tariffs for waste collection and disposal • Review and implement tariffs for waste collection and disposal • Set and implement tariffs for waste collection and disposal	• 80 % of waste management costs recovered through waste tariffs. • Tariffs are reviewed before beginning of every financial year

1. PARKS, GARDENS AND CEMETERIES

Parks Services involves operations which include grass cutting, alien invasive plants, tree planting, horticulture, development of public open spaces and cemetery. Parks also involves cleaning, pruning trees. These activities are extended to road verges and municipal open spaces. A process is unfolding of identifying alternative site for burial.
Ulundi Municipality has developed Tree management and Alien Invasive eradication policies as mandated by the National Environmental Management: Biodeversity Act of 2004, National Forest Act of 1998. The purpose of these Policies is to standardise procedures regarding the greening of the environment, especially as far as the planting of trees, the maintenance and care thereof, the conservation and protection of existing trees within the area of jurisdiction of Ulundi, are concerned.

During the year under review, the Ulundi Local Municipality Implemented Programmes as following:

Arbor Day	• DETAILS Venue : Ward 24 (Joko High School) Date : 07 September 2023 Time : 10H00 • THEME FOR 2023 "Forests and Health" • ATTENDEES

	The event was attended by Ulundi Municipality officials, Government Departments and Community Based Structures. 
World Environmental Day	• DETAILS Venue : Ward 16 (Babanango Primary School) Date : 13 June 2024 Time : 08H00 • THEME FOR 2023

<table>
<tr>
<td></td>
<td>"Our Land, Our Future.

• ATTENDEES
The event was honoured by The Chairperson of Community Services Department: Cllr SS Siwela together with ward Councilor, Ulundi Municipality officials, Government Departments, Private institutions, Community Based Structures, and members of community.

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<td>Environmental programs at ward level programs</td>
<td>The Service Delivery Budget Implementation Plan of Ulundi requires that all 24 wards of Ulundi conduct environmental awareness campaign at ward level with the budget of R 5000 per ward. This program is conducted yearly through planting mainly Indigenous</td>
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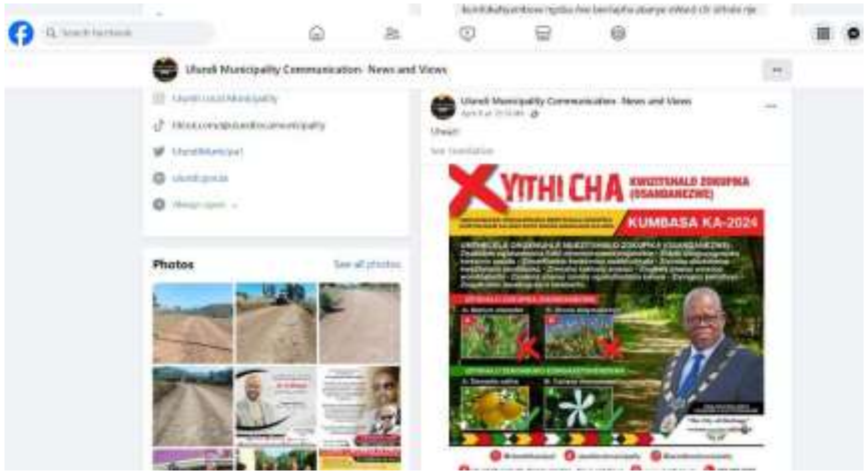
	trees and fruit trees. Those trees are planted on different areas such as community halls, schools, creches, churches, war rooms and any priority site identified by the ward councillor of the affected ward.  
Limited burial site.	There was a study conduct to identify additional burial sites. Environmental Authorization for the expansion of the existing Ntukwini cemeteries was issued by the Department of Economic Development, Tourism and Environmental Affairs.

Spread of alien invasive plants	The spread of alien invasive plant species is controlled through awareness campaigns via social media platforms, (creation of an attractive poster which states the effects of alien invasive plants and highlight 2 species on each month). The strategy for recent financial year has add on 2 Indigenous plant species which could be considered or used as an alternative. Alien Invasive Drive Campaign poster is shared on Facebook and other social media platforms monthly. 
Support greening Programmes initiated by other organisation.	**Greening of Kwa-Ximba Rural Housing project** 1010 Indigenous trees and 550 fruit trees were planted in November Houses. 35 Beneficiaries benefited from the project to work for the duration of 10 days. The program was a success, and it falls under phase one of the project. Phase 2 (February) project employed 24 employees from Ward 14,15,20 & 24 as EPWP to plant 1000 indigenous trees and 500 Fruit trees in household built as RDP houses. Each household was given 2 trees (1) Indigenous (1) Fruit trees. The project duration was 10 days. Areas that were covered: • Ehlophekhulu Ward 24 • KwaMvula Ward 24 • Esikhaleni KwaMbambo Ward 15 • Kwasiqobela Ward 14 • Entilingwe area Ward 14 • Kwa Vilakazi Ward 20 • Nkonjane Reserve Ward 14 ✓ Nhlungwane Area (KwaThuthu). ✓ Ezitendeni KwaVilakazi Ward 20

	✓ KwaFolose Ward 20 near KwaManekwane
Environmental Management framework	Environmental Management Framework has been developed and approved by council in February 2024.
Development of Climate Change Adaptation Plan	The Municipality is in the process of appointing Environmental Consultant to establish Climate Change Adaptation Plan. The advert for tender was published in February 2024 and the following processes are underway

SPECIAL PROGRAMMES

Program	Activities	Date and Venue
School functionality and Monitoring program	During the meeting, the KZN Legislature members discussed follow-up on underperforming schools visited in March 2023. The underperforming schools are: - Kwabhamu Secondary School - Heshe Secondary School - Silweni Combined School - Ndabezitha Combined School - Maguduberg Primary School • Kwabhamu Secondary School has shown improvement, with performance increasing from 83% to 93%. Enrolment has also risen from 132 in 2021 to 186 in 2023. In 2024, there are 203 enrolled students. A school visit was conducted on July 21, 2023, and the department provided a mobile home kitchen meeting school specifications.	**20th July 2023 at Masibumbane High School**
LGBQTIA+ Symposium	• The purpose of the meeting was the awareness for the LGBQTIA+ people living to the community and in our homes. • LGBQTIA+ people are like us and we have to admit the way they live and their style. • LGBQTIA+ is one of the structures under Civil Society required by SANAC to all municipalities.	**14 July 2023,Virtual**
Women's Month Celebration	• The Department of Health was part of the event and rendered their services to the Community and Department of Social workers. • The purpose of the event was to give the awareness to the Community about the GBVF and to encourage them with the Economic Empowerment.	**10th of August 2023 Gugwini Crèche @ ward 18**
GBVF and Economic Empowerment	• The event aimed to raise community awareness about Gender-Based Violence and Economic Empowerment. Departments in attendance included Health, Social	**24 August 2023 at KwaNjojo Hall Ward 14.**

	Development, Economic Development, Tourism, and Environmental Affairs. Senzelumusa Community Development also showcased their work and provided empowerment to attending women.	**31 August 2023 at KwaDindi Hall Ward 24**
We Are One Able – with Disability Program	• Ulundi Municipality and We Are One Able with Disability partnered to promote inclusivity and support individuals with disabilities in the arts industry. The event included games, a walk, and a talent showcase featuring musicians, poets, and dancers with disabilities. Departments and stakeholders such as the Department of Health, Department of Social Development, SASSA, Department of Sports, Arts and Culture, and SAPS were in attendance and offered their services.	**1 September 2023 at PZ Phakathi Hall**
Sex Workers Workshop	• The Humana NGO in partnership with the Ulundi Municipality Civil Society Structure, held the sex workers workshop. • This workshop provided information that there are sex workers in Ulundi, including those based in taverns and those working from home. The special programs office, together with stakeholders such as SAPS, Humana AIDS Foundation (NPO), Department of Social Development, and District Lifeline Social Workers from the SAPS, engaged in this workshop.	**7 September 2023 at Multi-Purpose Hall**
Local AIDS Council	• The meeting is chaired by the Honourable Mayor and deputy chaired by the Civil Society chairperson. The purpose of the Local Aids Council is to fight against social ills within the community of Ulundi Municipality. This meeting gives a platform to different stakeholders to come up with different ideas on how we can become free of poverty, HIV/AIDS, TB, a high rate of teenage pregnancy etc.	**19 September 2023** **30 November 2023** **26 February 2024** **24 June 2024**
Provincial Implementation Plan on HIV, TB, and STIs 2023 – 2028	• The workshop aimed to share key points of the National Strategic Plan for HIV, AIDS, TB, and STIs with stakeholders for alignment in developing provincial and district plans. All local municipalities in the Zululand District and 18 sectors under the Civil Society Forum were present.	**20 September 2023 at Ulundi Unit D Hall.**
Junior Council Elections	• The training, hosted by Ulundi Municipality, aimed to collaborate on Climate Change Mitigation and Adaptation. 27 participants from Ulundi wards were selected with the assistance of Ward councillors and High School Principals. They received orientation for their role as a Junior Council. Presentations were made by Reutlingen County, Germany, South African Youth Climate Change (SAYCC), and Save the Children.	**3-5 October 2023 at JK Ngubane Centre**

Public Service Monitoring and Evaluation Week (LTT)	• The aim of the public service monitoring and evaluation week is to understand whether service delivery is progressing according to plan and to ensure that resources are used appropriately.
	• The following departments and projects were visited:
	    • Department of Home Affairs on the 3rd of October 2023.
	    • Usuthu Baily Bridge at Ward 1 on the 4th of October 2023.
		3 – 6 October 2023

	• Ciko Agri Farm at Ward 9 on the 5th of October 2023. • Mbatha Agri Project at Ward 9 on the 5th of October 2023.	
Disability Games	▪ There are 8 representatives from Ulundi Municipality who were selected to play on behalf of the Zululand District in the games hosted by the Department of Sports, Arts, and Culture. These representatives were selected on 18th October 2023.	**18 and 25 October 2023** **10 to 12 November 2023**
Local Civil Society Forum workshop.	• The Ulundi Local Municipality Civil Society Forum held a capacity-building workshop for all the Sectors under the Civil Society. The TBHIV Care and HST did presentations on the day.	**07 November 2023**
Disability Event	• The Department of Sports, Arts, and Culture, in collaboration with all Zululand District municipalities, organized a Disability Awareness event, hosted by Ulundi Local Municipality. • The program included educational sessions on national symbols, a presentation on traffic and emergency services by Ulundi Municipality's Department of Protection services, and various activities like goal ball, knitting, cane walking, wheelchair demonstrations, and candle making. • Ulundi Library also exhibited a mini library for the blind.	**22 November 2023**
Early Childhood Development School Functionality Program (LTT)	▪ On January 26, 2024, they visited Emseni ECD in Ward 21. Mrs. Buthelezi, the supervisor, gave a presentation on the daily operations of the ECD. Three common challenges were identified during the visit: 1. Many parents are reluctant to pay the monthly ECD fees, which are crucial for meeting the daily needs of the children at Emseni. 2. The funding from the Department of Education is often delayed, making it difficult to pay salaries and meet other needs on time. 3. Despite having JOJO tanks, they still face water challenges, as the current water supply is insufficient.	**25 and 26 January 2024**
OSS/Local Task Team	▪ Mrs. S. Nxele, the Chairperson of LTT, resigned from her position effective from the 1st of December 2023. However, she remained a member of the OSS/LTT executive committee. The committee chose not to elect a new chairperson and instead appointed the current Deputy Chairperson, Mr. Manqele, as the new Chairperson. Mrs. Nxele was appointed as the new Deputy Chairperson. ▪ All war room year plans must be submitted to the LTT committee no later than March 15th, 2024. This will allow the committee enough time to thoroughly review and incorporate the plans into their year plan. ▪ The meeting discussed the war room functionality and concluded that to ensure it serves its intended purpose, the LTT/OSS needs to revisit the SMS deployment list, create a schedule of war room meetings, and ensure that structures are in place to deploy all LTT	**29 February 2024**

	members to war rooms. This will help support war rooms and ensure that all required departments are in attendance. ▪ The individuals present at the LTT/OSS meeting were deployed to war rooms to provide support. ▪ LTT/OSS is planning an operation (MBO) on April 23, 2024, at Ward 13 Nhlazatshe.	
Local Child Care and Protection Forum	• The purpose of the meeting was to discuss issues around child care, and protection and to see how we can respond to the issues.	**14 September 2023 19 March 2024 11 June 2024**
Child Protection week at ward 14	▪ Child Protection Week aims to raise awareness about protecting and caring for children. This year's event was successful, with the Department of Health providing a mobile clinic for parents and children. The departments present and involved in raising awareness were: - SAPS - Department of Health - Department of Social Development - EDTEA - Special Programs Office (ULM) - Youth Office (ULM)	**21 May 2024**
Civil Society Forum	• The meeting is held quarterly to address social issues within the community of Ulundi Municipality. It is in this meeting that 14 sectors under the Ulundi Civil Society Forum get to report all issues and challenges that are faced by the community.	**24 October 2023 9 February 2024 14 June 2024**
Disability Indaba Event	• The theme for this year was "Consolidate and Accelerate Rights of Persons with Disabilities into the Future." The event was attended by 48 disabled people (two from each ward) and representatives from SASSA, the Department of Social Development, the Department of Health, and the Department of Economic Development, Tourism, and Environmental Affairs.	**05 December 2023**
Senior Citizens Capacity Building	• On the 21st of September 2023, the Senior Citizen's Forum was elected. The purpose of the meeting was to introduce and empower the newly elected members. The following departments gave presentations: - Office of the Premier - Department of Social Development - Department of Health - SAPS - Sports, Arts and Culture	**7 December 2023 at Zululand Municipality Council Chamber**
Save the Children National Annual Reporting	• Former junior mayors from KwaZulu-Natal, Mpumalanga, Limpopo, and Gauteng reported on their projects and challenges. They also become Save the Children board members to mentor new junior councils. The programs will focus on climate change and expanding	**5 December to 8 December 2023 at Gauteng Province**

	membership. Save the Children South Africa aims to collaborate with municipalities and stakeholders to address challenges faced by children.	
16 Days of Activism Awareness event	• Every year, we observe 16 days of activism against the abuse of women and children in our country. These days are dedicated to raising awareness and encouraging people to stop the abuse of women and children. Any instances of abuse within the community should be reported. In partnership with the Zululand Municipality, the local municipality organized an awareness event in Ward 7. The following departments were in attendance: • - Department of Social Development • - Department of Health • - TBHIV CARE • - HST • - SAPS	**13 December 2023**
Quality of Life	• This meetings are held quarterly to address the quality of life that includes games, handcrafts, farming projects, and baking.	**10 October 2023** **13 March 2024** **12 June 2024**

2. LIBRARY SERVICES

Ulundi Municipality has a community library in Ulundi CBD ward 12, a satellite library in Kwa-Ceza, ward 2, Kwa-Nondayane, and a modular library in Denny Dalton ward 23. The Municipality is also in the process of opening Babanango satellite library (Ward 16). The mission statement for Ulundi libraries is to promote, encourage literacy and information awareness to the Community at large and dissemination of knowledge in all fields and centre for recreational reading and opportunities to gather and connect by fostering a love of reading.

The library embraces the rich heritage and vibrant future of our community. Library services create opportunities to participate, connect and discover by encouraging lifelong learning, responding to the needs of our diverse community, ensuring freedom of access to information, offering space for people and ideas to come together, and providing materials and programs that entertain and inspire.

The services and programmes that are available at the library are as follows:

- Photocopying/scanning/printing/email/laminating/ free internet/WIFI
- Computer training, school visits, storytelling/ reading, services for partial blind, gaming, toys services and reading clubs (Ulundi Arts Reading Club and Dancing Pencils Writing club)
- Partnerships with reading agencies: Nalibali, Dancing Pencils Writing Club, Izingane Online Radio, and Flowing Souls

Programme	Activity	Date and Venue
Story telling	Goje Primary School Story telling by Denny Dalton Library-Love stories in celebrating love month	18 July 2023, Ward 23 - Denny Dalton 14 February 2024, Ward 23 - Denny Dalton
Mini Blind Libraries	Disability event in promoting libraries for the partially/blind people **Training:** Blind/Partially blind training by South African For The Blind (SALB) 18 Portable audio players for library users received from South African For The Blind	22 November 2023, All Wards 24 August 2023, Ulundi Library All Wards
Library Orientation/	50 learners grade 8 to 10 from Matshitsholo High at Denny Dalton Library Nkamelwane Primary learners (96) grade R-2 Hlungulwane Primary School visit at Denny Dalton Library Library visit by Jongimfundo Primary (19 learners, grade 5) Grade R from Goje Primary School Library Orientation to grade 8-9 learners from Nsabekhuluma High School	21 July 2023, Denny Dalton Library, Ward 23 30 August 2023, Denny Dalton Library, Ward 23 September 2023, Denny Dalton Library, ward 23 November 2023, Ulundi Library, Ward 12 02 February 2024, Denny Dalton Library, Ward 23 07 March 2024, Ulundi Library, Ward
Computer Training	KwaNondayane Library Computer Certificates Awarding to 30 trainees	12 March 2024, KwaSiyekela Area, Ward 02
School visits/ Outreach	Cyber Cafe: Library Orientation to 28 learners from Nhlungwane High School **Ulundi Lib** (Mbhasobheni, King Mageba, Ondini Independent, and Prince Dabulamanzi) **Denny Dalton Lib** (Goje, Koningstal, Buhlebelanga and Hlungulwana) **Babanango Lib** (Babanango P)	23 March 2024, Ulundi Library, Ward 15 May 2023, All Wards

	KwaNondayane Lib (Ceza, Hlanganakahle, Ensukangihlale and Mhongozini)	
Library school visits	Career guidance at Matshitsholo High, grade 11-12	25 August 2023, Denny Dalton Library, Ward 23
NSFAS & CAOs online applications	Assist learners to apply using library computer for free	Ongoing, All Wards, Ulundi, Denny Dalton and KwaNondayane Libraries
WRAD 2024 (World Read Aloud Day)	Visit to eMseni Creche for story telling Visit to Prince Dabulamanzi Primary for story telling	07 February 2024, Ulundi Library, Ward 12 09 February 2024, Ulundi Library, Ward 12
Library Week Celebration	Event held at Tshendlovu Primary School in Celebration Of Library Week	01 March 2024
Reading Competition	**Level 1 reading competition** The purpose of this reading competition is to cultivate and promote culture of reading to young children, help children develop the ability to read with comprehension and develop and raise the literacy abilities of young people. The targeted group is for **grade 4 learners (10 year old)**	(03 May KwaNondayane, 09 May Ulundi, 10 May Babanango and 16 May Denny Dalton) All Wards

- **Library Displays**

Theme	Month
Men's Health Awareness	July 2023
Women's Month Theme	August 2023
Heritage Month Theme	September 2023
Cyber Security Awareness	October 2023
Exam Study Tips For Learners	November 2023
Christmas Theme	25 December 2023
Library Programmes & Services Display	January 2024
Valentines Theme	February 2024
Library Week Celebration	March 2024
World Book Day Celebration	20 April 2024
World Play Day	28 May 2024
World Elder Abuse Awareness Day	15 June 2024

- **Circulation Statistics**

Library	New users	Books Circulation	Audio Visuals Circulation	Study Group
Ulundi Library/ KwaNondayane Satellite Library/ Babanango Satellite Library and Denny Dalton Library	504	4246	26	391

- **Cyber Cafe Statistics (Ulundi/ Denny Dalton & KwaNondayane)**

Library	Computer Usage	Computer Trainings	School Projects / Library visits	Online Tertiary Registrations/ CAO's Applications
Cyber Café and Mzansi Online Libraries	4405	109 Trained people	81 schools	Ongoing

3. INDIGENT BURIAL

The following were assisted by burial service and food vouchers:

MONTH	NUMBER OF ADULT	NUMBER OF MINOR	TOTAL PER MONTH	GRAVE
July 2023	15	07	22	01
August 2023	18	06	24	-
Sept 2023	16	04	20	-
Oct 2023	15	03	18	-
Nov 2023	20	03	23	01
Dec 2023	16	01	17	-
Jan 2024	19	02	21	02
Feb 2024	03	11	14	-

March 2024	20	01	21	02
April 2024	12	07	19	
May 2024	16	-	16	01
June 2024	15	04	19	01
Total	**185**	**49**	**234**	**08**

4. YOUTH DEVELOPMENT PROGRAMMES

Programme	Activities	Date and Venue
Economic Development, Tourism and Environmental Affairs (EDTEA) NEMISA Digital Workshop 2023	Ulundi Municipality in partnership with EDTEA conducted an Economic Development Tourism and Environmental Affairs Workshop sponsored by National Electronic Media Institute of South Africa (NEMISA) .The Purpose of the program was to educate Youth about 4th industrial revolution on digital Microsoft skills. 40 youth from different wards benefited 24 Members of Youth Council benefited	P.Z Phakathi Hall ,27 July 2023
Ulundi Identity Cards, NSFAS Online Applications and Voter Registration Program 2023	Ulundi Local Municipality initiated an Identity Program and Voter Registration Campaign. The Program was in Partnership with Ulundi Local Municipality, The Department Home Affairs and Independent Electoral Commission (IEC). On these days the Youth was also assisted in Applying for NSFAS Applications for 2024 Academic year. Ward 02- Mnyamana High- 88 Beneficiaries Ward 09- Ekudubekeni- 60 Beneficiaries Ward 03- eGazini Hall- 21 Beneficiaries Ward 13- eNhlazatshe Hall- 12 Beneficiaries Ward 12- Ulundi Town- 42 beneficiaries	Mnyamana High -28 July 2023 eKudubekeni High-17 August 2023

	Ward 12 -Ulundi Town-68 Beneficiaries Ward 02- Mhongozimu- 19 Beneficiaries Ward 12- Ulundi Town- 45 Beneficiaries Ward 21- eMandleni College-86 Beneficiaries Ward 16- Babanango Hall-36 Beneficiaries Ward 12-Ulundi Town-72 Beneficiaries	eGazini Hall-18 August 2023 eNhlazatshe Hall-24 August 2023 Ulundi Town-06 September 2023 Ulundi Town-07 September 2023 Mhongozimu -29 September 2023 Ulundi Town-06 October 2023 eMandleni College-13 October 2023 Babanango Hall-03 November 2023 Ulundi Town-13,14,15 December 2023
Literature Workshop	The Literature Workshop was conducted in partnership with the Department of Education and Kwa-Zulu Heritage Arts and Youth Empowerment. The Purpose was to assist learners in improving the 2023 results. Schools attended: • Thabani Issac Gasa School • Tholukukhanya High School • Mhloluthini High School • King Senzangakhona High School • Malandela High School • Matshistholo High School	Unit A Community Hall, 31 July 2023

Youth Council Program **(Music Festival 2023)**	The Office of Youth Development supported a Music Festival program. The Music festival was aiming to develop ulundi local artists and bring entertainment to the local youth. Local Artists benefited. The program staged after Ulundi Local Mayoral Cup Games. Youth from all 24 wards benefited	Prince Mangosuthu Regional Stadium- 19 July 2023
ZULULAND SAPS CAREER EXPO 2023	The Office of Youth Development supported a Zululand SAPS Career Expo for 2023. The purpose of the program was to bring career opportunities within the South African Police Service to the Youth. High schools attended: • Tholukukhanya High School • Ivungu High School • Imbilane High School • Vukuza High School • Ekudubekeni High School • King Senzangakhona High School • Felifa High School • Gqokamandla High School • Mahlabathini High School • Ntabasuka High School • Insikayendlu High School • Mnyamana High School • Masibumbane High School • James Nxumalo Agricultural School • King Bhekuzulu High School	Prince Mangosuthu - 08 September 2023
Department of Forestry, Fisheries and Environmental workshop (DFFE Workshop)	Ulundi Municipality in Partnership with the Department of Forestry Fisheries and Environmental Affairs conducted a workshop for the recruited youth. 200 youth benefited 150 youth completed agreement	Ulundi Multi-Purpose Hall- 18 October 2023
Ward 16 Operation Mbo	The Operation Mbo was conducted. The Purpose was to bring the services closer where people live. The Community of ward 16 Benefited	Babanago Community Hall-26 October 2023
NSFAS AND CAO ONLINE APPLICATIONS REGISTRATION 2024	The Youth Development Office assisted the local youth for NSFAS and CAO Online applications for the 2024 academic year. The purpose of the mentioned program was to assist the youth for applications.	Zone 1 Wards

	Ward 02-Kwa-Nondayane -09 January 2024-36 Beneficiaries Ward 01- eMantungweni Hall-12 January 2024- 22 Beneficiaries Ward 03- eGazini Hall-16 January 2024- 42 Beneficiaries Ward 05- kwaMpanza Community Hall-16 January 2024-32 Beneficiaries	
Ulundi Youth Council Sports Tournaments 2024	The Office of Youth Development conducted an Ulundi Youth Council Sports Tournaments on Different wards. The Purpose was to develop Sports. The other purpose was to register the Youth in IEC with an aim of increasing the numbers on voters roll. On the very same day the Youth was assisted in applying through NSFAS Applications and CAO late applications for 2024 academic year.	Ward 06: Nsukazi-10 February 2024 Ward 10: eMhlahlane-10 February 2024 Ward 06: eDlebe Sports-11 February 2024 Ward 19: Mbhoshongweni- 17 February 2024 Ward 17: Babanango-24 February 2024
Ward 01 Youth Information Sharing Session	Ulundi Youth Office supported ward 01 Youth Information Sharing Session. The purpose was to bring more information to the youth of ward 01 so that will be informed of all information and opportunities available for them in shaping the future. The other purpose was to create an unemployed youth database.	eMantungweni Hall-12 April 2024,
Youth Program	The Program was in Partnership with Ulundi Municipality, the Department of Education and Kwa-Zulu Heritage Arts and Youth Empowerment. The purpose of the program was to assist learners in developing the writing and understand contexts & speech therefore contributing to the national pass rate. Schools in attendance were: ● Tholukukhanya High ● Tshanibezwe High ● Nsabekhuluma High ● Matshitsholo High	Unit A Community Hall-21-23 April 2023

	• Ngqengelele High	
Community Health,Water and Sanitation Certificates Hand Over (Youth Council Program)	The Office of Youth Development coordinated a Community Heath Water and Sanitation certificate handing over. The Purpose of the program was to hand over the NQF Level 4 Certificates to the participants. The Department of Employment and Labour, Community Water and Sanitation entered into an agreement for a 12 months learner-ship program.. The Participants/Beneficiaries are from different groups: a) Babanango-24 b) Danny Dalton-19 • Ulundi-25	P.Z Phakathi Hall, 26 April 2024
Career Guidance in Schools	The Office of Youth Development conducted a career guidance in local school for a Month of May 2024.The program was in partnership with the Department of Education, Government Communications, and Information System (GCIS) and Ulundi Youth Council. The purpose of this program was to assist Grade 09 learners to be in a possession to choose their streams according to their career choices. The other purpose was to assist learners to aligned their choices based on Personalities, Interests, Values and Skills. Different stake holders attended this program.	Ndlovala and Sibanisakhe High School- 06 May 2024 Malandela and Mathsitsholo High School-10 May 2024 kwaBhamu and Sitholinhlanhla High-14 May 2024 Mathole High School-16 May 2024
Ward 06 Career Expo Program	The purpose of the program was to bring the information to the learners and helping to shape their future in terms of career development. Stakeholders Present: ➢ Department of Labour and Employment ➢ Kwa-Zulu Natal Filliming ➢ Ulundi Youth Office ➢ Ulundi Youth Council ➢ Department of Health ➢ Department of Education	Ngqengelele High School, 09 May 2024

	➢ Mangosuthu University of Technology ➢ University of Kwa-Zulu Natal	
Ward 23 Career Expo 2024	The Purpose of this program was to give learners relevant information for them to further their studies in the coming years and learners to get exposure to various exhibitions for the services offered. The matriculated youth was also part of this program. Government Stakeholders : Institutions Government Institutions SETAS Entities SOES Schools Benefited - King Senzangakhona High School - Matshitsholo High School - Mpungomhlophe High School - Jongimfundo Secondary School - Thabani Issac Gasa High School	Ward 23 King Senzangakhona Hall- 20 June 2024
Ward 16 DARD Workshop	The Department of Agriculture and Rural Development conducted a workshop held in Makhosini Community Hall. The Purpose of the workshop was to encourage Youth to initiates co-operatives to be registered for accessing funding. 36 Youth Completed funding applications	Kweyezulu Community Hall, 15 May 2024
Ward 16 Youth Sports Tournaments	The Office of Youth and Sports Development conducted ward 16 Sports Tournament. The Purpose of the program was to develop Youth in Sports. Sponsored by Ulundi Local Municipality, Department of Social Development, The Department of Sports, Art, and Culture and Babanango Game Reserve	Ward 16 Babanango, 30 September 2023

	Teams Participated • Movers • Matafuleni • Kuru • Zitendeni • Legend • Nkololweni • Thulubheke	

5. SPORT, ARTS AND CULTURE

Programmes implemented are as follows:

Programme	Activities	Date and Venue
Ward Sport Tournaments and Zonal Play offs	Wards elimination games are held to select teams to participate in Zonal playoffs and Local Mayoral Cup Games	**Ongoing, All wards**
Local golden games	Ulundi Local Municipality in partnership with the Department of Sport, Arts and Culture held Local selections. The target group is older persons 60 years and older from community-based facilities such as service centres and luncheon clubs.	12 July 2023, Prince Mangosuthu Regional Stadium
Zululand district indigenous games	Ulundi Local Municipality in partnership with Department of Sport, Arts and Culture and four other Municipalities Under Zululand District. Ulundi Athletes participated and seventh (17) got selected to participate in the Provincial Indigenous games that were held at Kwa-Dukuza (Stanger) on the 05TH to 07th of August 2022.	12 August 2023, Phongola Municipality
Local mayoral cup games	Ulundi Local Municipality hosted Local Mayoral Cup games. The purpose of Local Mayoral Cup games talent search and selection in preparation for District Mayoral Cup and SALGA. Following were the participating codes according to SALGA 2022: **Athletics, Football, Netball, Boxing, Dance, Volleyball, Table Tennis, Rugby, Cricket, Karate, Basketball, and Chess.**	19 August 2023, Prince Mangosuthu Regional Stadium
Zululand district golden games	Ulundi Local Municipality in partnership with the Department of Sport, Arts and Culture and four other Municipalities Under Zululand District. The purpose of the selection was to prepare for the Provincial games.	20 July 2023, Abaqulusi Municipality
Reed dance (umkhosi womhlanga)	Ulundi Local Municipality supported maiden of Ulundi to attend Royal Reed dance. This event seeks to preserve one of the critical cultural practices that has been existing for decades. The practice amongst	08 – 10 September 2023, Enyokeni Royal Palace

	other things seeks to empower young women. The Municipality supported 2000 Ulundi maidens with groceries, amahiya and tent.	
Zululand district mayoral cup	Ulundi Local Municipality in partnership with Zululand District Municipality and four other Municipalities Under Zululand District attended ZDM Mayoral Cup game. Selected athletes from all codes in Ulundi Mayoral cup attended the games. Athletes were transported and provided with tracksuits and meals by the Municipality. **Ulundi Municipality got position 3**	19 September 2023, AbaQulusi Municipality
Salga games	Ulundi Local Municipality in partnership with Zululand District Municipality, Department of Sport, Arts and Culture and four other Municipalities Under Zululand District attended SALGA games. Following were the participating codes according to SALGA 2022 **Athletics, Boxing, Table Tennis, Rugby, Football, Netball, Volleyball, Dance, Chess, Basketball, Cricket, Karate.** All codes that participated in the event, in overall the district was able to obtain bronze medal.	07- 10 December 2023, King Cetshwayo District (Mhlathuze Municipality)
Cycling development	Ulundi Local Municipality, KZN Cycling Development and Department of Sport Arts and Culture are in partnership in a development programme for cyclist in Ulundi to learn and showcase their skills and participate in cycling tournament, events that usually take place. The programme is ongoing for all wards. Three Ulundi Cyclist attended provincial tournament at Howick and participated on a Road Bike event on the 19 February 2023. This are the names of the cyclist that attended the event. ➢ Lindokuhle Mkwanazi from Ward 18 ➢ Sphiwe Xulu from Ward 12 ➢ Junior Mpungose from Ward 18	Ongoing, All wards
Cross country league	Ulundi Local Municipality in partnership with KZN Athletics and Siyathuthuka Athletics Club held cross country tournament. Zululand District Athletic Clubs and other District participated in the Cross Country.	13 May 2023, Prince Mangosuthu Reginal Stadium
Babanango horse riding	Ulundi Local Municipality in partnership with Babanango horse riding committee. Babanango horse riding is an annual social event that is hosted in Babanango area. The horse-riding event encourages community horse riders and prepare them for the upcoming Rural Horse-Riding (Mondlo District) and Dundee July Provincial event.	18 May 2024, Ward 16

3.7.5 Public Participation

As a consultative and participatory local government, the Municipality has endeavored to afford all citizens with the avenues for open and meaningful participation. Transparency and communication of information was provided through newspapers, website, and public notices at various strategic locations. The Ward Committees and Ward Committee Officers form the basis for ensuring effective interaction and communication between the Municipality and the people.

IDP/LED/PMS Roadshow 2023/2024

Date	Ward	Time	Venue
08/05/2024	Ward 01	10H00	Mantungweni Hall
12/03/2024	Ward 02	10H00	KwaSikayela, Esigangeni
06/03/2024	Ward 03	10H00	Egazini Hall
20/03/2024	Ward 04	10H00	Echibini Hall
05/05/2024	Ward 05	10H00	Edulini
11/03/2024	Ward 06	10H00	Ellis Park Sports Field
07/03/2024	Ward 07	10H00	Princess Irene Hall
18/03/2024	Ward 08	14H00	Ewela, KwaPhoqukhalo
19/03/2024	Ward 09	14H00	Ezimakethe Hall
26/03/2024	Ward 10	10H00	KwaMahleza
15/03/2024	Ward 11	14H00	KwaNcwane
25/03/2024	Ward 12	14H00	Embilane, Esikhalelumuzi
18/03/2024	Ward 13	10H00	Koonfor Sports Field
14/03/2024	Ward 14	10H00	Ntilingwe Hall
22/03/2024	Ward 15	10H00	Nomkhangala Hall
03/04/2024	Ward 16	10H00	Cokolo
19/03/2024	Ward 17	10H00	Makhambule Hall
26/03/2024	Ward 18	14H00	Unit A Community Hall
13/03/2024	Ward 19	14H00	Thokoza Community Hall
25/03/2024	Ward 20	10H00	KwaManekwane Hall
22/03/2024	Ward 21	14H00	Esiza Hall
04/04/2024	Ward 22	14H00	Zondela Sports Filed
15/03/2024	Ward 23	10H00	KwaMbambo
04/04/2024	Ward 24	10H00	Sibanisakhe Hall

3.7.6 Internal Audit and Risk Management

The Municipality is expected to conduct an annual assessment of its risks and prepare plans to address risks identified. During the year under review, the risk assessment was conducted internally. For the period under review, the Accounting Officer is satisfied that the internal controls in place were sufficient to deal with all risks identified.

3.7.7 Integrated Development Planning (IDP)

The Integrated Development Plan is one of the key tools for local government to tackle its developmental functions, roles and responsibilities. It is part of an integrated system of planning and service delivery and includes issues such as municipal budget, land management, promotion of local economic development and institutional transformation in a consultative, systematic and strategic manner.

IDP Representative Forums held during 2023/2024 financial year.

No.	Venue	Date	Time
1.	P.Z. Phakathi Park	May 2024	10h00

3.7.8 Expenditure Management

Details of the Expenditure for the year are included in the Annual Financial Statements submitted as a separate document.

3.7.9 Revenue Management

Details of the Expenditure for the year are included in the Annual Financial Statements submitted as a separate document.

3.7.10 Customer Care Service

The Ulundi Local Municipality operates a Customer Care Office which runs from 07h30 until 16h30 on weekdays. The Office assists with queries and provides a range of services to the community.

3.7.11 Bids Awarded: 2023/2024

The tenders comply with the MFMA Regulations and the implemented Supply Chain Management Policy in line with the National Treasury Regulations. The bids that were awarded and approved by the Adjudication Committee of Ulundi Local Municipality during the 2023/2024 financial year are listed below:

AWARDED TENDERS 2023/2024

BID NO.	AWARDED SERVICE PROVIDER	PROJECT TYPE	AMOUNT
29/2022/2023	LEAD XAVIER (PTY) LTD	ONSITE PERFORMANCE MANAGEMENT SUPPORT	R597 850,00
31/2022/2023	INHLANZEKO FACILITIES MANAGEMENT	Supply and delivery of goats for community farmers	R949 200,00
32/2022/2023	MANGE MTHEMBU 8407 (PTY) LTD	SUPPLY AND DELIVERY OF WATER TANKS	R809 600,00
02/2023/2024	ZASEMACINEKENI TRADING PROJECTS JV WATT POWER SOLUTIONS	INSTALLATION HOUSE CONNECTION BABANANGO PHASE 2, HOLLVIEW, WARD 21, EZAKHIWENI, WARD 20 AND EMPEMBENI WARD 8	R5 272 727,27
02/2023/2024	ZASEMACINEKENI TRADING PROJECTS JV WATT POWER SOLUTIONS MAKOLONI PROJECTS HAYISE HOLDINGS (PTY) LTD IQHUDE HOLDINGS (PTY) LTD GLOBAL AXCESS DIRECTORY JV B AND V ELECTRICAL KUHLE MCEBO ENGINEERS (PTY) LTD A ONE ELECT CC T/A A 1 ELECTRICAL R BUSISIWE (PTY)LTD INQUBEKO YAMI TRADING AND PROJECTS NSELE ENGINEERING (PTY) LTD MASINA ENGINEERING (PTY) LTD ELECTRO MECH DATA CC	PANEL OF ELECTRICAL CONTRACTORS FOR SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS	No amount - panel appointment
03/2023/2024	GCOBANELE TRADING ENTERPRICE SURG SUT (PTY) LTD VAVAH (PTY) LTD ZIMISO TRADING ENTERPRICE (PTY) LTD UZAMILE TRADING CC PHUZUPENSELA CONSTRUCTION AUSPHI TRADING CC APHIWE LUKHOZI PROJECTS (PTY) LTD VELASAKHE CONSTRUCTION (PTY) LTD IMVELO CONSULTING AND PROJECTS MANAGERS KHATHAKANYE CONSTRUCTION (PTY) LTD SOKOLILE (PTY) LTD GWAZELA CONSULTANTS AYABONGA CIVIL (PTY) LTD CRESCENT LINK CONSTRUCTION ENTERPRISE LIONEL AGRICULTURAL PROJECTS AND INVESTMENTS NOXOLO AND MALI TRADING 14 IVUSO FARMING (PTY) LTD ENDURANCE PROJECTS CC UMHLATHUZE BUILDERS EMPORIUM STHE AND NKANYISO SECURITY AND CONSTRUCTION EDMAFLO (PTY) LTD SULULEME TRADING ENTERPRISE KHOMOZAMISA HOLDINGS (PTY) LTD AMANANDA TRADING (PTY) LTD THINK ABOUT TRADING ENTERPRICE MYBUKO TRADING CC AMATAWUTAWU GENERAL TRADING BLUES AND SONS TRADING PROJECTS (PTY) LTD KWAGUBHA PLANT HIRE GLOBAL AXCESS DIRECTORY JV B AND V ELECTRICAL SENZELWE TRADING 112 CC ZASEMACINEKENI TRADING PROJECTS LASE TRADING AND PROJECTS (PTY) LTD MJONGEN TRADING (PTY) LTD BUKASIVE TRADING	PANEL OF CONTRACTORS FOR DRAIN CLEANING AND VERGE MAINTENANCE AROUND ULUNDI TOWNSHIP	No amount - panel appointment
04/2023/2024	M AND P BUSINESS CONTRACTORS	SUPPLY AND DELIVERY OF MOTOR GRADER, TRACTOR LOADER, BACKHOE TLB, TRACTOR AND SLASHER	R10 000 000,00
05/2023/2024	NHLAKA PRODUCTION (PTY) LTD	PROVISION FOR DIGITAL MEDIA SERVICES	R60 000,00
06/2023/2024	UBUHLEBESU TRADING AND PROJECTS PTY LTD	ANNUAL REVIEW OF INTEGRATED DEVELOPMENT PLAN (IDP)	R541 650,00
07/2023/2024	AFRICAN POWER SOLUTIONS	FULL INSTALLATION OF ROOFTOP SOLAR SYSTEM (PV SYSTEM WITH BATTERY STORAGE)	R910 660,20
10/2023/2024	SL MAHLOBO TRADING AND MULTISERVICE	SUPPLY AND DELIVERY OF LED GOODS	R2 579 791,00

3.7.12 Infrastructure, Planning and Development

The Ulundi Local Municipality continues to invest in infrastructure through development and maintenance to ensure that the basic needs of the people are met. Access roads, Community facilities, including halls and sports facilities, have been constructed, upgraded and maintained.

Roads project undertaken during 2023/2024 Financial Year

Ward	Project Name	Approved Inep Funding	Start Date	End Date	Project Status
11	Construction of Ntendeka Gravel Access Roads	R5 109 758,54 (VAT Exclusive)	01-07-2023	30-08-2024	Project Complete

Community Halls Projects implemented in the 2023/2024 Financial Year

Ward	Projects	Status	Start date	Completion Date	Budget
17	Construction of Ezibindini Community Hall	Overall project progress – 100% complete	03 April 2022	31 July 2023	R1 189 433,09 (VAT Exclusive)
2	Construction of EKuShumayeleni Community Hall	Overall project progress – 100% complete	03 April 2022	31 July 2023	R1 183 187,73 (VAT Exclusive)
1	Construction of KwaSentu Community Hall	Overall project progress – 98% complete	01 July 2023	30 August 2024	R2 968 376,07 (VAT Exclusive)
3	Construction of Nsukangihlale Community Hall	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 862 191,17 (VAT Exclusive)
4	Construction of Sidakeni Community Hall	Overall project progress – 98% complete	01 July 2023	30 August 2024	R1 869 529,47 (VAT Exclusive)
6	Construction of Esigcawini Community Hall	Overall project progress – 95% complete	01 July 2023	30 August 2024	R1 868 844,30 (VAT Exclusive)
7	Construction of Bhokweni Community Hall	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 884 140,62 (VAT Exclusive)
9	Construction of Vezunyawo Community Hall	Overall project progress – 98% complete	01 July 2023	30 August 2024	R1 874 238,25 (VAT Exclusive)
21	Construction of Ndlovana Community Hall	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 872 989,73 (VAT Exclusive)
23	Construction of Sigodiphola Community Hall	Overall project progress – 95% complete	01 July 2023	30 August 2024	R1 871 308,44 (VAT Exclusive)

Sport fields Projects implemented in the 2023/2024 Financial Year

Ward	Projects	Status	Start date	Completion Date	Budget
12	Construction of Ulundi Sports Complex Phase 1 Indoor Sports Centre	Overall project progress – 50% complete	01 July 2023	30 August 2024	R11 767 225,74 (VAT Exclusive)

Creche Projects implemented in the 2023/2024 Financial Year

Ward	Projects	Status	Start date	Completion Date	Budget
10	Construction of Dumakude Creche	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 693 989,35 (VAT Exclusive)

3.7.2 Electricity

Electricity is distributed to residents within Ulundi Local Municipality, while some of the areas are supplied directly by Eskom. The infrastructure is reasonably maintained but network constraints will put pressure on the existing infrastructure resulting in a more rapid deterioration.

Electrical projects undertaken during 2023/2024 Financial Year

Ward No	Project Name	Approved Inep Funding	Start Date	End Date	Project Status
16	Babanango Electrification of 240 households	R4 173 913,04 (VAT Exclusive)	01 July 2023	30 June 2024	Overall project progress – 100% complete
18	Hillview Electrification of 30 households	R521 739,13 (VAT Exclusive)	01 July 2023	30 June 2024	Overall project progress – 100% complete
18	Zakhiweni Electrification of 10 households	R173 913,04 (VAT Exclusive)	01 July 2023	30 June 2024	Overall project progress – 100% complete
08	EMpembeni Electrification of 10 households	R173 913,04 (VAT Exclusive)	01 July 2023	30 June 2024	Overall project progress – 100% complete

3.7.3 Waste Management

Most urban households in the Ulundi Local Municipality have their refuse collected on a weekly basis but no service is available in the rural areas. This leads to the problem of illegal dumping which poses environmental risks, but efforts are being made to increase people's awareness of good waste management practices. There is still a challenge in the establishment of a suitable landfill site by the Zululand District Municipality.

3.7.4 Cemeteries

The Municipality needs to also look at additional cemetery space to address the predicted number of deaths, especially those related to HIV/Aids.

3.7.5 Community Libraries

Ulundi Municipality has a community library in Ulundi CBD ward 12, a satellite library in Kwa-Ceza, ward 2, Kwa-Nondayane, and a modular library in Denny Dalton ward 23. The Municipality is also in the process of opening Babanango satellite library (Ward 16). The mission statement for Ulundi libraries is to promote, encourage literacy and information awareness to the Community at large and dissemination of knowledge in all fields and centre for recreational reading and opportunities to gather and connect by fostering a love of reading.

3.7.6 Law Enforcement

As a norm people are inclined to flout and contravene the National Road Traffic Act regulations and Municipal by-laws. The Municipality is strategically located along the main road (R66) must contend with an increasing number of road accidents and fatalities. The municipality has currently in its employment 19 Peace Officers to assist with traffic management and Law Enforcement.

3.7.7 Disaster Management

Disaster management is essential due to the high Disaster accidents, veld fires, motor vehicle accidents and structural fires within Ulundi Municipal area. Public awareness programs are conducted to empower communities on how to reduce risks and recognize risk situations and take the appropriate remedial action.

3.7.8 Pound Management

The Municipality has appointed the service provider Loma Business Enterprise to perform Pound Management services.

As much as there are challenges of animals on the road, the municipality endeavors to comply with the KwaZulu-Natal Pound Act.

3.7.9 Administration

To meet and implement the objectives of local government as contained in the White Paper on Local Government and the community, the administration of the Ulundi Local Municipality has structured and organized systems in place.

3.7.10 Public Facilities

There are several community facilities, mainly with the Ulundi town which are fully utilized by members of the community. Some of the facilities are due to be upgraded in the next financial year.

3.7.11 Local Economic Development

The Local Economic Development Unit assisted several emerging entrepreneurs within the area of Ulundi Local Municipality. During the 2023/2024 financial year the municipality was able to create 314 jobs opportunities through the Expanded Public Works Programme.

3.8 Organisational Scorecard: 2023/2024 Financial Year

The Annual Report for the 2023/2024 financial year has been completed and reflected in the Organizational Scorecard attached as **"Annexure 1"** which will be presented to the Auditor-General for auditing together with the Annual Financial Statements by 30 August 2024.

This is a consolidated report that reflects results on performance against the 6 Key Performance Areas (KPA's) targets and achievements for the year under review, corrective measures to be undertaken in the 2023/2024 financial year in relation to the targets that were not achieved. It also reflects achievements of the previous financial year. The information will be presented in the Organisational Scorecard which is informed by the information that was collated through departmental scorecards throughout the financial year which information was supported by portfolio of evidence that was also audited by Internal Audit. Since Ulundi Local Municipality adopted the Key Performance Area Model, the report will reflect its performance results clustered as per the 6 National Key Performance Areas.

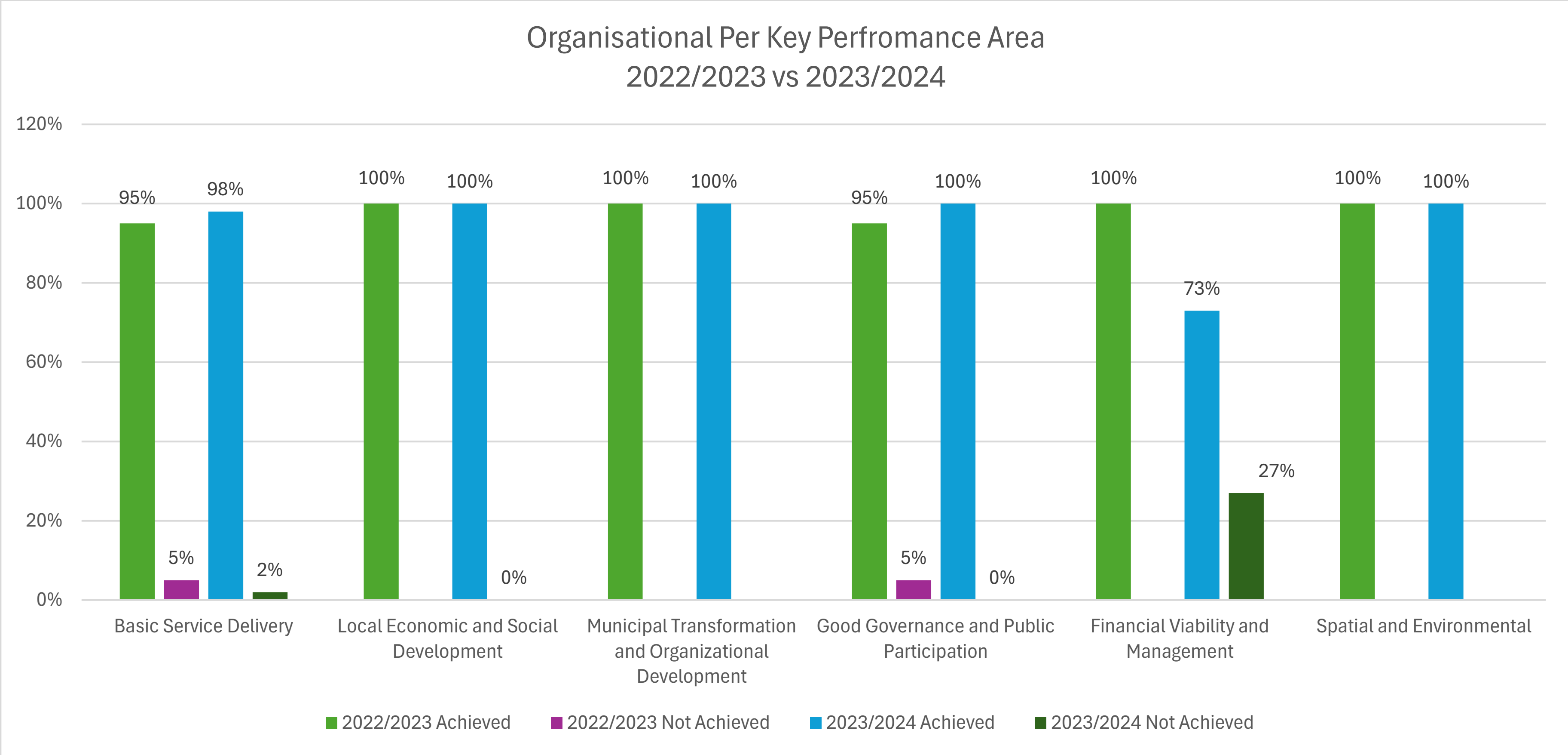
The results were assessed using the colour coded criteria as shown in the table below:

Rating Keys	
1	Unacceptable Performance
2	Performance not fully effective
3	Fully effective
4	Performance significantly above expectation
5	Outstanding Performance
	Total

9.1 SUMMARY OF RESULTS OF PERFORMANCE FOR THE ORGANISATION: 2023/2024

In terms of organizational performance in percentages when comparing the previous financial year's achievement as well as the current financial year, the performance achievement for the year under review is 94% whereas the previous years' is 95%.

National KPA's	No. of Set Targets	2022/2023		No. of Set Targets	2023/2024	
		Achieved	Not Achieved		Achieved	Not Achieved
Basic Service Delivery	**42**	38	04	**40**	36	4
Local Economic and Social Development	**17**	17	00	**19**	19	0
Municipal Transformation and Organizational Development	**01**	01	00	**7**	7	0
Good Governance and Public Participation	**21**	20	01	**26**	26	0
Financial Viability and Management	**10**	10	10	**11**	8	3
Spatial and Environmental	**06**	06	06	**10**	10	0
Total	**97**	**92**	22	**113**	**107**	**6**



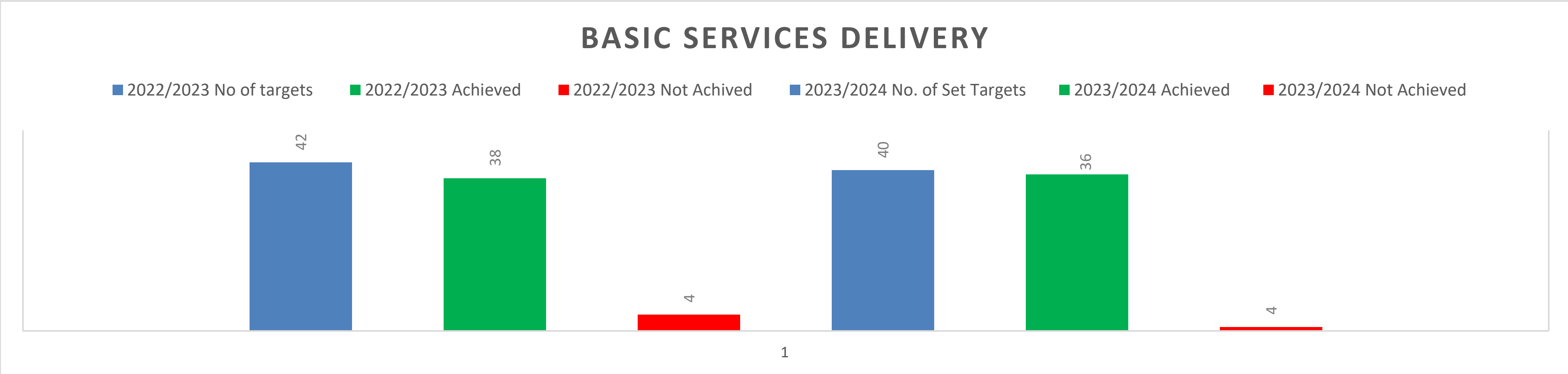
Key Performance Area Assessment

A comparative performance analysis for previous financial year is recorded below per KPA. Please see **Annexure1** of this report for a detailed breakdown of all key performance indicators and levels of performance

9.2.1 Basic Service Delivery

This KPA measures municipal level success in the delivery of housing, electricity, solid waste management, roads and recreational facilitie

2022/2023			2023/2024		
No of targets	**Achieved**	**Not Achieved**	**No. of Set Targets**	**Achieved**	**Not Achieved**
42	38	04	**40**	36	04



Performance Highlights

- Electrical equipment/infrastructures maintained as per plan and reports submitted to the Municipal Manager.
- Two hundreds and ninety (290) households were newly connected to electricity supply in Babanango, Hillview, ezakhiweni and Mpembeni.
- Roads infrastructure maintained as per plan and reports submitted to the Municipal Manager.
- Construction of Ntendeka gravel access road was completed.

- Three hundred and sixty-six (366) days of refuse collections in the CBD we achieved.
- Refuse collection was also done at the 1 Taxi rank and 1 Intermodal facility for three hundred and sixty-six (366) days.
- Cleansing of ablution facilities was done at the 1 Taxi rank and 1 Intermodal facilities for three hundred and sixty-six (366) days.
- Fifty-three refuse collections were done at Babanango Households.
- One hundred and fourth-four (144) Waste Removals from Ulundi to King Cetshwayo landfill site achieved.
- Four (4) Operation Khuculula campaigns were held for illegal dumping awareness.
- Three hundred and fourth seven ,Seven hundred and sixty (347 760) refuse bags supplied to urban household .
- Three hundred and fourth-seven thousand seven hundred and sixty (347 760) were distributed to urban households for refuse collection.
- Fifty-two thousand eight hundred (52 800)refuse bags were distributed to waste pickers for refuse collection.
- Five thousand four hundred (5400) refuse bags were distributed to refuse trucks for refuse collection.
- Eighteen thousand (18000) refuse bags were distributed to cleansing services.
- Two thousand (2000) refuse bags were distributed for clean up campaigns.
- Integrated waste management plan reviewed and adopted by council
- A total of ten (10) community halls were constructed and two were completed with 100% status in the following communities : Ezibindini and Ekushumayeleni. . The following community halls are not yet complete but have achieved the targeted percentage as planned: KwaSentu, Nsukangihlale, Esidakeni, Bhokweni, Vezunyawo, Ndlovana, Singodiphola, and Esigcawini.
- The Ulundi Indoor Sport Centre is under construction and have achieve targeted percentage planned for the year, currently 50% progress.
- Construction of Dumakahle Crech is under construction and have achieve targeted percentage as planned for the year currently at 90%
- A service provider for Subdivision of B1020 was appointed
- Regrafting of proclamation diagram completed and approved by council
- Final human settlement plan adopted by council by 30 June 2024

- Four Housing forum meetings convened and attended by 30 June 2024

Challenges

- Disaster relief stock to the value of One million one hundred thousand was planned to be spent on disaster however due to involvement of sector departments the municipality did not spend total budgeted amount on disaster.
- The Preventative plan was submitted late to Exco due to further reviews that was done on the document.
- Fourth eight (48) refuse collection in Ulundi Urban Households

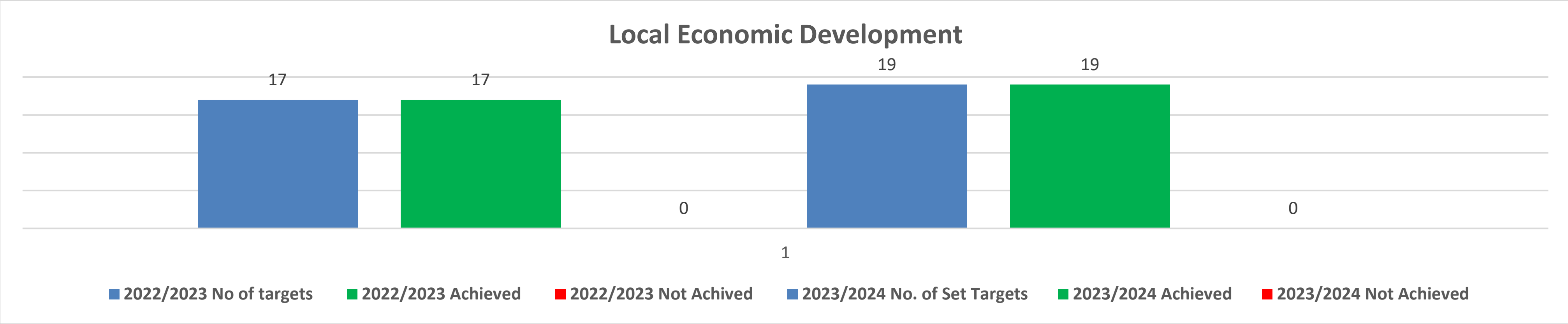
Measures taken to improve performance

- Budget for disaster relief stock to be reviewed during the adjustment budget to ensure that realistic budget is set as historical expenditure.
- The department has resolved to submit the Preventative Plan in the 4th quarter of the previous year to avoid implementing the plan without approval from the Exco
- To increase fleet and ensure
- To increase fleet on refuse trucks and ensure service is done as per schedule on refuse trucks.

9.2.2 Local Economic Development

This KPA measures municipal level success on economic growth, poverty alleviation and job creation

2022/2023			2023/2024		
No of targets	**Achieved**	**Not Achieved**	**No. of Set Targets**	**Achieved**	**Not Achieved**
17	17	00	**19**	19	0



Performance Highlights .

- Four (4) Local AIDS Council (LAC) meetings held.
- Four quarterly tourism sites visits conducted
- Tourism Commemoration conducted by 30 September 2023
- Monthly Reports on the expenditure of the EPWP Grant were submitted to National Public Works & COGTA.
- One hundred percent (100%) of qualifying applicants and were provided with burials and grocery assistance to families.
- One hundred (100)% percent of qualifying applicants were provided with property and refuse rebate.
- One library and literacy week was held.
- One literacy week event was held
- Four (4) Quality of Life Forum meetings were held.
- One Disability Programmes was held.
- Service providers (Private Security Services) were paid in accordance with contractual provisions
- Twelfy Monthly reports submitted by services provider on pounded animals
- Two hundred and fourth roadblocked conducted
- One hundred (100) percent budget was spent on LED Projects.
- Four meetings held to obtain progress on food security
- Five Bids awarded to previously disadvantaged individual owned companies.
- Three (3) Business Incubation Programs at selected Nodal Points were conducted through SMME's Workshops

Challenges

- No Challenges as all targets were met

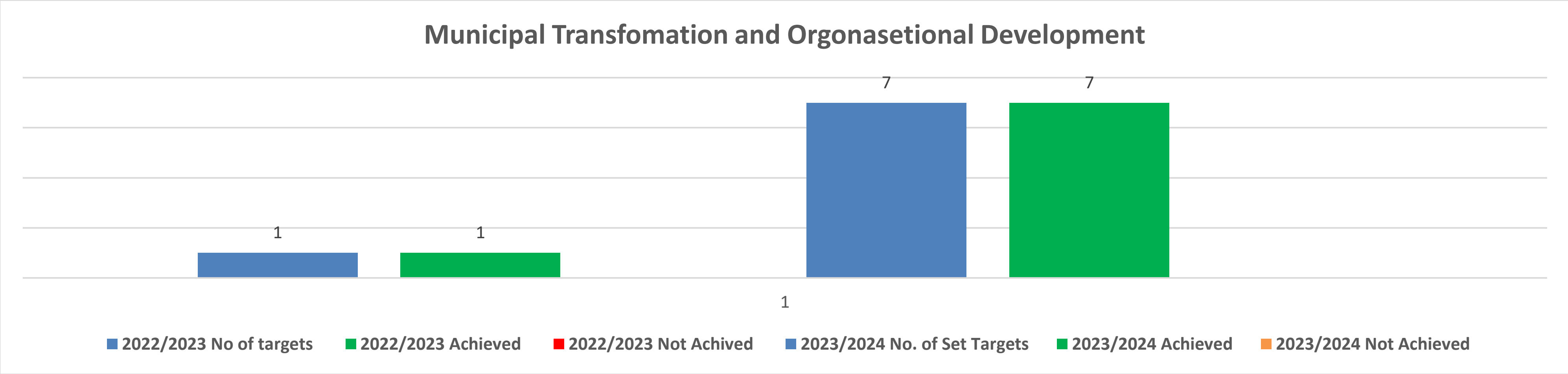
Measures taken to improve performance

- None, all set targets were achieved.

9.2.3 Municipal Transformation and Organizational Development

This KPA measures municipal level success in the delivery of organisational design, employment equity and skills development.

2022/2023			2023/2024		
No of targets	**Achieved**	**Not Achieved**	**No. of Set Targets**	**Achieved**	**Not Achieved**
1	1	0	**7**	7	0



Performance Highlights

- Reviewed and approved organogram for implementation in 2024/2025
- 12 monthly submissions of active and inactive employees to finance
- One report submitted to finance on review of developments of Job evaluation
- Review and approval of retention strategies
- Close-out report of employees trained and acknowledgment skills transfer
- Twenty-three (23) staff members attended training against Skills Development Plan
- Employment equity report submitted to Department of labour.

Challenges

- None, all set targets were achieved.

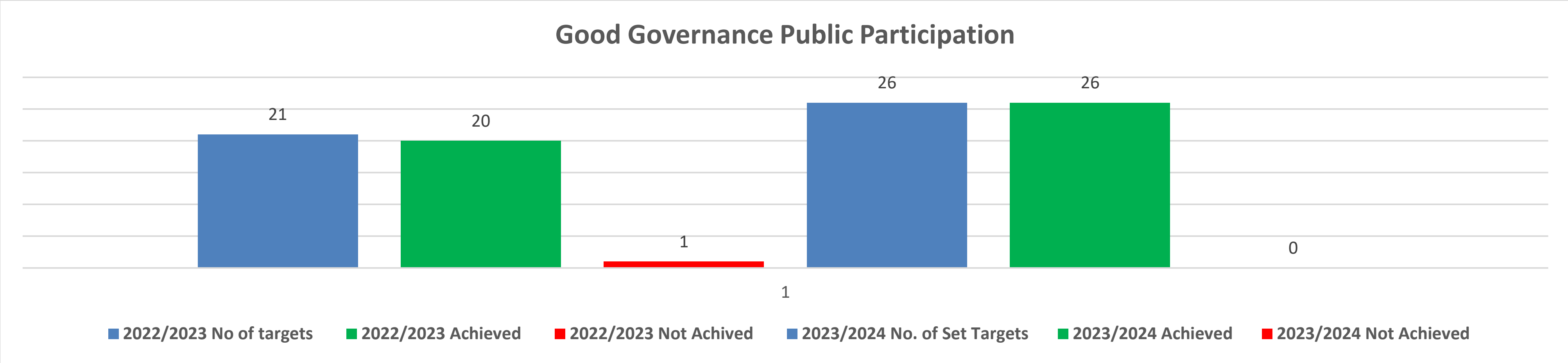
Measures taken to improve performance

- None, all set targets were achieved.

9.2.4 Good Governance and Public Participation

This KPA measures municipal level success in corporate governance, public participation, ward system, integrated development planning, performance management system, traffic management, accountability and transparency

2022/2023			2023/2024		
No of targets	**Achieved**	**Not Achieved**	**No. of Set Targets**	**Achieved**	**Not Achieved**
21	20	1	**26**	26	0



Highlights

- Record Management system and registry procedure manual reviewed approved by council
- Twelve (12) Section 71 Financial Reports were prepared and submitted to Treasury within ten (10)`working days
- Four (4) Quarterly Financial Reports were prepared submitted to Treasury.
- The Section 72 Financial Report was prepared and submitted to Treasury
- The service provider for municipal branding and advertising was paid as per contractual arrangements.
- Secretary services was successful provided to 12 council meetings in financial year.

- Fourth seven 47 councillors and 2 two Traditional leaders successful trained
- The Organizational Performance Management System Policy Framework was review and adopted by Council
- Seven (7) Performance Agreements were signed by Section 54/56 -Municipal Manager and Managers directly accountable to the Municipal Manager .
- The Annual Performance Report for 2023/2023 was prepared and submitted to Auditor-General.
- The Final Annual Report was prepared and submitted to Council, AG, COGTA & Treasury.
- The Oversight Report was prepared and submitted to Council, AG, COGTA & Treasury.
- Four (4) Organisational Quarterly Performance Reports were prepared and submitted to Council.
- Four (4) Quarterly Performance Audit Reports were prepared and submitted to the Audit & Performance Committee.
- The annual Risk Assessment (Operational, Fraud and IT) was conducted timeously.
- Four (4) Quarterly Risk Register Progress Reports were prepared and submitted to the Audit & Performance Committee.
- Twelve (12) Risk Register Progress Reports were prepared and submitted by the 14th of each month by Head of Department to Risk Management Unit.
- Two hundred and forty (240) Ward Committee were paid monthly stipend per meeting attended per Member.
- Twelve Monthly payments of stipend of ward committees
- One (1) "Taking Council to the People" event was held.
- Customers complainant register successful attended too.
- Four Mscoa quarterly report submitted to council
- Verification of investment property successful conducted.
- The Integrated Development Plan 2024/2025 and approved by Council.
- One (1) IDP Roadshows /Public Consultation was held.
- One (1) IDP Forums / Stakeholder Engagements held.

Challenges

- None, all set targets were achieved

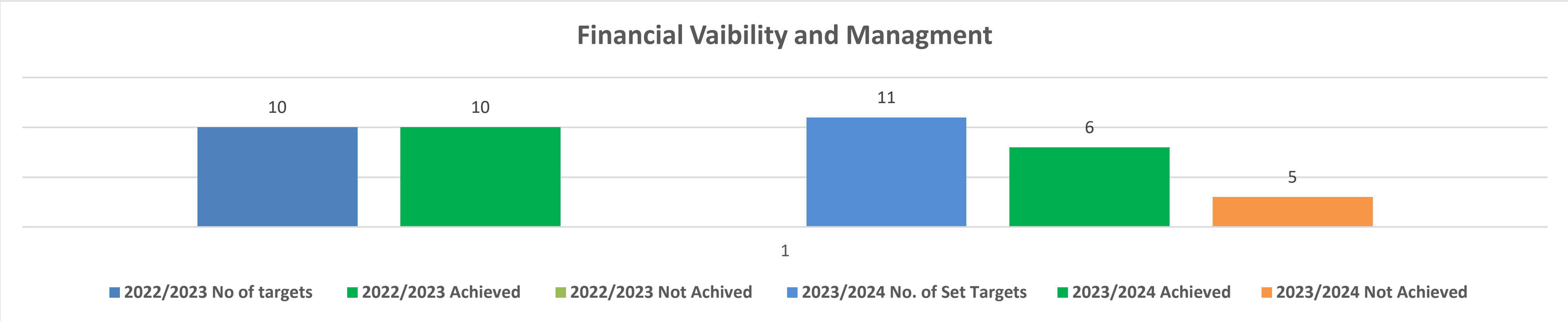
Measures taken to improve performance

- None, all set targets were achieved

9.2.5 Financial Viability and Management

This KPA measures municipal level success in financial viability (balancing revenue sources and expenditure responsibilities), grant expenditure and management

2022/2023			2023/2024		
No of targets	Achieved	Not Achieved	No. of Set Targets	Achieved	Not Achieved
10	10	0	**11**	6	5



Performance Highlights

- Revenue enhancement strategy reviewed and approved by council
- Twelve (12) Monthly payments of councillor allowances were paid.
- Twelve (12) Monthly Payments of employees' salaries were paid.
- Twelve (12) Monthly Salary Deductions and Contributions paid over by the due date.
- Four (4) Audit & Performance Committee Meetings held.
- The Annual Financial Statements for the 2023/2024 financial year were prepared and submitted to the Auditor-General
- The Adjustment Budget was prepared and approval by Council.
- The Draft Operating and Capital Budget for 2024/2025 Financial Year was prepared and approved by Council.
- Twenty-four (24) wards were consulted on the Budget prior to approval.

- The Final Operating and Capital Budget of the Municipality for 2024/2025 was prepared and approved by Council.
- The Budget Process Plan for 2024/2025 Financial Year was prepared and approved by Council.

Challenges

- Reduction of debt amounting to 1 545 432 .00 was not achieved only R1 309 619.57 reduction was achieved due to customers defaulting on their payments plan and others due to reduction on their income request for a reduced monthly instalment.
- Collection of budgeted revenue for traffics fines of R 307 999 was not achieved on R56 000 was achieved due to back office not fully functional
- Collection of budgeted revenue from learners and licence fees of R 1895 000 was not achieved due to testing system piloted by the department of transport which led to learners opting for other testing facilities due to high failure rate.
- 12 Monthly Payments of R86 973 456.00 for employee salaries made was not achieved due to an annual increase above the anticipated percentage.
- 12 Monthly Payments of R84 288 848.00 for Salary Deductions and Contributions was not achieved due to costs containment measures some of vacant posts were not filled.

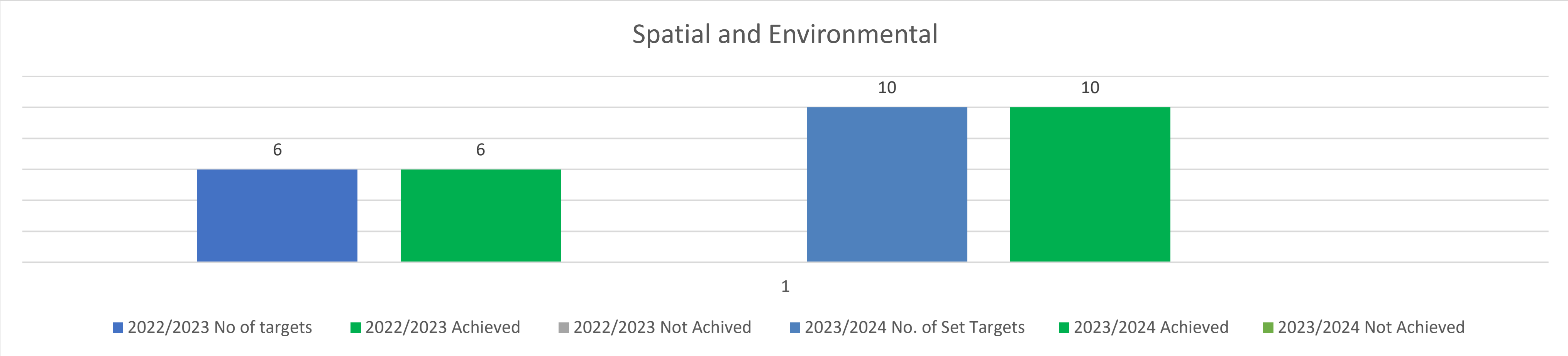
Measures taken to improve performance

- Intensify regular disconnection of services to defaulting customers in 24/25 financial year
- The back office has been strengthened with software to track the status of traffic fines issued
- The department of transport has committed to replace the new system with an old one by n later then October 2024

9.2.6 Spatial and Environmental

This KPA measures municipal level success in urban efficiency, spatial planning, development planning and disaster management

2022/2023			2023/2024		
No of targets	Achieved	Not Achieved	No. of Set Targets	Achieved	Not Achieved
7	7	0	**6**	6	0



Performance Highlights

- The Service Provider for Preparation of the Spatial Development Framework was appointed
- Appointment of services provider for preparation of Land use management scheme.
- Registration of properties in Ulundi CBD completed
- Unit A layout amendments completed
- Environmental Management Framework was developed and approved by Council.
- Environmental programmes were held in all twenty-four wards
- Environmental week event held by 30 June 2024
- 12 Monthly inspection conducted for buildings under construction
- Arbor event held on 07 September 2023

Challenges

- None, all set targets were achieved.

Measures taken to improve performance

- None, all set targets were achieved.

10. Performance of Service Providers

When a contractor is appointed the responsible department ensures a Service Level Agreement is signed. Departments had to rate their Service Providers on a quarterly basis using the scale of one to five so that those who are not performing as per agreement necessary action is taken against them. A table depicting the rating of service providers is annexed as **"Appendix I"**.

Conclusion

The Office of the Municipal Manager maintains a Portfolio of Evidence to support achievements recorded in this Annual Performance Report, and the Internal Audit has performed a verification of credibility of evidence for validity of reported achievements. In areas where performance was not achieved reasons have been provided as well as corrective measures to ensure that performance is improved in the 2024/2025 financial year.

ULUNDI MUNICIPALITY'S FINAL ORGANISATIONAL SCORECARD FOR 2023/2024 FINANCIAL YEAR

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
										Basic Service Delivery									
KZN266 -TS-SO:1	TS 1		To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Date the Planned Preventative Maintenance Programme (for electricity network) is approved by Exco	Date	30/07/2023	Planned Preventative Maintenance Programme (for electricity network) is approved by Exco by 31 July 2022	Planned Preventative Maintenance Programme (for electricity network) is approved by Exco by 26 June 2022	30/07/2023	n/a	Planned Preventative Maintenance Programme (for electricity network) is approved by Exco by 31 July 2023	Planned Preventative Maintenance Programme (for electricity network) approved by Exco by 28 August 2023 Council Resolution	Technical Services	n/a	All 24 Wards	Not Achieved	The Preventative plan was submitted late to Exco due to further reviews that was done on the document. The department has resolved to submit the Preventative Plan in the 4th quarter of the previous year to avoid implementing the plan without approval from the Exco.	Planned Preventative Maintenance Programme approved by Exco
KZN266 -TS-SO:1	TS 1.1		To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Number of Monthly Progress Reports on the implementation of the maintenance programme submitted to Municipal Manager	Number	12	12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2023	12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2023	12	0	12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2024	12 Monthly Progress Report on the implementation of the Maintenance Programme submitted to Municipal Manager for 30 June 2024	Technical Services	R 17 161 609,65	16	Achieved		Monthly Progress Reports on the Implementation of the Maintenance Plan, Works order in accordance with the plan submitted to Municipal Manager and Proof of submission
KZN266 -TS-SO:2	TS 2		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Babanango as pre-approved by Council	Number	240	125 households electrified (cabling with a meter box) in Babanango as pre-approved by Council by 30 June 2023	125 households electrified (cabling with a meter box) in Babanango as pre-approved by Council by 30 June 2023	240	n/a	240 households electrified (cabling with a meter box) in Babanango as pre-approved by Council by 30 June 2024	240 households electrified (cabling with a meter box) in Babanango as pre-approved by Council by 30 June 2024	Technical Services	R4 173 913.04	16	Achieved		Council Resolution with Pre-approved list of electrification projects, Business Plan, Monthly Progress Reports & Close Out Report
KZN266 -TS-SO:2	TS 2.1		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Hill View as pre-approved by Council	Number	30	n/a		30	n/a	30 households electrified (cabling with a meter box) in Hill view as pre-approved by Council by 30 June 2024	30 households electrified (cabling with a meter box) in Hill view as pre-approved by Council by 30 June 2024	Technical Services	R521 739,13	18	Achieved		Council Resolution with Pre-approved list of electrification projects, Business Plan, Monthly Progress Reports & Close Out Report
KZN266 -TS-SO:2	TS 2.2		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Ezakhwiweni as pre-approved by Council	Number	new indicator	n/a		10	n/a	10 households electrified (cabling with a meter box) in Ezakhiweni as pre-approved by Council by 30 June 2024	10 households electrified (cabling with a meter box) in Ezakhiweni as pre-approved by Council by 30 June 2024	Technical Services	R 173 913.04	18	Achieved		Council Resolution with Pre-approved list of electrification projects, Business Plan, Monthly Progress Reports & Close Out Report
KZN266 -TS-SO:2	TS 2.3		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households (cabling with a meter box) in Empembeni as pre-approved by Council	Number	new indicator	n/a		10	n/a	10 households electrified (cabling with a meter box) in Empembeni as pre-approved by Council by 30 June 2024	10 households electrified (cabling with a meter box) in Empembeni as pre-approved by Council by 30 June 2024	Technical Services	R 173 913.04	8	Achieved		Council Resolution with Pre-approved list of electrification projects, Business Plan, Monthly Progress Reports & Close Out Report
KZN266 -TS-SO:3	TS 3		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of planned and ad hoc maintenance of urban and township roads (including storm water)	Date of approval of the Planned and Ad-Hoc Maintenance Plan by Exco	Date	31/07/2022	Planned and Ad-Hoc Maintenance Plan approved by Exco by 31 July 2022	Planned and Ad-Hoc Maintenance Plan approved by Exco by 26 June 2022	31/07/2023	n/a	Planned and Ad-Hoc Maintenance Plan approved by Exco by 31 July 2023	Planned and Ad-Hoc Maintenance Plan approved by Exco by 28 August 2023 (Council Resolution)	Technical Services	n/a	All wards in Ulundi licensed area	Not Achieved	The Preventative plan was submitted late to Exco due to further reviews that was done on the document. The department has resolved to submit the Preventative Plan in the 4th quarter of the previous year to avoid implementing the plan without approval from the Exco.	Planned and Ad-Hoc Maintenance Plan approved by Exco
KZN266 -TS-SO:3	TS 3.1		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of planned and ad hoc maintenance of urban and township roads (including storm water)	Number of Monthly Progress Reports on the implementation Planned and Ad-Hoc Maintenance Plan submitted to Municipal Manager	Number	12	12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2023	12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2023	30/06/2024	0	12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2024	12 Monthly Progress Report on the implementation of the Maintenance Programme submitted to Municipal Manager for 30 June 2024	Technical Services	R 15 000 000,00	All wards in Ulundi area	Achieved		Monthly Progress Reports on the Implementation of the Planned Ad-Hoc Maintenance Plan& Works order in accordance with the plan Submitted to Municipal Manager and Proof of Submission.
KZN266 -TS-SO:4	TS 4		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Construction, maintenance and upgrading of gravel roads	Percentage of 4.9 Km gravel road 6m wide double lane Ntendeka Gravel Road constructed.	Percentage	new indicator	n/a		100%	n/a	100% Construction of Ntendeka Gravel Road by 30 June 2024	100% Construction of Ntendeka by 30 June 2024	Technical Services	R5 109 758,54	Ward 11	Achieved		Business Plan, Progress Reports, Closeout Report
KZN266-CS-SO: 5	CS 1.1		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted within Ulundi CBD by 30 June 2024	Number	365	365 collections of refuse in the CBD by 30 June 2023	365 collections of refuse in the CBD by 30 June 2023	366	0	366 days collections of refuse in the CBD by 30 June 2024	366 days collections of refuse in the CBD by 30 June 2024	Community Services	R884 400.00	Ward 12	Achieved		Signed Inspection forms, waste truck daily itinerary, centre Managers acknowledgement .
KZN266-CS-SO: 5	CS 1.2		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted in the Urban household by 30 June 2024	Number	52	n/a		48	n/a	52 days of refuse collections in the urban households by 30 June 2024 by 30 June 2024	37 days of refuse collections in the urban households by 30 June 2024 by 30 June 2024	Community Services	n/a	Ward 18,12 ,22 and 8	Not Achieved	Shortege of Refuse trucks due to breaks down .	Signed Inspection forms, waste truck daily itinerary, councillors acknowledgement.

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266-CS-SO: 5	CS 1.3	KPA: Basic Service Delivery/ B2B Pillar 2: Basic Service Delivery	To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted in the (1Taxi Rank and 1 Intermodal Facility)	Number	365	365 Collections of Refuse (1Taxi Rank and 1 Intermodal Facility) by 30 June 2023	365 Collections of Refuse (1Taxi Rank and 1 Intermodal Facility) by 30 June 2023	366	0	366 days Collections of Refuse (1Taxi Rank and 1 Intermodal Facility) by 30 June 2024	366 days Collections of Refuse (1Taxi Rank and 1 Intermodal Facility) by 30 June 2024	Community Services	n/a	Ward 12	Achieved		Signed Inspection forms, waste truck daily itinerary, councillors acknowledgement .
KZN266-CS-SO: 5	CS 1.4		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days Cleansing of ablution facility is conducted (1Taxi Rank and 1 Intermodal Facility) by 30 June 2024	Number	365	365 Cleansing ablution facility 1Taxi Rank and 1 Intermodal Facility) by 30 June 2023	365 Cleansing ablution facility 1Taxi Rank and 1 Intermodal Facility) by 30 June 2023	366	0	366 days Cleansing ablution facility 1Taxi Rank and 1 Intermodal Facility) by 30 June 2024	366 days Cleansing ablution facility 1Taxi Rank and 1 Intermodal Facility) by 30 June 2024	Community Services	n/a	Ward 12	Achieved		Signed Inspection forms, councillors acknowledgement
KZN266-CS-SO: 5	CS 1.5		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted within Babanango CBD by 30 June 2024	Number	105	104 Collections of Refuse done in Babanango Town by 30 June 2023	105 Collections of Refuse done in Babanango Town by 30 June 2023	104	0	104 days Collections of Refuse done in Babanango CBD by 30 June 2024	104 days Collections of Refuse done in Babanango CBD by 30 June 2024	Community Services	R943 920,00	16	Achieved		Signed Inspection forms, waste truck daily itinerary, councillors acknowledgement.
KZN266-CS-SO: 5	CS 1.6		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number days refuse removal is conducted in Babanango household by 30 June 2024	Number	53	52 Collection of Refuse in Babanango households by 30 June 2023	53 Collection of Refuse in Babanango households by 30 June 2023	52	0	52days Collection of Refuse in Babanango households by 30 June 2024	52 days Collection of Refuse in Babanango households by 30 June 2024	Community Services		16	Achieved		Signed Inspection forms, waste truck daily itinerary, councillors acknowledgement .
KZN266-CS-SO: 5	CS 1.7		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of Operation Khuculula Campaign (Illegal dumping removal) conducted	Number	4	4 Operation Khuculula Campaign (Illegal dumping removal) conducted by 30 June 2023	4 Operation Khuculula Campaign (Illegal dumping removal) conducted by 30 June 2023	4	0	4 Operation Khuculula Campaign (Illegal dumping removal) conducted by 30 June 2024	4 Operation Khuculula Campaign (Illegal dumping removal) conducted by 30 June 2024	Community Services	R86 956.00	All 24 Wards	Achieved		Invitations, Attendance Register and Photos
KZN266-CS-SO: 5	CS 1.8		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of black refuse bags supplied to urban households	Number	347 760	347 760 black refuse bags supplied to urban households by 30 June 2023	347 760 black refuse bags supplied to urban households by 30 June 2023	347 760	0	347 760 black refuse bags supplied to urban households by 30 June 2024	347 760 black refuse bags supplied to urban households by 30 June 2024	Community Services	R415 004.00	Ward 18,12 ,22 and 8	Achieved		Signed Distribution Forms, requestion form and councillors acknowledgement
KZN266-CS-SO: 5	CS 1.9		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of black refuse bags supplied to waste pickers	Number	55 950	52 800 black refuse bags supplied to waste pickers by 30 June 2023	55 950 black refuse bags supplied to waste pickers by 30 June 2023	52 800	0	52 800 black refuse bags supplied to waste pickers by 30 June 2024	52 800 black refuse bags supplied to waste pickers by 30 June 2024	Community Services	R100 000.00	All 24 Wards	Achieved		Signed Distribution Forms and requestion form
KZN266-CS-SO: 5	CS 1.10		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of Supply of black refuse bags to 3600 to refuse trucks	Number	5 400	3 600 black refuse bags supplied to refuse trucks by 30 June 2023	5 400 black refuse bags supplied to refuse trucks by 30 June 2023	3 600	0	3 600 black refuse bags supplied to refuse trucks by 30 June 2024	3 600 black refuse bags supplied to refuse trucks by 30 June 2024	Community Services	R30 000.00	All 24 Wards	Achieved		Signed Distribution Forms and requestion form
KZN266-CS-SO: 5	CS 1.11		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of black refuse bags supplied to cleansing services	Number	18 000	18 000 black refuse bags supplied to cleansing services by 30 June 2023	18 000 black refuse bags supplied to cleansing services by 30 June 2023	18 000	0	18 000 black refuse bags supplied to cleansing services by 30 June 2024	18 000 black refuse bags supplied to cleansing services by 30 June 2024	Community Services	R70 000.00	All 24 Wards	Achieved		Signed Distribution Forms and requestion form
KZN266-CS-SO: 5	CS 1.12		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of black refuse bags supplied for clean up campaigns	Number	2 000	2 000 black refuse bags supplied for clean up campaigns by 30 June 2023	9 000 black refuse bags supplied for clean up campaigns by 30 June 2023	2 000	0	2 000 black refuse bags supplied for clean up campaigns by 30 June 2024	2 000 black refuse bags supplied for clean up campaigns by 30 June 2024	Community Services	R30 000.00	All 24 Wards	Achieved		Signed Distribution Forms and requestion form
KZN266-CS-SO: 5	CS 1.13		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of Waste Removals from Ulundi to King Cetshwayo landfill site	Number	130	144 Waste Removals from Ulundi to King Cetshwayo landfill site by 30 June 2023	130 Waste Removals from Ulundi to King Cetshwayo landfill site by 30 June 2023	144	14	144 Waste Removals from Ulundi to King Cetshwayo landfill site by 30 June 2024	144 Waste Removals from Ulundi to King Cetshwayo landfill site by 30 June 2024	Community Services	R4 920 000.00	All 24 Wards	Achieved		Proof of refuse disposal at King Cetshwayo Landfill site
KZN266-CS-SO: 5	CS 2		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Date of Review of Integrated Waste Management Plan	Date	30/06/2023	n/a		30/06/2024	n/a	Review of Integrated Waste Management Plan by 30 June 2024	Reviewed of Integrated Waste Management Plan done on 26 June 2024	Community Services	R500 000.00	All 24 Wards	Achieved		Final Integrated Waste Management Plan and Council Resolution
KZN266 -TS-SO:6	TS 5		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of Ezibindini Community Hall constructed.	Percentage	98%	100% Construction of Ezibindini Community Hall by 30 June 2023	98% Construction of Ezibindini Community Hall by 30 June 2023	100%	2%	100% Construction of Ezibindini Community Halll by 30 September 2023	100% Construction stage by 30 September 2023	Technical Services	R1 189 433,09	17	Achieved		Progress Reports and close out report
KZN266 -TS-SO:6	TS 5.1		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of EkuShumayeleni Community Hall Constructed	Percentage	98%	100% Construction of Ekushumayeleni Community Hall by 30 June 2023	98% Construction of Ekushumayeleni Community Hall by 30 June 2023	100%	2%	100% Construction of EkuShumayeleni Community Halll by 30 September 2023	100% Construction stage by 30 September 2023	Technical Services	R1 183 187,73	2	Achieved		Progress Reports and close out report
KZN266 -TS-SO:6	TS 5.2		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of KwaSentu Community Hall constructed.	Percentage	new indicator	n/a		98%	n/a	98% Construction of KwaSentu Community Hall by 30 June 2024	98% Construction stage by 30 June 2024	Technical Services	R2 968 376,07	1	Achieved		Business Plan, Progress Reports

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266 -TS-SO:6	TS 5.3		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of Nsukangihlale Community Hall constructed.	Percentage	new indicator	n/a		90%	n/a	90% Construction of Nsukangihlale Community Hall by 30 June 2024	90% Construction stage by 30 June 2024	Technical Services	R1 862 191,17	3	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:6	TS 5.4		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of Sidakeni Community Hall constructed.	Percentage	new indicator	n/a		98%	n/a	98% Construction of Sidakeni Community Hall by 30 June 2024	98% Construction Stage by 30 June 2024	Technical Services	R1 869 529,17	4	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:6	TS 5.5		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of Bhokweni Community Hall constructed.	Percentage	new indicator	n/a		90%	n/a	90% Construction of Bhokweni Community Hall by 30 June 2024	90% Construction Stage by 30 June 2024	Technical Services	R1 884 140,62	7	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:6	TS 5.6		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of Vezunyawo Community Hall contructed.	Percentage	new indicator	n/a		98%	n/a	98% Construction of Vezunyawo Community Hall by 30 June 2024	98% Construction Stage by 30 June 2024	Technical Services	R1 874 238,25	9	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:6	TS 5.7		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentageof Ndlovana Community Hall constructed	Percentage	n/a	n/a		90%	n/a	90% Construction of Ndlovana Community Hall by 30 June 2024	90% Construction Stage by 30 June 2024	Technical Services	R1 872 989,73	21	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:6	TS 5.8		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of Sigodiphola Community Hall constructed.	Percentage	n/a	n/a		95%	n/a	95% Construction of Sigodiphola Community Hall by 30 June 2024	95% Construction Stage by 30 June 2024	Technical Services	R1 871 308,44	23	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:6	TS 5.9		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Percentage of Esigcawini Community Hall constructed.	Percentage	n/a	n/a		95%	n/a	95% Construction of Esigcawini Community Hall by 30 June 2024	95% Construction Stage by 30 June 2024	Technical Services	R1 868 844,30	6	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:7	TS 6		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community Sport fields within areas where such facilities are required	Percentage of Ulundi Indoor Sports Centre constructed. (Phase 1)	Percentage	n/a	n/a		50%	n/a	50% Construction of Ulundi Indoor Sports Centreby 30 June 2024	50% Construction Stage by 30 June 2024	Technical Services	R11 762 225.74	12	Achieved		Business Plan, Progress Reports
KZN266 -TS-SO:8	TS 7		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of Creches within areas where such Creches are required	Percetage Of Construction of Dumakude Creche constructed.	Percentage	n/a	n/a		90%	n/a	90% Construction of Dumakude Creche by 30 June 2024	90% Construction Stage by 30 June 2024	Technical Services	R1 693 989,35	10	Achieved		Business Plan, Progress Reports
KZN266-DPL-SO:09	DPL 1		To ensure availability of Council Owned land for residential, commercial and industrial development	Identification of land for future development in accordance with the Land Used Management Scheme	Date of appointment of Service Provider for Subdivision of B1020	Date	30/06/2023	n/a		30/06/2024	n/a	Appointment of Service provider by 30 June 2024	Appointment of Service Provider by 02 May 2024	Planning and Development	R6 500.00	19	Achieved	The supply chain processes were completed earlier than expected, resulting in the service provider being appointed ahead of schedule.	Advert, and Appointment Letter.
KZN266-DPL-SO 10	DPL 2		To ensure availability of Council Owned land for residential, commercial and industrial development	Promotion of a spirit of co-operation with traditional leadership to facilitate access to Council Owned land within the traditional authority areas	Date of redrafting of proclamation diagram	Date	30/09/2022	n/a		30/06/2024	n/a	Redrafting of proclamation diagram by 30 June 2024	Redrafting of proclamation diagram by 25 June 2024	Planning and Development	R00.00	All 24 Wards	Achieved	The finalization of the redrafting of the Proclamation diagram was completed earlier than expected, hence it was adopted before the planned date.	Inception Reports ;Draft Reports; Final/close out Reports
KZN266-PS-SO 11	PS 1.3		To provide an effective and appropriate response to all disaster related occurrences within the Municipality	Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality	Purchasing of Disaster Relief Stock	Rand Value	R196 000.00	Purchasing of Disaster Relief Stock for R390 000.00 by 30 June 2023	Purchasing of Disaster Relief Stock for R196 000.00 by December 2022	R1 100 000,00	-R238 782,17	Purchasing of Disaster Relief Stock for R1 100 000 by 30 June 2024	Purchasing of Disaster Relief Stock for R170 000,00 by 30 June 2024	Protection Services	R170 000,00	All 24 Wards	Not Achieved	The disaster events that occurred during the financial year led to interventions from sector departments, which resulted in the Municipality not spending the entire budgeted amount. The indicator will be reviewed in the 2024/25 financial year to ensure it reflects the response to disasters rather than the amount spent in responding to them.	Invoices & proof of purchase
KZN266-DPL-SO: 12	DPL 3		To address the demand of housing within the Ulundi Municipal Area	Identification and Prioritization of housing projects within the Municipal area	Date of preparation and adoption of Human Settlements Plan	Date	30/06/2023	n/a		30/06/2024	n/a	Adoption of Final Human Settlement Plan by Council by 30 June 2024	Final Human Settlement Plan & Council Resolution submitted by 22 May 2024	Planning and Development	R301 989.13	All 24 Wards	Achieved	The Human Settlement Plan was completed ahead of schedule and was presented to the May Council in accordance with the Council's schedule.	Inception Reports, Project Workplan; Draft Human Settlement Plan; Final Human Settlement Plan & Council Resolution

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266-DPL-SO 13	DPL 4		To address the demand of housing within the Ulundi Municipal Area	Management of the construction and completion of all funded housing projects	Number of Quarterly Housing Forum Meetings convened	Number	4	n/a		4	0	4 Quarterly Housing Forum convened by 30 June 2024	4 Quarterly Housing Forum convened by 30 June 2024	Planning and Development	n/a	All 24 Wards	Achieved		Agenda, Minutes & Attendance Registers
										Local Economic Development									
KZN266-CS-SO: 14	CS 3		To reduce the incidence of infection and address the impact of the HIV/AIDS and other related pandemic diseases within the Municipality	Align municipal programmes with those of sector departments such as the Department of Social Development, HIV/AIDS and other related pandemic diseases prevention and support	Number of Local AIDS Council (LAC) meetings held	Number	4	4 Local AIDS Council meetings held by 30 June 2023	4 Local AIDS Council meetings held by 30 June 2023	4	0	4 Local AIDS Council meetings held by 30 June 2024	4 Local AIDS Council meetings held by 30 June 2024	Community Services	R43 000.00	All 24 Wards	Achieved		Invitations and Attendance Registers
KZN266-CMS-SO:15	CMS 1		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Number of Quarterly Tourism Site Visits to assess compliance with tourism regulations	Number	4	n/a		4	n/a	4 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 June 2024	4 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Compliance Checklist and acknowdgelement by site representative
KZN266-CMS-SO:16	CMS 2		To expand the economy of the Municipality by marketing the unique attributes of the area to attracts visitors, both domestically and internationally	Publication and promotion of tourism related activities and facilities within the Ulundi municipal area	Date of holding the Tourism Month Commemoration	Date	30/09/2022	n/a		30/09/2023	n/a	Tourism Month Commemoration by 30 September 2023	Conduct Commemoration of the Tourism Month by 30 September 2023	Corporate Services	n/a	All 24 Wards	Achieved		Picture and Attandance register
KZN266-CMS-SO 17	CMS 3		To assist communities in addressing the ravages of poverty prevalent within the Municipality	Facilitating access by communities to the poverty alleviation initiatives of national and provincial government	Number of Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant	Number	12	12 Monthly Reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2023	12 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2023	12	0	12 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2024	12 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2024	Corporate Services	R 3 681 000.00	All 24 Wards	Achieved		Monthly Reports submitted National Public Works & COGTA
KZN266-CS-SO: 18	CS 4		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Percentage of provision of Burials assistance to persons who are in need (without competent person to bury, Adult - R2500, Minor - R2000)	Percentage	100%	Provision of Burials to persons who are in need (without competent person to bury, Adult - R2500, Minor - R2000) by 30 June 2023	100% Qualifying applications approved by 30 June 2023	100%	0%	100%Provision of Burials to persons who are in need (without competent person to bury, Adult - R2500, Minor - R2000) by 30 June 2024	100%Provision of Burials to persons who are in need (without competent person to bury, Adult - R2500, Minor - R2000) by 30 June 2024	Community Services	R1 350 000.00	All 24 Wards	Achieved		Approved application forms for Indigent Burials conducted
KZN266-CS-SO: 18	CS 4.1		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Percentage of provision of food vouchers for the indigent (Groceries voucher = R500)	Percentage	100%	Provision of food vouchers for the indigent (Groceries voucher = R500) by 30 June 2023	100% Qualifying applications approved by 30 June 2023	100%	0%	100%Provision of food vouchers for the indigent (Groceries voucher = R500) by 30 June 2024	100%Provision of food vouchers for the indigent (Groceries voucher = R500) by 30 June 2024	Community Services	R380 000.00	All 24 Wards	Achieved		Approved application forms for Food Voucher provided
KZN266-FS-SO: 18	FS 1		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Percentage of consumer accounts with refuse rebates	Percentage	100%	100% consumer accounts with refuse rebates by 30 June 2023	100% consumer accounts with refuse rebates by 30 June 2023	100%	0%	100% consumer accounts with refuse rebates by 30 June 2024	100% consumer accounts with refuse rebates by 30 June 2024	Financial Services	R1 466 250	All 24 Wards	Achieved		Billing Report
KZN266-FS-SO: 18	FS 1.1		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	Percentage of consumer accounts with property rates rebates	Percentage	100%	100% of consumer accounts with property rates rebates by 30 June 2023	100% of consumer accounts with property rates rebates by 30 June 2023	100%	0%	100% of consumer accounts with property rates rebates by 30 June 2024	100% of consumer accounts with property rates rebates by 30 June 2024	Financial Services	R3 511 443	All 24 Wards	Achieved		Billing Report
KZN266-CS-SO: 19	CS 5		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Library Week	Date	23/03/2023	Library Week held by 31 March 2023	Library Week held by 23 March 2023	31/03/2024	n/a	Library Week held by 31 March 2024	Library Week held by 01 March 2024	Community Services	R43 478.00	All 24 Wards	Achieved		Invitations, Attendance Register & Photos
KZN266-CS-SO: 19	CS 5.1	KPA: Local Economic Development	To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Literacy Week	Date	08/09/2022	Literacy Week held by 30 September 2022	Literacy Week held by 08 September 2022	30/09/2023	n/a	Literacy Week held by 30 September 2023	Literacy Week held by 21 September 2023	Community Services	R34 000.00	All 24 Wards	Achieved		Invitations, Attendance Register & Photos
KZN266-CS-SO: 19	CS 5.2		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Number of Quality of Life Forum Meetings held	Number	7	4 Quality of Life Forum Meetings held by 30 June 2023	7 Quality of Life Forum Meetings held by 30 June 2023	4	0	4 Quality of Life Forum Meetings held by 30 June 2024	4 Quality of Life Forum Meetings held by 30 June 2024	Community Services	n/a	All 24 Wards	Achieved		Invitations, Attendance Register & Photos
KZN266-CS-SO: 20	CS 6		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of programmes and projects that provide for the disabled and the elderly	Date of holding of Disability Programme	Date	05/12/2022	Disability Programme held by 31 December 2022	Disability Programme held by 01 December 2022/ 05 December 2022	31/12/2023	n/a	Disability Programme held by 31 December 2023	Disability Programme held by 05 December 2023	Community Services	R11 200.00	All 24 Wards	Achieved		Invitations, Attendance Register
KZN266-PS-SO 22	PS 2		Maintenance of an environment that promotes safety and security of all communities within the Municipality	Facilitation of the provision for a security service to the municipality	Number of Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services)	Number	12	12 Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2023	12 Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2023	12	0	12 Monthly payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2024	12 Monthly payments to the service provider (Security Services) by 30 June 2024	Protection Services	R4 148 419,20	All 24 Wards	Achieved		Invoice & proof of payment
KZN266-PS-SO 23	PS 3		Maintenance of an environment that promotes safety and security of all communities within the Municipality	Review and Evaluate a strategy to deal with stray animals in the Municipal Area	Number of monthly reports submitted by the appointed service provider on pounded stray animals found within Municipal Area	Number	12	12 Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2023	12 Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2023	12	n/a	12 Monthly reports submitted by the appointed service provider on pounded stray animals found within Municipal Area by 30 June 2024	12 Monthly Report from Service Provider on pounded animals found within the municiapl area 30 June 2024	Protection Services	R1 412 500	All 24 Wards	Achieved		Monthly reports, Invoices and Proof of Payments.

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266-PS-SO 24	PS 4		To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act	Number of road blocks conducted.	Number	240	n/a		240	0	240 Road blocks conducted by 30 June 2024	265 Roadblock registers conducted by 30 June 2024	Protection Services	n/a	All 24 Wards	Achieved	Due to the festive season and Easter holidays, more roadblocks were conducted, resulting in an additional 25 being carried out.	Road Block Registers
KZN266-CMS-SO 25	CMS 5.2		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Percentage on expenditure on the budget for implementation of LED Projects	Percentage	100%	100% on expenditure on the budget for implementation of LED Projects by 30 June 2023	100% on expenditure on the budget for implementation of LED Projects by 15 December 2022	100%	0%	100% on expenditure on the budget for implementation of LED Projects by 30 June 2024	100% on expenditure on the budget for implementation of LED Projects by 30 June 2024	Corporate Services	R2 500 000.00	All 24 Wards	Achieved		Expenditure Report from Finance
KZN266-CMS-SO 26	CMS 6		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Alignment with the provision of support to sector departments that address the challenges faced by the communities with regard to food security	Number of meetings attended to obtain progress on the implementation of food security programmes by Sector Departments	Number	4	n/a		4	0	4 meetings attended to obtain progress on the implementation of food security programmes by Sector Departments by 30 June 2024	4 meetings attended to obtain progress on the implementation of food security programmes by Sector Departments by 30 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Invitations, Attendance Registers & Minutes
KZN266-CMS-SO 27	FS 2		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Ensure that Bid Committees are inspired to give preference to previously disadvantaged individual owned companies when evaluating and adjudicating bids	Number of Bids awarded to previously disadvantaged individual owned companies	Number	29	5 Bids awarded to previously disadvantaged individual owned companies by 30 June 2023	29 Bids awarded to previously disadvantaged individual owned companies by 30 June 2023	5	0	5 Bids awarded to previously disadvantaged individual owned companies by 30 June 2024	39 Bids awarded to previously disadvantaged individual owned companies by 30 June 2024	Financial Services	n/a	All 24 Wards	Achieved	The geographical location of the Municipality has led to a significant number of companies being owned by previously disadvantaged individuals, resulting in a substantial difference from the targeted number.	Appointment letters
KZN266-CMS-SO 28	CMS 7		To stimulate development of small businesses and co-operatives as a vehicle to increase employment levels	Enhance and develop enterpreneurial skills among the communities in the municipality	Number of Business Incubation Programs per Nodal Point conducted through SMME's Workshops	Number	3	2 Business Incubation Program per nodal point to be conducted through SMME's Workshops by 30 June 2023	3 Workshops conducted conducted by 30 June 2023	2	0	2 Business Incubation Program on selected nodal points to be conducted through SMME's Workshops by 30 June 2024	2 Business Incubation Program on selected nodal points to be conducted through SMME's Workshops by 30 June 2024	Corporate Services	R215 859.00	All 24 Wards	Achieved		Invitations, Attendance Registers, pictures & expenditure reports from Finance
Municipal Institutional Development and Transformation																			
KZN266-CMS-SO:30	CMS 8		To ensure that all positions within the organogram of the Municipality are aligned to the IDP	Review, approve and implement the Municipality's Organogram	Date of review and approval of the Organogram for implementation in the 2024/2025 financial year	Date	29/06/2023	n/a		30/06/2024	n/a	Review and approval of the Organogram for implementation in the 2023/2024 financial year by 30 June 2024	Review and approval of the Organogram for implementation in the 2023/2024 financial year by 26 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Correspondence to HOD's, Minutes of the LLF & Approved Organograms & Council Resolution
KZN266-CMS-SO:31	CMS 9		To ensure that all positions within the organogram of the Municipality are aligned to the IDP	Compliance with Treasury Regulations regarding the salary budget for the Municipality	Number of Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget	Number	12	n/a		12	0	12 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 June 2024	12 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Memo to Finance and Proof of submission
KZN266-CMS-SO:32	CMS 10		To ensure that all positions within the organogram of the Municipality are aligned to the IDP	Review and Development of job descriptions for existing and new positions within the approved organogram in line with the IDP	Number of reports submitted to MM on the review and Development of Job Descriptions for existing and new positions	Number	1	n/a		1	0	1 Report submitted to MM on the review and Development of Job Descriptions for existing and new positions by 30 June 2024	1 Report submitted to MM on the review and Development of Job Descriptions for existing and new positions by 10 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Report submitted to Municipal Manager on the Implementation of Job Evaluation Outcomes & Proof of submission
KZN266-CMS-SO:33	CMS 11.1		To develop capacity within the Municipality for effective service delivery	Review and implement the recruitment and skills retention strategies	Date of review and approval of the Recruitment & Retention Strategy	Date	29/06/2023	n/a		30/06/2024		Review and approval of Recruitment & Retention Strategy by 30 June 2024	Review and approval of Recruitment & Retention Strategy by 22 May 2024	Corporate Services	n/a	All 24 Wards	Achieved	The Recruitment and Retention strategy review was completed aerly then expected and was submitted to council in May 2024.	Minutes of the LLF, Council Resolution
KZN266-TS-SO 34	TS 8		To develop capacity within the Municipality for effective service delivery	Reduction in the dependency on Consultants by ensuring on-going skills transfer	Date of submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred	Date	30/06/2023	n/a		30/06/2024	n/a	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2024	Close-out report of employees trained and acknowledged skills transferred, submitted to Municipal Manager by 30 June 2024	Technical Services	n/a	All 24 Wards	Achieved		Closeout Report & Proof of submission to MM
KZN266-CMS-SO 35	CMS 12.1		To develop capacity within the Municipality for effective service delivery	Ensure compliance with the Skills Development Act by implementing the Workplace Skills Plan	Number of staff members who attended training against Skills Development Plan (NQF rated / short courses)	Number	92	20 staff members who attended training against Skills Development Plan (NQF rated / short courses) by 30 June 2023	92 staff members who attended training against Skills Development Plan (NQF rated / short courses) by 30 June 2023	20	0	20 staff members who attended training against Skills Development Plan (NQF rated / short courses) by 30 June 2024	23 staff members who attended training against Skills Development Plan (NQF rated / short courses) by 30 June 2024	Corporate Services	R391 304.00	All 24 Wards	Achieved	Training was provided by SALGA at no cost from the Municipality , resulting in more employees being trained than initially expected.	Invitations, Attendance Registers, Certificate of Attendance
KZN266-CMS-SO:36	CMS 13		To transform the Municipality by implementation of Employment Equity principles	Implementation of the Employment Equity Plan by addressing in particular issues of gender and disability	Date Employment Equity Report submitted to Department of Labour	Date	10/01/2023	n/a		30/01/2024		Employment Equity Report submitted to Department of Labour by 30 January 2024	Employment Equity Report submitted to Department of Labour by 31 December 2023	Corporate Services	n/a	All 24 Wards	Achieved	The capturing of information was completed sooner than expected, and the report was submitted to the council sitting on December 12th, 2023, resulting in the target being achieved early.	Proof of Submission to the Department of Labour
Good Governance and Public Participation																			
KZN266-CMS-SO:37	CMS 14		To promote good governance, accountability and transparency	Regular review, development of new policies, procedures and implementation of by-laws in compliance with local government legislation and regulations	Date of Review of Records Management Sytem & Registry Procedure Manual	Date	29/06/2023	n/a		30/06/2024		Review of Records Management Sytem & Registry Procedure Manual by 30 June 2024	Review of Records Management Sytem & Registry Procedure Manual by 22 May 2024	Corporate Services	n/a	All 24 Wards	Achieved	The Municipality policy review exercise was completed in April 2024 to ensure that updated information regarding policies is provided for the IDP review.	Copy of Reviewed Policy & Council Resolution

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266-FS-SO 38	FS 3	KPA: Good Governance and Public Participation	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Section 71 Financial Reports submitted to Treasury	Number	12	12 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 30 June 2023	12 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 30 June 2023	12	0	12 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 30 June 2024	12 Section 71 Reports Submitted to Treasury within 10 working days of the next month by 30 June 2024	Financial Services	n/a	All 24 Wards	Achieved		Proof of submission of data strings (Actual Creditors, Actual Debtors, and Actual)
KZN266-FS-SO 38	FS 3.1		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Financial Reports submitted to Treasury	Number	4	4 Quarterly Financial Reports to be submitted to Treasury by 30 June 2023	4 Quarterly Financial Reports to be submitted to Treasury by 30 June 2023	4	0	4 Quarterly Financial Reports to be submitted to Treasury by 30 June 2024	4 Quarterly Financial Reports to be submitted to Treasury by 30 June 2024	Financial Services	n/a	All 24 Wards	Achieved		Proof of submission to Treasury (Proof of Data strings submission)
KZN266-FS-SO 38	FS 3.2		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Section 72 Financial Report submitted to Treasury	Number	1	1 Section 72 Financial Report to be submitted to Treasury by 25 January 2023	1 Section 72 Financial Report to be submitted to Treasury by 25 January 2023	1	0	1 Section 72 Financial Report to be submitted to Treasury by 25 January 2024	1 Section 72 Financial Report to be submitted to Treasury by 25 January 2024	Financial Services	n/a	All 24 Wards	Achieved		Proof of submission to Treasury (Proof of Data Strings submission) and Council resolution
KZN266-FS-SO 38	CMS 15.2		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Monthly payments to the service provider for municipal branding & advertising	Number	12	12 Monthly Payments of R3 000 000.00 to the service provider for municipal branding & advertising by 30 June 2023	12 Monthly payments of R2 880 000,00 to the service provider for municipal branding & advertising by 30 June 2023	12	0	12 Monthly payments of R4 200 000.00 to the service provider for municipal branding & advertising by 30 June 2024	12 Monthly payments of R2 880 000.00 to the service provider for municipal branding & advertising by 30 June 2024	Corporate Services	R2 880 000,00	All 24 Wards	Achieved		Invoice from the Service Provider & proof of payment
KZN266-CMS-SO 39	CMS 16.2		To promote good governance, accountability and transparency	Strengthening the oversight structures of Council to effectively and efficiently undertake monitoring and evaluation	Number of Quarterly Council meetings convened and provision of secretariat	Number	15	n/a		4	0	4 Quarterly Council meetings convened and provision of secretariat by 30 June 2024	12 Quarterly Council meetings convened and provision of secretariat by 30 June 2024	Corporate Services	n/a	All 24 Wards	Achieved	Due to some critical activities that occurred during the financial year, additional council sittings were necessary to pass resolutions on those matters..	Notice, Circulation Registers, Attendance Registers/Minutes
KZN266-CMS-SO:40	CMS 17		To promote good governance, accountability and transparency	Training and development of political office bearers and political structures in the operation of Council	Number of Councillors & Traditional Leaders who attended training (NQF rated / short courses) against the Skills Development Plan	Number	56	n/a		47	0	47 Councillors & 2 Traditional Leaders who attended training (NQF rated / short courses) against the Skills Development Plan by 30 June 2024	47 Councillors & 2 Traditional Leaders who attended training (NQF rated / short courses) against the Skills Development Plan by 30 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Invitations , Attendance Registers & Certificate of Attendance
KZN266-MM-SO 41	MM1		To promote good governance, accountability and transparency	Roll -out of the performance management process within the Municipality beyond Section 56 Managers	Date of review and adoption of OPMS Policy Framework	Date	29/06/2023	Review and Adoption of OPMS Policy Framework by 30 June 2023	Review and Adoption of OPMS Policy Framework by 30 June 2023	30/06/2024	n/a	Review and Adoption of OPMS Policy Framework by 30 June 2024	Review and Adoption of OPMS Policy Framework by 22 May 2024	Municipal Manager	n/a	All 24 Wards	Achieved		OPMS Policy Framework & Council Resolution
KZN266-MM-SO 42	MM 2		To promote good governance, accountability and transparency	Concluding of Performance Agreements in tems of Section 57 (2) (a) (i) (ii) of the Local Government: Municipal Systems Act, No 32 of 2000	Number of Signed Performance Agreements signed by Sec. 54/56 Managers annually	Number	7	7 Performance Agreements signed by Sec. 54/56 Managers annually by 31 July 2022	7 Performance Agreements signed by Sec. 54/56 Managers annually by 31 July 2022	7	0	7 Performance Agreements signed by Sec. 54/56 Managers annually by 31 July 2023	7 Performance Agreements signed by Sec. 54/56 Managers annually by 31 July 2023	Municipal Manager	n/a	All 24 Wards	Achieved		Copies of signed Performance Agreements
KZN266-MM-SO 43	MM 3		To promote good governance, accountability and transparency	Submission of Annual Performance Report in terms of Sec 46 of the MSA to AG, COGTA and Treasury	Date of Submission of Annual Performance Report for 2023/2024 to Auditor-General	Date	31/08/2022	Submission of Annual Performance Report for 2021/2022 submitted to Auditor-General by 31 August 2022	Submission of Annual Performance Report for 2021/2022 submitted to Auditor-General by 31 August 2022	31/08/2024	n/a	Submission of Annual Performance Report for 2022/2023submitted to Auditor-General by 31 August 2024	Submission of Annual Performance Report for 2022/2023submitted to Auditor-General by 31 August 2023	Municipal Manager	n/a	All 24 Wards	Achieved		Copy of Annual Performance Report and proof of submission
KZN266-MM-SO 44	MM 4		To promote good governance, accountability and transparency	Submission of Final Annual Report in terms of Sec 121 of the Local Government: Municipal Management Act No. 56 of 2003 to AG, COGTA & Treasury	Date of Submission of Final Annual Report to Council, AG, COGTA & Treasury	Date	29/03/2023	Submission of Final Annual Report in terms of Sec 46 of the MSA to Council, AG, COGTA & Treasury by 31 March 2023	Submission of Final Annual Report in terms of Sec 46 of the MSA to Council, AG, COGTA & Treasury by 31 March 2023	31/03/2024	n/a	Submission of Final Annual Report to Council, AG, COGTA & Treasury by 31 March 2024	Submission of Final Annual Report to Council, AG, COGTA & Treasury by 31 March 2024	Municipal Manager	n/a	All 24 Wards	Achieved		Council Resolution and proof of submission to AG, COGTA & Treasury
KZN266-MM-SO 44	MM 4.1		To promote good governance, accountability and transparency	Submission of Final Annual Report in terms of Sec 121 of the Local Government: Municipal Management Act No. 56 of 2003 to AG, COGTA & Treasury	Date of Submission of Oversight Report to Council, AG, COGTA & Treasury	Date	29/03/2023	n/a		31/03/2024	n/a	Date of Submission of Oversight Report to Council, AG, COGTA & Treasury by 31 March 2024	Date of Submission of Oversight Report to Council, AG, COGTA & Treasury by 31 March 2024	Municipal Manager	n/a	All 24 Wards	Achieved		Council Resolution and proof of submission to AG, COGTA
KZN266-MM-SO 45	MM 5		To promote good governance, accountability and transparency	Submission of Quarterly Report in terms of Sec 52 (d) of the Local Government: Municipal Management Act No. 56 of 2003	Number of Quarterly Performance Reports submitted to Council	Number	4	4 Quarterly Performance Reports submitted to Council by 30 June 2023	4 Quarterly Performance Reports submitted to Council by 30 June 2023	4	0	4 Quarterly Performance Reports submitted to Council by 30 June 2024	4 Quarterly Performance Reports submitted to Council by 30 June 2024	Municipal Manager	n/a	All 24 Wards	Achieved		Copy of Performance Report and Council Resolution
KZN266-MM-SO 46	MM 6		To promote good governance, accountability and transparency	Implementation of performance auditing as envisaged by the Municipal Systems Act and the Municipal Planning & Performance Regulations	Number of Audit and Perfromance Committee meetings scheduled and attennded by Management	number	4	n/a		4	0	4 Audit and Perfromance Committee Meetings scheduled and attended by Managament by 30 June 2024	4 Audit and Perfromance Committee Meetings scheduled and attended by Managament by 30 June 2024	Municipal Manager	R168 400.00	All 24 Wards	Achieved		Agenda, Minutes & Attendance Registers

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266-MM-SO 46	MM 6.1		To promote good governance, accountability and transparency	Implementation of performance auditing as envisaged by the Municipal Systems Act and the Municipal Planning & Performance Regulations	Number of Quarterly Performance Audit Reports submitted to the Audit & Performance Committee	Number	4	4 Quarterly Performance Audit Reports submitted to the Audit & Performance Committee by 30 June 2023	4 Quarterly Performance Audit Reports submitted to the Audit & Performance Committee by 30 June 2023	4	0	4 Quarterly Performance Audit Reports submitted to the Audit & Performance Committee by 30 June 2024	4 Quarterly Performance Audit Reports submitted to the Audit & Performance Committee by 30 June 2024	Municipal Manager	n/a	All 24 Wards	Achieved		Quarterly Performance Audit Reports, Agenda
KZN266-MM-SO 47	MM 7		To promote good governance, accountability and transparency	Management of Risk within the structures and operations of the Municipality	Date of Annual Risk Assessment (Operational, Fraud and IT) is conducted	Date	31/05/2023	Annual Risk Assessment (Operational, Fraud and IT) conducted by 30 June 2023	Annual Risk Assessment (Operational, Fraud and IT) conducted by 31 May 2023	30/06/2024	n/a	Annual Risk Assessment (Operational, Fraud and IT) conducted by 30 June 2024	Annual Risk Assessment (Operational, Fraud and IT) conducted by 30 June 2024	Municipal Manager	n/a	All 24 Wards	Achieved		Attendance Registers
KZN266-MM-SO 47	MM 7.1		To promote good governance, accountability and transparency	Management of Risk within the structures and operations of the Municipality	Number of Quarterly Risk Register Progress Reports submitted to the Audit & Performance Committee	Number	4	4 Quarterly Risk Register Progress Reports submitted to the Audit & Performance Committee by 30 June 2023	4 Quarterly Risk Register Progress Reports submitted to the Audit & Performance Committee by 30 June 2023	4	0	4 Quarterly Risk Register Progress Reports submitted to the Audit & Performance Committee by 30 June 2024	4 Quarterly Risk Register Progress Reports submitted to the Audit & Performance Committee by 30 June 2024	Municipal Manager	n/a	All 24 Wards	Achieved		Quarterly Risk Assessment Progress Reports, Agenda
KZN266-CMS-SO:48	CMS 19		Placing the primary focus on addressing the needs of communities within the Municipality	Training and development of community structures (wards committees) to support good governance	Date of Ward Committees training conducted	Date	30/03/2023	n/a		30/06/2024	n/a	Ward Committees training conducted by 30 June 2024	Ward Committees training conducted by 28 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Invitation, Attendance registers and Pictures
KZN266-CMS-SO 49	CMS 20.1		Placing the primary focus on addressing the needs of communities within the Municipality	Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Number of Monthly payments of stipends of R1 300.00 per meeting attended per Ward Committee Member	Number	12	12 Monthly Payments of stipends of R3 744 348.00 per meeting attended per Ward Committee Member by 30 June 2023	12 Monthly Payments of stipends of R3 313 801,60 per meeting attended per Ward Committee Member by 30 June 2023	12	R3 888 000.00	12 Monthly Payments of stipends of R972 000.00 per meeting attended per Ward Committee Member by 30 June 2024	12 Monthly Payments of stipends of R972 000.00 per meeting attended per Ward Committee Member by 30 June 2024	Corporate Services	R3 888 000.00	All 24 Wards	Achieved		Signed Copy of Schedule of payments & proof of payment
KZN266-CMS-SO 49	CMS 20.3		Placing the primary focus on addressing the needs of communities within the Municipality	Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Date of holding of "Taking Council to the People" event	Date	25/05/2023	Holding of "Taking Council to the People" event by 30 June 2023	"Taking Council to the People" event was held on the 25th May 2023	30/06/2024	n/a	Holding of "Taking Council to the People" event by 30 June 2024	Holding of "Taking Council to the People" event by 30 June 2024	Corporate Services	R2 677 029.56	All 24 Wards	Achieved		Invitations , Attendance Registers and Pictures
KZN266-CMS-SO:50	CMS 21		Placing the primary focus on addressing the needs of communities within the Municipality	To ensure the inculcation of a customer care approach to the municipal administration	Number of Monthly Recorded & processed Customer Complaints/Compliments in the Complaints Register	Number	12	n/a		12	n/a	12 Monthly Recorded & processed Customer complaints/Compliments in the Complaints Register by 30 June 2024	12 Monthly Recorded & processed Customer complaints/Compliments in the Complaints Register by 30 June 2024	Corporate Services	n/a	All 24 Wards	Achieved		Complaints Register Report
KZN266-FS-SO 51	FS 5		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Prioritisation of departmental core functions to realise the municipality's goals	Number of Quarterly Report-backs on the implementation of Mscoa submitted to Council by Head of Department to Council	Number	4	n/a		4	0	4 Quarterly Report-backs on the implementation of mSCOA submitted to Council by Head of Department by 30 June 2024	4 Quarterly Report-backs on the implementation of mSCOA submitted to Council by Head of Department by 30 June 2024	Financial Services	n/a	All 24 Wards	Achieved		Quarterly Report & Council Resolution
KZN266-FS-SO 52	FS 6		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Identification, prioritisation, acquisition and maintenance of municipal assets	Number of Verification of Investment Property Register conducted	Number	2	n/a		2	0	2 Investment Property Register Verification to be done by 30 June 2024	2 Investment Property Register Verification done by 30 June 2024	Financial Services	n/a	All 24 Wards	Achieved		Property Register
KZN266-DPL-SO 53	DPL 7		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	Date of Preparation and approval of the IDP Document by Council	Date	25/05/2023	Preparation and approval of the IDP Document by Council by 30 June 2023	Council Adoption of the Final IDP Document by 25 May 2023	30/06/2024	n/a	Preparation and approval of the IDP Document by Council by 30 June 2024	Adoption of the Final IDP Document by Council by 22 May 2024	Planning and Development	R 445 652.17	All 24 Wards	Achieved	Due to legislative requirements mandating the adoption of the IDP at the same time as the budget, the IDP was adopted in May 2024 along with the budget.	Final IDP Document and Council Resolution
KZN266-DPL-SO 53	DPL 7.1		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	Number of IDP Roadshows /Public Consultation held	Number	1	1 IDP Roadshow/Public Consultation held by 30 June 2023	1 IDP Roadshow held by 06 December 2022	1	0	1 IDP Roadshow/Public Consultation held by 30 June 2024	1 IDP Roadshow held by 05-28 March 2024	Planning and Development	R551 250.00	All 24 Wards	Achieved	Roadshows were held in March 2024 to ensure that adequate information was collected for the finalization of the IDP in May 2024.	Public Notice, Attendance Registers and photos
KZN266-DPL-SO 54	DPL 8		Promotion of integrated and coordinated development within the Municipality	All development within the Municipality is guided by the IDP	Number of IDP Forums / Stakeholder Engagements held	Number	1	n/a		1	0	1 IDP Forum /Stakeholder Engagements held by 30 June 2024	1 IDP Forum /Stakeholder Engagement held by 20 May 2024	Planning and Development	R150 000.00	All 24 Wards	Achieved	Stakeholder forum was held in May to ensure that adequate information was collected for the finalization of the IDP in May 2024.	Attendance Registers and Minutes of the IDP Forum/Stakeholders
Municipal Financial Viability and Management																			
KZN266-FS-SO 55	FS 7		To ensure that the municipality remains Financially viable.	Development and Implementation of measures to expand revenue base	Date of Review and adoption by Council of the Revenue Enhancement Strategy	Date	29/06/2023	n/a		31/05/2024	n/a	Date of Review and adoption by Council of the Revenue Enhancement Strategy by 31 May 2024	Review and adoption by Council of the Revenue Enhancement Strategy by 22 May 2024	Financial Services	n/a	All 24 Wards	Achieved	The Municipality policy review exercise was completed in April 2024 to ensure that updated information regarding policies is provided for the IDP review.	Council Resolution
KZN266-FS-SO 56	FS 8		To ensure that the municipality remains Financially viable.	Development and implementation of measures to reduce the level of customer debt owed to the Municipality	Reduction of debt owed by customers who have signed Acknowledgement Of Debt	Rand Value	R341 084 427,78	n/a		R1 545 432.00	-R339 784 427,78	Reduction of Debt amounting to R1 545 432.00 owed by customers on a quarterly basis by 30 June 2024	Reduction of Debt amounting to R1 309 619.57 owed by customers on a quarterly basis by 30 June 2024	Financial Services	R1 545 432.00	All 24 Wards	Not Achieved	Customers default on their payment arrangements Additionally, some customers, due to changes in their income, request further reductions on their monthly installments. •Intensify Regular disconnections for defaulting customers in 24/25 financial year.	Acknowledgement Of Debt Report, List of paid accounts

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266-FS-SO 57	FS 9.1	KPA: Municipal Financial Viability and Management/ B2B Pillar 4: Sound Financial Management	To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly payments of councillor allowances	Number	12	12 Monthly Payments of R17 614 583.00 Councillor Allowances made by 30 June 2023	12 Monthly Payments of R9 054 643,84 Councillor Allowances made by 30 June 2023	12	0	12 Monthly Payments of R17 614 528.00 Councillor Allowances made by 30 June 2024	12 Monthly Payments of R9 412 937.96 Councillor Allowances made by 30 June 2024	Financial Services	R17 916 000.00	All 24 Wards	Achieved		Bank-it Report
KZN266-FS-SO 57	FS 9.2		To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly payments of employees salaries made	Number	12	12 Monthly Payments of R162 951 154.00 for employee salaries made by 30 June 2023	12 Monthly Payments of R82 394 382,68 for employee salaries made by 30 June 2023	12	0	12 Monthly Payments of R86 973 456.00 for employee salaries made by 30 June 2024	12 Monthly Payments of R86 325 625.87 for employee salaries made by 30 June 2024	Financial Services	R86 973 456.00	All 24 Wards	Achieved		Bank-it Report
KZN266-FS-SO 57	FS 9.3		To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly salary deductions and contributions paid over by the due date	Number	12	12 Monthly Payments of R45 162 711.00 for Salary Deductions and Contributions paid by the due date by 30 June 2023	12 Monthly Payments of R64 081 810,27 for Salary Deductions and Contributions paid by the due date by 30 June 2023	12	0	12 Monthly Payments of R84 288 848.00 for Salary Deductions and Contributions paid by the due date by 30 June 2024	12 Monthly Payments of R74 254 708.07 for Salary Deductions and Contributions paid by the due date by 30 June 2024	Financial Services	R84 288 848.00	All 24 Wards	Achieved		Bank-it Report
KZN266-PS-SO 57	PS 6.1		To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Amount collected on budgeted revenue from traffic fines	Rand Value	R105 000.00	n/a		R307 999.00	0	Collection of budgeted Revenue for the Directorate from traffic fines for 2023/2024 financial year amounting to R307 999.00 by 30 June 2024	Collected budgeted revenue from traffic fines amounting to R56 200.00 by 30 June 2024	Protection Services	R151 505,87	All 24 Wards	Not Achieved	The back office was not fully functional during the 2023/24 financial year. However, starting from July 1, 2024, the back office will be strengthened with software to track the status of traffic fines issued.	Income & Expenditure Reports
KZN266-PS-SO 57	PS 6.2		To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Amount collected on budgeted revenue from learner's and License Fees	Rand Value	R2 197 110	n/a		R1 895 000.00	0	Collected budgeted revenue from Learner's and License Fees amounting to R1 895 000.00 by 30 June 2024	Collected budgeted revenue from Learner's and License Fees amounting to R1 620 397.05 by 31 June 2024	Protection Services	R1 554 110,00	All 24 Wards	Not Achieved	The new system which was intalled as pilot which resulted in reduction of people booking for leaners and the drop in pass rate. The deprtment has committed to replace with the old system no later than October 2024.	Income & Expenditure Reports
KZN266-FS-SO 58	FS 10		Ensure the maintenance of sound financial practices	Establishment and regular review of internal control procedures and controls	Date of Review and adoption by Council of Financial Policies and procedures	Date	25/05/2023	n/a		31/05/2024	n/a	Review and adoption by council of Financial Policies and Procedures by 31 May 2024	Reviewed and Adopted Financial Policies and Procedures by Council by 22 May 2024	Financial Services	n/a	All 24 Wards	Achieved	The Municipality policy review exercise was completed in April 2024 to ensure that updated information regarding policies is provided for the IDP review.	Council Resolution
KZN 266 - MM- SO 59	MM 8		Ensure the maintenance of sound financial practices	Maintain a co-operative linkage between the external & internal and internal audit functions	Number of Quarterly Audit & Performance Committee Meetings held	Number	4	n/a		4	0	4 Quarterly Audit & Performance Committee Meetings held by 30 June 2024	4 Quarterly Audit & Performance Committee Meetings held by 30 June 2024	Municipal Manager	R91 651.00	All 24 Wards	Achieved		Agendas, minutes & attendance registers of A & P meetings
KZN266-FS-SO 60	FS 11		Ensure the maintenance of sound financial practices	To work towards obtaining a Clean Audit Report from the Auditor-General	Date of submission for audit purposes of the Annual Financial Statements for the 2022/2023 financial year to the Auditor-General	Date	31/08/2022	n/a		31/08/2023	n/a	Submission of the Annual Financial Statements for the 2022/2023 financial year to the Auditor-General by 31 August 2023	Submission of the Annual Financial Statements for the 2022/2023 financial year to the Auditor-General by 31 August 2023	Financial Services	n/a	All 24 Wards	Achieved		Proof of submission to Auditor-General
KZN266-FS-SO 61	FS 12		Alignment of the operating and capital budget with the priorities reflected in the IDP	Ensuring that there is synergy between the strategic planning and financial planning functions within the Municipality	Date of the Adjustment Budget approval by Council	Date	25/02/2023	n/a		28/02/2024	n/a	Adjustment Budget be approved by Council by 28 February 2024	Adjustment Budget be approved by Council 25 January 2024	Financial Services	n/a	All 24 Wards	Achieved		Council Resolution and proof of submission
										Spatial and Environmental									
KZN266-DPL-SO 62	DPL 11		Promotion of integrated and coordinated spatial development within the municipality	Approve and Implement the reviewed SDF	Date of Preparation and adoption of the Spatial Development Framework	Date	n/a	n/a		30/06/2024	n/a	Preparation and adoption of the Spatial Development Framework by 30 June 2024	Adoption of the Final SDF by Council by 22 May 2024	Planning and Development	R875 217.00	All 24 Wards	Achieved		Advert; Project Work plan, Advert, Council resolution
KZN266-DPL-SO 63	DPL 12		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Date of appointment of Service Provider to prepare Land Use Management Scheme	Date	n/a	n/a		30/06/2024	n/a	Appointment of Service provider to prepare Land Use Management Scheme by 30 June 2024	Appointment of Service Provider by 01 June 2024	Planning and Development	R6 500,00	All 24 Wards	Achieved	Supply Chain processes was completed sooner than expected , resulting to the target being achieved early.	Advert, and Appointment Letter.
KZN266-DPL-SO 63	DPL 12.1		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Registration (Convencing) of properties at Ulundi CBD	Date	20/06/2023	n/a		30/06/2024	n/a	Registration (Conveyancing) of properties at Ulundi CBD by 30 June 2024	Investigation report on conveyancing of properties within the Ulundi CBD submited to the Municipal Manager by 30 June 2024.	Planning and Development	R150 000.00	All 24 Wards	Achieved		Progress Report on the registration of properties at Ulundi CBD (Ulundi BA)
KZN266-DPL-SO 63	DPL 12.2		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Date Unit A Layout Amendment completed	Date	20/06/2023	n/a		30/06/2024	n/a	Unit A Layout Amendment completed by 30 June 2024	Investigation report on conveyancing of properties in Unit A submited to the Municipal Manager by 30 June 2024.	Planning and Development	R150 000.00	All 24 Wards	Achieved		Progress Report on the registration of properties at Ulundi Unit A
KZN266-CS-SO: 64	CS 11		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Development and Approval of the Environmental Management Framework	Date of developing and approval of Environmental Management Framework	Date	31/03/2023	n/a		31/03/2024	n/a	Environmental Management Framework deloveloped and adopted by council by 31 March 2024	Environmental Management Framework deloveloped and adopted by council by 28 February 2024	Community Services	n/a	All 24 Wards	Achieved		Final Enveronmental Management Framework developed and Council resolution

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Baseline	Comparison with previous year 2022/2023		Demand	Backlogs	Current Year 2023/2024		Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
								2022/2023 Targets	2022/2023 Actuals			2023/2024 Targets	2023/2024 Actuals						
KZN266-CS-SO: 65	**CS 11.1**	**KPA: Spatial anf Environment**	To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by the programmes and projects planned and implemented within the municipal area	Date of holding of Environmental Programmes	Date	30/06/2023	Environmental Programmes held in 24 Wards by 30 June 2023	Environmental Programmes held in 24 Wards by 30 June 2023	30/06/2024	n/a	Environmental Programmes held in 24 Wards by 30 June 2024	Environmental Programmes held in 24 Wards by 30 June 2024	Community Services	R140 000.00	All 24 Wards	Achieved		Invitations, Attendance Register & Photos
KZN266-CS-SO: 65	**CS 11.2**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by the programmes and projects planned and implemented within the municipal area	Date of holding of Environmental Week	Date	30/06/2023	n/a		30/06/2024	n/a	Environmental Week held by 30 June 2024	Holding of environmental week by 13 June 2024	Community Services	R40 000.00	All 24 Wards	Achieved		Invitations, Attendance Register & Photos
KZN266-DPL-SO 65	**DPL 12**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by the programmes and projects planned and implemented within the municipal area	Number of Monthly inspections done within 4 days of receiving inspection form (buildings under construction)	Number	12	n/a		12	n/a	12 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 June 2024	12 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 24 June 2024	Planning and Development	n/a	All 24 Wards	Achieved		Inspection Forms
KZN266-CS-SO: 66	**CS 12**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Develop and implement programmes and projects that address the environmental challenges, including those presented by Climate Change impacts, faced by the Municipality	Date of holding of Arbor Day	Date	30/09/2022	n/a		30/09/2023	n/a	Arbor Day held by 30 September 2023	Arbor Day held by 07 September 2023	Community Services	n/a	All 24 Wards	Achieved		Invitations, Attendance Register & Photos
KZN266-CS-SO: 67	**CS 13**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Development and implementation of programme for Alien Weed Eradication	Number of Monthly Reports on the Implementation of the Alien Plant eradication programme submitted to Municipal Manager	Number	12	n/a		12	n/a	12 Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Manger by 30 June 2024	12 Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Manger by 30 June 2024	Community Services	n/a	All 24 Wards	Achieved		Invitations, Attendance Register & Photos

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

FOR THE NEXT

FINANCIAL YEAR 2024/2025

ULUNDI MUNICIPALITY'S FINAL ORGANISATIONAL SCORECARD FOR 2024/2025 FINANCIAL YEAR

IDP Alignment	Project Number	National KPA / B2B Pillars	Objectives	Strategies	Performance Indicator	Unit of Measure	Demand	Baseline	Backlogs	IDP 2024/2025 Annual Target	Q1	Q2	Q3	Q4	Responsible Department	Financial Implications	Ward	Status (Achieved/ Not Achieved)	Measures taken to improve performance/ Reason for Varience	POE Required
										Basic Service Delivery										
KZN266 -TS-SO:1	TS 1		To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Date the Planned Preventative Maintenance Programme (for electricity network) is approved by Exco	Date	1	30/06/2024	0	Planned Preventative Maintenance Programme (for electricity network) is approved by Exco by 30 June 2025	n/a	n/a	n/a	Planned Preventative Maintenance Programme (for electricity network) approved by Exco by 30 June 2025	Technical Services	n/a	All 24 Wards			Planned Preventative Maintenance Programme approved by Exco and exco resolution
KZN266 -TS-SO:1	TS 1.1		To provide an effective electricity distribution service within the license area of the Municipality	Development and implementation of planned preventative maintenance programme	Number of Monthly Progress Reports on the implementation of the maintenance programme submitted to Municipal Manager	Number	12	12	0	12 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2025	3 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 September 2024	3 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 31 December 2024	3 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 31 March 2025	3 Monthly Progress Reports on the implementation of the Maintenance Programme submitted to Municipal Manager by 30 June 2025	Technical Services	R 5 182 608,70	16			Monthly Progress Reports on the Implementation of the Maintenance Planr, Works order in accordance with the plan submitted to Municipal Manager and Proof of submission
KZN266 -TS-SO:2	TS 2		To provide an effective electricity distribution service within the license area of the Municipality	Facilitate the construction of electrification project within the license area of the municipality	Number of electrified households as pre-approved by Council	Number	Hill View 31 Ezihlabeni 114 Zulu Rock(cabling with meter box) 20	290	0	165 household electrified as pre-approved by Council by 30 June 2025	Design stage and pre-engineering stage by 30 September 2024	10% of 16 householed electrified by 31 December 2024	30% of 46 household electrified by 31 March 2025.	100% of 160 household electrified as pre-approved by Council by 30 June 2025	Technical Services	R3 813 913.05 (VAT Exclusive)	18,8			Council Resolution with Pre-approved list of electrification projects, Business Plan, Monthly Progress Reports & Close Out Report
KZN266 -TS-SO:3	TS 3		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of a planned and ad hoc maintenance of urban and township roads (including storm water)	Date of approval of the Planned and Ad-Hoc Maintenance Plan by Exco	Date	1	30/06/2024	0	Planned Preventative Maintenance Programme (for electricity network) approved by Exco by 30 June 2025	n/a	n/a	n/a	Planned Preventative Maintenance Programme (for electricity network) approved by Exco by 30 June 2025	Technical Services	n/a	All 24 Wards			Planned Preventative Maintenance Programme approved by Exco and exco resolution
KZN266 -TS-SO:3	TS 3.1		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Implementation of a planned and ad hoc maintenance of urban and township roads (including storm water)	Number of Monthly Progress Reports on the implementation Planned and Ad-Hoc Maintenance Plan submitted to Municipal Manager	Number	12	12	0	12 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2025	3 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 September 2024	3 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 31 December 2024	3 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 31 March 2025	3 Monthly Progress Reports on the implementation of the Planned & Ad-Hoc Maintenance Plan submitted to Municipal Manager by 30 June 2025	Technical Services	R 2 608 659,00	All wards in Ulundi area			Monthly Progress Reports on the Implementation of the Planned Ad-Hoc Maintenance Plan & Works order in accordance with the plan submitted to Municipal Manager and Proof of submission
KZN266 -TS-SO:4	TS 4		Construction, Upgrading and Maintenance of the roads and storm water network for those roads that the Municipality is responsible for	Construction, maintenance and upgrading of roads	Upgrade of Ulundi CBD Roads and Stormwater Drainage	Percentage	20%	new indicator	0	20% Upgrade of Ulundi CBD Roads and Stormwater Drainage by 30 June 2025	Design Stage stage by 30 September 2024	Design Stage stage by 31 December 2024	20% Construction by 31 March 2025	20% Construction by 30 June 2025	Technical Services	R2 598 281,87	Ward 12			Business Plan and Progress Reports
KZN266-CS-SO: 5	CS 1		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of business that receive refuse removal at least one a week by 30 June 2025	Number	332	365	0	332 business that receive refuse removal by 30 June 2025	332 business that receive refuse removal by 30 September 2024	332 business that receive refuse removal by 31 December 2024	332 business that receive refuse removal by 31 March 2024	332 business that receive refuse removal by 30 June 2025	Community Services	R884 400.00	Ward 12			Billing Report and Billing Certificate
KZN266-CS-SO: 5	CS 1.1		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of household that receive refuse removal at least once a week by 30 June 2025	Number	4970	48	0	4970 household that receive refuse removal by 30 June 2025	4970 household that receive refuse removal by 30 September 2024	4970 household that receive refuse removal by 31 December 2024	4970 household that receive refuse removal by 31 March 2025	4970 household that receive refuse removal by 30 June 2025	Community Services	n/a	Ward 12,16,18,22,19 and 8			Billing Report and Billing Certificate
KZN266-CS-SO: 5	CS 1.2		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days refuse removal is conducted within Babanango CBD by 30 June 2025	Number	104	104	0	(104days) Collections of Refuse done in Babanango Town by 30 June 2025	26 Collections done in Babanango Town by 30 September 2024	27 Collections done in Babanango Town by 31 December 2024	25 Collections done in Babanango Town by 31 March 2025	26 Collections done in Babanango Town by 30 June 2025	Community Services	R943 920,00	16			Signed Inspection forms, waste truck daily itenerary, councilllors acknowldgement
KZN266-CS-SO: 5	CS 1.3		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of days days refuse removal is conducted in Babanango household by 30 June 2025	Number of Days	52	48	0	(52days) Collection of Refuse in Babanango households by 30 June 2025	13 Collection of Refuse in Babanango households by 30 September 2024	13 Collection of Refuse in Babanango households by 31 December 2024	13 Collection of Refuse in Babanango households by 21 March 2025	13days of refuse collection done in Babanango households by 30 June 2025	Community Services		16			Signed Inspection forms, waste truck daily itinerary, councillors acknowledgement ,
KZN266-CS-SO: 5	CS 1.9		To provide an effective integrated waste management service within the Municipality	Development and implementation of an Integrated Waste Management Plan for the Municipality	Number of Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site	Number	144	144	0	144 Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site by 30 June 2025	36 Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site by 30 September 2024	36 Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site by 31 December 2024	36 Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site by 31 March 2025	36 Waste Removals from Ulundi to Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site by 30 June 2025	Community Services	R4 920 000.00	All 24 Wards			Proof of refuse disposal at Permitted Landfill Sites, King Cetshwayo, Dolphin Coast and Abaqulusi landfill site
KZN266 -TS-SO:6	TS 5		Strategic development of community halls, creches and sport facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a community halls within areas where such halls are required	Number of Community Halls constructed and Completed Percentage of KwaSentu Community Hall constructed.	Percentage	KweSentu ,Nsukangihlale,Sidakeni,Bhokweni,Vezunyawo,NdlovaneSigodiphola and Esigcawini.	7	7	7 Community Halls cunstructed and completed by 30 September 2024.	100% Construction stage by 30 September 2024	n/a	n/a	n/a	Technical Services	R 10 922 607.77	1,3,4,7,9,21,23,6			Business Plan, Progress Reports and close out report

KZN266 -TS-SO:7	TS 6			Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of sports fields within areas where such sport facilities are required	Construction of Ulundi Indoor Sports Centre	Percentage	80%	50%	50%	80% Construction of Ulundi Indoor Sports Centreby 30 June 2025	60% Construction of Ulundi Indoor Sports Centreby 30 September 2024	70% Construction of Ulundi Indoor Sports Centreby 31 December 2024	75% Construction of Ulundi Indoor Sports Centre by31 March 2025	80% Construction of Ulundi Indoor Sports Centre by30 June 2025	Technical Services	R8 402 992,22 (VAT Exclusive)	12			Business Plan and Progress Reports
KZN266 -TS-SO:8	TS 7			Strategic development of community halls, Creches and Sport Facilities to meet the needs of the communities within the Municipality	Facilitate the construction of a creches within areas where such facilities are required	Construction of Dumakude Creche	Percentage	100%	90%	10%	100% Construction of Dumakude Creche by 30 September 2024	100% construction stage by 30 September 2024	n/a	n/a	n/a	Technical Services	R641 513,36 (VAT Exclusive)	10			Business Plan, Progress Reports and close out report
KZN266-DPL-SO 9	DPL 1			To ensure availability of Council Owned land for residential, commercial and industrial development	Identification of land for future development in accordance with the Land Used Management Scheme	Review and Adopt Human Settlement Plan	Date	31/03/2025	30/06/2024	n/a	Prepare and Adopt Human Settlement Plan by 31 March 2025	Prepare Project work plan by 30 September 2024	Preparation of the Draft Human Settlement Plan Review 31 December 2024	Adoption of Final Human Settlement Plan by Council by 31 March 2025	n/a	Planning and Development	n/a	All 24 Wards			Project workplan t; Draft Human Settlement Plan Review; Final Human Settlement Plan & Council Resolution
KZN266-DPL-SO 10	DPL 2			To ensure availability of Council Owned land for residential, commercial and industrial development	Promotion of a spirit of co-operation with traditional leadership to facilitate access to Council Owned land within the traditional authority areas	Acquisiotion of Land from ITB and Ithala Development by 30/06/2025	Date	30/06/2025	30/06/2024	n/a	Acquisiotion of Land from ITB and Ithala by 30 June 2025	Engagements with ITB and Ithala by 30 September 2024	Follow up with ITB and Ithala by 31 December 2024	Progress Report by 31 March 2025	n/a	Planning and Development	n/a	All 24 Wards			Letter ; Follow up Letter aand Progress Report
KZN266-DPL-SO 11	DPL3			To ensure availability of Council Owned land for residential, commercial and industrial development	Issuing of Tittle Deeds for Mpungamhlophe community	Date of obtaining Council resolution on issuing of Mpungamhlophe Tittle deeds	Date	30/06/2025	30/06/2024	n/a	Obtain Council resolution to transfer land by 31 March 2025	Draft Data analysis report by 30 September 2024	Final Data analysis Report by 31 December 2024	Submision of Data Analysis Report to Council by 31 March 2025	n/a	Planning and Development	n/a	All 24 Wards			Darft Data Analysis Report, Final Data Analysis Report, council Report.
KZN266-DPL-SO 12	DPL4			To ensure availability of Council Owned land for residential, commercial and industrial development	Regularization of Institutions and individuals occupying Council Land	Date of issuing of tittle deeds with Individuals and Institutions occupying Council land	Date	30/06/2025	30/06/2024	n/a	Issuing of tittle deeds with Individuals and Institutions occupying Council land by 30 June 2025	Prepare lease agreements and engage individuals and institutions occupying Council Land for their cooperation by 30 September 2024.	Progress Report to Council by 31 December 2024	Progress Report to Council by 31 March 2025	Submission of progress report to Council for a decision by 30 June 2025	Planning and Development	n/a	All 24 Wards			Copies of Lease Agreements, Progress Reports; Council Resolution
KZN266-PS-SO 13	PS 1.3			To provide an effective and appropriate response to all disaster related occurrences within the Municipality	Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality	Purchasing of Disaster Relief Stock	Rand Value	R2 000 000.00	R170 000,00	R930 000,00	Purchasing of Disaster Relief Stock for R2 000 000,00 by 30 June 2025	n/a	Purchasing of Disaster Relief Stock for R349 674,00 by 31 December 2024	n/a	Purchasing of Disaster Relief Stock for R349 674,00 by 30 June 2025	Protection Services	R2 000 000.00	All 24 Wards			Invoices & proof of purchase
KZN266-DPL-SO 14	DPL 5			To address the demand of housing within the Ulundi Municipal Area	Management of the construction and completion of all funded housing projects	Number of Quarterly Housing Forum Meetings convened	Number	4	4	0	4 Quarterly Housing Forum convened by 30 June 2025	1 Quarterly Housing Forum convened by 30 September 2024	1 Quarterly Housing Forum convened by 31 December 2024	1 Quarterly Housing Forum convened by 31 March 2025	1 Quarterly Housing Forum convened by 30 June 2025	Planning and Development	n/a	All 24 Wards			Agenda, Minutes & Attendance Registers
				Local Economic Development																	
KZN266-CS-SO: 15	CS 2			To reduce the incidence of infection and address the impact of the HIV/AIDS and other related pandemic deseases within the Municipality	Align municipal programmes with those of sector departments such as the Department of Social Development, HIV/AIDS and other related pandemic diseases prevention and support	Number of Local AIDS Council (LAC) meetings held	Number	4	4	0	4 Local AIDS Council meetings held by 30 June 2025	1 Local AIDS Council (LAC) meeting held by 25 September 2024	1 Local AIDS Council (LAC) meeting held by 31 December 2024	1 Local AIDS Council meeting held by 31 March 2025	1 Local AIDS Council meeting held by 30 June 2025	Community Services	R37 807.18	All 24 Wards			Invitations and Attendance Registers
KZN266-CMS-SO:16	CMS 1			To enhance and protect the cultural heritage of the communities within the Municipality	Development and implement cultural activities that underline and promote the cultural heritage of the municipal area	Quarterly Tourism Site Visits to assess compliance with tourism regulations	Number	4	n/a	n/a	4 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 June 2025	1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 September 2024	1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 31 December 2024	1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 31 March 2025	1 Quarterly Tourism Site Visits to assess compliance with tourism regulations by 30 June 2025	Corporate Services	n/a	All 24 Wards			Inspection Checklist
KZN266-CMS-SO:17	CMS 1.1			To expand the economy of the Municipality by marketing the unique attributes of the area to attracts visitors, both domestically and internationally	Publication and promotion of tourism related activities and facilities within the Ulundi municipal area	Number of Community Tourism Organisation(CTO) Meetings Convened	Number	4	n/a	n/a	4 Community Tourism Organisation(CTO) Meetings Convened 30 June 2025	1 Community Tourism Organisation(CTO) Meetings Convened by 30 September 2024	1 Community Tourism Organisation(CTO) Meetings Convenedby 31 December 2024	1 Community Tourism Organisation(CTO) Meetings Convened by 31 March 2025	1 Community Tourism Organisation(CTO) Meetings Convened by 30 June 2025	Corporate Services	n/a	All 24 Wards			Agenda, Minutes and Attendance register
KZN266-CMS-SO:17	CMS 1.2			To expand the economy of the Municipality by marketing the unique attributes of the area to attracts visitors, both domestically and internationally	Publication and promotion of tourism related activities and facilities within the Ulundi municipal area	Number of Tourism Awarenesses conducted	Number	4	n/a	n/a	2 Tourism Awareness conducted by 30 June 2025	n/a	1 Tourism Awareness conducted by 31 December 22024	n/a	1 Tourism Awareness conducted by 30 June 2025	Corporate Services	n/a	All 24 Wards			Pictures and Attandance register
KZN266-CMS-SO:17	CMS 2			To expand the economy of the Municipality by marketing the unique attributes of the area to attracts visitors, both domestically and internationally	Publication and promotion of tourism related activities and facilities within the Ulundi municipal area	Date of holding the Tourism Month Commemoration	Date	30/09/2024	30/09/2024	n/a	Tourism Month Commemoration by 30 September 2024	Conduct Commemoration of the Tourism Month by 30 September 2024	n/a	n/a	n/a	Corporate Services	n/a	All 24 Wards			Picture and Attandance register
KZN266-CMS-SO:18	CMS 3			To assist communities in addressing the ravages of poverty prevalent within the Municipality	Facilitating access by communities to the poverty alleviation initiatives of national and provincial government	Number of monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant	Number	12	12	0	12 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2025	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 September 2024	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 31 December 2024	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 31 March 2025	3 Monthly reports submitted to National Public Works & COGTA on the expenditure of the EPWP Grant by 30 June 2025	Corporate Services	R 2 420 000.00	All 24 Wards			Monthly Reports submitted National Public Works & COGTA

KZN266-FS-SO: 19	**FS 1**		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	% of consumer accounts with refuse rebates	Percentage	100%	100%	0%	100% consumer accounts with refuse rebates by 30 June 2025	100% consumer accounts with refuse rebates by 30 September 2024	100% consumer accounts with refuse rebates by 31 December 2024	100% consumer accounts with refuse rebates by 31 March 2025	100% consumer accounts with refuse rebates by 30 June 2025	Financial Services	R1 566 250	All 24 Wards			Billing Report
KZN266-FS-SO: 19	**FS 1.1**		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	% of consumer accounts with property rates rebates	Percentage	100%	100%	0%	100% of consumer accounts with property rates rebates by 30 June 2025	100% of consumer accounts with property rates rebates by 30 September 2024	100% of consumer accounts with property rates rebates by 31 December 2024	100% of consumer accounts with property rates rebates by 31 March 2025	100% of consumer accounts with property rates rebates by 30 June 2025	Financial Services	R3 711 443	All 24 Wards			Billing Report
KZN266-CS-SO: 19	**CS 4**		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no cost	%Provision of Burials to persons who are in need (without competent person to bury, Adult - R3675, Minor - R3150)	Percentage	1 500 000,00	R1 304 347.83	0%	100%Provision of Burials to persons who are in need (without competent person to bury, Adult - R3675, Minor - R3150) by 30 June 2025	100%Qualifying applications approved by 30 September 2024	100%Qualifying applications approved by 31 December 2024	100%Qualifying applications approved by 31 March 2025	Qualifying applications approved by 30 June 2025	Community Services	1 500 000,00	All 24 Wards			Approved application forms for Indigent Burials conducted
KZN266-CS-SO: 19	**CS 4.1**		To assist communities in addressing the ravages of poverty prevalent within the municipality	Identification of indigent households within communities and providing those households with a range of services and benefits at no	%Provision of food vouchers for the indigent (Groceries voucher = R1000)	Percentage	500 000,00	R434 782.61	0%	100%Provision of food vouchers for the indigent (Groceries voucher = R1000) by 30 June 2025	100% Qualifying applications approved by 30 September 2024	100% Qualifying applications approved by 31 December 2024	100% Qualifying applications approved by 31 March 2025	Qualifying applications approved by 30 June 2025	Community Services	500 000,00	All 24 Wards			Approved application forms for Food Voucher provided
KZN266-CS-SO: 20	**CS 5**		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Library Week	Date	31/03/2025	31/03/2024	n/a	Library Week held by 19 March 2025	n/a	n/a	Library Week held by 19 March 2025	n/a	Community Services	R43 478.26	All 24 Wards			Invitations, Attendance Register & Photos
KZN266-CS-SO: 20	**CS 5.1**		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Literacy Week	Date	30/09/2024	30/09/2023	n/a	Literacy Week held by 26 September 2024	Literacy Week held by 26 September 2024	n/a	n/a	n/a	Community Services	R43 478.26	All 24 Wards			Invitations/ Poster, Attendance Register
KZN266-CS-SO: 20	**CS 5.2**		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes that focus on youth matters	Date of holding of Youth Day Commemoration	Date	30/06/2025	30/06/2024	n/a	Youth Day Commemoration held by 30 June 2025	n/a	n/a	n/a	Youth Day Commemoration held by 30 June 2025	Community Services	R43 478	All 24 Wards			Invitations, Attendance Register
KZN266-CS-SO: 21	**CS 6**		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of programmes and projects that provide for the disabled, woman, men, civil society,	Date for holding of Disability Programme	Date	31/12/2025	31/12/2023	n/a	Disability Programme held by 31 December 2024	n/a	Disability Programme held by 31 December 2024	n/a	n/a	Community Services	R52 173.91	All 24 Wards			Invitations, Attendance Register
KZN266-CS-SO: 21	**CS 6.1**		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of programmes and projects that provide for the disabled, woman, men, civil society, children, and the elderly	Date of holding of Child Protection week	Date	30/06/2025	30/06/2024	n/a	Child Protection week held by 30 June 2025	n/a	n/a	n/a	Child Protection week held by 30 June 2025	Community Services	R52 173.91	All 24 Wards			Invitations, Attendance Register
KZN266-CS-SO: 21	**CS 6.2**		To ensure that the needs of the constituent special groups within the Municipality are addressed as a priority	Development and implementation of programmes and projects that provide for the disabled, woman, men, civil society,	Date of holding civil society programme (16 Days of Activism)	Date	31/12/2025	31/12/2023	n/a	Civil society programme (16 Days of Activism) held by 31 December 2024	Civil society programme (16 Days of Activism) held by 31 December 2024	n/a	n/a	n/a	Community Services	R43 478	All 24 Wards			Invitations, Attendance Register
KZN266-CS-SO: 22	**CS 7**		To promote participation in sports by communities within the Municipality	Development and implementation of programmes that are aimed at promoting sporting talent among the community	Date for holding Local Mayoral Cup Games	Date	24/08/2024	30/09/2023	n/a	1 Local Mayoral Cup games held by 24 August 2024	Local Mayoral Cup games held by 24 August 2024	n/a	n/a	n/a	Community Services	R434 782.61	All 24 Wards			Notices/posters, attendance register
KZN266-CS-SO: 22	**CS 7.1**		To enhance and protect the cultural heritage of the communities within the Municipality	Development and implementation of programmes that are aimed at promoting sporting talent among the community members within the	Date for holding of Horse Riding Event	Date	30/06/2025	30/06/2024	n/a	Horse Riding Event held by 30 June 2025	n/a	n/a	n/a	Horse Riding Event held by 30 June 2026	Community Services	R86 956.00	All 24 Wards			Invitations/posters and attendance register
KZN266-PS-SO 23	**PS 2**		Maintenance of an environment that promotes safety and security of all communities within the Municipality	Facilitation of the provision for a security service to the municipality	Number of Monthly Payments to the service provider in accordance with contractual provisions (Private Security Services)	Number	12	12	0	12 Monthly payments to the service provider in accordance with contractual provisions (Private Security Services) by 30 June 2025	3 Monthly payments to the service provider (Security Services) by 30 September 2024	3 Monthly payments to the service provider (Security Services) by 31 December 2024	3 Monthly payments to the service provider (Security Services) by 31 March 2025	3 Monthly payments to the service provider (Security Services) by 30 June 2025	Protection Services	R5 217 391,29	All 24 Wards			Invoice & proof of payment
KZN266-PS-SO 24	**PS 3**		Maintenance of an environment that promotes safety and security of all communities within the Municipality	Review and Evaluate a strategy to deal with stray animals in the Municipal Area	Ensure that stray animals found within Municipal Area are Pounded by Appointing Service Provider	Date	12	12	n/a	12 Monthly reports submitted by the appointed service provider on pounded stray animals found within Municipal Area by 30 June 2025	3 Monthly Report from Service Provider by 30 September 2024	3 Monthly Report from Service Provider by 31 December 2024	3 Monthly Report from Service Provider by 31 March 2025	3 Monthly Report from Service Provider by 30 June 2025	Protection Services	R1 408 695,65	All 24 Wards			Monthly reports, Invoices and Proof of Payments.
KZN266-PS-SO 25	**PS 4**	KPA: LOCAL ECONOMIC DEVELOPMENT	To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act	Conduct 240 road blocks	Number	240	265	0	Conduct 240 road blocks by 30 June 2025	Conduct 60 road blocks by 30 September 2024	Conduct 60 road blocks by 31 December 2024	Conduct 60 road blocks by 31 March 2025	Conduct 60 road blocks by 30 June 2025	Protection Services	n/a	All 24 Wards			Road Block Registers
KZN266-PS-SO 25	**PS 4.2**		To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act	Number of Learner Drivers' License Tests undertaken	Number	2 400	2 400	0	1 200 of Learner Drivers' License Tests undertaken by 30 June 2025	300 of Learner Drivers' License Tests undertaken by 30 September 2024	300 of Learner Drivers' License Tests undertaken by 31 December 2024	300 of Learner Drivers' License Tests undertaken by 31 March 2025	300 of Learner Drivers' License Tests undertaken by 30 June 2025	Protection Services	n/a	All 24 Wards			Learner drivers licensing reports with number of tests done from the system

KZN266-PS-SO 25	PS 4.3		To ensure the full functionality of the Driving License Testing Centre	Monitoring of all functions at the Driver's License Testing Centre in accordance with the provisions of the National Roads Traffic Act	Number of Driver's License Tests undertaken	Number	1 200	1 200	0	1 200 of Driver's License Tests undertaken by 30 June 2025	300 of Driver's License Tests undertaken by 30 September 2024	300 of Driver's License Tests undertaken by 31 December 2024	300 of Driver's License Tests undertaken by 31 March 2025	300 of Driver's License Tests undertaken by 30 June 2025	Protection Services	n/a	All 24 Wards			Drivers licensing reports with number of tests done from the system
KZN266-CMS-SO:27	CMS 5.1		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Holding of LED Indaba	Date	31/12/2024	30/09/2023	n/a	Holding of "LED Indaba" by 31 December 2024	n/a	Holding of "LED Indaba" by 31 December 2024	n/a	n/a	Corporate Services	R86 956.22	All 24 Wards			Picture and Attandance register
KZN266-CMS-SO:27	CMS 5.2		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	Number of work opportunities created through LED initiatives including capital projects	Number	140	130	0	Creation of 140 work opportunities through LED initiatives including capital projects by 30 June 2025	n/a	n/a	n/a	Creation of 140 work opportunities through LED initiatives including capital projects by 30 June 2025	Corporate Services	n/a	All 24 Wards			Proof of jobs created
KZN266-CMS-SO:27	CMS 5.3		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	% on expenditure on the budget for implementation of LED Projects	Percentage	100%	100%	n/a	100% on expenditure on the budget for implementation of LED Projects by 30 June 2025	n/a	n/a	50% on expenditure on the budget for implementation of LED Projects by 31 March 2025	100% on expenditure on the budget for implementation of LED Projects by 30 June 2025	Corporate Services	R2 434 782,61	All 24 Wards			Expenditure Report from Finance
KZN266-CMS-SO:27	CMS 5.4		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Stimulate the local economy within the Municipality through the development and implementation of initiatives that stimulate job creation	%Implementation of Goat Farming support programme	Percentage	100%	new indicator	n/a	100% on expenditure on the Implementation of Goat Farming support programme by 31 December 2024	n/a	100% on expenditure on the Implementation of Goat Farming support programme by 31 December 2024	n/a	n/a	Corporate Services	R720 000,00	All 24 Wards			Expenditure Report from Finance
KZN266-CMS-SO:28	CMS 6		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Alignment with the provision of support to sector departments that address the challenges faced by the communities with regard to food security	Number of meetings attended to obtain progress on the implementation of food security programmes by Sector Departments	Number	4	4	0	4 meetings attended to obtain progress on the implementation of food security programmes by Sector Departments by 30 June 2025	1 meeting attended to obtain progress on the implementation of food security programmes by Sector Departments by 30 September 2024	1 meeting attended to obtain progress on the implementation of food security programmes by Sector Departments by 31 December 2024	1 meeting attended to obtain progress on the implementation of food security programmes by Sector Departments by 31 March 2025	1 meeting attended to obtain progress on the implementation of food security programmes by Sector Departments by 30 June 2025	Corporate Services	n/a	All 24 Wards			Invitations, Attendance Registers & Minutes
KZN266-FS-SO 28	FS 2		To uplift communities and contribute to the alleviation of poverty by stimulating employment	Ensure that Bid Committees are inspired to give preference to previously disadvantaged individual owned companies when evaluating and adjudicating bids	Number of Bids awarded to previously disadvantaged individual owned companies	Number	5	29	0	5 Bids awarded to previously disadvantaged individual owned companies by 30 June 2025	n/a	n/a	n/a	5 Bids awarded to previously disadvantaged individual owned companies by 30 June 2025	Financial Services	n/a	All 24 Wards			Appointment letters
KZN266-CMS-SO:30	CMS 7		To stimulate development of small businesses and co-operatives as a vehicle to increase employment levels	Enhance and develop enterpreneurial skills among the communities in the municipality	Number of Business Incubation Programs on selected Nodal Points conducted through SMME's Workshops	Number	2	n/a	2 Business Incubation Program on selected nodal points to be conducted through SMME's Workshops by 30 June 2025	n/a	1 Workshop conducted by 31 December 2024	n/a	n/a	1 Workshop conducted by 30 June 2025	Corporate Services	n/a	All 24 Wards			Invitations, Attendance Registers, & pictures
Municipal Institutional Development and Transformation																				
KZN266-CMS-SO:31	CMS 8	Development and Transformation/ B2BPillar 5: Building Capable Local Government Institution	To ensure that all positions within the organogram of the Municipality are aligned to the IDP	Review, approve and implement the Municipality's Organogram	Date of review and approval of the Organogram for implementation in the 2025/2026 financial year	Date	30/05/2025	29/06/2024	n/a	Review and approval of the Organogram for implementation in the 2025/2026 financial year by 31 May 2025	n/a	n/a	Consultation with Departments, Consultation with the LLF by 31 March 2025	Council approval and adoption of stakeholder agreed organograms by 31 May 2025	Corporate Services	n/a	All 24 Wards			Correspondence to HOD's, Minutes of the LLF & Approved Organograms & Council Resolution
KZN266-CMS-SO:32	CMS 9		To ensure that all positions within the organogram of the Municipality are aligned to the IDP	Compliance with Treasury Regulations regarding the salary budget for the Municipality	Number of Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget	Number	12	12	0	12 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 June 2025	3 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 September 2024	3 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 31 December 2024	3 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 31 March 2025	3 Monthly submissions to Finance Department on Active & Inactive employees to be paid based on approved salary budget by 30 June 2025	Corporate Services	n/a	All 24 Wards			Memo to Finance and Proof of submission
KZN266-TS-SO 32	TS 8		To develop capacity within the Municipality for effective service delivery	Reduction in the dependency on Consultants by ensuring on-going skills transfer	Date of submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred	Date	30/06/2025	30/06/2024	n/a	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2025	n/a	n/a	n/a	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2025	Technical Services	n/a	All 24 Wards			Employee Training Close out report and Proof of submission to MM
KZN266-CMS-SO:33	CMS 10		To ensure that all positions within the organogram of the Municipality are aligned to the IDP	Review and development of job descriptions for existing and new positions within the approved organogram in line with the IDP	Number of reports submitted to MM on the review and Development of Job Descriptions for existing and new positions	Number	1	1	0	1 Report submitted to MM on the review and Development of Job Descriptions for existing and new positions by 30 June 2025	n/a	n/a	n/a	1 Report submitted to MM on the review and Development of Job Descriptions for existing and new positions by 30 June 2025	Corporate Services	n/a	All 24 Wards			Report submitted to Municipal Manager on the Implementation of Job Evaluation Outcomes & Proof of submission
KZN266-CMS-SO:34	CMS 11.1		To develop capacity within the Municipality for effective service delivery	Review and implement the recruitment and skills retention strategies	Date of review and approval of the Recruitment & Retention Strategy	Date	30/05/2025	29/06/2024		Review and approval of Recruitment & Retention Strategy by 31 May 2025	n/a	n/a	Submission of Draft to Local Labour Forum by 31 March 2025	Final approval by Council by 31 May 2025	Corporate Services	n/a	All 24 Wards			Minutes of the LLF, Council Resolution

KZN266-TS-SO:35	TS 8	KPA: Municipal Institutional	To develop capacity within the Municipality for effective service delivery	Reduction in the dependency on Consultants by ensuring on-going skills transfer	Date of submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred	Date	30/06/2024	30/06/2024	n/a	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2025	n/a	n/a	n/a	Submission to MM of a Close-out report reflecting the number of employees trained and acknowledged skills transferred by 30 June 2025	Technical Services	n/a	All 24 Wards			Close-out Report and Proof of submission to the office of the Municipal Manager
KZN266-CMS-SO:36	CMS 12.1		To develop capacity within the Municipality for effective service delivery	Ensure compliance with the Skills Development Act by implementing the Workplace Skills Plan	Number of staff members who attended training against Skills Development Plan (NQF rated / short courses)	Number	20	92	0	20 staff members who attended training against Skills Development Plan (NQF rated / short courses) by 30 June 2025	n/a	n/a	n/a	20 staff members who attended training against Skills Development Plan (NQF rated / short courses) by 30 June 2025	Corporate Services	R978 260,26	All 24 Wards			Invitations, Attendance Registers, Certificate of Attendance
KZN266-CMS-SO:37	CMS 13		To transform the Municipality by implementation of Employment Equity principles	Implementation of the Employment Equity Plan by addressing in particular issues of gender and disability	Date Employment Equity Report submitted to Department of Labour	Date	30/01/2025	10/01/2024	n/a	Employment Equity Report submitted to Department of Labour by 30 January 2025	n/a	n/a	Employment Equity Report submitted to Department of Labour by 30 January 2025	n/a	Corporate Services	n/a	All 24 Wards			Proof of Submission to the Department of Labour
Good Governance and Public Participation																				
KZN266-CMS-SO:38	CMS 14		To promote good governance, accountability and transparency	Regular review, development of new policies, procedures and implementation of by-laws in compliance with local government legislation and regulations	Review of Records Management Sytem & Registry Procedure Manual by 31 May 2025	Date	31/05/2025	n/a	n/a	Review of Records Management Sytem & Registry Procedure Manual by 31 May 2025	n/a	n/a	n/a	Review of Records Management Sytem & Registry Procedure Manual by 31 May 2025	Corporate Services	n/a	All 24 Wards			Copy of Reviewed Policy & Council Resolution
KZN266-MM-SO:39	MM 1		To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Number of Quarterly Cogta Circular 88 Templates submitted Dept Cogta	Number	4	0	n/a	4 Quarterly Cogta Circular 88 Templates submitted to Dept of Cogta by 30 June 2025	1 Quarterly Cogta Circular 88 Templates submitted to Dept of Cogta by 30 September 2024	1 Quarterly Cogta Circular 88 Templates submitted to Dept of Cogta by 31 December 2024	1 Quarterly Cogta Circular 88 Templates submitted to Dept of Cogta by 31 March 2025	1 Quarterly Cogta Circular 88 Templates submitted to Dept of Cogta by 30 June 2025	Municipal Manager	n/a	All 24 Wards			COGTA Circular 88 Template & Proof of submission to the Dept of Cogta
KZN266-CMS-SO:40	CMS 16.2		To promote good governance, accountability and transparency	Strengthening the oversight structures of Council to effectively and efficiently undertake monitoring and evaluation	Number of Quarterly Council meetings convened and provision of secretariat	Number	8	15	0	8 Council meetings convened and provision of secretariat by 30 June 2025	2 Quarterly Council meeting convened and provision of secretariat by 30 September 2024	1 Quarterly Council meeting convened and provision of secretariat by 31 December 2024	3 Quarterly Council meeting convened and provision of secretariat by 31 March 2025	2 Quarterly Council meeting convened and provision of secretariat by 30 June 2025	Corporate Services	n/a	All 24 Wards			Notice, Circulation Registers, Attendance Registers/Minutes
KZN266-CMS-SO:41	CMS 17		To promote good governance, accountability and transparency	Training and development of political office bearers and political structures in the operation of Council	Number of Councillors & Traditional Leaders who attended training (NQF rated / short courses) against the Skills Development Plan	Number	47	56	0	47 Councillors & 2 Traditional Leaders who attended training (NQF rated / short courses) against the Skills Development Plan by 30 June 2025	n/a	n/a	n/a	47 Councillors & 2 Traditional Leaders who attended training (NQF rated / short courses) against the Skills Development Plan by 30 June 2025	Corporate Services	n/a	All 24 Wards			Invitations , Attendance Registers & Certificate of Attendance
KZN266-MM-SO 42	MM 2		To promote good governance, accountability and transparency	Roll out of the performance management process to all Municipal staff.	Date of review and adoption of OPMS Policy Framework	Date	30/06/2025	29/06/2024	n/a	Review and Adoption of OPMS Policy Framework by 30 June 2025	n/a	n/a	n/a	Review and Adoption of OPMS Policy Framework by 30 June 2025	Municipal Manager	n/a	All 24 Wards			Reviewed OPMS Policy and Council Resolution.
KZN266-MM-SO 43	MM 3		To promote good governance, accountability and transparency	Concluding of Performance Agreements in terms of Section 57 (2) (a) (i) (ii) of the Local Government: Municipal Systems Act, No 32 of 2000	Number of Signed Performance Agreements signed by Sec. 54/56 Managers annually	Number	7	7	0	7 Performance Agreements signed by Sec. 54/56 Managers annually by 31 July 2024	7 Performance Agreements signed by Sec. 54/56 Managers annually by 31 July 2024	n/a	n/a	n/a	Municipal Manager	n/a	All 24 Wards			Copies of signed Performance Agreements
KZN266-MM-SO 44	MM 4		To promote good governance, accountability and transparency	Submission of Annual Performance Report in terms of Sec 46 of the MSA to AG, COGTA and Treasury	Date of Submission of Annual Performance Report for 2023/2024 to Auditor-General	Date	31/08/2024	31/08/2023	n/a	Submission of Annual Performance Report for 2023/2024 submitted to Auditor-General by 31 August 2024	Annual Performance Report for 2023/2024 submitted to Auditor-General by 31 August 2024	n/a	n/a	n/a	Municipal Manager	n/a	All 24 Wards			Copy of Annual Performance Report and proof of submission
KZN266-MM-SO:45	MM 5		To promote good governance, accountability and transparency	Submission of Final Annual Report in terms of Sec 121 of the Local Government: Municipal Management Act No. 56 of 2003 to AG, COGTA & Treasury	Date of Submission of Final Annual Report to Council, AG, COGTA & Treasury	Date	31/03/2025	29/03/2024	n/a	Submission of Final Annual Report in terms of Sec 46 of the MSA to Council, AG, COGTA & Treasury by 31 March 2025	n/a	n/a	Submission of Final Annual Report in terms of Sec 46 of the MSA to Council, AG, COGTA & Treasury by 31 March 2025		Municipal Manager	n/a	All 24 Wards			Council Resolution and proof of submission to AG, COGTA & Treasury
KZN266-MM-SO:45	MM 5.1		To promote good governance, accountability and transparency	Submission of Final Annual Report in terms of Sec 121 of the Local Government: Municipal Management Act No. 56 of 2003 to AG, COGTA & Treasury	Date of Submission of Oversight Report to Council, AG, COGTA & Treasury	Date	31/03/2025	29/03/2024	n/a	Submission of Oversight Report in terms of Sec 46 of the MSA to Council, AG, COGTA & Treasury by 31 March 2025	n/a	n/a	Submission of Oversight Report in terms of Sec 46 of the MSA to Council, AG, COGTA & Treasury by 31 March 2025		Municipal Manager	n/a	All 24 Wards			Council Resolution and proof of submission to AG, COGTA
KZN266-MM-SO:46	MM 6		To promote good governance, accountability and transparency	Submission of Quarterly Report in terms of Sec 52 (d) of the Local Government: Municipal Management Act No. 56 of 2003	Number of Quarterly Performance Reports submitted to Council	Number	4	4	n/a	4 Quarterly Performance Reports submitted to Council by 30 June 2025	1 Quarterly Performance Report submitted to Council by 30 September 2024 (Q4)	1 Quarterly Performance Report submitted to Council by 31 December 2024(Q1)	1 Quarterly Performance Report submitted to Council by 31 March 2025(Q2)	1 Quarterly Performance Report submitted to Council by 30 June 2025 (Q3)	Municipal Manager	n/a	All 24 Wards			Performance Report and Council Resolution

KZN266-MM-SO 47	MM 7		To promote good governance, accountability and transparency	Implementation of performance auditing as envisaged by the Municipal Systems Act and the Municipal Planning & Performance Regulations	Number of Audit and Perfromance Committee meetings scheduled and attennded by Management	number	4	4	0	4 Audit and Perfromance Committee Meetings scheduled and attended by Managament by 30 June 2025	1 Audit and Perfromance Committee Meetings scheduled and attended by Managament by 30 September 2024	1 Audit and Perfromance Committee Meetings scheduled and attended by Managament by 31 December 2024	1 Audit and Perfromance Committee Meetings scheduled and attended by Managament by 31 March 2025	1 Audit and Perfromance Committee Meetings scheduled and attended by Managament by 30 June 2025	Municipal Manager	R168 400.00	All 24 Wards			Agenda, Minutes.and Attendence register
KZN266-MM-SO 47	MM 7.1		To promote good governance, accountability and transparency	Implementation of performance auditing as envisaged by the Municipal Systems Act and the Municipal Planning & Performance Regulations	Number of Quarterly Performance Audit Reports submitted to the Audit & Performance Committee	Number	4	4	0	4 Quarterly Performance Audit Reports submitted to the Audit & Performance Committee by 30 June 2025	1 Quarterly Performance Audit Report submitted to the Audit & Performance Committee by 30 September 2024 (Q4)	1 Quarterly Performance Audit Report submitted to the Audit & Performance Committee by 31 December 2024 (Q1)	1 Quarterly Performance Audit Report submitted to the Audit & Performance Committee by 31 March 2025 (Q2)	1 Quarterly Performance Audit Report submitted to the Audit & Performance Committee by 30 June 2025 (Q3)	Municipal Manager	n/a	All 24 Wards			Agenda, Minutes.and Attendence register
KZN266-MM-SO 48	MM 8		To promote good governance, accountability and transparency	Management of Risk within the structures and operations of the Municipality	Date of Annual Risk Assessment (Operational, Fraud and IT) is conducted	Date	30/06/2025	31/05/2024	n/a	Annual Risk Assessment (Operational, Fraud and IT) conducted by 30 June 2025	n/a	n/a	n/a	Annual Risk Assessment (Operational, Fraud and IT) conducted by 30 June 2025	Municipal Manager	n/a	All 24 Wards			Attendance Registers
KZN266-CMS-SO:49	CMS 20		Placing the primary focus on addressing the needs of communities within the Municipality	Training and development of community structures (wards committees) to support good governance	Date of Ward Committees training conducted	Date	30/06/2025	30/03/2024	n/a	Ward Committees training be conducted by 30 June 2025	n/a	n/a	n/a	Ward Committees training be conducted by 30 June 2025	Corporate Services	n/a	All 24 Wards			Invitation, Attendance registers and Pictures
KZN266-CMS-SO:50	CMS 21.1		Placing the primary focus on addressing the needs of communities within the Municipality	Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Number of Monthly payments of stipends of R1 300.00 per meeting attended per Ward Committee Member	Number	12	12	n/a	12 Monthly Payments of stipends of R4 032 000.00 per meeting attended per Ward Committee Member by 30 June 2025	3 Monthly Payments of stipends of R1 008 000.00 per meeting attended per Ward Committee Member by 30 September 2024	3 Monthly Payments of stipends of R1 008 000.00 per meeting attended per Ward Committee Member by 31 December 2024	3 Monthly Payments of stipends of R1 008 000.00 per meeting attended per Ward Committee Member by 31 March 2025	3 Monthly Payments of stipends of R1 008 000.00 per meeting attended per Ward Committee Member by 30 June 2025	Corporate Services	R4 032 000.00	All 24 Wards			Signed Copy of Schedule of payments & proof of payment
KZN266-CMS-SO:50	CMS 21.3		Placing the primary focus on addressing the needs of communities within the Municipality	Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Date of holding of "Taking Council to the People" event	Date	30/06/2025	25/05/2024	n/a	Holding of "Taking Council to the People" event by 31 May 2025	n/a	n/a	n/a	Holding of "Taking Council to the People" event by 31 May 2025	Corporate Services	R434 872.61	All 24 Wards			Invitations , Attendance Registers and Pictures
KZN266-CMS-SO:51	CMS 22		Placing the primary focus on addressing the needs of communities within the Municipality	To ensure the inculcation of a customer care approach to the municipal administration	Number of Monthly Recorded & processed Customer Complaints/Compliments in the Complaints Register	Number	12	12	0	12 Monthly Recorded & processed Customer complaints/Compliments in the Complaints Register by 30 June 2025	3 Monthly Recorded & processed Customer complaints/Compliments in the Complaints Register by 30 September 2024	3 Monthly Recorded & processed Customer complaints/Compliments in the Complaints Register by 31 December 2024	3 Monthly Recorded & processed Customer complaints/Compliments in the Complaints Register by 31 March 2025	3 Monthly Recorded & processed Customer complaints/Compliments in the Complaints Register by 30 June 2025	Corporate Services	n/a	All 24 Wards			Complaints Register Report from the System
KZN266-FS-SO 51	FS 5		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Prioritisation of departmental core functions to realise the municipality's goals	Number of Quarterly Report-backs on the implementation of Mscoa submitted to Council by Head of Department to Council	Number	4	4	0	4 Quarterly Report-backs on the implementation of Mscoa submitted to Council by Head of Department by 30 June 2025	1 Quarterly Report-back on the implementation of Mscoa submitted to Council by HOD by 30 September 2024 (Q4)	1 Quarterly Report-back on the implementation of Mscoa submitted to Council by HOD by 31 December 2024 (Q1)	1 Quarterly Report-back on the implementation of Mscoa submitted to Council by HOD by 301 March 2025 (Q2)	1 Quarterly Report-back on the implementation of Mscoa submitted to Council by HOD by 30 June 2025 (Q3)	Financial Services	n/a	All 24 Wards			Quarterly Report & Council Resolution
KZN266-FS-SO 52	FS 6		To ensure that the municipality performs its core functions effectively and efficiently in line with MSCOA Regulations	Identification, prioritisation, acquisition and maintenance of municipal assets	Number of Verification of Investment Property Register conducted	Number	2	2	0	2 Investment Property Register Verification to be done by 30 June 2025	n/a	1 Quarterly Investment Property Register Verification done by 31 December 2024	n/a	1 Quarterly Investment Property Register Verification done by 30 June 2025	Financial Services		All 24 Wards			Property Register
KZN266-CMS-SO:52	CMS 21.1		Placing the primary focus on addressing the needs of communities within the Municipality	To ensure the inculcation of a customer care approach to the municipal administration	Date Customer Satisfaction Survey is Conducted	Date	30/06/2025	30/06/2024	n/a	Customer Satisfaction Survey be Conducted by 30 June 2025	n/a	n/a	n/a	Customer Satisfaction Survey Conducted by 30 June 2025	Corporate Services	n/a	All 24 Wards			Report on Customer Satisfaction Survey Conducted
KZN266-DPL-SO 53	DPL 8		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	Date of Preparation and approval of the IDP Document by Council	Date	31/05/2025	30/06/2024	n/a	Preparation and approval of the IDP Document by Council by 31 May 2025	Preparation and adoption by Council of the IDP process plan and advertisement by 30 September 2024	n/a	Council approval of Draft IDP Document by 31 March 2025	Adoption of the Final IDP Document by Council by 31 May 2025	Planning and Development	R130 435	All 24 Wards			Advertisement,Process Plan & Council Resolution adopting the Draft and Final IDP Document
KZN266-DPL-SO 53	DPL 8.1		Promotion of integrated and coordinated development within the Municipality	Annual Review of the Integrated Development Plan	Number of IDP Roadshows /Public Consultation held	Number	1	1	0	1 IDP Roadshow/Public Consultation held by 03 December 2024	n/a	1 IDP Roadshow/Public Consultation held by 03 December 2024	n/a	n/a	Planning and Development	R503 315	All 24 Wards			Public Notice, Attendance Registers and photos
KZN266-DPL-SO 54	DPL 9		Promotion of integrated and coordinated development within the Municipality	All development within the Municipality is guided by the IDP	Number of IDP Forums / Stakeholder Engagements held	Number	1	1	0	1 IDP Forum /Stakeholder Engagement held by 31 May 2025	n/a	n/a	n/a	1 IDP Forum /Stakeholder Engagement held by 31 May 2025	Planning and Development	R130 434,78	All 24 Wards			Attendance Registers and Minutes of the IDP Forum/Stakeholders
										Municipal Financial Viability and Management										
KZN266-FS-SO 56	FS 7		To ensure that the municipality remains Financially viable.	Development and Implementation of measures to expand revenue base	Date of Review and adoption by Council of the Revenue Enhancement Strategy	Date	31/05/2024	29/06/2024	n/a	Review and adoption by Council of the Revenue Enhancement Strategy by 31 May 2025	n/a	n/a	n/a	Review and adoption by Council of the Revenue Enhancement Strategy by 31 May 2025	Financial Services	n/a	All 24 Wards			Council Resolution

KZN266-FS-SO 56	**FS 8**	**KPA: Municipal Financial Viability and Management/ B2B Pillar 4: Sound Financial Management**	To ensure that the municipality remains Financially viable.	Development and implementation of measures to reduce the level of customer debt owed to the Municipality	Reduction of debt owed by customers who have signed Acknowledgement Of Debt	Rand Value	R1 500 000.00	R341 084 427,78	n/a	Reduction of Debt amounting to R1 500 000.00 owed by customers on a quarterly basis by 30 June 2025	Reduction of Debt owed by customers by R375 000.00 by 30 September 2024	Reduction of Debt owed by customers by R375 000.00 by 31 December 2024	Reduction of Debt owed by customers by R375 000.00 by 31 March 2025	Reduction of Debt owed by customers by R375 000.00 by 30 June 2025	Financial Services	R1 500 000.00	All 24 Wards			Acknowledgement Of Debt Report, List of paid accounts
KZN266-FS-SO 56	**FS 8.1**		To ensure that the municipality remains Financially viable.	Development and implementation of measures to reduce the level of customer debt owed to the Municipality	Reduction of debt owed by customers through implementation of Debt and Credit Control Policy.	Rand Value	R5 000 000.00	n/a	n/a	Reduction of Debt amounting to R5000 000.00 owed by customers on quarterly basis by 30 June 2025	Reduction of Debt owed by customers by R2 000 000.00 by 30 September 2024	Reduction of Debt owed by customers by R1 000 000.00 by 31 December 2024	Reduction of Debt owed by customers by R1 000 000.00 by 31 March 2025	Reduction of Debt owed by customers by R1 000 000.00 by 30 June 2025	Financial Services	R5 000 000.00	All 24 Wards			Age Analysis
KZN266-PS-SO 57	**PS 7.1**		To ensure that the municipality remains financially viable	To effectively and efficiently manage the municipality's cash flow	Collection of budgeted Revenue for the Directorate from traffic fines for 2022/2023 financial year amounting to R100 000.00	Rand Value	R1 000 000.00	R105 000.00	R 156493.13	Collection of budgeted Revenue for the Directorate from traffic fines for 2023/2024 financial year amounting to R1 000 000 by 30 June 2025	n/a	Collected budgeted revenue from traffic fines amounting to R52 500.00 by 31 December 2024	n/a	Collected budgeted revenue from traffic fines amounting to R52 500.00 by 30 June 2025	Protection Services	R1 000 000.00	All 24 Wards			Income & Expenditure Reports
KZN266-PS-SO 57	**PS 7.2**		To ensure that the municipality remains financially viable	To effectively and efficiently manage the municipality's cash flow	Collection of budgeted Revenue for the Directorate for 2022/2023 financial year amounting to R2 174 000.00	Rand Value	R2 500 000.00	R2 197 110	R340 890,00	Collected budgeted revenue from Learner's and License Fees amounting to R2 500 000,00 by 30 June 2025	n/a	Collected budgeted revenue from Learner's and License Fees amounting to R947 500.00 by 31 December 2024	n/a	Collected budgeted revenue from Learner's and License Fees amounting to R947 500.00 by 30 June 2025	Protection Services	R2 500 000.00	All 24 Wards			Income & Expenditure Reports
KZN266-FS-SO 57	**FS 9.3**		To ensure that the municipality remains financially viable	To effectively and efficiently manage the Municipality's Cash Flow	Number of Monthly salary deductions and contributions paid over by the due date	Date	12	12	0	12 Monthly Payments of R88 418 844.66 for Salary Deductions and Contributions paid by the due date by 30 June 2025	3 Monthly Payments of R22 104 711.16 for Salary Deductions and Contributions paid by the due date by 30 September 2024	12 Monthly Payments of R22 104 711.16 for Salary Deductions and Contributions paid by the due date by 31 December 2024	3 Monthly Payments of R22 104 711.16 for Salary Deductions and Contributions paid by the due date by 31 March 2025	3 Monthly Payments of R22 104 711.16 for Salary Deductions and Contributions paid by the due date by 30 June 2025	Financial Services	R88 418 844,66	All 24 Wards			Bank-it Report
KZN266-MM-SO 60	**MM 9**		Ensure the maintenance of sound financial practices	Maintain a co-operative linkage between the external & internal and internal audit functions	Number of Quarterly Audit & Performance Committee Meetings held	Number	4	4	0	4 Quarterly Audit & Performance Committee Meetings held by 30 June 2025	1 Quarterly Audit & Performance Committee Meeting held by 30 September 2024	1 Quarterly Audit & Performance Committee Meeting held by 31 December 2024	1 Quarterly Audit & Performance Committee Meeting held by 31 March 2025	1 Quarterly Audit & Performance Committee Meeting held by 30 June 2025	Municipal Manager	R91 651.00	All 24 Wards			Agendas, minutes & attendance registers of A & P meetings
KZN266-FS-SO 60	**FS 11**		Ensure the maintenance of sound financial practices	To work towards obtaining a Clean Audit Report from the Auditor-General	Date of submission for audit purposes of the Annual Financial Statements for the 2023/2024 financial year to the Auditor-General	Date	31/08/2024	31/08/2023	n/a	Submission of the Annual Financial Statements for the 2023/2024 financial year to the Auditor-General by 31 August 2024	Submission of the Annual Financial Statements for the 2023/2024 financial year to the Auditor-General by 31 August 2024	n/a	n/a	n/a	Financial Services	n/a	All 24 Wards			Proof of submission to Auditor-General
KZN266-FS-SO 61	**FS 12**		Alignment of the operating and capital budget with the priorities reflected in the IDP	Ensuring that there is synergy between the strategic planning and financial planning functions within the Municipality	Date of the Adjustment Budget approval by Council	Date	28/02/2025	25/02/2024	n/a	Adjustment Budget be approved by Council by 28 February 2025	n/a	n/a	Adjustment Budget be approved by Council by 28 February 2025	n/a	Financial Services	n/a	All 24 Wards			Council Resolution and proof of submission
											Spatial and Environmental									
KZN266-DPL-SO 62	**DPL 12**		Promotion of integrated and coordinated spatial development within the municipality	Approve and Implement the reviewed SDF	Preparation and adoption of the Spatial Development Framework	Date	31/03/2025	30/06/2024	n/a	Preparation and adoption of the Spatial Development Framework by 31 March 2025	Prepare an Inception Report submitted by 30 September 2024	Prepare Draft SDFand Advertisement of Draft SDF by 31 December 2024	Advertisement and adoption of the Draft SDF by Council by 31 March 2024	Adoption of the Final SDF by Council by 31 May 2025	Planning and Development	R882 209,47	All 24 Wards			Inception report, Draft SDF, Advert, Final SDF, Council Resolution
KZN266-DPL-SO 63	**DPL 13**		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Submission of proposed Diagrams to Surveyor General for approval	Date	30/06/2025	30/06/2024	n/a	Submission of proposed Diagrams to Surveyor General for approval by 30 June 2025	Call for quotations and Appointment of Services Provider by 30 September 2024	Prepare Project workplan by 31 December 2024	Progress Report on the registration of CBD subdivided properties at SG's office by 31 March 2025	Submission of proposed Diagrams to Surveyor General for approval by 30 June 2025	Planning and Development	R313 799,99	12			Appointment Letter, Project workplan, Progress Reports, proof of submission to Saveyor General's office
KZN266-DPL-SO 63	**DPL 13.1**		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Registration of Unit A subdivided properties at Saveyor Genral's office	Date	30/06/2025	30/06/2024	n/a	Registration of Unit A subdivided properties at Saveyor Genral's office by 30 June 2025	Call for quotations and Appointment of Services Provider by 30 September 2024	Prepare Project workplan by 31 December 2024	Progress Report on the registration of Unit A subdivided properties at SG's office by 31 March 2025	Registration of Unit A subdivided properties at SG's office by 30 June 2025	Planning and Development	R313 799,99	18			Appointment Letter, Project workplan, Progress Reports, proof of submission to Saveyor General's office
KZN266-DPL-SO 63	**DPL 13.2**		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Submission of subdivision application to JMPT for consideration	Date	31/03/2025	30/06/2024	n/a	Submission of subdivision application to JMPT for consideration by 31 March 2025	Call for quotations and Appointment of Services Provider by 30 September 2024	Submission of subdivision applications to ULM and prepare Advert by 31 December 2024	Advertisement of subdivision application and submission of subdivision application to JMPT for consideration by 31 March 2025	n/a	Planning and Development	R522 999,99	12			Appointment letter, proof of submission to subdivision application, advert, proof of submission to JMPT
KZN266-DPL-SO 63	**DPL 14**		Promotion of integrated and coordinated spatial development within the municipality	Ensure creation of an enabling environment through improvement of Spatial and Land Use Development	Date of adoption of Draft of Land Use Management Scheme	Date	30/06/2025	30/06/2024	n/a	Development and adoption of draft Land Use Management Scheme by 30 June 2025	Prepare Inception reportby 30 September 2024	Prepare Draft Status Quo Report by 31 December 2024	Prepare Darft Land Use Framework 31 March 2025	Prepare Draft Landuse Scheme by 30 June 2025	Planning and Development	R363 262,72	All 24 Wards			Inception report; Draft Status Quo Report, Draft Landuse Framework, Draft Landuse Scheme
KZN266-DPL-SO 64	**DPL15**		Promotion of integrated and coordinated spatial development within the municipality	Development of Building Bylaw	Date of Adoption of Building Bylaws	Date	25/09/2024	30/06/2024	n/a	Develop and adopt Building Bylaw by 25 September 2024	Review draft building bylaws by 25 September 2024	n/a	n/a	n/a	Planning and Development	n/a	n/a			Draft Building By-law, Proof of submission to Legal Division, Final Building By-law, Council resolution

KZN266-DPL-SO 65	**DPL16**	**KPA: Spatial anf Environment**	Promotion of integrated and coordinated spatial development within the municipality	Development of Outdoor Advertising Bylaw	Date of Adoption of Outdoor Advertising Bylaws	Date	25/09/2025	30/06/2024	n/a	Develop and adopt Outdoor Advertising Bylaw by 25 September 2024	Review draft Outdoor Advertising bylaws by 25 September 2024	n/a	n/a	n/a	Planning and Development	n/a	n/a			Draft Out-door advertising By-law, Proof of submission to Legal Division, Final Out-door advertising By-law, Council resolution
KZN266-DPL-SO 66	**DPL17**		Promotion of integrated and coordinated spatial development within the municipality	Ensure efficient , accurate and completeness of Data Collection for MIG, LED and Community Services Projects	Date of completion of data capturing for all MIG , LED and Community projects	Date	31/05/2025	n/a	n/a	Capturing of all previous MIG, LED, and Community Services Projects by 31 May 2025	Capturing of all MIG projects by 30 September 2024	n/a	n/a	Include MIG, LED, and Community Services Project to IDP by 31 May 2025	Planning and Development	n/a	n/a			List of MIG projects list, List of LED projects, List of Community Services Projects.
KZN266-DPL-SO 67	**DPL 18**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Ensure that due consideration is given to the impact on the environment caused by the programmes and projects planned and implemented within the municipal area	Number of Monthly inspections done within 4 days of receiving inspection form (buildings under construction)	Number	12	12	0	12 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 June 2025	3 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 September 2024	3 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 31 December 2024	3 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 31 March 2025	3 Monthly inspections done within 4 days of receiving inspection form (buildings under construction) by 30 June 2025	Planning and Development	n/a	All 24 Wards			Inspection Forms
KZN266-CS-SO: 68	**CS 12**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Develop and implement programmes and projects that address the environmental challenges, including those presented by Climate Change impacts, faced by the Municipality	Date Holding of Environmental programmes	Date	30/06/2025	30/06/2024	n/a	Environmental Programmes held in 24 Wards by 30 June 2025	n/a	Environmental Programmes held in 8 Wards by 31 December 2024	Environmental Programmes held in 8 Wards by 31 March 2025	Environmental Programmes held in 8 Wards by 30 June 2025	Community Services	R104 347	All 24 Wards			Invitations, Attendance Register & Photos
KZN266-CS-SO: 68	**CS 12.1**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Develop and implement programmes and projects that address the environmental challenges, including those presented by Climate Change impacts, faced by the Municipality	Date of holding of Environmental Week	Date	30/06/2025	30/06/2024	n/a	Environmental Week held by 05 June 2025	n/a	n/a	n/a	Holding of environmental week by 05 June 2025	Community Services	R43 478.26	All 24 Wards			Invitations, Attendance Register & Photos
KZN266-CS-SO: 68	**CS 12.2**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Develop and implement programmes and projects that address the environmental challenges, including those presented by Climate Change impacts, faced by the Municipality	Date of holding of Arbor Day	Date	30/09/2024	30/09/2023	n/a	Arbor Day held by 30 September 2024	Arbor Day held by 30 September 2024	n/a	n/a	n/a	Community Services	R43 478.26	All 24 Wards			Invitations, Attendance Register & Photos
KZN266-CS-SO: 69	**CS 13**		To ensure that the Municipality's development strategies and projects take cognizance of environmentally sensitive areas and promote the protection of environmental assets	Development and implementation of programme for Alien Weed Eradication	Number of Monthly Reports on the Implementation of the Alien Plant eradication programme submitted to Municipal Manager	Number	12	12	0	12 Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Manger by 30 June 2025	3 Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Manager by 30 September 2024	3 Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Mnager by 31 December 2024	3 Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Mnager by 31 March 2025	3 Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Manger by 30 June 2025	Community Services	n/a	All 24 Wards			Monthly Reports on the Implementation of the Alien Plant Eradication Programme submitted to Municipal Manager

CHAPTER 4

Chapter 4

1. Organizational Development Performance

1.1 Introduction

The Municipal Manager is the Head of the Municipal administration and is subject to the policy direction of Council (in terms of Section 55 of the Municipal Systems Act, Act No. 32 of 2000). The Municipal Manager is required to form and develop an economical, effective, efficient, and accountable administration.

The employment of staff is subject to the Employment Equity Act, Act No. 55 of 1998. The person appointed in any capacity must have the relevant skills and expertise to perform the duties associated with the post, but the protection and advancement of persons disadvantaged by unfair discrimination is also taken into account.

1.2 Human Resources

On an annual basis, Councillors and employed staff are required to sign a Code of Conduct and Declaration of Financial interest. Also in place are the Human Resource Strategy reviewed when necessary and an Employment Equity Plan which is reviewed on an annual basis.
One challenge the Municipality has been confronted with is the non-representation of certain race and gender groups and the failure for employment opportunities to appeal to these groups. In response to alleviating the lack of capacity and scarcity skills, the Municipality has adopted a policy on the retention of scarce skills.

Employment Equity for top management (Sec 54 & 56) and permanent contracts by race and gender for 2023/2024

Target Group: Race and Gender	Level of Representation: Required Workforce	Percentage of Workforce
African Female	2	28%
African Male	4	58%
Coloured Female	0	0%
Coloured Male	0	0%
Indian Female	0	0%
Indian Male	0	0%
White Female	0	0%
White Male	0	0%
Vacancy	1	14%
Total	7	**100%**

Qualification profile for Leadership, Governance and Managers

Personnel	Below NQF 1	NQF 1	NQF 2	NQF 3	NQF 4	NQF 5	NQF 6	NQF 7	NQF 8	NQF 9	NQF 10
Mayor							1				
Councillors	0	0	1	2	37	3	3				
Municipal Manager											1
Corporate Services									1		0
Financial Services								1			
Community Services											
Technical Services								1			
Protection Services									1		
Planning and Development								1			
Total	**0**	**0**	1	2	37	3	4	3	2	**0**	**1**

Skills profile of employees for 2023/2024

Description	Total Number	Total Trained	Gender	
			Males	Females
Managers	41	41	22	19
Professionals	56	20	28	28
Technicians & Associates Professionals	15	05	10	05
Clerical Support Workers	49	28	13	36
Service and Sale workers	57	21	38	19
Skilled Agricultural, Forestry, Fishery, Craft and Related Trade workers	01	0	01	0
Plant and Machinery Operators Assemblers	10	1	08	02
Elementary Occupations	26	3	19	07
Interns	23	4	05	18
Total	**278**	**123**	**144**	**134**

Qualification profile for staff employees for 2023/2024

Personnel	Below NQF 1	NQF 1	NQF 2	NQF 3	NQF 4	NQF 5	NQF 6	NQF 7	NQF 8	NQF 9	NQF 10
Managers						14	18	05	02	01	
Professionals				01	12	21	07	13	02		
Technicians & Associates Professionals				01	07	04	02	01			
Clerical Support Workers				01	29	12	05	02			
Service and Sale workers				05	27	23	02		01		
Skilled Agricultural, Forestry, Fishery, Craft and Related Trade workers				01							
Plant and Machinery Operators Assemblers		03	0	04	03	0					
Elementary Occupations		11	03	03	05	04					
Interns						05	09	09			
Total		**14**	**03**	**16**	**83**	**83**	**43**	**30**	**05**	**01**	

1.3 Organizational Structure

To support and ensure the objectives of local government as incorporated in the White Paper are implemented within the Municipality, the administration is guided and directed by an impressive and dynamic leadership. The Ulundi Local Municipality has been structured in order to address the challenges and execute the functions delegated to it.

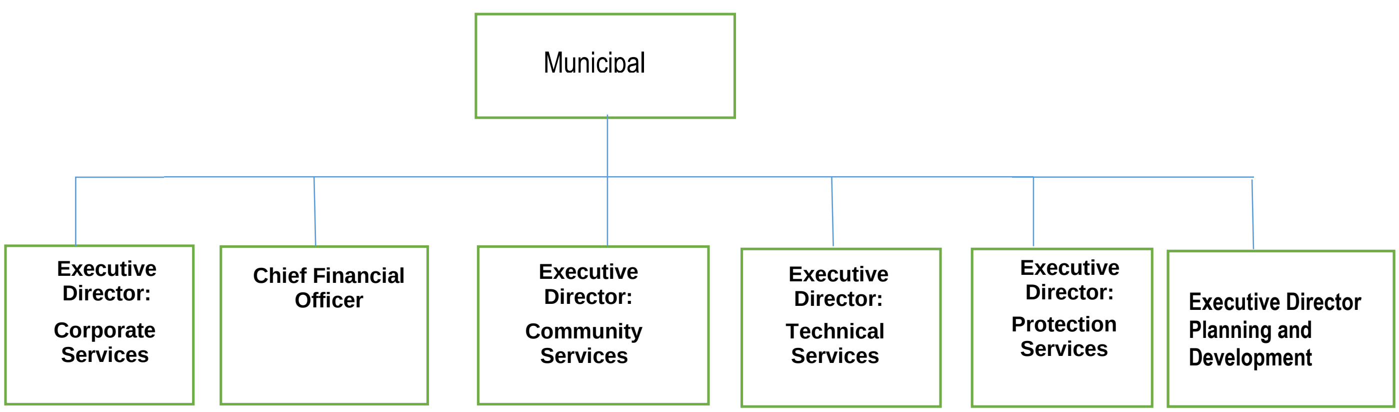
The operations of the Municipality is administered and managed by five components of Departments. Each Department is managed by a Departmental Head who is appointed in terms of Section 57 of the Local Government Municipal Systems Act, No. 32 of 2000. These departments ensure that the goals and objectives set by Council are implemented; key performance targets are achieved within the annual budget, and excellent service is delivered to the community. Each department is structures according to the line functions specified in the IDP. These Departments have sections/divisions that are headed by Level 2 and 3 Managers

The departments work closely together to provide a holistic entity and positive image of the Municipality. They also interact, co-operate, assist and support other municipal areas and Zululand District Municipality as well as provincial and national government departments.

The organization of the Municipality is as follows:

- Office of the Municipal Manager
- Corporate Services
- Technical Services
- Community Services
- Financial Services
- Protection Services.
- Planning and Development

During the **2023/2024** financial year the structure was amended to meet the changed circumstances and provide capacity in certain Sections. There is general compliance with the Amendment Act 7 of 2011 as well as gradual compliance with the Collective Agreements on Wage Curves.



The Ulundi Municipality has **243** number of permanent employees, **53** contractual employees and **7** Section 56/57 employees three (3) of them are on the 5-year contract and (3) are on the permanent contracts and 1 vacant to date.

Organogram 2023- 2024

Department	Total No. of Posts	Filled Post	Funded Vacant Posts	Unfunded Vacant Posts	Number of Interns
Office of the Municipal Manager	19	14	01	05	1
Corporate Services	47	35	08	04	2
Financial Services	53	43	04	06	7
Community Services	68	53	03	12	0

Department	Total No. of Posts	Filled Post	Funded Vacant Posts	Unfunded Vacant Posts	Number of Interns
Technical Services	68	48	09	11	2
Protection Services	91	63	05	26	0
Planning and Development	23	12	02	09	2
Total	**365**	**258**	**26**	**81**	**15**

1.4 JOB EVALUATION

- Ulundi Municipality received the Final Outcome Report from SALGA for all positions that has been evaluated for implementation.
- Ulundi Municipality made an application for Condonation to the implementation of Job Evaluation outcome to SALGA due to financial constraints.

1.5 REMUNERATION

The Ulundi Municipality Employees are remunerated in terms of the TASK Grade System. The remunerations due date is 25^{th} and 30^{th} of each month to permanent and contractual employees.

1.6 BENEFITS

Employees are receiving statutory benefits such as Medical Aid, Unemployment Insurance Fund, Housing allowance and Skills Development Levy and Pension. Other employees have Vehicle Allowances and Cellphone Allowances which are paid in terms of vehicle allowance policy and Cellphone allowance respectively.

1.7 PERSONNEL EXPENDITURE

During the year 2023/2024, the Ulundi Municipality has spent about **R 165 796 959.00** on employees' salaries from an annual salary budget of **R171 262 000.00.**

1.8 AFFIRMATIVE ACTION

All advertised positions are in terms of Affirmative Action and Employment Equity Act.

1.9 RECRUITMENT

The Ulundi Municipality has recruited (2) Senior Manager on permanent contract, seventeen (17) permanent employees during the financial year 2023/2024.

Initials & Surname	Position	Status	Date of appointment
Mrs N.L.H Buthelezi	Executive Director: Town Planning & Development	Permanent Contract	2023/11/01
Mr J.H Mhlongo	Chief Financial Officer	Permanent Contract	2024/06/01
Miss S.M Mkhize	Personal Assistant	Permanent	2023/08/01
Miss N.P Nephali	Snr Admin Officer	Permanent	2023/10/01
Mr. K.T Zungu	Grader Operator	Permanent	2023/10/01
Mr D. Nxumalo	Training Officer HR	Permanent	2023/10/01
Miss S.A Mchunu	Technical Assistance	Permanent	2023/11/01
MISS N.N Jiyane	GIS Officer	Permanent	2023/11/01
Miss L.P Khumalo	Engineering Technician	Permanent	2023/11/01
Miss S.C Mthembu	Principal Clerk	Permanent	2023/12/01
Miss N. Mbanjwa	Manager PMU	Permanent	2023/11/01
Mr S.B Sosibo	Risk Management Officer	Permanent	2023/12/01
Mr. L.H Nhlebela	Assistant PMS Officer	Permanent	2023/12/01
Mr M.C Gabela	General Assistant	Permanent	2024/02/01
Mr C.N Ngubane	Deputy Director Legal Services	Permanent	2024/04/01
Miss S.N Mfuphi	Snr Admin Officer	Permanent	2024/04/01
Mrs. N.S Luzipho	Supply Chain Manager	Permanent	2024/05/01
Miss N.P Khoza	Town Planning Technician	Permanent	2024/06/01
Mr N.K Nkala	Town Planning Technician	Permanent	2024/06/01

CONTRACTUAL APPOINTMENTS

Ulundi Municipality has recruited five (16) contractual employees and extended ten (10) contracts.

Initials & Surname	Position	Department	Date of appointment
Miss Z.S Mahaye	Snr Clerk	Corporate Services	2023/07/01
Miss F.Z Mbatha	LED Snr Clerk	Corporate Services	2023/07/01
Miss Z.N Khumalo	Snr Clerk	Community Services	2023/08/01
Miss S.N Buthelezi	Personal Assistant	Corporate Services	2023/10/01
Mr S.S Ximba	Meter Auditor	Technical Services	2023/12/01
Miss T.T Phenyane	Meter Auditor	Technical Services	2023/12/01
Mr T.P Zwane	General Assistant	Protection Services	2023/12/01
Mr A.T Cele	Meter Auditor	Technical Services	2023/12/01
Mr M.S Cele	Meter Auditor	Technical Services	2023/12/01
Mr M. Langa	Meter Auditor	Technical Services	2023/12/01

Initials & Surname	Position	Department	Date of appointment
Mr S.S Mdlalose	Meter Auditor	Technical Services	2023/12/01
Miss S.P Shabangu	Meter Auditor	Technical Services	2023/12/01
Mr J.M Sibiya	Meter Auditor	Technical Services	2023/12/01
Mr N. Sibiya	Meter Auditor	Technical Services	2023/12/01
Mr .M.N Zungu	Meter Auditor	Technical Services	2023/12/01
Miss W.N Zondi	Community Services	Admin Clerk	2024/03/01

1.10 PROMOTIONS 2023-2024 FINANCIAL YEAR

Ulundi Municipality has promoted ten (10) employees:

Initials & Surname	Position	Department	Date of appointment
Miss N.N Mathe	Public Participation Officer	Corporate Services	2023/08/01
Mr V. Ngubane	LED Officer – Monitoring & Evaluation	Corporate Services	2023/08/01
Miss N.S Mtshali	LED Officer - Liaison	Corporate Services	2023/08/01
Mrs I.N Masondo	Chief Administration Officer	Corporate Services	2023/09/01
Mr B.S Mthembu	Records Officer	Corporate Services	2023/09/01
Miss N. Khali	Manager Electrical	Technical Services	2023/09/01
Mr Z.N Mpontshane	Manager IT	Financial Services	2023/09/01
Mr B. SEME	Registry Officer	Corporate Services	2023/10/01
Miss N. Mbatha	PMS Officer	Office of the MM	2023/12/01
Mr B.B Mpulo	DD – Town Planning	Town Planning and Development	2024/04/01

1.11 TERMINATIONS

The Ulundi Municipality has terminated the services of twenty (22) employees, please note that six (6) employees exited on retirement, six (6) employee contract expired, six (6) employees resigned, one (1) employee dismissed, two (2) employees were deceased, and one (1) employee was on medical boarded.

EMPLOYEE NAME	OCCUPATION	DEPARTMENT	TERMINATION	REASON
Mr N.A Dlamini	General Assistant	Community Services	2023/07/16	Deceased
Mrs. N.L Mtshali	Controller	Finance	2023/07/31	Resigned
Miss T.P Mbatha	Snr Admin Officer	Corporate Services	2023/07/31	Retired
Mr B.B Phakathi	Engineering Technician	Technical Services	2023/09/05	Dismissed
Mr T.P Nkosi	Stores Controller	Finance	2023/09/30	Retired

Mr L.W Xulu	Finance Intern	Finance	2023/09/30	Contract Expired
Mrs T.A Ntombela	Director Community Services	Community Services	31/03/2024	Resigned
Mrs. N.L.H Buthelezi	Deputy Director Town Planning and Development	Town Planning	2023/10/31	Resigned
Mr L.S Buthelezi	Procurement Practitioner	Finance	2023/10/31	Resigned
Mr S.B Sosibo	Risk Officer	Office of the MM	2023/11/30	Resigned
Miss B.P Nxumalo	Examiner Driver License	Protection Service	2023/12/31	Resigned
Mr S.S Madela	Finance Intern	Finance	2023/12/31	Contract Expired
Miss B.N Dubazane	Finance Intern	Finance	2023/12/31	Contract Expired
Miss T.S Manqele	Finance Intern	Finance	2023/12/31	Contract Expired
Mr Z. Mthembu	Superintendent Operations	Protection Services	2024/01/31	Retired
Mr P.N Dlatu	Deputy Director Technical Services	Technical Services	2024/02/07	Resigned
Miss S.N Mfuphi	Snr Admin Officer	Town Planning	2024/03/31	
Mr Z.W.M Makhoba	Finance Intern	Finance	2024/03/31	Contract Expired
Mr W.S Hlabisa	Traffic Officer	Protection Service	2024/04/29	Deceased
Miss N.P Sikhakhane	General Assistance	Technical Services	2024/04/30	Retired
Mr S.J Buthelezi	IDP Manager	Town Planning	2024/04/30	Retired
Mr O.K Mahaye	Caretaker	Community Services	2024/05/31	Retired
Miss N.N Ntombela	Snr Clerk	Protection Services	2024/05/31	Ill-Health

1.12 CONTRACTUALS

Ulundi Municipality has terminated nineteen (19) contractual employees, please note that five (5) employees resigned, thirteen (13) employee their contract has expired, one (1) employee has absconded, and three (3) employees who were on contracts got permanent positions.

EMPLOYEE NAME	OCCUPATION	DEPARTMENT	TERMINATION	REASON
Mr S.S Mhlongo	Data Capturer	Corporate Services	2023/07/31	Resigned
Miss T.E Phakathi	Librarian	Community Services	2023/07/31	Contr.expired.
Miss A.S Makhoba	Library Assistant	Community Services	2023/07/31	Contr.expired
Mr S.N Mbatha	Cybercadet	Community Services	2023/07/31	Contr.expired.
Ms N.N Mbatha	Cashier	Financial Services	2023/07/31	Contr.expired
Miss N. Zwane	Meter auditor	Financial Services	2023/07/31	Contr.expired

Ms S.M Mkhize	General Assistant (Bodyguard)	Community Services	2023/07/31	Contr.expired
Mr D. Nxumalo	Snr Clerk	Corporate Services	2023/09/30	Resigned
Mr S.V.S Ndwandwe	General Assistant (Bodyguard)	Protection Services	2023/10/16	Absconded
Ms N.N Jiyane	Personal Assistant	Town Planning & Development	2023/10/31	Contr.expired
Miss S.C Mthembu	Admin Clerk	Community Services	2023/11/30	Resigned
Mr L.H Nhlebela	Registry Clerk	Corporate services	2023/11/30	Resigned
Mr W.M Dlathu	Meter Auditor	Technical Services	2023/11/30	Contr.expired
Mr W.C De Wet	Meter Auditor	Technical Services	2023/11/30	Contr.expired
Mr M.C Gabela	General Assistant	Community Services	2024/01/31	Resigned
Ms B Dlamini	Caretaker	Protection Services	2024/02/29	Contr.expired
Mr S. Mthethwa	Traffic officer	Protection Services	2024/02/29	Contr.expired
Ms B.P Dlamini	Caretaker	Protection Services	2024/02/29	Contr.expired
Mr N. Mbokazi	Traffic officer	Protection Services	2024/02/29	Contr.expired

1.12 SKILLS DEVELOPMENT

The Workplace Skills Plan for 2024/2025 and Annual Training Report 2023/2024 was submitted to Local Government SETA and the acknowledgement of receipt of WSP & ATR Submission was signed by the LGSETA Administrator on the 25th of April 2024.

1.13 INJURY ON DUTY

Initials & Surname	Position	Date
Mr A.T Cele	Meter Auditor	08 March 2024
Mr Sibiya N	Meter Auditor	08 March 2024

1.14 LABOUR RELATIONS

The disciplinary cases for 2023/2024 have been finalized by the following employees.

Initials & Surname	Position	Outcome	Date
Mr P.N Dlatu	Deputy Director: Electrical	Settlement and resigned prior finalization of the DC	07/02/2024
Mr B.B Phakathi	Engineering Technician	Arbitration In progress	

1.15 LEAVE

The Ulundi Municipality employees took the excessive annual leave in line with the South African Local Government Bargaining Council Main Collective Agreement as well as the Basic Conditions of Employment Act as amended. At the end of the leave cycle, all leave credit was quantified to formulate leave provision for 2023/2024 and it amounted to **R15 004 480.16** per annum.

1.16 DISCHARGE DUE TO ILL HEALTH

EMPLOYEE NAME	OCCUPATION	DEPARTMENT	TERMINATION	REASON
Miss N.N Ntombela	Senior Clerk	Protection Services	2024/05/31	Medical Boarded

1.17 EMPLOYEE ASSISTANT PROGRAMME

Ulundi Municipality had an Employees and Councillors Wellness Day which was held on the 27th of June 2024 at Ulundi Sports ground.

1.18 SKILLS GAP

- Ulundi Municipality has an approved Skills Development Plan which is aimed at identification and execution of training needs for the Councillors, employees, and unemployed youth during the financial year 2023/2024.
- Training was provided to the employees and Councillors according to the Skills Audit outcome.

CHAPTER 5

Chapter 5

5.. Financial Overview

The complete set of financial information on how the Municipality performed is contained in the Audited Annual Financial Statement which are contained on this report Volume II and viewable on the Municipalities website on www.ulundi.gov.za

Sections within the department of financial Services
Finance department consist of the below listed Divisions/Units which are under the control of the Chief Financial Officer - Mr. JH Mhlongo:

5.1 Administration and Strategic Planning

- Ensure a maximum support to all divisions so that they can function optimally which will eventually benefit the community.
- Ensure that all Municipal finances are handled in accordance with the Local Government: Municipal Finance Management Act No.56 of 2003 and the funds are used for the intended programmes which benefit the community.
- Ensure that the work environment becomes educational as well to employees through continuous communication (Internal workshops, meetings, etc.)
- Strive to achieve the unqualified audit report with no matters and to maintain it.
- Ensure that the Batho Pele principles are brought into action daily.
- Municipal Standard Chart of account Regulations have been implemented successfully, challenges that arise are attended with the assistance of main financial system and sub-systems vendors.

5.2 Expenditure Management Unit –

- We strive to pay creditors within 30 days upon receipt of invoices (Invoice that is compliant to Section 20 of the VAT Act no 89 of 1999) provided that all Supply Chain Management Regulations are complied with.
- We strive to pay employee related costs and Councillors remuneration on time. Both costs respectively are within Treasury Norms when considered to total operating expenses.
- Payments are made in compliance with Municipal Finance Management Act Circular No.82 of 2016 – Cost Containment Measures.

5.3 Revenue Management Unit

- Municipality has the following streams of revenue: Service charges (Electricity Sales and Refuse collection), Rates, Government Operating Grants (Equitable share, financial management Grant, Extended Public Works Programme, Provincialization of Libraries) and other revenue (Rates clearance certificates, Traffic fines and Licenses Valuation Certificates, Reconnection fees, Facilities hire, Business licenses)
- Revenue management is driven by Council Policies and by-laws. One of our Policies which is Indigent Policy which emphasizes on the well-being of our community and surrounding areas of Ulundi. Consumers who qualify as indigents are given 50khw pm of electricity and 100% rebates on refuse and Property Rates. Council is also providing R45 000 as additional rebates to Rates for all our residence. Based on the Revenue Enhancement Strategy, community is encouraged to pay for services so that Ulundi Municipality can deliver the services to the community. All our commercial customers including Government are encouraged to make a once off payment for annual property rates. This will enhance revenue, as a result the debtors' book will decrease. This drive is supported by Senior Management and the municipal staff members.
- Main purpose of the unit is to protect and enhance revenue position to enable the objectives of the municipality by implementing Council's Policies, By-Laws, and Strategies.

- Effective revenue management means that all consumers are billed correctly for all services received and all property owners are billed correct property rates in accordance with the Local Government Property Rates Act, 2004 as amended in 2014. Revenue, as a product of service delivery and the municipal valuation roll, is dependent on the extent and use of land and services provided, as well as on the municipality's ability to identify, record and manage all its revenue sources accurately and comprehensively. Monthly reconciliations are performed between the valuation roll and the billing system, as well as regular data verification tests done to ensure that consumption charges are within acceptable norms.

The following areas were prioritized during the financial year to achieve Improved Revenue Management.

- Collection rate of 90% targeted.
- Ongoing completeness of revenue reconciliations.
- Reduction of outstanding government debt – various initiatives are underway to reduce government debt and ensure ongoing payment for services.
- Improved indigent management.
- Council's revenue enhancement strategy.
- Ulundi Financial Recovery Plan

5.4 Supply Chain Management Unit

- This unit ensures that there is maximum compliance with Supply Chain Management Regulations and Municipal Policy in sourcing of goods and services.
- Ensure a transparent, fair, and economic manner of sourcing of good and services.
- Monthly and Quarterly Reports have been submitted in respect with the procurement of goods and services in terms of Municipal Approved Supply Chain Management Policy and Local Government: Municipal Finance Management Regulations (Published in terms of Act No.56 of 2003).The situation was also strengthened by the introduction of a Contract Management system as well as Central Suppliers database the training of which was facilitated by the dedicated delegates from the Provincial Treasury.
- All officials within this section have met minimum competencies.

5.5 Assets management Unit

- This unit is responsible for the maintenance of the Municipal Asset Register with a value of over R 500 million and Investment property to the value of about R 16.2 million and there have been no non-compliance findings reported by Auditor General's office in the Audit report for the past three financial years
- In terms of Section 96 of the Local Government: Municipal Finance Management Act No.56 of 2003 by means of unique identification of new assets, verification and monitoring the movement of assets which determines the existence and condition of the asset there after calculating depreciation of the asset as opposed to its useful life to determine future economic benefit and to be able to make provisions for replacement timeously (Budget).
- It is worth nothing that this function is done by the municipal officials.

5.6 Information Technology Unit

- The major role of Information Technology (IT) division is to support business processes of the Municipality. This is achieved by providing a stable, secure, and efficient network environment to allow efficient operation of all computer systems in the Municipality. Due to the recent upgrade of the whole network infrastructure, the network environment is now built with more durable hardware devices that run latest technologies which enable effective monitoring of user activities on the network.

- Furthermore, the network infrastructure will allow the municipality to offer free Wi-Fi to the community at the municipal library once further configurations on the network are completed. The free Wi-Fi access will be an added value and a contribution to advancement of education, especially to learners utilising the library and in addition to that, IT division will also design a website specifically for the library. The website will provide more information about the services offered in the library and possibly allow community to interact with the website.
- The website design, development and maintenance has been done in-house. The insourcing comes with several benefits – efficient updating of the website is one of the benefits. Part of our plans is improving the municipal website by developing in functions that allow community to interact with the municipality for queries and complements. This will improve the communication between municipality and the community.

5.7 Financial support, budget process management and budget reporting section

- The process which is led by Schedule of key budget deadlines to the approval of each MTREF (Medium Term Revenue and Expenditure Framework) is a cycle (Draft Budget, Adjustment Budget, Final Budget and in year monitoring reports), commencing immediately after the ensuing years MTREF is approved by Council.
- In the 2020/21 financial year municipality complied with MFMA in tabling and approval of budgets within legislated timeframes.
- A budget consultation process which was undertaken with different municipal stakeholders through meetings. Attendance by the Community attendance in these consultation meetings are always improving and the understanding of the municipal process by the community is also encouraging to note.
- National Treasury endeavors through support to ensure that municipalities prepare a budget document that provides concise and understandable financial and non-financial information, which will ensure that informed decisions are made to promote effective financial management and service delivery. By ensuring that the allocation of financial resources is aligned to service delivery targets it will be clear what services are being promised when budgets are approved.
- The municipality's activities are as per MFMA Section 21 (1)(b)(i), which states that the mayor of a municipality must approve the Budget Process Plan at least 10 months prior the start of the budget year and table in the municipal council a time schedule outlining key deadlines for the preparation, tabling, and approval of the annual budget.
- The MFMA Act no.56 of 2003 section 71 requires the Municipality to submit a Financial Report within 10 working days of each month, the Municipality must submit monthly report (s71) in the form of Data Strings which has been successfully uploaded for all the months. On a monthly basis these Financial Reports are submitted to the Executive Committee for Reporting purposes.
- The Municipality continues to engage with both National and Provincial Treasuries where there are still challenges and errors in the reports submitted.
- Municipality is transacting on version 6.4 and all segments have been fully implemented except for costing segment.
- The Municipality participates in the Internship Programme which allows graduates in the financial field to be exposed to Financial Management for a maximum of two years and in this program a maximum of five interns are subjected to a three-month rotational plan where they are deployed to different divisions / sections of the department for relevant training purposes, and this is in line with the conditions of the Financial Management Grant (FMG). In the past decade, this program has been a success since all the interns has been absorbed by the municipality. This is monitored through the personal development plans signed off before rotation.
- It is worth mentioning that Annual and Interim Financial Statements are internally prepare by the municipality's officials and the unqualified audit reports have been received by the municipality for over past five years.

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Sale of goods	694 000	-	694 000	-	(694 000)	Note 56
Rental of facilities and equipment	-	-	-	1 128 639	1 128 639	Note 56
Interest received (trading)	2 991 000	(2 991 000)	-	2 318 271	2 318 271	Note 56
interest earned from non current	1 258 000	500 000	1 758 000	2 366 456	608 456	Note 56
Agency services	-	1 895 000	1 895 000	-	(1 895 000)	Note 56
Licenses and permits	1 895 000	(1 895 000)	-	1 705 616	1 705 616	Note 56
Rental income	1 134 000	-	1 134 000	-	(1 134 000)	Note 56
Service charges	103 518 000	-	103 518 000	86 668 805	(16 849 195)	Note 56
Operational revenue	18 120 000	4 996 000	23 116 000	723 676	(22 392 324)	Note 56
Total revenue from exchange transactions	**129 610 000**	**2 505 000**	**132 115 000**	**94 911 463**	**(37 203 537)**	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	115 343 000	-	115 343 000	114 343 051	(999 949)	Note 56
Transfer revenue						
Government grants & subsidies	257 385 000	10 365 000	267 750 000	324 753 396	57 003 396	Note 56
Fines, Penalties and Forfeits	105 000	203 000	308 000	257 624	(50 376)	Note 56
Interest - Transfer revenue	-	2 991 000	2 991 000	-	(2 991 000)	Note 56
Actuarial Gains	-	-	-	2 637 430	2 637 430	Note 56
Total revenue from non-exchange transactions	**372 833 000**	**13 559 000**	**386 392 000**	**441 991 501**	**55 599 501**	
'Total revenue from exchange transactions'	129 610 000	2 505 000	132 115 000	94 911 463	(37 203 537)	Note 56
'Total revenue from non-exchange transactions'	372 833 000	13 559 000	386 392 000	441 991 501	55 599 501	Note 56
Total revenue	**502 443 000**	**16 064 000**	**518 507 000**	**536 902 964**	**18 395 964**	
Expenditure						
Employee related cost	(171 262 000)	-	(171 262 000)	(167 307 338)	3 954 662	Note 56
Remuneration of councillors	(17 615 000)	(301 000)	(17 916 000)	(17 705 076)	210 924	Note 56
Depreciation and amortisation	(21 425 000)	(40 103 121)	(61 528 121)	(85 747 416)	(24 219 295)	Note 56
Finance costs	(1 000 000)	(1 341 258)	(2 341 258)	(2 312 489)	28 769	Note 56
Debt Impairment	-	-	-	(22 914 634)	(22 914 634)	Note 56
Bad debts written off	(13 918 000)	-	(13 918 000)	(1 691 498)	12 226 502	
Bulk purchases	(136 275 000)	-	(136 275 000)	(133 592 320)	2 682 680	Note 56
Contracted Services	(40 965 000)	(46 196 793)	(87 161 793)	(140 077 036)	(52 915 243)	Note 56
Transfers and Subsidies	-	(293 789)	(293 789)	(286 388)	7 401	
Inventory consumed	(4 161 000)	(4 525 536)	(8 686 536)	(8 671 247)	15 289	
General Expenses	(49 047 000)	4 559 486	(44 487 514)	(44 691 930)	(204 416)	
Total expenditure	**(455 668 000)**	**(88 202 011)**	**(543 870 011)**	**(624 997 372)**	**(81 127 361)**	
	-	-	-	(88 094 408)	(88 094 408)	Note 56

The following is an illustration of how budget was implemented which shows actual revenue & expenditure per type against set budget as well as variances.

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Property rates and other receipts from non-exchange transactions		95 919 875	83 705 866
Service charges and other receipts from exchange transactio		103 575 131	90 593 874
Transfers and subsidies		324 838 707	286 908 460
Interest received		2 318 271	1 965 911
		526 651 984	463 174 111
Payments			
Employee and councillors		(183 334 759)	(174 954 964)
Suppliers, service providers and other		(296 614 935)	(211 723 441)
Finance costs		(2 312 489)	(8 235 095)
Transfers and subsidies		(286 388)	(524 036)
		(482 548 571)	(395 437 536)
Total receipts		526 651 984	463 174 111
Total payments		(482 548 571)	(395 437 536)
Net cash flows from operating activities	42	**44 103 413**	**67 736 575**
Cash flows from investing activities			
Purchase of property plant and equipment	9	(47 787 798)	(67 280 277)
Proceeds from sale of PPE, Investment propertys and other	9	-	2 108 289
Net cash flows from investing activities		**(47 787 798)**	**(65 171 988)**
Cash flows from financing activities			
Net increase/(decrease) in cash and cash equivalents		**(3 684 385)**	**2 564 587**
Cash and cash equivalents at the beginning of the year		8 556 513	5 996 265
Cash and cash equivalents at the end of the year	2	**4 872 128**	**8 560 852**

Table above shows Cashflow of the municipality which is a measure of how actual cash inflow and outflow of the municipality was managed.

2. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	3 150	29 885
Cash at bank	1 237 123	1 050 416
Call deposits	3 631 848	7 476 212
	4 872 121	**8 556 513**

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2024	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
FNB - Current Account - 62033637846	149	840	-	149	840	-
FNB - Current Account (Main) - 62035267609	1 237 123	1 049 576	-	1 237 123	1 049 576	-
FNB - Call Deposit - 62064936093	1 200	91	-	1 200	91	-
FNB - Call Deposit - 62328066776	747 216	1 007 751	-	747 216	1 007 751	-
FNB BANK - Call Deposit- 62032833639	247 943	342 922	-	247 943	342 922	-
FNB BANK - Investment (Main) - 62179391190	2 169 202	249 989	-	2 169 202	249 989	-
FNB BANK - Call Deposit - 62064936340	3 890	4 000 450	-	3 890	4 000 450	-
FNB BANK - Call deposit - 62324120261	1 375	24 404	-	1 375	24 404	-
FNB BANK - Call Deposit - 62067492943	3 151	1 805 690	-	3 151	1 805 690	-
FNB BANK - Call Deposit - 62067492802	457 720	44 914	-	457 720	44 914	-
Total	**4 868 969**	**8 526 627**	**-**	**4 868 969**	**8 526 627**	**-**

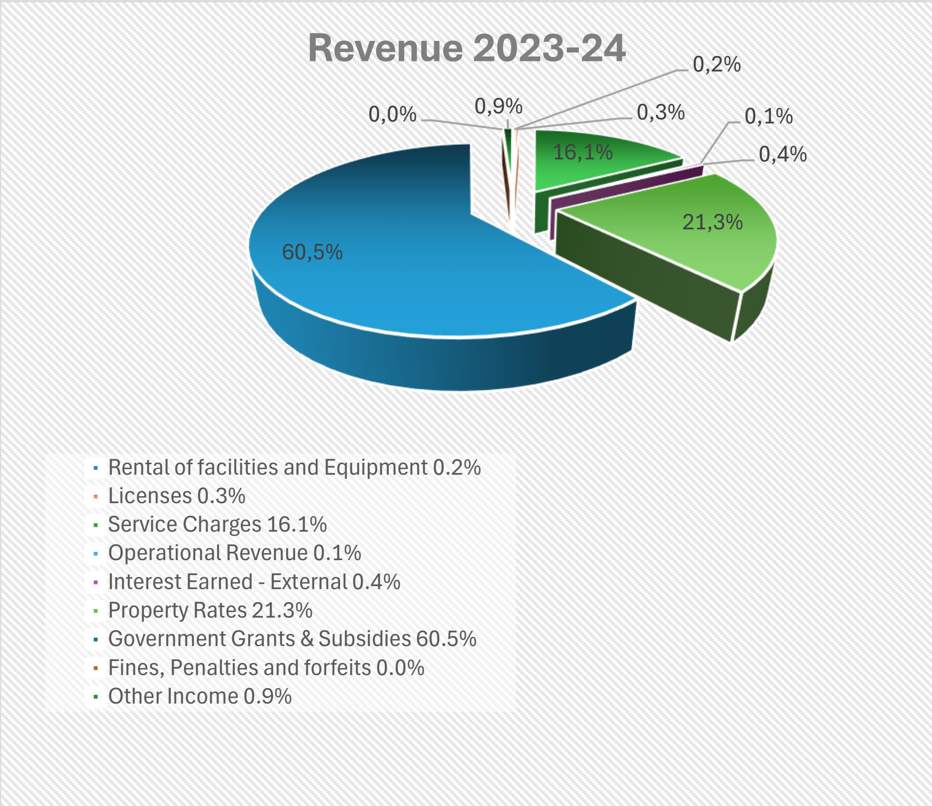
All municipal bank accounts listed above are administered by First National Bank, the municipality has one main account where all transactions are processed as well as call account deposits.

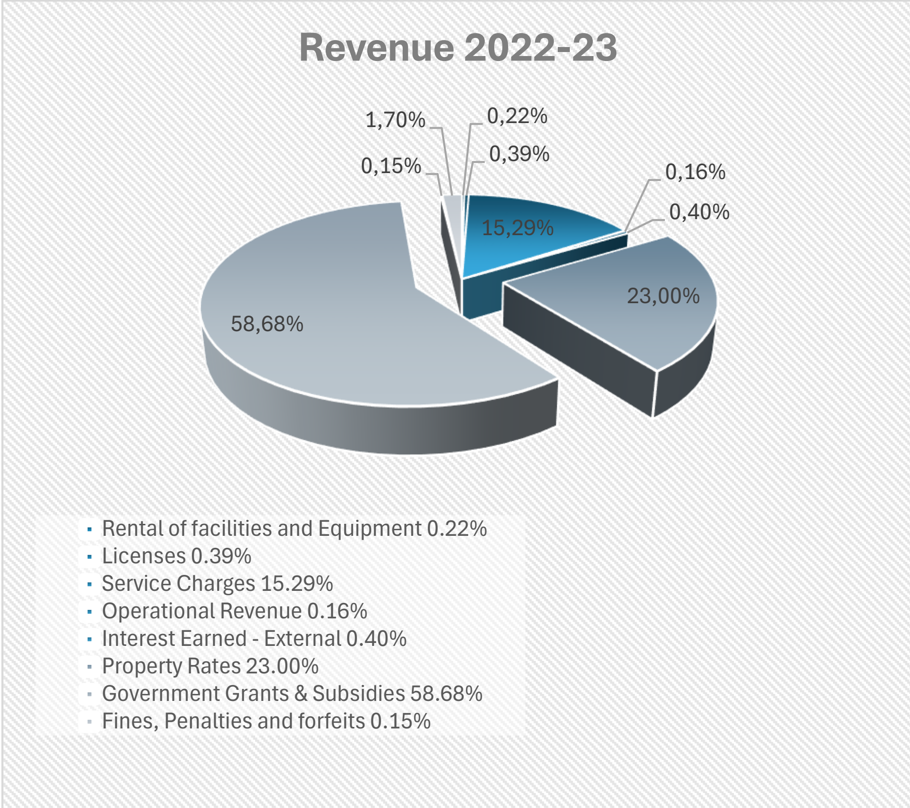
Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Rental of facilities and equipment	20	1 128 639	1 078 597
Licenses	21	1 705 616	1 909 105
Proceeds from sale of land	22	-	2 108 289
Service charges	23	86 668 805	74 780 788
Operational Revenue	24	723 767	790 202
Interest earned - external	25	2 318 271	1 965 911
Actuarial gains	26	2 637 430	-
Total revenue from exchange transactions		**95 182 528**	**82 632 892**
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	27	114 343 051	112 470 596
Interest on receivables	28	2 366 456	2 531 150
Interest recovered	6	-	3 680 367
Transfer revenue			
Government grants & subsidies	29	324 753 396	286 908 460
Fines, Penalties and Forfeits	30	257 624	740 864
Total revenue from non-exchange transactions		**441 720 527**	**406 331 437**
		95 182 528	82 632 892
		441 720 527	406 331 437
Total revenue		536 903 055	488 964 329
Expenditure			
Employee related costs	31	(167 307 338)	(157 822 699)
Remuneration of councillors	32	(17 705 076)	(17 022 236)
Depreciation, impairment and amortisation	33	(85 747 416)	(67 320 904)
Finance costs	34	(2 312 489)	(8 235 095)
Provision for bad debts adjustment	35	(22 914 634)	(20 292 170)
Bad debts written off	35	(1 691 498)	(6 704 660)
Bulk purchases	36	(133 592 320)	(113 324 249)
Contracted services	37	(140 077 036)	(64 280 935)
Transfers and Subsidies	38	(286 388)	(524 036)
Actuarial (loss)	39	-	(148 522)
General expenses	40	(44 692 021)	(46 326 188)
Inventory consumed	41	(8 671 247)	(6 915 333)
Total expenditure		**(624 997 463)**	**(508 917 027)**
		-	-
Total revenue		536 903 055	488 964 329
Total expenditure		(624 997 463)	(508 917 027)
Operating surplus/deficit		-	-
Deficit before taxation		(88 094 408)	(19 952 698)
Taxation		-	-
Deficit for the year		**(88 094 408)**	**(19 952 698)**

The table above indicates financial performance of the municipality from its trading activities

The graphs below indicates how the significant source of municipal revenue





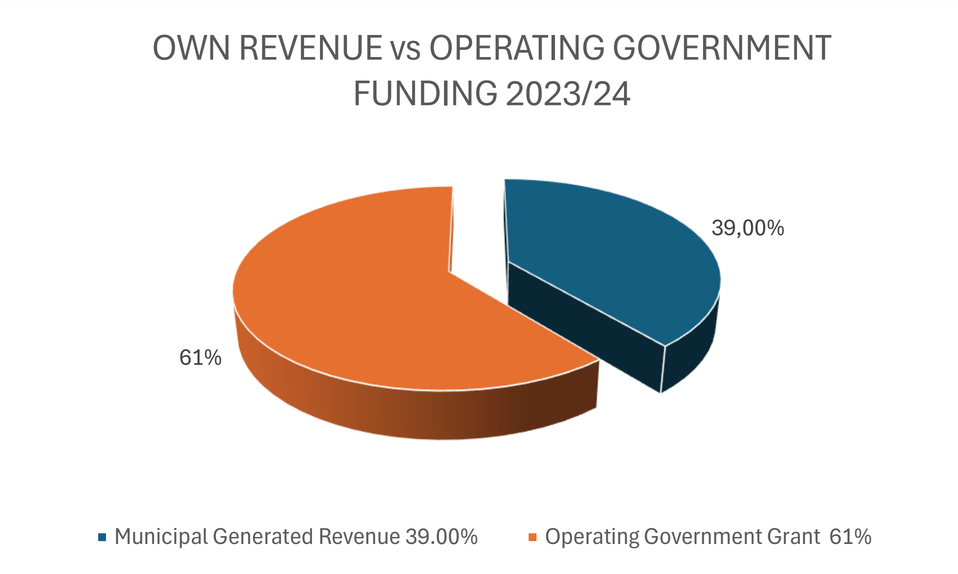
Government grants and subsidies make up to more than 50% of total municipal revenue for both 2023/2024 and 2022/2023. Property Rates revenue only makes up 20% (2023/2024) and 16% (2022/2023).

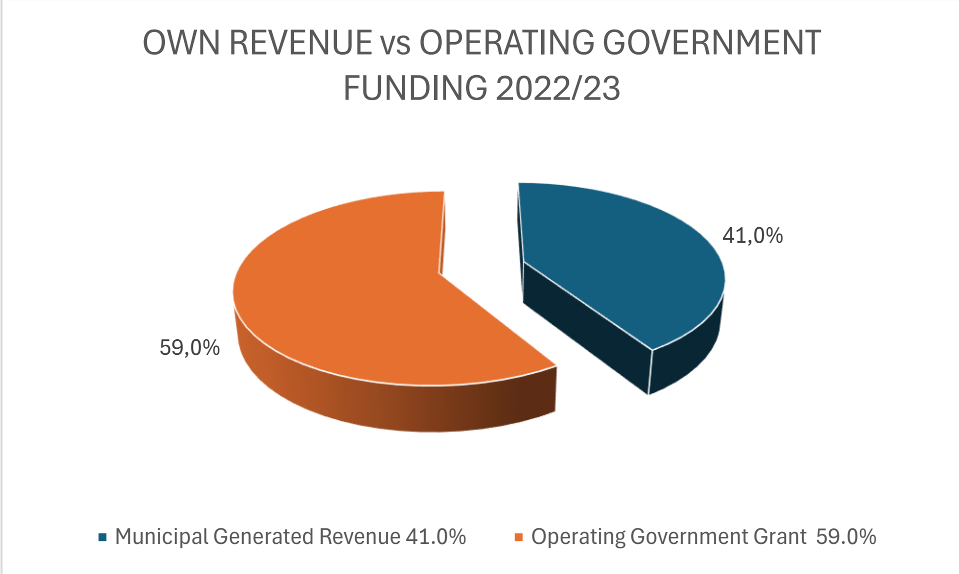
Overall financial performance assessment

The current ratio of the municipality is sitting at 1:0.12 which is way below nom of 1:2. The main contributor to negative current ratio is ESKOM debt which is R198 557 536 as at 30 June 2024. The municipality was approved for write-off of ESKOM debt through Debt Relief Program of R143 253 732. The municipality has complied from inception of program and treasury is considering the first write-off of 1/3. The municipality is also experiencing high distribution losses of %22 (2023 %32) due to illegal connections and technical losses due to ageing infrastructure. Intensive collection initiatives like mass disconnections and meter audits are conducted by the municipality to reduce electricity theft.

Treasury department is providing ongoing support to the municipality on revenue collection improvement focused initiatives and revenue enhancement strategies. It should also be noted that net balance of debtors has decreased significantly due to prior period correction adjustment on debt impairment of R60 163 545 processed as once off adjustment in 2024. This represent 80% of total debtors being impaired. Debtors balance decreased as a result of this adjustment to R15 802 223 (2023 R69 035 449) The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be allocated to the municipality by government though DoRA allocation. Nothing has come to attention that there might be plans to discontinue or merge the functions of the municipality. Municipality will continue to participate in ESKOM debt relief until total debt is written of which address going concern issues in the near future. Municipality will finance future operations from grant funding and the realization of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

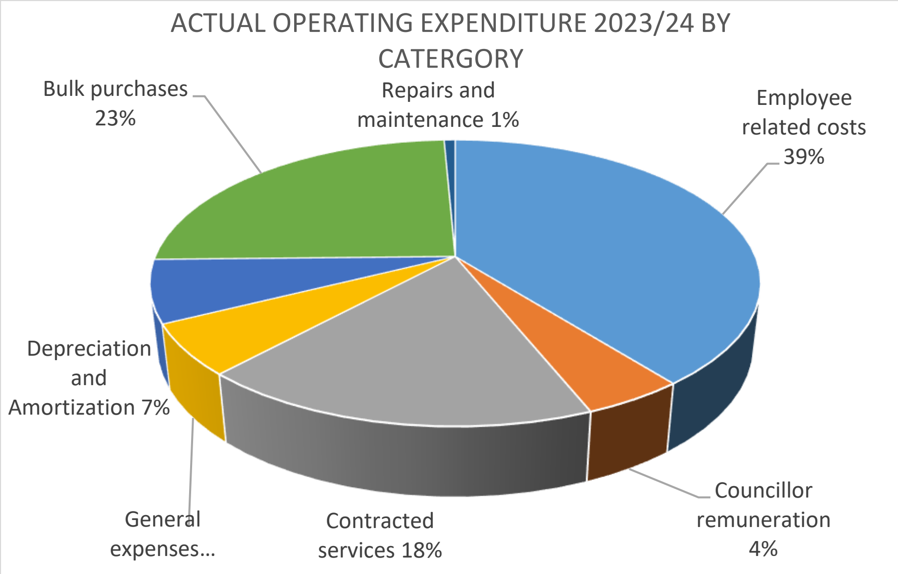
1. Municipal reliance on Government Grants (Own revenue versus Operating Government Grants)			
No	**Description**	**Actual Revenue 2023/24 (‘R)**	**Actual Revenue-2022/23 (‘R)**
1.	Municipal Generated revenue	212 149 659.00	202 055 869.00
2.	Operating Government Grants	324 753 396.00	286 908 460.00

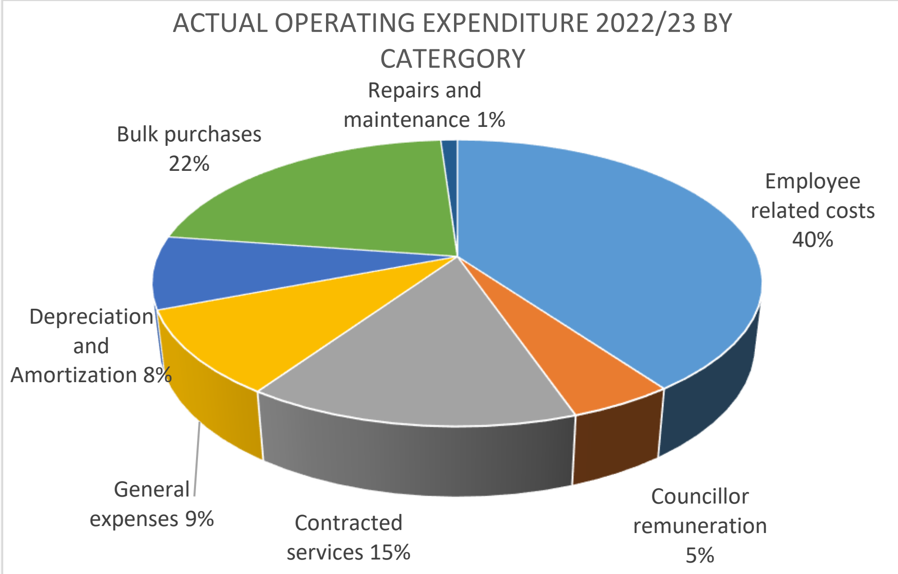




The above illustration depicts how municipal budget is funded and it is evident that most of the budget is funded by government grants and the other portion by municipal generated revenue.

2. Actual operating expenditure				
No	**Description**	**Actual Expenditure-2023/24 ('R) 000**	**Budget – 2023/24 ('R) 000**	**Actual Expenditure-2022/23 ('R)**
1.	Employee related costs	167 307	171 262	157 822
2.	Councillors' remuneration	17 705	17 915	17 022
3.	Contracted services	140 077	64 007	64 280
4.	General Expenses	44 692	67 695	46 326
5.	Depreciation and Amortization	85 747	57 878	67 320
6.	Bulk purchase – Electricity	133 592	136 275	113 324
7.	Repairs and maintenance	34 655	35 200	29 624

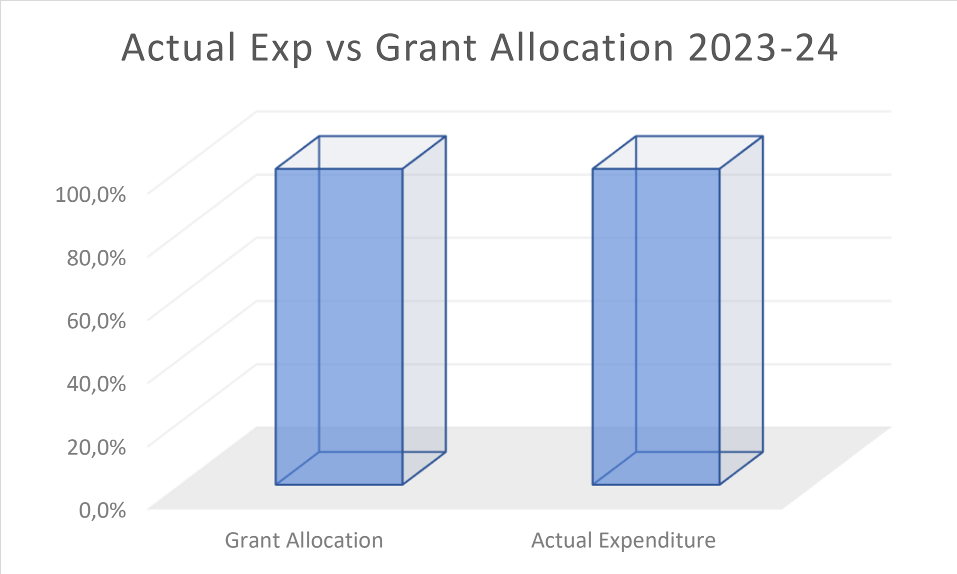


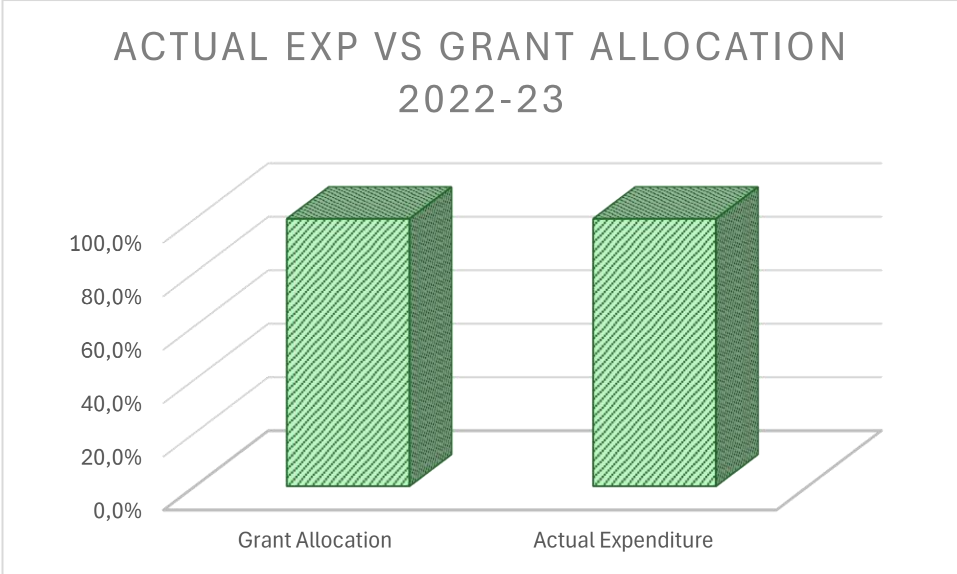


The above graphs depicts different components of municipal expenditure line items, each items are assessed below

1. Employee related costs is the main cost drive and is within the norm as guided by Municipal Finance Management Act Circular No. 71.
2. The next item is electricity bulk purchase at 23 % & 22 % for 2024 & 2023 respectively
3. And contracted services is 18% & 15%

3. Actual Capital expenditure – 22/23 & 23/24					
No	**Description**	**Actual Expenditure-23/24 (‘R)**	**Grant allocation 22/23 (‘R)**	**Actual Expenditure-22/23 (‘R)**	**Grant allocation 22/23 (‘R)**
1.	Expenditure (MIG)	46 885 000.	46 885 000	74 888 000	74 888 000
2.	Expenditure (INEP)	5 798 625.00	5 800 000	5 005 000	5 005 000





Municipality incurred an expenditure which is in line with the conditions of the grants as prescribed in Division of Revenue Act and there were no funds unspent.

4. Analysis and Interpretation of Annual Financial Statements

Ratio	**Norm**	**Result**	**Comment**
Capital Expenditure to Total Expenditure	10% - 20%	46 885 000 / 46 885 000 *100= 100%	The Municipality managed to prioritise the budget towards service delivery and this is evidenced by the ratio which is 100% which is way above the stipulated norm
Capital Expenditure Budget Implementation Indicator	95% - 100%	46 885 000 / 46 885 000 *100= 100%	The ratio indicates that the Municipality has used all the capital allocations towards service deliver in accordance with the grant conditions as shown on the result where all grant allocation was utilised.

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year End	Month End	Mun	Item	Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total -	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
2024	#N/A	KZN266	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	0	0	0	0	0	0	0	0	0	0
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	5,479,234	-99,316	113,322	191,602	-4,274	42,446	196,627	11,150,078	17,069,720	0	0
			1400	Receivables from Non-exchange Transactions - Property Rates	6,724,559	-74,515	1,552,617	1,392,300	1,378,170	1,299,009	23,167,019	98,504,622	133,943,779	0	0
			1500	Receivables from Exchange Transactions - Waste Water Management	0	0	0	0	0	0	0	0	0	0	0
			1600	Receivables from Exchange Transactions - Waste Management	1,429,182	-18,813	344,583	329,257	285,242	255,397	1,188,802	8,084,587	11,898,237	0	0
			1700	Receivables from Exchange Transactions - Property Rental Debtors	70,522	-407	27,069	24,878	25,824	25,819	16,498	314,688	504,891	0	0
			1810	Interest on Arrear Debtor Accounts	451,285	2,865	243,127	214,588	215,169	213,732	1,185,384	17,719,329	20,245,480	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other	0	0	0	0	0	0	0	0	0	0	0
			2000	Total By Income Source	14,154,781	-190,186	2,280,719	2,152,625	1,900,130	1,836,403	25,754,330	135,773,304	183,662,107	0	0
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	6,620,483	-98,724	566,451	603,489	399,078	414,268	11,230,001	52,050,732	71,785,778	0	0
			2300	Commercial	3,684,887	-6,656	255,035	214,474	177,431	173,119	823,405	17,105,116	22,426,812	0	0
			2400	Households	2,478,500	-70,597	866,435	847,272	750,039	673,384	4,570,126	21,227,431	31,342,590	0	0
			2500	Other	1,370,910	-14,210	592,798	487,391	573,582	575,632	9,130,798	45,390,024	58,106,926	0	0
			2600	Total By Customer Group	14,154,781	-190,186	2,280,719	2,152,625	1,900,130	1,836,403	25,754,330	135,773,304	183,662,107	0	0

Organs of state owe R71 785 778, some have been handed over to legal services for collection. Engagements have been made with some departments and a total of R4.8 million was collected in February 2025. We have engaged KZN Cogta for intervention in collection in Government Departments.

Through enforcement of credit control policy, we have managed to increase collection on residential properties where arrangements were made from R109 000 to R150 000 per month, and we continue to enforce the policy to maximize collection.

Vacant lands and businesses located in ITB land have been handed over to legal services for collection, and R700 000 has been collected to date .

95% balance on commercial/business debt is made by properties located in ITB land and abandoned properties and all have been handed to legal services as we have exhausted all possible measures to recover debt.

ITB owes R16 million, which is part of the debt. No much progress has been made on ITB accounts.

List of Councilors and Staff in Errors 2024

Ref no.	Name	House no	Total owing	Remarks
1	T G Madela	A666	R2 232.86	Arrears
2	A.L Mgabhi	D1200	R1 482.09	2 months

There were no employees whom owed the municipality services for more than 90 days.

CHAPTER 6

AUDITOR-GENERAL
SOUTH AFRICA

AUDITOR'S REPORT

Ulundi Local Municipality

2023-24

Date: 30 November 2024

Report of the auditor-general to KwaZulu-Natal Provincial Legislature and the council of the Ulundi Local Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Ulundi Local Municipality set out on pages xx to xx which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cashflow statement and statement of comparison of budget information and actual amounts for the year then ended, as well as notes to financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of Ulundi Local Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the South African Standard Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and Division of Revenue Act 5 of 2023 (Dora)

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

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

Emphasis of matter

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Material impairments – receivables from exchange transactions

7. As disclosed in note 3 to the financial statements, the municipality increased the provision for impairment on receivables from exchange transactions to R31,62 million

(2022-23: R30,22 million) as the recoverability of these amounts were considered to be doubtful.

Material impairments – receivables from non-exchange transactions

8. As disclosed in note 4 to the financial statements, the municipality increased the provision for impairment on receivables from non-exchange transactions to R142,97 million (2022-23: R121,45 million) as the recoverability of these amounts were considered to be doubtful.

Restatement of corresponding figures

9. As disclosed in note 51 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2024.

Material losses – electricity

10. As disclosed in note 54 to the financial statements, electricity losses of R75,83 million (2022-23: R30,97 million) was incurred, which represents 57% (2022-23: 32%) of total electricity purchased.

Other matter

11. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosure notes

12. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

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

14. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

15. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

16. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance area presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

18. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected a key performance area that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key Performance area	Page numbers	Purpose
Basic service delivery	xx to xx	To reduce levels of infrastructure backlogs by providing basic services, facilities and managing existing infrastructure.

19. I evaluated the reported performance information for the selected key performance area against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

20. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives

- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over or underachievement of targets and measures taken to improve performance

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

22. The material finding on the reported performance information for the selected key performance area is as follows:

Key performance area – Basic service delivery

Number of days refuse removal is conducted in the Urban household by 30 June 2024

23. The indicator was not clearly defined during the planning process as the indicator was defined to be reported based on the number of days refuse was collected while the intention of management was to report on the number of weeks that refuse was collected from urban households. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.

Other matters

24. I draw attention to the matters below.

Achievement of planned targets

25. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

Material misstatements

26. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for key performance area: basic service delivery. Management did not correct all of the misstatements and I reported a material finding in this regard.

Report on compliance with legislation

27. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

28. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

29. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

30. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows

Annual financial statements

31. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of current assets, revenue, expenditure, disclosure items and the cash flow statement identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Expenditure management

32. Money owed by the municipality was not always paid within 30 days as required by section 65(2)(e) of the MFMA.

33. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R87,92 million, as disclosed in note 43 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending on the budget relating to non-cash items.

34. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R2,31 million, as disclosed in note 43 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest incurred on overdue accounts.

35. Reasonable steps were not taken to prevent irregular expenditure amounting to R106,33 million as disclosed in note 43 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by tenders that were advertised for less than the required 30 days.

Procurement and contract management

36. Some of the contracts and quotations were awarded to bidders that did not score the highest points in the evaluation process, as required by 2022 Preferential Procurement Regulation 4(4) and 5(4).

37. Some of the contracts were awarded to bidders based on points given for legislative requirement that were not stipulated /differed from those stipulated in the original invitation for bidding, in contravention of SCM regulations 21(b) and 28(1)(a)(i)and the Preferential Procurement Regulations.

38. Some of the invitations for competitive bidding were not advertised for a required minimum period of days, in contravention of SCM Regulation 22(1) and 22(2). Similar non-compliance was also reported in the prior year.

39. Some of the contracts were awarded to providers whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM Regulation 43. Similar non-compliance was also reported in the prior year.

Strategic planning and performance management

40. The service delivery budget implementation plan for the year under review did not include the monthly operational and capital expenditure by vote, as required by section 1 of the MFMA.

Other information in the annual report

41. The accounting officer is responsible for the other information included in the annual report. The other information referred to do not include the financial statements, the auditor's report and the selected key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.

42. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

43. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

44. I did not receive the other information prior to the date of this report. When I do receive it and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

45. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

46. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on the compliance with legislation included in this report.

47. The accounting officer and senior management did not implement adequate effective review and monitoring controls to ensure credible and reliable financial and performance reporting, prevent unauthorized, irregular, and fruitless and wasteful expenditure, and adhere to legislated payment timelines. Additionally, a proper document management system was not maintained to support compliance with applicable supply chain management prescripts.

Auditor - General

Pietermaritzburg

30 November 2024

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), Sections: 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), Sections: 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), Sections: 54A(1)(a),56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1),96(b)

Legislation	Sections or regulations
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1),31
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), Regulations: 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

ULUNDI LOCAL MUNICIPALITY
ACTION PLAN ON A-G'S REPORT: 2023/2024
DETAIL REPORT ON A SCHEDULE
Compiled: 06/01/2025

" The City of Heritage "

No.	A-G Finding	Detailed Findings	Causal Factors	Remedial Action Plan
Key performance area - Basic service delivery				
5	**Number of days refuse removal is conducted in the Urban household by 30 June 2024**	The indicator was not clearly defined during the planning process as the indicator was defined to be reported based on the number of days refuse was collected while the intention of management was to report on the number of weeks that refuse was collected from urban households. Consequently, the indicator is not useful for measuring and reporting on progress against planned objectives.	Lack of Adequate Review of SDBIP information.	The indicator for refuse removal for 2024-2025 financial year has been reviewed and emended to measure the number of household that receive refuse removal on monthly. Benchmarking with circular 88.
6	**Achievement of planned targets**	The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information	Lack of Adequate Review of SDBIP information.	Review 24/25 SDBIP to ensure that all indicators receive adequate attention including those that were not achieved in the previous year.
7	**Material misstatements**	These material misstatements were in the reported performance information for key performance area: basic service delivery. Management did not correct all of the misstatements and I reported a material finding in this regard.	Lack of Adequate Review of SDBIP information.	The indicator for refuse removal for 2024-2025 financial year has been reviewed and emended to measure the number of household that receive refuse removal on monthly. Benchmarking with circular 88.
The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows				
8	**Annual financial statements**	The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of current assets, revenue, expenditure, disclosure items and the cash flow statement identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.	Inadequate review process to ensure that financial statements are accurate	1. AFS review training to be done for all prepares and reviewers of AFS 2. Comprehensive GRAP AFS Review checklist to be implemented 3. Interim AFS to be done for 6 months (14 February 2025) and 9 months (30 April 2025)
9	**Expenditure management**	Money owed by the municipality was not always paid within 30 days as required by section 65(2) (e) of the MFMA.	Cashflow challenges that are faced by the municipality	Cashflow projections to be done and incorporated on budget to ensure that municipality improves from unfunded Budget Position
10	**Expenditure management**	Reasonable steps were not taken to prevent unauthorised expenditure amounting to R87,92 million, as disclosed in note 43 to the annual financial statements, in contravention of section 62(1) (d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending on the budget relating to non-cash items.	Cashflow challenges that are faced by the municipality	Municipality to prepare and approve Budget Funding plan and implement it to improve Budget Funding position Cashflow projections to be done and incorporated on budget to ensure that municipality improves from unfunded Budget Position
11	**Expenditure management**	Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R2,3l million, as disclosed in note 43 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest incurred on overdue accounts.	Interest that has been charged by ESKOM on outstanding debt	Municipality to ensure that current account is paid and payment arrangement is prepared and agreed with ESKOM
12	**Expenditure management**	Reasonable steps were not taken to prevent irregular expenditure amounting to R106,33 million as disclosed in note 43 to the annual financial statements, as required by section 62(1) (d) of the MFMA. The majority of the irregular expenditure was caused by tenders that were advertised for less than the required 30 days.	Failure to maintain a credible irregular expenditure register	1. Irregular expenditure register to be maintained and updated monthly 2. As part of completeness of irregular expenditure, reconciliation between irregular, payments listing, contract register and irregular expenditure reports and council reports and resolutions
	Procurement and contract management			
13	**Procurement and contract management**	Some of the contracts and quotations were awarded to bidders that did not score the highest points in the evaluation process, as required by 2022 Preferential Procurement Regulation 4(4) and 5(4).	Vacances within the SCM Unit contributing to weaknesses in controls	1. All irregular expenditure will be referred to UIFEW investigation committee 2. Irregular expedite report to be submitted to council after investigations are complete
14	**Procurement and contract management**	Some of the contracts were awarded to bidders based on points given for legislative requirement that were not stipulated /differed from those stipulated in the original invitation for bidding, in contravention of SCM regulations 21 (bl and 28(1)(a)(I)and the Preferential Procurement Regulations.	Vacances within the SCM Unit contributing to weaknesses in controls	1. All irregular expenditure will be referred to UIFEW investigation committee 2. Irregular expedite report to be submitted to council after investigations are complete
15	**Procurement and contract management**	Some of the invitations for competitive bidding were not advertised for a required minimum period of days, in contravention of SCM Regulation 22(1) and 22(2). Similar non-compliance was also reported in the prior year	Vacances within the SCM Unit contributing to weaknesses in controls	1. All irregular expenditure will be referred to UIFEW investigation committee 2. Irregular expedite report to be submitted to council after investigations are complete
16	**Procurement and contract management**	Some of the contracts were awarded to providers whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM Regulation 43. Similar non-compliance was also reported in the prior year.	Vacances within the SCM Unit contributing to weaknesses in controls	1. All irregular expenditure will be referred to UIFEW investigation committee 2. Irregular expedite report to be submitted to council after investigations are complete
	Strategic planning and performance management			
17	**Strategic planning and performance management**	The service delivery budget implementation plan for the year under review did not include the monthly operational and capital expenditure by vote, as required by section 1 of the MFMA	Lack of Adequate Review of SDBIP information.	SDBIP for 24/25 includes Monthly projections of Revenue to be collected by Source and Monthly projections of Operational by vote contained in table A25 & A26 of the budgets tables and Capital Expenditure for each Vote contained in table A28& 36 of the budgets table.

No.	Municipal Cluster	Responsible HoD	Employee in Charge	REFERENCE TO IPMS (SDBIP)	Implementation Date	Evidence (POE) Required	POE Provided (or Comments by HoD)
5	Office of the Municipal Manager - PMS Unit	SM Khomo	KS Dladla- PMS Manager		25/01/2025	Approved 24/25 SDBIP and council resolution	
6	Office of the Municipal Manager - PMS Unit	SM Khomo	KS Dladla- PMS Manager		25/01/2025	Approved 24/25 SDBIP and council resolution	
7	Office of the Municipal Manager - PMS Unit	SM Khomo	KS Dladla- PMS Manager		25/01/2025	Approved 24/25 SDBIP and council resolution	
8	Finance Department - Budget and Compliance Management	JH Mhlongo	T Khoza - DCFO		16/05/2025 & 11/07/25	1. Trainind dates confirmation, invitation and attandance registers 2. GRAP AFS Review checklist 3. Interim AFS	
9	Finance Department - Expenditure Unit.	JH Mhlongo	P Nxumalo - Expenditure Manager.		2025/01/31	1. Budget Funding plan 2. Cashflow projections	
10	Finance Department - Budget and Compliance Management	JH Mhlongo	N Mahlaba - DD Budget and Compliance Unit		2025/01/31	1. Budget Funding plan 2. Cashflow projections	
11	Finance Department - Expenditure Unit.	JH Mhlongo	P Nxumalo - Expenditure Manager.		2025/01/31	1.Eskom payments 2.Payment arrangement	
12	Finance Department - SCM Unit.	JH Mhlongo	N Luzipho -SCM Manager		2025/01/31	1. Irregular Expenditure Register, 2. Contract Register 3. Payment Listing	
13	Finance Department - SCM Unit.	JH Mhlongo	N Luzipho -SCM Manager		2025/01/31	1.UIFEW report 2.Council minutes	
14	Finance Department - SCM Unit.	JH Mhlongo	N Luzipho -SCM Manager		2025/01/31	1. SCM Evaluation 2. Checklist SCM Checklist	
15	Finance Department - SCM Unit.	JH Mhlongo	N Luzipho -SCM Manager		2025/01/31	1. SCM Evaluation 2. Checklist SCM Checklist	
16	Finance Department - SCM Unit.	JH Mhlongo	N Luzipho -SCM Manager		2025/01/31	1. SCM Evaluation 2. Checklist SCM Checklist	
17	Office of the Municipal Manager - PMS Unit	SM Khomo	KS Dladla- PMS Manager		2025/01/25	Approved 24/25 SDBIP and amended SDBIP	

No.	Reported Status: Resolved	Percentage	Reported Status: Partially Resolved	Percentage	Reported Status: Not Resolved	Percentage	overall remarks
5				30%			
6				30%			
7				30%			
8						100%	
9						100%	
10						100%	
11						100%	
12						100%	
13						100%	
14						100%	
15						100%	
16							
17				50%			

No.	Internal Audit Comments & Input	Audit Committee Comments	Auditor General's Comments.
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

APPENDIX A

ULUNDI MUNICIPAL POLITICAL STRUCTURE

SERVING COUNCILLORS FOR THE 2021 TO 2026 TERM OF OFFICE

COUNCILLORS NAMES	GENDER	POLITICAL PARTY & STATUS
Councillor S.M. Buthelezi	Male	IFP-Ward 03 Cllr Honourable Speaker Chairperson of Council
Councillor W.M. Ntshangase	Male	IFP – PR Cllr His Worship the Mayor Chairperson of EXCO
Councillor T.G. Madela	Female	IFP- PR Cllr Honourable Deputy Mayor EXCO Member , Chairperson of the Portfolio Committee
Councillor M.S. Buthelezi	Male	IFP - PR Cllr Whip of Council
Councillor C.K. Zungu	Male	IFP PR Cllr : Chairperson of the Municipal Public Accounts Committee
Cllr M.B. Buthelezi	Male	IFP-Ward 2 Cllr: EXCO Member, Chairperson of the Portfolio Committee
Councillor M.R. Dubazane	Male	ANC PR Cllr; EXCO Member
Cllr M.S. Gcaba	Male	NFP PR Cllr; EXCO Member
Cllr S.M. Khuzwayo	Male	IFP-Ward 9 Cllr ;EXCO Member, Chairperson of the Portfolio Committee
Cllr J.B. Mlotshwa	Female	EFF - PR Cllr ; EXCO Member
Cllr S.S. Siwela	Male	IFP - PR Cllr EXCO Member, Chairperson of the Portfolio Committee
Councillor S.N. Buthelezi	Male	IFP - Ward 5 Cllr ;EXCO Member: Chairperson of the Portfolio Committee
Councillor T.J. Manqele	Female	IFP – PR Cllr Ordinary Member of Council
Councillor F.M. Buthelezi	Male	IFP - PR Cllr Ordinary Member of Council
Councillor B.S. Khanyile	Male	IFP - PR Cllr Ordinary Member of Council
Councillor P.M. Mthethwa	Male	IFP- Ward 1 Cllr Ordinary Member of Council
Councillor N.D. Masondo	Male	IFP - Ward 4 Cllr Ordinary Member of Council
Councillor L.D. Khumalo	Male	IFP - Ward 6 Cllr Ordinary Member of Council
Councillor J.E. Xulu	Male	IFP - Ward 7 Cllr Ordinary Member of Council
Councillor A.M. Sibiya	Male	IFP - Ward 8 Cllr Ordinary Member of Council
Councillor T. Ndlela	Male	IFP - Ward 10 Cllr Ordinary Member of Council

Councillor M.D. Xulu	Male	IFP - Ward 11 Cllr Ordinary Member of Council
Councillor M. Mkhize	Male	IFP - Ward 12 Cllr Ordinary Member of Council
Councillor N.E. Madela	Female	IFP – Ward 13 Cllr Ordinary Member of Council
Councillor F.M. Dlamini	Male	IFP - Ward 14 Cllr Ordinary Member of Council
Councillor F. Ndawonde	Male	IFP-Ward 15 Cllr Ordinary Member of Council
Councillor M.I. Ngcobo	Male	IFP - Ward 16 Cllr Ordinary Member of Council
Councillor L.K. Mbatha	Female	IFP – Ward 17 Cllr Ordinary Member of Council
Councillor S.B. Mhlongo	Male	IFP - Ward 18 Cllr Ordinary Member of Council
Councillor S.D. Sibiya	Male	IFP - Ward 19 Cllr Ordinary Member of Council
Councillor S.W Mkhize	Male	IFP - Ward 20 Cllr Ordinary Member of Council
Councillor T.P. Khanyile	Male	IFP - Ward 21 Cllr Ordinary Member of Council
Councillor S.M. Xulu	Male	IFP - Ward 22 Cllr Ordinary Member of Council
Councillor N.E. Dlamini	Male	IFP - Ward 23 Cllr Ordinary Member of Council
Councillor T.V. Nxumalo	Male	IFP - Ward 24 Cllr Ordinary Member of Council
Councillor S. Ntshingila	Female	ANC PR Cllr Ordinary Member of Council
Councillor T.M. Khumalo	Male	ANC PR Cllr Ordinary Member of Council
Councillor H.I. Mkhize	Female	ANC PR Cllr Ordinary Member of Council
Councillor T.M. Zungu	Male	DA PR Cllr Ordinary Member of Council
Councillor M. Magubane	Male	EFF PR Cllr Ordinary Member of Council
Councillor M.B. Ntombela	Female	NFP PR Cllr Ordinary Member of Council
Councillor J.S. Mhlongo	Male	NFP PR Cllr Ordinary Member of Council
Councillor M.N. Mgabhi	Female	NFP PR Cllr Ordinary Member of Council
Councillor M.O. Zungu	Male	NFP PR Cllr Ordinary Member of Council
Councillor X.N. SIthole	Male	NFP PR Cllr Ordinary Member of Council

Councillor S.S. Ntombela	Male	NFP PR Cllr Ordinary Member of Council
Councillor T.D. Sikhakhane	Male	ANC PR Cllr Ordinary Member of Council

RECORD OF ACTUAL MEETINGS CONVENED IN 2023/2024 FINANCIAL YEAR (01 JULY 2023 TO 30 JUNE 2024)

Executive & Finance Committee		Council		MPAC
Ordinary meetings (12)	**special meetings (02)**	**ordinary meetings (08)**	**special meetings (05)**	**ordinary meeting (04)**
24/07/2023	07/08/2023	25/08/2023	10/07/2023	24/08/2023
25/08/2023	12/02/2024	03/10/2023	24/07/2023	24/01/2024
26/09/2023		14/12/2023	07/08/2023	26/03/2024
23/10/2023		25/01/2024	12/09/2023	25/06/2024
27/11/2023		28/02/2024	30/10/2023	
14/12/2023		27/03/2024	26/04/2024	
25/01/2024		22/05/2024		
28/02/2024		26/06/2024		
27/03/2024				
26/04/2024				
22/05/2024				
26/06/2024				

RETURN OF ATTENDANCE OF COUNCIL MEETINGS IN 2023/2024 FINANCIAL YEAR FROM JULY 2023 TO JUNE 2024

COUNCILLORS NAMES	COUNCIL MEETINGS	
	Ordinary Meetings	**Special Meetings**
	Total Number (8)	**Total Number (6)**
Cllr S.M. Buthelezi	8	6
Cllr W.M. Ntshangase	8	6
Cllr T.G. Madela	6	5
Cllr M.S. Buthelezi	8	5
Cllr C.K. Zungu	8	5
IBamba buKhosi N.N.E. Mpungose	0	0
Inkosi P.V.N. Ntombela	1	0
Cllr F.M. Buthelezi	7	5
Cllr M.B. Buthelezi	8	6
Cllr S.N. Buthelezi	7	5

Cllr F.M. Dlamini	4	5
Cllr N.E Dlamini	8	6
Cllr M.R. Dubazane	3	4
Cllr M.S. Gcaba	7	6
Cllr B.S. Khanyile	6	5
Cllr T.P. Khanyile	8	4
Cllr L.D. Khumalo	3	6
Cllr T.M. Khumalo	5	3
Cllr S.M. Khuzwayo	5	5
Cllr N.E. Madela	7	6
Cllr M Magubane	5	5
Cllr T.J. Manqele	8	4
Cllr N.D. Masondo	6	3
Cllr L.K. Mbatha	7	3
Cllr M.N. Mgabhi	8	6
Cllr J.S. Mhlongo	5	2
Cllr S.B. Mhlongo	5	6
Cllr H.I. Mkhize	4	3
Cllr M. Mkhize	7	4
Cllr S.W. Mkhize	6	3
Cllr J.B. Mlotshwa	3	3
Cllr P.M. Mthethwa	7	4
Cllr F. Ndawonde	5	4
Cllr T. Ndlela	6	5
Cllr M.I. Ngcobo	5	4
Cllr M.B. Ntombela	6	3
Cllr S.S. Ntombela	4	5
Cllr S. Ntshingila	6	4
Cllr T.V. Nxumalo	6	4
Cllr A.M. Sibiya	4	6
Cllr S.D. Sibiya	5	4
Cllr X.N. Sithole	8	5
Cllr T.D. Sikhakhane	4	3
Cllr S.S. Siwela	7	4
Cllr J.E. Xulu	7	6
Cllr M.D. Xulu	7	6
Cllr S.M. Xulu	6	4
Cllr M.O. Zungu	7	4
Cllr T.M. Zungu	4	6

APPENDIX B

Appendix B

1. Terms of Reference for Council Standing Committees

1.1 The Executive and Finance Committee
Powers delegated to the Executive and Finance Committee

General Powers

- Designates Councillors, as determined by the MEC as full-time Councillors
- Sets policy in respect of matters falling within the delegated powers of the Executive Committee or within the powers of the executive, below itself.
- Comments on proposed legislation and government policies.
- Appoints or nominates Councillors to attend national and local meetings/conferences/ seminars, etc.
- Appoints or nominates Councillors to represent Council on outside bodies.
- Co-ordinates the operations of the Councillors;
- Decides to institute or defend any action in the High Court, or court of equal or higher stature.
- Decides to institute or defend arbitration proceedings in matters where it otherwise would have been dealt with the High Court or court of equal or higher stature.
- Grants leave of absence to members from meetings of the Executive Committee.
- Decisions to expropriate immovable property or rights in or to immovable property within a prescribed policy framework.

Councillor's Attendance: EXCO Meetings, 2023/2024

No.	Cllr's Name	Political Party	Position	Ordinary meetings Total Number (12)	Special Meetings Total Number (02)
1.	Cllr W.M. Ntshangase	IFP	Chairperson	12	02
2.	Cllr T.G. Madela	IFP	Member	10	02
3.	Cllr S.M. Buthelezi	IFP	Ex-Officio Member	08	02
4.	Cllr M.B. Buthelezi	IFP	Member	12	02
5.	Cllr M.R. Dubazane	ANC	Member	09	01
6.	Cllr M.S. Gcaba	NFP	Member	09	01
7.	Cllr S.M. Khuzwayo	IFP	Member	09	02
8.	Cllr J.B. Mlotshwa	EFF	Member	06	01
9.	Cllr S.S. Siwela	IFP	Member	11	01
10.	Cllr S.N. Buthelezi	IFP	Member	10	02

2. Financial Matters

- Determines the amount of loss of damage suffered by Council.

- where the Municipal Manager or any other manager reporting directly to the Municipal Manager or other staff member has been responsible for such loss or damage and recovers the loss or damage from them.

- Takes any appropriate action regarding any loss of or shortage in funds or property belonging to or controlled by the Council involving alleged fraud, theft, or negligence on the part of all staff, members of Council or any other structure of Council.
- Approves the virement of funds of any capital amount provided that such virement is taken up in the adjustment estimates.
- Resolves any other matter not specifically reserved by Council or specifically delegated to another structure or individual.

The Portfolio Committees are established with the primary objective of oversight in respect of departmental performance. These Committees analyze departmental performance targets set in the IDP, Service Delivery Budget Implementation Plan (SDBIP) and other specific documented deliverables agreed to as determined by Council and adopted as amendments to the SDBIP.

The oversight functions of Portfolio Committees are provided below. It is important not to lose sight of general functions as they provide the basis for specific oversight roles.

3. Responsibilities of Portfolio Committees:

The responsibilities of the Portfolio Committees, in respect of their functional areas are: -

- To develop and recommend strategy.
- To develop and recommend by-laws.
- To consider and make recommendations in respect of the draft budget and IDP.
- To ensure public participation in the development of policy, legislation, IDP and budget.
- To exercise oversight on all functional areas.

2.1 The general functions of Portfolio Committees are:

- To formulate in consultation with the relevant Head of Department, policy falling within the functional area of the portfolio.
- To receive and consider annual business plans falling within the functional area of the portfolio.
- To oversee the implementation of the business plans of the functional areas of the portfolio.
- To oversee the review of financial performance against approved budgets relating to prior and current years including dealing with reports from the Auditor-General.
- To formulate and prepare in consultation with the relevant Head of Department the draft budget in respect of the functional areas of the portfolio, including tariffs of charges.
- To receive and consider reports and recommendations submitted in respect of the functional areas of the portfolio.
- To ensure compliance with the legislation, norms, and standards in respect of the functional areas of the portfolio.
- To recommend the passing or amendments of by-laws pertaining to the function of the portfolio.
- To evaluate and recommend the prioritization of projects falling within the functional areas of the portfolio; and
- To consult with the municipal manager and the relevant Head of Department on Council's policies and programs

3.1 Community Services Portfolio Committee

Legislative Functions:

- Control of public nuisances
- Cleansing of public places
- Refuse removal, refuse dumps and solid waste disposal.
- Public Libraries
- Community Awareness Programmes
- Indigent Support
- Youth Social Development Programmes
- Cultural Programmes
- HIV/AIDS and communicable diseases
- Greening Programmes
- Indigent and Pauper Burial
- Amusement facilities
- Local amenities
- Local sport facilities
- Parks and recreation

Administrative Functions:

- Municipal Libraries
- Sport on municipal facilities and within the municipal area
- Licensing of dogs
- Refuse dumps.
- Cemeteries and burials
- Facilities for the accommodation of, care and burial of animals
- Social upliftment programmes

COMMUNITY SERVICES PORFOLIO COMMITTEE				
No.	**Councillors Names**	**Political Party**	**Position**	**Total number of ordinary meetings (13)**
1	Cllr S.S. Siwela	IFP	Chairperson	13
2	Inkosi P.V.N. Ntombela	Sect. 81 TL	Member	04
3	Cllr M.S. Buthelezi	IFP	Member	10
4	Cllr M.S. Gcaba	NFP	Member	11
5	Cllr N.D. Masondo	IFP	Member	09
6	Cllr M. Magubane	EFF	Member	10
7	Cllr L.K. Mbatha	IFP	Member	10
8	Cllr S. Ntshingila	ANC	Member	09
9	Cllr T.V. Nxumalo	IFP	Member	10
10	Cllr C.K. Zungu	IFP	Member	10

3.2 Local Economic Development and Tourism Portfolio Committee

Legislative Functions:

- Local Economic Development
- Rural Development
- Small Medium Micro Enterprises Development
- Trading Regulations
- Informal sector development
- Provision and maintenance of Tourism services, sites, and attractions
- Site Heritage and cultural preservation and development
- Promotion, marketing, and development of Local Tourism
- Monitoring of Local Tourism operators

Administrative Functions:

- Local Economic Development Awareness Programmes
- Facilitation of rural development initiatives
- Promotion of job creation initiatives
- Skills Development for Co-operatives and SMMEs.
- Grants –In-Aid
- Business Administration
- Business partnerships
- Economic research and policy
- Trading management
- Promotion of international relations
- Drive Tourism quality assurance
- Provision and maintenance of tourist services
- Tourism Awareness Programmes
- Tourism sites and attractions
- Regulation of tourism operators
- Tourism structures and institutions
- Maintaining Database of registered tourism products and service providers
- Local Information Services
- Capacity Building

LOCAL ECONOMIC DEVELOPMENT AND TOURISM PORTFOLIO COMMITTEE				
No.	**Councillor Names**	**Political Party**	**Position**	**Total Number of ordinary meetings (12)**
10.	Cllr M.B. Buthelezi	IFP	Chairperson	12
11.	Cllr N.E. Dlamini	IFP	Member	08
12.	Cllr T.P. Khanyile	IFP	Member	11
13.	Cllr L.D. Khumalo	IFP	Member	09
14.	Cllr T.M. Khumalo	ANC	Member	11
15.	Cllr M.N. Mgabhi	NFP	Member	11
16.	Cllr M.I. Ngcobo	IFP	Member	08
17.	Cllr S.D. Sibiya	IFP	Member	10
18.	Cllr X.N. Sithole	NFP	Member	11

3.2 The Technical Services Portfolio Committee
Legislative functions:

- Electricity and gas reticulation matters
- Storm-water management systems
- Municipal roads
- Street lighting
- Fleet Management

Administrative Functions:

- Sustainable provision of technical and Infrastructure
- Electricity Supply
- Building Maintenance
- Municipal Roads Management

TECHNICAL AND INFRASTRUCTURE PORTFOLIO COMMITTEE				
No.	**Councillor Names**	**Political Party**	**Position**	**Total Number of ordinary meetings (12)**
1.	Cllr T.G. Madela	IFP	Chairperson	09
2.	Cllr B.S. Khanyile	IFP	Member	07
3.	Cllr S.W. Mkhize	IFP	Member	09
4.	Cllr T. Ndlela	IFP	Member	08
5.	Cllr M.B. Ntombela	NFP	Member	09
6.	Cllr J.E. Xulu	IFP	Member	12
7.	Cllr S.M. Xulu	IFP	Member	09
8.	Cllr T.M. Zungu	IFP	Member	05
9.	Cllr T.D. Sikhakhane	ANC	Member	02

3.4 Planning and Development Portfolio Committee

Legislative functions:

- Spatial Planning and Land Use Management
- Planning and Development
- Real Estates
- Housing Development
- Alienation, acquisition, and use of immovable residential property
- Building regulations
- Billboards and the display of adverts in public places
- Fencing and fences

Administrative Functions:

- Development planning
- Land Use and Development Management
- Land survey
- Housing administration
- Sustainable Provision of land
- IDP
- GIS

PLANNING AND DEVELOPMENT SERVICES PORFOLIO COMMITTEE				
No.	**Councillors Names**	**Political Party**	**Position**	**Total Number of Meetings (12)**
1	Cllr S.M. Khuzwayo	IFP	Chairperson	12
2	Ibamba buKhosi N.N.E. Mpungose	Sect. 81 TL	Member	00
3	Cllr F.M. Dlamini	IFP	Member	11
4	Cllr T.J. Manqele	IFP	Member	07
5	Cllr J.S. Mhlongo	NFP	Member	00
6	Cllr S.B. Mhlongo	IFP	Member	09
7	Cllr J.B. Mlotshwa	EFF	Member	07
8	Cllr H.I. Mkhize	ANC	Member	10
9	Cllr M. Mkhize	IFP	Member	09
10	Cllr A.M. Sibiya	IFP	Member	07

3.5 Protection Services Portfolio Committee

Legislative Functions:

- Control of traffic and parking
- Security
- Law Enforcement
- Pounds
- Noise pollution
- Public gatherings management

Administrative Functions:

- Fire Fighting services
- Disaster Management
- Road Safety
- Development and Implementation of rank permits
- Issue learners and driver's license
- Road Traffic Administration

PROTECTION SERVICES PORTFOLIO COMMITTEE				
No.	**Cllr's Name**	**Political Party**	**Position**	**Total Number of ordinary meetings (12)**
1.	Cllr S.N. Buthelezi	IFP	Chairperson	11
2.	Cllr FM. Dlamini	IFP	Member	10
3.	Cllr M.R. Dubazane	ANC	Member	05
4.	Cllr N.E. Madela	IFP	Member	09
5.	Cllr P.M. Mthethwa	IFP	Member	06
6.	Cllr S.S. Ntombela	NFP	Member	08
7.	Cllr F. Ndawonde	IFP	Member	07
8.	Cllr M.D. Xulu	IFP	Member	12
9.	Cllr M.O. Zungu	EFF	Member	07

APPENDIX C

ULUNDI LOCAL MUNICIPALITY MANAGEMENT STRUCTURE 2023/2024

S. M. Khomo
Municipal Manager
Sec 57
MM01

- D. N. S. Buthelezi Executive Director Corporate Services
  Corp 01
- T. A. Ntombela
  Executive Director Community Services Sec 57
  Comm 01
  01/07/2023 - 31/03/2024
- J. H. Mhlongo
  Chief Financial Officer
  Sec 57
  Fin 01
- P. T Nxumalo
  Executive Director
  Technical Services
  Sec 57
  Tech 01
- D. S. Mthembu
  Executive Director
  Protection Services
  Sec 57
  Pro 01
- N. L. H. Buthelezi
  Executive Director
  Planning and Development
  Sec 57
  Plan 01

APPENDIX D

Appendix D

1. Functions of the Municipality

Chapter 3, Section 11 of the Local Government: Municipal Systems Act, No. 32 of 2000 provides that the Executive and legislative authority of a municipality is exercised by the council of the municipality and the council takes all the decisions of the municipality although in terms of section 59, a municipal council must develop a system of delegation that will maximize administrative and operational efficiency and provide for adequate checks and balances.

A municipality exercises its legislative or executive authority by: -

- Developing and adopting policies, plans, strategies and programmes including targets for delivery
- Promoting and undertaking development,
- Establishing and maintaining and administration.
- Administering and regulating its internal affairs and the local government affairs of the local community.
- Implementing applicable national and provincial legislation and its by-laws.
- Providing municipal services to the local community or appointing appropriate service providers.
- Monitoring and where appropriate regulating municipal services where those services are provided by service providers other than the municipality.
- Preparing, approving and implementing its budget.
- Imposing and recovering rates, taxes, levies duties, services fees and surcharges on fees including setting and implementing tariff, rates and tax and debt collection policies.
- Monitoring the impact and effectiveness of any services, policies, programmes and plans.
- Establishing and implementing performance management systems.
- Promoting a safe and healthy environment.
- Passing by-laws and taking decisions on any abovementioned matters; and (n) Doing anything else within its legislative and executive competence.

For Ulundi Municipality, to fulfil the above-mentioned mandate, it has invoked Section 59 of the System Act with the following objectives in mind:

- Ensure maximum municipal administrative and operational efficiency without compromising accountability.
- Provide for good governance and allow for adequate checks and balances.
- Delegate decision making to the most effective level within the administration.
- Involve employees in management decisions as far as practicable.
- Promote a sense of collective responsibility for performance.
- Assign clear delegated duties for the management and co-ordination of administrative components, systems and mechanisms.
- Define in precise terms the delegated duties of each political structure political office bearer and the municipal manager.
- Determine the relationships amongst the political structures, political of the bearers and the administration and the appropriate lines of accountability and reporting for each of them.

1.1 Functions of the Municipality through the Department of Technical Services

This department is responsible for the following functions Electricity reticulation matters (electricity supply)

- Municipal road management
- Storm water management systems
- Street lighting
- Buildings maintenance
- Sustainable provision of technical, and infrastructure
- Fleet management

1.2 Functions of the Municipality through the Department of Development Planning

This department is responsible for the following functions

- Building regulations
- Development Planning
- Land survey
- Land use management
- Real estates
- Housing development and administration
- Alienation acquisition and use of immovable residential property
- Billboards and the display of adverts in public places

1.3 Functions of Community Services

This department is responsible for the following functions

- Refuse removal, refuse dumps and solid waste disposal
- Cleansing of public places
- Control of public nuisance
- Public Libraries
- Community Awareness Programmes
- Indigent Support
- Youth Social Development Programmes
- Cultural programmes
- HIV and communicable diseases
- Greening programmes
- Parks and Recreations
- Local amenities
- Local sports facilities
- Indigent and Pauper burials
- Cemeteries and burials

1.4 Functions of the Department of Protection Services

This department is responsible for the following functions

- Road Traffic Administration;
- Road safety,
- Control of traffic and parking.
- Security and Law enforcement.
- Disaster management.
- Firefighting services.
- Issuing of Learners and Drivers licenses.
- Pound management.
- Public gatherings management.
- Noise pollution management.
- Development and implementation of ranks permits

1.5 Functions of the Department of Financial Services

This department is responsible for the following functions

- Asset Management
- Supply Chain Management
- Revenue, Expenditure Management and Control
- Prepare of Annual Financial Statements
- Annual Budget Preparation and Adjustment

1.6 Functions of the Department of Corporate Services

This department is responsible for the following functions

Council Support

- Manages all Council, Section 79 committees (Portfolio committees), and MPAC and Audit committee meetings and provide secretariat duties.
- Manages matters relating to Ward committee meetings and community development workers - Ensure that committee minutes and records are safely kept.

Registry

Registry is charged with the management of municipal records e.g.

- Paper based records
- Electronic records
- Micrographic records
- Audi-visual records
- Security classified records in al formats

Human Resources

- Implements the administration of the councils' obligation in respect of:
- the Employment Equity Act
- the skills Development Act
- the Labour Relations
- the Basic Conditions of Employment Act
- -Attend to all other human resources related matters such as:
- Personnel provisioning
- Personnel utilization
- Personnel exit.

Legal Services

- Conducts case law and legal research
- Legal interpretation and opinion
- Legal consultation
- Contracts and agreements
- Legal proceedings
- Administration (Reports and Records)

Local Economic Development

- Local Economic Development.
- Rural development.
- Small, medium micro enterprises development.
- Trading regulations.
- Informal sector development.
- Local Economic Development Awareness Programmes.
- Promotion of international relations.
- Promotion of Job creation initiatives

Tourism

- Tourism initiatives
- Aligning outcomes of broader tourism objectives
- Promoting and positioning the region in so far as Tourism is concerned.
- Project co-ordination and events management
- Information update, reports and correspondence
- Tourism awareness programmes
- Promoting, marketing and development of local tourism
- Tourism quality assurance

Internal Audit

This structure is established in terms of section 165 of the MFMA:

Prepare a risk-based audit plan and an internal audit program for each financial year.
Advise the accounting officer and report to the audit committee on the implementation of the internal audit plan and matters relating to:

- Internal Audit
- Internal Controls
- Accounting Procedures and Practices.
- Risk And Risk Management.
- Performance Management.
- Loss Control
- Compliance With the MFMA, Dora and Any Other Applicable Legislation.
- Perform Such other duties as may be assigned to it by the accounting officer.

APPENDIX E

Appendix E

1. Ward Reporting

1.1 Introduction

The government is committed to a form of participation which is empowering, and this includes the creation of democratic representative structures such as ward committees to assist in planning, implementation and monitoring of service delivery at ward level. In addition, this framework seeks to deepen the involvement of local communities in Local Governance matters by incorporating ward committees and communities at large in consultation around key municipal process such as the IDP, Budget process, Performance Management System and service delivery.

There is a need to improve the accountability of ward (committees) and municipal structures to community they serve. This will further assist municipalities with the practical implementation of a well-planned, resourced and a more structured participation programme, so that communities can actively contribute to the decision-making process within the council and to become agents of change and development.

Ward committees should be given necessary capacity and resources to develop and implement Ward Plans, which are Ward Operational Plan and Ward Improvement Plan thus extending the impact of ward committees in the community and within the council in order to further strengthen the impact of ward committees in Municipalities as well as in communities they serve, there is a need for a framework to make provision for specific functions to be performed by ward committees. This may assist to clarify the roles and responsibilities as uniform minimum requirements for ward committees.

1.2 Background

The Local Government Structures Act 117 of 1998 in Chapter 2 paragraph (2-6) as amended outlines the object of the national framework in terms of the role and support for ward committees around payment of stipend payments of R1300.00.

Further it charts the functionality of ward committees by linking the payment of stipend to key functional indicators, amongst these:

- Number of ward committee management meetings held
- Submission and tabling of ward reports and reviewed ward plans to Council
- Number of door-to-door campaigns and/or interactions with all relevant substructures
- Number of complaints, queries and requests registered from the community and attended to
- Participation in projects and programmes of municipalities

In light of these indicators the EMM is committed through various supporting policies to ensure that ward committees' function as intended and are able to enhance participatory governance in a manner that would encourage maximum community involvement.

2. Functioning of Ward Committees

A Ward Committee Member may make recommendations on any matter affecting its ward to the Ward Committee, the Executive Committee or Support Committees or Council

The Ward Committee will be regarded as the statutory structure, recognized by the Municipal Council as its body and communication channel on matters affecting the ward, including, but not limited to:

- Representing the community on the compilation and implementation of the IDP
- Ensuring constructive and harmonious interaction between the Municipality and its community
- Budgeting process with an aid to develop the ward and the entire Municipality.

To serve as a mobilizing agent for community action. This may be achieved as follows:

- Attending to all matters that affect and benefit the community
- Acting in the best interest of the community

Ensure that active participation of the community in:

- Service payment campaigns
- The Municipality's budgetary process
- Decisions about the provisions of Municipal services
- Decisions about By-laws and or policies
- Such other functions as may be assigned to it by the Municipal Council
- Performance management systems
- Izimbizo for community participation

In terms of section 16 (2) of the Municipal Systems Act, the above functions and powers should not be interpreted as permitting interference with the Councils right to govern and to exercise its executive and legislative authority.

2.1 Determination of Interests to be Represented in Ward Committees by Individual Members (Sector Representation)

At least one Ward Committee member must be elected from the following interest groups [Sect.73. (3) Municipal Structures Act] Act 117 of 1998 as amended.

Composition of seats

There are ten (10) members that constitute a Ward Committee plus a Ward Councillor who is also the Chairperson of the Committee:

The below listed seats are commonly found in all wards:

- Women seat-which is compulsory to all Wards.
- Youth seat – mandatory to all Wards.
- Physically Challenged seat.
- Traditional leadership seat.
- Business Sector seat.
- Agricultural seat.
- Faith Based seat (NGO).
- Public Transport seat.
- Safety and Security seat.
- Tourism seat.

- Health.
- Sports and Recreation.
- Informal Traders, etc.

3. Functionality of Ward Committees

There has been a great improvement in the functionality of Ward Committee since the dedicated division for Public Participation with dedicated officials has been formalized. We therefore have the 100% functionality consistently in all 24 wards.

Training of Ward Secretariat members assists in the safe keeping of wad documentation which has been the challenge in the previous committee and Councilors which led to loss of information and POE that is needed by CoGTA to assess the functionality of all ward committees.

3.1 Establishment of New Ward Committees: Term 2021/2026

The ward committee's election started shortly after the National Local Government Elections and were very successful. Cogta inducted them on the 31st of March 2022. The induction was followed by the training and thereafter the launch of ward committee by the Speaker was done on the 31st of May 2022 and that marked the end of establishment phase of the ward committees.

WARD COMMITTEE SITTING DATES					
Ward Name	**1st Quarter**	**2nd Quarter**	**3rd Quarter**	**4th Quarter**	**Status**
1	07/07/2023 03/08/2023 01/09/2023	02/10/2023 07/11/2023 05/12/2023	05/01/2024 01/02/2024 04/03/2024	16/04/2024 03/05/2024 03/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
2	21/07/2023 18/08/2023 22/09/2023	20/10/2023 20/11/2023 01/12/2023	19/01/2024 23/02/2024 28/03/2024	22/04/2024 08/05/2024 21/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
3	03/07/2023 04/08/2023 08/09/2023	06/10/2023 03/11/2023 05/12/2023	02/01/2024 02/02/2024 19/03/2024	08/04/2024 06/05/2024 11/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
4	17/07/2023 17/08/2023 18/09/2023	19/10/2023 17/11/2023 01/12/2023	18/01/2024 16/02/2024 18/03/2024	19/04/2024 20/05/2024 18/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
5	14/07/2023 11/08/2023 11/09/2023	13/10/2023 02/11/2023 06/12/2023	12/01/2024 09/02/2024 08/03/2024	03/04/2024 10/05/2024 14/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
6	05/07/2023 08/08/2023 05/09/2023	03/10/2023 01/11/2023 05/12/2023	03/01/2024 06/02/2024 01/03/2024	10/04/2024 30/05/2024 06/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
7	11/07/2023	05/10/2023	11/01/2024	12/04/2024	1st – functional

	22/08/2023 15/09/2023	10/11/2023 05/12/2023	28/02/2024 06/03/2024	14/05/2024 07/06/2024	2nd – functional 3rd – functional 4th – functional
8	04/07/2023 02/08/2023 04/09/2023	04/10/2023 06/11/2023 06/12/2023	10/01/2024 05/02/2024 06/03/2024	04/04/2024 02/05/2024 05/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
9	25/07/2023 22/08/2023 29/09/2023	27/10/2023 28/11/2023 12/12/2023	30/01/2024 28/02/2024 11/03/2024	29/04/2024 29/05/2024 26/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
10	28/07/2023 25/08/2023 27/09/2023	30/10/2023 30/11/2023 01/12/2023	16/01/2024 27/02/2024 27/03/2024	26/04/2024 28/05/2024 28/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
11	12/07/2023 15/08/2023 12/09/2023	11/10/2023 14/11/2023 04/12/2023	09/01/2024 13/02/2024 14/03/2024	15/04/2024 15/05/2024 10/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
12	10/07/2023 01/08/2023 07/09/2023	25/10/2023 21/11/2023 01/12/2023	24/01/2024 29/02/2024 12/03/2024	18/04/2024 16/05/2024 28/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
13	26/07/2023 23/08/2023 20/09/2023	17/10/2023 22/11/2023 08/12/2023	08/01/2024 07/02/2024 13/03/2024	11/04/2024 09/05/2024 13/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
14	13/07/2023 14/08/2023 14/09/2023	12/10/2023 09/11/2023 07/12/2023	30/01/2024 15/02/2024 20/03/2024	12/04/2024 21/05/2024 24/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
15	27/07/2023 29/08/2023 28/09/2023	26/10/2023 23/11/2023 13/12/2023	25/01/2024 22/02/2024 22/03/2024	25/04/2024 24/05/2024 12/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
16	19/07/2023 21/08/2023 19/09/2023	10/10/2023 27/11/2023 13/12/2023	04/01/2024 12/02/2024 05/03/2024	02/04/2024 07/05/2024 04/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
17	18/07/2023 10/08/2023 20/09/2023	18/10/2023 16/11/2023 06/12/2023	17/01/2024 26/02/2024 15/03/2024	23/04/2024 17/05/2024 19/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
18	24/07/2023 01/08/2023 13/09/2023	09/10/2023 15/11/2023 105/12/2023	22/01/2024 21/02/2024 13/03/2024	18/04/2024 09/05/2024 19/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
19	18/07/2023 16/08/2023 13/09/2023	09/10/2023 15/11/2023 06/12/2023	17/01/2024 29/02/2024 15/03/2024	09/04/2024 23/05/2024 25/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional

20	25/07/2023 07/08/2023 26/09/2023	16/10/2023 13/11/2023 12/12/2023	23/01/2024 08/02/2024 11/03/2024	24/04/2024 13/05/2024 26/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
21	20/07/2023 30/08/2023 06/09/2023	24/10/2023 08/11/2023 06/12/2023	31/01/2024 21/02/2024 07/03/2024	05/04/2024 22/05/2024 20/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
22	17/07/2023 15/08/2023 26/09/2023	11/10/2023 17/11/2023 08/12/2023	29/01/2024 13/02/2024 20/03/2024	15/04/2024 15/05/2024 07/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
23	31/07/2023 31/08/2023 21/09/2023	23/10/2023 29/11/2023 08/12/2023	15/01/2024 14/02/2024 26/03/2024	17/04/2024 31/05/2024 27/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional
24	06/07/2023 28/08/2023 29/09/2023	31/10/2023 24/11/2023 07/12/2023	26/01/2024 20/02/2024 25/03/2024	29/04/2024 27/05/2024 24/06/2024	1st – functional 2nd – functional 3rd – functional 4th – functional

6. CHALLENGES

- Annual refresher training courses to the Secretariats
- Shortage of recording devices for Ward Committees
- Community feedback meetings not being convened by Councillors affects the scoring of the functionality of a ward committee since it is allocated high marks in terms
- Some Ward Committees had challenges of prolonged sick periods of its Councillors which caused a problem in them signing or authorizing the validity of ward sittings and community meetings held in that particular period.

7.INTERVENTIONS BY THE MUNICIPALITY TO SUSTAIN THE FUNCTIONALITY AND TO ASSIST IN THE ELIMINATION OF NON-FUNCTIONAL WARD COMMITEES

- Frequent training and capacitation of Ward Committees by the Municipality is necessary to keep the consistent 100% functionality of Ward Committees
- Provision of two recording Devices for all 24 Wards
- Encouragement of Ward Councillors to convene Quarterly Community Feedback Meetings consistently since it is a requirement
- The Department to allocate budget for Ward Committees tools of trade and other financial support needed to sustain functionality of Ward Committees
- The Speaker as the Chairperson of the Council will ensure that Wards with Councillors who are not in a position to perform their duties due to ill-health are given support
- To formally inform the Provincial COGTA as to what support will Municipality to these specific Wards
- Allocation of fixed venues to hold ward committee meetings

COMMUNITY FEEDBACK MEETINGS

WARD 01

DATE	VENUE	TIME
01/07/2023	Sizani	10H00
19/07/2023	Ombimbini	10H00
23/07/2023	Ningizimu	10H00
09/08/2023	Mantungweni	10H00
06/09/2023	Kwamdundo	10H00
11/10/2023	eMpambukweni	10H00
29/10/2023	KwaMagquma	10H00
05/11/2023	KwaCencethu	10H00
12/11/2023	Skhwebezane	10H00
26/11/2023	Mtshikini	10H00
02/12/2023	Ngogelana	10H00
16/12/2023	Zidwadweni	10H00
05/01/2024	Sibomvu	10H00
05/02/2024	eMbizeni	10H00
16/03/2024	Stanford	10H00
02/04/2024	eMantungweni	10H00
04/05/2024	eGabazi	10H00
10/06/2024	eNkunge	10H00

WARD 02

DATE	VENUE	TIME
15/07/2023	Nondayana Hall	09H00
29/07/2023	Ekushumayeleni Area	09H00
12/08/2023	Nondayana Hall	09H00
26/08/2023	Sizilo Area	09H00
16/09/2023	Nondayana Hall	09H00
30/09/2023	Nhlohlela Area	09H00
14/10/2023	Nondayana Hall	09H00
28/10/2023	Mndaweni Area	09H00
11/11/2023	Nondayana Hall	09H00
25/11/2023	Ophisweni Area	09H00
15/12/2023	Nondayana Hall	09H00
30/12/2023	Zinqaqeni Area	09H00
13/01/2024	Nondayana Hall	09H00
27/01/2024	Swelenkomo	09H00
10/02/2024	Nondayana Hall	09H00
24/02/2024	Khaya Area	09H00
17/03/2024	Nondayana Hall	09H00
31/03/2024	Ekushumayeleni Area	09H00
14/04/2024	Nondayana Hall	09H00
28/04/2024	Brush Area	09H00
12/05/2024	Nondayana Hall	09H00
26/05/2024	Nhlohlela Area	09H00
15/06/2024	Nondayana Hall	09H00
30/06/2024	Nhlangandlovu Area	09H00

WARD 03

DATE	VENUE	TIME
13/07/2023	Dayingubo	09H00
14/07/2023	Thandaziphi	09H00
17/08/2023	Nsukangihlale	09H00
18/08/2023	Godlankomo	09H00
28/09/2023	Dayingubo	09H00
29/09/2023	Thandaziphi	09H00
19/10/2023	Nsukangihlale	09H00
20/10/2023	Godlankomo	09H00
16/11/2023	Thandaziphi	09H00
17/11/2023	Dayingubo	09H00
07/12/2023	Godlankomo	09H00
08/12/2023	Nsukangihlale	09H00
20/01/2024	Thandaziphi	09H00
21/01/2024	Dayingubo	09H00
14/02/2024	Nsukangihlale	09H00
15/02/2024	Godlankomo	09H00
04/03/2024	Dayingubo	09H00
05/03/2024	Thandaziphi	09H00
11/04/2024	Godlankomo	09H00
12/04/2024	Nsukangihlale	09H00
20/05/2024	Dayingubo	09H00
21/05/2024	Thandaziphi	09H00
19/06/2024	Nsukangihlale	09H00
20/06/2024	Godlankomo	09H00

WARD 04

DATE	VENUE	TIME
14/07/2023	Stetema	10H00
11/08/2023	Mlovu	10H00
15/09/2023	Esidakeni	10H00
20/10/2023	Ezembeni	10H00
10/11/2023	Engubaneni	10H00
08/12/2023	Ogedleni	10H00
19/01/2024	Echibini	10H00
09/02/2024	Emshayazafe	10H00
08/03/2024	Ekudubekeni	10H00
07/04/2024	Esidakeni	10H00
11/05/2024	Ezembeke	10H00
07/06/2024	Mshiyazafe	10H00

WARD 05

DATE	VENUE	TIME
15/07/2023	Ntambonde Hall	10H00
15/08/2023	Mpanza Hall	10H00
12/09/2023	Esikhumbeni Hall	10H00
10/10/2023	Magagadolo Hall	10H00
16/11/2023	Mpanza Hall	10H00

12/12/2023	Mpanza Hall	10H00
11/01/2024	eDulini	10H00
13/02/2024	Phangode	10H00
15/03/2024	Mpanza Hall	10H00
10/04/2024	Ntambonde	10H00
15/05/2024	Esikhumbeni Hall	10H00
14/06/2024	Mpanza Hall	10H00

WARD 06

DATE	VENUE	TIME
27/07/2023	Dlebe Development Centre	09H00
29/08/2023	Nsukazi Community Hall	09H00
24/09/2023	Dlebe Development Centre	09H00
26/10/2023	Nsukazi Community Hall	09H00
22/11/2023	Dlebe Development Centre	09H00
24/12/2023	Nsukazi Community Hall	09H00
26/01/2024	Dlebe Development Centre	09H00
28/02/2024	Nsukazi Community Hall	09H00
24/03/2024	Dlebe Development Centre	09H00
26/04/2024	Nsukazi Community Hall	09H00
28/05/2024	Dlebe Development Centre	09H00
30/06/2024	Nsukazi Community Hall	09H00

WARD 07

DATE	VENUE	TIME
09/07/2023	Siphiva	09H00
09/07/2023	Mnqawe	09H00
12/08/2023	KwaBhungane	09H00
08/09/2023	Xasana	09H00
08/10/2023	Exolo	09H00
11/11/2023	Equbeni	09H00
03/12/2023	Obhokweni	09H00
14/01/2024	Enqunwaneni	09H00
11/02/2024	Emame	09H00
11/03/2024	Endide	09H00
08/04/2024	Obhokweni	09H00
12/05/2024	Equbeni	09H00
10/06/2024	Exolo	09H00

WARD 08

DATE	VENUE	TIME
08/07/2023	Donsa	09H00
28/07/2023	Jikaza	09H00
03/08/2023	Bhokweni	09H00
24/08/2023	Chibini	09H00
05/09/2023	Sphethu	09H00
23/09/2023	Ezihlabeni	09H00

17/10/2023	Mganimbobo	09H00
26/10/2023	Gezizandla	09H00
11/11/2023	Vuthela	09H00
29/11/2023	Mahombeni	09H00
23/11/2023	Memulweni	09H00
02/12/2023	Eziqhwageni	09H00
05/01/2024	Madaka	09H00
08/02/2024	Mashona	09H00
22/02/2024	Kwa E	09H00
30/03/2024	Vuthela	09H00
04/03/2024	Donsa	09H00
12/04/2024	Bhokweni	09H00
22/04/2024	Chibini	09H00
11/05/2024	Mganimbobo	09H00
27/05/2024	Gezizandla	09H00
15/06/2024	Vuthela	09H00
30/06/2024	Jikaza	09H00

WARD 09

DATE	VENUE	TIME
09/07/2023	Ntontiyane (Creche)	10H00
23/07/2023	Dunge (Creche)	10H00
30/07/2023	Ezibomvu (Ezimakethe)	10H00
06/08/2023	Ezikhonele Primary School	10H00
27/08/2023	Othini (Kwa-Kaizer)	10H00
03/09/2023	KwaNzimakazi (Creche)	10H00
10/09/2023	Mission (Nkonjeni Primary)	10H00
17/09/2023	Vezunyawo (eNkantolo)	10H00
24/09/2023	Mbululisa (Creche)	10H00
08/10/2023	Ekudabukeni (Kwa Teacher)	10H00
15/10/2023	Ntontiyane (Creche)	10H00
22/10/2023	Ezibomvu (Ezimakethe)	10H00
29/10/2023	Ezikhonele (eZikhonele Primary School)	10H00
05/11/2023	Othini (Kwa-Kaizer)	10H00
12/11/2023	Kwa Nzimakazi Creche	10H00
19/11/2023	Mission (Nkonjeni Primary)	10H00
26/11/2023	Vezunyawo - eNkantolo	10H00
10/12/2023	Mbululisa (Creche)	10H00
14/01/2024	Ntontiyane (Creche)	10H00
21/01/2024	KwaDunge (Creche)	10H00
28/01/2024	Ezibomvu (Ezimakethe)	10H00
11/02/2024	Ezikhonele (eZikhonele Primary School)	10H00
18/02/2024	Othini (Kwa-Kaizer)	10H00
25/02/2024	Kwa Nzimakazi (eHawini)	10H00
11/03/2024	Mission (Nkonjeni Primary)	10H00
18/03/2024	Vezunyawo - eNkantolo	10H00
25/03/2024	Mbululisa (Creche)	10H00
08/04/2024	KwaDunge Creche	10H00
15/04/2024	Ekudabukeni (kwa Teacher)	10H00

22/04/2024	Ntontiyane (Creche)	10H00
29/04/2024	Ezibomvu (Ezimakethe)	10H00
06/05/2024	Ezikhonele (eZikhonele Primary School)	10H00
13/05/2024	Othini (Kwa-Kaizer)	10H00
27/05/2024	KwaNzimakazi Creche	10H00
06/06/2024	Mission (Nkonjeni Primary)	10H00
17/06/2024	Vezunyawo - eNkantolo	10H00
24/06/2024	Mbululisa (Creche)	10H00

WARD 10

DATE	VENUE	TIME
02/06/2023	Mahleza	10H00
15/06/2023	Dlebe / Othini	10H00
24/06/2023	Langakazi	10H00
15/07/2023	Goqo	10H00
25/07/2023	Langakazi	10H00
15/08/2023	Dlebe / Othini	10H00
25/08/2023	Mahleza	10H00
31/08/2023	Zihlalo	10H00
15/09/2023	Nomdiya	10H00
23/09/2023	Thaphokuhle	10H00
30/09/2023	Obhaqeni	10H00
14/10/2023	Goqo	10H00
25/10/2023	Langakazi	10H00
15/11/2023	Zihlalo	10H00
25/11/2023	Dlebe / Othini	10H00
15/12/2023	Thaphokuhle	10H00
25/01/2024	Nomdiya	10H00
15/02/2024	Obhaqeni	10H00
24/02/2024	Mahleza	10H00
15/03/2024	Goqo	10H00
24/03/2024	Langakazi	10H00
14/04/2024	Zihlalo	10H00
25/04/2024	Dlebe / Othini	10H00
15/05/2024	Thaphokuhle	10H00
25/05/2024	Nomdiya	10H00
29/06/2024	Obhaqeni	10H00

WARD 11

DATE	VENUE	TIME
17/07/2023	Mpolweni	10H00
24/07/2023	Ncwane	10H00
11/08/2023	Ntendeka	10H00
16/08/2023	Power	10H00
08/09/2023	Vukuzenzele	10H00
13/09/2023	Sishwili No. 2	10H00
06/10/2023	Mpolweni	10H00
18/10/2023	Ncwane	10H00

10/11/2023	Ntendeka	10H00
15/11/2023	Power	10H00
08/12/2023	Vukuzenzele	10H00
05/01/2024	Sishwili No. 2	10H00
18/01/2024	Ncwane	10H00
02/02/2024	Mpolweni	10H00
22/02/2024	Power	10H00
09/03/2024	Vukuzenzele	10H00
15/03/2024	Ntendeka	10H00
06/04/2024	Ncwane	10H00
19/04/2024	Mpolweni	10H00
04/05/2024	Vukuzenzele	10H00
17/05/2024	Sishwili No. 2	10H00
08/06/2024	Ntendeka	10H00
09/06/2024	Power	10H00

WARD 12

DATE	VENUE	TIME
09/07/2023	B-North	13H00
13/08/2023	Sishwili	13H00
10/09/2023	Mbilane	13H00
15/10/2023	B-North	13H00
12/11/2023	Sishwili	13H00
10/12/2023	Mbangayiya	13H00
14/01/2024	B-North	13H00
11/02/2024	Mbilane	13H00
04/03/2024	Sishwili	13H00
08/04/2024	B-North	13H00
22/05/2024	Sishwili	13H00
03/06/2024	Mbayiya	13H00

WARD 13

DATE	VENUE	TIME
02/07/2023	KwaNdindindi	10H00
03/07/2023	Makholweni	10H00
06/08/2023	KwaGade	10H00
07/08/2023	Nungwini	10H00
04/09/2023	Meyville	10H00
11/09/2023	Mpungamhlophe	10H00
04/10/2023	Mashudu	10H00
22/10/2023	Nhlazatshe	10H00
16/11/2023	KwaGade	10H00
28/11/2023	Draaihoek	10H00
04/12/2023	Nkakazi	10H00
08/12/2023	Okhalweni	10H00
12/01/2024	Konfoor	10H00
29/01/2024	Mpungamhlophe	10H00
04/02/2024	Sizakancane	10H00

18/02/2024	Mvutsheni	10H00
14/03/2024	Konfoor	10H00
25/03/2024	Meyville	10H00
06/04/2024	Nkakazi	10H00
10/04/2024	Sizakancene	10H00
11/05/2024	Mvutsheni	10H00
22/05/2024	Moltal	10H00
09/06/2024	Nhlazatshe	10H00
13/06/2024	Konfoor	10H00

WARD 14

DATE	VENUE	TIME
10/07/2023	Njojo Hall	10H00
26/07/2023	Bhodludaka	10H00
14/08/2023	Mhlalini	09H00
28/08/2023	Ntilingwe	09H00
06/09/2023	KwaNyoni	09H00
20/09/2023	Ziganwini	09H00
04/10/2023	Njomelwane	09H00
18/10/2023	Bhekimbazo	09H00
01/11/2023	Ntshiyazane	09H00
22/11/2023	Mayshuke	09H00
07/01/2024	Njojo Hall	09H00
20/01/2024	Bhodludaka	09H00
07/02/2024	Mhlalini	09H00
21/02/2024	Ntilingwe	09H00
12/03/2024	KwaNyoni	09H00
26/03/2024	Ziganwini	09H00
16/04/2024	Njomelwane	09H00
30/04/2024	Bhekimbazo	09H00
16/05/2024	Ntshiyazane	09H00
11/06/2024	Mayshuke	09H00

WARD 15

DATE	VENUE	TIME
10/07/2023	eLomo	10H00
07/07/2023	Nqulwane	10H00
28/08/2023	Nqgolothi	10H00
25/09/2023	Gcinuxolo	10H00
09/10/2023	Okhukho	10H00
27/11/2023	Jahidada	10H00
04/12/2023	eLomo	10H00
29/01/2024	Nqulwane	10H00
12/02/2024	Nqgolothi	10H00
26/02/2024	Jahidada	10H00
26/03/2024	Gcinuxolo	10H00
16/04/2024	Okhukho	10H00
07/05/2024	Nqulwane	10H00

28/05/2024	eLomo	10H00
18/06/2024	Nqgolothi	10H00

WARD 16

DATE	VENUE	TIME
19/07/2023	Nzololo	10H00
16/08/2023	Cokolo	10H00
23/09/2023	Nkololweni	10H00
18/10/2023	Babanango	16H00
15/11/2023	Nsubeni	10H00
05/12/2023	Matafuleni	10H00
23/01/2024	Kweyezulu	10H00
17/02/2024	Makhosini	13H00
20/03/2024	Kwaziqongwane	13H00
25/04/2024	Qanqathu	10H00
19/05/2024	Mhlathuze	10H00
27/06/2024	Ezingudeni	10H00

WARD 17

DATE	VENUE	TIME
02/07/2023	Mabedlane	10H00
06/08/2023	Mphothi	10H00
02/09/2023	Qwasha	10H00
17/09/2023	Ezibindini 1	10H00
04/10/2023	Mbudle	10H00
30/11/2023	Ezibindini 2	10H00
02/12/2023	Cengeni	10H00
15/01/2024	Mabedlane	10H00
28/01/2024	Cengeni	10H00
18/02/2024	Mphothi	10H00
03/03/2024	Ezibindini 1	10H00
10/04/2024	Qwasha	10H00
20/05/2024	Mbudle	10H00
09/06/2024	Mahulashi	10H00

WARD 18

DATE	VENUE	TIME
03/07/2023	L- Section	15H00
09/07/2023	Ezihlabeni	16H00
16/07/2023	Emhlwathini	16H00
24/07/2023	Unit A	15H00
07/08/2023	L- Section	15H00
13/08/2023	Ezihlabeni	16H00
20/08/2023	Emhlwathini	16H00
28/08/2023	Unit A	15H00

03/09/2023	L- Section	15H00
10/09/2023	Ezihlabeni	16H00
17/09/2023	Emhlwathini	16H00
25/09/2023	Unit A	15H00
02/10/2023	L- Section	15H00
09/10/2023	Ezihlabeni	16H00
16/10/2023	Emhlwathini	16H00
23/10/2023	Unit A	15H00
12/11/2023	L- Section	15H00
13/11/2023	Unit A	16H00
19/11/2023	Ezihlabeni	16H00
26/11/2023	Emhlwathini	15H00
04/12/2023	L- Section	10H00
04/12/2023	Unit A	13H00
10/12/2023	Ezihlabeni	16H00
17/12/2023	Emhlwathini	16H00
07/01/2024	L- Section	15H00
14/01/2024	Ezihlabeni	16H00
21/01/2024	Emhlwathini	16H00
29/01/2024	Unit A	15H00
04/02/2024	L- Section	15H00
11/02/2024	Ezihlabeni	16H00
19/02/2024	Emhlwathini	16H00
26/02/2024	Unit A	15H00
05/03/2024	L- Section	15H00
12/03/2024	Ezihlabeni	16H00
18/03/2024	Emhlwathini	16H00
26/03/2024	Unit A	15H00
02/04/2024	L- Section	15H00
09/04/2024	Ezihlabeni	16H00
16/04/2024	Emhlwathini	16H00
23/04/2024	Unit A	15H00
07/05/2024	L- Section	15H00
13/05/2024	Ezihlabeni	16H00
21/05/2024	Emhlwathini	16H00
27/05/2024	Unit A	15H00
04/06/2024	L- Section	15H00
11/06/2024	Ezihlabeni	16H00
17/06/2024	Emhlwathini	16H00
25/06/2024	Unit A	15H00

WARD 19

DATE	VENUE	TIME
09/07/2023	Mbangayiya	10H00
06/08/2023	Mbhoshongweni	15H00
17/09/2023	Thokoza	10H00
15/10/2023	Mbangayiya	08H00
18/11/2023	B-South Hall	10H00

09/12/2023	Thokoza emkhukhwini	09H00
27/01/2024	B-South emkhukhwini	10H00
03/02/2024	Mbangayiya	10H00
16/03/2024	Thokoza emkhukhwini	08H00
06/04/2024	Mtikini	08H00
20/05/2024	Mbangayiya	10H00
23/06/2024	Thokoza emkhukhwini	10H00

WARD 20

DATE	VENUE	TIME
26/07/2023	Folose	10H00
30/08/2023	Sangoyane Esiphansi	10H00
28/09/2023	Ezihlabeni	10H00
26/10/2023	Sangoyane esiphezulu	10H00
29/11/2023	Gqikazi	10H00
07/12/2023	Manekwane	10H00
26/01/2024	Etsheni	10H00
27/02/2024	KwaMcungu	10H00
23/03/2024	Ntandakuwela	10H00
26/04/2024	Siyanda	10H00
24/05/2024	Ndayini	10H00
28/06/2024	KwaMxolisi	10H00

WARD 21

	VENUE	TIME
06/07/2023	Newlands	10H00
03/08/2023	Sbunjane	10H00
07/09/2023	Zihlabathini	10H00
05/10/2023	Mkhazane	10H00
02/11/2023	Ndonsa	10H00
07/12/2023	Thulwane	10H00
04/01/2024	Ndlovane	10H00
01/02/2024	Ulundi 19	10H00
01/03/2024	Eydwadwini	10H00
05/04/2024	Newland	10H00
03/05/2024	Sbunjane	10H00
07/06/2024	Zihlabathini	10H00

WARD 22

DATE	VENUE	TIME
17/07/2023	Section -D Hall	15H00
21/08/2023	Section -K Hall	15H00
18/09/2023	Section -D Hall	15H00
23/10/2023	Section -K Hall	15H00
27/11/2023	Section -D Hall	15H00
04/12/2023	Section -K Hall	15H00

29/01/2024	Section -D Hall	15H00
26/02/2024	Section -K Hall	15H00
19/03/2024	Section -D Hall	15H00
23/04/2024	Section -K Hall	15H00
21/05/2024	Section -D Hall	15H00
18/06/2024	Section -K Hall	15H00

WARD 23

DATE	VENUE	TIME
05/07/2023	KwaNobamba	09H00
12/07/2023	Sigodiphola	09H00
25/07/2023	Nguse	09H00
02/08/2023	King Senzangakhona	09H00
16/08/2023	Goje	09H00
30/08/2023	Hlungulwane	09H00
07/09/2023	Mbuzikazi	09H00
20/09/2023	Maqwatha	09H00
29/09/2023	Dalton Goje	09H00
06/10/2023	Mthinzima	09H00
20/10/2023	Ngono	09H00
28/10/2023	Nkiliji	09H00
04/11/2023	Kwamehlomane	09H00
09/11/2023	Mpofazane	09H00
18/11/2023	Kwafani	09H00
05/12/2023	Madumela	09H00
06/01/2024	KwaNobamba	09H00
12/01/2024	Sigodiphola	09H00
26/01/2024	Nguse	09H00
03/02/2024	King Senzangakhona	09H00
14/02/2024	Goje	09H00
27/02/2024	Hlungulwane	09H00
03/03/2024	Mbuzikazi	09H00
15/03/2024	Maqwatha	09H00
30/03/2024	Dalton Goje	09H00
05/04/2024	Mthinzima	09H00
12/04/2024	Ngono	09H00
25/04/2024	Nkiliji	09H00
04/05/2024	Kwamehlomane	09H00
10/05/2024	Mpofazane	09H00
24/05/2024	Kwafani	09H00
06/06/2024	Madumela	09H00

WARD 24

DATE	VENUE	TIME
02/07/2023	KwaDindi	10H00
16/07/2023	Nkonjane	10H00
23/07/2023	eZikhumbeni	10H00
06/08/2023	KwaMvula	10H00

03/09/2023	Sibanisakhe	10H00
01/10/2023	Gijima	10H00
12/11/2023	eKujulukeni	10H00
26/11/2023	eZibondeni	10H00
03/12/2023	Basamlilo	10H00
24/01/2024	Kwabasamlilo	10H00
11/02/2024	Nkonjane	10H00
25/02/2024	Ekujulukeni	10H00
04/03/2024	Ezibondweni	10H00
25/03/2024	Nguqe	10H00
08/04/2024	Nkonjane	10H00
13/05/2024	Basamlilo	10H00
20/05/2024	Sbanisakhe	10H00
10/06/2024	Ezikhumbeni	10H00

APPENDIX F

Capital Projects – MIG Grant

Ward No.	Projects	Status	Start Date	Completion Date	2023/24 FY Budget	Total Project Value
	Construction of Ezibindini Community Hall in Ward 17	Overall project progress – 100% complete	03 April 2022	31 July 2023	R1 189 433,09 (VAT Exclusive)	4 786 072,05
	Construction of EKuShumayeleni Community Hall in Ward 2	Overall project progress – 100% complete	03 April 2022	31 July 2023	R1 183 187,73 (VAT Exclusive)	R4 776 842,81
	Construction of KwaSentu Community Hall in Ward 1	Overall project progress – 98% complete	01 July 2023	30 August 2024	R2 968 376,07 (VAT Exclusive)	R4 956 095,57
	Construction of Nsukangihlale Community Hall in Ward 3	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 862 191,17 (VAT Exclusive)	R4 952 572,35
	Construction of Sidakeni Community Hall in Ward 4	Overall project progress – 98% complete	01 July 2023	30 August 2024	R1 869 529,47 (VAT Exclusive)	R4 950 620,45
	Construction of Esigcawini Community Hall in Ward 6	Overall project progress – 95% complete	01 July 2023	30 August 2024	R1 868 844,30 (VAT Exclusive)	R4 972 757,87
	Construction of Bhokweni Community Hall in Ward 7	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 884 140,62 (VAT Exclusive)	R4 914 050,19
	Construction of Vezunyawo Community Hall in Ward 9	Overall project progress – 98% complete	01 July 2023	30 August 2024	R1 874 238,25 (VAT Exclusive)	R4 869 455,75
	Construction of Ndlovana Community Hall in Ward 21	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 872 989,73 (VAT Exclusive)	R4 871 289,85
	Construction of Sigodiphola Community Hall in Ward 23	Overall project progress – 95% complete	01 July 2023	30 August 2024	R1 871 308,44 (VAT Exclusive)	R4 958 369,14
	Construction of Dumakude Creche in Ward 10	Overall project progress – 90% complete	01 July 2023	30 August 2024	R1 693 989,35 (VAT Exclusive)	R2 960 594,46
	Construction of Ulundi Sports Complex in Ward 12: Phase 1 Indoor Sports Centre	Overall project progress – 50% complete	01 July 2023	30 June 2025	R11 767 225,74 (VAT Exclusive)	R24 982 803,67
	Construction of Ntendeka Gravel Access Roads in Ward 11	Overall project progress – 100% complete	01 July 2023	30 June 2024	R5 109 758,54 (VAT Exclusive)	R5 876 222,32

Capital Projects INEP Grant

Ward	Projects	Status	Start Date	Completion Date	2023/24 FY Budget	Total Project Value
16	Babanango Electrification of 240 households	Overall project progress – 100% complete	01 July 2023	30 June 2024	R4 173 913,04 (VAT Exclusive)	R4 800 000,00
18	Hillview Electrification of 30 households	Overall project progress – 100% complete	01 July 2023	30 June 2024	R521 739,13 (VAT Exclusive)	R600 000,00
18	Zakhiweni Electrification of 10 households	Overall project progress – 100% complete	01 July 2023	30 June 2024	R173 913,04 (VAT Exclusive)	R200 000,00
08	Empembeni Electrification of 10 households	Overall project progress – 100% complete	01 July 2023	30 June 2024	R173 913,04 (VAT Exclusive)	R200 000,00
	Total					**R 5800 000.00**

PRIORITIZED PROJECTS PER WARD

Ward No.	Name of Project
1	Community Hall
2	Community Hall
3	Community Hall
4	Community Hall
5	Community Hall
6	Community Hall
7	Community Hall
8	Community Hall and House Connections
9	Sportfield and Community Hall
10	Creche and Community Hall
11	Gravel Road
12	Indoor Sports Centre
13	Community Hall
14	Community Hall
15	Community Hall
16	Community Hall and House Connections
17	Sportfield, Community Hall and Gravel Road
18	Sportfield, Gravel Road and House Connections
19	Community Hall
20	Sportfield, Community Hall, Gravel Road and House Connections
21	Sportfield and Community Hall
22	Roads
23	Sportfield and Community Hall
24	Community Hall

APPENDIX G

Recommendations of the Committee for the 2023/2024 financial year.

The number of ordinary and Special audit committee meetings held in 2023-2024 financial year were seven meetings held. The meetings were held as follows

Date of Meeting	Type of meeting	Quorum
7 July 2023	Ordinary	Yes
24 August 2023	Ordinary	Yes
3 November 2023	Special Meeting	Yes
22 January 2024	Ordinary	Yes
04 March 2024	Special Meeting – Operation Clean Audit	Yes
17 April 2024	Combined Assurance Meeting	Yes
23 May 2024	Ordinary	Yes

In the meeting held as per the list above the following recommendations were taken and the status of implementation is detailed below.
The number of recommendation made by the committee were (64) .Ten (9) recommendations were not implemented, Eight (8) recommendations were partially implemented, and (47) recommendations were implemented.

NO.	MEETING DATE	ITEM DISCUSSED	AUDIT COMMITTEE RESOLUTIONS	Implemented/ Not Implemented.
1	8 July 2023	Action Plan to Address AG findings	The updated AG Action plan will be submitted to the committee by 18 July 2023.	Implemented
2	8 July 203	**Finance Reports**	Reconciliations be submitted to audit committee. ▪ Draft AFS be submitted to internal audit and audit committee at the same date. ▪ Update report on preparation of draft AFS be sent to audit committee on weekly basis commencing mid July 2023. ▪ Updated action plan be presented in the next audit committee meeting. ▪ Progress report on implementation of the budget implementation plan be forwarded to the audit committee. Progress on the Municipal Debt relief plan be submitted to the audit committee on quarterly basis.	Partially implemented
3		**Technical-Electricity 8.1 Progress on Electricity Management (Eskom**	**It was resolved that:** • Eskom tariff be investigated. • Electricity report be noted. • Progress Report on Meter installation be provided to audit committee.	Partially Implemented

		agreement and distribution losses)	• Monthly electricity reports comparing actual electricity income and expenditure to the budget be submitted to the audit committee on quarterly basis.	
4		**Performance Management** **9.1 PMS- Progress on resolving AG queries raised.**	Copy of PMS progress on resolving AG queries be submitted to audit committee after the meeting.	Implemented
5		**IDP/PMS Alignment**	Report on IDP and SDBIP alignment be noted. ▪The final response on amended IDP be presented on the next meeting.	Implemented
6		**Workplan for Draft Annual Report and Draft Annual Performance 2022/2023**	Work plan of Annual Performance Report and Annual Report be noted.	Implemented
7		**Internal Audit Report Executive Summary on Internal Audit report**	Internal audit reports be noted	Implemented
8		**Risk management report** **Risk management report (quarterly report)**	Risk and Compliance Report be presented in the next meeting.	Implemented
9		**MSCOA Project reports**	The Finance Report on Mscoa was noted by the audit Committee.	Implemented
10		**Implementation of Internal Audit plan** **Status and Delays in Implementation of IA plan**	The Status and Delays in the implementation of IA plan was noted by the Audit Committee.	Implemented
11		**Internal Audit performance review** **14.1 Internal Audit Score card (Performance scored card).**	**It was resolved that.** The report on Internal audit and Audit committee score card was noted by audit committee.	Implemented
August 2023				

12		**Draft Annual Financial Statements**	**It was resolved that:** ➢ The final draft AFS and working paper file be submitted tomorrow to audit committee, COGTA, Treasury and internal audit for final review. ➢ Draft AFS be noted.	Implemented
13		**Performance Management Draft Annual Performance Report**	**It was resolved that:** ➢ Review comments from internal audit and COGTA be attended to. ➢ Internal audit to perform second review on final draft APR and AR.	Implemented.
14		**Internal Audit Reports Executive Summary**	Internal Audit Reports be noted.	Implemented.
15		**Fraud of Prevention Plans 10.1 Outstanding Disciplinary and Alleged Fraud Cases.**	**It was resolved that.** ➢ A comprehensive report be presented in the next meeting. ➢ The report on outstanding disciplinary and alleged fraud cases be noted.	Not Implemented
16		**Implementation of Internal Audit plan 11.1 Status and Delays in Implementation of IA plan**	**It was resolved that.** ➢ The Status and Delays in the implementation of IA plan was noted by the Audit Committee.	Implemented
17		**Internal Audit and Audit Committee Annual Report 12.1 Web-enabled Implementation of Capability Maturity Model.**	**It was resolved that:** ➢ The requirement as per MFMA circular 114 be noted. ➢ Action plan as developed from the FMCMM System be noted. ➢ Remedial action plan be developed and monitored on regular bases. ➢ The progress reports be tabled to audit committee on regular bases.	Partially Implemented
18		**Internal audit Annual Report 2023-2024.**	Internal audit annual report be noted.	Implemented
19		Functionality Assessment of IA & AC	Internal audit assessment be noted.	Implemented
20		**Internal Audit performance review**	The report on Internal audit and Audit committee score card was noted by audit committee.	Implemented

		Internal Audit Score card (Performance scored card).		
	NOVEMBER 2023			
21		**AG 2022/2023 Engagement letter and progress to date (Status of audit)**	CFO to follow up on asset management related findings as soon as possible. o Annual external audit status be noted.	Partially Implemented.
22		**Operation Clean Audit 7.1 Status of Operation Clean Audit**	**was resolved that:** Status of operation clean audit be noted. The current audit committee continue with operation clean audit goals and meetings.	Not Implemented
23		Internal Audit and Audit Committee Documents	**It was resolved that:** Feedback on the Risk Chairperson be presented by the 31 December 2023 Audit committee charted be amended. Mrs PC Dlomo to share discussions held in the in-committee meeting with Municipal manager.	Implemented
24		**Internal Audit Charter 2023-2024**	Internal Audit Charter be noted.	Implemented
25		**Audit Committee workplan 2023-2024**	**It was resolved that:** Audit committee workplan 2023-2024 be noted. Audit committee workplan 2023-2024 be taken as a live document and can be changed as we go.	Partially Implemented
26		**Audit Committee Roaster (Schedule of meetings) 2023-2024**	Audit Committee Roaster (Schedule of meetings) 2023-2024 be noted.	Implemented
27		**Proposed Agenda Items to be included.**	**It was resolved that:** Compliance monitoring report to be a standing agenda item in the committee. Proposed agenda items to noted.	Partially Implemented

28		**Action plan 2022-2023**	**It was resolved that.** Action plan be noted.	Implemented.
22 January 2024				
29		Auditor General's Report - 2022-2023	The AG report be noted	Implemented
30		Action Plan to Address AG Finding	The AG Action plan be updated to include all the other reported findings which contribute to a main audit report. That the Action Plan be kept as a live document.	Not Implemented.
31		**Finance -Mid- Year Report and Section 72 and 71 report**	That the finance reports be noted. That internal audit findings on Mid- Year Finance report be resolved prior to submitting the document to council and National Treasury.	Implemented.
32		Implementation of SCM Management Policy Report	The format of the SCM Report be updated to include matters that the audit committee need to deliberate on.	Partially Implemented.
33		Performance -Mid - Year Report.	That the mid year report be updated to include corrective measures for targets that were not met. That the AG findings on PMS addressed and Progress report be provided to the audit committee.	Partially Implemented
34		**Internal Audit Reports.**	That internal audit reports be noted . That internal audit findings where there are no management comments be updated with comments	Implemented
35		**Risk Management Report.**	That the risk management report be noted. That the risk report include the Financial Maturity Model as developed by National Treasury.	Implemented
36		**Reports on Implementation on ICT Management.**	That the report be presented in the next meeting	Implemented
37		**MSCOA Project Reports**	That the report be presented in the next meeting	Implemented
38		**Fraud and Corruption Prevention Strategy.**	That the report be presented in the next meeting	Not Implemented
39		**Functionality and Compliance of IA And Audit Committee**	That the report be presented in the next meeting	Implemented

40		**Implementation of the Internal Audit Plan .**	That the report be presented in the next meeting	Implemented
41		**Internal audit Performance Review.**	That the report be presented in the next meeting	Implemented
04 MARCH 2024				
42		**Action plan to address AG findings.**	Audit plan to be reviewed in March 2024 and update the outstanding information.	Implemented.
17 April 2024				
43		**Action plan to address AG findings.**	Management to present IAFS and AFS preparation plan in the next meeting	Implemented
44			The report presented by Auditor general are noted That the action plan be updated to address the suggested improvement	Not Implemented.
45			Mrs PC Dlomo to follow up on all issues raised by Mr TI Nzuza and ensure that they are all attended to.	Implemented
46		**AG Interim Audit Strategy**	AG interim audit strategy to be noted.	Implemented
46		**Provincial Treasury- Financial Report Review and Support Plan**	The Provincial Treasury Report be deferred to the next meeting. Mrs PC Dlomo to relay message to CFO regarding assistance provided by Treasury.	Implemented
47		**Provincial Cogta- Performance and Annual Report support.**	The PMS compliance progress report be presented in the next meeting by Cogta	Implemented
48		**Internal Audit Plan and Status**	Internal Audit plan and status to be noted.	Implemented
23 May 2024				
49		**Consolidated AG Action Plan**	That the report on AG action Plan be updated with changes and presented to the audit committee in the next meeting.	Implemented

50		**Interim Annual Financial Statement**	That the reviews received from the internal audit, KZN Provincial treasury and audit committee be implemented and responses be provided by finance department.	Not Implemented
51		**Annual Financial Statement Preparation Plan**	1) The reviews received from Audit committee and KZN Treasury be implemented and the amendments to the plan be implemented. AFS Preparation Plan be amended to include more details such as deliverables dates on each section 2) Submission to internal Audit be on a first week of August.	Not Implemented
52		**Finance - Section 71 and 52 report** **-**	1) The report on Irregular expenditure be presented to audit committee in the next meeting with details as required by the audit committee with list of comparison on prior year figure and current year figure. 2) That a detailed contract register be presented to audit committee. 3) Management to prepare Annual Financial Statement in a correct readable format. 4) Management to investigate figures sitting under other creditors and negative debtors. 5) Correct treatment of provision for leave according to GRAP standard on final AFS. 6) Workmen's compensation to be updated before year end. 7) Management to provide a note on other creditors with explanation. 8) Management to update the committee on progress on Eskom Debt Relief program.	Not Implemented.
		Implementation of SCM Policy Report.	▪ Management to present the detailed report on Unauthorised , Irregular , Fruitless and Wasteful Expenditure in a next meeting.	Not implemented

53		**Provincial Treasury Report on AFS and Plan for Review.**	**1)** The Provincial Treasury Report be forwarded to management and management to respond and effect the changes to a plan.	Implemented
			2) Submission to internal Audit be on a first week of August. **3)** AFS Preparation Plan be amended to include more details such as deliverables dates on each section.	
54		**Performance- Quarter 3 of 2023-2024**	The quarter 3 performance report be noted .	Implemented
55		**Cogta Presentation on Quarterly Performance Review , Annual Report and Annual Performance Support**	That Cogta to have a representative in case Mr Mncwabe is not available due to two consecutive meetings of none attendance by Cogta Performance Monitoring Representative	Not Implemented.
56		**Internal Audit Reports**	That Internal audit report be presented in the next audit committee meeting	Implemented
57		**Risk Management Report.**	That the report be presented in the next audit committee meeting	Implemented
58		**National Treasury -FCMMM**	That the Financial Management Capacity Maturity Model Report and Progress on implementation of Action Plan be noted	Implemented
59		**Reports on Implementation on ICT Management.**	That the report on Implementation on ICT Management be Noted	Implemented
60		**Mscoa Progress Report to Date.**	That the progress on Mscoa Implementation be Noted	Implemented
61		**Fraud and Corruption Prevention Strategy.**	That the fraud and Corruption Prevention Strategy be presented in the next meeting	Implemented
62		**Functionality and Compliance of IA And Audit Committee**	That the report from KZN Provincial Treasury on Functionality and Compliance of Internal Audit and Audit committee and Action Plans developed be noted and Follow up reports be presented to audit committee	Implemented

63		**Implementation of the Internal Audit Plan .**	That the report on Implementation of Internal audit plan be presented in the next Audit committee meeting	Implemented
64		**Internal audit Performance Review.**	That the internal audit performance review be presented in the next audit committee meeting	Implemented

Statistic on Implementation of audit committee Recommendations

No.	***Status***	***Color Coding***	***Number Implemented***
1.	Implemented		47
2.	Partially Implemented		8
3.	Not Implemented		9

APPENDIX H

LARGEST PROJECT

Budget	Projects	Status	Completion Date
R9 500 000.00	Construction of Ulundi Sports Complex in Ward 12: Phase 1 Indoor Sports Centre	Overall project progress – 50% complete	30 June 2025
R5 876 222,32	Construction of Ntendeka Gravel Access Roads in Ward 11	Overall project progress – 100% complete	30 June 2024
R4 800 000.00	Babanango Electrification of 240 households	Overall project progress – 100% complete	30 June 2024

APPENDIX I

Ulundi Local Municipality - Assessment of External Service Providers: 2023/2024

Number	Bid Number	Name of external Service Provider	DATE CONTRACT AWARDED	COMPLETION DATE	SERVICE PROVIDED IN TERMS OF Service provided in terms of the SLA	Comparison with previous year 2022 / 2023		Current Financial Year 2023 / 2024		Assessment of Service Providers Performance				Corrective Measures
						Target	Actual	Target	Actual	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
1	09/2022/2023	AMAHLOBO FUNERALS	22-Sep-22	30-Sep-25	PROVISION FOR PAUPER INDIGENT BURIAL SERVICES	PROVISION FOR PAUPER INDIGENT BURIAL SERVICES	PROVISION FOR PAUPER INDIGENT BURIAL SERVICES	PROVISION FOR PAUPER INDIGENT BURIAL SERVICES	PROVISION FOR PAUPER INDIGENT BURIAL SERVICES	5	5	5	5	
2	06/2022/2023	ZINHLE CONSTRUCTION	27-Sep-22	30-Sep-25	CLEANSING AND REFUSE REMOVAL AT BABANANGO TOWNSHIP	CLEANSING AND REFUSE REMOVAL AT BABANANGO TOWNSHIP	CLEANSING AND REFUSE REMOVAL AT BABANANGO TOWNSHIP	CLEANSING AND REFUSE REMOVAL AT BABANANGO TOWNSHIP	CLEANSING AND REFUSE REMOVAL AT BABANANGO TOWNSHIP	5	5	4	5	
3	07/2022/2023	IBUTHO LODONDO GROUP	01-Sep-22	31-Aug-25	CLEANSING AND REFUSE REMOVAL AT OLD TAXI RANK AND ABLUTION FACILITIES	CLEANSING AND REFUSE REMOVAL AT OLD TAXI RANK AND ABLUTION FACILITIES	CLEANSING AND REFUSE REMOVAL AT OLD TAXI RANK AND ABLUTION FACILITIES	CLEANSING AND REFUSE REMOVAL AT OLD TAXI RANK AND ABLUTION FACILITIES	CLEANSING AND REFUSE REMOVAL AT OLD TAXI RANK AND ABLUTION FACILITIES	5	5	4	5	
4	08/2022/2023	UHAQANE MI CONTRACTORS	17-Nov-21	30-Nov-24	TRANSPORTATION OF WASTE FROM ULUNDI (UNIT A) TO THE EMPANGENI LANDFILL SITE	TRANSPORTATION OF WASTE FROM ULUNDI (UNIT A) TO THE EMPANGENI LANDFILL SITE	TRANSPORTATION OF WASTE FROM ULUNDI (UNIT A) TO THE EMPANGENI LANDFILL SITE	TRANSPORTATION OF WASTE FROM ULUNDI (UNIT A) TO THE EMPANGENI LANDFILL SITE	TRANSPORTATION OF WASTE FROM ULUNDI (UNIT A) TO THE EMPANGENI LANDFILL SITE	5	2	2	2	
5	10/2022/2023	SONANI TRAINING & COMMUNITIONS	22-Sep-22	30-Jun-25	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	4	3	4	3	
6	10/2022/2023	NKOSINGIPHE INKAZIMULO TRADING & PROJECTS	22-Sep-22	30-Jun-25	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	TRAINING OF COUNCILORS AND EMPLOYEES	4	3	3	3	
7	08/2017/2018 RT25	PAYDAY SOFTWARE SYSTEMS (PTY) LTD	05-Dec-22	30-Dec-25	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	4	4	4	3	
8	13/2020/2021	BRAND PARTNERS	10-Jun-21	30-Jun-24	PUBLICITY, BRANDING AND ADVERTISING	PUBLICITY, BRANDING AND ADVERTISING	PUBLICITY, BRANDING AND ADVERTISING	PUBLICITY, BRANDING AND ADVERTISING	PUBLICITY, BRANDING AND ADVERTISING	4	3	4	3	
9	04/2017/2018	HLELA ATTORNEYS	03-Jan-22	30-Jun-25	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	4	3	4	3	
10	19/2021/2022	ZUMA & PARTNERS	22-Sep-22	30-Jun-25	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	HANDLING LEGAL MATTERS	4	3	3	3	
11	12/2020/2021	WE-INDLOVU SECURITY PROJECTS CC	22-Sep-22	30-Sep-25	PROVISION OF SECURITY SERVICES	PROVISION OF SECURITY SERVICES	PROVISION OF SECURITY SERVICES	PROVISION OF SECURITY SERVICES	PROVISION OF SECURITY SERVICES	4	4	3	4	
12	18/2022/2023	LOMA BUSINESS ENTERPRISE	03-Dec-21	30-Nov-24	ANIMAL POUND	ANIMAL POUND	ANIMAL POUND	ANIMAL POUND	ANIMAL POUND	3	3	3	3	
13	08/2017/2018 RT 25	CCG SYSTEMS	15-Dec-22	30-Nov-25	SYSTEM ADMIN, TRAINING AND MAINTENANCE SUPPORT FOR PASTEL EVOLUTION	SYSTEM ADMIN, TRAINING AND MAINTENANCE SUPPORT FOR PASTEL EVOLUTION	SYSTEM ADMIN, TRAINING AND MAINTENANCE SUPPORT FOR PASTEL EVOLUTION	SYSTEM ADMIN, TRAINING AND MAINTENANCE SUPPORT FOR PASTEL EVOLUTION	SYSTEM ADMIN, TRAINING AND MAINTENANCE SUPPORT FOR PASTEL EVOLUTION	5	5	4	4	
14	28/2022/2023	BPG MASS APPRAISALS	01-Jul-23	30-Jun-28	VALUATION ROLL MANAGEMENT	VALUATION ROLL MANAGEMENT	VALUATION ROLL MANAGEMENT	VALUATION ROLL MANAGEMENT	VALUATION ROLL MANAGEMENT	5	5	4	4	
15	03/2022/2023	LIQUID TELECOMMUNICATION	22-Sep-22	30-Sep-25	INTERNET LEASE LINE	INTERNET LEASE LINE	INTERNET LEASE LINE	INTERNET LEASE LINE	INTERNET LEASE LINE	5	5	4	5	
16	19/2022/2023	SDM ASSET CONSULTING	28-Jun-21	30-Jun-24	ASSET MANAGEMENT	ASSET MANAGEMENT	ASSET MANAGEMENT	ASSET MANAGEMENT	ASSET MANAGEMENT	4	4	0	0	
17	23/2022/2023	EKAYA PROMOTIONS	01-Jul-20	30-Jun-23	SUPPLY AND DELIVERY OF CLEANING MATERIALS	SUPPLY AND DELIVERY OF CLEANING MATERIALS	SUPPLY AND DELIVERY OF CLEANING MATERIALS	SUPPLY AND DELIVERY OF CLEANING MATERIALS	SUPPLY AND DELIVERY OF CLEANING MATERIALS	5	4	4	4	
18	08/2017/2018	PAYDAY SOFTWARE SYSTEMS (PTY) LTD	16-Jul-21	30-Jun-24	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	PAYROLL AND HUMAN RESOURCE SYSTEM AND SUPPORT	5	4	4	4	
19	22/2022/2023	BAKHEPHI 101 TRADING	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF STATIONERY ITEMS	SUPPLY AND DELIVERY OF STATIONERY ITEMS	SUPPLY AND DELIVERY OF STATIONERY ITEMS	SUPPLY AND DELIVERY OF STATIONERY ITEMS	SUPPLY AND DELIVERY OF STATIONERY ITEMS	5	4	4	4	
20	02/2021/2022	SOKOLILE	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	4	4	4	4	
21	21/2022/2023	EKAMELINA TRADING	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF PLASTC REFUSE BAGS	SUPPLY AND DELIVERY OF PLASTC REFUSE BAGS	SUPPLY AND DELIVERY OF PLASTC REFUSE BAGS	SUPPLY AND DELIVERY OF PLASTC REFUSE BAGS	SUPPLY AND DELIVERY OF PLASTC REFUSE BAGS	4	4	4	4	

Ulundi Local Municipality - Assessment of External Service Providers: 2023/2024

Number	Bid Number	Name of external Service Provider	DATE CONTRACT AWARDED	COMPLETION DATE	SERVICE PROVIDED IN TERMS OF Service provided in terms of the SLA	Comparison with previous year 2022 / 2023		Current Financial Year 2023 / 2024		Assessment of Service Providers Performance				
						Target	Actual	Target	Actual	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Corrective Measures
22	20/2021/2022	FEDILITY	07-Dec-22	30-Nov-25	CASH HANDLING SERVICES	CASH HANDLING SERVICES	CASH HANDLING SERVICES	CASH HANDLING SERVICES	CASH HANDLING SERVICES	5	4	3	5	
24	01/2022/2023	INDWE RISK	27-Sep-22	30-Sep-25	INSURANCE AND POLICIES	INSURANCE AND POLICIES	INSURANCE AND POLICIES	INSURANCE AND POLICIES	INSURANCE AND POLICIES	5	5	5	5	
25	08/2020/2021	ACB GROUP PTY LTD	27-Sep-22	30-Jun-25	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	3	3	3	4	
26	08/2020/2021	ABAZINGELI CIVILS	27-Sep-22	30-Sep-25	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	3	3	3	4	
28	08/2020/2021	DAWN RISING CONSULTING	01-Jan-21	31-Dec-23	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	n/a	n/a	4	4	4	4	
29	08/2020/2021	BUMBANO GROUP	03-Jan-23	31-Dec-25	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	4	4	4	4	
30	08/2020/2021	NEPCOR CONSULTING	24-Oct-22	30-Sep-24	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	4	4	4	4	

Ulundi Local Municipality - Assessment of External Service Providers: 2023/2024														
Number	Bid Number	Name of external Service Provider	DATE CONTRACT AWARDED	COMPLETION DATE	SERVICE PROVIDED IN TERMS OF Service provided in terms of the SLA	Comparison with previous year 2022 / 2023		Current Financial Year 2023 / 2024		Assessment of Service Providers Performance				
						Target	Actual	Target	Actual	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Corrective Measures
32	08/2020/2021	VEYANE CONSULTING ENGINEERS	10-Jun-21	30-Jun-24	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	PROVISION OF PROFESSIONAL SERVICES OF MIG PROJECTS	4	4	5	5	
33	03/2020/2021	UHAQANE MI CONTRACTORS	10-Jun-21	30-Jun-24	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	4	3	4	
34	03/2020/2021	GLOBAL AXCESS DIRECTORY	10-Jun-21	30-Jun-24	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	4	5	5	
35	03/2020/2021	INQUBEKO YAMI TRADING AND PROJECTS	01-Mar-20	30-Apr-23	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	4	4	4	
36	03/2020/2021	LINDOKUHLE EMPIRE			PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	3	4	4	
37	03/2020/2021	INTEHLE CIVILS	30-Jun-21	30-Jun-24	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	4	4	4	
38	03/2020/2021	GINGORDIN METHODS AND TRADING	24-Oct-22	30-Nov-25	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	4	4	4	
39	03/2020/2021	AUSPHI TRADING	21-Sep-23	30-Sep-26	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	4	4	4	
40	03/2020/2021	SIPILATO TRADING AND PROJECTS	30/06/2021	31/12/2022	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	PROVISION FOR THE CONSTRUCTION OF MIG PROJECTS	4	3	4	4	
42	01/2020/2021	CONTOUR TECHNOLOGY	17-Nov-20	30-Jun-24	ONLINE PREPAID VENDING SYSTEM AND THIRD PARTY VENDING	ONLINE PREPAID VENDING SYSTEM AND THIRD PARTY VENDING	ONLINE PREPAID VENDING SYSTEM AND THIRD PARTY VENDING	ONLINE PREPAID VENDING SYSTEM AND THIRD PARTY VENDING	ONLINE PREPAID VENDING SYSTEM AND THIRD PARTY VENDING	4	4	4	4	
44	08/2019/2020	KAMBULA ELECTRICAL	01-Jul-20	30-Jun-24	ELECTRICAL CABLE FAULT FINDING	ELECTRICAL CABLE FAULT FINDING	ELECTRICAL CABLE FAULT FINDING	ELECTRICAL CABLE FAULT FINDING	ELECTRICAL CABLE FAULT FINDING	4	4	4	4	
45	02/2021/2022	MANTOBELA CIVILS	30/06/2021	12/10/2022	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	SUPPLY AND DELIVERY OF ELECTRICAL MATERIAL	4	4	4	4	
46	05/2021/2022	ABDEIL PROJECTS	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	4	3	4	4	
45	05/2021/2022	MJONGENI TRADING	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	4	4	4	4	
46	05/2021/2022	VOVAH	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	SUPPLY AND DELIVERY OF COLD AND HOT PREMIX	4	4	4	4	
47	06/2021/2022	GIZON TRADING	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	4	4	4	4	
48	06/2021/2022	VOVAH	16-Jul-21	30-Jun-24	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	SUPPLY AND DELIVERY OF CRUSHER DUST	4	4	4	4	
49	04/2020/2021	GWAZELA CONSULTANTS	26-Jul-21	30-Jun-24	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	4	4	4	4	
50	04/2020/2021	UHAQANE MI CONTRACTORS	26-Jul-21	30-Jun-24	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	4	4	4	4	
51	04/2020/2021	KWAGUBHA PLANT HIRE	26-Jul-21	30-Jun-24	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	PROVISION OF PLANT HIRE	4	4	4	4	
52	08/2021/2022	AFRIRENT	30-Jun-21	30-Jun-24	LEASE OF VEHICLES	LEASE OF VEHICLES	LEASE OF VEHICLES	LEASE OF VEHICLES	LEASE OF VEHICLES	4	4	4	4	
53	15/2022/2023	UBUHLEBESU TRADING	24-Oct-22	31-Oct-25	HUMAN SETTLEMENT PLAN	HUMAN SETTLEMENT PLAN	HUMAN SETTLEMENT PLAN	HUMAN SETTLEMENT PLAN	HUMAN SETTLEMENT PLAN	3	3	3	4	
54	14/2022/2023	UBUHLEBESU TRADING	21-Sep-23	30-Sep-26	INTEGRATED DEVELOPMENT PLAN	INTEGRATED DEVELOPMENT PLAN	INTEGRATED DEVELOPMENT PLAN	INTEGRATED DEVELOPMENT PLAN	INTEGRATED DEVELOPMENT PLAN		3	3	4	

Ulundi Local Municipality - Assessment of External Service Providers: 2023/2024														
Number	Bid Number	Name of external Service Provider	DATE CONTRACT AWARDED	COMPLETION DATE	SERVICE PROVIDED IN TERMS OF Service provided in terms of the SLA	Comparison with previous year 2022 / 2023		Current Financial Year 2023 / 2024		Assessment of Service Providers Performance				
						Target	Actual	Target	Actual	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	Corrective Measures
56	02/2023/2024	ZASEMACINEKENI TRADING JV WATTPOWER SOLUTIONS	22-Sep-22	30-Sep-25	SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS	SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS	SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS	SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS	SUPPLY AND INSTALLATION OF MV AND LV NETWORKS AND HOUSE CONNECTIONS	4	4	4	4	
57	17/2022/2023	RICCON ENGINNERING	22-Sep-22	30-Sep-25	CONSULTANT IN ELECTRICAL ENGINEERING	CONSULTANT IN ELECTRICAL ENGINEERING	CONSULTANT IN ELECTRICAL ENGINEERING	CONSULTANT IN ELECTRICAL ENGINEERING	CONSULTANT IN ELECTRICAL ENGINEERING	4	4	4	4	
58	03/2021/2022	INQUBEKO YAMI TRADING AND PROJECTS	28-Jun-21	30-Jun-24	SUPPLY, DELIVER AND MAINTANCE OF TRANSFORMERS	SUPPLY, DELIVER AND MAINTANCE OF TRANSFORMERS	SUPPLY, DELIVER AND MAINTANCE OF TRANSFORMERS	SUPPLY, DELIVER AND MAINTANCE OF TRANSFORMERS	SUPPLY, DELIVER AND MAINTANCE OF TRANSFORMERS	4	4	4	4	
59	**05/2023/2024**	NHLAKA PRODUCTION	21-Sep-23	30-Sep-26	PROVISION FOR DIGITAL MEDIA SERVICE	n/a	n/a	PROVISION FOR DIGITAL MEDIA SERVICE	PROVISION FOR DIGITAL MEDIA SERVICE	4	4	4	4	
60	**29/2022/2023**	LEAD XAVIER	04-Aug-23	31-Jul-26	ON SITE PERFORMANCE MANAGEMENT SUPPORT	n/a	n/a	ON SITE PERFORMANCE MANAGEMENT SUPPORT	ON SITE PERFORMANCE MANAGEMENT SUPPORT	4	4	4	4	

NO	Rating Keys	
1	Unacceptable Performance	Unacceptable Performance
2	Performance not fully effective	Performance not fully effective
3	Fully effective	Fully effective
4	Performance significantly above expectation	Performance significantly above expectation
5	Outstanding Performance	Outstanding Performance

APPENDIX J

Disclosure of Financial Interests: Executive Directors: 2023/2024 Financial Year

Position	Initials & Surname	Disclosure	Period
Municipal Manager	Mr. S. M. Khomo	• Property (1230) Eshowe R1 200 000.00	01 July 2023 – 30 June 2024
Chief Financial Officer	Mr J.H. Mhlongo	• Residential (Durban) R3 8000 000.00 • Residential (D 650) R980 000.00 • Residential (C 1308) R40 000.00 • Residential (C 1309) R40 000.00 • Residential (B 825) R40 000.00 • Residential (B 396) R170 000.00 • Residential (B 397) R170 000.00 • Residential (B 398) R170 000.00	01 July 2023 – 30 June 2024
Executive Director: Corporate Services	Mr. D. N. S. Buthelezi	• Car Wash (J& S) R10 000.00 pm • Land and Property (R1 190 000) • Dwelling HouseD1464 R605 000)	01 July 2023 – 30 June 2024
Executive Director: Planning and Development	Mrs. N. L. H. Buthelezi	• Land and Property (R1 190 000) • Dwelling HouseD1464 R605 000)	01 July 2023 – 30 June 2024
Executive Director: Technical Services	Miss P. T. Nxumalo	• Residential (D 1947) R300 000.00	01 July 2023 – 30 June 2024
Executive Director: Protection Services	Mr D. S. Mthembu	• None	01 July 2023 – 30 June 2024
Executive Director: Community Services	Mrs T.A. Ntombela	• None	01 July 2023 – 31 March 2024

APPENDIX K

KZN266 Ulundi - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		64 847	93 467	93 467	8 330	75 770	93 467	(17 696)	-19%	93 467
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		9 934	10 051	10 051	840	10 089	10 051	38	0%	10 051
Sale of Goods and Rendering of Services		525	694	694	14	542	694	(152)	-22%	694
Agency services		1 909	1 895	1 895	88	1 554	1 895	(341)	-18%	1 895
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		29	2 991	–	3	27	–	27	#DIV/0!	2 991
Interest from Current and Non Current Assets		1 966	1 258	1 758	102	5 999	1 758			1 258
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		1 079	1 134	1 134	67	1 129	1 134	(5)	0%	1 134
Licence and permits		–	–	–	4	152	–	152	#DIV/0!	–
Operational Revenue		265	18 120	23 116	60	1 178	23 116	(21 938)	-95%	18 120
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		112 471	115 343	115 343	5 227	109 381	115 343	(5 962)	-5%	115 343
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		741	105	308	11	253	308	(55)		105
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		211 163	221 071	220 865	3 624	221 065	220 865	200		221 071
Interest		2 502	–	2 991	223	2 339	2 991	(651)		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		(41)	–	–	–	0	–	0		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		407 389	466 129	471 622	18 593	429 479	471 622	(42 143)	-9%	466 129
Expenditure By Type										
Employee related costs		156 453	171 262	171 263	13 587	165 797	171 263	(5 466)	-3%	171 262
Remuneration of councillors		17 022	17 615	17 916	1 458	17 713	17 916	(203)	-1%	17 615
Bulk purchases - electricity		113 324	136 275	136 275	13 737	133 589	136 275	(2 686)		136 275
Inventory consumed		6 916	(7 941)	11 798	1 212	6 730	11 798	(5 068)		(7 941)

Debt impairment		24 470	–	–	–	–	1 600	(1 600)	-100%	–
Depreciation and amortisation		60 917	21 425	57 878	5 440	60 726	57 878	2 848	5%	21 425
Interest		8 235	1 000	1 000	320	2 312	1 000	1 312	131%	1 000
Contracted services		65 943	45 962	69 307	8 487	86 803	69 307	17 495	25%	45 962
Transfers and subsidies		524	–	–	–	286	–	286	#DIV/0!	–
Irrecoverable debts written off		6 705	–	12 102	–	1 691	12 102	(10 411)		–
Operational costs		46 435	44 050	62 568	1 170	45 825	62 568	(16 743)	-27%	44 050
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		506 943	429 648	540 106	45 412	521 473	541 706	(20 234)	-4%	429 648
Surplus/(Deficit)		(99 554)	36 481	(68 484)	(26 819)	(91 994)	(70 085)	(21 909)	0	36 481
Transfers and subsidies - capital (monetary allocations)		74 888	36 314	46 885	4 752	46 885	46 885	0	0	36 314
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(24 666)	72 795	(21 599)	(22 067)	(45 109)	(23 200)			72 795
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(24 666)	72 795	(21 599)	(22 067)	(45 109)	(23 200)			72 795
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(24 666)	72 795	(21 599)	(22 067)	(45 109)	(23 200)			72 795
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(24 666)	72 795	(21 599)	(22 067)	(45 109)	(23 200)			72 795

KZN266 Ulundi - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 15 - Finance and Admin2		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		451	1 611	2 194	–	2 545	2 194	351	16%	1 611
Vote 2 - Finance and Admin		447	1 250	1 300	310	1 028	1 300	(272)	-21%	1 250
Vote 3 - Internal Audit		0	90	90	–	–	90	(90)	-100%	90
Vote 4 - Community and Social Services		45 901	11 536	18 444	(184)	18 052	18 444	(392)	-2%	11 536
Vote 5 - Sport & Recreation		–	14 576	13 114	1 572	14 538	13 114	1 424	11%	14 576
Vote 6 - Public Safety		–	607	915	–	307	915	(608)	-66%	607
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning & Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		20 468	2 776	6 298	–	5 186	6 298	(1 112)	-18%	2 776
Vote 11 - Energy Sources		875	8 331	10 947	–	3 625	10 947	(7 322)	-67%	8 331
Vote 12 - Waste Water Management		4	–	–	–	–	–	–		–
Vote 13 - Waste Management		–	–	–	–	–	–	–		–
Vote 14 - Other		–	–	–	–	–	–	–		–
Vote 15 - Finance and Admin2		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	68 146	40 776	53 302	1 698	45 281	53 302	(8 021)	-15%	40 776
Total Capital Expenditure		68 146	40 776	53 302	1 698	45 281	53 302	(8 021)	-15%	40 776
Capital Expenditure - Functional Classification										
Governance and administration		898	1 840	1 890	310	1 617	1 890	(273)	-14%	1 840
Executive and council		451	500	500	–	588	500	88	18%	500
Finance and administration		447	1 250	1 300	310	1 028	1 300	(272)	-21%	1 250
Internal audit		0	90	90	–	–	90	(90)	-100%	90
Community and public safety		45 901	27 830	34 168	1 388	34 853	34 168	686	2%	27 830
Community and social services		45 901	12 647	20 138	(184)	20 008	20 138	(130)	-1%	12 647
Sport and recreation		–	14 576	13 114	1 572	14 538	13 114	1 424	11%	14 576
Public safety		–	607	915	–	307	915	(608)	-66%	607

Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		20 468	2 776	6 298	–	5 186	6 298	(1 112)	-18%	2 776
Planning and development		–	–	–	–	–	–	–		–
Road transport		20 468	2 776	6 298	–	5 186	6 298	(1 112)	-18%	2 776
Environmental protection		–	–	–	–	–	–	–		–
Trading services		879	8 331	10 947	–	3 625	10 947	(7 322)	-67%	8 331
Energy sources		875	8 331	10 947	–	3 625	10 947	(7 322)	-67%	8 331
Water management		–	–	–	–	–	–	–		–
Waste water management		4	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	68 146	40 776	53 302	1 698	45 281	53 302	(8 021)	-15%	40 776
Funded by:										
National Government		66 363	29 999	39 767	1 388	40 485	39 767	719	2%	42 525
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		66 363	29 999	39 767	1 388	40 485	39 767	719	2%	42 525
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		1 783	10 777	13 535	310	12 817	13 535	(718)	-5%	10 777
Total Capital Funding		68 146	40 776	53 302	1 698	53 302	53 302	0	0%	53 302

APPENDIX L

APPENDIX L

Income	Original Budget	Adjusted Budget Annual	Total Spent	Variance	Variance %	Conditional/UnConditional	Description
Transfer receipts - operational							
Local Government Equitable Share	170 737 391,00	170 737 391,00	170 737 391,00	-	**100%**	UnConditional	To fund operating day to day expenses
EPWP Incentive	4 711 000,00	4 711 000,00	4 711 000,00	-	**100%**	Conditional	To minimise proverty through providing more jobs opportunities temporarily
Finance Management	2 100 000,00	2 100 000,00	2 100 000,00	-	**100%**	Conditional	To fund financial management reforms and systems
Provincialisation of Libraries	1 023 000,00	1 023 000,00	1 023 000,00	-	**100%**	Conditional	Library service
Community Library service	981 000,00	981 000,00	981 000,00	-	**100%**	Conditional	Library service
Electrification of Househoplds Grant (INEP)	5 800 000,00	5 800 000,00	5 800 000,00	-	**100%**	Conditional	Eletrification of households projects

APPENDIX M

APPENDIX M

APPENDIX M (i)

	PRIOR YEAR EXPENDITURE	NEW ASSETS		VARIANCE
		ACTUAL EXPENDITURE	ADJUSTMENT BUDGET	
Construction of Ezibindini Community Hall in Ward 17	R2 563 854,99 (VAT Exclusive)	R1 189 433,09 (VAT Exclusive)	R1 189 433,09 (VAT Exclusive)	R0,00
Construction of EKuShumayeleni Community Hall in Ward 2	R2 562 862,69 (VAT Exclusive)	R1 183 187,73 (VAT Exclusive)	R1 183 187,73 (VAT Exclusive)	R0,00
Construction of KwaSentu Community Hall in Ward 1	R0,00	R2 968 376,07 (VAT Exclusive)	R2 968 376,07 (VAT Exclusive)	R0,00
Construction of Nsukangihlale Community Hall in Ward 3	R0,00	R1 862 191,17 (VAT Exclusive)	R1 862 191,17 (VAT Exclusive)	R0,00
Construction of Sidakeni Community Hall in Ward 4	R0,00	R1 869 529,47 (VAT Exclusive)	R1 869 529,47 (VAT Exclusive)	R0,00
Construction of Esigcawini Community Hall in Ward 6	R0,00	R1 868 844,30 (VAT Exclusive)	R1 868 844,30 (VAT Exclusive)	R0,00
Construction of Bhokweni Community Hall in Ward 7	R0,00	R1 884 140,62 (VAT Exclusive)	R1 884 140,62 (VAT Exclusive)	R0,00
Construction of Vezunyawo Community Hall in Ward 9	R0,00	R1 874 238,25 (VAT Exclusive)	R1 874 238,25 (VAT Exclusive)	R0,00
Construction of Ndlovana Community Hall in Ward 21	R0,00	R1 872 989,73 (VAT Exclusive)	R1 872 989,73 (VAT Exclusive)	R0,00
Construction of Sigodiphola Community Hall in Ward 23	R0,00	R1 871 308,44 (VAT Exclusive)	R1 871 308,44 (VAT Exclusive)	R0,00
Construction of Dumakude Creche in Ward 10	R0,00	R1 693 989,35 (VAT Exclusive)	R1 693 989,35 (VAT Exclusive)	R0,00
Construction of Ulundi Sports Complex in Ward 12: Phase 1 Indoor Sports Centre	R0,00	R11 767 225,74 (VAT Exclusive)	R11 767 225,74 (VAT Exclusive)	R0,00
Construction of Ntendeka Gravel Access Roads in Ward 11	R0,00	R5 109 758,54 (VAT Exclusive)	R5 109 758,54 (VAT Exclusive)	R0,00
Babanango Electrification of 240 households	R0,00	R4 173 913,04 (VAT Exclusive)	R4 173 913,04 (VAT Exclusive)	R0,00
Hillview Electrification of 30 households	R0,00	R521 739,13 (VAT Exclusive)	R521 739,13 (VAT Exclusive)	R0,00
Zakhiweni Electrification of 10 households	R0,00	R173 913,04 (VAT Exclusive)	R173 913,04 (VAT Exclusive)	R0,00
EMpembeni Electrification of 10 households	R0,00	R173 913,04 (VAT Exclusive)	R173 913,04 (VAT Exclusive)	R0,00
	R5 126 717,68 (VAT Exclusive)	**R42 058 690,75 (VAT Exclusive)**	**R42 058 690,75 (VAT Exclusive)**	**R0,00**

APPENDIX N

APPENDIX N

	NEW ASSETS		VARIANCE	UPGRADE/RENEWAL		VARIANCE
	ACTUAL EXPENDITURE	ADJUSTMENT BUDGET		ACTUAL EXPENDITURE	ADJUSTMENT BUDGET	
Construction of Ezibindini Community Hall in Ward 17	R1 189 433,09 (VAT Exclusive)	R1 189 433,09 (VAT Exclusive)	R0,00			
Construction of EKuShumayeleni Community Hall in Ward 2	R1 183 187,73 (VAT Exclusive)	R1 183 187,73 (VAT Exclusive)	R0,00			
Construction of KwaSentu Community Hall in Ward 1	R2 968 376,07 (VAT Exclusive)	R2 968 376,07 (VAT Exclusive)	R0,00			
Construction of Nsukangihlale Community Hall in Ward 3	R1 862 191,17 (VAT Exclusive)	R1 862 191,17 (VAT Exclusive)	R0,00			
Construction of Sidakeni Community Hall in Ward 4	R1 869 529,47 (VAT Exclusive)	R1 869 529,47 (VAT Exclusive)	R0,00			
Construction of Esigcawini Community Hall in Ward 6	R1 868 844,30 (VAT Exclusive)	R1 868 844,30 (VAT Exclusive)	R0,00			
Construction of Bhokweni Community Hall in Ward 7	R1 884 140,62 (VAT Exclusive)	R1 884 140,62 (VAT Exclusive)	R0,00			
Construction of Vezunyawo Community Hall in Ward 9	R1 874 238,25 (VAT Exclusive)	R1 874 238,25 (VAT Exclusive)	R0,00			
Construction of Ndlovana Community Hall in Ward 21	R1 872 989,73 (VAT Exclusive)	R1 872 989,73 (VAT Exclusive)	R0,00			
Construction of Sigodiphola Community Hall in Ward 23	R1 871 308,44 (VAT Exclusive)	R1 871 308,44 (VAT Exclusive)	R0,00			
Construction of Dumakude Creche in Ward 10	R1 693 989,35 (VAT Exclusive)	R1 693 989,35 (VAT Exclusive)	R0,00			
Construction of Ulundi Sports Complex in Ward 12: Phase 1 Indoor Sports Centre	R11 767 225,74 (VAT Exclusive)	R11 767 225,74 (VAT Exclusive)	R0,00			
Construction of Ntendeka Gravel Access Roads in Ward 11	R5 109 758,54 (VAT Exclusive)	R5 109 758,54 (VAT Exclusive)	R0,00			
Babanango Electrification of 240 households	R4 173 913,04 (VAT Exclusive)	R4 173 913,04 (VAT Exclusive)	R0,00			
Hillview Electrification of 30 households	R521 739,13 (VAT Exclusive)	R521 739,13 (VAT Exclusive)	R0,00			
Zakhiweni Electrification of 10 households	R173 913,04 (VAT Exclusive)	R173 913,04 (VAT Exclusive)	R0,00			
EMpembeni Electrification of 10 households	R173 913,04 (VAT Exclusive)	R173 913,04 (VAT Exclusive)	R0,00			
	R5 126 717,68 (VAT Exclusive)	**R42 058 690,75 (VAT Exclusive)**	**R0,00**			

APPENDIX O

Progress on Capital Projects

BUDGET	PROJECTS	STATUS	COMPLETION DATE
R1 189 433,09 (VAT Exclusive)	Construction of Ezibindini Community Hall in Ward 17	Overall project progress – 100% complete	31 July 2023
R1 183 187,73 (VAT Exclusive)	Construction of EKuShumayeleni Community Hall in Ward 2	Overall project progress – 100% complete	31 July 2023
R2 968 376,07 (VAT Exclusive)	Construction of KwaSentu Community Hall in Ward 1	Overall project progress – 98% complete	30 August 2024
R1 862 191,17 (VAT Exclusive)	Construction of Nsukangihlale Community Hall in Ward 3	Overall project progress – 90% complete	30 August 2024
R1 869 529,47 (VAT Exclusive)	Construction of Sidakeni Community Hall in Ward 4	Overall project progress – 98% complete	30 August 2024
R1 868 844,30 (VAT Exclusive)	Construction of Esigcawini Community Hall in Ward 6	Overall project progress – 95% complete	30 August 2024
R1 884 140,62 (VAT Exclusive)	Construction of Bhokweni Community Hall in Ward 7	Overall project progress – 90% complete	30 August 2024
R1 874 238,25 (VAT Exclusive)	Construction of Vezunyawo Community Hall in Ward 9	Overall project progress – 98% complete	30 August 2024
R1 872 989,73 (VAT Exclusive)	Construction of Ndlovana Community Hall in Ward 21	Overall project progress – 90% complete	30 August 2024
R1 871 308,44 (VAT Exclusive)	Construction of Sigodiphola Community Hall in Ward 23	Overall project progress – 95% complete	30 August 2024
R1 693 989,35 (VAT Exclusive)	Construction of Dumakude Creche in Ward 10	Overall project progress – 90% complete	30 August 2024
R11 767 225,74 (VAT Exclusive)	Construction of Ulundi Sports Complex in Ward 12: Phase 1 Indoor Sports Centre	Overall project progress – 50% complete	30 June 2025
R5 109 758,54 (VAT Exclusive)	Construction of Ntendeka Gravel Access Roads in Ward 11	Overall project progress – 100% complete	30 June 2024
R4 173 913,04 (VAT Exclusive)	Babanango Electrification of 240 households	Overall project progress – 100% complete	30 June 2024
R521 739,13 (VAT Exclusive)	Hillview Electrification of 30 households	Overall project progress – 100% complete	30 June 2024
R173 913,04 (VAT Exclusive)	Zakhiweni Electrification of 10 households	Overall project progress – 100% complete	30 June 2024
R173 913,04 (VAT Exclusive)	EMpembeni Electrification of 10 households	Overall project progress – 100% complete	30 June 2024

APPENDIX P

Clinics Services within Ulundi Local Municipality

Clinic Name	Responsible Agent	Water	Sanitation	Electricity	Accessibility	Location
Ulundi A Clinic	Ulundi Municipality			Yes	Yes	Ward 18
	Zululand District Municipality	Yes	Yes			
Umdumezulu Clinic	Ulundi Municipality			Yes	Yes	Ward 12
	Zululand District Municipality	Yes	Yes			
Mashona Clinic	Ulundi Municipality			Yes	Yes	Ward 8
	Zululand District Municipality	Yes	Yes			
KwaMame Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 7
	Eskom			Yes		
	Department of Transport				Yes	
Lomo Clinic	Zululand District Municipality	Mobile Tank	Septic Tank			Ward 15
	Eskom			Yes		
	Department of Transport				Yes	
Okhukho Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 15
	Eskom			Yes		
	Department of Transport				Yes	
Mabedlane Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 17
	Eskom			Yes		
	Department of Transport				Yes	
Makhosini Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 16
	Eskom			Yes		

	Department of Transport				Yes	
Mpungamhlophe Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 13
	Eskom			Yes		
	Department of Transport				Yes	
Ncamaneni Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 15
	Eskom			Yes		
	Department of Transport				Yes	
Nhlungwane Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 20
	Eskom			Yes		
	Department of Transport				Yes	
Nomdiya Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 10
	Eskom			Yes		
	Department of Transport				Yes	
Wela Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 14
	Eskom			Yes		
	Department of Transport				Yes	
Zilulwane Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 24
	Eskom			Yes		
	Department of Transport				Yes	
Esidakeni Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 4
	Eskom			Yes		
	Department of Transport				Yes	
Ezimfabeni Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 5

	Eskom			Yes		
	Department of Transport				Yes	
Idlebe Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 6
	Eskom			Yes		
	Department of Transport				Yes	
Magagadolo Clinic	Zululand District Municipality	Yes	Yes			Ward 5
	Eskom			Yes		
	Department of Transport				Yes	
Ombimbini Clinic	Zululand District Municipality	Yes	Yes			Ward 1
	Eskom			Yes		
	Department of Transport				Yes	
Sizana Clinic	Zululand District Municipality	Yes	Yes			Ward 3
	Eskom			Yes		
	Department of Transport				Yes	
Stedham Clinic	Zululand District Municipality	Yes	Yes			Ward 4
	Eskom			Yes		
	Department of Transport				Yes	
Kahhemulana Clinic	Zululand District Municipality	Yes	Yes			Ward 1
	Eskom			Yes		
	Department of Transport				Yes	
Thulasizwe Gateway	Zululand District Municipality	Yes	Yes			Ward 3
	Eskom			Yes		
	Department of Transport				Yes	

Ceza Gateway	Zululand District Municipality	Yes	Yes			Ward 4
	Eskom			Yes		
	Department of Transport				Yes	
Nkonjeni Gateway	Zululand District Municipality	Yes	Yes			Ward 9
	Eskom			Yes		
	Department of Transport				Yes	
Nhlopheni Clinic	Zululand District Municipality	Yes	Yes			Ward 16
	Eskom			Yes		
	Department of Transport				Yes	
	Eskom			Yes		
	Department of Transport				Yes	
Nhlungwane Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 20
	Eskom			Yes		
	Department of Transport				Yes	
Nomdiya Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 10
	Eskom			Yes		
	Department of Transport				Yes	
Wela Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 14
	Eskom			Yes		
	Department of Transport				Yes	
Zilulwane Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 24
	Eskom			Yes		
	Department of Transport				Yes	
Esidakeni Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 4
	Eskom			Yes		
	Department of Transport				Yes	

Ezimfabeni Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 6
	Eskom			Yes		
	Department of Transport				Yes	
Idlebe Clinic	Zululand District Municipality	Yes	Septic Tank			Ward 6
	Eskom			Yes		
	Department of Transport				Yes	
Magagadolo Clinic	Zululand District Municipality	Yes	Yes			Ward 2
	Eskom			Yes		
	Department of Transport				Yes	
Ombimbini Clinic	Zululand District Municipality	Yes	Yes			Ward 1
	Eskom			Yes		
	Department of Transport				Yes	
Sizana Clinic	Zululand District Municipality	Yes	Yes			Ward 3
	Eskom			Yes		
	Department of Transport				Yes	
Stedham Clinic	Zululand District Municipality	Yes	Yes			Ward 4
	Eskom			Yes		
	Department of Transport				Yes	
Kahhemulana Clinic	Zululand District Municipality	Yes	Yes			Ward 1
	Eskom			Yes		
	Department of Transport				Yes	
Thulasizwe Gateway	Zululand District Municipality	Yes	Yes			Ward 3
	Eskom			Yes		
	Department of Transport				Yes	
Ceza Gateway	Zululand District Municipality	Yes	Yes			Ward 4
	Eskom			Yes		
	Department of Transport				Yes	
Nkonjeni	Zululand District Municipality	Yes	Yes			Ward 9

Gateway	Eskom			Yes		
	Department of Transport				Yes	
Nhlopheni Clinic	Zululand District Municipality	Yes	Yes			Ward 16
	Eskom			Yes		
	Department of Transport				Yes	

Schools Services within Ulundi Local Municipality

Education Circuit	Primary School	High School	Combined School	Total Schools	Access to Electricity	Access to Water
Ceza	17	09	03	29	19 Yes 15 No	03 None 01 Borehole 06 Tap 21 Tank 03 Mobile Tanker
Makhosini	16	09	00	25	25 Yes 07 No	05 None 03 Borehole 11 Tap
						13 Tank
Mashona	19	08	00	27	19 Yes 15 No	04 None 01 Borehole 08 Tap 21 Tank
Okhukho	22	08	01	31	26 Yes 08 No	02 None 03 Borehole 04 Tap 25 Tank
Ondini	19	10	00	29	34 Yes	04 None 16 Tap 14 Tank
Umfolozi	08	01	00	09	04 Yes 02 No 03 None	01 Tap 04 Borehole 04 Tank
Khanyisa	19	9	00	28	22 Yes 06 No	03 Private Connection 03 Tap 03 Borehole 19 Tank
Okhukho	22	07	01	30	24 Yes 05 No 01 None	03 Tap 04 Borehole 20 Tank 01 River 02 None

APPENDIX Q

Services backlog experienced by the community

Ward Number	Backlog Type	Responsible Department
1	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
2	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Education facility (Creche)	Department of Education
	Housing	Department of Human Settlement
3	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
4	Education facility (Creche)	Department of Education
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
5	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Education facility (Creche)	Department of Education
	Housing	Department of Human Settlement
6	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Education facility (Creche)	Department of Education
	Housing	Department of Human Settlement
7	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
8	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Education facility (Creche)	Department of Education
	Housing	Department of Human Settlement
9	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Clinic	Department of Health
	Housing	Department of Human Settlement
10	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality

	Housing	Department of Human Settlement
11	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
12	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
13	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
14	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
15	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
16	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
17	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
18	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
19	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
20	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
21	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
22	Road	Department of Transport
	Sanitation	Zululand District Municipality

	Water	Zululand District Municipality
	Housing	Department of Human Settlement
23	Road	Department of Transport
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality
	Housing	Department of Human Settlement
24	Housing	Department of Human Settlement
	Sanitation	Zululand District Municipality
	Water	Zululand District Municipality

APPENDIX R

Declaration of Loans and Grants made by the Municipality

It is reported that there were no Loans and Grants made by the Municipality for the year under review.

APPENDIX S

Declarations of Returns not made in due time under MFMA s71

In terms of the MFMA S71, the municipality managed to successfully submit this report throughout the 2023/2024 financial year

VOLUME II

“ The City of Heritage “

ULUNDI LOCAL MUNICIPALITY
(Registration number KZN266)
Annual Financial Statements
for the year ended 30 June 2024

These annual financial statements were prepared by:
M.N Mahlaba
Deputy Director: Budget and Reporting

General Information

Legal form of entity	Local Municipality
Nature of business and principal activities of the municipality are service delivery, rates and waster management	The main business operations of the Municipality is to engage in local government activities, which includes planning and promotion of integrated development planning, land, economic and environmental development and provision of the following services to the community rates and general service - Types of services rendered by the Municipality are provision of refuse collection and electricity. The mandate of the municipality is in terms of section 152of the RSA Constitution.
Honourable Mayor	Councillor W M Ntshangase (M)
Deputy Mayor	Councillor T G Madela (F)
Honourable Speaker	Councillor S M Buthelezi (M) - EXCO Ex Officio Member
Member of the Executive Committee	Councillor S N Buthelezi (M)
	Councillor S S Siwela (M)
	Councillor M S Gcaba (M)
	Councillor M B Buthelezi (M)
	Councillor J B Mlotshwa (F)
	Councillor S M Khuzwayo (M)
	Councillor M R Dubazane (M)
	Councillor M S Buthelezi (M) (Chief Whip)
Ordinary Council Members	Councillor C K Zungu (M)-(MPAC Chairperson)
	Councillor N D Masondo (M)
	Councillor P M Mthethwa (M)
	Councillor L D Khumalo (M)
	Councillor J E Xulu (M)
	Councillor A M Sibiya (M)
	Councillor T Ndlela (M)
	Councillor M D Xulu (M)
	Councillor M Mkhize (M)
	Councillor N E Madela (F)
	Councillor T D Sikhakhane (M)
	Councillor F M Dlamini (M)
	Councillor F Ndawonde (M)
	Coucillor M I Ngcobo (M)
	Councillor L K Mbatha (M)
	Councillor S B Mhlongo (M)
	Councillor S D Siyaya (M)
	Councillor S W Mkhize (M)
	Councillor T P Khanyile (M)
	Councillor S M Xulu (M)
	Councillor N E Dhlamini (M)
	Councillor T V Nxumalo (M)
	Councillor T J Mnqele (F)
	Councillor F M Buthelezi (M)
	Councillor S Ntshingila (F)
	Councillor B S Khanyile (M)
	Councillor T M Khumalo (M)
	Councillor H I Mkhize (F)
	Councillor M N Mgabhi (F)

General Information

	Councillor S S Ntombela (M) Councillor M B Ntombela (F) Councillor J S Mhlongo (M) Councillor X N Sithole (M) Councillor M O Zungu (M) Councillor M Magubane (M) Councillor T M Zungu (M)
Grading of local authority	Grade 3 Low Capacity
Municipal Manager	Mr S M Khomo
Chief Finance Officer (CFO)	Mr J H Mhlongo
Registered office	Cnr Princess Magogo & King Zwelithini Streets Ulundi 3838
Business address	Cnr Princess Magogo & King Zwelithini Streets Ulundi 3838
Bankers	First National Bank
Auditors	Auditor General of South Africa
Preparer	The annual financial statements were internally compiled by: M.N Mahlaba Deputy Director: Budget and Reporting
Telephone Number:	+27 35 874 5100
E-mail address:	skhomo@ulundi.gov.za

" The City of Heritage "

Accounting Officer's Statement

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

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

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

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

The accounting officer has reviewed the municipality’s cash flow forecast for the year to 30 June 2025 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The Annual Financial Statements are prepared on the basis that the municipality is a going concern and that the Ulundi Municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although the accounting officer are primarily responsible for the financial affairs of the municipality, they are supported by the municipality's external auditors.

I would like to bring to your attention the following material matters:

The external auditors are responsible for independently reviewing and reporting on the municipality's annual financial statements. The annual financial statements have been examined by the municipality's external auditors and their report is presented on page 5.

The annual financial statements set out on page 5, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2024 and were signed on its behalf by:

S M Khomo
MUNICIPAL MANAGER

Index

The reports and statements set out below comprise the annual financial statements presented to the council:

Abbreviations used:

GRAP	Generally Recognised Accounting Practice
MFMA	Municipal Finance Management Act
mSCOA	Municipal Standard Chart of Accounts

Statement of Financial Position as at 30 June 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Cash and cash equivalents	2	4 872 121	8 556 513
Receivables from exchange transactions	3	1 901 236	3 246 122
Receivables from non-exchange transactions	4	13 363 418	12 653 436
Inventories	5	3 447 855	2 602 502
Other statutory receivables	6	-	3 680 367
VAT Receivable (Input VAT)	7	64 178 245	57 914 373
Other receivables (Indigent)	8	3 676 081	3 676 081
		91 438 956	**92 329 394**
Non-Current Assets			
Property, plant and equipment	9	587 131 583	623 957 548
Heritage assets	10	10 501	10 501
Investment property	11	16 921 000	16 921 000
Intangible assets	12	2 875	3 382
		604 065 959	**640 892 431**
Non-Current Assets		604 065 959	640 892 431
Current Assets		91 438 956	92 329 394
Total Assets		**695 504 915**	**733 221 825**
Liabilities			
Current Liabilities			
Payables from exchange transactions	13	243 699 560	199 825 916
VAT Payable (Input VAT)	14	56 335 493	48 132 709
Provisions	15	16 414 083	16 012 858
Consumer deposits	16	2 829 976	2 813 995
Long service leave award	17	526 236	724 469
Unspent conditional grants	18	85 311	-
Income received in advance	19	6 187 208	7 342 803
		326 077 867	**274 852 750**
Non-Current Liabilities			
Long service leave award	17	8 160 764	9 323 532
Non-Current Liabilities		8 160 764	9 323 532
Current Liabilities		326 077 867	274 852 750
Total Liabilities		**334 238 631**	**284 176 282**
Assets		695 504 915	733 221 825
Liabilities		(334 238 631)	(284 176 282)
Net Assets		**361 266 284**	**449 045 543**
Reserves			
Reserves		122 732 313	122 732 313
Accumulated surplus		238 533 971	326 313 230
Total Net Assets		**361 266 284**	**449 045 543**

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Rental of facilities and equipment	20	1 128 639	1 078 597
Licenses	21	1 705 616	1 909 105
Proceeds from sale of land	22	-	2 108 289
Service charges	23	86 668 805	74 780 788
Operational Revenue	24	723 767	790 202
Interest earned - external	25	2 318 271	1 965 911
Actuarial gains	26	2 637 430	-
Total revenue from exchange transactions		**95 182 528**	**82 632 892**
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	27	114 343 051	112 470 596
Interest on receivables	28	2 366 456	2 531 150
Interest recovered	6	-	3 680 367
Transfer revenue			
Government grants & subsidies	29	324 753 396	286 908 460
Fines, Penalties and Forfeits	30	257 624	740 864
Total revenue from non-exchange transactions		**441 720 527**	**406 331 437**
		95 182 528	82 632 892
		441 720 527	406 331 437
Total revenue		**536 903 055**	**488 964 329**
Expenditure			
Employee related costs	31	(167 307 338)	(157 822 699)
Remuneration of councillors	32	(17 705 076)	(17 022 236)
Depreciation, impairment and amortisation	33	(85 747 416)	(67 320 904)
Finance costs	34	(2 312 489)	(8 235 095)
Provision for bad debts adjustment	35	(22 914 634)	(20 292 170)
Bad debts written off	35	(1 691 498)	(6 704 660)
Bulk purchases	36	(133 592 320)	(113 324 249)
Contracted services	37	(140 077 036)	(64 280 935)
Transfers and Subsidies	38	(286 388)	(524 036)
Actuarial (loss)	39	-	(148 522)
General expenses	40	(44 692 021)	(46 326 188)
Inventory consumed	41	(8 671 247)	(6 915 333)
Total expenditure		**(624 997 463)**	**(508 917 027)**
		-	-
Total revenue		536 903 055	488 964 329
Total expenditure		(624 997 463)	(508 917 027)
Operating surplus/deficit		-	-
Deficit before taxation		(88 094 408)	(19 952 698)
Taxation		-	-
Deficit for the year		**(88 094 408)**	**(19 952 698)**

Statement of Changes in Net Assets

Figures in Rand	Revaluation reserve	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	122 732 313	403 246 574	525 978 887
Adjustments			
Correction of errors 50	-	(64 656 680)	(64 656 680)
Balance at 01 July 2022 as restated*	**122 732 313**	**338 589 894**	**461 322 207**
Changes in net assets			
Surplus/(deficit) for the year	-	(19 592 698)	(19 592 698)
Total changes	-	(19 592 698)	(19 592 698)
Restated* Balance at 01 July 2023	**122 732 313**	**326 313 230**	**449 045 543**
Changes in net assets			
Surplus/ (deficit) for the year	-	(88 094 408)	(88 094 408)
Donated property, plant and equipment	-	315 149	315 149
Total changes	-	(87 779 259)	(87 779 259)
Balance at 30 June 2024	**122 732 313**	**238 533 971**	**361 266 284**

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Property rates and other receipts from non-exchange transactions		95 919 875	83 705 866
Service charges and other receipts from exchange transactio		103 575 131	90 593 874
Transfers and subsidies		324 838 707	286 908 460
Interest received		2 318 271	1 965 911
		526 651 984	463 174 111
Payments			
Employee and councillors		(183 334 759)	(174 954 964)
Suppliers, service providers and other		(296 614 935)	(211 723 441)
Finance costs		(2 312 489)	(8 235 095)
Transfers and subsidies		(286 388)	(524 036)
		(482 548 571)	(395 437 536)
Total receipts		526 651 984	463 174 111
Total payments		(482 548 571)	(395 437 536)
Net cash flows from operating activities	42	**44 103 413**	**67 736 575**
Cash flows from investing activities			
Purchase of property plant and equipment	9	(47 787 798)	(67 280 277)
Proceeds from sale of PPE, Investment propertys and other	9	-	2 108 289
Net cash flows from investing activities		**(47 787 798)**	**(65 171 988)**
Cash flows from financing activities			
Net increase/(decrease) in cash and cash equivalents		**(3 684 385)**	**2 564 587**
Cash and cash equivalents at the beginning of the year		8 556 513	5 996 265
Cash and cash equivalents at the end of the year	2	**4 872 128**	**8 560 852**

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Sale of goods	694 000	-	**694 000**	-	**(694 000)**	Note 56
Rental of facilities and equipment	-	-	**-**	1 128 639	**1 128 639**	Note 56
Interest received (trading)	2 991 000	(2 991 000)	**-**	2 318 271	**2 318 271**	Note 56
interest earned from non current	1 258 000	500 000	**1 758 000**	2 366 456	**608 456**	Note 56
Agency services	-	1 895 000	**1 895 000**	-	**(1 895 000)**	Note 56
Licenses and permits	1 895 000	(1 895 000)	**-**	1 705 616	**1 705 616**	Note 56
Rental income	1 134 000	-	**1 134 000**	-	**(1 134 000)**	Note 56
Service charges	103 518 000	-	**103 518 000**	86 668 805	**(16 849 195)**	Note 56
Operational revenue	18 120 000	4 996 000	**23 116 000**	723 676	**(22 392 324)**	Note 56
Total revenue from exchange transactions	**129 610 000**	**2 505 000**	**132 115 000**	**94 911 463**	**(37 203 537)**	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	115 343 000	-	**115 343 000**	114 343 051	**(999 949)**	Note 56
Transfer revenue						
Government grants & subsidies	257 385 000	10 365 000	**267 750 000**	324 753 396	**57 003 396**	Note 56
Fines, Penalties and Forfeits	105 000	203 000	**308 000**	257 624	**(50 376)**	Note 56
Interest - Transfer revenue	-	2 991 000	**2 991 000**	-	**(2 991 000)**	Note 56
Actuarial Gains	-	-	**-**	2 637 430	**2 637 430**	Note 56
Total revenue from non-exchange transactions	**372 833 000**	**13 559 000**	**386 392 000**	**441 991 501**	**55 599 501**	
'Total revenue from exchange transactions'	129 610 000	2 505 000	**132 115 000**	94 911 463	**(37 203 537)**	Note 56
'Total revenue from non-exchange transactions'	372 833 000	13 559 000	**386 392 000**	441 991 501	**55 599 501**	Note 56
Total revenue	**502 443 000**	**16 064 000**	**518 507 000**	**536 902 964**	**18 395 964**	
Expenditure						
Employee related cost	(171 262 000)	-	**(171 262 000)**	(167 307 338)	**3 954 662**	Note 56
Remuneration of councillors	(17 615 000)	(301 000)	**(17 916 000)**	(17 705 076)	**210 924**	Note 56
Depreciation and amortisation	(21 425 000)	(40 103 121)	**(61 528 121)**	(85 747 416)	**(24 219 295)**	Note 56
Finance costs	(1 000 000)	(1 341 258)	**(2 341 258)**	(2 312 489)	**28 769**	Note 56
Debt Impairment	-	-	**-**	(22 914 634)	**(22 914 634)**	Note 56
Bad debts written off	(13 918 000)	-	**(13 918 000)**	(1 691 498)	**12 226 502**	
Bulk purchases	(136 275 000)	-	**(136 275 000)**	(133 592 320)	**2 682 680**	Note 56
Contracted Services	(40 965 000)	(46 196 793)	**(87 161 793)**	(140 077 036)	**(52 915 243)**	Note 56
Transfers and Subsidies	-	(293 789)	**(293 789)**	(286 388)	**7 401**	
Inventory consumed	(4 161 000)	(4 525 536)	**(8 686 536)**	(8 671 247)	**15 289**	
General Expenses	(49 047 000)	4 559 486	**(44 487 514)**	(44 691 930)	**(204 416)**	
Total expenditure	**(455 668 000)**	**(88 202 011)**	**(543 870 011)**	**(624 997 372)**	**(81 127 361)**	
	-	-	**-**	(88 094 408)	**(88 094 408)**	Note 56

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
	-	-	-	-	-	Note 56
Deficit before taxation	**-**	**-**	**-**	**(88 094 408)**	**(88 094 408)**	
Surplus before taxation	-	-	-	(88 094 408)	**(88 094 408)**	Note 56
Taxation	-	-	-	-	-	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**-**	**-**	**(88 094 408)**	**(88 094 408)**	

Reconciliation

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Position						
Assets						
Current Assets						
Inventories	2 186 000	1 351 300	**3 537 300**	3 447 855	**(89 445)**	
Receivables from exchange transactions	44 874 000	(19 529 366)	**25 344 634**	7 397 460	**(17 947 174)**	Note 56
Receivables from non-exchange transactions	52 068 000	9 973 119	**62 041 119**	7 867 194	**(54 173 925)**	Note 56
VAT receivable	48 713 000	(41 631 191)	**7 081 809**	64 178 245	**57 096 436**	Note 56
Other receivables (Indigent)	-	-	**-**	3 676 081	**3 676 081**	Note 56
Cash and cash equivalents	7 019 000	(1 862 968)	**5 156 032**	4 872 121	**(283 911)**	Note 56
	154 860 000	**(51 699 106)**	**103 160 894**	**91 438 956**	**(11 721 938)**	
Non-Current Assets						
Investment property	16 921 000	-	**16 921 000**	16 921 000	**-**	
Property, plant and equipment	549 887 000	169	**549 887 169**	587 131 583	**37 244 414**	Note 56
Intangible assets	9 000	(196)	**8 804**	2 875	**(5 929)**	Note 56
Heritage assets	11 000	(499)	**10 501**	10 501	**-**	Note 56
	566 828 000	**(526)**	**566 827 474**	**604 065 959**	**37 238 485**	
Non-Current Assets	566 828 000	(526)	**566 827 474**	604 065 959	**37 238 485**	
Current Assets	154 860 000	(51 699 106)	**103 160 894**	91 438 956	**(11 721 938)**	
Total Assets	**721 688 000**	**(51 699 632)**	**669 988 368**	**695 504 915**	**25 516 547**	
Liabilities						
Current Liabilities						
Payables from exchange transactions	158 956 000	(15 440 790)	**143 515 210**	243 699 560	**100 184 350**	Note 56
Taxes and transfers payable (non-exchange)	-	-	**-**	56 335 493	**56 335 493**	Note 57
VAT payable	18 804 000	(18 804 000)	**-**	56 335 493	**56 335 493**	Note 56
Consumer deposits	2 741 000	3	**2 741 003**	2 829 976	**88 973**	Note 56
Long service leave award	-	-	**-**	526 236	**526 236**	Note 56
Unspent conditional grants	-	-	**-**	85 311	**85 311**	Note 56
Provisions	17 934 000	(988 141)	**16 945 859**	16 414 083	**(531 776)**	Note 56
Income received in advance	-	-	**-**	6 187 208	**6 187 208**	Note 56
Long service leave award	-	600 000	**600 000**	-	**(600 000)**	Note 56
	198 435 000	**(34 632 928)**	**163 802 072**	**382 413 360**	**218 611 288**	
Non-Current Liabilities						
Long service leave award	8 195 000	1 128 532	**9 323 532**	8 160 764	**(1 162 768)**	Note 56
Provisions	-	1 128 292	**1 128 292**	-	**(1 128 292)**	Note 56
	8 195 000	**2 256 824**	**10 451 824**	**8 160 764**	**(2 291 060)**	
	198 435 000	(34 632 928)	**163 802 072**	382 413 360	**218 611 288**	
	8 195 000	2 256 824	**10 451 824**	8 160 764	**(2 291 060)**	
	-	-	**-**	-	**-**	
Total Liabilities	**206 630 000**	**(32 376 104)**	**174 253 896**	**390 574 124**	**216 320 228**	
Assets	721 688 000	(51 699 632)	**669 988 368**	695 504 915	**25 516 547**	

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Liabilities	(206 630 000)	32 376 104	**(174 253 896)**	(390 574 124)	**(216 320 228)**	
Net Assets	**515 058 000**	**(19 323 528)**	**495 734 472**	**304 930 791**	**(190 803 681)**	
Net Assets						
Net Assets Attributable to Owners of Controlling Entity						
Reserves						
Revaluation reserve	515 056 000	(191 388 000)	**323 668 000**	122 732 313	**(200 935 687)**	
Accumulated surplus	-	172 064 472	**172 064 472**	238 533 971	**66 469 499**	
Total Net Assets	**515 056 000**	**(19 323 528)**	**495 732 472**	**361 266 284**	**(134 466 188)**	

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Sale of goods and services	229 516 000	5 303 000	**234 819 000**	199 495 006	**(35 323 994)**	Note 56
Grants	257 385 000	10 365 000	**267 750 000**	324 838 707	**57 088 707**	Note 56
Interest income	1 258 000	500 000	**1 758 000**	2 318 271	**560 271**	Note 56
	488 159 000	**16 168 000**	**504 327 000**	**526 651 984**	**22 324 984**	
Payments						
Employee costs	(188 877 000)	(301 300)	**(189 178 300)**	(183 334 759)	**5 843 541**	Note 56
Suppliers	(251 728 000)	5 768 906	**(257 496 906)**	(296 901 321)	**(39 404 415)**	Note 56
Finance costs	(1 000 000)	(1 341 258)	**(2 341 258)**	(2 312 489)	**28 769**	Note 56
	(441 605 000)	**4 126 348**	**(449 016 464)**	**(482 548 569)**	**(33 532 105)**	
Total receipts	488 159 000	16 168 000	**504 327 000**	526 651 984	**22 324 984**	
Total payments	(441 605 000)	4 126 348	**(449 016 464)**	(482 548 569)	**(33 532 105)**	
Net cash flows from operating activities	**46 554 000**	**20 294 348**	**55 310 536**	**44 103 415**	**(11 207 121)**	
Cash flows from investing activities						
Purchase of other asset	(46 892 000)	(7 435 000)	**(54 327 000)**	(47 787 798)	**6 539 202**	Note 56
Net increase/(decrease) in cash and cash equivalents	(338 000)	12 859 348	**983 536**	(3 684 383)	**(4 667 919)**	
Cash and cash equivalents at the beginning of the year	5 996 000	-	**5 996 000**	8 556 513	**2 560 513**	
Cash and cash equivalents at the end of the year	**5 658 000**	**12 859 348**	**6 979 536**	**4 872 130**	**(2 107 406)**	

Reconciliation

Significant Accounting Policies

1. Basis of Accounting

1.1 Basis of preparation

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

These annual financial statements have been prepared in accordance with Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

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

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 9	Revenue From Exchange Transactions
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events After Reporting Date
GRAP 16	Investment Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liability and Contigent Assets
GRAP 20	Related Party Disclosure
GRAP 21	Impairment of Non Cash Generating Assets
GRAP 23	Revenue From Non Exchange Transactions (Taxes and Trasfers)
GRAP 24	Presentation of Budget Information in the Financial Statements
GRAP 25	Employee Benefits
GRAP 26	Impairment of Non Generating Assets
GRAP 102	Intangible Assets
GRAP 104	Financial Instruments
GRAP 108	Statutory Recievables
GRAP 109	Accounting by Principals and Agents
iGRAP 1	Revenue Recognition (Traffic fines)
iGRAP 18	Recognition and Derecognition of Land

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

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policy.

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality and added and recorded to the nearest rand.

1.3 Going concern assumption

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

1.4 Comparative Information

Budget information in accordance with GRAP 1 and 24, has been provided in a statement of comparison of actual and budget to these financial statements and forms part of the audited annual financial statements.

Significant Accounting Policies

1.4 Comparative Information (continued)

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed.

Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.5 Standard, Amendments To Standards And Interpretations Issued But Not Yet Effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality: GRAP 104 Financial Instruments.

1.6 Property, plant and equipment

Initial Recognition.

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.
.

When significant components of an item of property, plan and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Subsequent Measurement - Revaluation Model - Land.

Subsequent to initial recognition, land and buildings are carried at a revalued amount, being its fair value at the date of revaluataion.

An increase in the carrying amount of an asset as a result of a revaluatation is credited directly to a revaluation surplus reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

A decrease in the carrying amount of an asset as a result of a revaluation is recognised in surplus or deficit, except to the extent of any credit balance existing in the revaluation surplus in respect of that asset. Revaluation is performed every five years with the last valuation was performed 30 June 2020.

Subsequent Measurement - Cost Model - Property, Plant And Equipment.

Significant Accounting Policies

1.6 Property, plant and equipment (continued)

Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery associated with the subsequent expenditure will flow to the entity and the cost or fair value of the subsequent expenditure can be reliably measured.

Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the municipality replaces parts of an asset, it de- recognises the part of the asset being replaced and capitalises the new component.

Subsequently all property plant and equipment, are measured at cost (or deemed cost), less accumulated depreciation and accumulated impairment losses. Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up is included in surplus or deficit when the compensation becomes receivable.

Derecognition.

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

Depreciation And Impairment.

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

Item	Depreciation method	Average useful life
Infrastructure	Straight-line	
• Roads and Paving		10-50
• Pedestrian Malls		30
• Transformer & Kiosks		25-30
• Sewerage		10-50
• Mini Substation		25-30
Community	Straight-line	
• Buildings		30-50
• Outdoor Facilities		10-50
Other	Straight-line	
• Buildings		30-50
• Air Conditioners		30
• Tractors		7-10
• Office Equipment		20
• Fire Engine		20
• Furniture And Fittings		10-30
• Machinery And Equipment		7-30
• Tools		30
• Radio		10
• Computer Equipment		5-10

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

Significant Accounting Policies

1.6 Property, plant and equipment (continued)

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

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

1.7 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licenses, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Internally generated intangible assets are subject to strict recognition criteria before they are capitalised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:

- The municipality intends to complete the intangible asset for use or sale;
- It is technically feasible to complete the intangible asset;
- The municipality has the resources to complete the project; and
- It is probable that the municipality will receive future economic benefits or service potential.

The municipality assesses the profitability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Subsequent Measurement - Cost Model
Intangible assets are subsequently carried at cost less accumulated amoritisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

Significant Accounting Policies

1.7 Intangible assets (continued)

Amortisation And Impairment
Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.
An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired.For all other intangible assets amortisation is provided on a straight- line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.
Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.
Internally generated goodwill is not recognised as an intangible asset.

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average asset lives:

Computer Software
The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

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

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer Software, other	Straight-line	5

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note).

Intangible assets are derecognised:
- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

1.8 Investment property

Investment property includes property (land or a building, or part of a building, or both land or buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations. The values were determined by the Municipal Valuers, and Civil Engineers appointed for the purpose, and the valuation process was completed during the financial year ending 30 June 2021.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The values did not change significantly since there were no major infrastructure developments that could have affect the market values.

Subsequent Measurement - Fair Value Model.

Significant Accounting Policies

1.8 Investment property (continued)

Investment property is measured using the fair value model. Under the fair value model, investment property is carried at its fair value at the reporting date. Any gain or loss arising from a change in the fair value of the property is included in surplus or deficit for the period in which it arises. The fair values are determined every five years using the General Valuation Roll.

1.9 Inventories

Initial Recognition.

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised using weighted average method. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Where inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

Subsequent Measurement.

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued using weighted average method unless they are to be distributed at no or nominal charge, in which case they are measured using weighted average method. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

1.10 Financial instruments

The municipality has various types of financial instruments and these can be broadly catergorised as either financial assets, financial liabilities or residual interests in accordance with the substance of the contractual agreement. The municipality only recognises a financial instrument when it becomes a party to the contractual provisions of the instrument.

Initial Recognition.

Financial assets and financial liabilities are recognised on the entity's Statement of Financial Position when the entity becomes party to the contractual provisions of the instrument. The entity does not offset a financial asset or financial liability unless a legally enforceable right to offset the recognised amounts currently exist; and the entity intends either to settle on a net basis ,or to realise the asset and setlle the liability simultaneously. "Fair value methods and assumption. The fair values of financial instruments are determined as follows: The fair value of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unutilised securities),the company establishes fair value by using valuation techniques. These include the use of the recent arm's length transactions, refference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity -specific inputs."

The Effective Interest Rate.

The effective interest rate method of calculating the amortised cost of a finacial asset or finacial liability and of allocating the interest income or interest expense over the releavant period.The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the finacial instrument or ,when appropriate ,a shorter period to the net carrying amount otf the financial asset or financial liability.

Significant Accounting Policies

1.10 Financial instruments (continued)

Subsequent Measurement.

Financial Assets are categorised according to their nature as either financial assets at fair value through profit or loss, held-to maturity, loans and receivables, or available for sale. Financial liabilities are categorised as either at fair value through profit or loss or financial liabilities carried at amortised cost ("other"). The subsequent measurement of financial assets and liabilities depends on this categorisation and, in the absence of an approved GRAP Standard on Financial Instruments, is in accordance with IAS 39.

Investments

Investments, which include listed government bonds, unlisted municipal bonds, fixed deposits and short-term deposits invested in registered commercial banks, are categorised as either held-to-maturity where the criteria for that categorisation are met, or as loans and receivables, and are measured at amortised cost. Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified. Impairments are calculated as being the difference between the carrying amount and the present value of the expected future cash flows flowing from the instrument. On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance..

Trade And Other Receivables

Trade and other receivables are categorised as financial assets: loans and receivables and are initially recognised at fair value and subsequently carried at amortised cost. Amortised cost refers to the initial carrying amount, plus interest, less repayments and impairments. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year-end. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. Impairments are determined by discounting expected future cash flows to their present value. Amounts that are receivable within 12 months from the reporting date are classified as current.

An impairment of trade receivables is accounted for by reducing the carrying amount of trade receivables through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance within operating expenses. When a trade receivable is uncollectible, it is written off. Subsequent recoveries of amounts previously written off are credited against operating expenses in the Statement of Financial Performance.

Trade Payables And Borrowings

Financial liabilities consist of trade payables and borrowings. They are categorised as financial liaibilities held at amortised cost, are intitially recognised at fair value and subsequently measured at amortised cost which is the initial carrying amount, less repayments, plus interest.

Cash And Cash Equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as financial liabilities: other financial liabilties carried at amortised cost.

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

Significant Accounting Policies

1.11 Unauthorised expenditure

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.12 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity’s supply chain management policy.

Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.13 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.14 Provisions and contingencies

Provisions are recognised when the municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met: the principal locations affected; the location, function, and approximate number of employees who will be compensated for terminating their services; - the expenditures that will be undertaken; and when the plan will be implemented; and.

- The municipality has a detailed formal plan for the restructuring identifying at least: - the business or part of a business concerned; - the principal locations affected; - the location, function, and approximate number of employees who will be compensated for terminating their services; - the expenditures that will be undertaken; and - when the plan will be implemented; and
- The municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

1.15 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Significant Accounting Policies

1.15 Leases (continued)

Finance leases - lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the net investment in the leases. The receivable is calculated as the sum of all the minimum lease payments to be received, plus any unguaranteed residual accruing to the municipality, discounted at the interest rate implicit in the lease. The receivable is reduced by the capital portion of the lease instalments received, with the interest portion being recognised as interest revenue on a time proportionate basis. The accounting policies relating to derecognition and impairment of financial instruments are applied to lease receivables.

Finance leases - lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables. The lease asset is depreciated over the shorter of the asset's useful life or the lease term.

Operating leases - lessor

Operating lease income is recognised as revenue on a straight-line basis over the lease term. Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset/ liability. Any contingent rents are expensed in the period they are incurred.

Significant Accounting Policies

1.16 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Service charges relating to electricity and water are based on consumption. Meters are read on a quarterly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.
Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the recorded number of refuse containers per property.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Dividends are recognised on the date that the Municipality becomes entitled to receive the dividend.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods is passed to the consumer.

Revenue arising out of situations where the municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

1.17 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportionate basis.

Fines constitute both spot fines and summonses. Revenue from spot fines and summonses is recognised when payment is received, together with an estimate of spot fines and summonses that will be received based on past experience of amounts collected.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, a deferred income (liability) is recognised.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the municipality.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

1.18 Grants, Transfers And Donations

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

1.19 Construction contracts

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the reporting date, as measured by [the proportion that contract costs incurred for work performed to date bear to the estimated total contract costs OR surveys of work done OR completion of a physical proportion of the contract work].

Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent that contract costs incurred are recoverable. Contract costs are recognised as an expense in the period in which they are incurred.

When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

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1.20 Impairment of cash-generating assets

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

If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined.

The recoverable service amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

Value in Use

Value in use of a cash?generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Discount Rate

The discount rate is a rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition And Measurement

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit.An impairment loss is recognised for cash-generating units if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit as follows: to the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.A municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

1.21 Impairment of non-cash-generating assets

Identification

The municipality assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined. The recoverable service amount of an asset or a non-cash-generating unit is the higher of its fair value less costs to sell and its value in use.

Significant Accounting Policies

1.21 Impairment of non-cash-generating assets (continued)

Value In Use

Value in use of an asset is the present value of the asset’s remaining service potential. The present value of the remaining service potential of an asset is determined using the following approach: Depreciated replacement cost approach: Value in use of an asset is the present value of the asset’s remaining service potential The present value of the remaining service potential of an asset is determined using the following approach:

Depreciation replacement cost approach

The present value of the remaining service potential of a non?cash?generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset’s gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an “optimised” basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition And Measurement

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit.

An impairment loss is recognised for non-cash-generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit as follows: to the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit. The Municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

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

Irrespective of whether there is any indication of impairment, the municipality also:
- tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.

If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined.

The recoverable service amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

Significant Accounting Policies

1.21 Impairment of non-cash-generating assets (continued)

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any impairment loss of a revalued asset is treated as a revaluation decrease.

An impairment loss is recognised for cash-generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit as follows:
- to the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.

A municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.
The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

1.22 Employee benefits

Long Service Award
The present value of the long service award depends on a number of factors that are determined on an actuarial basis using a number of assumptions.The Projected Unit Credit funding method has been used to determine the value of this liability.

Short-term Employee Benefits
The cost of short-term employee benefits, (those payable within 12 months after the service is rendered,such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care),are recognised in the period in which the service is rendered are not discounted.The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected costs of surplus sharing and bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

Defined Contribution Plans
Council employees contribute to the Natal Joint Municipal Pension Fund. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid.A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.The municipality’s contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

1.23 Budget information

The Municipality's budget has been prepared on accrual basis method.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a cash basis and presented by functional classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2023/07/01 to 2024/06/30.

The annual financial statements and the budget are not on the same basis of accounting therefore a reconciliation between the statement of financial performance and the budget have been included in the annual financial statements.

Significant Accounting Policies

1.24 Commitments

Commitments are not recognised. Committments are disclosed in the notes to the annual financial statements. A committement is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

1.25 Value AddedTax

The municipality accounts for Value Added Tax on the cash basis.

1.26 Related parties

The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As as consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the local sphere of government are considered to be related parties.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

1.27 Events after reporting date

Recognised amounts in the financial statements are adjusted to reflect events arising after the reporting date that provided evidence of conditions that existed at the reporting date. Events after the reporting date that are indicative of conditions that arose after the reporting date are dealt with by way of a note to the annual financial statements.

1.28 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An impairment loss of a cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable amount.

An impairment loss of a non-cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable service amount.

An inalienable item is an asset that an municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

Recoverable amount is the higher of a cash-generating asset’s net selling price and its value in use.

Recoverable service amount is the higher of a non-cash-generating asset’s fair value less costs to sell and its value in use.

Value in use of a cash-generating asset is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Value in use of a non-cash-generating asset is the present value of the asset’s remaining service potential.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	3 150	29 885
Cash at bank	1 237 123	1 050 416
Call deposits	3 631 848	7 476 212
	4 872 121	**8 556 513**

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2024	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
FNB - Current Account - 62033637846	149	840	-	149	840	-
FNB - Current Account (Main) - 62035267609	1 237 123	1 049 576	-	1 237 123	1 049 576	-
FNB - Call Deposit - 62064936093	1 200	91	-	1 200	91	-
FNB - Call Deposit - 62328066776	747 216	1 007 751	-	747 216	1 007 751	-
FNB BANK - Call Deposit- 62032833639	247 943	342 922	-	247 943	342 922	-
FNB BANK - Investment (Main) - 62179391190	2 169 202	249 989	-	2 169 202	249 989	-
FNB BANK - Call Deposit - 62064936340	3 890	4 000 450	-	3 890	4 000 450	-
FNB BANK - Call deposit - 62324120261	1 375	24 404	-	1 375	24 404	-
FNB BANK - Call Deposit - 62067492943	3 151	1 805 690	-	3 151	1 805 690	-
FNB BANK - Call Deposit - 62067492802	457 720	44 914	-	457 720	44 914	-
Total	**4 868 969**	**8 526 627**	**-**	**4 868 969**	**8 526 627**	**-**

3. Receivables from exchange transactions

Gross receivables from exchange transactions	33 518 308	33 461 493
Impairment from exchange transactions	(31 617 072)	(30 215 371)
	1 901 236	**3 246 122**

Trade and other receivables past due but not impaired

Current (0 - 30 days)	5 925 012	567 557
31 - 60 days	5 691	3 094
61 - 90 days	55 099	9 804
91 - 120 days	10 802	1 155
121 days and over	613 981	3 191 268
Total	6 610 584	3 772 877

Trade and other receivables past due and impaired

As of 30 June 2024, trade and other receivables of R31 617 071 (2023: R30 215 371) were impaired and provided for.

The ageing is as follows:

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

3. Receivables from exchange transactions (continued)

Current (0 - 30 days)	1 053 926	498 367
31 - 60 days	398 500	1 007
61 - 90 days	429 876	298 868
91 - 120 days	534 935	332 075
121 Days and over	24 490 486	28 558 300
	26 907 723	29 688 616

Reconciliation of provision for impairment of trade and other receivables

Opening balance	30 215 371	25 955 073
Provision for impairment	1 401 700	4 260 298
	31 617 071	**30 215 371**

4. Receivables from non-exchange transactions

Gross receivables from non-exchange transactions	156 331 007	134 108 090
Impairment on receivables from non-exchange transactions	(142 967 589)	(121 454 654)
	13 363 418	**12 653 436**

Statutory receivables general information

Transaction(s) arising from statute

Trafic fines amounting to R104 275 in 2024 (R86 250 2023) were iisued.

The municipality assesse traffic fines at each reporting date for impairment.

The municipality accounts for traffic fines in terms of IGRAP1

Determination of transaction amount

Traffic fines are determined by refence to table of offenses from Road Traffic Management Act.

Statutory receivables past due but not impaired

Statutory receivables which are less than 3 months past due are not considered to be impaired. At 30 June 2024, 560 (2023: 750) were past due but not impaired.

The ageing of amounts past due but not impaired is as follwso

1 month past due	560	750

Receivables from non-exchange transactions past due but not impaired

Current (0 - 30 days)	4 765 157	2 281 369
31 - 60 days	2 070 098	12 435
61 - 90 days	251 353	39 408
91 - 120 days	48 844	4 642
121 days and over	2 203 417	12 433 014
Total	9 338 870	14 770 868

Receivables from non-exchange transactions impaired

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

4. Receivables from non-exchange transactions (continued)

As of 30 June 2024, other receivables from non-exchange transactions of R142 967 589 (2023: R121 454 654) were impaired and provided for.

The ageing of these loans is as follows:

Current (0 - 30 days)	2 410 686	2 003 251
31 - 60 days	-	4 046
61 - 90 days	1 544 390	1 201 339
91 - 121 days	1 588 044	1 334 818
121 days and over	141 479 017	114 793 838
Total	146 992 137	119 337 293

Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	121 454 656	105 422 783
Provision for impairment	21 512 933	16 031 871
	142 967 589	**121 454 654**

5. Inventories

Consumable	1 594 208	1 409 783
Maintenance materials	1 853 647	1 192 719
	3 447 855	**2 602 502**

6. Interest recovered

Interest recovered from ESKOM	-	3 680 367

7. VAT Receivable

VAT Input	64 178 245	57 914 373

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8. Other receivables (Indigent)

Receivable has been been recognised for indigent customers as follows:

Indigent customers	3 676 081	3 676 081

Notes to the Annual Financial Statements

Figures in Rand

9. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	174 985 000	-	174 985 000	174 985 000	-	174 985 000
Buildings	67 500 266	(40 144 249)	27 356 017	67 349 796	(32 761 411)	34 588 385
Plant and machinery	9 036 026	(7 010 076)	2 025 950	8 794 566	(5 967 934)	2 826 632
Furniture and fixtures	6 619 540	(3 800 981)	2 818 559	5 958 990	(2 899 615)	3 059 375
Motor vehicles	3 851 471	(1 632 115)	2 219 356	3 851 471	(1 220 123)	2 631 348
IT equipment	7 392 681	(4 968 545)	2 424 136	6 321 266	(4 026 091)	2 295 175
Infrastructure	704 849 303	(596 501 274)	108 348 029	699 739 545	(564 284 390)	135 455 155
Community	215 236 909	(58 576 544)	156 660 365	193 212 156	(51 835 110)	141 377 046
Electricity	184 046 791	(160 639 476)	23 407 315	177 255 842	(149 167 871)	28 087 971
Boreholes	2 970 725	(1 139 553)	1 831 172	2 673 076	(1 018 238)	1 654 838
Stormwater	36 114 885	(31 193 208)	4 921 677	36 114 885	(28 155 398)	7 959 487
Outdoor Facilities	131 926 893	(51 792 886)	80 134 007	119 352 965	(30 315 829)	89 037 136
Total	**1 544 530 490**	**(957 398 907)**	**587 131 583**	**1 495 609 558**	**(871 652 010)**	**623 957 548**

9. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Transfers received	Transfers from WIP to Completed	Depreciation	Impairment loss	Total
Land	174 985 000	-	-	-	-	-	174 985 000
Buildings	34 588 385	150 470	-	-	(7 382 838)	-	27 356 017
Machinery Equipment	2 826 632	241 460	-	-	(1 042 142)	-	2 025 950
Furniture and fixtures	3 059 375	660 550	-	-	(901 366)	-	2 818 559
Transport	2 631 348	-	-	-	(411 992)	-	2 219 356
Computer equipment	2 295 175	1 071 415	-	-	(942 454)	-	2 424 136
Roads	135 455 155	5 109 759	21 711 339	(21 711 339)	(32 216 885)	-	108 348 029
Community Halls/Cemetries/ Libraries	141 377 046	22 024 753	16 525 253	(16 525 253)	(6 721 565)	(19 869)	156 660 365
Electricity	28 087 971	6 790 949	-	-	(11 471 605)	-	23 407 315
Boreholes	1 654 838	297 649	-	-	(121 315)	-	1 831 172
Stormwater	7 959 487	-	-	-	(3 037 810)	-	4 921 677
Outdoor	89 037 136	12 573 929	34 415 624	(34 415 624)	(5 531 492)	(15 945 566)	80 134 007
	623 957 548	**48 920 934**	**72 652 216**	**(72 652 216)**	**(69 781 464)**	**(15 965 435)**	**587 131 583**

Notes to the Annual Financial Statements

Figures in Rand

9. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Other changes, movements	Depreciation	Impairment loss	Total
Land	174 985 000	-	-	-	-	174 985 000
Buildings	41 971 451	-	-	(7 370 753)	(12 314)	34 588 385
Plant and machinery	4 147 467	636 560	(23 495)	(1 104 086)	-	2 826 632
Furniture and fixtures	2 042 792	1 641 791	(1 908)	(817 618)	-	3 059 375
Motor vehicles	3 218 632	-	-	(385 147)	-	2 631 348
IT equipment	2 728 882	787 964	(81 889)	(977 284)	-	2 295 175
Infrastructure	149 976 242	16 601 580	-	(30 165 377)	(198 247)	135 455 155
Community	117 601 581	42 636 735	-	(6 255 978)	(1 019 251)	141 377 046
Other property, plant and equipment	39 049 060	726 352	-	(11 232 461)	-	28 087 971
Other equipment	1 944 627	-	-	(133 653)	(156 135)	1 654 838
Stormwater	8 593 142	-	-	(3 029 951)	(3 142)	7 959 487
Outdoor	76 760 636	7 564 279	-	(4 254 458)	(199 812)	89 037 136
	623 019 512	**70 595 261**	**(107 292)**	**(65 726 766)**	**(1 588 901)**	**623 957 548**

Reconciliation of Work-in-Progress 2024

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	16 601 580	28 197 925	20 558 702	65 358 207
Additions/capital expenditure	5 109 759	-	34 514 609	39 624 368
	21 711 339	**28 197 925**	**55 073 311**	**104 982 575**

Reconciliation of Work-in-Progress 2023

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	10 112 430	10 782 950	8 925 714	29 821 094
Additions/capital expenditure	6 489 150	17 414 975	11 632 988	35 537 113

Notes to the Annual Financial Statements

Figures in Rand			2024	2023

9. Property, plant and equipment (continued)

	16 601 580	**28 197 925**	**20 558 702**	**65 358 207**

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance	2024	2023
Contracted services	34 655 128	33 202 173

Notes to the Annual Financial Statements

Figures in Rand

9. Property, plant and equipment (continued)

Maintenance of property, plant and equipment

Maintenance of property, plant and equipment by condition - 2024

	Preventative Maintenance		Corrective Maintenance			
	Interval Based	Total	Planned	Emergency	Total	Total
Motor vehicles	406 591	406 591	-	269 170	269 170	675 761
Infrastructure	-	-	7 344 228	368 159	7 712 387	7 712 387
Other property, plant and equipment	123 000	123 000	-	-	-	123 000
Other equipment	-	-	-	271 000	271 000	271 000
	529 591	**529 591**	**7 344 228**	**908 329**	**8 252 557**	**8 782 148**

Notes to the Annual Financial Statements

Figures in Rand

9. Property, plant and equipment (continued)

Maintenance of property, plant and equipment by condition - 2023

	Preventative Maintenance		Corrective Maintenance			
	Interval Based	Total	Planned	Emergency	Total	Total
Buildings	-	-	237 955	-	237 955	237 955
Motor vehicles	357 280	357 280	-	627 516	627 516	984 796
Office equipment	100 750	100 750	-	-	-	100 750
Infrastructure	-	-	1 894 220	-	1 894 220	1 894 220
Other equipment	-	-	-	447 282	447 282	447 282
	458 030	**458 030**	**2 132 175**	**1 074 798**	**3 206 973**	**3 665 003**

Notes to the Annual Financial Statements

Figures in Rand

10. Heritage assets

	2024			2023		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Mayoral chains	10 501	-	10 501	10 501	-	10 501

Reconciliation of heritage assets 2024

	Opening balance	Other changes, movements	Total
Mayoral chains	10 501	-	10 501

Reconciliation of heritage assets 2023

	Opening balance	Additions	Other changes, movements	Total
Mayoral chain	10 501	-	-	10 501

Age and/or condition of heritage assets

The heritage assets of the municipality consist of mayoral chains which were bought in 1997. The condition of these chains is considered as good.condition.

11. Investment property

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property - Land	16 921 000	-	16 921 000	16 921 000	-	16 921 000

Reconciliation of investment property - 2024

	Opening balance	Additions	Depreciation	Total
Investment property - Land	16 921 000	-	-	16 921 000

Reconciliation of investment property - 2023

	Opening balance	Additions	Depreciation	Total
Investment property - Land	16 921 000	-	-	16 921 000

Investment property

Vacant land owned by the municipality	16 921 000	16 921 000

Notes to the Annual Financial Statements

Figures in Rand

12. Intangible assets

	2024			2023		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	232 785	(229 910)	2 875	232 773	(229 391)	3 382

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Other changes, movements	Amortisation	Total
Computer software	3 382	-	-	(507)	2 875

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Other changes, movements	Amortisation	Total
Computer software, other	8 570	-	-	(5 188)	3 382

Other information

Fully amortised intangible assets still in use	232 785	232 785

A brief description of significant intangible assets controlled by the municipality but not recognised as assets because they did not meet the recognition criteria in this Standard or because they were acquired or generated before the version of IAS 38 Intangible Assets issued in 1998 was effective.

Intangible assets with indefinite lives:

The useful life of intangible assets is considered indefinite. It is not bound by any expiry period as there is no foreseeable limit to the period over which the asset is expected to generate net cash flows for the municipality.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

13. Payables from exchange transactions

Trade payables	18 164 091	16 838 612
Bulk purchases (ESKOM Purchases)	198 557 536	157 746 755
Land sales	8 933 754	8 736 254
Retention fees	7 234 428	6 416 442
Workmans compensation fund	10 809 751	10 087 853
	243 699 560	**199 825 916**

14. VAT Payable (Output VAT)

Output VAT	56 335 493	48 132 709

15. Provisions

Reconciliation of provisions - 2024

	Opening Balance	Additions	Reduction	Total
Provision - leave	15 004 480	436 789	-	15 441 269
Provision - performance bonus	1 008 378	-	(35 564)	972 814
	16 012 858	**436 789**	**(35 564)**	**16 414 083**

Reconciliation of provisions - 2023

	Opening Balance	Reduction	Total
Provision - leave	15 256 279	(251 799)	15 004 480
Provision - performance bonus	1 008 378	-	1 008 378
	16 264 657	**(251 799)**	**16 012 858**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

16. Consumer deposits

Electricity customer deposits	2 829 976	2 813 995

17. Long service leave awards

The amounts recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation	10 048 000	9 865 000
Present value of the defined benefit obligation-wholly unfunded	840 329	786 000
Present value of the defined benefit obligation-partly or wholly funded	1 186 304	1 128 000
Fair value of plan assets	(750 481)	(1 772 230)
Fair value of reimbursement rights	(2 637 152)	41 230
	8 687 000	**10 048 000**
Long term liability	(8 160 764)	(9 323 532)
Short term liabiility	(526 236)	(724 468)
	(8 687 000)	**(10 048 000)**

Benefits paid and Actuarial loss/(gain) amount differs from Actuarial report since the amount dislcosed is actual benefits paid and the report shows 2023/2024 estimate

Calculation of actuarial gains and losses

Actuarial (gains) losses – Obligation	(2 637 430)	148 522

Changes in the fair value of plan assets are as follows:

18. Unspent conditional grants

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Global payment Reutlingen (Germany grant)	85 311	-

Movement during the year

Additions during the year	995 971	-
Income recognition during the year	(910 660)	-
	85 311	**-**

The nature and extent of government grants recognised in the annual financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note for reconciliation of grants from National/Provincial Government.

These amounts are invested in a ring-fenced investment until utilised.

19. Income received in advance

Credit balances from customer overpayments	6 187 208	7 342 803

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

20. Rental of facilities and equipment

Premises		
Premises	1 128 639	1 078 597
Premises	1 128 639	1 078 597
Garages and parking	-	-
Facilities and equipment	-	-
	1 128 639	**1 078 597**

Included in the above rentals are operating

21. Licences

Licences	1 705 616	1 909 105

22. Proceeds from sale of land

Land sales	-	2 108 289

23. Service charges

Sale of electricity	76 580 092	64 846 905
Refuse removal	10 088 713	9 933 882
	86 668 805	**74 780 787**

24. Operational revenue

Library coppies	31 220	22 705
Business plans	277 694	312 021
Cemetary fees	82 606	64 332
Rates clearances	147 894	126 346
Incidental cash	10 689	2 217
Staff recoveries	124 487	132 088
Library membership fees	2 563	69
Transaction handling fees	46 615	130 425
	723 768	**790 203**

25. Interest earned - external investments

Short term investments and call accounts	2 318 271	1 965 911
	-	-
	2 318 271	1 965 911

26. Actuarial gains and losses

Actuarial gains/ (losses)	2 637 430	-

27. Property rates

Rates

Residential properties	26 992 732	25 670 955
Business and commercial properties	39 221 100	29 918 140
State owned properties	48 756 809	58 431 995
Agricultural property	6 719 548	6 218 996

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

27. Property rates (continued)

Rates rebates	(7 347 138)	(7 769 490)
	114 343 051	**112 470 596**

Valuations

Residential	1 394 717 000	1 384 557 000
Commercial	1 023 655 000	1 020 315 000
State	1 352 630 000	1 352 630 000
Impermissable	33 380 000	33 380 000
Small holdings and farms	960 260 000	960 260 000
PBO	59 420 000	59 420 000
PSI	13 736 000	13 736 000
Vacant Land	158 051 000	158 051 000
	4 995 849 000	**4 982 349 000**

Valuations on land and buildings are performed every 5 years. The last general valuation came into effect on 1 July 2019. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

A general rate Randages for 2023/24	: Residential properties (0.01999)
	: Industrial properties (0.03998)
	: Business and Commercial (0.03998)
	: Agricultural properties (0.00501)
	: Mining properties (0.03998)
	: (PSP) (0.03998)
	: Public Benefit Organisation (0.00454)
	: Public Service Infrastructure (0.03998)
	: Vacant Land (BUS+RES) (0.03998)
	: Indigent customers (0.01999)

Rebates of first R15 0000 (per MPRA) and additional R45 000 (Approved by council) are granted to residential. Rates levied on an annual basis : Agricultural properties and Public Service Purposes (PSP).

Interest prime 5% is charged on outstanding accounts for more than 30 days. The new general valuation will be implemented on 01 July 2024.

28. Interest on receivables

Interest - Receivables	2 366 456	2 531 150

29. Transfers and subsidies

Operating grants		
Equitable Share (Unconditional)	207 486 000	196 348 000
Community Library Service (Conditional)	1 023 000	981 000
Provincialisation of Libraries (Conditional)	981 000	1 023 000
Finance Management Grant (Conditional)	2 100 000	2 100 000
EPWP (Conditional)	3 681 000	4 711 000

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
29. Transfers and subsidies (continued)		
INEP (Conditional)	5 798 626	6 000 000
Housing (Conditional)	55 888 110	857 460
Global payment Reutlingen (Germany grant) (Conditional)	910 660	-
	277 868 396	**212 020 460**

Capital grants		
MIG (Conditional)	46 885 000	74 888 000
	277 868 396	212 020 460
	46 885 000	74 888 000
	324 753 396	**286 908 460**

Equitable Share

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members.

All registered indigents receive a monthly subsidy of 57 (2023: 48), which is funded from the grant.

MIG

Current-year receipts	46 885 000	74 888 000
Conditions met - transferred to revenue	(46 885 000)	(74 888 000)
	-	-

INEP

Current-year receipts	5 800 000	6 000 000
Conditions met - transferred to revenue	(5 800 000)	(6 000 000)
	-	-

FMG

Current-year receipts	2 100 000	2 100 000
Conditions met - transferred to revenue	(2 100 000)	(2 100 000)
	-	-

EPWP

Current-year receipts	3 681 000	4 711 000
Conditions met - transferred to revenue	(3 681 000)	(4 711 000)
	-	-

Provincialisation of Libraries

Current-year receipts	1 023 000	1 083 000
Conditions met - transferred to revenue	(1 023 000)	(1 083 000)
	-	-

Figures in Rand	2024	2023

29. Transfers and subsidies (continued)

Community Libraries

Current-year receipts	981 000	981 000
Conditions met - transferred to revenue	(981 000)	(981 000)
	-	-

Global payment Reutlingen (Germany grant)

Current-year receipts	995 971	-
Conditions met - transferred to revenue	(910 660)	-
Unspent conditional grant	(85 311)	-
	-	-

HOUSING

Current-year receipts	55 888 110	857 460
Conditions met - transferred to revenue	(55 888 110)	(857 460)
	-	-

Conditions still to be met - remain liabilities (see note 18).

Provide explanations of conditions still to be met and other relevant information.

30. Fines, Penalties and Forfeits

Forfeits	153 349	654 614
Fines	104 275	86 250
	257 624	**740 864**

31. Employee related costs (Inclusive of Senior Managers)

Basic salary	113 907 227	105 749 877
Bonus	7 075 405	7 008 347
Medical aid	9 120 765	8 485 059
UIF	686 142	665 563
Bargaining council	43 665	41 904
Service related benefits	4 233 518	4 497 363
Allowances	11 362 968	11 241 042
Pension	20 877 649	20 133 544
	167 307 339	**157 822 699**

Remuneration of municipal manager

Annual Remuneration	966 871	690 558
Car Allowance	252 000	210 390
Contributions to UIF, Medical and Pension Funds	15 255	53 192
	1 234 126	**954 140**

Remuneration of chief finance officer

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

31. Employee related costs (Inclusive of Senior Managers) (continued)

Annual Remuneration	825 434	855 518
Car Allowance	196 042	144 555
Contributions to UIF, Medical and Pension Funds	20 340	58 414
	1 041 816	**1 058 487**

Corporate and human resources

Annual Remuneration	728 938	533 936
Car Allowance	288 000	228 144
Contributions to UIF, Medical and Pension Funds	19 200	43 810
	1 036 138	**805 890**

Protection Services

Annual Remuneration	901 619	502 034
Car Allowance	108 509	84 436
Contributions to UIF, Medical and Pension Funds	11 865	34 075
	1 021 993	**620 545**

Technical Services

Annual Remuneration	817 477	1 560 733
Car Allowance	204 000	392 846
Contributions to UIF, Medical and Pension Funds	20 340	324 672
	1 041 817	**2 278 251**

Planning Development

Annual Remuneration	720 469	1 096 326
Car Allowance	81 381	154 188
Contributions to UIF, Medical and Pension Funds	141 654	72 486
	943 504	**1 323 000**

Community Services

Annual Remuneration	617 724	855 518
Car Allowance	72 339	144 556
Contributions to UIF, Medical and Pension Funds	54 004	58 414
	744 067	**1 058 488**

32. Remuneration of councillors

Executive Major	931 594	905 259
Deputy Executive Mayor	755 197	733 088
Speaker	755 198	723 088
Councillors	11 512 413	11 454 632
Exco councillors	2 931 427	2 417 558
MPAC	407 806	394 018
Chief whip	411 441	394 592
	17 705 076	**17 022 235**

Additional information

Figures in Rand	2024	2023

32. Remuneration of councillors (continued)

The salaries, allowance and benefits of councillors are within the upper limits of the framework envisaged in section 219 of the Constitution of South Africa. Refer to note 47 (Related parties) for detailed breakdown.

The Mayor, Deputy Mayor nd Speaker are full time and they each provided with office and secretarial supportal support at the cost of the municipality.

The Mayor, Deputy Mayor and Speaker each have separate use of council owned vehicles for official duties

The Mayor, Deputy Mayor and Speaker each have 2 full-time body guards.

33. Depreciation, impairment and amortisation

	2024	2023
Property, plant and equipment	69 781 420	65 726 768
Impairment	15 965 435	1 588 902
Intangible assets	561	5 234
	85 747 416	**67 320 904**

34. Finance costs

	2024	2023
Interest on overdue accounts	2 312 489	8 235 095

35. Debt impairment

	2024	2023
Debt impairment	22 914 634	20 292 170
Bad debts written off	1 691 498	6 704 660
	24 606 132	**26 996 830**

36. Bulk purchases

	2024	2023
Electricity	133 592 320	113 324 249

37. Contracted services

	2024	2023
Outsourced Services		
Administrative and Support Staff	17 750	-
Pound management	1 412 500	-
Burial Services	1 081 541	1 628 323
Research and Advisory	1 395 350	500 200
Catering Services	1 418 612	55 053
Project management	7 188 738	2 596 945
LED items	35 905	-
Clearing and Grass Cutting Services	(2 612)	29 200
Hygiene Services	151 639	53 086
Valuer	1 335 587	106 319
Commission and committees	2 476 623	3 232 938
Refuse Removal	6 324 920	7 247 972
Researcher	51 500	-
Security Services	4 148 419	4 148 419
Drivers Licence Cards	26 373	-
Electrical	4 194 200	7 182 014
Housing projects	55 888 110	857 460
Consultants and Professional Services		
Business and Advisory	687 060	-
Infrastructure and Planning	621 709	-

Figures in Rand	2024	2023

37. Contracted services (continued)

Electrical	152 520	1 849 884
Legal advice and litigation	3 634 517	1 289 654
Contractors		
Audio-visual Services	3 692 061	673 898
Catering Services	272 225	2 633 716
Electrical	4 194 200	-
Employee Wellness	224 602	-
Event Promoters	1 161 270	-
Fire Protection	8 800	-
Maintenance of Buildings and Facilities	503 261	238 095
Maintenance of Equipment	3 265 660	903 517
Maintenance of Unspecified Assets	30 886 207	28 485 760
Prepaid Electricity Vendors	178 200	-
Traffic and Street Lights	-	568 481
Presented previously	-	-
Outsourced Services	87 145 155	27 637 929
Consultants and Professional Services	5 095 806	3 139 538
Contractors	44 386 486	33 503 467
	140 077 036	**64 280 934**

38. Transfer and subsidies

Grant in Aid	286 388	524 036

39. Actuarial losses

Actuarial losses recognised	-	148 522

40. General expenses

TV and radio transmission	1 798 686	5 131 552
External audit fees	3 473 357	3 392 649
Bank related expenses	331 725	472 299
Pollution control	311 269	464 395
Consumables	44 393	-
Incidental cash shortages	2 087	108 861
Food and beverages	5 888	59 569
Gifts and promotional items	1 409 800	899
Hire charges	4 922 829	656 694
Insurance underwritings	2 469 703	2 241 561
Learnerships and internships	583 709	619 389
Seminars, Conferences, workshops and events	283 649	21 343
Transport assets	5 815 744	7 416 725
Skills development levy	1 178 310	1 136 587
Medical expenses	29 300	-
Wet fuel	4 762 234	4 315 560
Workmans compensation	729 904	5 629 571
Courier and delivery services	36 249	84 258
Printing, publications and books	4 204 447	735 260
Uniform and Protective clothing	1 548 594	1 433 376
Repairs and maintenance	183 353	-
Driver licenses and permits	315 468	365 533
Remuneration of ward committees	3 632 200	3 559 300
Software and licenses	4 173 131	4 251 752
Sitting allowance	4 800	5 600
Telephone and fax	365 905	629 466

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

40. General expenses (continued)

Own transport	190 910	3 600
Training	300 253	1 217 328
Air transport	8 271	7 748
Water	33 830	-
Street lights	147 297	239 804
Out of pocket expenses	-	30 000
Inventory Consumed	87 049	-
Bursaries	225 009	270 929
Accommodation	560 137	584 195
Permits	325 331	795
Municipal services	197 200	1 239 590
	44 692 021	**46 326 188**

41. Inventory consumed

Consumables	8 671 247	(6 915 333)

42. Cash generated from operations

Deficit	(88 094 408)	(19 952 696)
Adjustments for:		
Depreciation and amortisation	85 747 412	67 320 904
Disposal of fixed assets	-	107 292
Fair value adjustments (Including Actuarial gains/(losses))	(2 637 430)	41 240
Contribution to provision - current	22 914 634	20 292 170
Bad debts written off	1 691 498	6 704 660
Defined employee benefits ,long service award and other	1 276 430	141 770
Leave pay provision	436 789	(251 799)
Performance bonus provision	(35 564)	-
Proceeds from sale of land and other non-current assets	-	(2 108 289)
Movement in payables relating to acquisition of assets - Retentions	(817 986)	(3 022 937)
Changes in working capital:		
Inventories	(845 353)	(71 924)
Receivables from exchange transactions	(56 815)	(376 601)
Other receivables from non-exchange transactions	(18 542 550)	(28 129 638)
Bad debts written-off	(1 691 498)	(6 704 660)
Consumer deposits	15 982	73 002
Transfers and subsidies unspent	85 311	-
Payables from exchange transactions	42 718 049	27 385 563
VAT Receivable/(Payable)	1 938 912	2 608 151
Interest recovered (Debt waiver)	-	3 680 367
	44 103 413	**67 736 575**

43. Unauthorised, Irregular and Fruitless and Wasteful Expenditure

Unauthorised expenditure	52 915 243	1 871 545
Irregular expenditure	447 760	42 768 427
Fruitless and wasteful expenditure	-	9 833 878
Closing balance	**53 363 003**	**54 473 850**

Criminal or disciplinary steps taken as a result of losses, irregular and fruitless and wasteful expenditure

Irregular, Fruitless and wasteful and Unathorised expenditure

IInvestigations were conducted by council committee and no individual was charged.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

43. Unauthorised, Irregular and Fruitless and Wasteful Expenditure (continued)

IInvestigations were conducted by council committee and no individual was charged.

Additional Narratives

Unauthorised expenditure

Reconciliation of unauthorised expenditure

Opening balance -	1 871 545	-
Unauthorised expenditure incurred during the year (Oerspending on non-cash items [Depreciation and Debt impairement])	35 002 846	1 871 545
Unauthorised expenditure incurred during the year (Grant expenditure relating to housing projects that was not budgeted for as money was not paid to the municipality)	52 915 243	-
Less: Unauthorised expenditure written off : Prior year year (Overspending on employee cost)	(1 871 545)	-
Less: Unauthorised expenditure written off : Current year (Oerspending on non-cash items [Depreciation and Debt impairement])	(35 002 846)	-
	52 915 243	**1 871 545**

Fruitless and wasteful expenditure

Reconciliation of fruitless and wasteful expenditure

Opening balance -	9 833 878	-
Fruitless incurred during the year	2 312 489	9 833 878
Fruitless and wasteful reversal	(3 680 367)	-
Less fruitless expenditure written off : Prior year year (Eskom interest)	(6 153 511)	-
Less fruitless expenditure written off : Current year year (Eskom interest)	(2 312 489)	-
	-	**9 833 878**

Irregular expenditure and Deviations

Reconciliation of irregular expenditure

Opening balance -	42 768 427	1 013 235
Irregular expenditure: current year (Local content and advertisement period)	102 316 034	28 431 462
Irregular expenditure identified during the audit	-	42 768 427
Instance of irregular (Three qoutes not obtained)	197 460	-
Instance of irregular (Tax matters not in order)	1 796 572	-
Instance of irregular (Points incorrectly allocated)	2 018 330	-
Less: Irregular expenditure written off : Current year (Local content not stated on advert)	(102 316 034)	(28 431 462)
Less: Irregular expenditure written off : Prior year year (Local content) not stated on advert)	(42 768 427)	(1 013 235)
	4 012 362	**42 768 427**

44. Contingencies

Contingent liability

Contingent liability

Claim for damages	-	-
The following matters are currently on the roll of the high court and as at balance sheet date the following amounts represent possible liabilities, they are an estimate from the Municipality's attorneys.		
	-	-
Pinky Chiliza vs Ulundi Municipality and Minister of Police	-	250 000

Figures in Rand	2024	2023

44. Contingencies (continued)

Contingent asset

Contigent asset

Key Sources of Estimation

No areas have involved a significant degree of estimation, uncertainty or judgements made by management in applying the municipalities accounting policies and that have a material and significant affect on the amounts recognised in the financial statements.

45. Risk management

Financial risk management

Service Charges Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or consumer contract, leading to financial loss.The municipality is exposed to credit risk from its operating activities(primarily for trade receivables	85 859 181	28 121 905
Cash and Cash Equivalents Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.	1 237 123	8 556 513
Property Rates Trade receivables comprise a widespread customer base. Management evaluates credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer,taking into account financial position,past experience and other factors.Individual risk limits are set based on internal or external ratings.in accordance with limits set by the municipality. These balances represent the maximum exposure to credit risk; Financial assets exposed to credit risk at year end were as follows:	109 381 425	132 104 875
Call Deposits First National Bank Call Investments	3 633 998	7 476 212

Liquidity risk

The municipality’s risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

Unpresented Cheques	34 009 595	17 656 949

Figures in Rand	2024	2023

46. Going concern

We draw attention to the fact that at 30 June 2024, the municipality had an accumulated deficit of (R88 094 408) (2023 (R19 952 698)) and that the municipality's current liabilities exceed its assets by R234 638 911 (2023 R182 523 356).

The current ratio of the municipality is sitting at 0.28:1 which is way below nom of 2:1. The main contributor to negative current(ration is ESKOM debt which is R198 557 536 as at 30 June 2024. The municipality was approved for write-off of ESKOM debt throught Debt Relief Programme of R143 253 732. National Treasury is considering the first write-off of 1/3 for the first 12 months. The municipality is also experiencing high distribution losses of 57% (2023 32%) due to illegal connections and technical losses due to ageing infrastructure. Intensive collection innitiatives like mass disconnections and meter audits are conducted by the municipality to reduce electricity theft. Treasury department is providing ongoing support to the municipality on revenue collection improvement focused innitiatives and revenue enhancement strategies. It should alos be noted that net balance of debtors has decreased significantly due to prior period correction adjustment on debt impairment. This represent 80% of total debtors being impaired. The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be allocated to the municipality by government though DoRA allocation. Nothing has came to attention that there might be plans to discuntinue or merge the functions of the municipality. Municipality will continue to participate in ESKOM debt relief until total debt is written of which address going concern issues in the near future. Municipality will finance future operations from grant funding and the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

47. Operating lease

The municipality has leased its fleet for the duration of 36 months		
No later than one year	5 800 607	6 587 708
Later than one year and no later than five years	-	5 800 607

48. Related parties

The municipality has the following related parties;

Senior management

2024

Name	Employee benefits	Post-employment benefits	Total
Municipal Manager	1 234 126	-	1 234 126
Chief Financial Officer	1 041 816	-	1 041 816
Director Corporate Services	1 036 138	-	1 036 138
Director Technical Services	1 041 817	-	1 041 817
Director Planning & Development	943 904	-	943 904
Director Community Services	744 067	-	744 067
Director Protection Services	1 021 993	-	1 021 993
	7 063 861	**-**	**7 063 861**

2023

Name	Employee benefits	Post-employment benefits	Total
Municipal Manager	902 543	-	902 543
Chief Financial Officer	1 002 198	-	1 002 198
Director Corporate Service	763 675	-	763 675

Notes to the Annual Financial Statements

Figures in Rand		2024	2023

48. Related parties (continued)

Director Technical Service	2 587 836	-	2 587 836
Director Planning & Development	1 252 639	-	1 252 639
Director Community Services	1 002 199	-	1 002 199
Director Protection Services	587 710	-	587 710
	8 098 800	**-**	**8 098 800**

Remuneration Councillors

2024

Name	Basic salary	Car allowance	Telephone allowance	Medical aid	Pension	Total
Mayor	567 901	217 600	45 919	17 280	82 894	931 594
Deputy Mayor	452 054	174 080	45 919	17 280	65 864	755 197
Speaker	452 054	174 080	45 919	17 280	65 864	755 198
Chief Whip	231 023	91 046	45 919	10 080	33 373	411 441
MPAC Chairperson	223 907	88 373	45 919	17 280	32 327	407 806
Executive committee members	1 616 880	637 324	321 433	122 180	233 610	2 931 427
Ordinary councillors	6 043 317	2 410 183	1 607 165	587 520	864 228	11 512 413
	9 587 136	**3 792 686**	**2 158 193**	**788 900**	**1 378 160**	**17 705 076**

2023

Name	Basic salary	Car allowance	Telephone allowance	Medical aid	Pension	Total
Mayor	546 404	215 215	44 400	17 280	81 961	905 259
Deputy Mayor	434 118	172 172	44 400	17 280	65 118	733 088
Speaker	424 118	172 172	44 400	17 280	65 118	723 088
Chief Whip	209 882	90 048	44 400	17 280	32 982	394 593
MPAC Chairperson	212 986	44 400	87 405	17 280	31 948	394 018
Executive committee members	1 309 294	540 289	266 400	103 680	197 894	2 417 558
Ordinary councillors	5 936 706	2 442 510	1 543 229	620 590	911 597	11 454 632
	9 073 508	**3 676 806**	**2 074 634**	**810 670**	**1 386 618**	**17 022 236**

49. Events after the reporting date

Disclose for each material category of non-adjusting events after the reporting date:

- .
  It has come to management attention that there were trade receivables which were raised by AG in previous years. These receivables are not traceable as in some instances are deceased and are not property owners. The municipality has decided to write off these debtors as they are untraceable and council resolution will be sought.

- Estimated impact is debt write-off R3 676 081 that the municipality will write off.

50. Prior period errors

Management icorrectly recognised the following transactions in the previous financial periods.)

1. Debt impairment was understated as result of error of not correctly applying GRAP 104 on all debtors. Retrospective adjustment on debt impairment has been applied from 2021/22 financial period as it impracticable to go beyond this period. The effect of inability to go far back is not material as the debt impairment balance has been adjusted to reflect correct position.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

50. Prior period errors (continued)

2. Indigents raised as debtor in prior years were not correctly accounted for by raising corresponding revenue. Error relating to this was adjusted in 2022/23 financial period

3. Assets that were donated to the municipality during 2022/23 were not correctly brought into accounting system during that period.

4. Interest recovered which relates to 2022/2023 was only identified during 2023/2024 when it was shown on the statement.

5. Cash flow statement was incorrect due to receivables, impairment, assets and interes and was restated accordinglyt

	2024	2023
Statement of Financial Position		
Debt impairment 2022	66 721 174	131 377 855
Debt impairment 2023	91 191 331	151 670 026
Assets donated	-	323 867
Statement of Financial Performance		
Revenue from indigent	-	3 676 081
Interest recovered	-	3 680 367
Cashflow Statement		
Net cash flows from operating actiities	73 082 424	67 700 435
Net cash flow from investing activities	70 959 261	65 140 168
Net increase/(decrease) in cash and cash equivalents	2 560 166	2 560 267

51. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2022

	Note	As previously reported	Correction of error	Restated
Impairment from exchange transactions		15 465 905	10 489 168	25 955 073
Impairment from non-exchange transactions		51 255 268	54 167 515	105 422 783
		66 721 173	**64 656 683**	**131 377 856**

2023

	Note	As previously reported	Correction of error	Re-classification	Restated
Statement of Financial Performance					
Revenue resulting from Indigent which was not accounted for		-	(3 676 081)	-	(3 676 081)
Interest recovered		-	(3 680 367)	-	(3 680 367)
Statement of Fiancial Position					
Assets donated		-	(323 867)	-	(323 867)
Impairment from exchange transactions		16 414 439	13 800 931	-	30 215 370
Impairment from non-exchange transactions		74 776 892	46 677 762	-	121 454 654
Gross receivables from exchange		28 121 905	-	5 339 587	33 461 492
Gross receivables from non-exchange		132 104 875	-	2 003 223	134 108 089
Payments received in advance		6 086 538	-	1 256 264	7 342 802
Income received in advance (Disclosed separately under liabilities)		-	-	(7 342 802)	(7 342 802)
Other creditors		437 935	-	(437 935)	-
Trade creditors		17 656 949	-	(818 337)	16 838 612
Property,plant and equipment (Community)		85 584 183	-	1 067 426	86 651 609

Notes to the Annual Financial Statements

Figures in Rand			2024	2023

51. Prior-year adjustments (continued)

Property ,plant and equipment (Machinery)	9 677 751	-	(1 067 426)	8 610 325
Cashflow Statement				
Net cash flows from operating actiities	73 082 424	(5 381 989)	-	67 700 435
Net cash flow from investing activities	70 959 261	(5 819 093)	-	65 140 168
Net increase/(decrease) in cash and cash equivalents	2 560 166	101	-	2 560 267
	517 463 318	**41 597 397**	**-**	**559 060 706**

Reclassifications

The following reclassifications adjustment occurred:

Gross receivables

Gross receivables from exchange were allocated incorrectly between exchange and non-exchange.

Payments received in advance

Payments received in advance were reclassified from other payables to be disclosed as a separate line item in the statement of financial position.

Other creditors and Trade creditors

Other creditors were reclassified to Trade creditors as these are all creditors with similar characteristics.

Property, plant and equipment

PPE reclassification within community and machinery was processed due to asset verification excercise that was performed.

52. Proceeds from sale of land

Land sales	-	2 108 289
	-	2 108 289
	-	-
	-	-

53. Construction contracts

Municipality is constructing electrification project at areas which are Eskom is license areas.
Electrification asset will be Eskom asset once completed.

Municipality is also constructing housing project for Department of Human Settlement.

Agreements that meet all the criteria of GRAP11

The municipality recognise revenue using the percentage of completion method for agreements that meet all the criteria of GRAP11 (Construction Contracts), continuously as construction progresses.

The entity determines which agreements meet all the criteria in the Standard of GRAP on continuously as construction progresses in the following manner:

Electrification of Babanango (INEP)	5 800 000	6 000 000
ZUNGU RURAL HOUSING PROJECT	55 888 110	-
NDEBELE RURAL HOUSING PROJECT	-	758 955
NOBAMBA RURAL HOUSING PROJECT	-	98 505

The methods used to determine the stage of completion of agreements in progress is as follows:

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

53. Construction contracts (continued)

Reference to stage of completion

The aggregate amount of costs incurred for agreements in progress	-	(6 206 000)
Electrification of Babanango	(5 800 000)	-
ZUNGU RURAL HOUSING PROJECT	(55 888 110)	-
NDEBELE RURAL HOUSING PROJECT	-	(758 955)
NOBAMBA RURAL HOUSING PROJECT	-	(98 505)

54. Distribution losses

The municipality incurred distribution losses on Electricity amounting to approximately 39 492 613 units for the period ended 30 June 2024, this loss amounted to approximately R75 825 816. These losses are calculated as the difference between power supplies purchased and sales recorded.s

Distribution loss break down		
Units purchased	69 401 340	67 279 102
Units sold	29 908 727	46 073 269
Units lost in distribution	39 492 613	21 205 832
% Lost in distribution	57%	32%
Avarage Cost per unit purchased (cents)	1.92	1.46
	75 825 816	**30 966 098**

Financial guarantee contracts

The entity has its debt guaranteed by another entity . No fee has been paid to the issuer.

55. Commitments

Authorised capital expenditure

Already contracted for but not provided for		
• Community	25 487 070	69 404 683
Not yet contracted for and authorised by accounting officer		
• Infrastructure	20 325 971	-
Total capital commitments		
Already contracted for but not provided for	25 487 070	69 404 683
Not yet contracted for and authorised by accounting officer	20 325 971	-
	45 813 041	**69 404 683**

Authorised operational expenditure

Already contracted for but not provided for		
• Operational expenditure	26 117 807	34 819 535
Total operational commitments		
Already contracted for but not provided for	26 117 807	34 819 535

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

55. Commitments (continued)

Total commitments

Total commitments		
Authorised capital expenditure	45 813 041	69 404 683
Authorised operational expenditure	26 117 807	34 819 535
	71 930 848	**104 224 218**

This committed expenditure relates to plant and equipment and will be financed by available funding and MIG.

56. Budget differences

Material differences between budget and actual amounts

The variances in excess of actual expenditure over the final budget of 10% for are explained below;

1. Operational revenue - Operational revenue was erroneously distorted by including VAT refund.

2. Property Rates - Due to valuation roll that is almost 5 years old, new valuation roll to implemented this financial year.

3. Government grants & subsidies Dora with reduction on EPWP grant.

4. Interest income - Due to customers not paying their account when due.

5. Employee cost - Cost containment measures that the municipality has adopted

6. Bulk purchases - Due to seasonal tariff and tariff hikes of more than 18% implemented by ESKOM

7. Actuarial gains - Due to changes actuarial valuation for provision on leave days and leave paid.

8. VAT receivable - Due to non-payment of PAYE and SARS off-setting VAT amount to PAYE.

9. Cash and cash equivalents - The municipality was paying its creditors as and when the fall due.

10. Property, plant and equipment - PPE carrying amount increased due additional MIG funding that was all used on WIP

projects

11. Payables - Due to Eskom outstanding invoices

12. Long service leave award - Due to resignations and new appointments that happened during the year

13. Service charges - Illegal connections are main reason for decrease in electricity billing. All meters have been billed, meter auditing are done to identify all illegal connections which results to decrease in service charges

14. Interest on Receivables - More debtor fell on more than 120 days category attracting more interest on outstanding balances

15. Interest earned - external investments - More interest yielded due to funds maturity in call accounts since funds were kept for much longer period than previous year

16 Fines, Penalties & Forfeits - An operation was conducted on meter tampering resulting into increase tampering and reconnection fees.

17. Licences and permits - This is due to nature of the complexity of learner's licence test structure after replacement of the old papers by DOT resulting to a high failure rate

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

56. Budget differences (continued)

18. Government grants and subsidies - Housing projects implementation which was not included on budget as this amount was not gazetted through DoRA

19. Sale of goods - This is budgeted under operational revenue

20. Operational revenue - Operational revenue was erroneously distorted by including VAT refunds

21. Provision for bad debts adjustment - This line item was budgeted under bad debts written-off

22. Depreciation and amortisation expense - This is due to assets impairment which was a once off adjustment

23. Bad Debts Written off - A portion of debt impairment is included here

24. Contracted services - Housing projects implementation which was not included on budget as this amount was not gazetted through DoRA
t

57. Segment information

Notes to the Annual Financial Statements

Figures in Rand

57. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2024

	Community and public safety	Trading services- Electricity	Trading Services- refuse	Unallocated	Economic and environmental services	Total
Revenue						
Revenue from non-exchange transactions	2 004 000	75 770 467	10 088 713	348 620 239	-	436 483 419
Revenue from exchange transactions	11 218 000	66 213 332	-	14 623 210	-	92 054 542
Interest revenue	-	2 318 271	-	6 046 823	-	8 365 094
Total segment revenue	**13 222 000**	**144 302 070**	**10 088 713**	**369 290 272**	**-**	**536 903 055**
Entity's revenue						**536 903 055**
Expenditure						
Salaries and wages	59 266 848	46 052 386	5 278 986	69 683 488	4 897 368	185 179 076
Other expenses	23 401 778	149 195 854	6 324 920	114 246 273	59 879 356	353 048 181
Depreciation, impairement and amortisation	7 397 191	11 399 835	6 495 825	59 165 355	-	84 458 206
Interest	-	2 312 000	-	-	-	2 312 000
Total segment expenditure	**90 065 817**	**208 960 075**	**18 099 731**	**243 095 116**	**64 776 724**	**624 997 463**
Total segmental surplus/(deficit)	**(76 843 817)**	**(64 658 005)**	**(8 011 018)**	**126 195 156**	**(64 776 724)**	**(88 094 408)**
Assets						
Segment assets	247 923 953	7 092 087	22 024 753	345 207 629	-	622 248 422
Investment property	-	16 921 000	-	-	-	16 921 000
Total segment assets	**247 923 953**	**24 013 087**	**22 024 753**	**345 207 629**	**-**	**639 169 422**
Total assets as per Statement of financial Position						**639 169 422**
Liabilities						
Segment liabilities	2 429 976	198 557 536	-	76 915 626	-	277 903 138

Notes to the Annual Financial Statements

Figures in Rand

	Community and public safety	Trading services-Electricity	Trading Services-refuse	Unallocated	Economic and environmental services	Total
57. Segment information (continued)						
Total liabilities as per Statement of financial Position						**277 903 138**

Only service related service departments are disclosed separately, all other non service delivery and administration departments are included under Unallocated.

2023

	Community and public safety	Trading Services - Electricity	Trading Services - Refuse	Unallocated	Economic and environmental services	Total
Revenue						
Revenue from non-exchange transactions	2 004 000	64 846 905	9 933 882	327 015 501	-	403 800 288
Revenue from exchange transactions	1 078 597	74 780 787	-	4 807 596	-	80 666 980
Interest revenue	-	1 965 911	-	2 531 150	-	4 497 061
Total segment revenue	**3 082 597**	**141 593 603**	**9 933 882**	**334 354 247**	**-**	**488 964 329**
Entity's revenue						**488 964 329**
Expenditure						
Salaries and wages	48 967 852	42 879 863	5 025 594	73 337 747	4 633 879	174 844 935
Other expenses	21 879 358	119 113 614	6 324 920	53 736 825	61 639 360	262 694 077
Interest expense	-	8 235 095	-	-	-	8 235 095
Depreciation and amortisation	4 862 148	18 480 288	5 897 663	30 391 021	7 689 785	67 320 905
Total segment expenditure	**75 709 358**	**188 708 860**	**17 248 177**	**157 465 593**	**73 963 024**	**513 095 012**
Total segmental surplus/(deficit)	**(72 626 761)**	**(47 115 257)**	**(7 314 295)**	**176 888 654**	**(73 963 024)**	**(24 130 683)**
Assets						
Segment assets	299 830 785	6 235 798	19 875 236	235 789 658	106 436 639	668 168 116
Investment property	-	-	-	16 921 000	-	16 921 000
Total segment assets	**299 830 785**	**6 235 798**	**19 875 236**	**252 710 658**	**106 436 639**	**685 089 116**

Notes to the Annual Financial Statements

Figures in Rand

57. Segment information (continued)

Total assets as per Statement of financial Position						**685 089 116**
Liabilities						
Segment liabilities	1 987 265	157 734 872	-	76 321 442	-	236 043 579
Total liabilities as per Statement of financial Position						**236 043 579**

Only service related service departments are disclosed separately, all other non service delivery and administration departments are included under Unallocated.

Information about geographical areas

The municipality's operations are in the Kwazulu Natal Province.

The table below indicates the relevant geographical information after eliminating inter segmental transfers:

2024

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure	Non-current assets*
'Ward 8 - Mahlabathini	1 302 820	511 509	6 384 243	3 635 850
Ward 12 - BA, B & C	59 715 843	61 669 832	344 447 487	372 083 337
Ward 16 - Babanango	19 770 664	32 425	96 882 699	230 480
Ward 18 - Unit A	14 399 736	18 537 401	70 563 401	131 765 450
Ward 22 - Unit D & K	21 778 068	14 431 361	106 719 633	102 579 362
Total	**116 967 131**	**95 182 528**	**624 997 463**	**610 294 479**

2023

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure	Non-current assets*

Notes to the Annual Financial Statements

Figures in Rand			2024	2023

57. Segment information (continued)

'Ward 8 - Mahlabathini	1 281 485	445 509	3 051 673	7 298 612
Ward 12 - BA, B & C	63 109 224	53 444 332	313 157 610	319 837 439
Ward 16 - Babanango	19 446 904	28 241	193 448	110 758 509
Ward 18 - Unit A	14 163 929	16 145 524	110 594 498	80 669 688
Ward 22 - Unit D & K	21 421 435	12 569 286	86 097 783	122 004 316
Total	**119 422 977**	**82 632 892**	**513 095 012**	**640 568 564**

58. Additional disclosure in terms of Municipal Finance Management Act

Contributions to organised local government (SALGA membership)

	2024	2023
Opening balance	1 197 837	4 983 077
Current year subscription / fee	1 930 251	-
Amount paid - current year	(1 930 251)	(3 785 240)
Amount paid - previous years	(1 197 837)	-
	-	**1 197 837**

Material losses through criminal conduct

	2024	2023
Opening balance as previously reported	108 861	-
Add: Losses identified - current period	-	108 861
Less: Amounts recovered - current	(48 712)	-
	60 149	**108 861**

This matter occured in 2022/23 inolving cash embezzlement, said employee resigned before disciplinary could be finalised and matter was reported to SAPS.

Audit fees

	2024	2023
Current year subscription / fee	3 473 257	3 392 649
Amount paid - current year	(3 473 257)	(3 392 649)
	-	**-**

PAYE and UIF

	2024	2023
Opening balance	2 249 444	1 856 210
Current year subscription / fee	27 556 041	26 705 614
Amount paid - current year	(22 720 250)	(1 856 210)
Amount paid - previous years	(2 249 444)	(24 456 170)
	4 835 791	**2 249 444**

Pension and Medical Aid Deductions

	2024	2023
Opening balance	4 725 438	2 874 561
Current year subscription / fee	30 281 072	28 582 359
Amount paid - current year	(24 741 526)	(23 856 921)
Amount paid - previous years	(4 725 438)	(2 874 561)
	5 539 546	**4 725 438**

VAT

	2024	2023
VAT receivable	64 178 245	57 914 373
VAT payable	(56 335 493)	(48 132 709)

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

58. Additional disclosure in terms of Municipal Finance Management Act (continued)

	7 842 752	**9 781 664**

VAT output payables and VAT input receivables are shown in note .

All VAT returns have been submitted by the due date throughout the year.

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2024:

30 June 2024	Outstanding less than 90 days	Outstanding more than 90 days	Total
Deputy Mayor - Councillor TG Madela	734	1 499	2 233

30 June 2023	Outstanding less than 90 days	Outstanding more than 90 days	Total
Deputy Mayor - Councillor TG Madela	730	-	730
Councillor AL Mgabhi	1 351	-	1 351
	2 081	**-**	**2 081**

During the year the following Councillors’ had arrear accounts outstanding for more than 90 days.

Supply chain management regulations

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the City Manager and noted by Council. The expenses incurred as listed hereunder have been condoned.

Incident		
Information technology upgrade	108 168	1 034 580