



UBUHLEBEZWE MUNICIPALITY

2021/2022 – ANNUAL REPORT

The Municipal Manager
Mr GM Sineke
web: www.ubuhlebezwe.gov.za

VOLUME I

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1. FOREWORD BY THE MAYOR



It is a great pleasure for me to have this opportunity to reflect on the endeavours we have made as Ubuhlebezwe Local Municipality in the journey of changing the lives of the people in Ubuhlebezwe.

The annual report presents an opportunity to take stock and account to the people of Ubuhlebezwe on the manner in which the Council conducted its business from the start of the Financial Year to the

year end. On the Service delivery front, the Municipality has made remarkable strides towards transforming the socio-economic environment of Ubuhlebezwe. We have supported a number of our citizens through LED Projects. The Municipality has launched a **GOING GREEN** campaign, which aims at stimulating Agricultural Projects, starting at schools.

We are proud to report that we have continued to provide the new and additional services like: High mast lights in ward 09, 10 and 14. This is an addition to the ones we provided in wards 01, 06, 07 & 11. These lights are trying to address the ever-growing crime, which perpetuates Gender Based violence. We have continued to provide electrification in ward 05, 06 and 07.

The construction of new roads and the maintenance of the existing roads is still one of our focus programs. Our highlight was to build three multi-purpose centres in wards 04, 06 & 08.

Installation of cameras in town and the robot in the corner of Margaret & Commercial roads.

We have also made progress towards adequate facilitation for the provision of RDP houses in wards 03, 06, 07 & 08, even though challenges in relation to bulk infrastructure and land availability still engulf this service delivery area. In all our operations and dealings, value for money, transparency, and good governance remains the basic principle. It is with this reason that even on our Vision and Mission of the Municipality, review session, the Council were unshaken on re-instating **“GOOD GOVERNANCE”**

It is with great pleasure that the support the Municipality as an institution has received from our community, is a result of the role that we all play in making Ubuhlebezwe the best council. I would like to thank all Councillors, Amakhosi, Administration, Government Departments and all Stakeholders in making Ubuhlebezwe a better place to live and work on.

I THANK YOU.

Cllr. EB Ngubo

Mayor

1. FOREWORD BY THE MUNICIPAL MANAGER



This 2021/22 Annual Report of UBuhlebezwe Municipality, reflects our service delivery achievements and non-achievement for the financial year. The report is presented in recognition of our obligation to be an accountable and transparent organization. Such annual reporting on performance is required from all municipalities in terms of various pieces of legislation, from the Constitution of the Republic of South Africa, Section 46 of the Local Government: Municipal System Act No. 32 of 2000 and Section 121 and 127(2) of the Local Government: Municipal Finance Management Act No.56 of 2003.

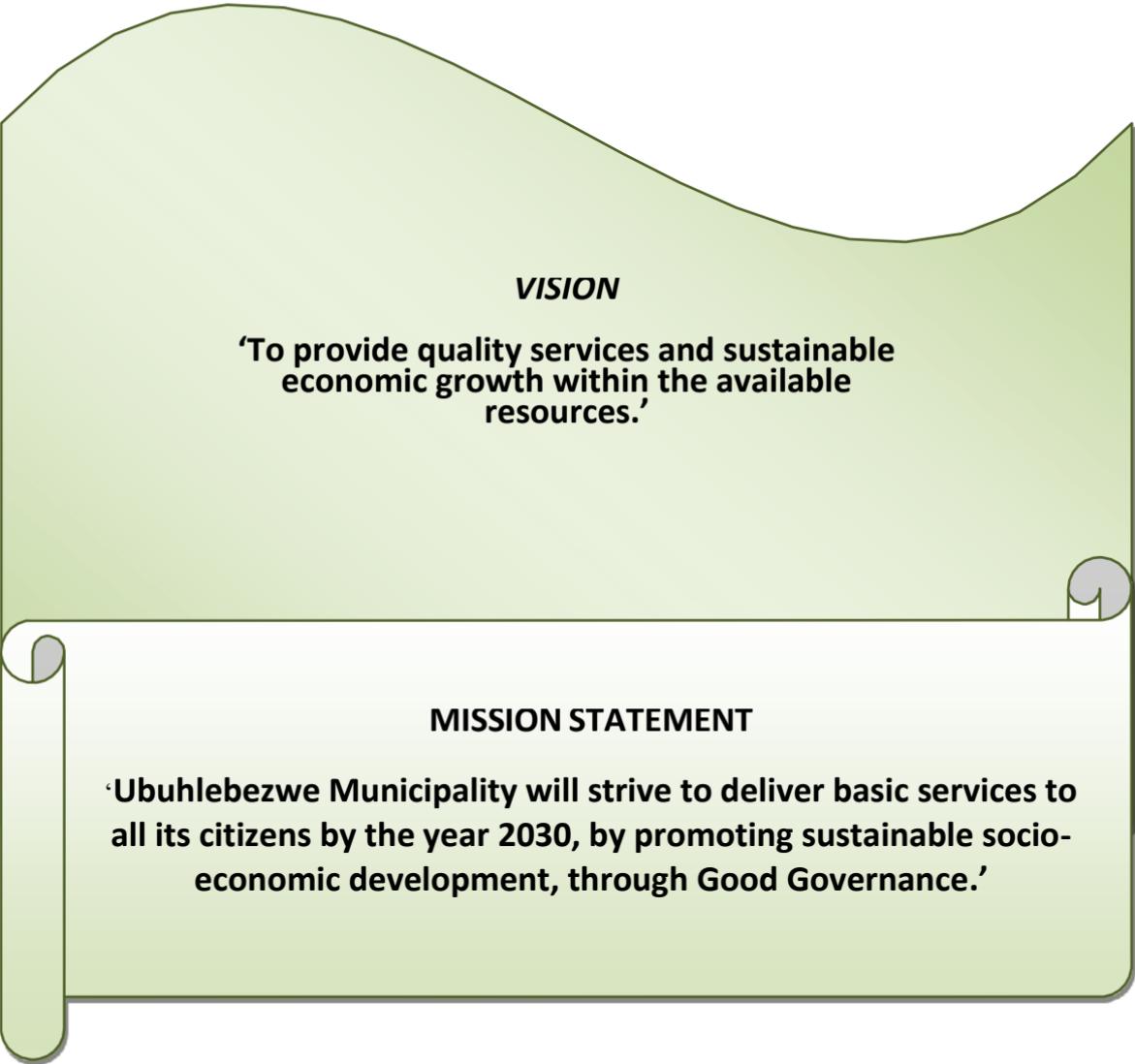
We began the year 2021/22 with a complement of 4 Senior Managers, with the Director Infrastructure Planning and Development joining the team in December 2021, the year has ended with a full complement of Senior Managers. We have been able to successfully ensure continuity with the fully capable staff available within these Departments and any vacancies that arose during the year from resignations, were filled expeditiously.

The conclusion of the 2020/21 audit processes resulted in the Municipality receiving an unqualified audit opinion from the Auditor General, following a qualification in the previous year. We gladly welcomed this audit opinion and as always, we will not rest, but we will work even harder to sustain this outcome and even improve on it.

During the financial year, we were able to continue delivering services to our communities in an efficient manner that is satisfactory to them. We say this observing the generally congenial relationship that we enjoy with our communities and by assessing our complaints management system, which allow us to gauge how the community feels about our services to them. We remain compliant with all legislation relevant to local government, whilst always making sure that we do cut down on the red tape.

I once again thank our Council for always creating a conducive environment for the Administration to carry out its duties and our communities for participating in the governance of UBuhlebezwe Municipality.

GM Sineke Municipal Manager



VISION

‘To provide quality services and sustainable economic growth within the available resources.’

MISSION STATEMENT

‘Ubhlebezwe Municipality will strive to deliver basic services to all its citizens by the year 2030, by promoting sustainable socio-economic development, through Good Governance.’

ACRONYMS & ABBREVIATIONS:

AFS	Annual Financial Statements
AG	Auditor -General
CIP	Consolidated Infrastructure Plan
COGTA	Corporative Governance and traditional Affairs
CPMD	Certificate Programme in Management Development
DOT	Department Of Transport
EXCO	Executive Committee
IDP	Integrated Development Plan
IGR	Intergovernmental Relations
LGSETA	Local Government Sectoral Education and Training Authorities
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MSA	Municipal Systems Act
MTAS	Municipal Turnaround Strategy
PMS	Performance Management Systems
SCM	Supply Chain Management
MPAC	Municipal Public Accounts Committee
SDBIP	Service Delivery and Budget Implementation Plan
SMME	Small Medium Micro Enterprise
ODETD	Occupation Directed Education and Training Development Programme
WSP	Workplace Skills Plan
APAC	Audit & Performance Audit Committee

MUNICIPAL POWERS AND FUNCTIONS

In terms of the Municipal Structures Act No. 117 of 1998 UBuhlebezwe Municipality (KZ434) is classified as a Category B Municipality and falls within the Harry Gwala District Municipality (DC43). This act made provision of the division of powers and functions between the district and local municipalities with the most day to day service delivery functions being delegated to local municipalities and the District wide to District Municipalities. UBuhlebezwe Municipality is responsible for a number of functions some of which are not being performed due to lack of capacity. The Municipality has entered into shared service with Harry Gwala District and our neighbouring local Municipality in some of the functions.

UBuhlebezwe Municipality has executive authority in respect of, and has the right to administer the local government matters listed below:

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity	Municipal Action
	Yes	No	Yes	No			
Amusement facilities	-	x	-	X	-	-	-
2. Air pollution	-	x	-	X	-	-	There is no demand no action required
3 Building Regulations	X	-	x	-	Limited capacity there is only one building inspector responsible for all building related activities. Law enforcement not effectively executed.	-	Deal with contraventions effectively
4. Child care facilities	-	x	-	X	-	Community driven function.	The municipality coordinates Sukuma Sakhe where departments sit and

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
							look at the adequacy and Department of Social Development builds creches
5. Case of Burial of Pauper and Human Remains	-	X	-	X	-	-	Maintenance of facilities
6. Fire Fighting	X	-	x	-	Municipality has a functional capacity and is gradually increasing human resources	-	The municipality creates awarenesses and responds in case of accidents. Disaster Management Plan

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
							caters for fire fighting functions
7. Local Tourism	X	-	x	-	Limited due to financial constraints and minimum skills	-	The municipality adopted a Tourism strategy and is working with local tourism owners to uplift tourism within the ecomic space
8. Municipal Planning	X		x		Limited capacity to perform all planning functions. There is the Manager Planning	-	Planning shared to assist in this regard

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
					with only Town Planner.		
9. Municipal Public Transport	-		-	X	-	-	Planning has been done by the District
10. Storm water	X	-	x	-	Performed internally. Limited Financial and human resources to perform this function fully.	-	Maintenance of storm water facilities are done internally.
11. Trading Regulations	X	-	x	-	Municipal Bylaws are enforced with limited resources	-	The municipality reviewed Bylaws and training of Peace Officers

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
12. Billboard and display of advertisement in public places	X	-	x	-	Municipal Bylaws are enforced	-	Signage Bylaws and strengthen law enforcement
13. Cemeteries ,funeral parlour and crematoria	X	-	x	-	-	-	Maintenance and allocation of graves.
14. Cleansing	X	-	x	-	-	-	Daily to day activity
15. Control Public nuisance	X	-	x	-	-	-	By-laws are in place and enforced
16. Fencing and fences	X	-	x	-	-	-	No action required

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
17. Licensing of dog	X	-	x	-	Limited capacity	-	By-laws in place and enforced
18. Licensing and control undertakings that sell food to the public	-	x	-	X	Municipality has licenced informal traders	Each case is treated base on its own merits	Harry Gwala District municipality conducts Environmental Health inspections to ensure that formal shops also get licenced
19. Local amenities	X	-	x	-	-	-	Ixopo Town Regeneration to address the lack of amenities within the municipal area.

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
20. Local Sports facilities	X	-	x	-			Continuously maintain community sports field within the municipality
21. Markets	-	x	-	X	-	-	The municipality deals with the markets through the informal traders policy
22. Parks and recreation	X	-	x	-	-	-	Continuously Maintain and beautify parks and gardens
23. Pontoons and ferries	-	x	-	X	-	-	No action required

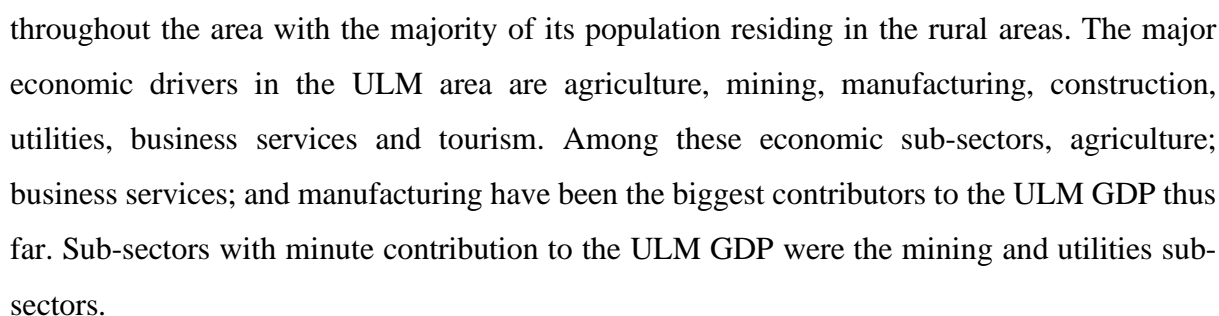
Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
24. Pounds	-	x	-	X	-	-	Municipality in a process of establishing a pound in terms of the Pounds Act. Lots of stray animals around the municipal area
25. Municipal Roads	X	-	x	X	This function is performed by PMU Unit under the supervision of the Director IPD		municipal roads are maintained as per the maintenance plan
26. Municipal airport	-	x	-	X	-	-	No action required

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
27. Municipal Abattoir	-	x	-	X	-	-	No action required
28. Noise pollution	-	x	-	X	By-laws in place	-	Bylaws enforced by community safety unit
29. Public places	X	-	-	X	Functioned performed to a limited extent due to financial constraints	-	-
30 Refuse Removal and Solid Waste Disposal	X	-	-	X	Municipality does not have a landfill site	The Municipality utilizes UMzimkhulu Municipality's	The municipality to acquire land for the landfill site in partnership

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity)	Municipal Action
	Yes	No	Yes	No			
						land fill to dump refuse.	Department of Land Affairs
31 Street trading	X	-	x	-	Limited number of Peace Officers	-	The municipality to train more Peace Officers
32 Street Lighting	X	-	X	-	Capacity is limited relying to ESKOM.	-	Municipality is negotiating with ESKOM to take over the street lighting after completion of the project.
33. Traffic and parking	X	-	x	-	-	-	No action required
34. Fireworks					-	-	No action required

Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity	Municipal Action
	Yes	No	Yes	No			
35. Libraries	X	-	x	-	-	-	-

Ubuhlebezwe Local Municipality (ULM) is one of the four local municipalities that constitute the Harry Gwala District Municipality (HGDM). The ULM is characterised as a small urban centre with large agricultural plantations, natural vegetation and traditional authority land. The main administrative centre of the municipality is the town of Ixopo, it is located 85km from the City of Pietermaritzburg at the intersection of two national routes R56 and R612. Apart from the Ixopo town the settlement patterns of the ULM reflects one that is predominantly rural. The ULM has a population of about 118 346 people (Community Survey, 2016) spread out



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unemployment rate in the ULM currently stands at 25%, reduced by 0.3% from 24.7% projected in 2011 (Global Insights,2007). It is a clear indication that unemployment still remains a concern and shows that the municipality is currently living below the poverty line. It is also observed that the urbanised wards have a relative lesser concentration of poor people living under the poverty line than those living in rural wards.

Ubuhlebezwe has strong north-south linkages and east-west linkages within its region. This is achieved via R56, which links it to areas such as Pietermaritzburg to the north and Kokstad to the south. R612 provides regional access and linkages with the South Coast tourism region in the east and Southern Drakensburg to the west. In addition, Ubuhlebezwe is located at the intersection of at least three established tourism regions, namely: Southern Drakensberg; Natal Midlands; and UGu South Coast.

The town of Ixopo forms the primary development node of the Municipality and has also been selected as the seat of the Harry Gwala District Council. The importance of Ixopo cannot be underestimated in the socio-economic development of the area as a whole. Its role as a centre of activity is further emphasised in the Spatial Development Frameworks (SDF). Ixopo plays an important role in terms of the possible location for industry, commerce and other economic activity. It is a major education and health centre and assists in the diffusion of new ideas and technologies to the rural areas. It is also the primary base for the operation of many departments and service providers.

DEMOGRAPHICS

Initially Statistics South Africa (Statssa) conducted a population census once every 5 years i.e. 1996 and 2001, this interval was however changed to 10 years and thus the last census was in 2011. In between the census, Statssa conducts a Community Survey (CS) and the last one was in 2016. According to Statssa a population census, as defined by the United Nations, is “the total process of collecting, compiling, evaluating, analyzing and publishing or otherwise disseminating demographic, economic and social data pertaining, at a specified time, to all persons in a country or a well-defined part of the country”; i.e. a total count of the population. The CS on the other hand is a large-scale household survey conducted by Statistics South Africa to bridge the gap between censuses. I.e. it is a representative sample of the population. As a result of this the information from the Community Survey is only provided at a Municipal level and not at ward level as compared to the 2011 census which goes down to the ward level and beyond. Prior to the release of the CS results in 2016 there

was a redemarcation of the municipal wards. Statssa thus had to delay the release of the CS results and realign the ward boundaries to the newly demarcated ward boundaries. E.g. Population Figures for Ubuhlebezwe from the CS before factoring in the new demarcation was 101690; but after factoring in the redemarcation it is 118 346.

According to the Stats SA, Community Survey 2016 results, there is an average of 4, 1 persons per household. 30, 3% of households reside formal dwellings and approximately 63, 8% of residences are owned and fully paid off. 12, 4% of households have access to piped water from either inside the dwelling, inside the yard or water on a community stand. Access to proper sanitation is very poor, with 12% having access to a flush toilet connected to the sewerage system. Harry Gwala District has an increase in total population from 461 420 to 510 865, out of which Ubuhlebezwe Local Municipality has increased from 101 690 to 118 346 which is 23.2% of the District total population. The female population is dominant at UBuhlebezwe which indicates male absenteeism. Out of the total population of 118 346, total number of females has increased from 54445 to 62834 which is 53.1% of the total population and males from 47246 to 55513 which is 46.9% of the total population. The population density is 63 persons/ km².

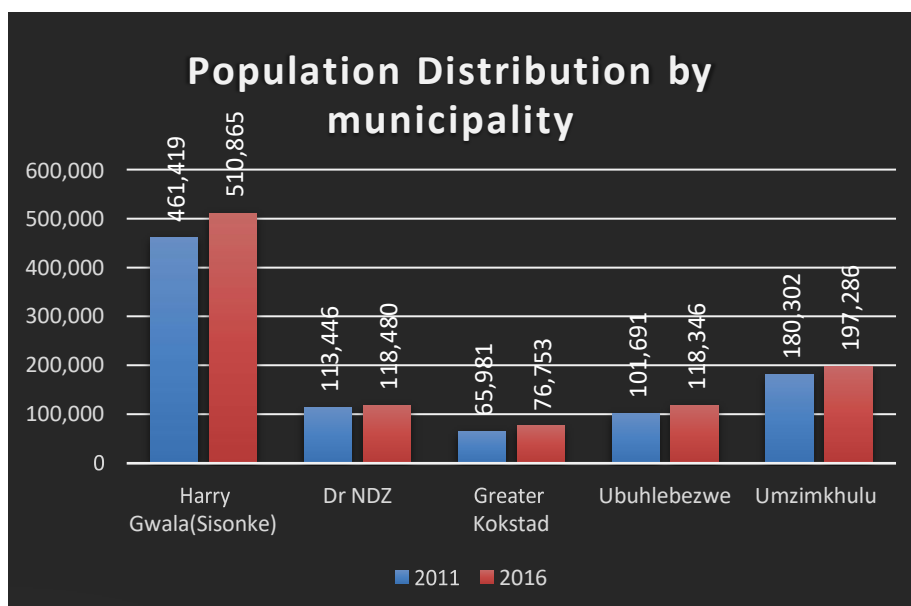
The majority of population in Ubuhlebezwe is dominated by Black Africans with a total population increased from 99 188 to 115 893 which is 97.9% of the total population. Age distribution within Ubuhlebezwe Municipal area, where the ages 00-04 accounting to 17 247 which is 14.6% of the total population followed by ages 05-09 accounting to 15 679 which is 13.3% of the total population. Based on the CS 2016 results for the whole population, Males (10545) and Females (12847) with no formal education constitute the majority in terms of the population in relation to education. The highest level of education that has been attained by the population of Ubuhlebezwe Local Municipality is Grade 12, whereby the number of females (8589) out numbers males (6933). From here on the highest of education attained decreases progressively from Grade 11 to Grade R, as well as for Tertiary education for males and females combined. The dominant trend is that each of the categories the number of educated females exceeds that of males. One exception is in Grade 4 whereby the number of educated males (2959) exceeds that of females (2446). With regards to employment, there has been a steady increase in the total number of people employed except for 2011 which experienced a decline to 19631 from 20217. In terms of percentages the average employment contribution to the district population has declined by 0,3% between 2010 and 2015. The total number of unemployed people at Ubuhlebezwe

Municipality correlates directly with the total employment per municipality in that for 2011 there was a decline in the number of people employed (4843) as compared to 2010 (5150).

Children between the ages of 0-14 contribute a portion of 40, 4% towards the total population of uBuhlebezwe. Elderly people from 65+ within the existing population contribute 6.8%. The observable dependence ration of people between people living below 15 years of age and those having 64+ is 89.39%. This percentage is too high and contributes to uncontrollable levels of poverty. In actual facts it will become difficult for the municipality to cater for the provisions of pensioners, proving social security systems to people in need as well as the non-working population.

Population size

The graph below depicts the population for Harry Gwala District Municipality (HGDM) and its family of local municipalities. All municipalities reflect an increase in their population from 2011 to 2016.



Source: Stats SA Community Survey (2016)

Population distribution by gender

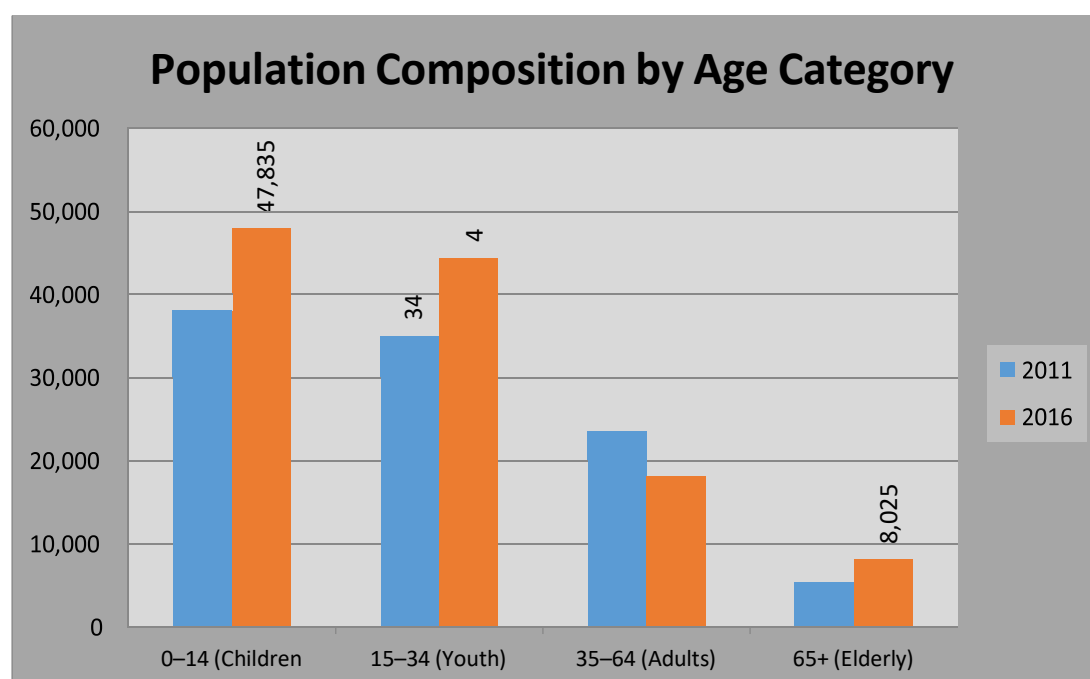
The table below depicts the population distribution by gender for Ubuhlebezwe Municipality for 2011 and 2016. There is a 1% increase in the percentage of males from 2011 to 2016; inversely the females declined by 1% over the same period.

	2011	2016
Males	46%	47%
Females	54%	53%

Source: Stats SA Community Survey (2016)

Population composition

The graph below depicts the population composition by age category for Ubuhlebezwe Municipality between 2011 and 2016. The graph shows an increase in the population composition between 2011 and 2016 except for the 35-64 age category (Adults).



Source: Stats SA Community Survey (2016)

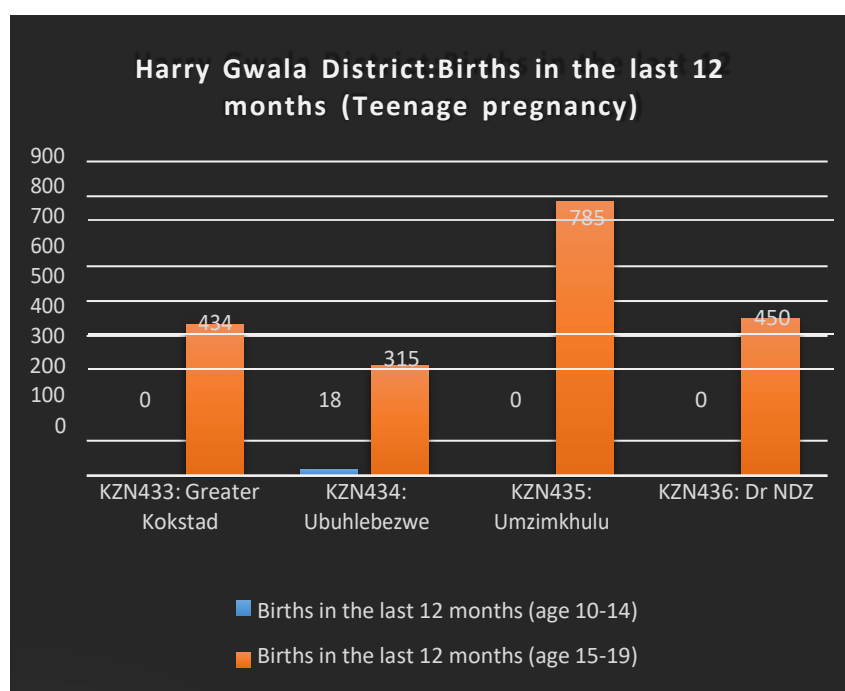
Dependency Ratio

The Dependency Ratio is defined as the ratio between the number of people aged less than 14 and over 65 to the number of people aged 15-64. A high ratio may increase the burden on the productive part of the population. The dependency ratio for 2011 stood at 74, 27%.

For 2016 the dependency ratio stands at 89, 39%. Therefore a higher number of the population is now dependent on the working population.

Teenage pregnancy

The table below depicts the teenage pregnancy figures for the district LMs. uBuhlebezwe Local Municipality is the only municipality that has had births in the 10-14 age category. In the age category of 15-19 it has the lowest number at 315 births.



Source: Stats SA Community Survey (2016)

Fertility rate

Fertility statistics that speak directly to Ubuhlebezwe Local Municipality are difficult to find by according to StasSA mid-year population estimates (2009) the KwaZulu Natal Province has had average fertility rates.

Province	2001-2006	2006-2011
KwaZulu Natal	3,03	2,60

Source: StasSA mid-year population estimates (2009)

The above table depict that, the municipal health system have birth control determinants in place that one can firmly state that they are accessible to the society at large.

Mortality rate

Mortality is the decrement process by which living members of a population gradually die out. The Infant Mortality Rate is the number of infant deaths (< 1year of age) in a given

year divided by the total number of live births during the same year multiplied by a thousand. The IMR is a good indicator of general health & living standard.

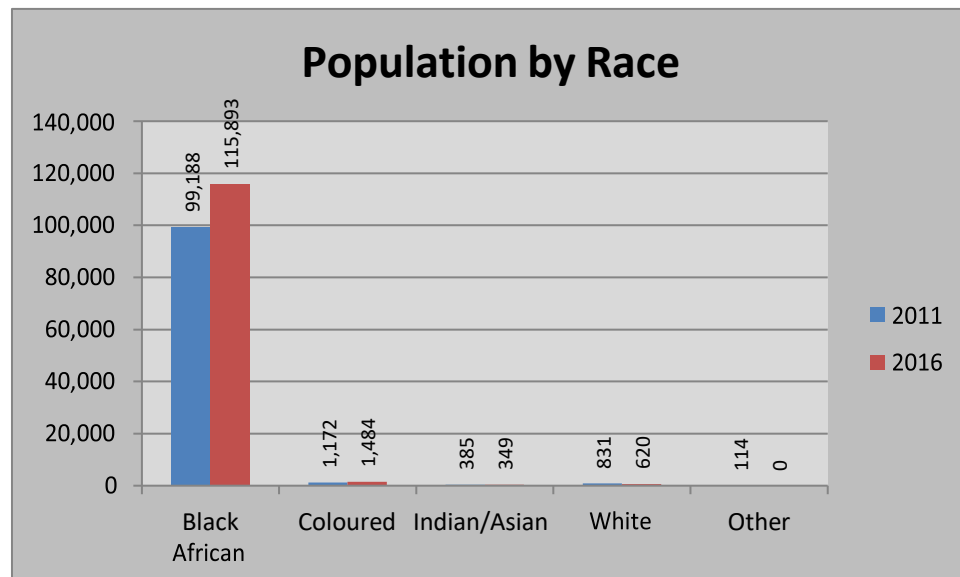
The IMR stands at 19, 4 i.e. 19, 4 infant deaths per thousand births.

Life expectancy

Life expectancy is the expected average number of years remaining to be lived by persons of a particular age. Between 2002 and 2016, there was an overall increase in Life expectancy (55,2 to 62,4 years). The population for 2016(8025) for persons above the age of 65 has increased compared to the same age category for 2011(5352).

Population groups

The graph below depicts the population by race group between 2011 and 2016. There is an increase in the black (16 705) and coloured (312) population groups. The Indian/Asian and White population groups have experienced a decline in population numbers of -36 and -211 respectively. In 2011 there was a population group category called “Other” which stood at 114; in 2016 this category is 0.

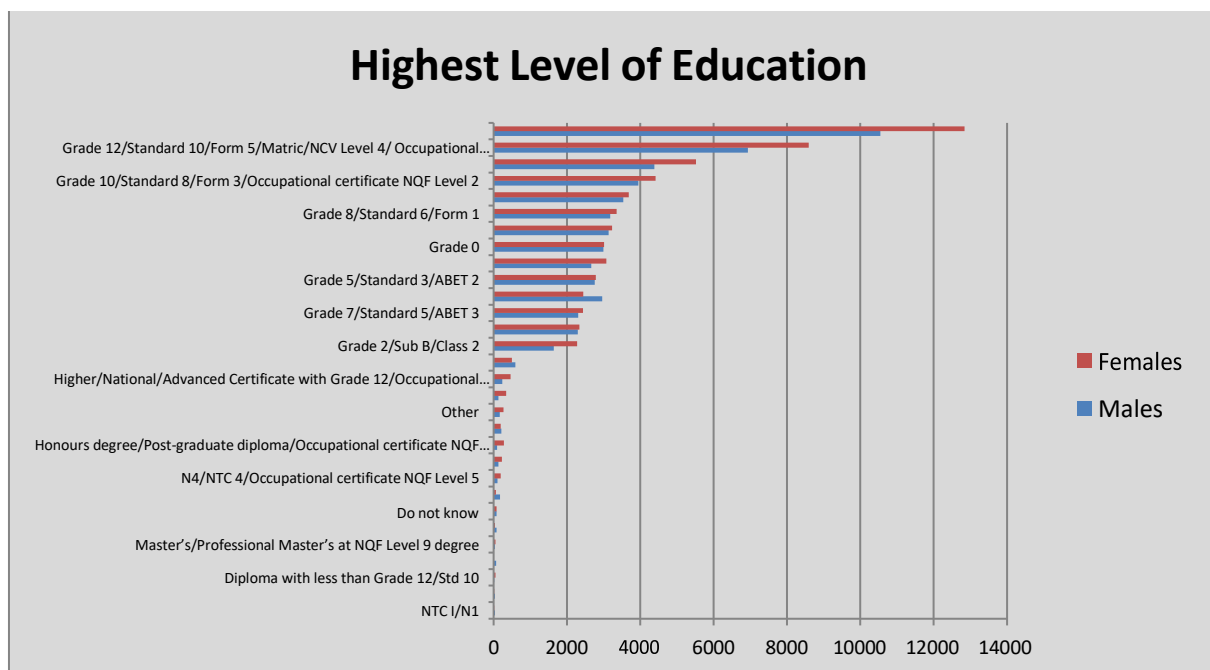


Source: Stats SA Community Survey (2016)

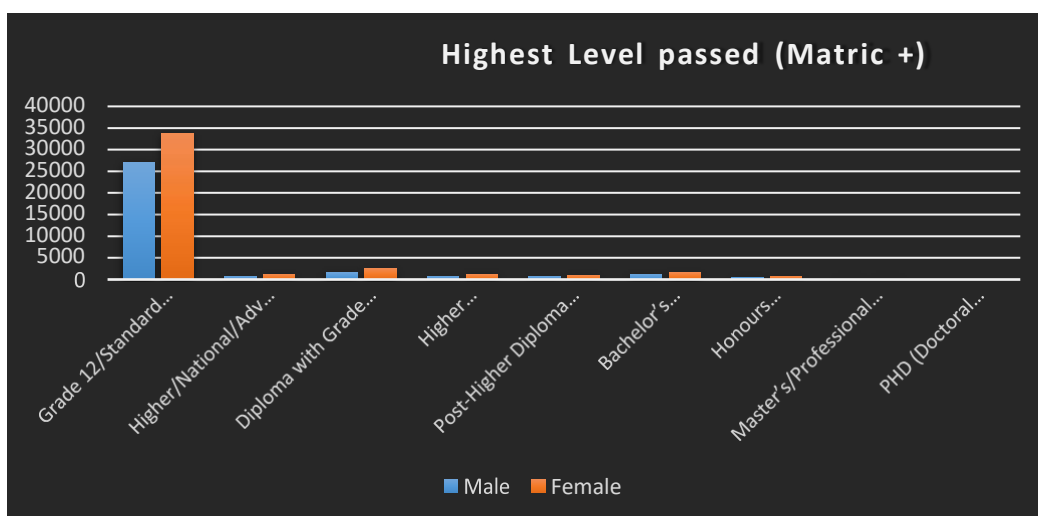
Educational status

The graph below depicts the highest level of education within various categories for males and females at Ubuhlebezwe Local Municipality based on the CS 2016 results for the whole

population. Males (10545) and Females (12847) with no formal education constitute the majority in terms of the population in relation to education. The highest level of education that has been attained by the population of Ubuhlebezwe Local Municipality is Grade 12, whereby the number of females (8589) out numbers males (6933). From here on the highest of education attained decreases progressively from Grade 11 to Grade R, as well as for Tertiary education for males and females combined. The dominant trend is that each of the categories the number of educated females exceeds that of males. One exception is in Grade 4 whereby the number of educated males (2959) exceeds that of females (2446).



Source: Stats SA Community Survey (2016)



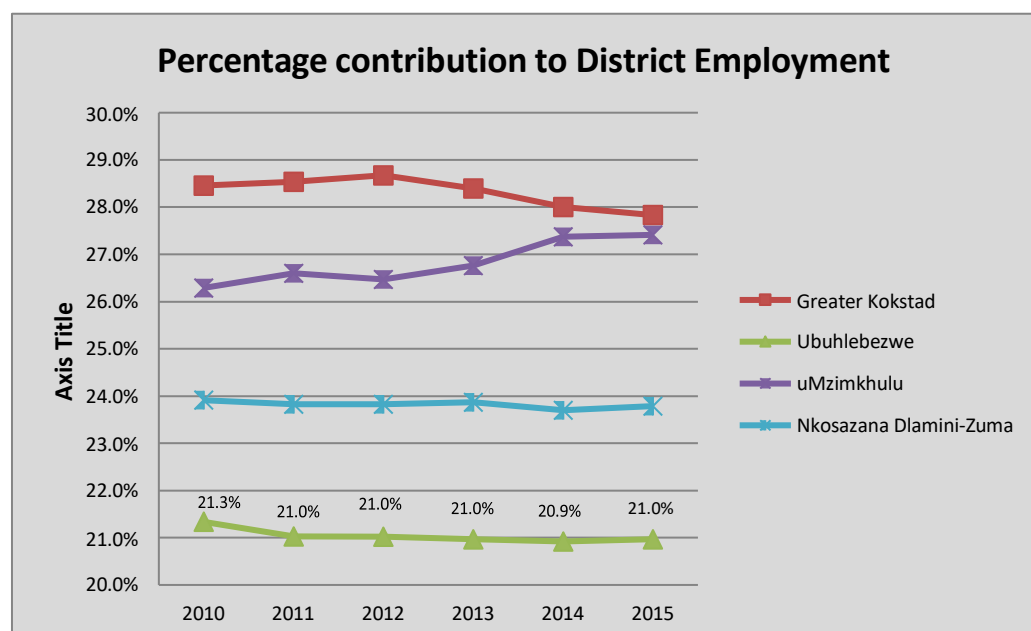
Source: Stats SA Community Survey (2016)

Employment status

The table below depicts the total number of employment from 2010 to 2015. The table shows a steady increase in the total number of people employed except for 2011 which experienced a decline to 19 631 from 20 217. In terms of percentages the average employment contribution to the district population has declined by 0,3% between 2010 and 2015. The total number of unemployed people at Ubuhlebezwe Municipality correlates directly with the total employment per municipality in that for 2011 there was a decline in the number of people employed (4843) as compared to 2010 (5150).

	2010	2011	2012	2013	2014	2015
Harry Gwala				101	107	112
Greater Kokstad	94 749	93 351	96 088	051	537	306
Ubuhlebezwe	20 217	19 631	20 202	21 188	22 498	23 546
UMzimkhulu	24 910	24 832	25 438	27 043	29 437	30 786
Nkosazana Dlamini-Zuma	22 658	22 245	22 894	24 122	25 486	26 718

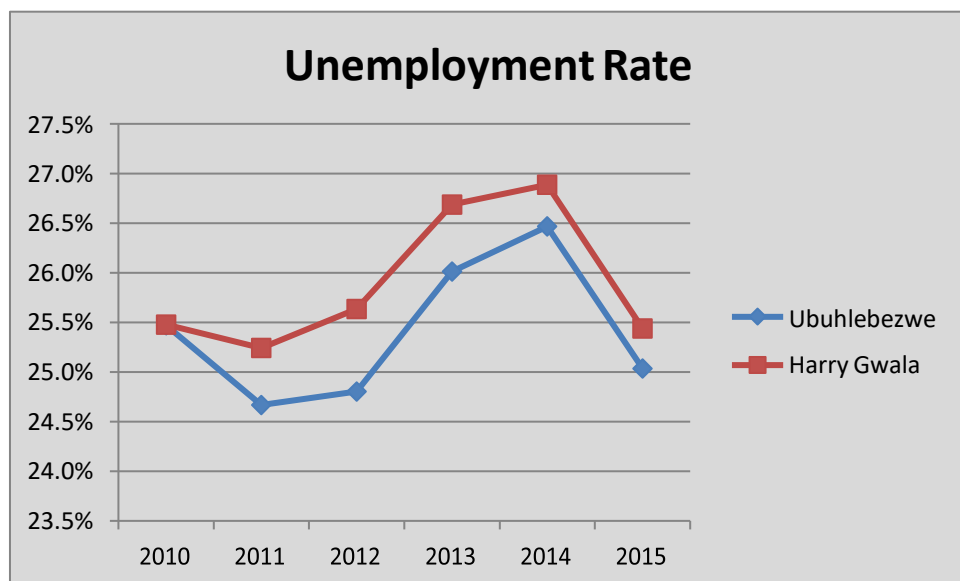
Total Employment per Municipality. Quantec (2015)



**Percentage contribution of HGDM local municipalities to District
Employment. Quantec (2015)**

	2010	2011	2012	2013	2014	2015
Ubuhlebezwe	5 150	4 843	5 011	5 512	5 954	5 895
Harry Gwala	24 140	23 563	24 634	26 967	28 912	28 568

Number of the unemployed people. Quantec (2015)



**Unemployment Rate of Ubuhlebezwe Local Municipality vs HGDM. Quantec
(2015)**

SERVICE DELIVERY OVERVIEW

Ubuhlebezwe Municipality although striving for excellency, there are still some challenges in terms of service delivery, that of the municipality has already engaged on processes to address them. There is a challenge with the landfill site; currently the municipality is using the one at Umzimkhulu Municipality. There are also financial constraints, since we have a low revenue base and are highly dependent on Grant Funding. The municipality is unable to retain skills staff due to location and the development of the town. Funds are so limited that the municipality is unable to address backlog in terms of CIP. We are experiencing difficulty in attracting economic and investment opportunities to the urban area due to aging and inadequate infrastructure. The municipality is also provides public facilities and there is much of vandalism from the communities that we are trying to develop. The municipality wants to extend the town of Ixopo but there is a challenge of land availability, since the land is privately owned. We are slowly making moves to buy land around town for development.

ORGANIZATIONAL DEVELOPMENT OVERVIEW

Organizational development, in essence, is a wide effort to increase an organization's effectiveness and/or efficiency to enable the organization to achieve its strategic goals.

Organizational development with the Ubuhlebezwe Municipality is a priority as we would like to:

- Attain optimal performance from our employees,
- Provide opportunities and an environment where staff is able function as part of the Municipality at large developing them to their full potential,
- Increase effectiveness of the organization in terms of all of its goals,
- Create an evolving and ever growing environment, in which it is possible for employees to be enthusiastic and able to undertake challenges,
- Develop platforms where issues are prioritized in such a way that it changes and improves the individual and organizational performance.

The Municipality took various strides towards this by:

1. Developing a comprehensive Workplace Skill Plan and offering bursaries to employees as a means of developing and having a more focused approach to staff development,
2. Developing a systematic approach, PMS Policy and other related documents for affected parties, towards the cascading of PMS to middle management for implementation.
3. Creating a culture of systematic reporting in undertaking performance assessments for Departmental Heads and Managers every quarter,
4. Reviewing its organizational structure to address gaps within departments as a means of ensuring effectiveness of departments the organization on the whole.
5. Undertaking specific strategic planning sessions i.e. Policies, budgeting, adjustments budget, SDBIP, IDP etc. wherein relevant officials are directly involved in the compilation of the said documents therefore promoting accountability and ultimately performance.
6. Exercising strict project management, in that service level agreements are now standard, with every project ensuring performance of service providers and thus improving service delivery and reaching municipal objectives.

STATUTORY ANNUAL REPORT PROCESS:

No.	Activity	Timeframe
1	Consideration of next financial year's Budget and IDP process plan. Except for the legislative content, the process plan should confirm in-year reporting formats to ensure that reporting and monitoring feeds seamlessly into the Annual Report process at the end of the Budget/IDP implementation period.	July
2	Implementation and monitoring of approved Budget and IDP commences	
3	Finalise 4 th quarter Report for previous financial year	
4	Audit/Performance committee considers draft Annual Report of municipality	August
5	Mayor tables the unaudited Annual Report	
6	Municipality submits draft Annual Report including consolidated annual financial statements and performance report to Auditor General.	
7	Submit draft Annual Report to Internal Audit and Auditor-General	
8	Auditor General assesses draft Annual Report including consolidated Annual Financial Statements and Performance data	September - October
9	Municipalities receive and start to address the Auditor General's comments	November - December
10	Oversight Committee assesses Annual Report	
11	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor- General's Report	January
12	Audited Annual Report is made public and representation is invited	
13	Council adopts Oversight report	March
14	Oversight report is made public	
15	Oversight report is submitted to relevant provincial councils	

CHAPTER 2 – GOVERNANCE

INTRODUCTION TO GOVERNANCE

Ubuhlebezwe has been able to maintain a strong relationship between Administration and Council, this has contributed greatly to the stability of the institution and has yielded positive result. The lines of reporting are clear and there is no interference in Administration by politicians and visa versa. Funds have been allocated to ensure the capacitation of the Municipal workforce.

POLITICAL STRUCTURE:



CLLR EB NGUBO – MAYOR



CLLR Z Miya – DEPUTY MAYOR



CLLR SM Chiya - SPEAKER



CLLR Zondi - EXCO Member



CLLR CN NTABENI – EXCO MEMBER



CLLR GJ NGCONGO – EXCO Member

POLITICAL AND ADMINISTRATIVE GOVERNANCE

There are three tiers of government: national, provincial and local - i.e. municipalities. S151(3) of the Constitution gives municipalities the power to govern their own affairs, subject to national and provincial legislation as provided for in the Constitution, while S151(4) prevents national and provincial government compromising or impeding the exercise of municipal power.

It is with this that the political and administrative governance of Ubuhlebezwe Municipality is closely linked but exercised through clear processes of taking political goals and implementing them through systematic administrative procedures. Our political and administrative governance can be outlined as follows:

POLITICAL GOVERNANCE

The Council (chaired by the Speaker) together with the Executive Committee (chaired by the Mayor) are the 2 decisive structure within the organisation and have 3 (three) portfolio Committees reporting thereto. Portfolio Committees, chaired by Exco members are aligned to the core functions of the existing departments, namely the Social Development; the Administration and Human Resources; and the Infrastructure, Planning and Development Committees. The Finance Committee also formulated by Council is chaired by the Mayor and deals with financial management issues focusing on compliance reporting, budgeting, income and expenditure, systems and procedures, revenue enhancement etc.

Additional to that, is the Audit and the Oversight/ MPAC Committee reporting directly to Council and the sub-committee, the Local Labour Forum reporting to the AHR Portfolio Committee.

The mentioned committees provide structural reporting to various levels to ensure extensive interrogation before such is tabled before council or Exco and also to ensure proper monitoring and oversight over the performance of departments.

COUNCILLORS

Also refer to **Appendix A & B** which sets out committees and committee purposes.

Political governance within Ubuhlebezwe Municipality is comprised of 27 (twenty seven) Councillors with 14 of such being Ward Councillors and the remaining forming part of public representatives with affiliated parties such as the ANC, IFP, EFF and DA; with the majority being that of the ANC.

POLITICAL DECISION TAKING

There are three tiers of government: national, provincial and local - i.e. municipalities. S151(3) of the Constitution gives municipalities the power to govern their own affairs, subject to national and provincial legislation as provided for in the Constitution, while S151(4) prevents national and provincial government compromising or impeding the exercise of municipal power.

It is with this that the political and administrative governance of Ubuhlebezwe Municipality is closely linked but exercised through clear processes of taking political goals and implementing them through systematic administrative procedures.

Our decision making is governed by both political and administrative leadership, which comprises of 27 Councillors and 4 Amakhosi together with 5 Departmental heads, respectively. All of which are appointed to sit on Council Committees wherein decisions are taken depending on the delegation of powers assigned to the relevant committee and on the terms of reference thereof.

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ADMINISTRATIVE GOVERNANCE

The Municipal Manager as the accounting officer is the administrative head responsible for the implementation of organisational goals in line with the national key performance areas namely, Municipal Transformation and Organizational goals; Basic Service Delivery; Local Economic Development; Municipal Financial Viability and Management; and lastly Good Governance and Public Participation.

The Municipal Manager provides leadership and direction through effective strategies, in order to fulfil the objectives of local government which are provided for in the Constitution

of the Republic of South Africa, and any other legislative framework that governs local government.

At Ubuhlebezwe Municipality we uphold the values of integrity and honesty, promoting a culture of Collegiality throughout the municipality by delegating duties and rewarding excellence. We also strongly adhere to the Employment Equity policies and ensure that our staff complement has a fair representation in gender and race.

SENIOR MANAGEMENT :



MR GM SINEKE - MUNICIPAL MAN



Ms SY Sityata - CFO



Mrs NC Mohau– Dir Social Dev



MS P Luswazi– Dir Corporate Serv



Mr S Mkhwanazi – Director IPD

INTERGOVERNMENTAL RELATIONS

In terms of the Municipal Systems Act No. 32 of 2000, all municipalities should exercise their executive and legislative authority within the constitutional system of co-operative governance in the Constitution S41. Ubuhlebezwe is one of the five (5) municipalities within Harry Gwala District Municipality. There are five (4) portfolios which sit quarterly and coordinated by the Sisonke District. There are also Mayoral and Municipal Manager's Forums that sit on a regular basis as and when convened by the District.

PORTOLIO	CHAIRPERSON	MUNICIPALITY THE CHAIRPERSON IS COMING FROM
Social Development, Youth and Special Programmes	Mr GM Sineke	Ubuhlebezwe Municipality
Planning	Mr. S Zwane	Greater Kokstad Municipality
Finance and Economic Development	Mr NC Vezi	Dr Nkosazana Dlamini Zuma Municipality
Infrastructure Planning and Development	Mr ZS Sikhosana	Umzimkhulu Municipality

OVERVIEW OF PUBLIC ACCOUNTABILITY AND PARTICIPATION

The rationale behind uBuhlebezwe Municipality putting community participation on its strategic and operational agenda is because Section 152 (1) (e) of the Constitution of the Republic of South Africa states that one of the objectives of local government is to encourage the involvement of communities and community organizations in the matters of local government thus taken initiatives to honour this constitutional obligation.

Accountability and participation refers to the extent to which stakeholders can influence development by contributing to the project design, influencing public choices, and holding public institutions accountable for the goods and services they are bound to provide.

Adhering to Section 152 (1) (e) of the Constitution of the Republic of South Africa Ubuhebezwe Municipality Promoted social Cohesion between itself and its Citizens by;

- Encourages its citizens to make meaningful influence in a decision making process such as policy development, Planning, and Budgeting.
- Strengthening the voice of its communities on its matters so that they become architects of their own development.

Putting community participation on the strategic and operational agenda is the rationale behind uBuhlebezwe Municipality.

IDP CONSULTATIVE MEETINGS:

Extensive consultation was conducted by the Ubuhebezwe Municipality together with Harry Gwala Municipality, in order to ensure that communities participate and influence the decision making processes. The consultation meetings were very inclusive and much engagement emanated from them, they took place as follows:

DATE	VENUE
12 October 2021	Bhobhobho Hall
13 October 2021	Thathani Hall
14 October 2021	Chibini Hall
14 October 2021	Soweto Hall
5 April 2022	Madungeni Hall
6 April 2022	Themba Mnguni Hall
7 April 2022	Hopewell Hall
7 April 2022	Soweto Hall

WARD COMMITTEES :

WARD COMMITTEE ESTABLISHMENT

The establishment Process

Ward committees in Ubuhlebezwe have been established in compliance with the pieces of legislation that regulates ward committee elections. The ward committee establishment roll-out process unfolded as per an adopted election schedule. It commenced on Monday the 7th of February and ended on Monday the 28th of March 2022.

Taken into consideration was to adhere to the **Municipal Structures Amendment Act, 3 of 2021** that commanded municipalities to complete the establishment process within 120 days after the election of the municipal council, in accordance with section 22.

The establishment process and its facilitation was done through the delegated election team appointed by the Accounting Officer. Election model adopted in Ubuhlebezwe municipality recognizes sectors that are recognized by the local municipality and other spheres of government. Ubuhlebezwe ward committee sector representation were structured and linked as follows:

No.	Sector /Area of Interest	Linkage to the Municipality	Linkage to Departments & Other Spheres of Government
1.	Business Sector	- LED Unit - Ubuhlebezwe Special Programmes / Community Development Office	- Economic Development
2.	Agricultural Sector		- Environment & Tourism
3.	Disability Sector		- Cooperative Government
4.	Senior Citizen and Religious		- Office of the Premier
5.	Women and Civil Society		- Social Development
6.	Men and traditional Leadership		- Department of Education
7.	Youth and Education Sector	- Ubuhlebezwe Youth Office	- Department of Agriculture
8.	Arts and Culture Sector	Sports, Arts and culture	- Cogta House of Traditional Leadership
9.	Sports Sector		- Arts & Culture Department
10.	Transport and Safety	Ubuhlebezwe Community Safety	- Sport & Recreation
			- Department of Transport & Community Safety & Liaising

Conducting ward-based elections encourages a full participation by communities. Furthermore, presentation of a clear Election Criteria that zoom in to the policy eliminated challenges and objections.



Ward Committee elections

Functionality of Ward Committees

Ward Committees are being monitored every quarter as per National indicators.

Payment of Out - of - Pocket Expenses is therefore linked to the functionality of ward committees.

Assessment of the functionality is conducted as per the following pre-determined indicators:

- Number of ward committee meetings convened in a quarter, with reference to Section 73(3)(c) of the Municipal Structures Act.
- Number of meetings chaired by the ward councillor in terms of Section 73(2)(a) of the Municipal Structures Act.
- Percentage attendance by ward committee members at meetings with specific reference to Section 73 (2)(b) of Municipal Structures Act.
- Number of community feedback meetings convened by the committee and issues discussed, with specific reference to Schedule 1 of the Municipal Systems Act.
- Number of ward committee sectoral reports submitted to the ward councillor in terms of Output 5 of Outcome 9 of Delivery Agreement.
- Number of ward reports on planned activities submitted to the municipality in terms of Output 5 of Outcome 9 of the Delivery Agreement.

Assessment period	No. of Wards	No. of Functional	Non- Functional Wards
July – September 2021	14	4	10
October – December 2021	14	Ward committee established and launched in 2016 disbanded due to end of the term	-
January. – March. 2022	14	Establishment process in progress	-
April. – June. 2022	14	12	2

Number of Ward Committee Meetings Held

Ward based and centralized Ward committee meetings are convened as per an adopted schedule of meetings. Concurrently the Ubhlebezwe Policy on Ward Committee Election and Operation is implemented. With regards to ward committee meeting procedures, it stipulates that:

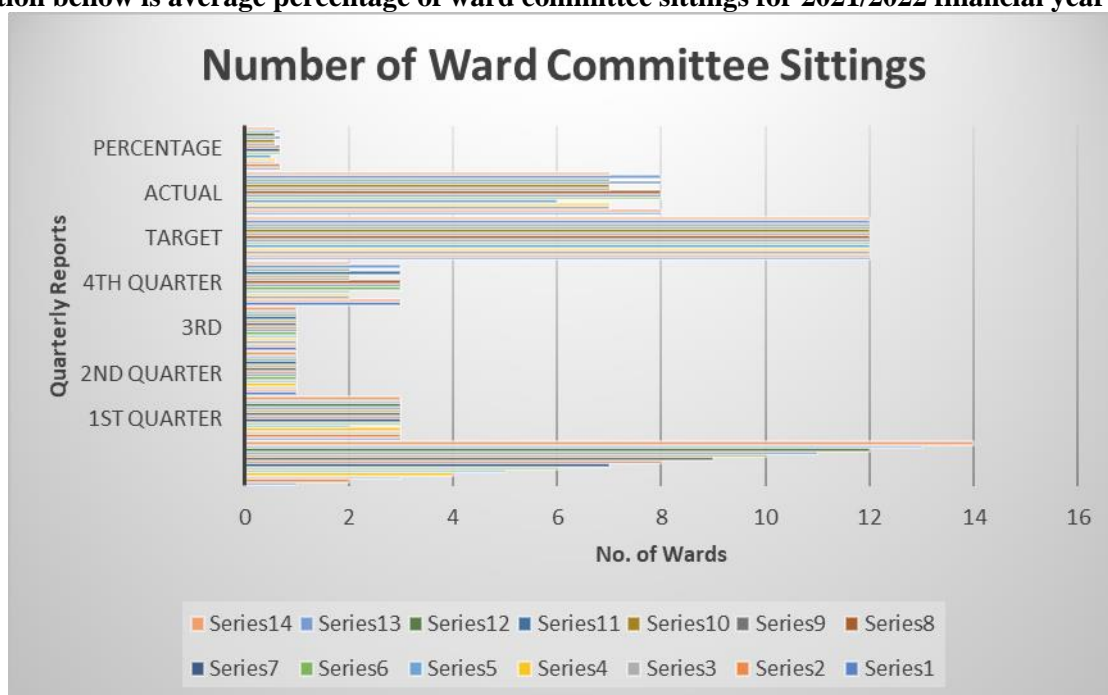
(1) (b) Ward committee meetings are convened and chaired by the Ward Councillor.

(c) Ward councillor may delegate in writing the chairing of a meeting in his/her absence to a member of the ward committee.

Ward no.	Number of Ward Committee Meetings Held						
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Target	Actual	Percentage
1.	3	1	1	3	12	8	67%
2.	3	1	1	3	12	8	67%
3.	3	1	1	2	12	7	58%

4.	3	1	1	2	12	7	58%
5.	2	1	1	2	12	6	50%
6.	3	1	1	3	12	8	67%
7.	3	1	1	3	12	8	67%
8.	3	1	1	3	12	8	67%
9.	3	1	1	2	12	7	58%
10.	3	1	1	2	12	7	58%
11.	3	1	1	3	12	8	67%
12.	3	1	1	2	12	7	58%
13.	3	1	1	3	12	8	67%
14.	3	1	1	2	12	7	58%

Illustration bellow is average percentage of ward committee sittings for 2021/2022 financial year at 93.3%



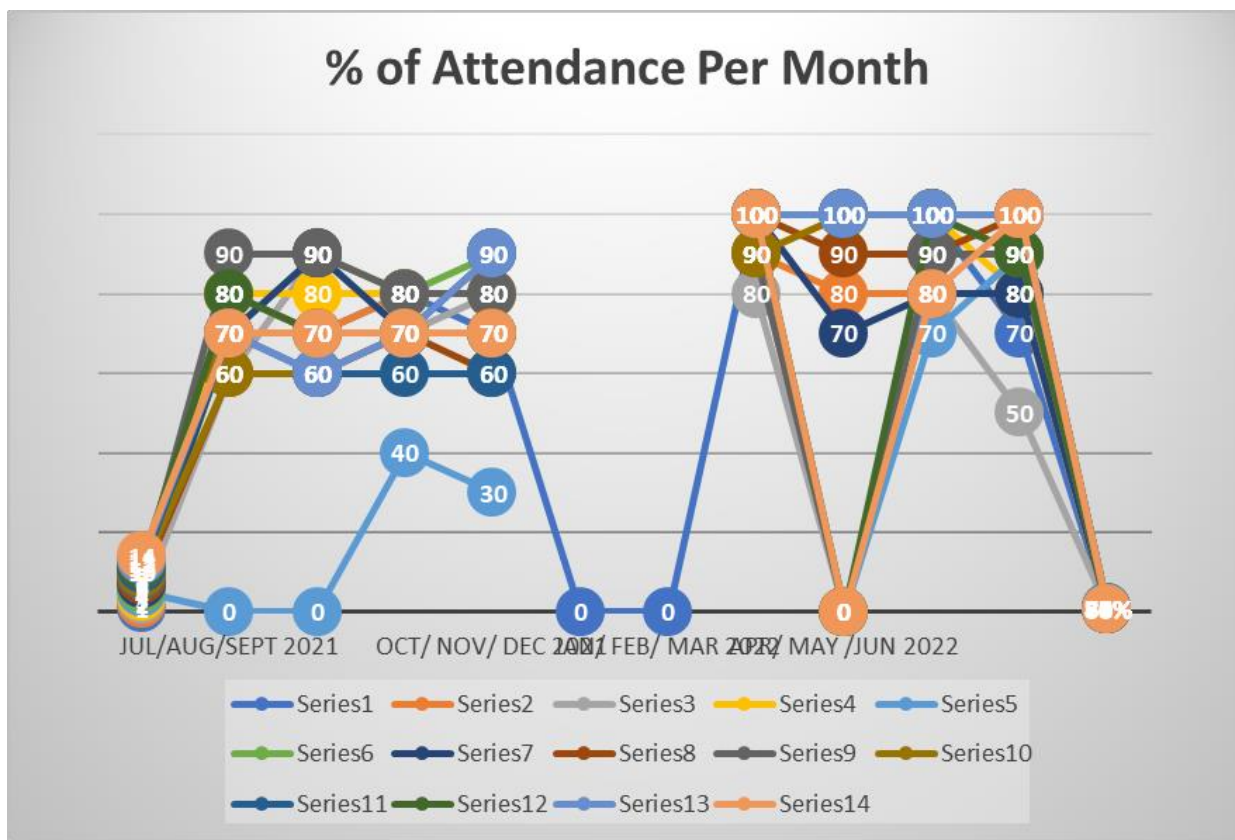
Percentage of attendance

Ward Committees as an official specialized participatory structure attends monthly meetings to discuss issues that affect communities to come up with possible solutions. Ubuhlebezwe Municipality pays of Out-of Pocket Expenses to its members subject to submission of the following portfolio of evidence:

- Monthly submission of minutes
- Monthly submission of signed attendance register
- Monthly submission of sectorial reports

Ward No.	Percentage of attendance per month									Aver. %	
	Jul/Aug/Sept 2021			Oct/ Nov/ Dec 2021		Jan/ Feb/ Mar 2022		Apr/ May /Jun 2022			
1.	80	70	80	70	Ward committee structures disbanded due to end of council term of office	The establishment process for the ward committee structures in progress	100	100	100	70	84%
2.	80	70	80	80			90	80	80	80	80%
3.	60	90	70	80			80	-	80	50	73%
4.	80	80	80	80			90	100	100	80	86%
5.	-	-	40	30			100	-	70	90	66%
6.	70	90	80	90			100	100	100	100	91%
7.	70	90	70	90			100	70	80	80	81%
8.	60	60	70	60			100	90	90	100	78%
9.	90	90	80	80			90	-	90	90	87%

10.	60	60	70	70			90	100	100	90	80%
11	70	60	60	60			100	100	100	100	81%
12	80	70	70	70			100	-	100	90	83%
13	70	60	70	90			100	100	100	100	86%
14	70	70	70	70			100	-	80	100	80%



Number of Ward Reports Submitted to the Municipality

Recommendations made by the ward committee to be formalized in a form of a ward report. A ward report translated the implementation of a Ward Operational Plan by ward Councillors in their respective wards. It gives a clear indication of the following:

- ward committee meetings convened and attended by members,
- Community report back meetings held, participation by members and issues discussed,
- War rooms held in wards, participation by members and issues discussed,
- Ward projects, role played by members and projects status.

Number of wards	Number of ward reports submitted per quarter				Target	Actual
	Quarter 1	Quarter 2	Quarter 3	Quarter 4		
14	14	14	14	14	55	55

Adherence and to responsive to provincial guidelines in respect of ward committee structure reestablishment: Pre- and Post-processes considered by Ubuhlebezwe Council:

Policy Review	Ubuhlebezwe Draft Policy on Ward Committee Election and Operations	Policy Adoption facilitated through Council Induction
Policy Review	Uhlebezwe Draft Policy on Ward Committee Out-of-Pocket Expenses	Policy Adoption facilitated through Council Induction
Draft Process Plan	Ubuhlebezwe Draft Ward Committee Election Process Plan	Adoption of Ward Committee Election Process Plan facilitated through council Induction
Draft Ward Committee Election Schedule	Ubuhlebezwe Draft Ward Committee Schedule	Attachment of Timelines on Ubuhlebezwe Ward Committee Election Schedule facilitated through Council Induction

Ubuhlebezwe Ward Committee Officially Launch:

The newly established ward committee structures were launched officially on Tuesday 15th of March 2022 at the Peace initiative Hall. The Induction process facilitated by the Provincial Cogta Public Participation Unit on the following:

- Presentation of an IDP Document
- Code of Conduct for Ward Committees
- Roles and Responsibilities of Ward Committees
- Roles of ward committee in a development of a ward operational plan (WOP)
- Ward Committee Functionality and reporting
- Community Based Planning &
- Role of Ward Committees in a War Room



Newly established ward committee structures were sworn in by the Speaker Cllr SNM Chiya

Community Works Programme (CWP)

Community Works Programme is a poverty alleviation programme initiated by National Department of Corporative Governance and Traditional Affairs. Ubuhlebezwe as one of the sites consists of 14 wards with a projected number of 1039 participant. The municipality is in partnership with the following parastatals:

- SAYM as an implementing agent
- Economic Development, Tourism & Environmental Affairs (EDTEA)
- Harry Gwala House of Traditional Leadership
- National Development Agency (NDA)
- Department of Social Development

- Department of Agriculture
- Department of Education
- Department of Health
- TREE and Smart Start
- COUNT

Proposed Profiling / Recruitment

Ward No.	Actual Participants	Active Participants	Participants to be recruited
Ward 1	64	64	10
Ward 2	74	68	
Ward 3	108	106	
Ward 4	45	39	25
Ward 5	77	76	
Ward 6	94	92	

CORPORATE GOVERNANCE

INTERNAL AUDIT ACTIVITY

The Ubuhlebezwe Local Municipality has an Internal Audit Activity which has been fully functional for the year under review. The roles and responsibilities of the Internal Audit Activity are set out in Section 165 of the Municipal Finance Management Act, 56 of 2003.

The Internal Audit Activity functionally reports to the Audit Committee and administratively to the Accounting Officer. Internal audit uses systematic processes which determine whether established procedures are being followed and whether internal controls are operating effectively. The internal audit observes and formally assesses governance risk and control structural design and operational effectiveness while not being directly responsible for operations

The Internal Audit Activity complied with section 165 of the MFMA by developing a risk-based internal audit plan and an audit program.. The risk-based internal audit plan was implemented in this financial year; the internal audit reports were submitted to the Audit and Performance Audit Committee quarterly. The progress of the internal audit plan was monitored quarterly to ensure that projects are completed timely.

RISK MANAGEMENT:

The MFMA establishes responsibility for Risk Management at all levels of management and the municipality has a Risk management committee in place. The Risk management committee held four (3) meetings during the year to monitor the implementation of action plans to mitigate identified risks. The Risk management committee reports are discussed with the Accounting officer and tabled to the Audit and Performance Audit Committee quarterly.

The Council has adopted a Risk Management Policy and Framework that enables management to proactively identify and respond appropriately to all significant risks that could impact badly on the achievement of municipal goals and strategic objectives.

ANTI-CORRUPTION AND FRAUD

Ubuhlebezwe municipality has an approved fraud and anti-corruption strategy in place, which comprises a fraud prevention plan, fraud response plan and a fraud ethics policy.

Fraud Prevention Plan – set out a detailed step by step action plan to implement the Fraud Prevention Strategy and responsibilities and deadlines are assigned to each step.

Fraud Response Plan - A Fraud Response Plan set out clear, prompt and appropriate actions that must be taken when fraud is suspected. This will greatly assist officials who are unlikely to have experienced fraud before. The creation of a Fraud Response Plan increases the likelihood that the crisis will be managed effectively ensuring minimum loss and appropriate outcomes.

The Fraud Ethics Policy has been implemented in order to stress:

- The need for all to demonstrate the highest standard of personal and corporate ethics,
- The need for compliance with all laws and regulations,
- That Ubuhlebezwe values integrity and effort, not merely financial performance, in all dealings with staff, the public and suppliers,
- The desire to be open and honest in all internal and external dealings,
- That the policy applies consistently to all staff, whatever their level.

The key risk areas which are prone to fraud in most institutions include the procurement process, embezzlement and theft of cash etc. Ubuhlebezwe has ensured segregation of duties in these key risk areas, access controls have been improved.

BY-LAWS

By-laws cover various local government issues such as public roads and miscellaneous, parking grounds, public open spaces, street trading, selling and undertakings of liquor to the public, public health, cemeteries and crematoria, emergency services, culture and recreation services, encroachment on property .Ubuhlebezwe Municipality has a total number of 24 (twenty four) bylaws which were adopted by Council on the 4th December 2014 together with their Fine Schedules following Public Participation and Magistrates’ approval of the Fine Schedules.

The following Bylaws and applicable fine schedules were gazetted on the 9th February 2016.

ADOPTED BYLAWS	DEVELOPED/ REVIEWED	PUBLIC PARTICIPATION CONDUCTED PRIOR TO ADOPTION OF BYLAWS (YES/NO)	DATES OF PUBLIC PARTICIPATION	BYLAWS GAZETTED (YES/NO)	DATE OF ADOPTION BY COUNCIL
ACCOMMODATION ESTABLISHMENT	DEVELOPED	YES	2014	YES (Notice No. 29 of 2016)	04/12/14
ADVERTISING BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 28 of 2016)	04/12/14
BUILDINGS REGULATIONS BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 31 of 2016)	04/12/14

BYLAWS RELATING TO THE KEEPING OF DOGS	DEVELOPED	YES	2014	YES (Notice No. 30 of 2016)	04/12/14
CEMETERY LAWS	DEVELOPED	YES	2014	YES (Notice No. 32 of 2016)	04/12/14
BY-LAWS RELATING TO CHILDCARE SERVICES	DEVELOPED	YES	2014	YES (Notice No. 34 of 2016)	04/12/14
BYLAWS FOR THE CONTROL AND DISCHARGE OF FIREWORKS	DEVELOPED	YES	2014	YES (Notice No. 35 of 2016)	04/12/14
CONTROL OF UNDERTAKINGS THAT SELL LIQUOR TO THE PUBLIC	DEVELOPED	YES	2014	YES(Notice No. 37 of 2016)	04/12/14
CREDIT CONTROL AND DEBT COLLECTION	DEVELOPED	YES	2014	YES (Notice No. 41 of 2016)	04/12/14
PROPERTY ENCROACHMENT BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 42 of 2016)	04/12/14
BYLAWS RELATING TO THE ESTABLISHMENT AND CONTROL OF RECREATIONAL FACILITIES	DEVELOPED	YES	2014	YES (Notice No. 39 of 2016)	04/12/14
FENCES AND FENCING BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 27 of 2016)	04/12/14
FIRE PREVENTION BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 40 of 2016)	04/12/14
GENERAL & NUISANCE BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 38 of 2016)	04/12/14
INFORMAL TRADING BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 36 of 2016)	04/12/14
INTEGRATED WASTE MANAGEMENT (RECYCLING) BY-LAWS	DEVELOPED	YES	2014	YES (Notice No. 33 of 2016)	04/12/14
BYLAWS RELATING TO THE KEEPING OF ANIMALS AND BIRDS BUT EXCLUDING DOGS	DEVELOPED	YES	2014	YES (Notice No. 43 of 2016)	04/12/14
LIBRARY BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 49 of 2016)	04/12/14
MUNICIPAL POUND BYLAW	DEVELOPED	YES	2014	YES (Notice No. 45 of 2016)	04/12/14
PUBLIC ROADS AND MUNICIPAL STREETS BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 46 of 2016)	04/12/14
BYLAWS RELATING TO PUBLIC AMENITIES	DEVELOPED	YES	2014	YES (Notice No. 46 of 2016)	04/12/14
MUNICIPAL PUBLIC TRANSPORT BY-LAWS	DEVELOPED	YES	2014	YES (Notice No. 47 of 2016)	04/12/14
ROAD TRAFFIC BYLAWS	DEVELOPED	YES	2014	YES (Notice No. 50 of 2016)	04/12/14

STORMWATER MANAGEMENT BY- LAWS	DEVELOPED	YES	2014	YES (Notice No. 51 of 2016)	04/12/14
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WEBSITE

The municipality constantly strives to make information that is relevant, fresh, accurate and consistent available through its website to keep visitors well informed. Furthermore, we endeavour to run a website that is useful to visitors while being a continuous communication bridge between the community and the organization. Other responsibilities include compliance with Section 75 of MFMA that requires the municipality to publish documents for the purpose of access to information and transparency.

Our website currently is compatible with mobile phones and can be accessed via www.ubuhlebezwe.gov.za

PUBLIC SATISFACTION ON MUNICIPAL SERVICES

Ubuhebezwe Municipality has never experienced major challenges regarding service delivery protests on services under its mandate. There have been community unrests with community demands ranging from Water, Electricity, Housing, these have been addressed with assistance from the relevant Provincial Departments and District Municipality. There is still a challenge of some areas not having services such as water and electricity and even though these may not be our competencies, we are constantly in engagements with the relevant structure on how we can eradicate all service delivery backlogs.

In the 2020/21 financial year, the Municipality has concluded a Community Survey through our Public Participation Unit, this has been done to clearly identify the areas where the community is greatly dissatisfied so that we may find ways to improve. We also want to rate ourselves, see where we are doing well and continue improving in those areas.

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

BASIC SERVICES

PLANNING DEVELOPMENT

In terms of the Municipal Systems Act all Municipalities are required to prepare and review their IDP during the 5-Year period of its lifespan. As part of the IDP process, the municipality has developed a Spatial Development Framework (SDF). Ubuhlebezwe Municipality finalised the development of a four generation IDP and SDF which were adopted by the municipal council on the 27 May 2021.

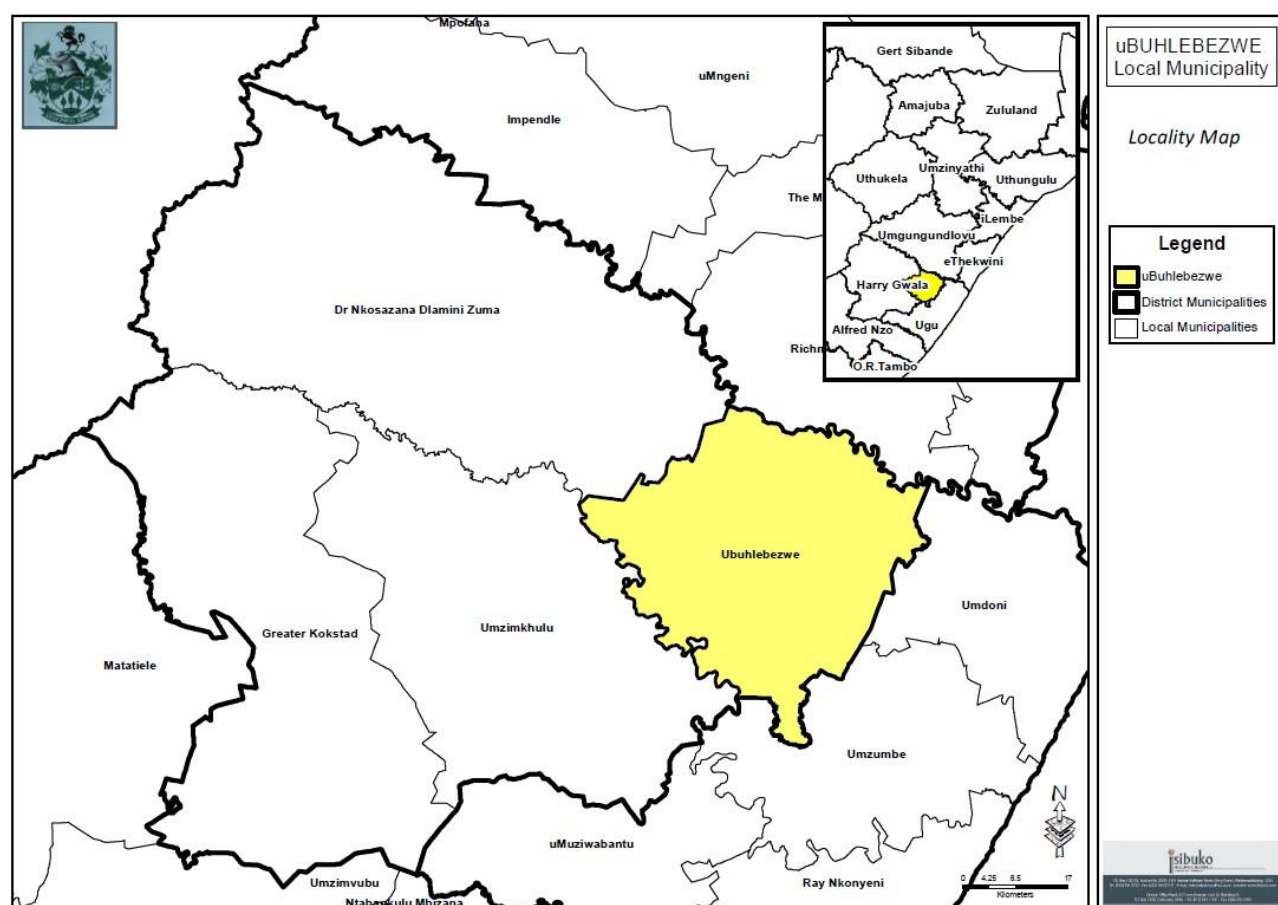
Moreover, a number of sector plans have been developed/reviewed, which impact on a number of spatial issues such as the; Housing Sector Plan and Migration Plan (HSP), Three Year Capital Investment plan, Spatial Development Framework, Urban Regeneration Plan which unanimously informs the development and growth of the Municipal jurisdiction. It should be noted that the Municipality also facilitated the preparation of the Wall to wall Land Use Management Scheme as well as the Rural Land Use policy to look into the alignment with the elements of the Spatial Planning and Land Use Management Act No. 16 of 2013.

The single Municipal Planning Tribunal (MPT) has been developed as requirement in terms of the Spatial Planning and Land Use Management Act of 2013 (SPLUMA). On 23 February 2017 Council adopted and approved names of persons to serve on the MPT as required by SPLUMA. SPLUMA also requires that the names of MPT nominees be gazette and a notice informing the public of the MPT Establishment be advert on a local newspaper, this has been done.

Purpose

Ixopo is identified as the primary node and plays an important role in the region. This recognizes its strategic location and potential role in regional development, service delivery and governance. The town is developed with social, economic and physical infrastructure that benefit the entire municipal area and beyond. It is largely a rural town, which services the community, farmlands and expansive rural settlements.

MAP 1: LOCALITY MAP



Human Settlements:

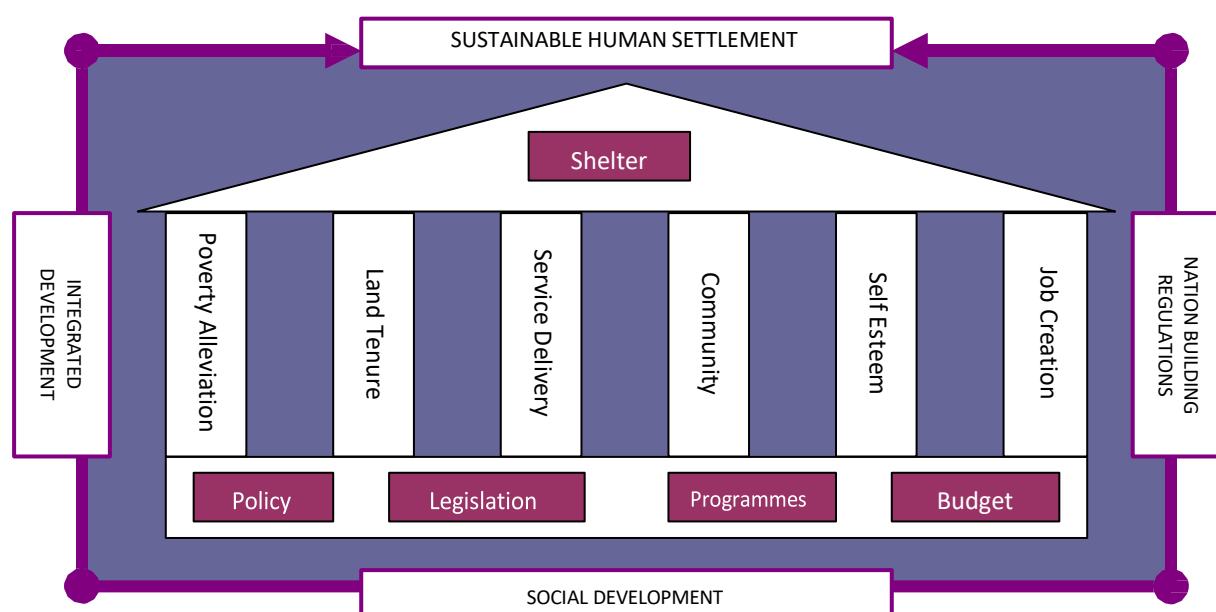
The 1976 Vancouver Declaration defined human settlement as:

the totality of the human community - whether city, town or village - with all the social, material, organizational, spiritual and cultural elements that sustain it. The fabric of human settlements consists of physical elements and services to which these elements provide the material support.

The physical components comprise of the following (refer to Figure 1):

- Improving access to shelter (a house);
- delivery of basic services;
- upgrading of land tenure rights;
- improving access to social facilities and services;
- affirming the integrity and dignity of the beneficiaries;
- unlocking economic development potential; and
- improving amenity.

HOUSING CONCEPT



Over the years, the concept of human settlements has been developed further into a strategic framework for overall socio-economic development. Human settlements are the spatial dimension as well as the physical expression of economic and social activity. The creation of sustainable human settlements is inevitably an objective for social development as it defines and conditions the relationship between where people live, play and work on the one hand and how this occurs within the confines of the natural environment.

It is one of the most visible and quantifiable indicators of the society's ability to meet one of its basic needs – shelter, and a pre-requisite for sustainable human development and economic

growth. Future human settlement projects within Ubuhlebezwe Municipality should aim to achieve all of these development goals within the broader national housing delivery policy, and planning and service delivery program of the Municipality.

Role of the Municipality:

Since the introduction of the Housing Act, (Act No. 107 of 1997), the National government has introduced a comprehensive programme to address a range of housing needs in South Africa. The programme is outlined in the National Housing Code and the recently introduced Comprehensive Plan for the Creation of Sustainable Human Settlements (commonly known as Breaking New Ground). The National Housing Code (March 2000) sets out clearly the National Housing Policy of South Africa. It identifies the primary role of the municipality as taking all reasonable and necessary steps, within the framework of national and provincial legislation and policy, to ensure that the inhabitants within its area of jurisdiction have access to adequate housing on a progressive basis.

This entails the following:

- Initiating, planning, facilitating and coordinating housing development. This can be undertaken by the municipality itself or by the appointment of implementing agents.
- Preparing a housing delivery strategy and setting up housing development goals.
- Setting aside, planning and managing land for housing.
- Creating a financially and socially viable environment for housing delivery.
- Facilitating the resolution of conflicts arising from housing delivery initiatives.
- Facilitating the provision of bulk services.
- Administering national housing programmes.
- Expropriating land for housing development.

The aim of this plan is to assist the municipality in fulfilling the abovementioned role assigned to it in terms of the National Housing Code.

Aims and Objectives of the Housing Sector Plan

The Human Settlement Sector Plan for Ubuhlebezwe Municipality is a five-year (2016 to 2020) strategic guide for the transformation of existing human settlements and development of new sustainable human settlements in line with the national human settlement development policy. Its primary aim is to move the human settlement development programme beyond the provision

of basic shelter towards achieving the broader vision of sustainable human settlements and efficient spatial systems.

Its objectives are as follows:

- To reduce housing backlog in line with the national and provincial norms, standards and targets.
- To provide for the introduction of a variety of housing typologies and densities in appropriate locations in line with the Ubuhlebezwe Municipality SDF.
- To contribute towards spatial transformation and creation of an efficient settlement and spatial pattern.
- To facilitate rapid and cost-effective release of land for human settlement development purposes.
- To integrating human settlement projects with other development programmes within the context of the Ubuhlebezwe Municipality Integrated Development Plan and the Harry Gwala District Integrated Development Plan.
- To build capacity for effective human settlement development.

The Ubuhlebezwe Municipality will review the plan annually (as part of the IDP review process) to take into account changes in development trends, progress made in the implementation of the plan and emerging (new) human settlement needs in the Ubuhlebezwe Municipality.

Scope Of The Human Settlement Sector Plan

The following are to be addressed in the plan:

- Analysis of the local context (spatial, demographic, economic and social);
- Establishing current housing backlog and demand (numerical extent and number of potential beneficiaries per subsidy instrument/ priority issue);
- Analysis of the current housing situation (housing projects, land reform/ restitution projects);
- Developing a pipeline of planned projects (as per Housing Planning Template, i.e. linked to priority housing issues, objectives and strategies; with linkages between strategies and the provincial Department of Human Settlement's programmes, with quantum funding targets per subsidy instrument and with project details per financial year);
- Land identification (location, ownership, access to community and social services, availability of bulk and/ or connector services, accessibility in terms of transport and economic opportunities,

- Promotion of spatial integration and indicating areas prioritised for housing development;
- Integration with other sectors (including land reform, transportation, education, health, etc.);
- Performance management (i.e. performance indicators per priority issue); and
- Developing an appropriate institutional framework for an effective management of the human settlement development programme.
- The Migration plan must be prepared to cater for inflows / outflows / overflows of the population located in informal settlements within Ubuhlebezwe. As such, the following must be addressed:
 - Analysis of existing informal settlements;
 - Alignment of informal settlement upgrading with policies and frameworks of the Department of Human Settlements;
 - Identify and quantify the location of existing informal settlements;
 - Classification and evaluation of informal settlements;
 - Assessment of migration patterns and impact on housing in the municipality.
 - Initiating, planning, facilitating and coordinating housing development. The municipality may undertake this activity itself or by the appointment of implementing agents.
 - Preparing a housing delivery strategy and setting up housing development goals.
 - Setting aside, planning and managing land for housing.
 - Creating a financially and socially viable environment for housing delivery.
 - Facilitating the resolution of conflicts arising from housing delivery initiatives.
 - Facilitating the provision of bulk infrastructure services.
 - Administering national housing programmes.
 - Acquiring land for housing development.

The Ubuhlebezwe Municipality HSSP responds to these provincial policy directives and provides for their attainment within the Ubuhlebezwe Municipality area of jurisdiction. The PGDS identifies Port Shepstone as one of the critical population and economic growth areas (urban centres) within the KZN Province. As such, it is a priority area for human settlement development.

MASTER SPATIAL PLAN FOR KZN FOR HUMAN SETTLEMENTS INVESTMENT,
JULY 2016:

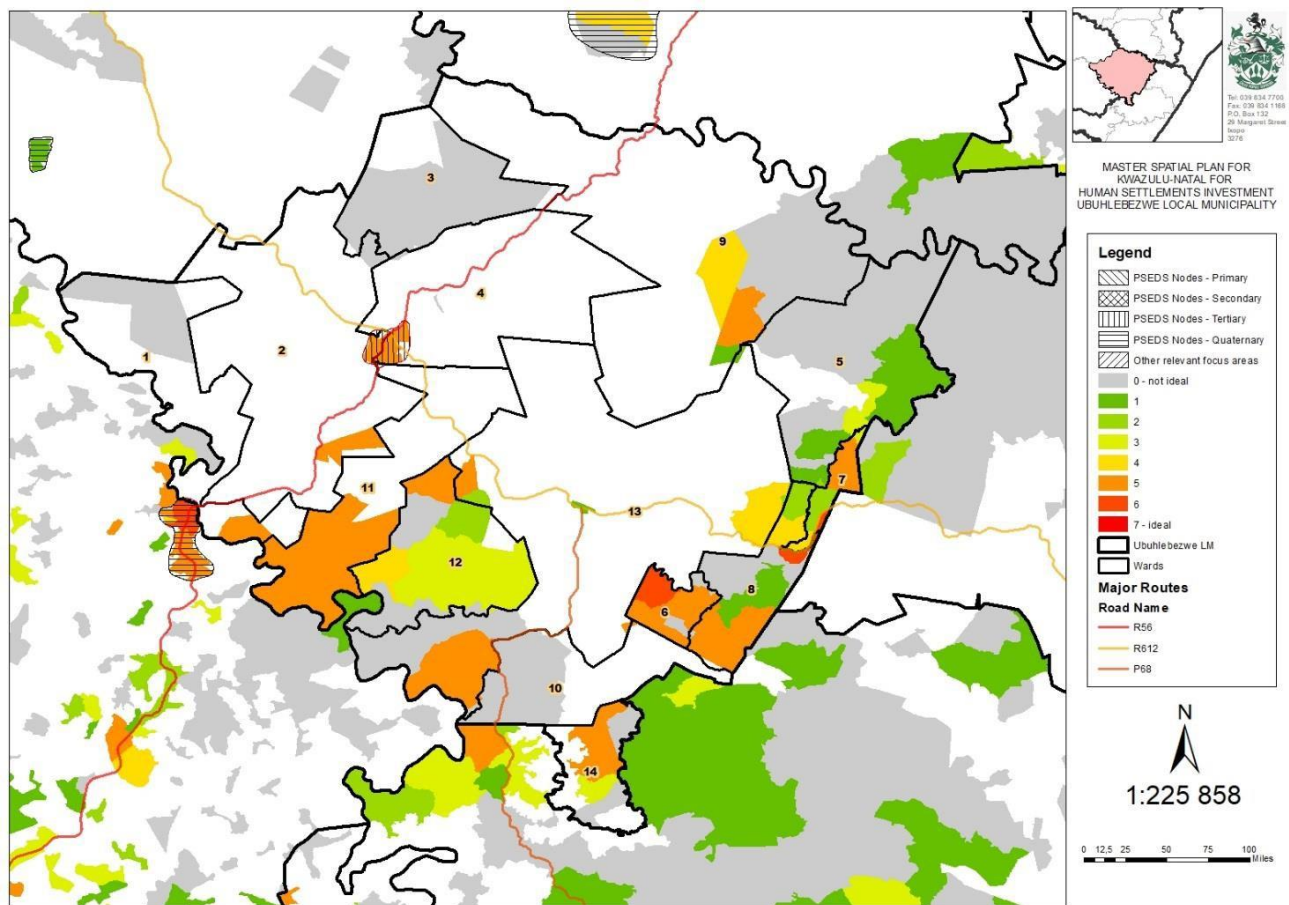
NDP 2030 VISION	MUNICIPAL VISION	HOUSING BACKLOGS	HOUSING PROJECTS
<i>“By 2030 KwaZulu-Natal is recognised for its compact, connected and integrated human settlement pattern across different scales reflecting successful spatial transformation, founded on the values of sustainability, collaboration, choice, and value creation.”</i>	To improve the quality of life of all its citizens by providing basic affordable services, a safe and healthy environment, eradication of poverty and maintaining the scenic beauty of this land.	-Lack of housing: although people are employed in the Ixopo area the lack of accommodation results in them living outside of the municipal area and hence their spending power is in other areas/regions. -Housing backlog is significant and at the time of Precinct Plan preparation was planned to be addressed through slums clearance projects	<ul style="list-style-type: none"> • Sponya Rural Housing Project • Highflats Slums Clearance Housing Project • Kwathathani Rural Housing Project • Ithubalethu Extension 1 Housing Project) • Ibhobhobho Rural Housing Project • Morning view Middle Income Project • Mziki Agri Village Housing Project • Amanyuswa Rural Housing Project • Ehlanzeni Housing Project • Madungeni Rural Housing Project • Sangcwaba Rural Housing Project • Ufafa Rural Housing Project • Mfulomubi Rural Housing Project • Hlokozi Rural Housing Project • Gudlucingo Rural Housing Project • Buhlebethu Community Residential Units • Mariathal Rehabilitation • Fairview Rehabilitation • Mziki Agri-Village • Gudlucingo

			<ul style="list-style-type: none"> • Hlokozi • Mhlabashane Housing Project • Butateni Housing Project • KoZondi Housing Project • Hopewell Housing Project • Ixopo Slums Ward
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Human Settlement Focus Areas aligned with PSDF Nodes

PROVINCIAL SDF NODAL CLASSIFICATION	MAIN PLACE
Primary Nodes for Human settlement Investment	eThekwini
Secondary Nodes for Human settlement investment	Richards Bay, Pietermaritzburg, Newcastle, Port Shepstone
Tertiary Nodes for Human settlement Investment	Vryheid, Ulundi, Pongola, Kwadukuza, Umzinto / Scottburgh, Kokstad, Howick, Estcourt, Ladysmith, Dundee
Quaternary Nodes for Human settlement investment	Jozini, Richmond, Mooi River, Weenen, Utrecht, Paulpietersburg, Nongoma, Mkuze, Hlabisa, Melmoth, Eshowe, Nkandla, Nqutu, Greytown
Other potential areas for Human settlement investment	Camperdown, Izinqolweni, Ndwedwe, Pomeroy, Tongaat/Umhlali

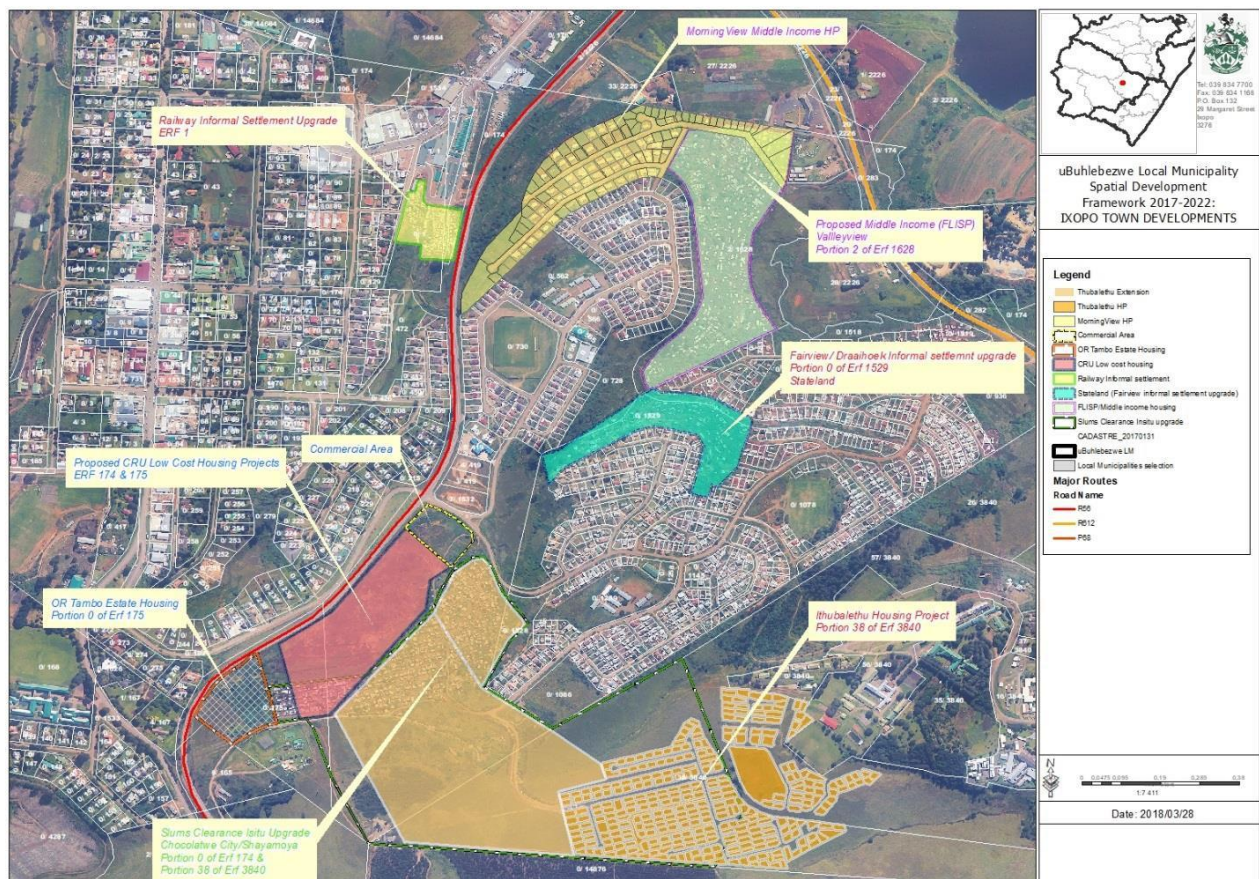
Master Spatial Plan for KZN for human settlements investment – Ubuhlebezwe Municipality



The above mentioned Ubuhlebezwe implemented and planned housing projects have taken into cognisance of the PGDP objective number 3.4. which is on Sustainable Human Settlements. This can be seen in the fact different types of housing options are being offered within the Municipal space. From Densification of settlements – building walk-up flats to optimise the use of the land through CRU, middle and low-income housing options, rehabilitation of old housing stock as well as slums clearance projects. High density sustainable liveable housing remains the Municipality’s gospel which is line with the MSP for the province. This desired human settlement projects have been noted to be slow to materialize and the Municipality depends heavily on DOHS being the driver of this institutional mechanism as they are most acutely. The Municipality also ensures coordination with the relevant sector departments to assist with the planning and implementation of all housing projects. As mentioned with the MSP and DOHS anticipated urbanization human settlement focus the Municipality has also aligned itself with this requirement as can be seen as per the below map and it caters to the

provision of appropriate housing typology linked to all income levels. This ranges from new entrants to the housing market as well as the gap housing market beneficiaries.

MAP ON Ixopo Town: Ward 2 and 4 Proposed Slums Clearance currently packaged Housing projects



All in all it should be noted that Ubuhebezwe housing sector plan speaks to the following PGDP Objectives;

- Interventions for Sustainable Human Settlement
- Intervention for Densification of settlement patterns
- Intervention for Transformation of Informal Settlements
- Intervention for Develop provincial strategy and plan to address housing Gap Market
- Intervention for the Expansion of the Social Housing Programme and Rental Programme

Consistent interpretation and application of the following principles and objectives across various scales is of importance as a way forward linking Ubuhlebezwe Housing sector plan with the Master spatial Plan for the Province and it is achieved in the following manner;

HUMAN SETTLEMENTS MASTER SPATIAL PLAN PRINCIPLES	HUMAN SETTLEMENTS MASTER SPATIAL PLAN OBJECTIVES
Principle 1: Guide and align all investment in Human Settlements	Objective 1: Spatial Transformation
Principle 2: Creation of balanced settlements reflecting spatial equity, economic potential, and competitiveness & environmental sustainability.	Objective 2: Compact settlements and settlements patterns
Principle 3: Spatial targeting and spatial concentration	Objective 3: Connected settlements and settlement patterns
Principle 4: Accessibility and Choice	Objective 4: Integrated settlements and settlements patterns
Principle 5: Value creation and capture	Objective 5: Functional residential property markets in urban and rural areas
Principle 6: Effective governance	Objective 6: Consistent application of principles and objectives across various scales (provincial, regional, local, precinct)
Principle 7: Responsiveness to demographic and economic context	Objective 7: Institutional capacity for effective planning and implementation

KZN Informal Settlement Upgrading Strategy was developed in 2011.

Its focus is in line with the National Housing Code and current developmental priorities of government as recently reflected in the Outcome 8 National Delivery Agreement. It also seeks to give effect to the upgrading of informal settlements as prioritized via Breaking New Ground and Part 3 of the National Housing Code (the Upgrading of Informal Settlement Programme).

It identifies the promotion of densification as one of its strategic tenets and indicates that densification should be pursued where it is appropriate to do so and where ‘compaction’ of the urban form is regarded as an important planning principle. The strategy also starts identifying measures of densification through housing as follows:

Double story, attached housing typologies.

More pedestrianised layouts in order to reduce the loss of space to road reserves.

Harry Gwala District Development Agenda

The Harry Gwala Integrated Development Plan presents a comprehensive programme for the development of area under the jurisdiction of the District Municipality. Harry Gwala District Municipality is a water service authority. Therefore, its core mandate is providing access to basic infrastructure and services. This includes the human settlement projects. The municipality

has developed a Water Services Development Plan and aims to provide a broad strategy to be followed with the planning and implementation of activities to ensure that adequate operations and maintenance of water services infrastructure is being undertaken. The municipality is still facing challenges in addressing amongst others water and sanitation backlogs especially in rural areas and aging infrastructure. In addition, the dispersed settlement pattern increase the cost of service delivery in the rural areas.

Ubuhlebezwe Development Agenda

The Ubuhlebezwe Municipality has developed an Integrated Development Plan (IDP) indicating, among others, the long term desired situation, short-to-medium term strategic guide for public and private sector investment, and the spatial location of critical infrastructure development projects. The IDP is based on the six local governments Key Performance Areas (KPA), with the development of human settlements being part of the basic service delivery and infrastructure development KPA. The organisational strategic objective in this regard are to ensure the provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development.

In the short to medium term, the HSSP will facilitate housing delivery as a catalyst for socio-economic development, and in the end contribute towards making the Municipality an area that is sustainable, economically vibrant that affords its citizens a high quality of life.

Implications for the Ubuhlebezwe HSSP

National, provincial, district and local municipality policies relating to the development of human settlements have far reaching implications for the Ubuhlebezwe Municipality HSSP. These can be summarized as follows:

Access to adequate housing is one of the basic human needs and human rights enshrined in the Constitution. The Ubuhlebezwe Municipality has a responsibility to advance the housing (shelter) related human rights within its area of jurisdiction.

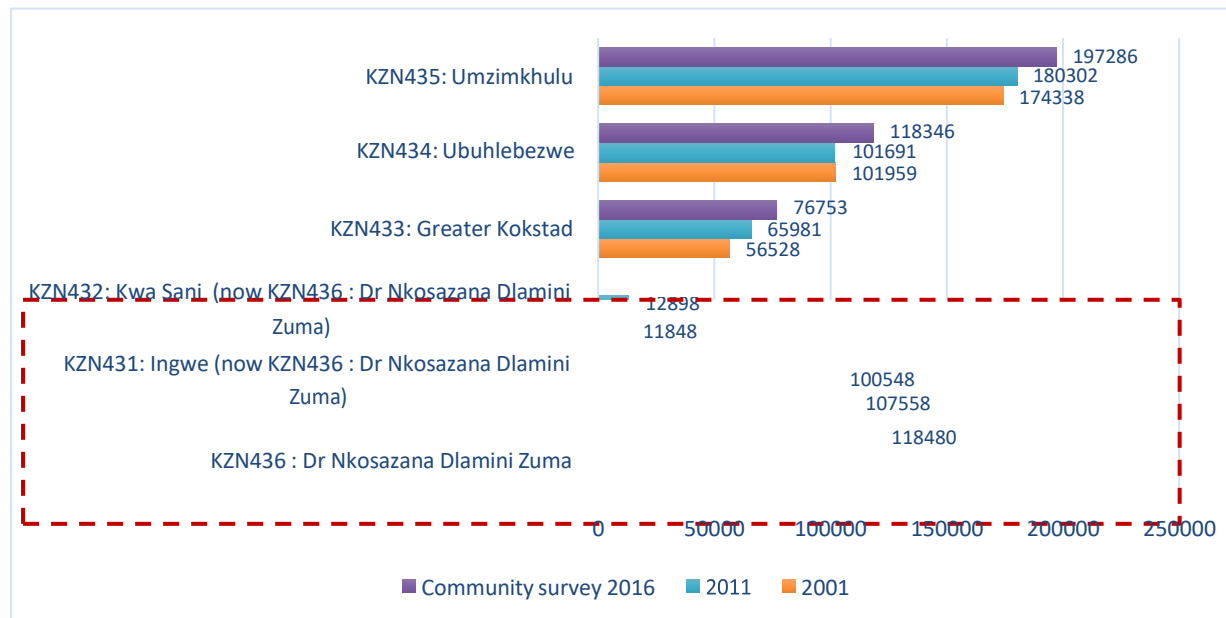
The Ubuhlebezwe Municipality has a Constitutional obligation to ensure that all citizens within the municipal area have access to adequate housing or shelter.

The delivery of housing and the development of human settlements should be undertaken within the broader framework of socio-economic development and spatial transformation. Planning and development of future human settlements should embrace and adopt norms and standards as articulated in various policy developments.

Human settlement development projects should align with the Harry Gwala District Municipality bulk infrastructure planning and development programme. The same applies to other government departments responsible for educational, health, sports and recreation facilities.

Ubuhlebezwe has the third largest population within the Harry Gwala District, after the recent amalgamation of Ingwe and Kwasani municipalities. It experienced a decrease in population from 101 959 people in 2001 to 101691 in 2011 (figure 2). Recently released Community Survey 2016 results indicates a population of 118 346, which indicates a small population increase of 16 655 people for the period 2011-2016.

DISTRICT POPULATION DISTRIBUTION BY LOCAL MUNICIPALITY



Source: Statistics South Africa (Census 2011) and Community Survey 2016

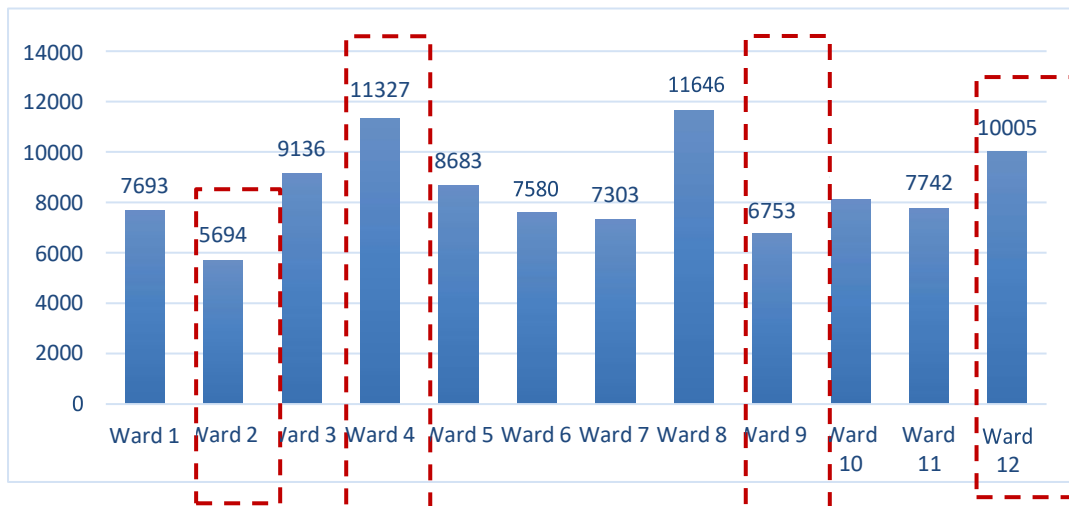
Considering that South Africa's natural growth rate is around 1%, very little (if any) influx of people to Ubuhlebezwe took place during the period 2001-2011, while a very little influx occurred between 2011-2016.

Population Distribution

The population in Ubuhlebezwe Municipality is unevenly distributed across 14 wards. It should be noted that the ward boundaries recently increased from 12 to 14 wards with the inclusion of a portion of Umzumbe and Ingwe Municipalities into Ubuhlebezwe Municipality (southern boundary). However, statistical data from Census 2011 have not been modified to accommodate this change.

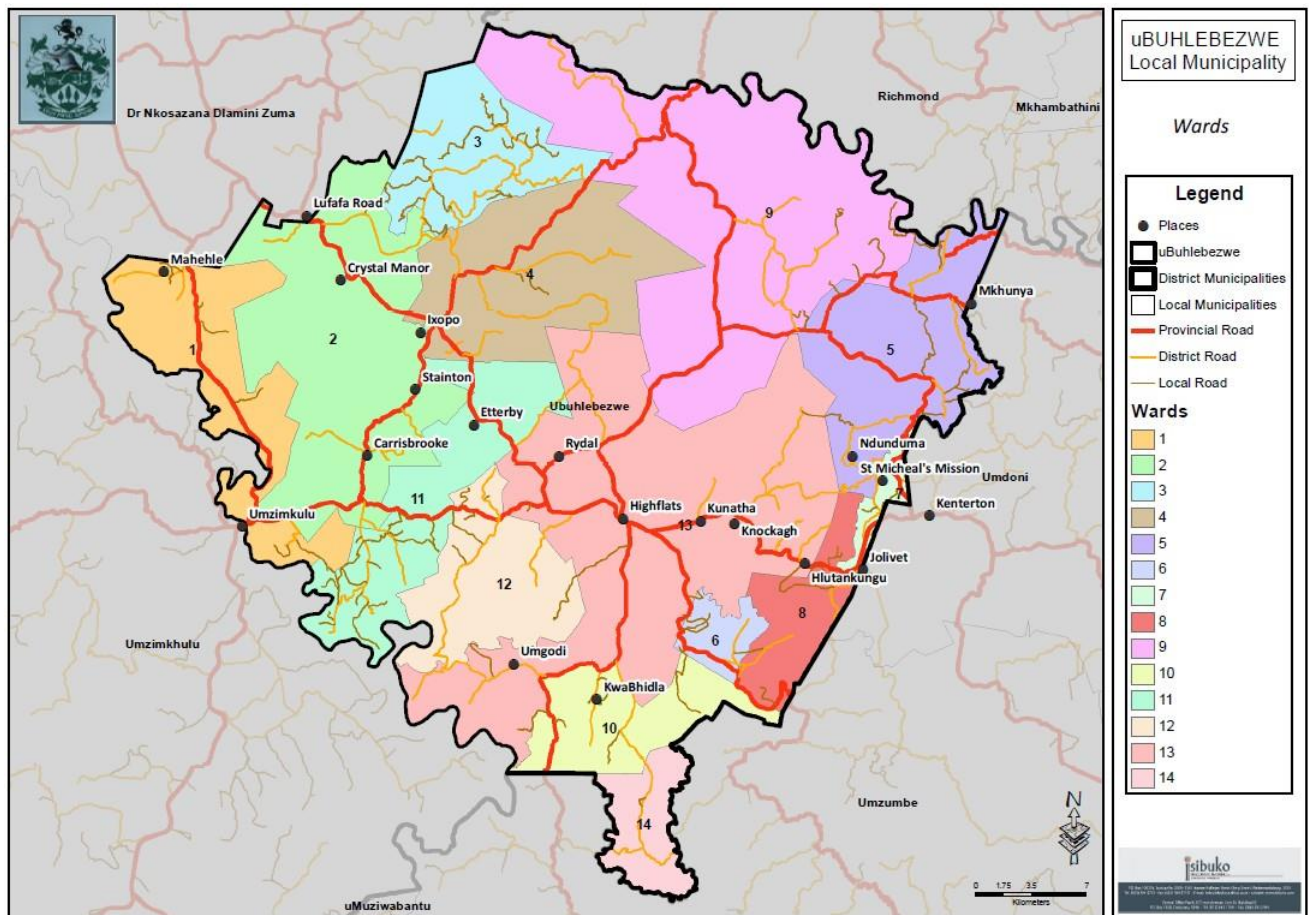
According to the Census 2011 data, ward 8 has 11 646 people, which makes it the most populated electoral ward within Ubuhlebezwe Municipality. This is followed by ward 4 with 11 327 people. While ward 8 is a rural ward, ward 4 and 2 houses the majority of the urban population.

FIGURE 2: POPULATION DISTRIBUTION BY WARD



Source: Statistics South Africa (Census 2011)

Wards in Ubuhebezwe (new wards)



Population Growth Projections

The table below show the growth rates of Ubuhebezwe from 2001 to 2011 and 2011 to 2016. Although the population growth rate was estimated at -0.3% between 2001 and 2011, the municipality experienced a positive growth of 3.08% between 2011 and 2016 with an additional population of 16 655 people. This influx can be attributed to the 2016 boundaries

redeterminations, where a significant portion of Umzumbe municipality was added to Ubuhlebezwe municipality.

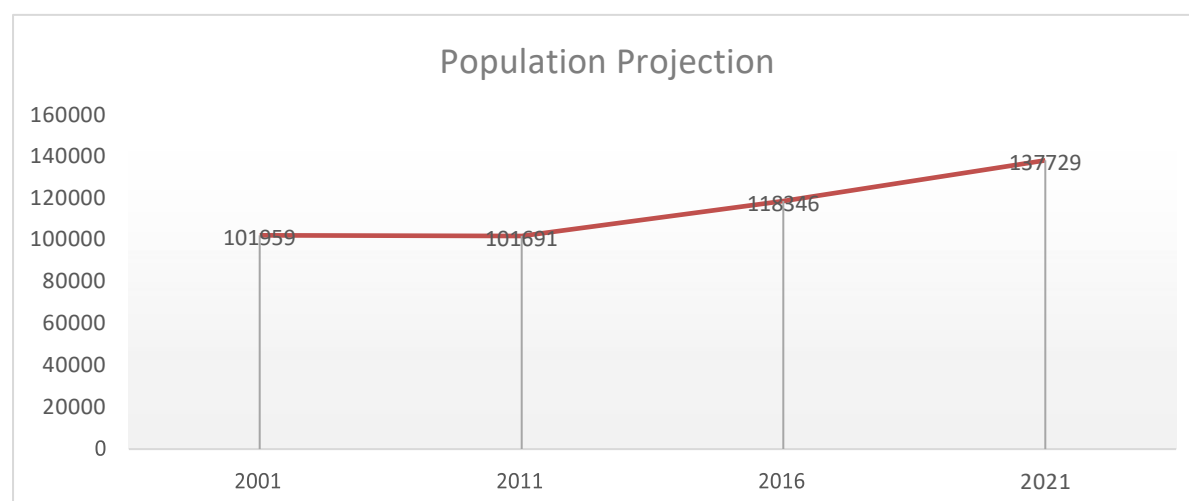
TABLE 1: POPULATION GROWTH RATES

	2001	2011	2016
Ubuhlebezwe Population	101 959	101691	118 346
Growth Rate	(2001-2011)= -0.3%		(2011-2016)= 3.08%

Source: *Statistics South Africa (Census 2011), Community Survey 2016 and own calculations*

Using the growth rate of 3.08%, the municipality's population is estimated at 137 729 people in 2021. This means that the municipality will grow by an additional 19 383 people. Noteworthy, the growth rate used for the population projection factors in the population that was added into the municipality as a result of boundary redetermination. It is possible that population may grow by a number less than the projected. A growing population has the potential to influence the intensity of development in the municipality. In turn, a growing population needs to be met with an adequate supply of social facilities and basic services to ensure good quality of life of residents. Figure 4 graphically illustrates the municipality's population growth projection trend.

FIGURE 3: POPULATION PROJECTION

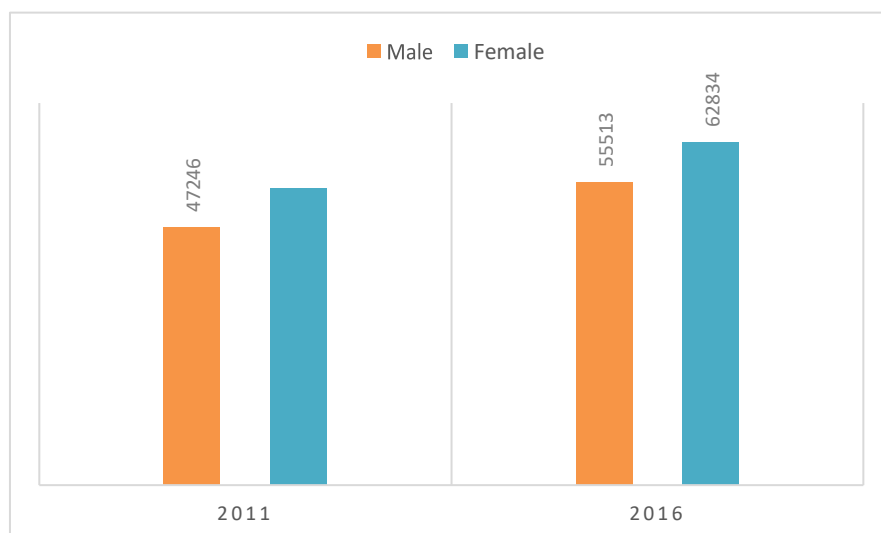


Source: *Statistics South Africa (Census 2011) and Community Survey 2016*

Gender Structure

The gender composition of the population indicates that females are in a majority compared to their male counterparts (refer to figure 3). According to the recently released results of the 2016 Community Survey, there has been an increase in both the male and female population.

FIGURE 4: GENDER DISTRIBUTION



In addition, 57.4% (2016) of the heads of households are women. This reflects the impact of the local economy (lack of employment opportunities) on the gender structure, which forces a large number of males to

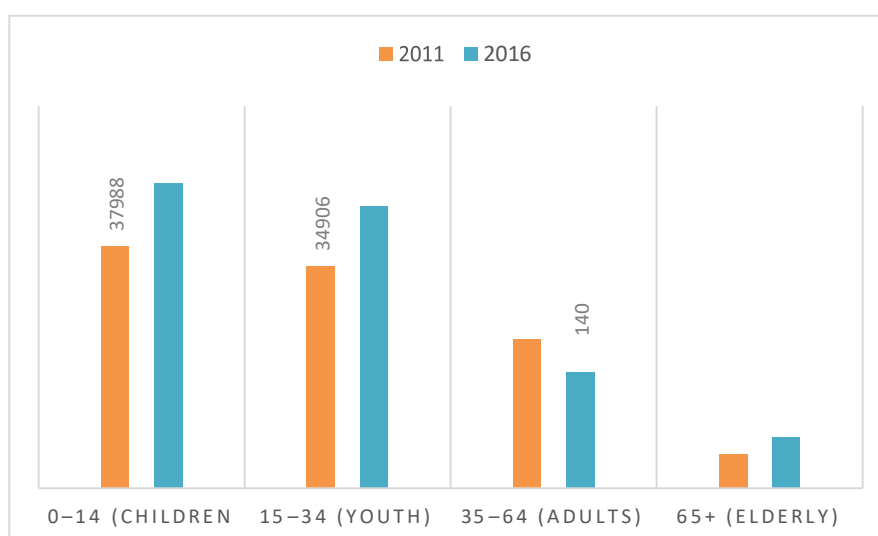
seek employment outside the area. It also implies a need for the human settlement programme to sensitive to gender and the needs of women in particular.

Age Structure

The population of Ubuhlebezwe is predominantly young and youthful. Figure 5 provides a comparison between the Census 2011 data and the Community Survey of 2016 data in respect of age groups. The data suggests that there has been an increase in the age group 0-14 and 15-34. This includes the

FIGURE 5: AGE STRUCTURE

school going age cohort and children that need pre-school facilities. However, the age group representing adults and the economically active group of the population (35-64) has declined significantly. This is most probably due to the decline in employment opportunities in the area



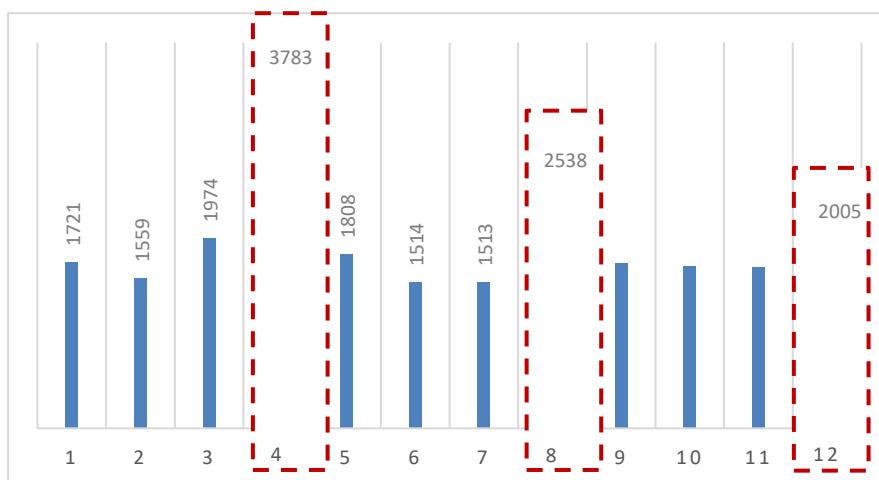
Source: Statistics South Africa (Census 2011), Community Survey 2016

and people leaving the municipal area in search of employment. The percentage of elderly has also increased from 5.3% in 2011 to 6.8% in 2016, which could suggest a trend of older people returning to the area.

Number of Households

The municipality had approximately 23487 households in 2011 with an average 4.1 people per household. The highest number of households were concentrated in ward 4 followed by wards 8 and 12. Ward 7 accounted for the lowest number of households in the municipality (see figure 7 below). It should be noted that in terms of the 2 new ward information the following applies Ward 13= 3820 and Ward 14=7539

FIGURE 6: NUMBER OF HOUSEHOLDS PER ELECTORAL WARD

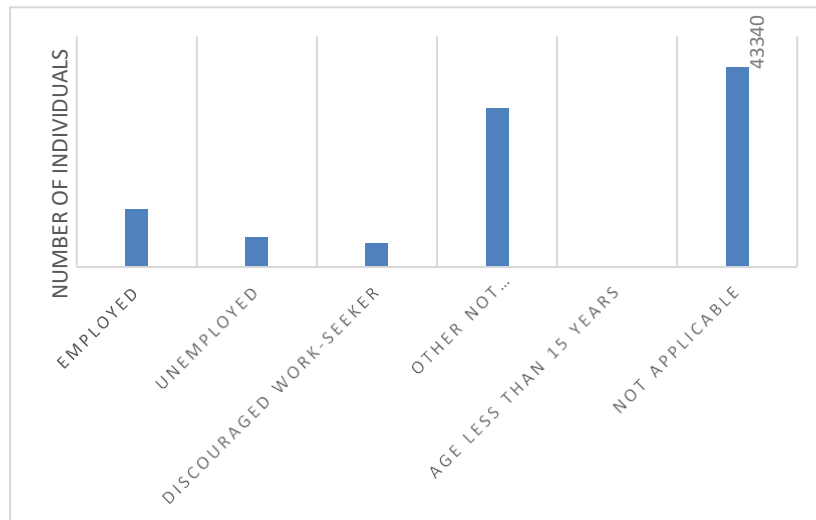


Source: Statistics South Africa (Census 2011)

Employment Profile

Unemployment in Ubuhlebezwe was approximately 6.38% in 2011. The municipality has a

FIGURE 7: EMPLOYMENT STATUS



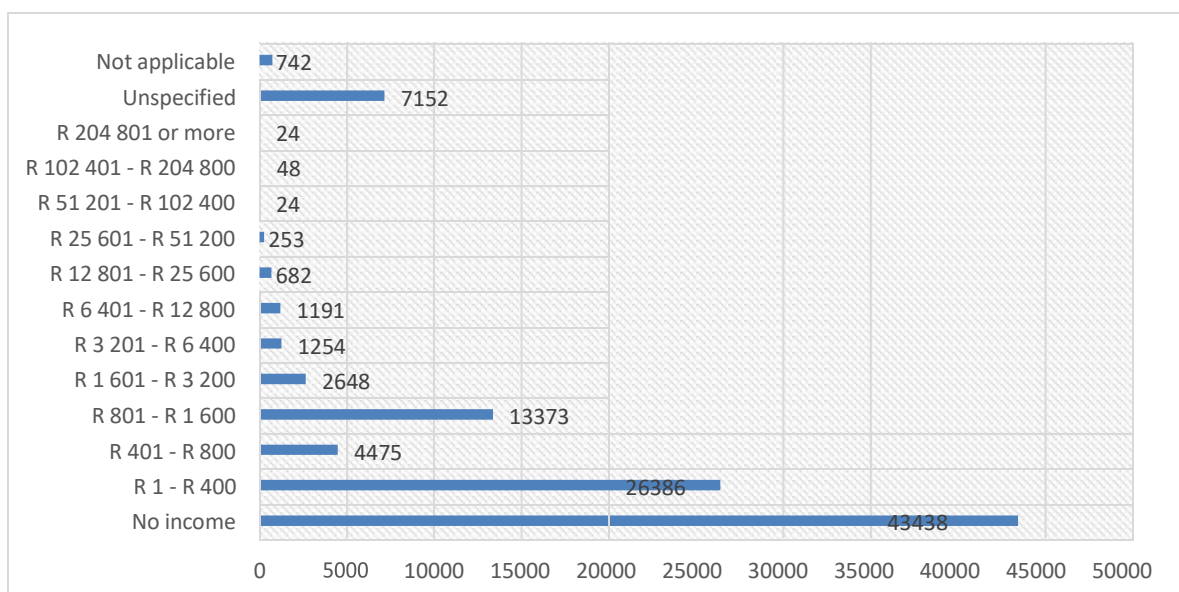
large portion of its population falling within the category of economically not active individuals. This portion of the population accounts for 33.73% of the municipality's population and includes individuals are able and available to work but did not look for

work or start their own business. Only a small portion (12.63%) of the municipality is employed. This indicates a need for the development of the municipality's economy that will contribute to the creation of employment opportunities.

Income Profile

Approximately 42.72% of the population does not earn any income. Furthermore, 26 386 people earn between R1–R400; this is approximately 25.95% of the municipality's population. This income bracket includes government grant recipients and is indicative of a state-dependant portion of the population. Majority of the population earns below R1600 (between R1 and R1600) this further indicates that a large portion of the population is living in poverty with low level of disposable income.

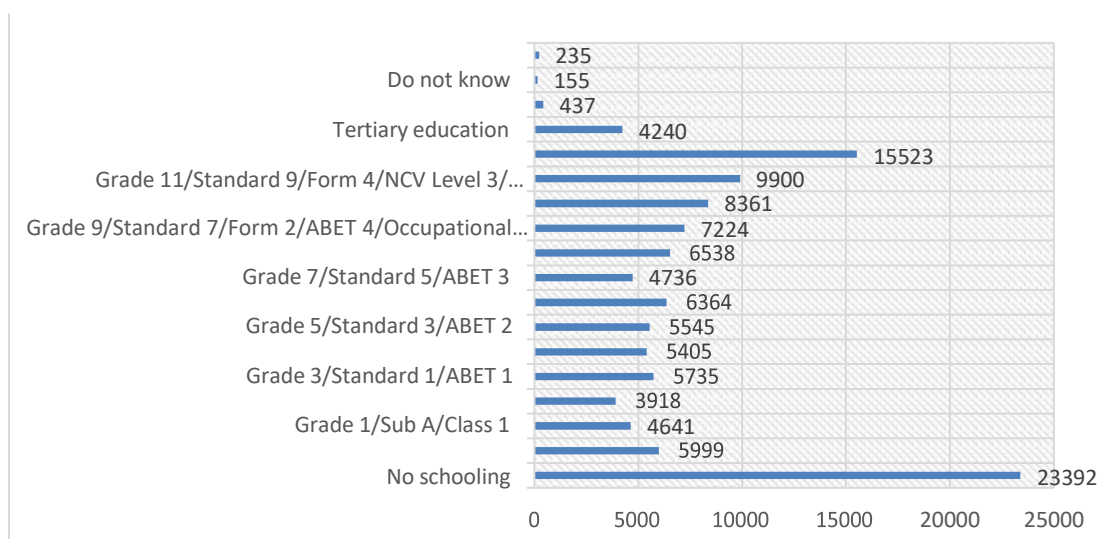
INDIVIDUAL MONTHLY INCOME



Source: Statistics South Africa (Census 2011)

Education

Ubuhlebezwe municipality has a high percentage of people with no schooling. Approximately 23 392 people within the municipality have no schooling, accounting for 19.77% of the municipality's population. There is approximately 15 523 people within the municipality have obtained a grade 12 qualification. However, only 3.58% of the population possess a tertiary qualification. This thus calls for the development of tertiary facilities, as highlighted in the municipality's IDP.



Source: Statistics South Africa, Community Survey 2016

Access To Infrastructure And Service

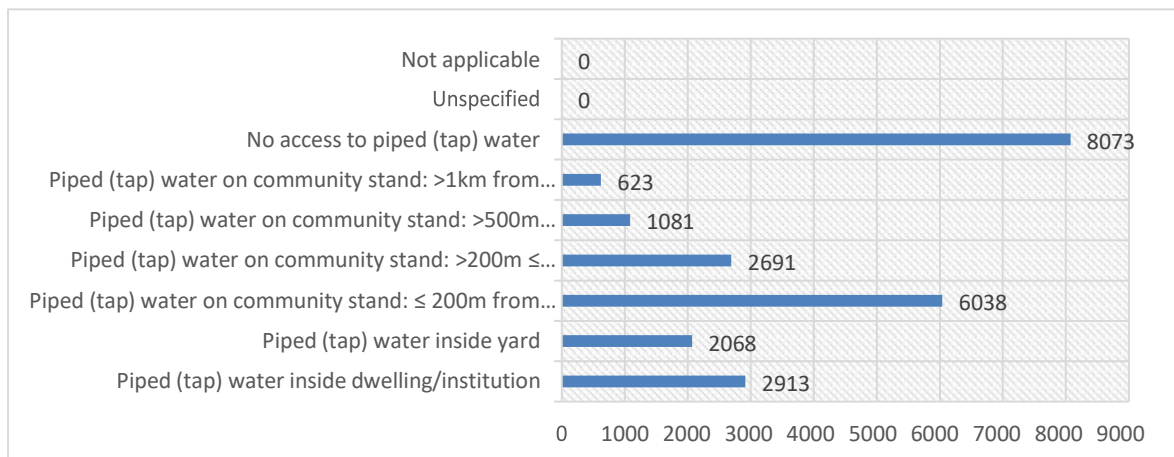
Maps 3 and 4 indicates the main distribution and location of bulk utility infrastructure in Ubuhlebezwe. Although in existence, there are areas not served with bulk infrastructure. It is

noted that the bulk water pipeline and the Eskom power network is closely linked to the movement network.

Access to Water

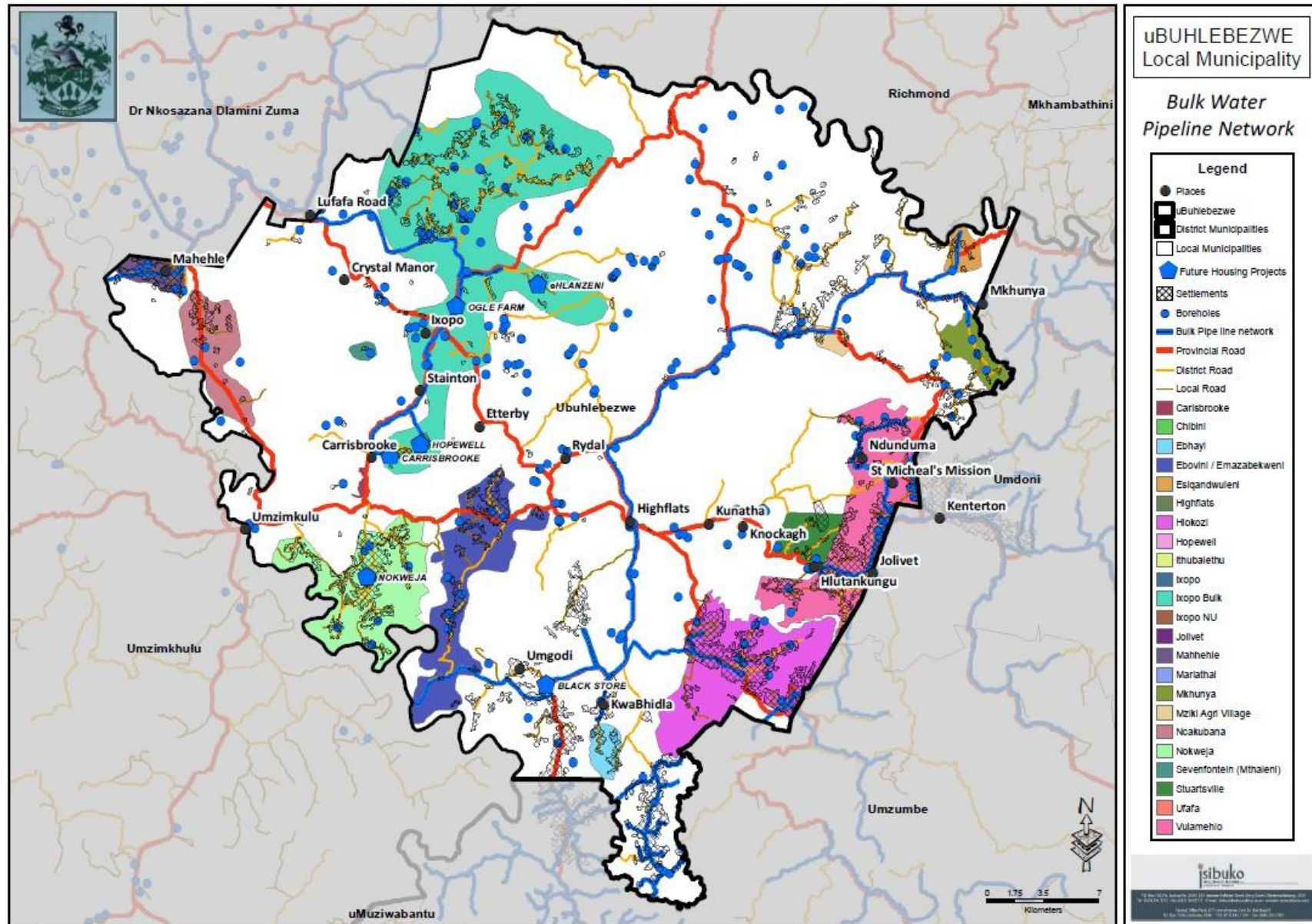
Ubuhlebezwe falls within the Umvoti to Umzimkhulu Water Management Area. Harry Gwala District Municipality is the Water service Authority of Ubuhlebezwe municipality.

ACCESS TO PIPED WATER



Source: Statistics South Africa, Census 2011

MAP 2: BULK WATER SUPPLY AND WATER SCHEMES



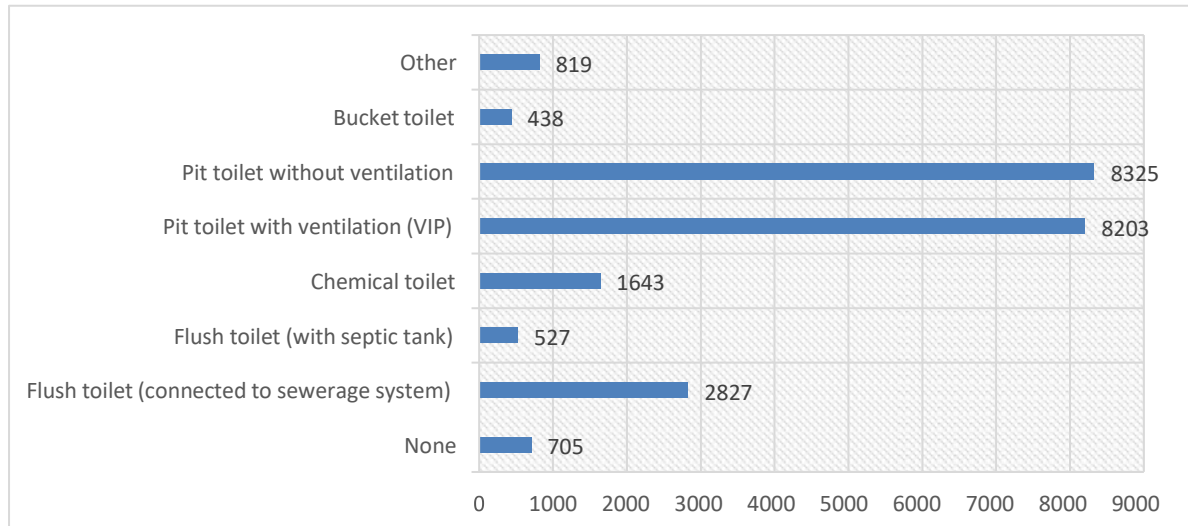
In 2011, approximately 34.37% of the households in Ubuhlebezwe did not have access to piped water. This is approximately 8073 people in the municipality as indicated in figure 10. Only 12.40% of household had access to piped water inside the dwelling. A majority of households in the municipality, about 41.77%, accessed piped water from a community stand of up to 1km away from the dwelling. It is clear that there still exist a number of backlogs with regards to water service provision in the municipality.

The provision of bulk services to housing projects are of utmost importance. However, confirmation of bulks to urban housing projects by the District have caused a number of problems and delays.

Sanitation

The most common type of sanitation facility used in Ubuhlebezwe are the Pit toilets without ventilation.

SANITATION



Source: Statistics South Africa, Census 2011

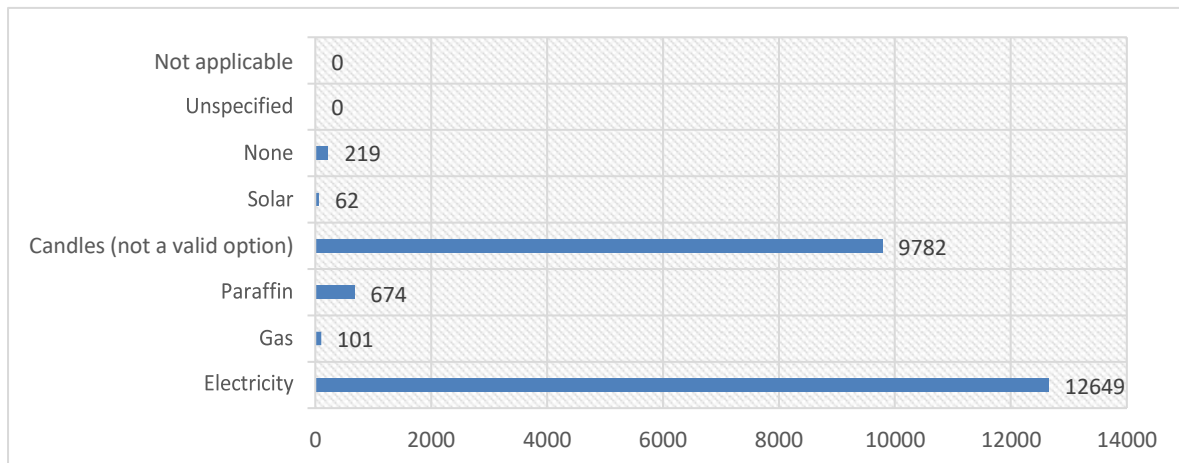
These account for 35.45% (8 325) of the households within the municipality, followed closely by Pit toilets with ventilation used by 34.92% (8 203) of the households in Ubuhlebezwe.

The 2011 Census reveals that 3.00% of the households in the municipality do not have access to sanitation which is a significant decrease from 11.97% in 2011. The municipality still faces backlogs in the number of households with access to flush toilets of which was 12.28% in 2011 (including both flush toilets connected to a sewerage system and those connected to a septic tank). Ixopo is the only settlement serviced by a sanitation scheme and sewerage works.

Electricity

Electricity in Ubuhlebezwe is supplied by Eskom. Approximately 12649 of the households in Ubuhlebezwe use electricity for lighting, accounting for 53.85% of the households within the municipality. Majority of households in the rural segments of the municipality use alternative energy sources such as candles (41.65%), paraffin (2.87%), gas (0.43%) etc. the 2011 Census reveals that only 0.93% of the households within Ubuhlebezwe do not have access to electricity.

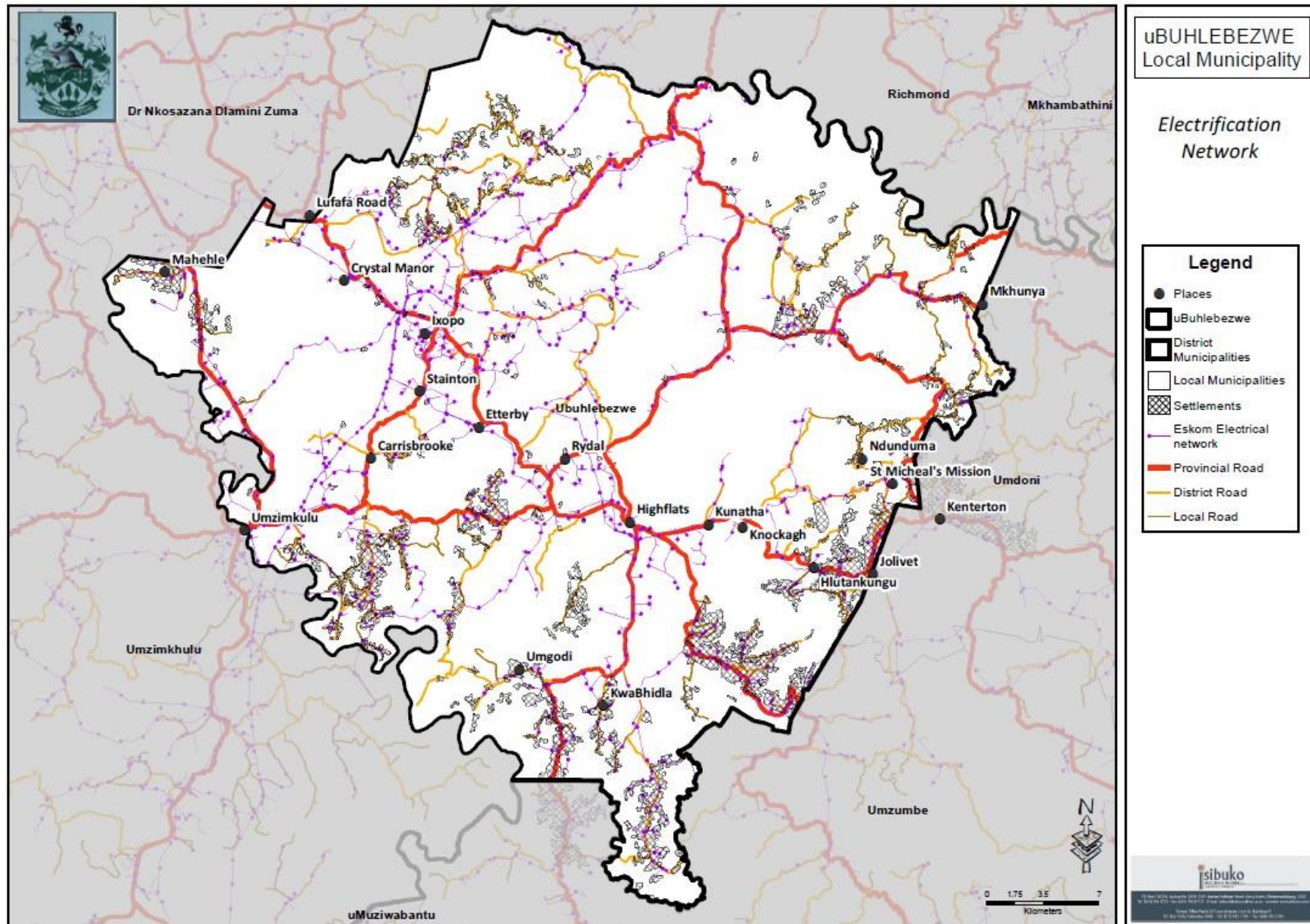
ENERGY FOR LIGHTING



Source: Statistics South Africa, Census 2011

The electricity backlog in Ubuhlebezwe is attributed to poor access to areas resulting from topography, lack of funding and inadequate bulk supply. The existing power stations have reached maximum capacity. Eskom is in the process of constructing a new power station in Kenterton, which will serve most of the area falling under Ubuhlebezwe municipality.

MAP 3: ELECTRICITY NETWORK

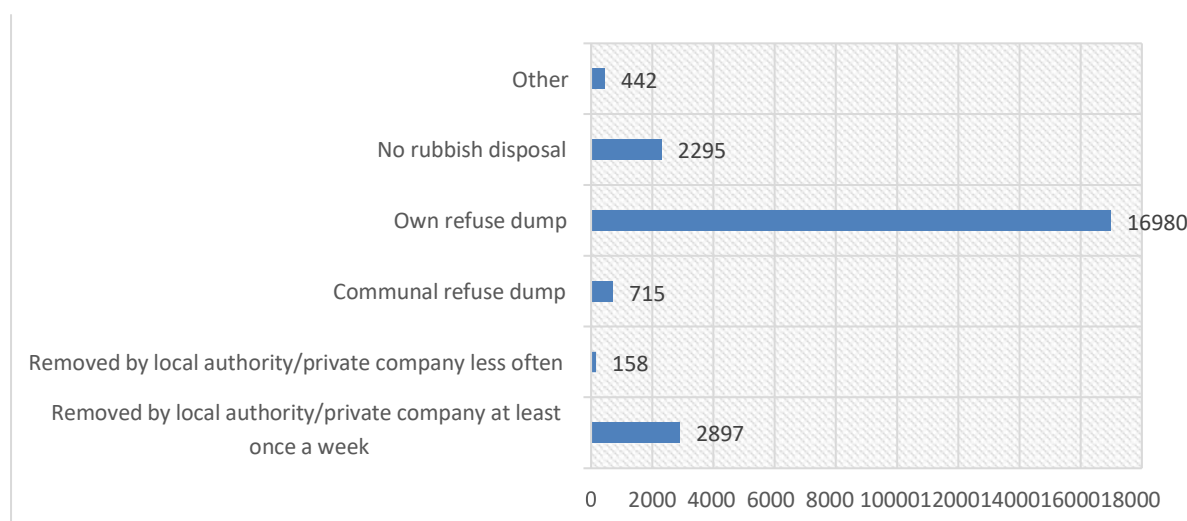


REFUSE REMOVAL

The municipality developed an Integrated Waste Management Plan in 2014. Approximately 9.77% of households within the municipality have no refuse removal, which is a 1.48% decrease from 2001. Furthermore, about 72.30% of the households in the municipality use their own rubbish dump as a waste removal mechanism.

The IDP indicates that the municipality collects waste on a periodic basis; once a week within residential areas while rubbish is collected twice a day within business areas.

Refuse Removal



Source: Statistics South Africa, Census 2011

Currently, waste is disposed of at the uMzimkhulu Landfill site, 25km to the west of Ixopo. The estimated household wastes being transported are 6.1t/d with a monthly cost of R43 472/month.

Access to Public Facilities

Health Facilities

Ubuhlebezwe has 12 health facilities; 1 District Hospital, 9 clinics and 2 mobile points (refer to maps 5-6). Ambulance services are provided from the District Hospital in Ixopo and service the entire municipal area. Table 15 indicates planned clinics within Ubuhlebezwe municipality by the Department of Health. These include new clinics to be constructed and clinics to be upgraded.

Educational Facilities

Ubuhlebezwe municipality has 8 crèches, 67 primary schools and 2 secondary schools and 2 combined schools (refer to maps 7-8). There are currently no tertiary institutions within the municipality. According to the department of education, the existing educational facilities can service the area. However, there is a need for the development of tertiary institutions especially in the rural areas to aid in improving the skills base of the population. Furthermore, the existing educational facilities need to be upgraded (SDF 201718: 8).

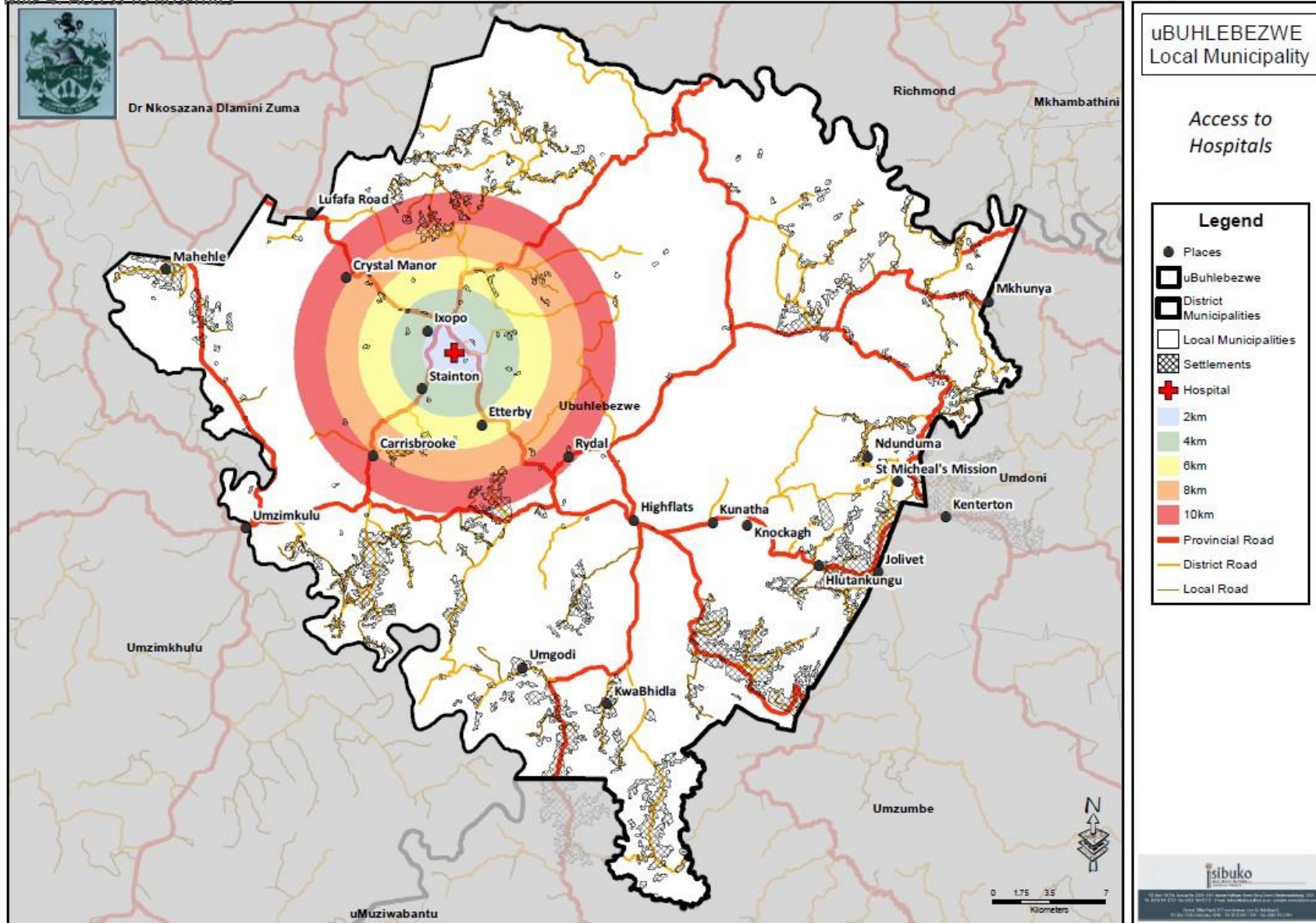
Libraries

There is one main library within Ubuhlebezwe, the Margaret Mcadi library in Ixopo. The library is the only source for library services within Ubuhlebezwe. The services provided by the library include book lending and computer services. The municipality has extended the library services to the secondary node of Highflats where the facility is housed in the Thusong centre

Police Stations

There are two police stations within Ubuhlebezwe municipality, one in Ixopo and the other is located in the Highflats area. Due to the location and the topography some settlements are located, police visibility is limited.

MAP 4: ACCESS TO HOSPITALS



Dr Nkosazana Dlamini Zuma

Richmond

Mkhambathini

Access to Clinics

Legend

- Places
- uBuhlebezwe
- District
- Municipalities
- Local Municipalities
- Settlements
- Clinics
- 2km
- 4km
- 6km
- 8km
- 10km
- Provincial Road
- District Road
- Local Road

Mahehle

Lufafa Road

Crystal Manor

Ixopo

Stainton

Etterby

Ubuhebezwe

Carrisbrooke

Rydal

Highflats

Kunatha

Knockagh

Ndonduma

St Michael's Mission

Umdoni

Kenterton

Jolivet

Hlutankungu

Umzimkulu

Umzimkhulu

Umgodi

KwaBhidla

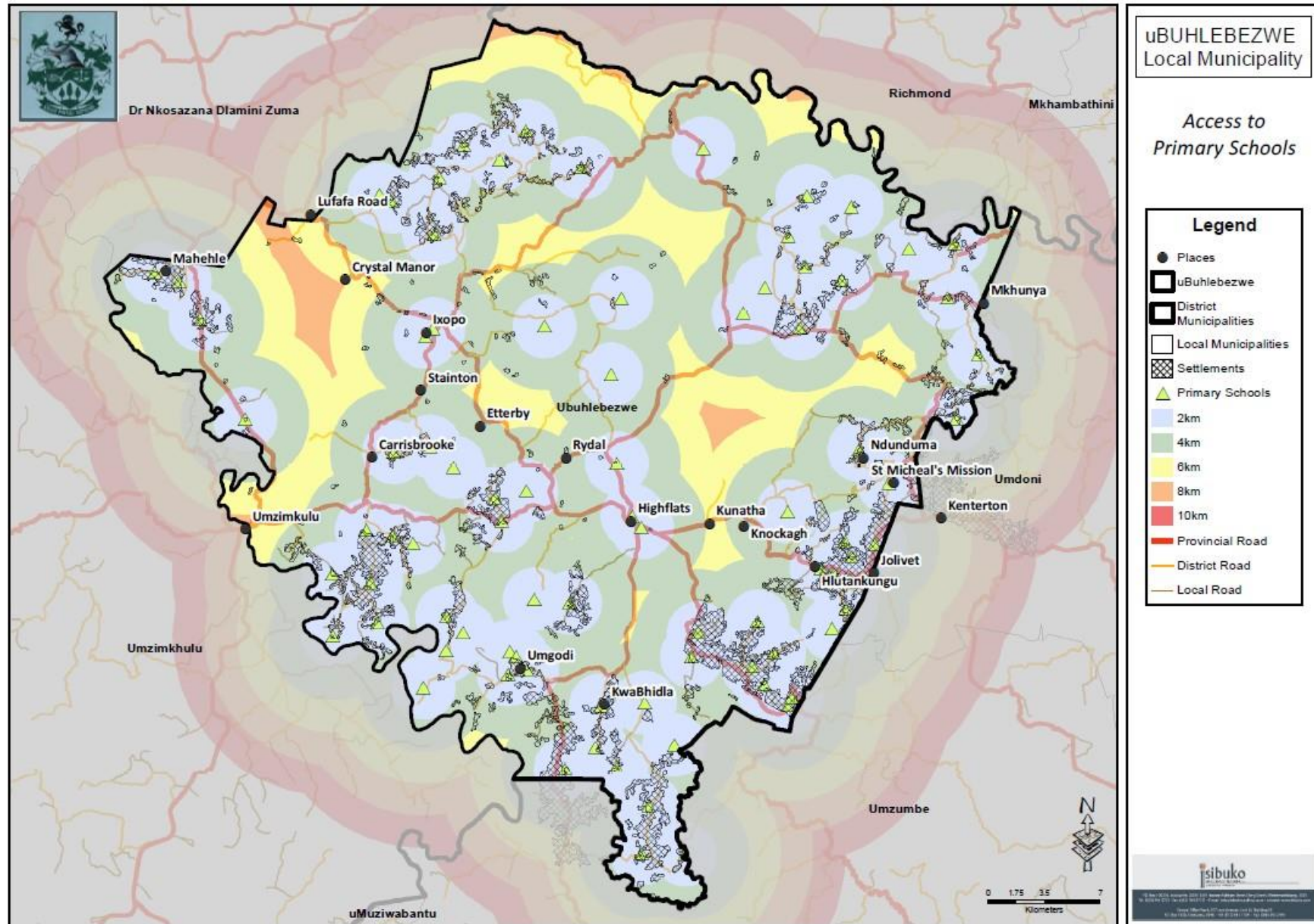
Umzumbe

uMuziwabantu

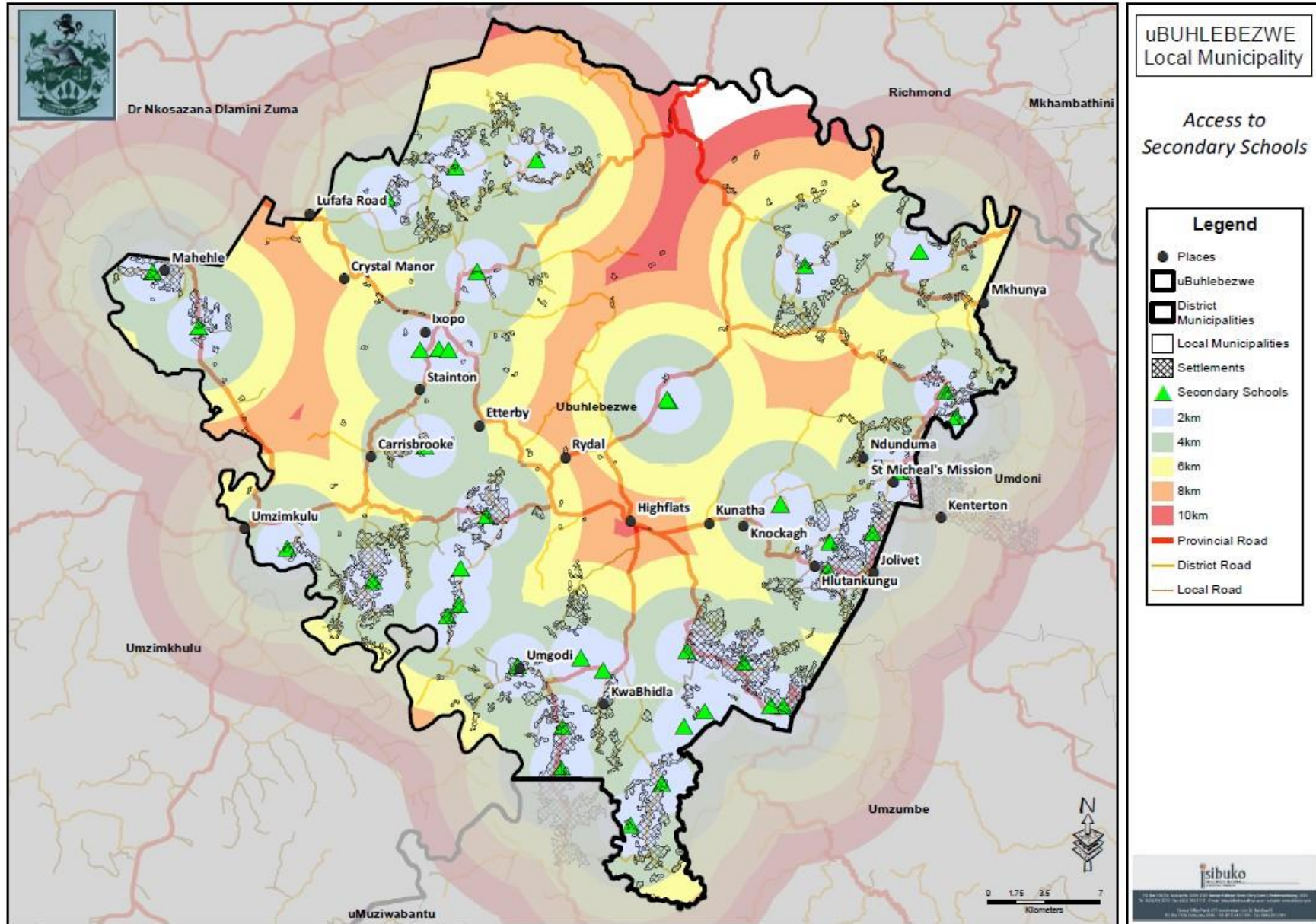
0 1.75 3.5 7 Kilometers

isibuko

MAP 6: ACCESS TO PRIMARY SCHOOLS



MAP 7: ACCESS TO SECONDARY SCHOOLS



Household and services

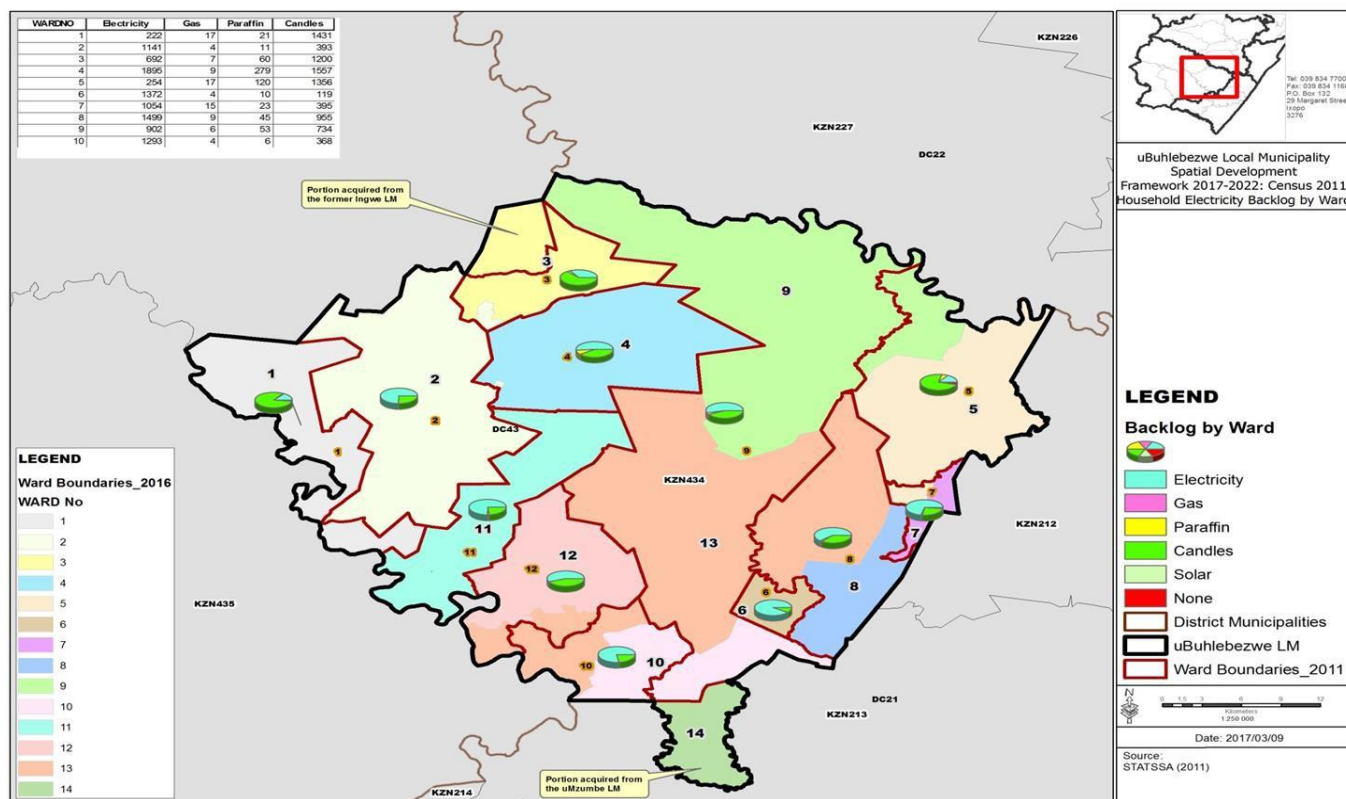
The section below covers the backlog status that is faced by Ubuhlebezwe Local Municipality by providing a comparison of Census 2011 and CS 2016 data. As stated earlier in the passage, the demarcation process and the level of detail at which the CS 2016 is collected has had major implications in how the data is represented.

Electricity

Electricity used for Lighting is commonly used to identify electrification Backlogs (CS). In the 2011 statistics the electrification backlogs are calculated per household and in 2016 they are based on the total population.

The electricity backlog in 2011 was 10838 households. The backlog for 2016 is 26477 (people). The map below depicts the backlogs from 2011 against the new ward boundaries.

Electricity backlog



(Piped) water

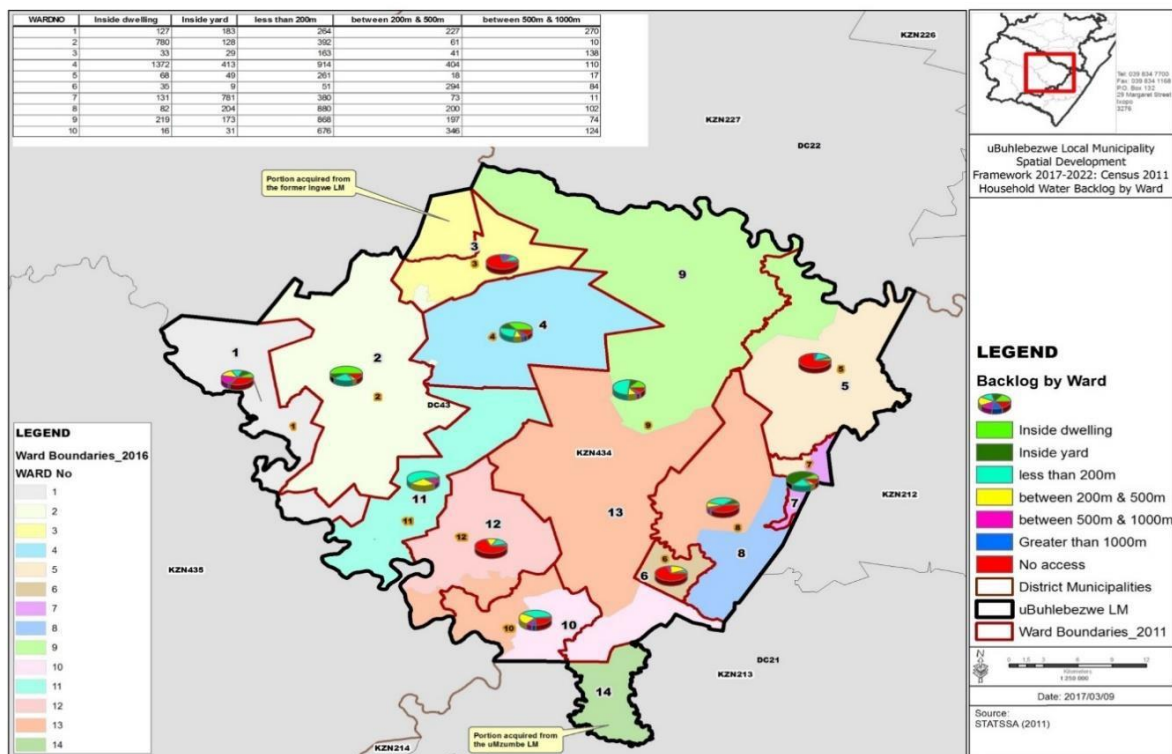
The minimum requirements for acceptable access to Piped Water are:

- Piped (tap) water inside dwelling/institution
- Piped (tap) water inside yard
- Piped (tap) water on community stand: < 200m from dwelling/institution

The following constitute backlogs:

- Piped (tap) water on community stand: distance between 200m and 500m from dwelling/institution
- Piped (tap) water on community stand: distance between 500m and 1000m (1km) from dwelling/institution
- Piped (tap) water on community stand: distance greater than 1000m (1km) from dwelling/institution
- No access to piped (tap) water

The (Piped) water backlog in 2011 was 12 468 households. The backlog for 2016 is 70834 (people). The map below depicts the backlogs from 2011 against the new ward boundaries.



Water backlog

Sanitation

Minimum requirements for acceptable access to Sanitation are:

- Flush toilet (connected to sewerage system)
- Flush toilet (with septic tank)
- Chemical toilet
- Pit toilet with ventilation (VIP)

The following constitute backlogs:

- None
- Pit toilet without ventilation
- Bucket toilet
- Other

The sanitation backlog in 2011 was 10 287 households. The backlog for 2016 is 34 318 (people). The map below depicts the backlogs from 2011 against the new ward boundaries. The (Piped) water backlog in 2011 was 12 468 households. The backlog for 2016 is 70834 (people). The map below depicts the backlogs from 2011 against the new ward boundaries.

Refuse Removal

Minimum requirements for acceptable access to Refuse Removal are:

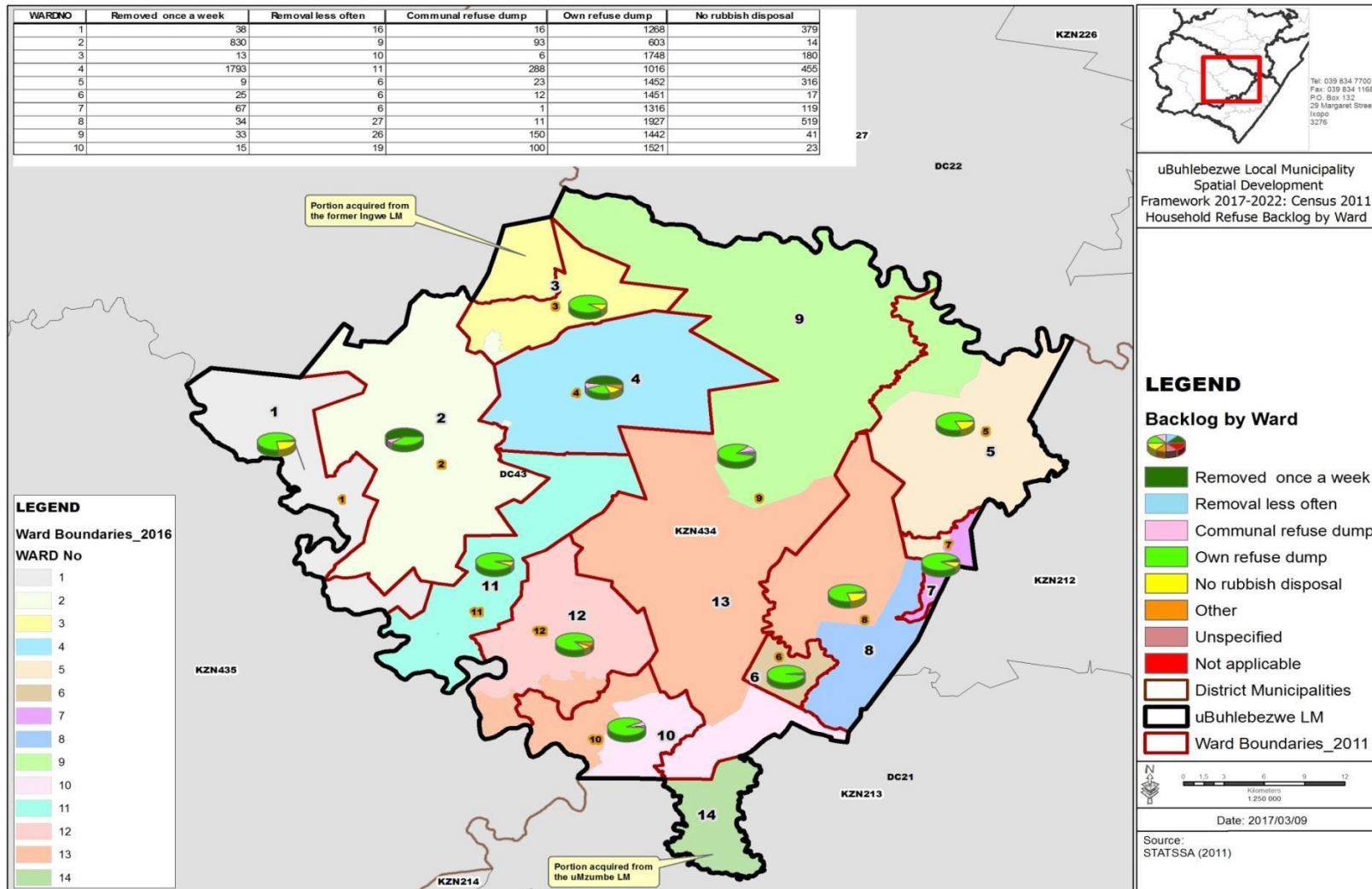
- Removed by local authority/private company at least once a week
- Removed by local authority/private company less often

The following constitute backlogs:

- Communal refuse dump
- Own refuse dump
- No rubbish disposal
- Other

The Refuse Removal backlog in 2011 was 20 432 households against 23487 total households. The backlog for 2016 is 109 424 (people) against 118 346 (people). The map below depicts the backlogs from 2011 against the new ward boundaries.

Refuse Backlog



INFRASTRUCTURE DEVELOPMENT

The Infrastructure Planning and Development department is responsible for the development of roads, public transport infrastructure, public facilities, electrification projects as well as the implementation of maintenance programmes.




The mandate objectives are achieved by among others:




- Design and construct roads infrastructure as per Department of Transport standards
- Design and construct sport facilities as per the Department of Sport and Recreation specifications
- Design and built all municipal buildings to meet Building regulation standards.
- Design and built all electrification projects to meet Eskom standards through the Schedule B programme.
- Implementation of project under the guidelines of the EPWP

ACTIVITY	UNIT OF MEASURE	2021/2022 OUTPUT ACHIEVED
Number of km of new surfaced roads	Km	0
Number of km surfaced roads rehabilitated	Km	1.79
Number of km new gravel roads constructed	Km	1.965
Number of km patched gravel roads	Km	0
Number of sport facilities constructed	No.	1
Number of sport facilities upgraded	No.	0
Number of community halls constructed	No.	3
Number of community halls Renovated	No.	0
Number of bridges constructed	No.	2
Number of crèches constructed	No.	0
Number of skills centre constructed	No.	0
Number of High Masts installed	No.	3
Number of Households electrified	No.	306

WARD	PROJECT DESCRIPTION	PHOTOS	ORIGINAL BUDGET	BUDGET SPENT IN 2021/2022 FINANCIAL YEAR	PROJECT DURATION
Ward 2	Stuart Drive		R 1 153 265.61	R 1 052 914.89	06 Months
Ward 2	Commercial Road		R 7 159 744.73	R6 468 449.57 85% progress	04 Months
Ward 3	Ntakama Access Road		R 548 701.97	R 446 912.12	04 Months
Ward 3	Hlongwa access road		R 2 147 067.95	R1 992 634.14	04 Months
Ward 6	St Nicholas Community Hall		R 4 684 667.95	R4 002 728.31 Completed	06 Months
Ward 8	Chibini Community Hall		R 4 398 237.22	R4 168 760.87 Completed	06 months
Ward 4	Mariathal Community Hall		R 4 478 188.48	R4 314 237.96 Completed	06 Months
Ward 14	Mleyi Sportfield		R 4 035 579.23	R3 284 018.37 53%	06 Months

Electrification

Ward 5	Stofile (119 Connections)		R3 049 327.57	R2 624 593.50 Completed	04 Months
Ward 6	Ntapha Gudlucingo (102 Connections)		R3 127 086.49	R3 047 206.34 Completed	04 Months
Ward 9	Nhlamvini (85 Connections)		R2 917 282.67	R2 290 897.78 Completed	04 Months

Ward 9	High Mast				R1 425 822.10	R1 258 032.14 Completed	02 Months
Ward10	High Mast				R1 405 068.97	R1 286 657.57 Completed	02 Months
Ward14	High Mast				R1 466 087.42	R1 318 487.71 Completed	02 Months

SOCIAL AND LOCAL ECONOMIC DEVELOPMENT





Ubuhlebezwe Municipality SMMEs and Co-operatives Support

The Municipality's LED Unit has a mandate of supporting community based projects, throughout the local community and it is the Municipality's intention to ensure economic sustainability and viability of these initiatives by not only providing funding, but also providing capacity building for the betterment of the projects or businesses that are funded by the Municipality. Ubuhlebezwe has developed the SMME's / Cooperatives data base for the implementation of business support programme. Ubuhlebezwe has a funding programme that assists cooperatives / SMME'S access funding.

Applications for funding are invited from Small, Medium and Macro Enterprises / Cooperatives. The criteria to select these businesses and projects were based on locality, competitiveness, potential to register, creating employment and profitability. The Evaluation Committee consisted of representatives from SEDA, Department of Agriculture, Harry Development Agency, Harry Gwala Agric, LIMA and Ubuhlebezwe LED unit, respectively.



LED ward-based projects





The 46 LED projects implemented by Ubuhlebezwe Municipality in the 2021/2022 financial year are as follows:

NO	PROJECT NAME	SECTOR	LOCATION	SUPPORT RECEIVED
1.	JILI POWERS BLOCKS	BLOCK MAKING	HOPEWELL 02	 <p>Cement, sand, wheelbarrow, spade, block making machine</p>
2.	MTHEMBU'S CARPENTRY AND NURSERY	CARPENTRY	IXOPO 02	 <p>Carpentry machinery</p>
3.	MATEL DOCTOR	WELDING (STEEL WORK)	IXOPO 02	
4.	MJAY INTERNET CAFÉ	INTERNET CAFE	IXOPO 02	
5.	SHWABADE T PTY LTD	AGRIC (CROPS)	OFAFA 03	 






				Fertilizer, fencing wire and maize seedlings
6.	SAKHI ISIZWE	BLOCK MAKING	OFAFA NTAKAMA 03	  <p>Cement, water tank, wheelbarrow shovel</p>
7.	SUKOLUHLE PROJECT	AGRIC (LAYERS)	OFAFA MASHAKENI 03	  <p>Layer mash, wood shavings, vaccine, layer cage, layer chicken</p>
8.	MAKHATHI PROJECT	AGRIC (CROPS)	OFAFA 03	 <p>Fertilizer and chemicals</p>

9.	VAALKRANS FARM	AGRIC (CROP)	HLANZENI 04	 <p>Seedling trays</p>
10.	PSS BAKERY	BAKERY	MKHUNYA WARD 05	
11.	SENZELWE UMUSA FARMING COOP	AGRIC (CROPS)	UMNYANYABUZI WARD 05	 <p>Fertilizer, chemicals, knapsacks, fencing wire, water tanks, poles</p>
12.	EZASEMBO CONSULTING BLOCKS & SANDS	BLOCK MAKING	BHOHBHO WARD 05	 <p>Blocks making machine</p>
13.	ICIKO MULTI ART	ART AND CRAFT	EMGAGENI WARD 07	Beads, laptop, cotton, fabric
14.	WOZAKHULULEKA ENTERPRISE (PTY)LTD	AGRIC (CROPS)	KWA LOSHE WARD 07	
15.	MKHONJISWA PAUL KHESWA	AGRIC (CROPS)	HLOKOZI WARD 08	 <p>Fencing wire and staples</p>



16.	HLALEBHIZI BLOCK TRADING	BLOCK MAKING	HLOKOZI WARD 08	
17.	BHEKIMPI PROJECT	AGRIC (CROPS)	HLOKOZI GOXE WARD 08	 <p>Fencing wire and poles</p>
18.	MAHULUMENI POULTRY	AGRIC (POULTRY)	SPRINGVALE WARD 08	  <p>Broiler feed, broiler chicks, feeders, and drinkers</p>
19.	BIYASE BLOCKS AND SAND SUPPLIERS	(MANUFACTURE) BLOCK MAKING	SPRINGVALE KWATHAPHASHIYE WARD 09	
20.	SUGGY VIGGO DEMIN (FASHION DESIGN)	SEWING	SPRINGVALE WARD 09	 <p>Sewing machine</p>
21.	EBHODWENI COOP	(MANUFACTURE) BLOCK MAKING	EBHAYI WARD 10	

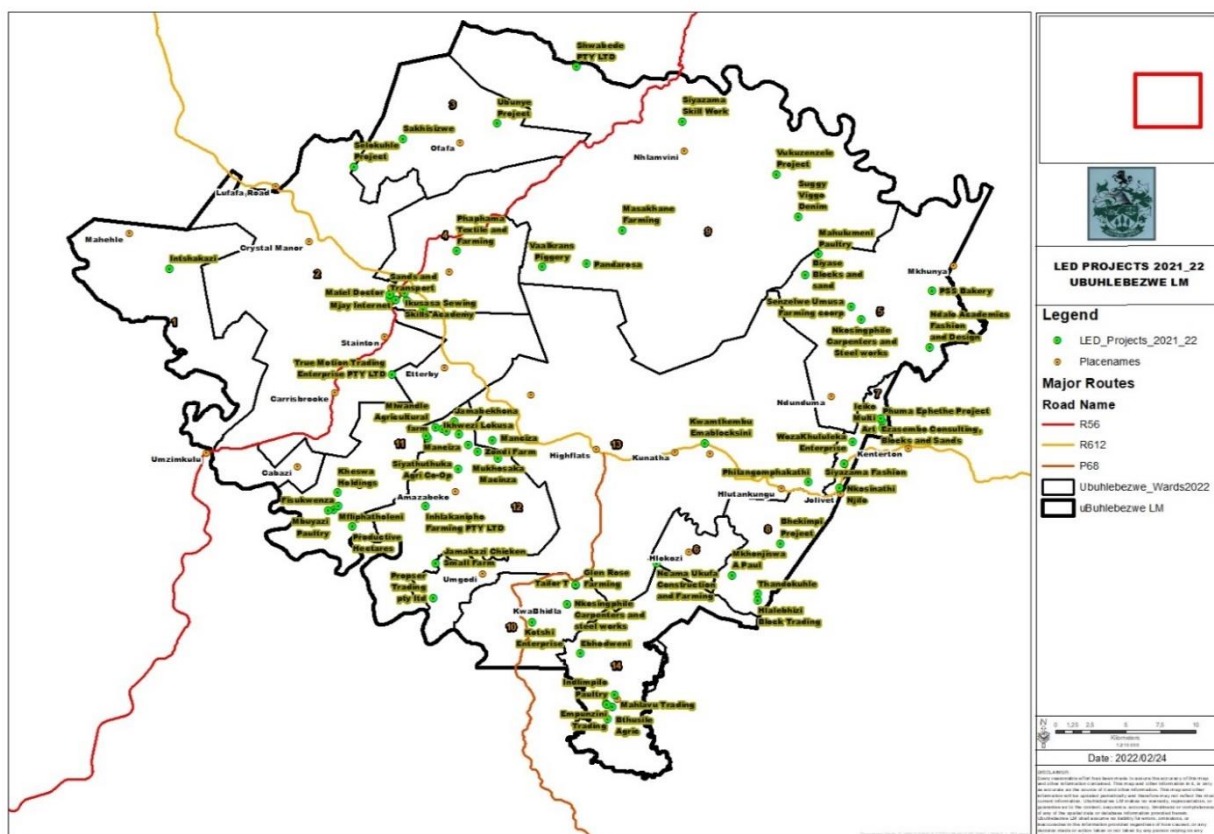
22.	KOTSHI ENTERPRISE	AGRIC (PIGGERY)	MHLABASHANA WARD 10	  <p>Pig feed, cement, and water tank</p>
23.	NKOSINGIPHILE CARPENTERS AND STEEL WORKS	WELDING	KWATHATHANE WARD 10	
24.	GLEN ROSE FARMING	AGRIC (POULTRY)	KWATHATHANE WARD 10	  <p>Layer mash, layer cage and layer chicken</p>
25.	TAILOR T	SEWING	KWATHATHANE WARD 10	 <p>Sewing machines</p>

26.	FISUKWENZA HOLDINGS	AGRIC (HATCHERY)	NOKWEJA WARD 11	  <p>Fertile eggs and hatchery machine</p>
27.	PRODUCTIVE HECTARES (PTY)LTD	AGRIC (MIXED)	NOKWEJA WARD 11	 <p>Feed, cement, poles, and corrugated iron</p>
28.	MFLIPHATHOLENI	AGRIC (POULTRY)	NOKWEJA WARD 11	 <p>Broiler chicks, shaving, vaccines, feed, feeders and drinker</p>
29.	KESWA HOLDINGS	AGRIC (CROPS)	NOKWEJA WARD 11	  <p>pipes. Fencing wire, poles, fertilizer, bean seeds, sprinkler stand and water tank</p>

30.	MBUYAZI POULTRY FARMING	AGRIC (POULTRY)	NOKWEJA WARD 11	 <p>23 Mar 2022 11:40:48</p> <p>Feed, water tank, feeders and drinkers</p>
31.	JAMABEKHONA COOP	AGRIC (CROP)	EMAZABEKWENI WARD 12	 <p>Fencing wire, poles, chemicals, and fertilizer</p>
32.	IKHWEZI LOKUSA	BLOCK MAKING	EMAZABEKWENI WARD 12	 <p>23 Mar 2022 12:15:47</p> <p>Sand, cements</p>
33.	MANCIZA	AGRIC (CROP)	EMAZABEKWENI WARD 12	 <p>Fencing wire, poles and fertilizer</p>
34.	JAMAKAZI CHICKEN SMALL FARM	AGRIC (CROP AND POULTRY)	EMADUNGENI WARD 12	 <p>Pipes, fencing wire, poles</p>
35.	NZWABE FARMING PROJECT	AGRIC (CROPS)	EMAZABEKWENI WARD 12	

36.	MUKHOSA KA MACINZA FAM	AGRIC (CROPS)	EMAZABEKWENI WARD 12	 <p>Pipes, fertilizer, seedlings, fencing wire, poles</p>
37.	MLWANDE AGRICULTURAL COOP	AGRIC (CROPS)	EMAZABEKWENI WARD 12	
38.	LANGWE FOREST AND PROJECTS	AGRIC (CROPS)	EMAZABEKWENI WARD 12	
39.	KHUMALO'S VEGETABLE PRODUCE	AGRIC (CROPS)	EMAZABEKWENI WARD 12	  <p>Vegetable shade cloths</p>
40.	UMLWANDLE TRADING ENTERPRISE	AGRIC (CROPS)	EMAZABEKWENI WARD 12	
41.	KWAMTHEMBU EMABLOCKSINI	BLOCK MAKING	EMGOGI KWAMAGAWULA WARD 13	
42.	PROSPER TRADING (PTY) LTD	AGRIC (CROPS)	EMGODI WARD 13	
43.	INDLIMPILO POULTRY (PTY)LTD	AGRIC (POULTRY)	NDWEBU WARD 14	

44.	BATHUSILE AGRICULTURAL PROJECT	AGRIC (CROP)	NDWEBU WARD 14	
45.	EMPUNZINI TRADING	AGRIC (PIGGERY +POULTRY)	NDWEBU WARD 14	 Feed, feeders, drinkers,
46.	NOMANDLA NGUBO	AGRIC (CROP)	NDWEBU WARD 14	Fruit trees and cabbage seedlings



YA RONA DIGITAL AMBASSADORS CAPACITY BUILDING TRAININGS BY NEMISA, DUT, EDTEA AND UBUHLEBEZWE LED - 2021

Ubuhlebezwe Municipality Social Development LED / Tourism Office in partnership with Durban University of Technology (DUT), Department of Economic Development Tourism and Environmental Affairs (EDTEA) and the National Electronic Media Institute of South Africa (NEMISA) recruited **15 Digital Ambassadors** who will undergo training for 3 months. The readvertisement closing date was on the 04th January 2021 and recruitment by NEMISA, EDTEA and Ubuhlebezwe on the 05th of February 2021 followed by interviews on the 08-09 February 2021. Digital Ambassador started on the 01st of March 2021 training by DUT and NEMISA. The capacity building trainings on basic digital literacy concepts has commenced in schools and communities within Ubuhlebezwe Municipal wards.

Some of the specific outcomes from this community-driven approach:

- Continuous data collection, to gain insight into the community's attitudes towards digital skills, their needs with respect to digital information, skills and platforms concerned.
- Effective advocacy for the adoption of digital tools that are relevant to the needs of the community.
- Additional mentorship for community members that require support beyond formal training
- Objective impact analysis of NEMISA programmes offered. This should ideally provide feedback to the CoLabs and will assist in the decision making. This continuous feedback will ensure that we are able to provide a service that is of greatest benefit to the community.

Training Content for the Scaling-up Programme

The KZN CoLab in collaboration with NEMISA will create a framework for implementation, which will outline the e-skills interventions that will be offered. The curriculum topics identified to date include:

Generic digital citizenship platforms	Cybersecurity Access to information and learning platforms	Leadership Skills	SMME Support:	ICT skills for employment:
<ul style="list-style-type: none"> • Web 2.0 • Email accounts, • Social media, • Digital banking • e-Government 	<ul style="list-style-type: none"> • Online search engines • Informal online educational platforms • Formal online learning platforms 	<ul style="list-style-type: none"> • Leadership • Report Writing • People Skills 	<ul style="list-style-type: none"> • Start Your Business • Promoting Local Business • Social Economic Awareness 	<ul style="list-style-type: none"> • LinkedIn • MS Office • Online career mentoring platforms • Online job search engines

UBUHLEBEZWE MUNICIPALITY SOCIAL DEVELOPMENT LED / TOURISM YARONA DIGITAL AMBASSADORS AND WARD ALLOCATION

Name	Gender	Email address	Location	Wards Allocation
Snenhlanhla Nxele	F	snenhnxele@gmail.com	KwaThathani	13
Bongani Thabethe	M	bonganimthaozisi93@gmail.com	Hlokozi Nhlangwini	6 & 8
Precious Jili	F	sebejili@gmail.com	Ofafa	3
Princess Mbambo	F	mbambosnegugu89@gmail.com	Cabazi	1 & 9
Pretty Jaca	F	bethueljaca@gmail.com	Nokweja	5
Mxolisi Mchunu	M	mxolisimchunu111@gmail.com	Ofafa	2
Queeneth Hlophe	F	queenethnomtando@gmail.com	Fairview	4 & 14
Mvelo Magcubane	M	nkomose201653660@gmail.com	Ixopo	2
Isabel Ngcobo	F	nomalungelo.ngcobo@yahoo.com	Ofafa	3
Lwazi Duma	M	lwazi.dumamjd@gmail.com	Mgangeni	7
Musawenkosi Dlamini	M	ngezani199@gmail.com	Ncakubana	1
Pretty Mbanjwa	F	ngezani199@gmail.com	Nokweja	11
Sboniso Dlamini	M	sbonisodlamini68@gmail.com	Ebhayi	10
Ntombikayise Duma	F	dumamedrina50@gmail.com	Fairview	4 & 9
Thamsanqa Linda	M	thamielinda17@gmail.com	Emazabekweni	12

Yarona digital ambassadors pilot programme that was implemented during the month of February to April 2021, was extended to June 2021. The ambassador trained more than 4000 community members on digital concepts.

YA RONA DIGITAL AMBASSADORS CERTIFICATE CEREMONY



RLED CHAMPIONS PROGRAMME 2021

Ubhlebezwe Municipality Social Development LED / Tourism Office has recommended its LED beneficiaries for the Regional Local Economic Development (RLED) Champions Programme. It is a nine-month (attending one week block every month). RLED Champions is a development intervention designed to capacitate social entrepreneurs to scale their impact. The RLED Champions Programme is a social entrepreneurship development intervention offered to social entrepreneurs named Champions to accelerate transformational changes in their communities across KZN. The programme is fully funded by the Provincial EDTEA and offered in partnership with the RLED initiative of the DUT and UKZN.

The attached is the list of **Ubuhlebezwe Municipality RLED Champions 2021** as follows:

NO	Surname	Name	Gender	Area	Enterprise Name
1.	Radebe	Thokozani	F	Cabazi Ward 1	Bhovungane Enterprise PTY LTD
2.	Mbanjwa	Pretty N.	F	Nokweja Ward 11	Preleno PTY LTD



Ubuhlebezwe Municipality RLED Champions 2021

IXOPO FLEA MARKET FEBRUARY 2021

Ubuhlebezwe Local Municipality Social Development department partnered with Indawo Tours and conducted Ubuhlebethu Flea Market on the 03rd of December 2021 and 01 April 2022 at Ixopo Park q. It is a requirement that Ubuhlebezwe create a conducive environment for Local Economic Development local businesses to thrive. The whole behind the concept of Flea market was to create a platform for local businesses in various fields and ensure multiplier effect.



BUSINESS SUPPORT SERVICES

The Business Act of 1991 stipulates that “the administrator may by notice in the official Gazette, designate a local authority or appoint any person or body as a licensing authority for area which the Administrator specifies or defines in the notice, to undertake from a date specified in the notice the licensing of businesses in the area concerned”. Through this provision, the municipality has gained the administrative powers to issue business license to community of Ubuhlebezwe. The business support services are being provided to the community throughout the financial year. As part of the Municipal functions Ubuhlebezwe has a responsibility, under the social

development department to formalize the informal traders on the street to grant them trading permit and business license to formal to trade legal. Furthermore, ensuring that the environment is conducive enough such as ensuring safe and good trading areas (market stalls). Informal trades (street vendors) are also invited to apply for traders permit for them to be identified for statistics purpose and be supported by the municipality.

UBUHLEBEZWE MUNICIPALITY INFORMAL TRADERS SUPPORT

Ubhlebezwe Local Municipality partnered with Mthimkhulu Training and Development Institute and together with EDTEA and trained 30 informal businesses on business management for a period of 5 days and thereafter handed over certificates to hawkers that were trained and received R3000 each for business relief funds on the 09 September 2021 at Peace Initiative. The overall beneficiaries on relief funds 418.



UBUHLEBEZWE TOURISM

TOURISM GRADUATE DEVELOPMENT PROGRAMME- 2020-2022

Tourism Graduate Development Programme -2020-2022, Ubuhlebezwe Municipality LED / Tourism is partaking in mentoring and train Tourism graduates. Ubuhlebezwe LED/Tourism unit and provisional EDTEA Tourism section has finalized the processes and Ubuhlebezwe LED/Tourism has received one Tourism intern and one trainee commenced on the 04th January 2021 till December 2022. This program thus assists the unit to ensure and foster capacity to facilitate tourism projects, programs, and events.

TOURISM TASK TEAM INITIATIVE

A Tourism Task Team was established through the Ubuhlebezwe LED Forum. Its function to deal with local tourism issues and required to report back to the Ubuhlebezwe LED forum meetings. The Tourism Task Team is currently Functional. The aim of the task team is to discuss issues that are pertaining to tourism development and to create an enabling environment for tourism to flourish within Ubuhlebezwe. The main purpose of the Tourism Task team is to report of progress made by the Tourism unit and planned programs and activities for financial year with other relevant stakeholders.

MARKETING

- The Ubuhlebezwe Municipality and SMT Websites
- SMT WhatsApp Group and HGDA Tourism WhatsApp Group
- Ubuhlebezwe Tourism Experience Pamphlet and SMT Brochure

Ubuhlebezwe Municipality was represented in Africa Travel Indaba on 04 of May 2022.

Ubuhlebezwe Municipality was represented by 4 exhibitors in the Royal Show in PMB on the 27 May 2022 to the 04 June 2022.



UBUHLEBEZWE COMMUNITY TOURISM AWARENESS / TOURISM SCHOOL AWARENESS

Tourism awareness is very important as it can increase the participation of the communities in tourism. Awareness can also change the community's perceptions about tourism. Therefore, tourism awareness and perceptions are the cornerstones of community participation in tourism. Ubhlebezwe Local Municipality Social Development department conducted both Community Tourism awareness and Tourism School awareness on the 18 May 2022 at Ixopo Peace Initiative Hall and Sangcwaba ward 05 Ebutateni Skills centre. While Indawo Tours facilitated Community Tourism on the 31 May 2022 in Ward 14 Nhlangwini Multipurpose Hall. It has been seen that there is a need for learners to be capacitated and workshopped through tourism. To expose learners to Municipal programmes and other spheres of Government tourism initiatives, and to share information on tourism career opportunities available.



PROJECT TARGETING EMERGING FARMERS

UBUHLEBEZWE SMALL HOLDER FARMERS SUPPORT PROGRAMME:

The Ubuhlebezwe Municipality has a farmer support programme that aim at stimulating the local economy in Ubuhlebezwe Municipality by providing farmer's support services and strengthening market linkages for farmers. The programme aims at addressing issues of unemployment, poverty, food insecurity and inequality, the target group is youth, women, and people with disability. This programme is ongoing, with provision of ongoing farmer extension support to ensure sustainable production.



MARKET AND INPUT SUPPLIER LINKAGES

The main objective of market and input supplier linkages is to create a relationship between a farmer (a produce), input supplier (where the farmer purchase production inputs) and market (where the farmer sell produce). The farmer support program emphasises on high quality seed, certified seed, appropriate fertilization, proper feeding. The main objective is to produce high yields, high quality produce for the markets. Therefore, reputable input suppliers are key in achieving this.



EXTENSION AND TRAINING

Extension support and trainings are ongoing to capacitate farmers on good agronomic practices, business management and record keeping. Working with other stakeholders has made it easy to achieve this. SEDA assist on Business management training.

Ubuhlebezwe LED conducted Livestock training took place on the 09 May 2022 to 13 May 2022, there were 2 classes Highflats and Ixopo Peace Initiative for 50 farmers. The topics that were covered are: Understand Animal Nutrition, Monitor Water Quality, and Identify Basic Breeding Practices For Farm Animals



STAKEHOLDERS ENGAGEMENT

Stakeholder engagement through Agricultural task team, LED forums and information sharing days ensures sharing of information and resources on agricultural programs and projects, align, and integrate agricultural activities to avoid overlapping of efforts and double dipping.



MONITORING AND EVALUATION (M&E) PLAN IN PLACE TO TRACK PROGRESS AND EFFECTIVENESS

Monitoring and evaluation are in place. Every quarter there is routine inspection done in all projects that are implemented and monthly all agriculture related projects are visited by Ubuhlebezwe LED Office. Projects are monitored and evaluated continuously. Inclusive Planning and active LED Forum was established. Reports are tabled at Manco, Portfolio committee (social development) monthly. Subcommittees namely: Agriculture, Tourism, Honey and Business Support normally sit in a quarter

COMMUNITY DEVELOPMENT UNIT

MEN'S PROGRAMMES

IZIMBIZO ZAMADODA:

Ubuhlebezwe municipality collaborated with other stakeholders in hosting the annual Izimbizo zamadoda programme on 29 September 2021 at Highflats hall. The purpose of the programme was to assist men by focusing on the identified issues that they highlighted on the previous programme, give them a platform to discuss them further while bringing relevant stakeholders as a way of trying to find solutions to challenges. Although Gender equality act put more emphasis on women's empowerment, men are hurting silently. The following were the issues that concerned men on the previous Izimbizo programme:

- Lack of income: Men with no income do not get respect from their female counterparts
- Parenting skills: Boys and men relationship challenge
- Stock theft: concern over stock theft at Ubuhlebezwe

Key stakeholders who participated included: Small Enterprise Development Agency (SEDA), EDTEA, Ubuhlebezwe Local Economic Development (LED), Department of Social Development, Department of Community Safety and Liaison, South African Police Services and Lifeline and Rape Crisis. . Part 2 of the programme was in a form of a dialogue where men were divided into three age groups (boys, youth and old men) discussed issues that concern them. Change agents (those who do follow ups on the progress of the recommendations) would be selected through ward councillors at a later stage.



Table 1: Topics discussed during Izimbizo zamadoda

Topic	Presenter
1. Men who do not have income do not get respect they deserve from their female counterparts	<ul style="list-style-type: none"> • SEDA • Edtea • Ubuhebezwe LED
1. Parenting: boys to men	<ul style="list-style-type: none"> • Department of Social Development
2. Stock theft	<ul style="list-style-type: none"> • SAPS & Department of Community Safety

WOMEN DEVELOPMENT PROGRAMMES

VUKAMBOKO PROGRAMME:

Ubuhebezwe hosted Vukambokodo programme on 26 August 2021 at Peace Initiative hall under the theme, “Building better families”. The purpose of the programme was to give women a

platform to share their views and experiences on building families with the assistance of experienced women from different fields and encourage them to be self-reliant. This programme is in line with South African National Policy Framework for Women's Empowerment and Gender Equality (2000) which promotes economic empowerment of women. The programme was in the form of a dialogue and discussions included the following topics:

Topics discussed during Vukambokodo 2021:

Topic	Facilitator/Presenter
Parenting: Raising a boy/girl child, dealing with homosexual children	District Department of Social Development
Importance of religion in a family	Religious sector
Financial issues in the family	Bank Financial advisor
Women and safety/gender-based violence	Department of Justice/National Prosecuting Authority

“Vuka mbokodo”, a women's programme that started in August 2018 promotes women economic empowerment and discourages dependency on women's male counterparts. Women's dependency on men in many cases has an impact on gender-based violence. During Vukambokodo programme, women talk freely and share their experiences without fear. This is a way of empowering one another. The power of prayer in the family was also discussed. Recommendations for future plans were discussed.

Women sharing their views and singing during Vukambokodo discussions:



RECOMMENDATIONS

The following were the recommendations from the programme:

- These programmes must be implemented at ward level. Department of Social Development must play a leading role.

- Men must train boys about good behaviour to avoid gender-based violence
- Parents must talk to boys as they do to girls
- Religious sector must play a role in child development
- The issue of children and sex must not be taken for granted. Parents must talk to children freely about sex from the age of nine because they get involved at an early age.
- Revival of men's structures including boy's and link them to traditional leaders.
- Women should stop depending on men for survival and they must teach their children to also be independent. They can go and knock in different doors in order to get information on how to start small businesses.
- The youth must be trained on how to handle/save money at a young age.
- Awareness campaigns on gender-based violence should be done at ward level. These should be led by DSD and Lifeline and Rape crisis.
- Religious sector must play a role in child development

WOMEN EMPOWERMENT PROGRAMME

FOOD SECURITY SUPPORT: SEWING EQUIPMENT HANDOVER

Two women clusters, one from Highflats and another one from Ixopo received a starter pack of sewing machines and fabrics as food security support for income generation activities. This programme was done to improve food security status of the households.



Ixopo cluster representatives receiving sewing material



Highflats cluster representatives with their sewing starter pack

A handover of a sewing machine and fabrics to the 2 sewing clusters (Ixopo and Highflats) by Honourable Mayor, Cllr EB Ngubo. Women were encouraged to start operating their new business and showcase their talent during Vukambokodo 22 in August. This will provide ya conducting food support handover of Fabric Distribution in Highflats.



GENDER DEVELOPMENT

16 DAYS OF ACTIVISM: Support for survivors of gender-based violence: White door centres

Gender based violence at Ubuhlebezwe still exists. This sometimes starts an argument between 2 couples and one end up homeless. In many cases, women become survivors of gender-based

violence. This does not mean men are not abused by their female counterparts. The Department of Social Development established two white door centres for survivors of violence in Ofafa (ward 3) and Hlokozi (ward 6). These centres are temporary shelters where survivors are kept and get counselling from professional social workers while at a state of panic and confusion. For this reason, the municipality supported these survivors of violence with cosmetics and detergents.

SENIOR CITIZENS SUPPORT

LUNCHEON CLUB SUPPORT HANDOVER:

In bid to scale up arming and planting season campaigns, uBuhlebezwe distributed gardening tools, fertilizers, seeds and beads to Senior Citizens Luncheon Clubs from Ward 3,7 and 9. This program was done in collaboration with KZN Department of Agriculture who also contributed with garden tools, the support will have a positive impact on household food security

Below are the luncheon clubs that benefited:

Njabulo Luncheon Club

- This Luncheon Club is based at Ntakama Area (Ward 03). The club has 19 members; 12 female and 7 males.
- This luncheon club is registered as an NPO and is funded by the Department of Social Development.
- They do beadwork, Active Ageing Programs and small-scale Agriculture.

Senza Okwethu Okuhle

- Senza Okuhle Okwethu is based in Jolivet (Ward 07). It comprises of 12 members: 5

males and 7 females.

- The luncheon club is registered as an NPO, but not yet funded.
- They do beadwork, Active Ageing Programs and small-scale Agriculture.

Nsasa Luncheon Club:

- This luncheon Club is based in Springvalle Mission (Ward 09) and it has 5 members: 3 females and 2 males.
- It is registered as an NPO, but not yet funded.
- They do beadwork, Active Ageing Programs and small-scale Agriculture.



HIV AND AIDS PROGRAMMES

Ubuhlebezwe structure formation for People Living with HIV (PLWHIV)

A structure for people living with HIV was established on 04 May 2022 at Highflats hall. Although Ubuhlebezwe has seven functional support groups, it was recommended that PLWHIV have their own separate structure which is a platform for voicing out challenges faced by people living with HIV at ward level. This structure will iron out the misconceptions that have been perceived by the public and create a healthy sphere to fully engage on issues and finding solutions to their challenges.

Members were informed about the duties that are expected from them in ensuring that the structure is functional and providing reports to Local Aids Council.



WORLD AIDS DAY COMMEMORATION

On the 1st of December 2021 Uthukela District Municipality hosted the provincial World Aids day at Jolivet hall. This was done in support of the families who lost their loved ones through HIV and Aids related illnesses and those that are infected and affected with HIV and Aids. The host ward was identified as one of the wards with high HIV prevalence at Uthukela District Municipality. All Uthukela District Municipality support groups from ward 3,4,6,7,9,11 attended and benefited from the programme.



Commemoration of World Aids day in Jolivet

The programme included a candlelight ceremony in memory of other activists that have passed on due to HIV related illnesses and testimony. Stakeholders rendered services through OSS Operation Mbo.

YOUTH DEVELOPMENT PROGRAMMES

BACK TO SCHOOL PROGRAMME

This year a selected number of schools were visited during Back to school campaign on the 27th of January 2022, a week after schools opened. Teams made out of councillors and officials visited selected high schools and primary schools.

The purpose for this year's visit to the identified schools had a little shift from the previous years:

- (i) To understand the challenges faced by the schools with the focus on social ills.
- (ii) To ensure schools opened, and learners and teachers are at school from the beginning of the semester
- (iii) To congratulate schools who showed significant improvement in year 2021 under the very difficult situation of Coronavirus pandemic where some teachers lost their lives due to Covid-19 and those who kept producing excellent results all the time
- (iv) To encourage those who did not produce good results to pull up their socks.

The major problems that are faced by schools are:

- (i) Shortage of teachers as the department of education terminated contracts for unqualified foreigners teachers particularly those who taught Mathematics and Physical Science, resulting in a decline in matric results in many schools.
- (ii) Overcrowding caused by shortage of classrooms
- (iii) Social ills such as teenage pregnancy, drugs & alcohol/substance abuse, hooliganism, crime, vandalism and theft.

The subdistrict obtained 75.6% overall matric pass rate for 2021 academic year despite the challenges brought by Covid 19 pandemic.



Back to school campaign ~ Mariathal combined school



Back to school campaign ~ Nonkwenkwane 27 January 2022

YOUTH SUMMIT

Ubuhlebezwe Youth Summit took place from 21-22 June 2022 at Peace Initiative hall. The purpose of the summit was to provide youth with a platform to discuss issues faced by the youth, express their ideas while receiving feedback from supporting stakeholders. The event brought speakers who also facilitated engagements & connected the youth with resources & opportunities. The summit was also done to inspire youth to be change makers. It was a review process for the Youth Strategy that should be reviewed every 5 years as programmes done emanated from the previous Youth Strategy and Skills audit. The two day summit was done as follows:

Day 1: Local and district municipality and Stakeholder presentations, Commissions

Day 2: Presentations and Resolutions from Commissions, Stakeholder engagements

SKILLS DEVELOPMENT PROGRAMME

The national government has identified education as one of the national priorities. For the municipality to align its programs with the national priorities, it has embarked on several activities including offering training to Security and Drivers licenses to the disadvantaged youth.

Unemployment is one of the challenges affecting youth of Ubuhlebezwe. As a way of trying to intervene, the municipality trained and handed over certificates to the youth who were part of these programs.

Security Training Programme

The security training started on the 23rd of May 2022 for ward 3 and ward 10 with 15 participants from each of the 2 wards. Ward 3 training took place at KwaNonkwenkwane Community Hall while ward 10 training took place at Themba Mnguni hall for the duration of three weeks. The Grade E training programme has been completed and all beneficiaries passed and proceeded to the next grade: Grade D.



Security Training Programme in Ward 3, Nonkwenkwane Hall



Security Training Programme in Ward 10, Themba Mnguni Hall

Driver's license

The municipality through youth empowerment initiatives called for applications for driver's license 35 lessons Full Course for learners to obtain code 10 & 14. The advert targeted youth between 18 and 35 years with grade 12 but unemployed. The call for applications was advertised on the 17th of September 2021. The total number of young people who registered for the programme was twenty eight. The programme started in December 2021. Out of 14 learners from all wards who did code 10, 13 passed, while out of 14 learners who did code 14, 7 passed.

OFFICIAL HANDOVER OF CERTIFICATES

On 19 June 2022, Honourable Mayor, Cllr EB Ngubo handed over certificates to the youth who finished their skills development training on Security and Drivers' licenses (Figure 1). Thirty youth received certificates on Security training (fifteen from ward 3 and fifteen from ward 10). Twenty youth who have passed their driver's license (13: code 10, 07: code 14) also received their drivers' licenses.



Handover of certificates



SPORT DEVELOPMENT

MAYORAL CUP GAMES

The Mayoral Cup Games selections 2022 were conducted successfully from the 12th to 27th of March 2022 from ward 1 to ward 14 in preparation for the Mayoral Cup games that took place on 23 April 2022 at Jeffrey Zungu and Morningside stadiums. The sporting codes played included football, netball, volleyball, basketball, and chess. Sports games were followed by an award ceremony where the Mayor awarded best performing sport codes and identified categories as follows:

Winners per sport code

Position	Code Description	Ward/Club Name
1	FOOTBALL - MALES	Ward 04
2		Ward 12
3		Ward 13
Position	Code Description	Club Name
1	BASKETBALL – MALES	Ward 04
2		Ward 02
3		Ward 08
Position	Code Description	Club Name
1	NETBALL – FEMALES	Ward 03
2		Ward 13
3		Ward 05
Position	Code Description	Club Name
1	VOLLEYBALL	Ward 03
2		Ward 13
3		Ward 05
Position	Code Description	Club Name
1	CHESS	Ward 05
2		Ward 08
3		Ward 04

Sports awards categories:

No.	Category Description
1	Federation of the Tournament
2	Best organized Team/Club
3	Person with disability of the Tournament
4	Technical official of the Tournament
5	Team Manager of the Tournament
6	Youngest Female player of the Tournament
7	Youngest Male player of the Tournament
8	Most improved Federation
9	Mayors Special Awards



Mayoral Cup & Sport Awards 2022



CYCLING DEVELOPMENT

On the 24th and 25th of May 2022, four identified schools were visited as part of deep rural cycling development programme. The memorandum of understanding was signed between the schools and KZN Cycling with the assistant of the municipality and KZN Department of Sport.

The schools that are part of the cycling programme and the number of interested learners are as follows:

No.	School Name	Number of learners	Ward	Location
1.	Senzakahle Primary School	68	01	Mahehle
2.	Mariathal Combined School	40	04	Mariathal
3.	Kings Harvest Academy	38	08	Hluthankungu
4.	Endwebu Primary School	37	14	Endwebu/Umzumbe

ARTS AND CULTURE PROGRAMME

POETRY WORKSHOP

Poetry workshop took place in Morningside Soweto Hall on the 26-28 May 2022 at Soweto hall. Participants were taught different forms of literature and the main focus was poetry. The facilitator used Outcome based education (OBE) of teaching to allow participants to interact with the facilitator as well as with one another. They were also given an assignment based on what they were taught during the workshop. To master poetry writing, regular poetry classes were recommended.



Poetry Workshop in Morningside, Soweto Hall in May 2022

HIV/AIDS AND SEXUAL ASSAULT CAMPAIGN:

Recent Local Aids Council reports showed an increased rate on incidents of sexual assault at Ubuhlebezwe especially children. The increased rates proved that there are social ills that affect people's vulnerability to HIV and Aids as well as other sexually transmitted diseases. Ubuhlebezwe municipality together with their stakeholders conducted HIV/Aids and sexual assault campaign in the form of a dialogue with staff from Mariathal Combined school on 16 March 2022 and continued to conduct another dialogue with school learners in grade 10 on the 13 May 2022 to address topics which are affecting youth as well as the community.

Issues discussed with educators in the first programme

Amongst the issues that were discussed was the issue of unreported cases and the consequences of rape. Reporting rape cases even if perpetrators are relatives was encouraged. Educators were reminded that not taking forward a case that was reported by a minor is a criminal offence. Abuse them. The community thanked the municipality for the campaign and asked them to continue alerting people through programmes of this nature. All stakeholders committed themselves in playing a role in the fight against sexual assault of young children.

Challenges faced by the school and mitigation plans by stakeholders:

CHALLENGE	MITIGATION PLAN	RESPONSIBILITY
School safety: Outsider caught kissing a learner inside school premises	School safety	Department of Education Department of Community Safety and Liaison
Department of Social Development starts attending a case and never return with updates	Social workers should work closely with educators	Department of Social Development

From the previous programme, the key resolution was to conduct a dialogue that will involve parents and learners in order for everyone to be on the same page regarding the social ills that affect young people in schools. Parental involvement in child development was highlighted as one of the key aspects in child development. Lack of parental support was evident in the programme as there were very few parents who participated. The Department of Social Development facilitated the dialogues with the assistance of Department of Justice, Department of Health, Ixopo SAPS, Lifeline, Department of

Community Safety and liaison and Ubuhlebezwe Community Development Unit. The dialogues were conducted on the following topics HIV and Sexual Assault, Teenage Pregnancy, Drug Abuse, Bulling and Children living with disability. These topics were found to be interlinked and interesting to learners and parents (Figure 2, Figure 3).

Learners raised the following points during their presentation

- Social media plays a huge role in promotion of drug abuse as well as peer pressure
- Anger issues sometimes lead to drug usage.
- Female learners raised that poor family conditions have an impact on **sugar-daddy** relationships, since their parents cannot afford to provide for all their necessities.
- Rape has been identified as one of the causes of increasing numbers of teenage pregnancy cases.
- The learners requested that all rapists should be sentenced to life imprisonment.
- Parental neglect also leads to a high rate of teenage pregnancy, parents do not care what happens in the life of their children.
- The learners requested that there be mobile clinics that visit high school, so that learners can comfortably take family planning facilities.
- Government should hire qualified social workers that will work in schools.
- The learners stated that most of hatred speech, vulgar and swearing words are learnt from their home surroundings and they are used to bully other learners at school.
- The learners stated that most of hatred speech, vulgar language and swearing words come from their home surroundings. This has an impact on learners who use the same language to bully other learners at school.

Parents raised the following issues regarding the overall topics

- Parents believe that cultural beliefs, especially in rural areas contribute to increasing numbers of gender based violence cases.
- Parents believe that financial dependency of women to their male counterparts exposes women to gender based violence
- They raised a concern on parent-learner support in order to avoid social ills. They made an example of the poor attendance of parents in the programme where parental support is important.

Resolutions

- Learner dialogues should continue as they assist in boosting confidence in learners and learners become well informed about things as stakeholders engage with them during dialogues.
- More programmes to sensitize parents about the importance of supporting their children and dangers of not supporting them



Some of the learners who participated in the dialogues



Parents who participated in the dialogues

DRUG AND SUBSTANCE ABUSE AWARENESS CAMPAIGN

Warroom reports from ward 4 and 9 showed high usage of drug and substance. This was linked to high crime rate in those areas

Ward 04 Programme

Drug and substance abuse programme took place on 27 June 2022 in the form of a motorcade from R612 through Draaihoe and Chocolate city to Fairview Hall. Groups of both men and women, young and middle aged could be seen in shebeens. The ward needs more campaigns as the community seem to be very much involved in drugs and substance abuse. It was reported that in those areas (Draaihoek and Chocolate city) is not only youth that is involved in drugs and substance, but that there are many drug suppliers who reside in the area. Meetings with stakeholders to discuss strategies to deal with these challenges will take place.



Ward 09 Programme

Drug and substance abuse took place at Mziki hall on 29 June 2022 in the form of a dialogue. The dialogue was facilitated by Department of Social Development. The following were identified as the contributing factors for the youth to be engaged in drugs and substance and possible solutions were discussed.

Cause	Possible solution
Unemployment	Make employment opportunities available for all youth and those above 35 years
Lack of sporting facilities	Have more sporting activities
Lack of skills development centres	The municipality should allow

	communities to use halls as skills centres
Lack of recreational programmes	Assist youth in doing recreational programmes in Community hall to keep themselves busy
No development programmes especially baking and sewing for women	Assist women with income generating projects
Dropping out in school	Allow those that have dropped out of school to go back or have free schooling opportunities available
Family issues	Rebuilding of families
Unsupervised liquor outlets	Regulating operating hours and closing hours



CHILD DEVELOPMENT PROGRAMMES

CHILDRENS' RIGHTS PROGRAMMES:

On the 7th – 9th October 2021 Nelson Mandela Children's parliament took place in Johannesburg. UBuhlebezwe child ambassador from King Harvest Academy was 1 of KwaZulu Natal delegates to represent the province.

The following resolutions were taken:

- All local municipalities should establish Junior Councils to work hand in hand with Senior Councils on attending and prioritising children's issues.
- Municipalities need to form Children's forums, including Department of Social Development, Department of Health, SAPS, Civil Society (NPO/NGO) and children junior council representative.
- There should be child friendly parks for children to play.

EARLY CHILDHOOD DEVELOPMENT PROGRAMME:

The following learning materials were handed over to three Early Childhood Development Centres; ward 04 (Jehovah Jaire ECD), ward 5 (Zamani ECD), ward 14 (Thulubonge ECD) as per the list below by the Mayor Cllr EB Ngubo during IDP road shows:

- 10 sleeping mats
- 10 tables
- 10 chairs
- 10 learning charts
- sports equipment

This kind of support is very important on child development as some of the ECD centres are not funded.

CHILD PROTECTION WEEK

EARLY CHILDHOOD DEVELOPMENT SPORTS DAY

This programme was conducted on the 10th of May 2022 at Jeffrey Zungu Sportfield. The purpose of the programme was to sensitize Child minders and toddlers from as young as 4 years old about children's rights and child abuse while promoting sports to boost confidence of the young ones. The following four ECD Centres were part of the programme: Mahhafana ECD Centre (Ward 1), Hopewell ECD Centre (Ward 02), Sizanani ECD Centre (Ward 04) and Maryhelp ECD Centre (Ward 11). In attendance and participating was Department of Social Development, Department of Sports, Department of Community Safety and Liaison and Library services. children participated in the following sports codes; Relay, Egg Walk, Tennis Ball Basket throw and Holla Hoops. Department of Sports supported the programme with mini sports equipment and awarded the ECD Centres that participated on the day with medals and trophies. The results were as follows:

Overall winners of the games

Position	Name of ECD centre	Ward
Position 1	Sizanani	4
Position 2	Mahhafana	1
Position 3	MaryHelp	11

The Mayor requested that Mini ECD sport day should be conducted in all Ubuhlebezwe wards.



Children who participated in different codes

Training of referees

Sport has been identified as one of the recommended areas that could play a role in reducing stress that is related to unemployment, poverty, drug and substance abuse mainly in youth. For this reason, Ubuhlebezwe has embarked on a five-day training for referees and three - day training for umpires, which constituted mainly of the young people from all wards (with each ward represented by 2 referees). The training for referees started from 24 to 30 June 2022 while the training for umpires started from 28-30 June 2022.

The twenty eight participants who attended the training felt that the training will yield better results as they were trained by a popular and experienced former PSL referee whom they only knew from TV screens. The training included both theory and practical.



Referee training

Training of Umpires

During local games, referees and umpires had to be hired from nearby municipalities as Ubuhlebezwe did not have its own. This issue has been resolved as 25 participants attended umpire training, which was both theory and practical.



Participants who attended netball Umpire training

HIV/AIDS and Sexual Assault Awareness Campaign

This programme was conducted on the 13th of May 2022 in the form of dialogue for parents and learners at Mariathal Combined School in ward 04. The programme emanated from a previous HIV/Aids and sexual assault campaign with the staff at the same school which took place in March.2022. From the previous programme, the key resolution was to conduct a dialogue that will involve parents and learners in order for everyone to be on the same page regarding the social ills that affect young people in schools. Parental involvement in child development was highlighted as one of the key aspects in child development. Lack of parental support was evident in the programme as there were very few parents who participated. The Department of Social Development facilitated the dialogues with the assistance of Department of Justice, Department of Health, Ixopo SAPS, Lifeline, Department of Community Safety and Liaison and Ubuhlebezwe municipality. The dialogues were conducted on the following topics HIV and Sexual Assault, Teenage Pregnancy, Drug Abuse, Bulling and Children living with disability. These tops were found to be interlinked and interesting to learners and parents.

After discussions on the above topics the following resolutions were taken.

Resolutions

- Learner dialogues should continue as they assist in boosting confidence in learners and learners become well informed about things as stakeholders engage with them during dialogues.

-
- More programmes to sensitize parents about the importance of supporting their children and dangers of not supporting them.



learners and parents who participated in the dialogues

DISABILITY DEVELOPMENT SUPPORT MATERIAL HANDOVER

On 21 December 2021, beading material was handed over to a wheelchair bound disability woman who do bead work as an income generating activity. The lady has a passion on her work. However, she was struggling to get all what she needed as she shares her disability grant with the family. She has clients from the community and her stuff is in demand in the community.



Handover of beading material

IZIMBIZO ZAMADODA

This is a men's dialogue programme that allow men to discuss issues affecting them while trying to find solutions with the assistance of stakeholders attending.



MAYORAL EXCELLENCE AWARDS

The Mayoral Excellence Awards took place on the 20th of April 2022 at Peace Initiative Hall under the theme: *“Going Green”*, a new concept introduced by Her Worship, the Mayor Cllr EB Ngubo as a way of promoting Agriculture at Ubuhlebezwe. All 28 high school and 120 primary school’s principals and teachers who have achieved 100% in their subjects were invited to attend the programme. Awards were in two folds: 1). Academic performance: The best performing schools were awarded with trophies and certificates for different categories. 2) Going green: Top three high and primary schools who managed to demonstrate best agricultural/environmental practices were awarded with trophies and garden tools.

University of KwaZulu-Natal supported the programme by providing a guest speaker- Deputy Vice Chancellor, Professor AT Modi from Agriculture Department. MTN through Ubuhlebezwe ICT unit under Corporate Department supported by providing tablets for the winners. Other stakeholders who participated included Edtea-Environment and Department of Agriculture who were part of the Task team and provided trees, seedlings and watering cans.



Excellence Awards 2022



Mayoral

YOUTH JOB CREATION PROGRAMME: MISA/ COGTA INNOVATIVE WASTE MANAGEMENT PROGRAMME

Ubuhlebezwe municipality benefitted from Cogta’s four months Youth Job creation Innovative waste management programme that was implemented by Khabokedi. Four hundred and fifty youth benefitted from the programme

The beneficiary qualification requirements were as follows:

- South African Youth Citizen between the ages of 18 – 34 years
- Locality (ward based)
- 60% females, 35% males and 5% people with disabilities.

The induction of beneficiaries was conducted on the 03rd and 04th of January 2022 at Fairview Hall where all beneficiaries signed their official employment contracts. The municipal leadership attended the induction workshop to provide support to the implementors and beneficiaries.



The Mayor addressing beneficiaries during Induction Workshop in Fairview Hall

The programme included training on Waste management where participants received certificates.

SUPPORT FOR SURVIVORS OF GENDER BASED VIOLENCE

White door centre support:

Gender based violence at Ubuhlebezwe still exists. This sometimes starts as an argument between a couple and one end up homeless. In many cases, women become survivors of gender-based violence. This does not mean men are not abused by their female counterparts but they do not report. The Department of Social Development established two white door centres for survivors of violence at Ofafa (ward 3) and Hlokozi (ward 6). These centres are temporary shelters where survivors are kept and get counselling from professional social workers while at the state of panic and confusion. Through the programme of Operation Sukumasakhe reports that are submitted a gap was identified, and there was a need to support the survivors who are forced to leave their places called home in panic without clothing to change to or cosmetics. For this reason, Ubuhlebezwe municipality extended a hand by supporting these places of safety with cosmetics and detergents.



WASTE MANAGEMENT:

STAFF COMPLEMENT:

Ubuhlebezwe has 12 permanent general workers doing street sweeping, 23 EPWP Participants in Ixopo, 13 under greening project and 10 under waste management project. In Highflats there are four street sweepers and three EPWP Participants assisting in town cleanliness.

EQUIPMENT AND TRUCK

The municipality has three compactor trucks and one skip truck, 19 skip bins are placed around town and in formal and informal areas for waste collection purposes. Other receptacles such as pole bins are placed around town to ensure cleanliness

RECYCLING INITIATIVES 19/20

There is one formal recycling initiatives in town, and it is formalized, this has reduced waste transported to dumping site and it has created job opportunities for local youth. Arrangements are made with shop owner to collect waste for profit, hence waste has become An opportunity to recyclers

WASTE COLLECTION INITIATIVES 20/21

Street cleaning starts at 8 am to 7pm, where from 8am EPWP Participants clean the town till 4:30pm. Permanent staff join EPWP at 12pm till 7pm. Each employee is tasked to work in a particular area, and they are given a daily task. Prohibition signs (No dumping) have been put to all areas where illegal dumping is prevalent. Awareness campaigns are coordinated in Ixopo, Highflats and Fairview areas to reduce illegal dumping. Misa program was introduced, and it lasted for a period of four months, 400 youth was employed in all wards and this program assisted in clearing all illegal dumping and improved the cleanliness of Ixopo and Highflats towns.

The weekly schedule is followed on refuse collection and the waste is removed in the following area as schedule:

- Mondays - High School down to Stuart Street up to Grant Street straight to testing ground
- Tuesdays - Morning view - High Street, Mary Street, and centenary road
- Wednesdays - Morning Side and Highflats
- Thursdays- Little flower and Hospital. Umngeni, Harry Gwala District Municipality
- Fridays – Fairview
- Saturdays - Highflats Ixopo

- **CHALLENGES**

Resistance of community to adhere to the daily domestic waste collection as well as illegal dumping and main challenge. However, awareness campaigns are made eight (8) times in a financial year but this has not yielded good results since community members still resist to dispose waste on provided receptacles.

Clean-Up Campaigns

The Ubuhlebezwe Municipality, Community Works Program Participants (CWP) Department of Economic, Development, Tourism and Environmental Affairs, municipality political leadership held several clean-up campaigns. The focus was on awareness and actual cleaning of the areas, EDTEA pledged with chemicals for alien plants clearance. Shop owners were visited



Commemoration of Arbor Day

Arbor Day Commemoration

The mayor planted 10 trees in Jolivet, ward 7 on the 25th of September 2021, where local community members were workshopped by the Honourable mayor Cllr EB Ngubo on how to keep the environment clean and the contribution of indigenous trees to the environment



DISASTER MANAGEMENT AND FIRE & TRAFFIC UNITS

uBuhlebezwe municipality's disaster management centre is located at Morningside in 03 Morningside Main Road in Ixopo. Both disaster management and fire services activities are discharged from such centre.

The disaster management centre in line with section 44, of the disaster management act undertakes all activities enshrined in such section as indicative above.



shows the location of uBuhlebezwe municipality's disaster management centre

DISASTER MANAGEMENT ADVISORY FORUM

The municipality established the Disaster Management Advisory Forum in 2014, and since then the forum has been very effective in dealing with all issues that pertains to disaster management within the area of jurisdiction of uBuhlebezwe municipality.

The forum sits once a quarter, and four times a year. For the period July 2018 and June 2021, the Disaster Management Forum set as follows:

NAME	DATES	VENUES
Disaster Management Advisory Forum	20 September 2021	Zoom in Virtual Meeting
Disaster Management Advisory Forum	08 December 2021	Zoom in Virtual Meeting
Disaster Management Advisory Forum	23 March 2022	Zoom in Virtual Meeting
Disaster Management Advisory Forum	28 June 2022	Zoom in Virtual Meeting

UBUHLEBEZWE DISASTER MANAGEMENT ADVISORY FORUM TERMS OF REFERENCE

The terms of reference for the uBuhlebezwe Municipality Disaster Management Advisory Forum are as follows:

- To deal with all disaster risk management issues within the area of jurisdiction of uBuhlebezwe.
- Provide advice and where necessary make recommendations to council on disaster risk management issues.
- Ensure contribution to disaster risk management planning and coordination.

- Promote and establish joint standards of practice amongst relevant disaster risk management stakeholders.
- Ensure that, the Disaster Management Centre stores critical information and becomes a conduit and or repository for such information
- Promote and assist with disaster management awareness campaigns, training, and capacity building
- Monitor and evaluate disaster management activities.
- Ensure annual report is compiled and submitted to all relevant government spheres as required by the Disaster Management Act.

MEMBERSHIP OF THE DISASTER MANAGEMENT ADVISORY FORUM

NAME OF REPRESENTATIVE	DESIGNATION	ORGANIZATION	CONTACT DETAILS
NC Mohau	Director Social Development	uBuhlebezwe Municipality	0398341904 0725853020
ZN Mthanti	Manager Community Safety	uBuhlebezwe Municipality	0398347700 0828540339
SP Mthembu	Chief Fire and Disaster Management Officer	uBuhlebezwe Municipality	0398342211 0760628953 0720290894
ZB Mthembu	Disaster Management Officer	uBuhlebezwe Municipality	0398342211 0729393281 0734337177
T. Dzanibe	Disaster Manager	Harry Gwala District Municipality	0398340043 0828057892
T.S. Mkhize	District Manager	Emergency Medical Services	0398347211 0834689563
V. Dawchurran	Communications Officer	Emergency Medical Services	0398347211 0844047817
N. Mbongwa	Principal Provincial Inspector	Road Traffic Inspectorate -Ixopo	0398341450 0798058208
S. Mabizela	Chief Provincial Inspector	Road Traffic Inspectorate	0398341450 0847258583 0834816408
Chiliza	Colonel	Ixopo SAPS	0398348823/7 0795000026
Nxasana	Colonel	High Flats SAPS	0398353262/3 0824177319 0783792749
Dr. F. Parak	Gijima Care	District Area	0609090911 0609090911
L. Ndlovu	Superintendent	uBuhlebezwe Traffic	0398347700 0718421919
J. Joyce	Chief Traffic Officer	uBuhlebezwe Traffic	0398347700 0845303361
P. Ramdev- Ashley	Vehicle Tower	Ashley Towing	0398341516 0715057156

Ettian	Vehicle Tower	Ixopo Towing	0398341351 0822202148
E. Mlomo	Municipal Health Services Manager	Harry Gwala District Municipality	0398348700 0781407357
T. Mahlaba	Director Social Services	Harry Gwala District Municipality	0398348700 0763180097
M. Mchunu	Municipal Health Services Manager	Harry Gwala District Municipality	0398348700 0724210687
B. Mchunu	Manager	EDTEA	0398347600 0722053441
S. Sosiba	Assistant Manager	EDTEA	0398347600 0720850458
Charmaine Moses	Manager	World Vision	0398340053 0612936040
Zama Mngadi	Development Facilitator	World Vision	0398340053 0829737770
Mrs. Ngcobo	Manager	Department of Social Development	0398341668 0828048720
Fikile Khanyile	Manager	SASSA	0398342985 0732009834
Mandla Majola	Manager	Eskom	0398342064 0793166141
Nozipho Ndlovu	Manager	Home Affairs	0398348902 0793409451
Cyril Vezi	Manager	South African Red Cross	0315632914 0839389966
Thembakazi Base	Manager uMzimkhulu Branch	South African Red Cross	0829315171

STATUS OF THE DISASTER AMANAGEMENT CAPACITY IN THE MUNICIPALITY

In line with the Disaster Management amendment Bill 2015, section 14, subsection 4, which indicates that, “*local municipalities **may** establish a disaster management centre in consultation with the relevant district municipality in accordance with the terms set out in a service level agreement between the two parties in alignment with the national norms and standards*”.

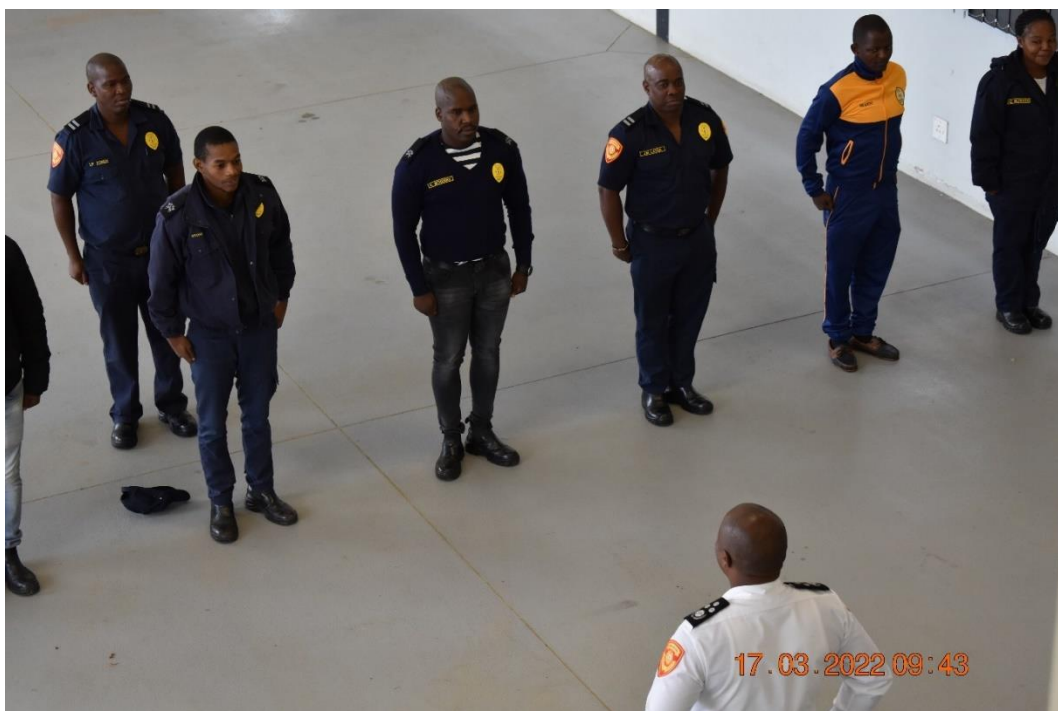
In complying with the above legislation, uBuhlebezwe municipality established its disaster management centre, which is situated in the Morningside, Ixopo.

The Head of the Disaster Management Centre was appointed and currently running the centre accordingly.

The disaster management unit is integrated with the fire section, and is within the Social Development Department in the municipality and its organogram is as follows:



DESIGNATION	NUMBER
Director Social Development	1
Manager Community Safety	1
Chief Disaster Management and Fire Officer	1
Disaster Management Officer	1
Disaster Field Worker	1
Shift Leaders	4
Fire Fighters	12
Trainee Fire Fighters	2
TOTAL	23



Fire Fighters on Parade

DISASTER RISK REDUCTION PROGRAMMES/ PROJECTS BY UBUHLEBEZWE MUNICIPALITY 2021/2022

NO	NAME OF HAZARD	DISASTER RISK REDUCTION PROJECTS	COST	STAKEHOLDER
1	FLOODS	Enforcement of legislation to ensure building of houses in accordance to building standards	R50 000,00	UBUHLEBEZWE Municipality
		Construction of dams	R50 000,00	HGDM Municipality
		Ongoing awareness campaigns conducted	R50 000,00	All
		Always improving early warning systems and cascading thereof	R50 000,00	Weather Services and municipalities
		Construction of high standard bridges with long life spans	R50 000,00	UBUHLEBEZWE and Public Works, Dept of Transport
2	FIRE	Procurement of a club cab to be fitted with skid unit	R50 000,00	UBUHLEBEZWE
		Continuous burning of fire breaks	R50 000,00	UBUHLEBEZWE
		Procure and recruit state of the art fire equipment and personnel respectively to enhance fire fighting	R50 000,00	UBUHLEBEZWE
		Conduct fire safety inspections	R50 000,00	UBUHLEBEZWE

		Identify site to construct fire station	R50 000,00	UBUHLEBEZWE
		Construction of fire station	R50 000,00	UBUHLEBEZWE
		Promote partnership with forestry companies such as mondi and sappi	R50 000,00	UBUHLEBEZWE
3	LIGHTNING	Doing Integrated awareness campaigns	R50 000,00	UBUHLEBEZWE, District
		Procurement and Installation of lightning conductors	R1 000 000,00	UBUHLEBEZWE
		Distribution of early warning systems	None	Weather services and UBUHLEBEZWE, COGTA and District
4	STRONG WIND	Plantations of trees to minimize wind speed	R 1 000 000,00	Ubuhlebezwe and Department of Environmental Affairs
		Promotions of building of houses in unit with building standards	None	UBUHLEBEZWE
		Distribution of early warning systems	R50 000,00	Weather services and UBUHLEBEZWE, COGTA and District
		Conduct the public awareness campaigns	R50 000,00	UBUHLEBEZWE
5	SNOW	Early warning	R50 000,00	Weather services and UBUHLEBEZWE, COGTA and District
		Putting snow protocol contingency plans into place	R50 000,00	UBUHLEBEZWE
		Grading of snow from the roads and surrounding areas	R50 000,00	Department of transport
6	Motor Vehicle Accidents	Improve road maintenance and upgrading	R50 000,00	UBUHLEBEZWE and dept of transport
		Improve law enforcement and visibility of traffic police on the roads	None	UBUHLEBEZWE, RTI and SAPS
		Building roads to the rural areas like Ofafa to minimize MVA	R 40 000 000,00	UBUHLEBEZWE, RTI
		Installation of Road traffic signs	R10 000 000,00	UBUHLEBEZWE, RTI
7	Drought	Conduct ongoing awareness campaigns	R50 000,00	UBUHLEBEZWE
		Promote water harvesting and assist with water tanks where possible	R50 000,00	UBUHLEBEZWE, district and Human Settlement and Department of water Affairs.
		Awareness Campaigns	R50 000,00	UBUHLEBEZWE
		Promote building of houses in accordance with building standards	R50 000,00	UBUHLEBEZWE

8	Hailstorms	Awareness Campaigns conducted continuously	R50 000,00	UBUHLEBEZWE
		Plantations of trees	R 1 000 000,00	Ubuhlebezwe and Department of Environmental Affairs
9	Improvement of Disaster Staff	Employment of 1 x Senior Disaster Management Officer, 2 x Disaster Management Officers and 4 Disaster Officer Assistant	R2 500 000,00	UBUHLEBEZWE
10	Improvement of Fire Unit Staff	Employment of 8 Fire Fighters where 4 will specialize as Fire Prevention Officer	R 2 000 000,00	UBUHLEBEZWE
11	Satellite Fire Station	Procurement of the Resources or equipment's to be used at Satellite fire station.	R 2 500 000,00	UBUHLEBEZWE

ACHIEVEMENTS

The Disaster Management Centre has achieved the following given its tight budget:

- Convinced the municipality to provide budget to procure more disaster management relief.
- Successfully conducting disaster management awareness campaigns, this has seen a reduction to mortalities related to human induced disaster risks specifically structural fires.
- Ensured continuity and sustainability of the Disaster Management Advisory Forums.
- Disaster Management Plan was successfully reviewed and approved by the municipality.
- Disaster Management Policy Framework is in place.
- Involvement of private sector on disaster management issues

CHALLENGES

- Inaccessible informal settlements in terms of access roads which currently pose a big threat to the informal settlement residents.
- Provision of emergency houses/ wendy houses to needy communities is still a challenge
- Inadequate financial muscle for the municipality to deal with disasters.
- Approved maximum R 80, 000.00 to assist towards procuring building material for people affected by disaster incidents

REVIEWED AND UPDATED DISASTER MANAGEMENT PLAN

In line with section 52 of the Disaster Management Act (Act 57 of 2002) as amended from time to time, uBuhlebezwe municipality, reviewed and updated its disaster management plan in 2021.

Included in the plan is the ward-based disaster risk assessment for the area of jurisdiction of uBuhlebezwe municipality. Such risk assessment gave effect to disaster risk reduction projects which the municipality budget for, on annual basis as part of disaster risk prevention and mitigation. (*See risk assessment below*).

DISASTER MANAGEMENT SECTOR PLAN

uBuhlebezwe municipality has since developed a Disaster Management Sector Plan for the financial year 2021/2022 for inclusion in the integrated development plan. The sector plan has since been submitted to COGTA, the district municipality and to our IDP section in the municipality. In line with such sector plan, the following projects will be implemented for the financial year 2021/2022.

DISASTER RISK REDUCTION PROJECTS AND/ OR PROGRAMMES FOR UBUHLEBEZWE MUNICIPALITY 2020/2021

PROJECT NAME	KEY PERFORMANCE AREA	KEY PERFORMANCE INDICATOR	BUDGET	TARGET AREAS	RESPONSIBLE STAKEHOLDER	DEAD LINE
Integrated Community Safety Awareness Campaigns	Conduct Awareness campaign per quarter	Four Awareness Campaigns Annually	R 50 000.00	All wards	Disaster Management stakeholders	On-going
Disaster Management Advisory Forum Meetings	Hold Disaster Management Advisory Forums	Four Disaster Management Advisory Forum Meetings Held Annually	R 22 000.00		All Disaster Management Relevant Stakeholders	June 2022
Burning of Fire Breaks	Burning of Fire Breaks	Three scheduled fire breaks conducted at high-risk areas Annually	None	Ward 2 and 4	Disaster Management Fire and Rescue Services	May - June
Fire Safety Inspections	Conduct Fire safety Inspections	One Hundred and Eighty Fire Safety Inspections Conducted Annually	None	All wards	Disaster Management Fire and Rescue Services	On-going
Fire Hydrants Inspections	Conduct Fire Hydrants Inspections	Two hundred and Forty Fire Hydrants Inspections Conducted annually	None	Ward 4	Disaster Management Fire and Rescue Services	On-going

Disaster Management Relief	Procurement of Disaster Management Relief	1. Blankets 2. Sponges 3. Plastic Rolls	R 80 000.00	All Wards	Disaster Management Fire and Rescue Services	Re-Curryin g
Disaster Management Promotional Material	Procurement of Disaster Management Pamphlets	10, 200 pamphlets- Zulu and English versions, Key holders	R 11 000.00	All Wards	Disaster Management Fire and Rescue Services	Re-Curryin g
Fire Breaks and prevention equipment	Procurement of Knapsack Tanks	20 Knapsack Tanks	R 40 000.00	All Wards	Disaster Management Fire and Rescue Services	June 2022
Lightning Conductors	Installation of Lightning Conductors	6 Lightning Conductors to be installed	R 240 000.00	Ward 13	Harry Gwala District Municipality	June 2022
Study on Satellite Stations	Conduct a study on satellite stations positioning within area of jurisdiction	Report on study of positioning of satellite stations	None	All wards	Disaster Management and Fire Services	July 2021
Memorandum of Understanding	To forge and improve working relations with private sector	Memorandum of Understanding signed	None		Municipality and Private Sector	August 2022
Disaster Management Information and Communication System (DMICS)	Facilitate Procurement of the System	System procured	R 12 000.00	Ward 2	Disaster management and Fire Services	January 2022

DISASTER MANAGEMENT POLICY FRAMEWORK

As required by section 53 of the Disaster Management Act (Act 57 of 2002), the municipality developed a Disaster Management Policy Framework, which is a document that spells out, how the municipality intends implementing issues of disaster management within its area of jurisdiction.

STATUS OF READINESS TO DEAL WITH DISASTERS

As indicative above, in terms of personnel the municipality is currently ready to deal with any kind of a disaster that can be realized within its area of jurisdiction. Such can be augmented by the volunteers and other relevant stakeholders responsible for disaster management within uBuhlebezwe.

The municipality procured disaster management relief as part of ensuring that, communities can be assisted in case of need and such relief is as follows:

DISASTER MANAGEMENT RELIEF AVAILABLE 2021/2022	
NAME	AVAILABLE AS AT 11 July 2022
BLANKETS	200
SPONGES	150
PLASTIC SHEETS	60

Integrated Public Awareness Campaign

The municipality also undertook the public awareness campaign to the ward community with the assistance of ward counsellor and relevant stakeholders; to educate the community to be aware about different types of hazards that affecting the community on how to respond on disasters to reduce disaster risk and vulnerability. Fire beaters were provided to the ward counsellors and traditional leaders



INTERGRATED COMMUNIYT SAFETY AWARENESS CAMPAIGN

EMERGENCY SIMULATIONS

As part of ensuring state of preparedness to deal with emergencies the municipality conducts emergency simulations. In the past financial year (2021/2022) the municipality had the following simulations: mass casualty multi cars accident, Fire emergency evacuation, bush fire simulation and structural fire simulation.



Mass casualty multi cars accident simulation at Ixopo crossroads



Figure 14: Structural Fire emergency evacuation simulation inside the Harry Gwala Districtmunicipality section



Debriefing of the structural fire emergency simulation inside the municipality (IPD) section

CLEARING OF STORM WATER DRAINS

The technical department working in conjunction with the disaster management unit, as the summer season approaches makes sure that, storm water drains are cleared to allow free flow of access water, as part of risk reduction initiatives.



Clearing of storm water drains in preparation of the summer season

CONDUCTING OF FIRE BREAKS

As per fire high risk areas, the municipality determined such areas to perform fire breaks, as means of mitigating the effects of runaway fires.



Fire break above little flower school



Fire break towards the former incinerator site

DISASTER RISK ASSESSMENT

During the review of the disaster management plan in 2018, the municipality also conducted a risk assessment of wards since, there were some voting districts that were incorporated into the municipality after the 2016 elections.

The risk profile of the municipality is as follows:

Ward	Brief Overview	Hazards and threats
1	Ward 1 is situated on the Northwestern part of Ubuhlebezwe municipal area. Ward 1 shares municipal boundaries with Umzimkhulu Local Municipality, Ingwe local municipality, and ward 2 of Ubuhlebezwe Municipality.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accidents • Epidemics • Drought • Snow • Lightning
2	Ward 2 is situated on the Northwestern part of Ubuhlebezwe Municipal area. Ward 2 shares municipal boundaries with ward 1, ward 3, ward 4, ward 9 and ward 11 of Ubuhlebezwe local municipality.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Strong winds • Motor Vehicle Accident • Hazmat Incidents • Epidemics • Drought • Potential Unrest • Lightning

3	Ward 3 is situated on the Northwestern part of Ubuhlebezwe Municipal Area. Ward 3 shares municipal boundaries with Richmond Local Municipality, Ingwe Local Municipality, Ward 2 and Ward 4 of Ubuhlebezwe Local Municipality.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accidents • Hazmat Incidents • Epidemics • Drought • Snow • Lightning
4	Ward 4 is situated on the Northwestern part of Ubuhlebezwe municipal area. Ward 4 shares Municipal boundaries with ward 3, ward 2 and ward 9 of Ubuhlebezwe Municipal Area.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accidents • Hazmat Incidents • Epidemics • Drought • Potential Unrest • Strong Winds • Illegal Connections of Electricity • Lightning
5	Ward 5 is situated on the far Northeastern side of Ubuhlebezwe Municipal Area. Ward 5 Shares Municipal boundaries with Richmond Local Municipality, and Vulamehlo Local Municipality, ward 7, ward 9 and ward 8 of Ubuhlebezwe Local Municipality.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Hazmat Incidents • Epidemics • Drought • Lightning
6	Ward 6 is situated on the Southeastern part of Ubuhlebezwe Municipal Area. Ward 6 shares Municipal boundaries with Umzumbe Local Municipality, ward 7, ward 8 and ward 10 of Ubuhlebezwe Local Municipality.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accident • Epidemics • Drought • Lightning
7	Ward 7 is situated on the eastern part of Ubuhlebezwe Municipal Area. Ward 7 shares Municipal boundaries with Vulamehlo Local Municipality, ward 8, ward 6, and ward 5 of Ubuhlebezwe Municipal Area.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accident • Hazmat Incidents • Epidemics • Drought • Lightning
8	Ward 8 is situated on the Southeastern Part of Ubuhlebezwe Municipal Area. Ward 8 shares Municipal boundaries with ward 7, ward 6, ward 10, ward 9 and ward 5 of Ubuhlebezwe Municipal Area.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accident • Hazmat Incidents • Epidemics

		<ul style="list-style-type: none"> • Drought • Potential Unrest • Lightning
9	Ward 9 is situated in the centre of Ubuhlebezwe Municipal Area. Ward 9 shares Municipal boundaries with, ward 4, ward 5, ward 6, ward 8, 12 of Ubuhlebezwe Municipal Area.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accidents • Hazmat Incidents • Epidemics • Drought • Illegal Connection of Electricity • Lightning
10	Ward 10 is situated on the Southern part of Ubuhlebezwe Municipal Area. Ward 10 shares Municipal boundaries with Umzumbe Local Municipality, ward 12, ward 11 and ward 6 of Ubuhlebezwe local Municipality.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accidents • Hazmat Incidents • Epidemics • Drought • Lightning
11	Ward 11 is situated on the Southwestern part of Ubuhlebezwe Municipal Area. Ward 11 shares Municipal boundaries with Umzimkhulu Municipality, ward 12, ward 2, and ward 9 of Ubuhlebezwe Municipal Area.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accident • Hazmat Incidents • Epidemics • Drought • Snow • Lightning
12	Ward 12 is situated on the Southwestern part Ubuhlebezwe Municipal Area. Ward 12 shares Municipal boundaries with Umzimkhulu Local Municipality; ward 10 and ward 11 of Ubuhlebezwe Municipal Area.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accidents • Hazmat Incidents • Epidemics • Drought • Snow • Lightning
13	Ward 13 is situated in the centre of Ubuhlebezwe Municipal Area. Ward 13 shares Municipal boundaries with, ward 4, ward 5, ward 7 ward 9, ward 8, ward 10, ward 11, ward 12 of Ubuhlebezwe Municipal Area.	<ul style="list-style-type: none"> • Fires • Floods • Storms • Motor Vehicle Accidents • Hazmat Incidents • Epidemics • Drought • Illegal Connection of Electricity • Lightning

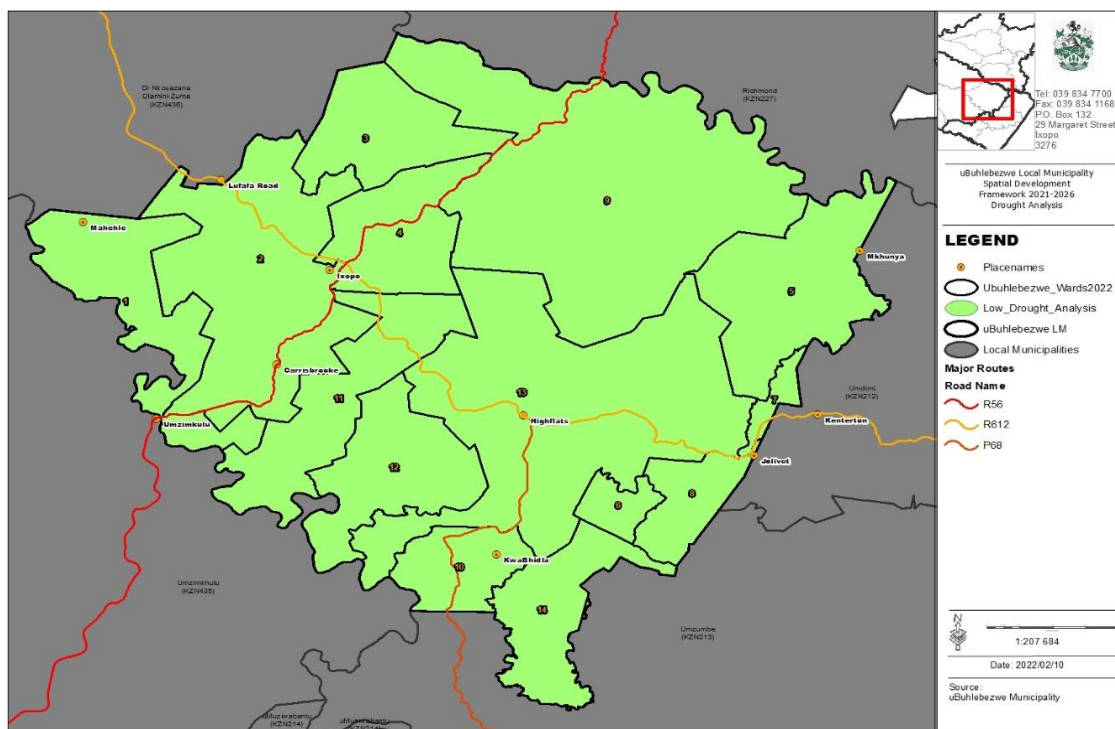
14	Ward 14 is situated in the east south of the municipal area, and it shares boundaries with ward 10	<ul style="list-style-type: none"> • Fires • Drought • Hailstorm • Road Accidents • Heavy Rain • Floods • Strong wind • Snow • Lightning • Wild pigs • Snow • Substance Abuse and Crime • Hazardous Installations
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After the risk assessment was done, risk profiles were populated for different wards and the profiles are presented below per ward.

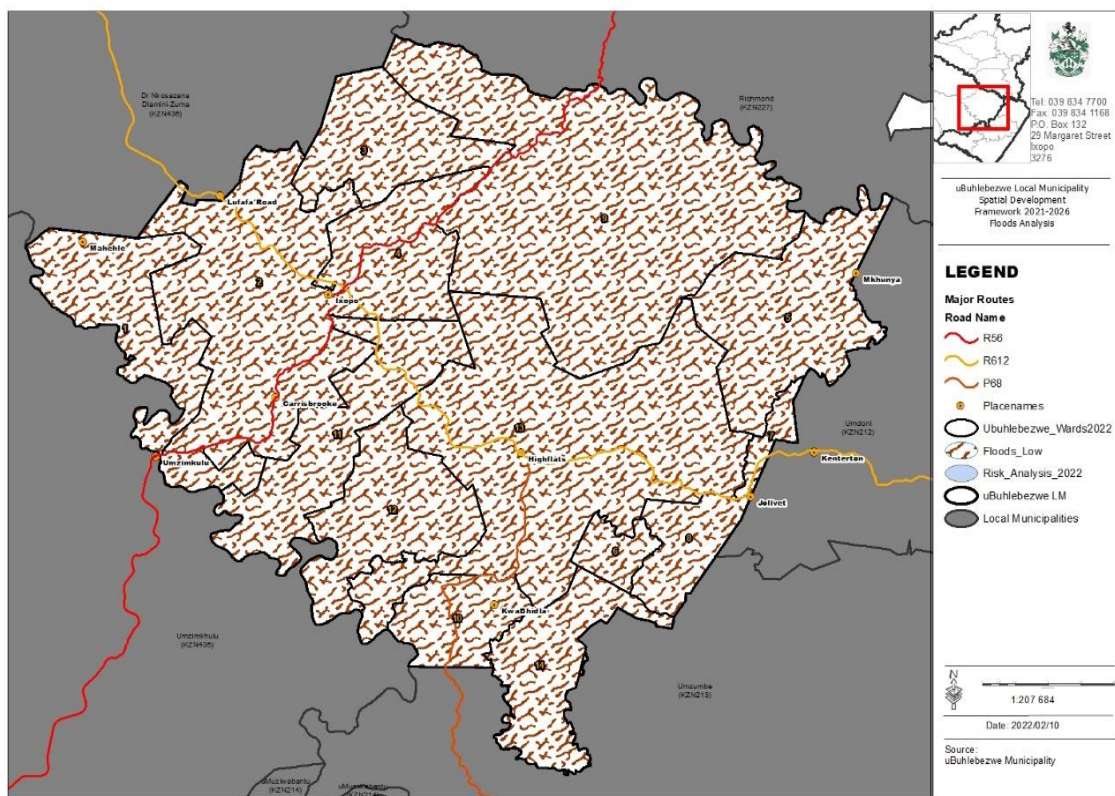
WARDNO	DROUGHT	LIGHTNING	HAIL STORMS	FLOODS	HEAVY RAIN	VELD FIRES	STRUCTURAL FIRES	STRONG WIND	SNOW	MOTOR VEHICLE ACCIDENT
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										

LEGEND	
	WARDS
	LOW HAZARD
	MEDIUM HAZARD
	MEDIUM HIGH HAZARD
	HIGH HAZARD
	EXTREMELY HIGH HAZARD

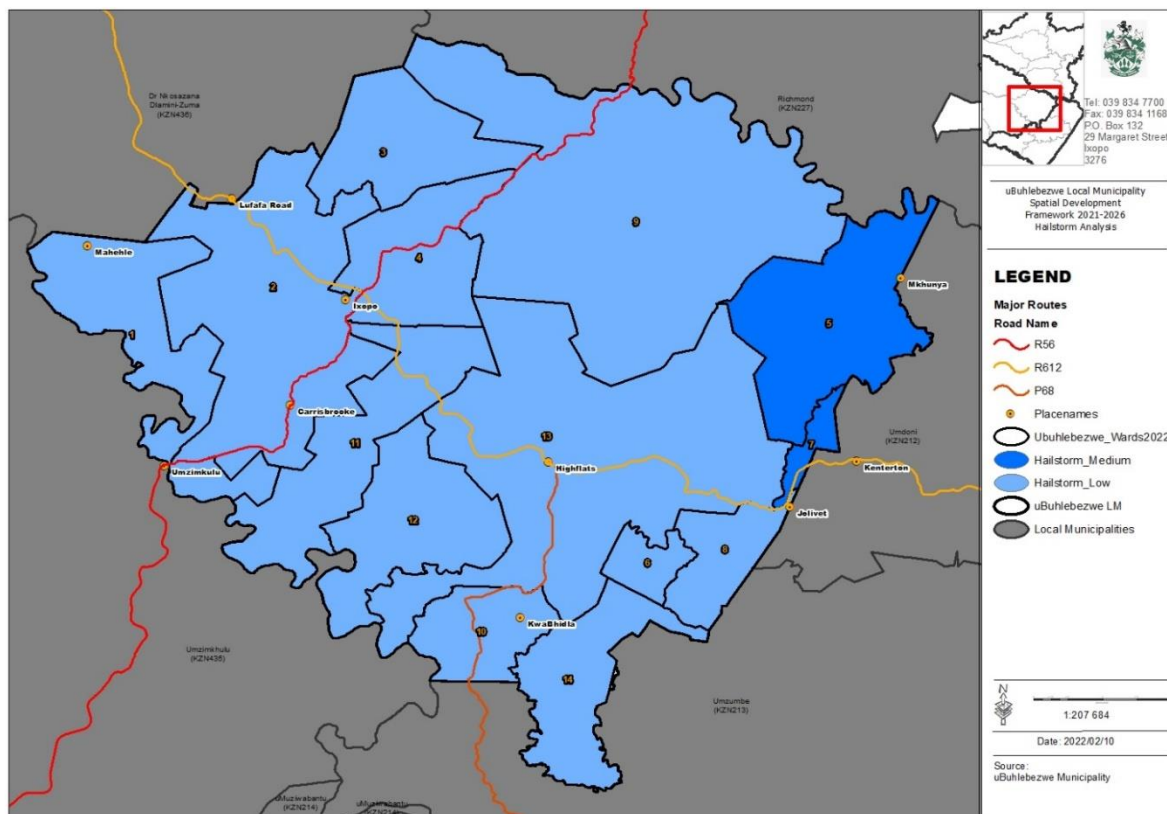
Risk Profile for uBuhlebezwe Municipality



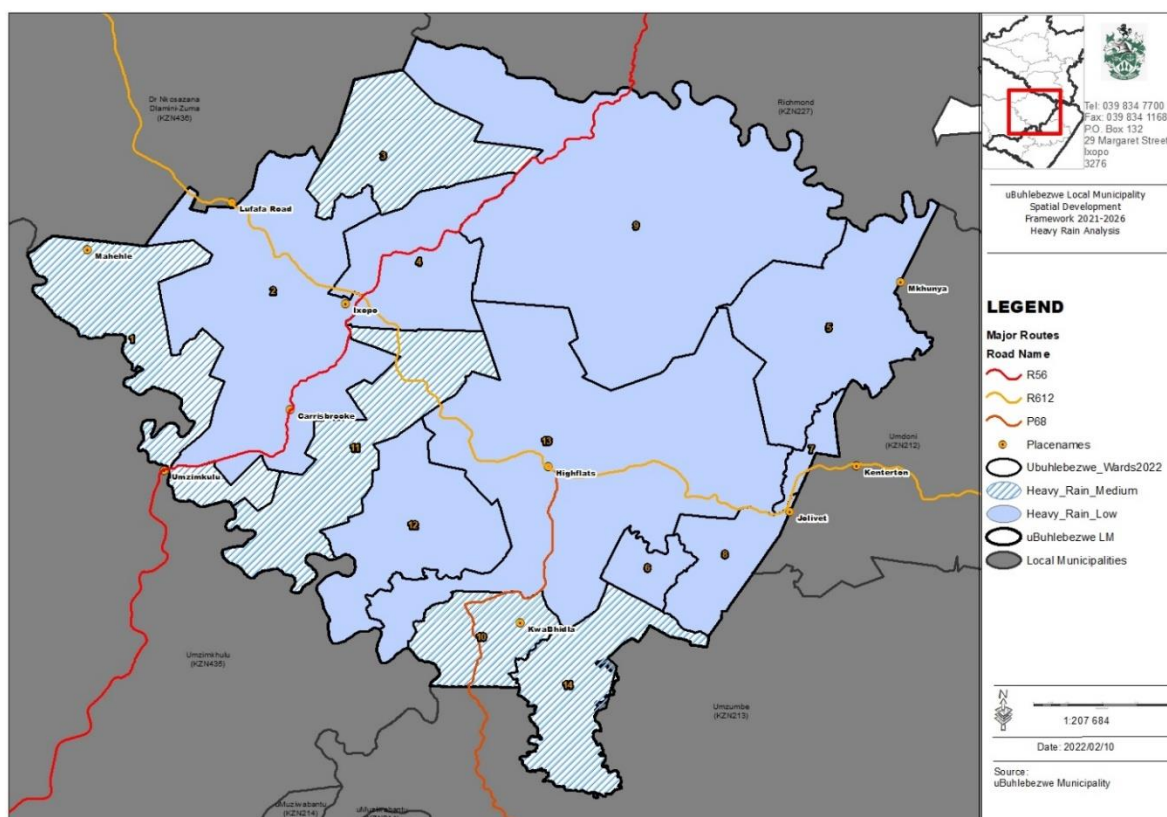
Drought Hazard



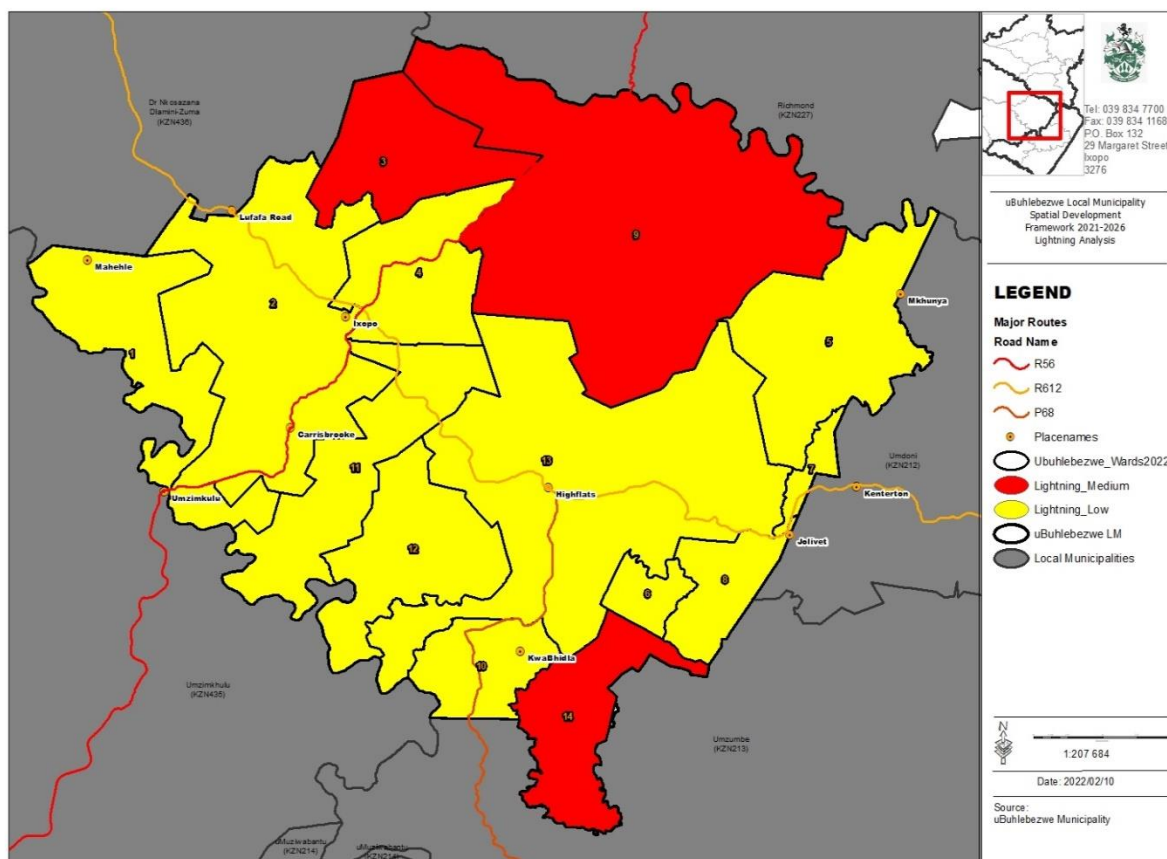
Flood Hazard



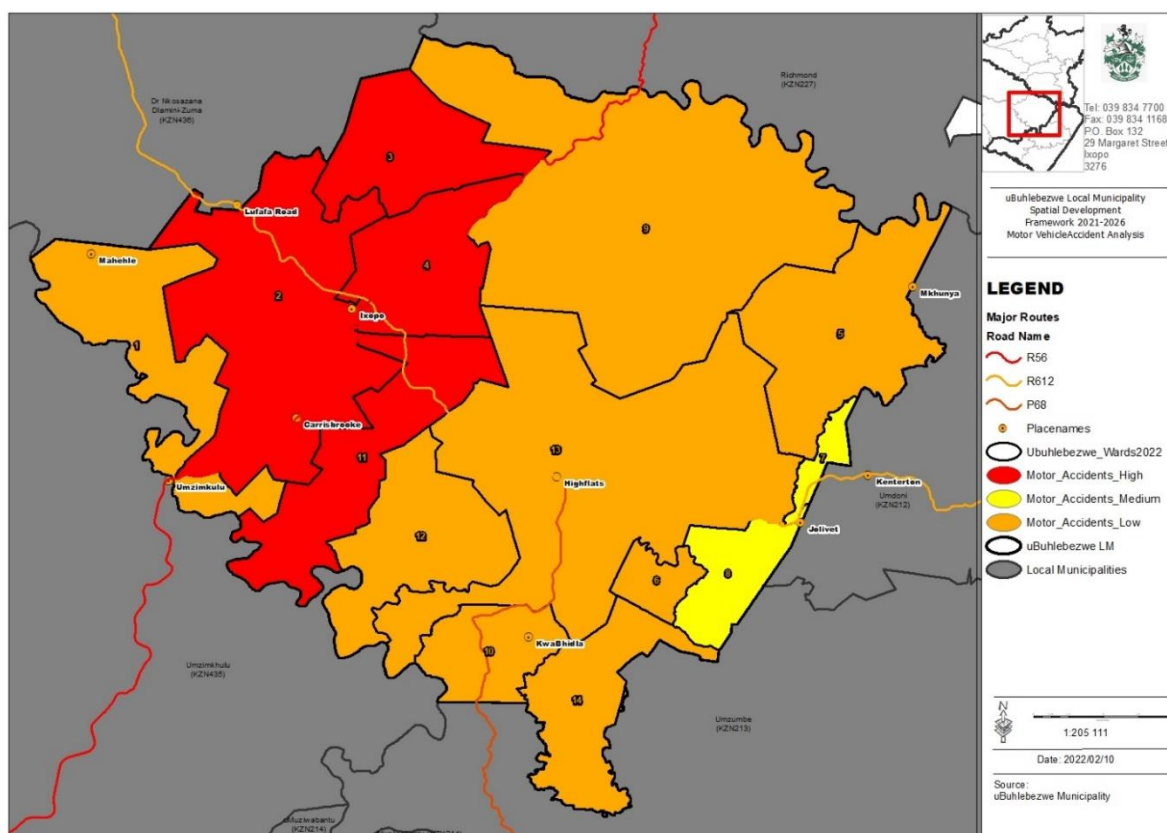
Hailstorm Hazard



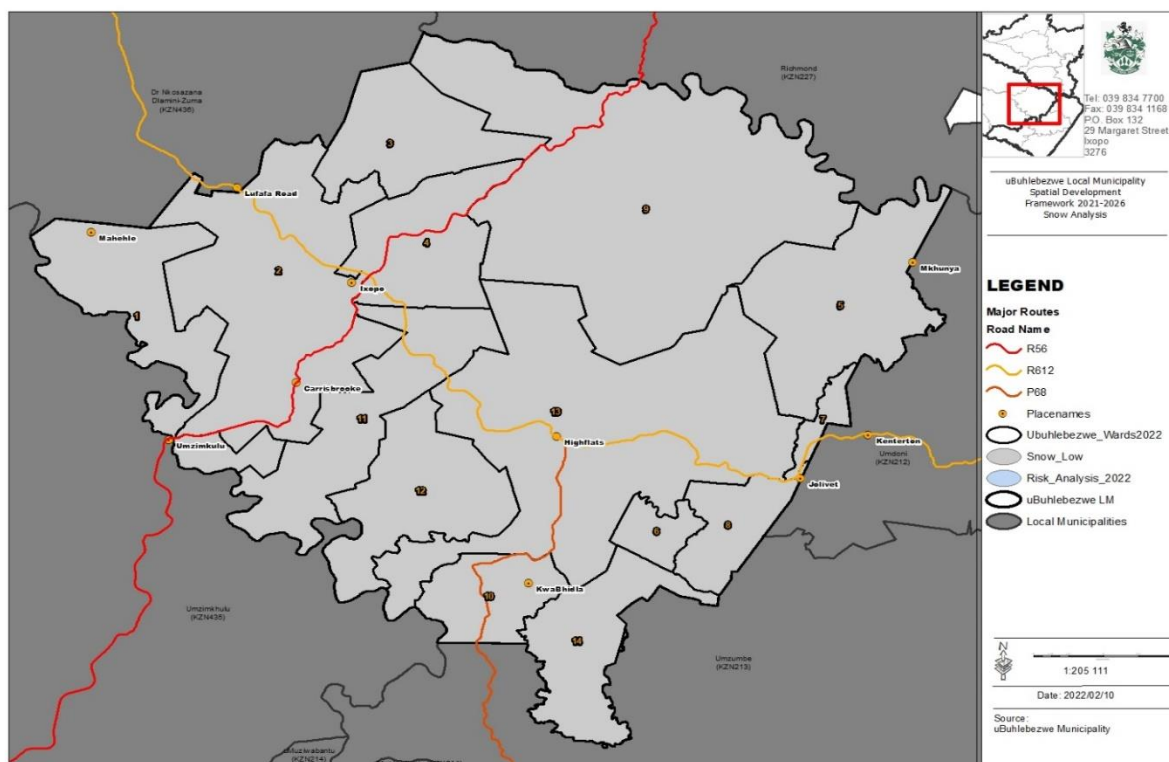
Heavy Rain Hazard



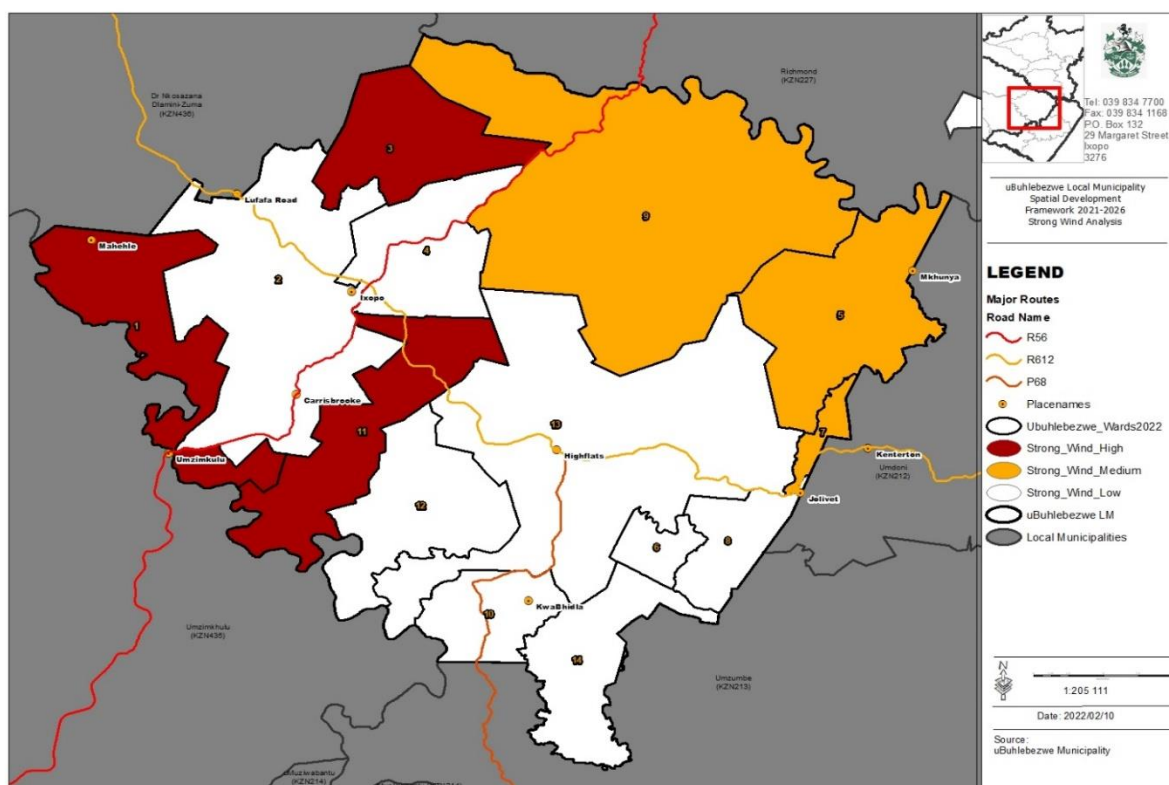
Lightning Hazard



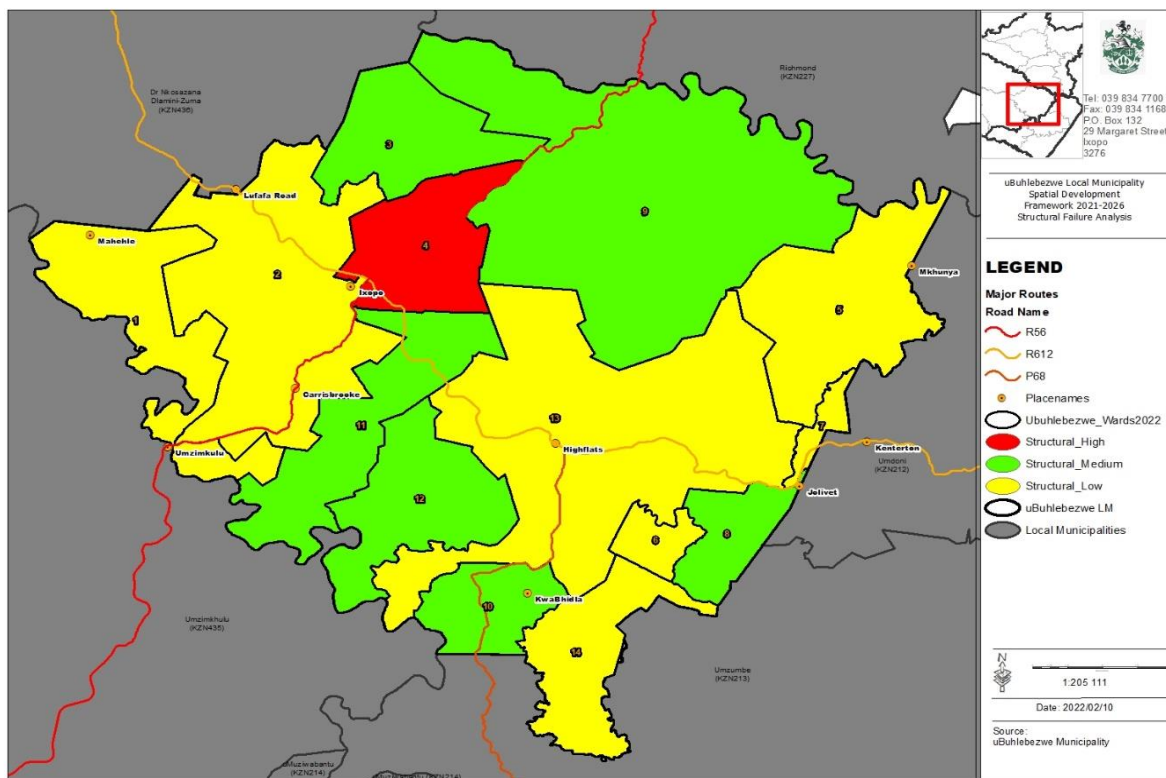
Motor Vehicle Hazard



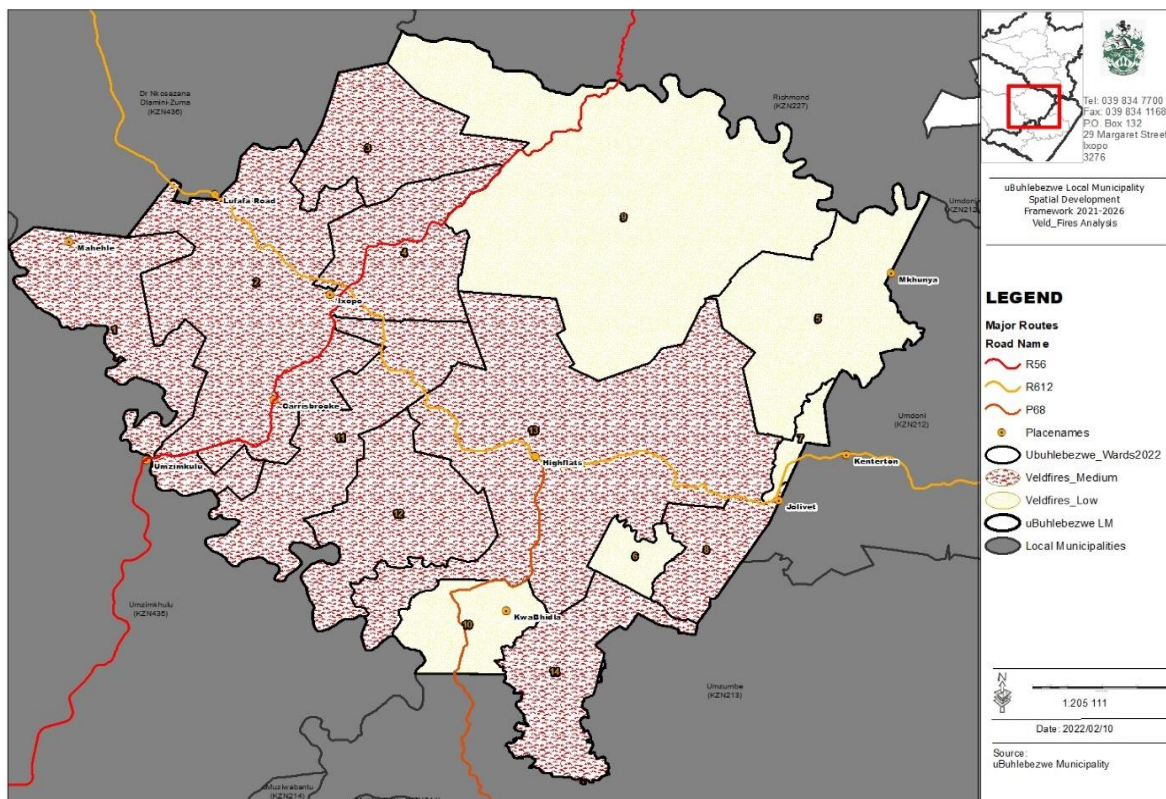
Snow Hazard



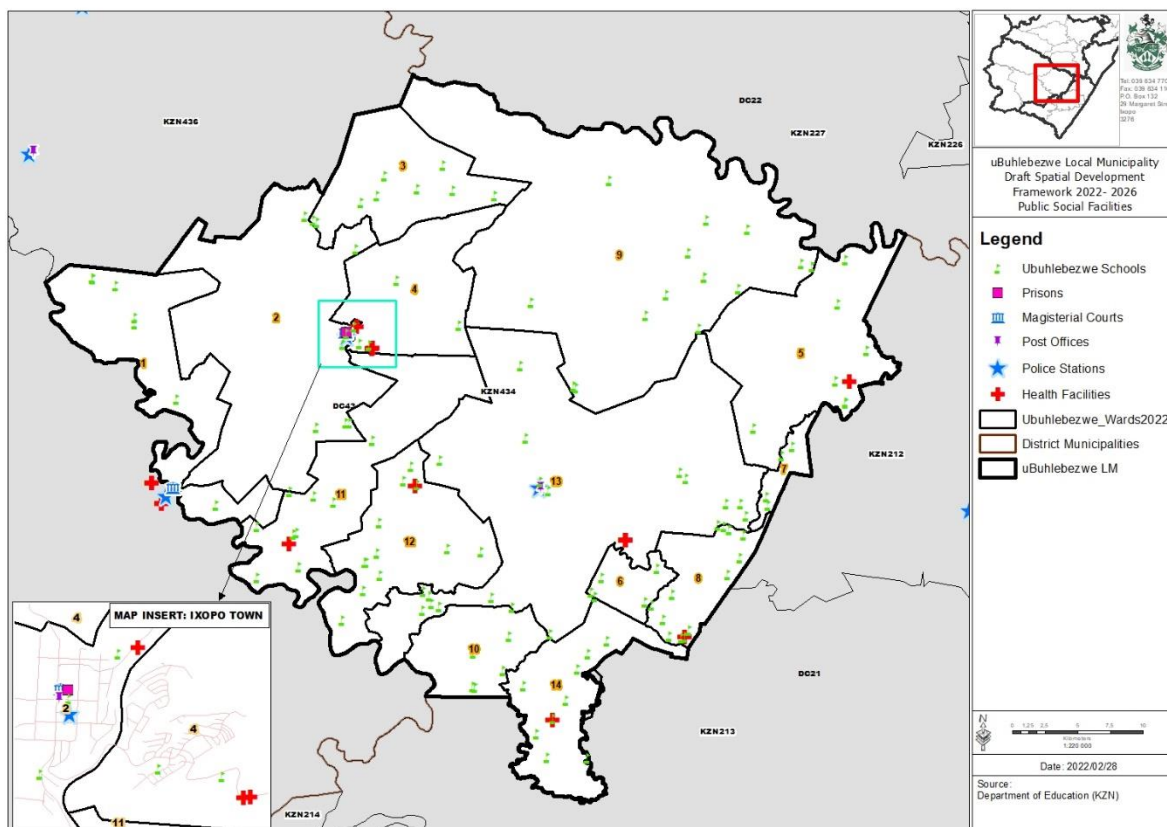
Strong Wind Hazard



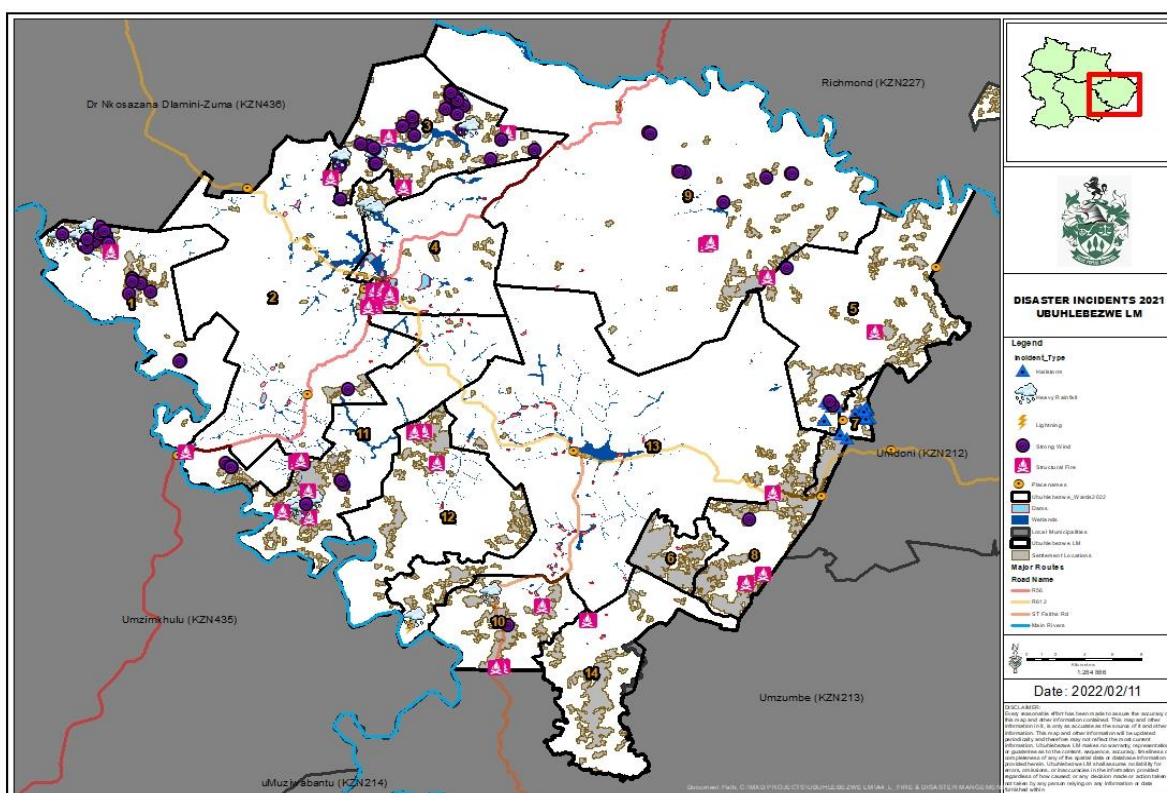
Structural Fire Hazard



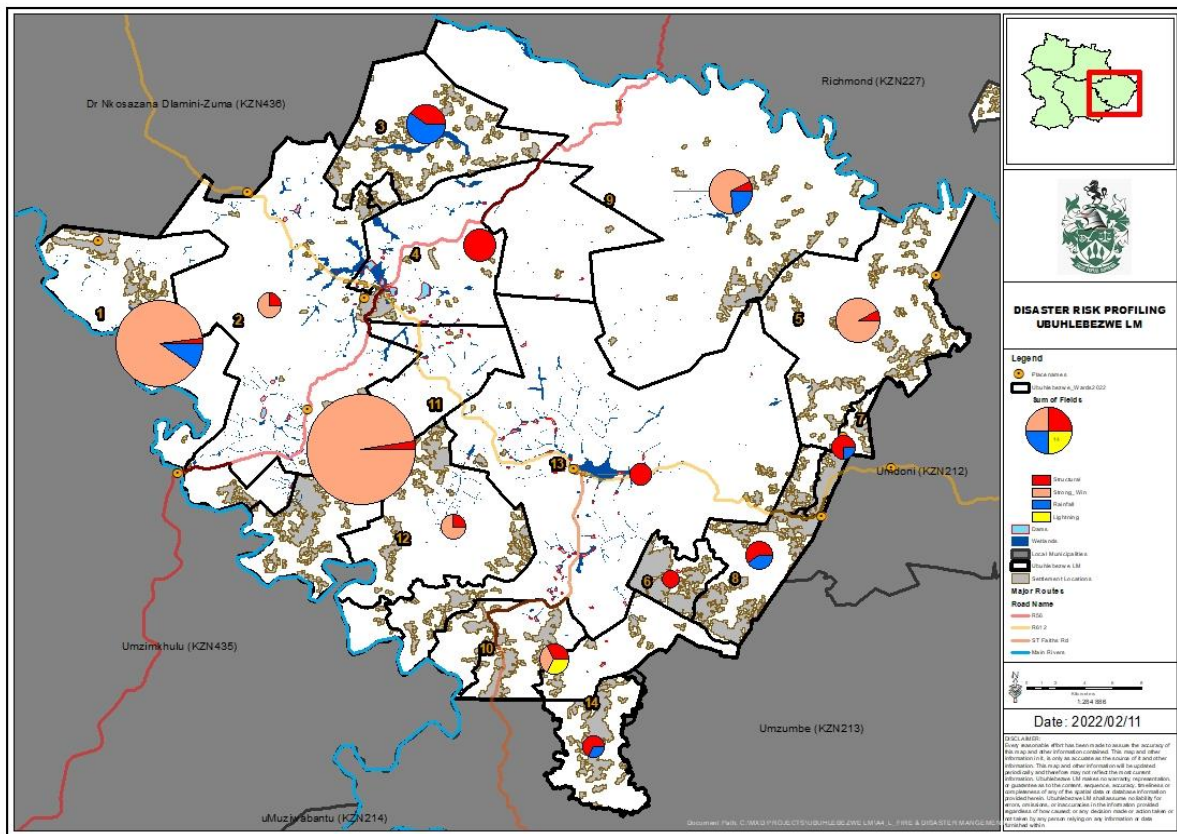
Veld Fire hazard



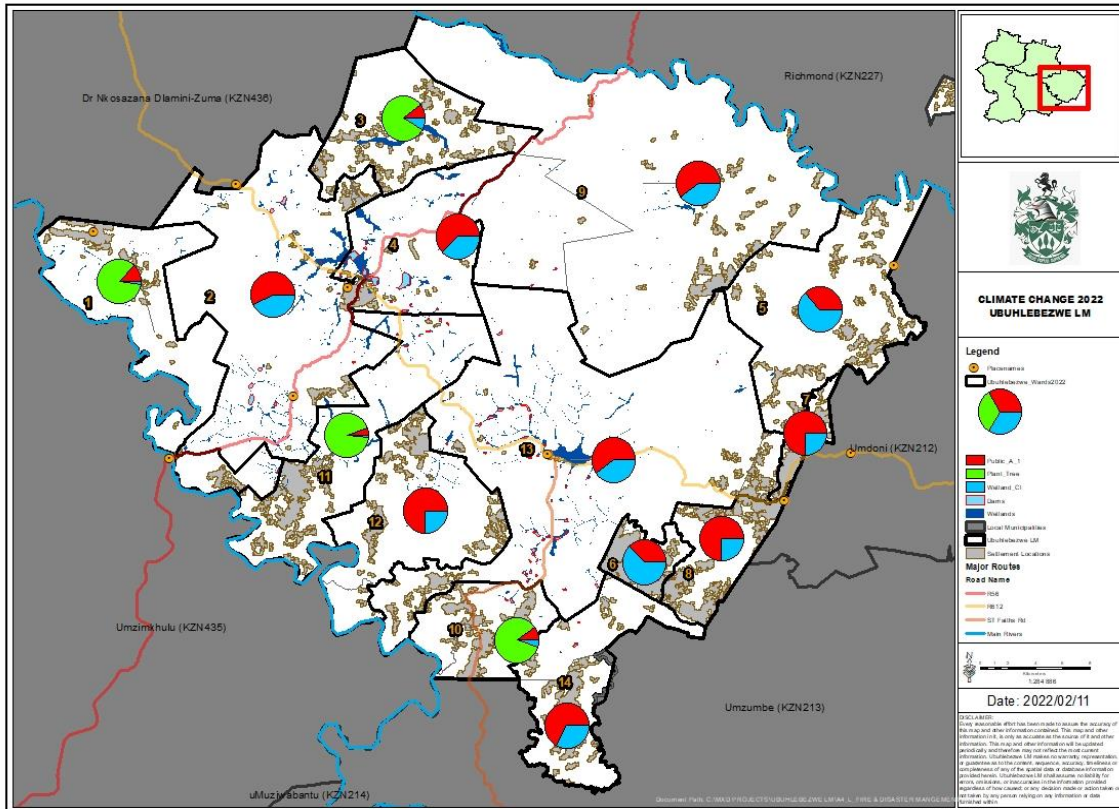
Map showing Church and Clinics Under Ubuhebezwe



Vulnerability Maps



Disaster Risk Profile Maps (Disaster Risk Evaluation Maps)



Climate change Map

RISK REDUCTION PROJECTS/ PROGRAMMES

PROJECTS	QUANTITY
Fire safety inspections	180
Integrated awareness campaigns	4
Awareness campaigns at schools	302
Fire Hydrants Inspections	240
Knapsack Tanks	21
Fire Beaters	96
Emergency Simulations	4



Schools awareness campaigns



Fire hydrant test

DISASTER INCIDENTS

The municipality did not experience any disasters in this financial year that warranted a declaration of a disaster. Only disaster incidents were experienced ranging from heavy rainfall, wind, and structural fires. With drought one has noticed that the area is currently not out of the woods as yet although one has noticed that water restrictions are no more implemented in town, whilst water is still sent to areas with drought.

DISASTER INCIDENTS THAT OCCURRED DURING THE YEAR 2021/2022

NO OF HUMAN INDUCED INCIDENTS	NO OF NATURAL INCIDENTS
48	234

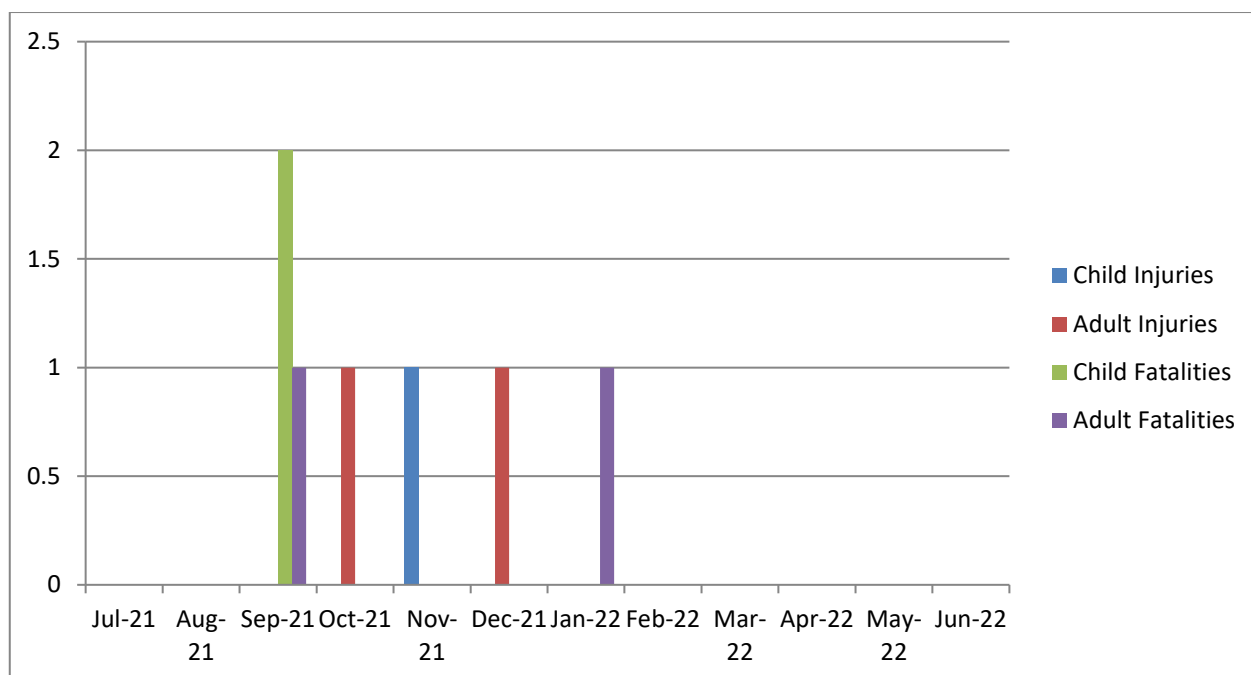
MOTOR VEHICLE ACCIDENTS STATISTICS

MONTH	NO OF MVAs	INJURIES		FATALITIES	
		CHILDREN	ADULTS	CHILDREN	ADULTS
July 2021	1	0	3	0	0
August 2021	1	0	0	0	0
September 2021	1	0	3	1	4
October 2021	4	0	2	0	1
November 2021	0	0	0	0	0
December 2021	2	0	7	1	0
January 2022	3	1	4	0	3
February 2022	2	1	0	0	0
March 2022	3	0	2	0	0
April 2022	2	0	9	0	1
May 2022	3	0	4	0	0
June 2022	2	0	2	0	0
TOTAL	24	2	36	2	9

illustrate number of MVAs injuries and fatalities

MONTH	NO OF STRUCTURAL FIRES	INJURIES		FATALITIES	
		CHILDREN	ADULTS	CHILDREN	ADULTS
July 2021	4	0	0	0	0
Aug 2021	5	0	0	0	0
Sept 2021	4	0	0	2	1
Oct 2021	2	0	1	0	0
Nov 2021	2	1	0	0	0
Dec 2021	1	0	1	0	0
Jan 2022	3	0	0	0	1
Feb 2022	1	0	0	0	0
March 2022	2	2	0	1	0
April 2022	1	0	1	0	0
May 2022	4	0	0	0	1
June 2022	12	0	0	0	0
TOTAL	41	3	3	3	3

Annual structural Fires stats



Illustrate number of fire injuries and fatalities being zero

OTHER DISASTER INCIDENTS (NATURAL)

MONTH	NAME OF INCIDENT	QUANTITY
July 2021	Strong Wind	2
August 2021	Strong Wind	3
September 2021	Strong Wind	4
October 2021	Strong Wind	16
November 2021	Heavy Rain	1
	Strong Wind	12
	Hailstorm	27
December 2021	Heavy Rain	1
	Strong Wind	31
January 2022	Heavy Rain	1
	Strong Wind	8
February 2022	Heavy Rain	4
March 2022	Heavy Rain	5
	Lightning	1
	Hailstorm	199
April 2022	Heavy Rain	160
May 2022	Heavy Rain	60
June 2022	Heavy Rain	3



30 Nov 2021 09:32:16



30 Nov 2021 14:40:15

On the 28th of November at Njani next to Mgangeni area ward 07 Mhlongo Nginakile family was affected by Hailstorm that destroyed their house relief was provided and no one was injured.



28 Nov 2021 17:42:58



29 Nov 2021 17:28:33

On the 28 of November at Mgangeni area ward 07 Duma Thulisile family was affected by Hailstorm no one was injured, relief was provided.



25 Nov 2021 11:31:58



25 Nov 2021 16:09:34

On the 18 of November at Mahhehle next to emaromini area ward 01 Nhlangulela Thokozani family was affected by strong wind, and no one was injured, relief was provided.

TRAFFIC AND LICENCING UNITS

STATUS OF THE TRAFFIC AND LICENSING CAPACITY IN THE MUNICIPALITY

In line with the National Road Traffic Act 1993 of 96 and Section 44 of Criminal Procedure Act 51/1977, which indicates that, *“local municipalities **may** establish a Traffic Station with Testing ground in consultation with the Provincial Department of Transport in accordance with the terms set out in a service level agreement between the two parties in alignment with the national norms and standards”*.

In complying with the above legislation, uBuhlebezwe municipality established its Traffic Unit with testing ground centre, which is situated in number 10 High Street, Ixopo.

The Traffic Department unit is integrated with the Examining of Drivers Licences, examining of vehicles, Learner’s license, Traffic services, Registering Authority and Public Transport section, and is within the Social Development Department in the municipality and its organogram is as follows:

DESIGNATION	NUMBER
Director Social Development	1
Manager Community Safety	1
Chief Traffic Officer	1
Superintended	1
Senior Traffic Officer	1
Traffic Officer	8
Examiners of EDL and EOY	3
TOTAL	16

ACTIVITIES PERFORMED BY TRAFFIC OFFICERS DURING THE YEAR 2021/22



Some of the Law Enforcement Vehicles

During the execution of the planned activities Ubuhlebezwe Traffic Unit with other Law Enforcement Agencies aim to detect and prosecute all offenders by performing the following exercises:

- Speed timing exercise
- Execution and serving of warrants (physically)
- Drunken driving

- Conducting integrated roadblocks
- Moving violations/overtaking unsafely
- Driver fitness
- Public Transport
- Seatbelts
- Unroadworthiness of motor vehicles

In 2021/22 Traffic Unit had written notices 2 1340000,00, charged 2 1480000,00 offenders, written 586 suspension notices arrested 21 accused and revenue generated out of traffic fines collection was R11 608 516,39

MOTOR VEHICLE ACCIDENTS STATISTICS



The above picture depicts the integrated roadblocks

CONSOLIDATED MOTOR VEHICLE ACCIDENTS OCCURRED DURING THE YEAR 2021/22

MONTH	NO OF MVAs	INJURIES		FATALITIES	
		CHILDREN	ADULTS	CHILDREN	ADULTS
July 2021	2	0	1	0	1
August 2021	3	0	0	1	0
September 2021	1	0	3	0	2
October 2021	3	0	8	1	1
November 2021	0	2	0	0	0
December 2021	3	2	6	0	0
January 2022	2	1	8	0	2
February 2022	2	0	2	2	0
March 2022	1	0	3	0	0
April 2022	2	0	9	1	1
May 2022	3	0	4	0	0
June 2022	4	0	4	0	0
TOTAL	26	5	48	5	7

illustrate number of MVAs injuries and fatalities

MOTOR LICENCING/REGISTERING AUTHORITY SERVICES



Motor Licensing Staff

Motor licensing Unit consist of three compliment number of staff, one Licencing Supervisor, one administration Clerk and one Cashier Clerk. The co-functions of Motor Licensing Staff are as follows:

- Renewal of motor vehicle licenses
- Registration of new vehicles.
- Process applications for duplicate registration certificates.
- Registration of used vehicles.
- De-registration of stolen and recovered vehicles.
- Registration of build-up vehicles.
- Registration of imported vehicles.
- Notifications of changes in respect vehicle particulars.
- Notifications in respect of change of registered own of title holder and deceased estates.
- Applications for introduction of persons, business, and close corporations.

For 2021/22 financial year Registering Authority had generated revenue amount of R8 850 623.39

TRAFFIC SERVICES AND ADMINISTRATION SECTION



EDL Administration staff

The Traffic Administration Clerical Staff is composed of seven staff and two Office Cleaners, and their co-functions are as follows:

- Processing applications and issuing of driver's licences.
- Processing applications and issuing of learners' licenses.
- Processing applications for PRDPs.
- Performing eye test duties.
- Conversions of driver cards.
- Issuing of temporary driver's licenses.
- Renewal of driver's licenses.

The Traffic Administration Clerical Staff had issued 3911 driver's licences and 1231 learner's licences. Revenue generated from driver's licences was R2107 543.00 and revenue generated from learners' licences was R419 370.00

MOTOR TESING CENTRE (VTS) SECTION



Motor testing exercise

The Vehicle Testing Centre consists of one Examiner of vehicles and one Pits Assistant, their daily tasks are as follows:

- Testing of roadworthiness from motor vehicles.
- Issuing of the Certificates of roadworthiness (COR).
- Checking defects from the Public Transport.
- Conducting the preliminary tests on motor vehicles.

The Vehicle Testing Centre Unit had tested 581 vehicles in 2021/22 financial year and revenue generated was R220 430.00

EXAMINING OF DRIVER'S LICENCES SECTION



illustrates the examining of driver's licenses

The driver's examining section is composed of four staff and their co-functions are as follows:

- Examining of driver's competences.
- Issuing driver's licenses.
- Issuing learners licenses.
- Examining Municipal new staff.
- Examining of learner's class.
- Examining of Municipal applicants for recruiting purposes.

GRAND TOTAL OF REVENUE GENERATED BY COMMUNITY SAFETY DEPARTMENT IN 2021/22

The grand total of revenue generated by Community Safety Department was R11 608 516.39 in 2021/22, that grand total was generated from all Community Safety activities i.e driver's licences, learner's licences, vehicle examining, traffic fines and motor licensing.

PUBLIC TRANSPORT SECTION



Public transport rank facility

The Public Transport section is being managed by Community Safety Manager in conjunction with the Province Department of Transport, co-ordinating these following tasks:

- Co-ordinate Public Transport activities i.e rank facilities, route descriptions and operating licenses permit in conjunction with the DoT province.
- Ensuring compliance of the National Land Transport Act 22 of 2000 to Public Transport Operators i.e Taxis, Meter Taxis, Minibus Taxis and Bus Operators.
- Approve route description to the Public Transport Operators to obtain Operating License Permit from DOT.
- Issuing official letters that require documents to Department of Transport to issue Operating License Permit to Public Transport Operators that are operating within the jurisdiction area of Ubuhlebezwe Municipality.
- Maintaining peace, order, and stability to Public Transport Operators.
- Liaise with Province DOT Public Transport Monitoring and Compliance Team.
- Liaise with Taxi Association from different Taxi Associations to ensure peace and stability in Taxi Industry.

THE NATIONAL DEPARTMENT OF TRANSPORT 2021/22 AUDIT FINDINGS

National department of transport had conducted inspection on entirely operational of the Ubuhlebezwe Driving Licence Testing Centre (DLTC) and undertaken intensive revenue auditing on the 07th to the 15th of March 2022.

On the inspection, it was found that the Ubuhlebezwe Driving Licence Testing Centre complies with specifications in the manual of the Department “Maximum Requirements for Registration and Retention of Grading Driving Licence Testing Centre” published by the Minister by notice in the Government Gazette No 28446 of 7 April 2006.

On the auditing undertaken it was also found that no discrepancies, fraudulent or deficit identified on the

revenue generated by Ubuhlebezwe DLTC.

INCUMBENTS EMPLOYED IN 2021/22

Community Safety Unit has employed four incumbents to add on compliment number of staff, the additional of staff was for ensuring the quality service delivery and in enhancement of revenue.

TRAININGS UNDERTAKEN BY COMMUNITY SAFETY UNIT IN 2021/22

Community Safety Unit had trained five incumbents aligning with skills development, the training was extremely informative and educational, and it equipped the incumbents to be an instrumental tool and to be effective and efficient in performing their tasks assigned to them.

MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

HUMAN RESOURCE SERVICES

INTRODUCTION TO WORKFORCE CAPACITY DEVELOPMENT

Municipal Systems Act 2000 Section 68 (1) requires municipalities to develop their human resource capacity to a level that enables them to perform their functions and exercise their powers in an economical, effective, efficient and accountable way. The municipality implements the Workplace Skills Plan (WSP) to give expression to the Act,

TRAININGS AS PER THE WORKPLACE SKILLS PLAN: 01 JULY 2021-30 JUNE 2022

NO	NAME & SURNAME	DESIGNATION	TRAINING	DATES
1.	Nozuko Mpande Lisborn Khoza Reshna Gopal Nqobile Mncwabe	Electrician LED Officer Housing Officer Tourism Officer	Advanced Project Management	18-20 August 2021
2.	Samkelisiwe Hlongwane Nomthandazo Ngcobo Nonhlanhla Zondi Thembalihle Mbatha Zanele Majola Nduduzo Ndlangisa Ntembeko Sebenza Lunga Ndlovu Sinenhlanhla Mbandlwa Siyanda Dlamini	Municipal Service Clerk Licensing Clerk Property Clerk Licensing Clerk Data Capture Income Billing Clerk Debtors Clerk Cashier Assistant Librarian Assistant Librarian	Customer Care	30Aug -01 Sept 2021
3.	Themba Douglass Memela Sicelo Khambule Siyanda Neville Nozuko Nomandla Mpande Siyanda Biutus Ngidi Khethukuthula Tenza	General Assistant Builder General Assistant Potholes General Assistant Electrician Electrician Builder General Assistant Road and Potholes	Scaffolding Training	21-23 September 2021
4.	Wellington Shabalala Mzanyelwa Dlamini Sandile Mngoma Siyanda Ngidi Siyanda Dlamini Thubelihle Mbhele Siyamdumisa Mvumbi Aonke Best Linda P Zondi Goodman L Mswane Thabo Funeka Bambizwe Nsindane Nkanyiso Radebe	Handyman General Assistant Grass Cutter Technician Maintenance Builder General Assistant Electrician LED Clerk Internal Audit OHS Officer Shift Leader Disaster Clerk General Assistant Roads and Potholes General Assistant Road and Potholes	Occupational Health and Safety	27-29 September 2022

	Buhlebakhe O Zulu Mongezi S Mthethwa Nombuso H Memela Samuel Njilo Musa C Ntaka Portia Mnguni David Moreng Nonceba P Msomi Nompumelelo Mncwabe	General Assistant General Assistant RoadMarks General Assistant Refuse General Assistant Storm Drainage Fleet Officer Thusong Administator Plumber General Assistant Road and Potholes Personal Assistant to the CFO		
5.	Thandeka Kwababa Philani Msani Aonke Best Anele Msiyane	HRD Clerk HR Clek OHS Officer Labour Relations Officer	Labour Relations	20-22 October 2021
6.	Sithembile Ngubane Sphelelisiwe Kubheka Thubelihle Mbhele Zoe Weldon	Junior Town Planner Social Facilitation LED Clerk Housing Clerk	Project Management	20-22 October 2021
7.	NZ Mjwaha S Nzimande LP Zondi SP Mthembu NG Shoba LS Khumalo T Mfusi T Mbotho JT Wodley GT Maphumulo MS Msomi M Mngonyama J Nomvalo	Fire Fighter Fire Fighter Shift Leader Chief Fire and Disaster Management Fire Fighter Fire Fighter Fire Fighter Fire Fighter Fire Fighter Shift Leader Fire Fighter Fire Fighter Fire Fighter	First Aid Level 3	25-26 October 2021
8.	Mbali S Mbanjwa Nurse P Mkhize Khanyisile S Mdunge	General Assistant Refuse Removal General Assistant Refuse Removal	Waste Management	27-29 October 2021
	Mthobisi Mngonyama Kwanele Mngonyama Buhlebakhe Zulu Philisiwe Mbhele	General Assistant Refuse Removal General Assistant Refuse Removal General Assistant Refuse Removal		
9.	Mongezi Mthethwa Bambizwe Nsindane Nosipho Khumalo ZR Memela ET Funeka Zamokwakhe Khambule	General Assistant RoadMarks General Assistant RoadMarks General Assistant RoadMarks General Assistant RoadMarks General Assistant RoadMarks General Assistant RoadMarks	Install Road Markers	24-26 November 2021

10.	Nozipho Zuma Mthokozisi Hlengwa Thelumusa Matanda Lucky Ndlovu	SCM Clerk SCM Clerk Senior SCM Officer SCM Manager	Acquisition Management Training	6-10 December 2021
11.	Nombulelo P Zuke Sihle L Hlophe	HRD Officer HR Manager	Manage the Development and Performance of Human Capital in the Public Sector	10-14 January 2022
12.	Lumka Luswazi Knowledge S Moshubi Philani Msani Lubabalo Mnandi	Registry Clerk Messenger HR Clerk Fleet Clerk	Records Managements	22-24 February 2022
13.	Zuko Rulumeni Neliswa Mthembu Londiwe Khoza	Assets Officer Assets Clerk Manager Assets	Generally Recognized Accounting Practice	23-25 February 2022
14.	Portia Mnguni Aonke Best Thubelihle Mbhele ET Funeka MD Dlamini Siyamdumisa Mvumbi Nombuso Memela Goodman Mswane PN Ngcobo Musa Ntaka Snenhlanhla Mbandlwa Zethembiso Mayeza	Thusong Administrator OHS Officer LED Clerk General Assistant Roads General Assistant Grass Cutter Internal Audit General Assistant Refuse Disaster Management Clerk Licensing Clerk Fleet Officer Assistant Librarian Intern PMU	Safety Representatives	23-25 February 2022
16.	Sinenhlanhla Mbandlwa Bongiswa Bomela Thandeka Kwababa	Assistant Librarian PA to the Director IPD HRD Clerk	Office Administration	02-04 March 2022
17.	Nolufefe Ngewu Bongiswa Bomela Mthokozisi Hlengwa Phakama Ncobela	SCM Practitioner PA to the Director IPD SCM Clerk SCM Clerk	Minutes Taking and Report Writing	07-11 March 2022
18.	Siphumelele Ndyebo Siphesihle Sikhakhane Siyamdumisa Mvumbi Pumza Ndamase	Internal Audit Internal Audit Internal Audit Manager Internal Audit	Internal Audit 101-Back to Basics	24-25 March 2022
19.	Thandeka Kwababa Sihle L Hlophe Nombulelo P Zuke	HRD Clerk Manager HRM HRD Officer	Skills Development Facilitators	16-20 May 2022
20.	Zodumo Mbadu Zakhele Mtolo Siphephile Sikhakhane Mnoneli Ngcongco	IDP/PMS Officer Communications Officer Monitoring and Evaluation Officer IDP/PMS Itern	Integrated Development Planning	18-20 May 2022

21	Siyanda Ngidi Sandile Mngoma Nozuko Mpande David Moreng	Builder Maintenance Technician Electrician Plumber	Disciplinary Hearing	18-20 May 2022
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22.	Samkelisiwe Hlongwane Gugu Shoji Khanyisile Zuma Musa Ntaka	Municipal Clerk Assistant Librarian Project Coordinator Fleet Officer	Documents Management	25-27 May 2022
23.	Simphiwe Nzimande Minenhle Msomi Lindile I Memela Zwelitsha Lunga	Fire Fighter Fire Fighter Fire Fighter Fire Fighter	Disaster Management	08-10 June 2022
24	Cynthia Kunene Minenhle Dlamini Nobuhle Mbanjwa	PA to the MM PA to the Speaker PA to the Mayor	Apply comprehension skills to engage oral texts in a	08-10 June 2022
25	Mthobisi Mngonyama Sigwili Radebe Musa Mbotho Sandile Hadebe Muzi M Mthembu Nhlanhla Dweku Kwanele Mngonyama Mzanyelwa Dlamini Ziningi Memela Kwanza Radebe	GA Grass Cutting GA Grass Cutting GA Grass Cutting GA Grass Cutting GA Grass Cutting GA Grass Cutting GA Grass Cutting GA Grass Cutting Supervisor Grass Cutting GA Grass Cutting	Grass Cutting	06-08 June 2022
26	Nonhlanhla Mohau Zamantungwa Khumalo Usanda Dukada Senamile Ngcobo	Director SD Manager IDP/PMS Manager ICT Manager PMU	Strategic Alignment	20-22 June 2022
27	Lisborn Khoza Aphiwe Mgilane Phakamisa Mgoboza Thelumusa Matanda	LED Officer SCM Clerk Contract Management Officer Senior SCM Officer	Report Writing and Presentation Skills	20-24 June 2022
28	Siphephile Sikhakhane Zodumo Mbadu Mnoneli Ngcongco Zakhele Mtolo	Monitoring and Evaluation Officer IDP/PMS Officer IPD/PMS Intern Communications Officer	Policy Development	27-29 June 2022

29	Sibusiso Mbatha Qinisile Nxele Nomthandazo Zikode Thobiswa Biyase Bongeka Xaba Noxolo Mncwabe Snegugu Ngcobo Fihleni Chiliza Noxolo Magoso Mvelo Dlamini Mthandeni Ngubane Zakes Ndlovu Musawenkosi Ndlovu Bonginkosi Mchunu Lungelo Mtolo Noluthando Memela Thabile Miya Nkululeko Madonda Bongokwakhe Mdabe Mjundo Nxele Gcinokwakhe Mtolo Zibonele Mbhele Nomvelo Mpofana Andiswa Mhlongo Sbukele Sithole Nozipho Mbanjwa Slindile Ngcongo Thabile Miya Zuziwe Hadebe Anele Dlamini	Unemployed Youth	Security Training for Unemployed Youth	23-27 May 2022
30	Nompilo Hlengiwe Zaca Nonhlanhla Malimela Sandile Jali M Ngubo ME Mkhize BR Zulu Nelisa Ntabeni Nkosinathi Ngcongo SBM Chiya Stanley Chiya Zinhle Miya Babhekile Mpungose Zamani Mhlongo Lungile Zondi Lungani Nyala Mondli Nkontwana Gladys Ngcongo Sibusiso Mbatha Themba Mahlaba Thokozani Ngcongo Zamo Ngidi Lindokuhle Mbhele Elizabeth B Ngubo	All Councillors	Municipal Finance and Administration	28-30 June 2022

EMPLOYEE TOTALS, TURNOVER AND VACANCIES

EMPLOYEE TOTALS, TURNOVER AND VACANCIES			
Vacancy rate 2021/2022			
Designation	Total approved posts	Variances(total time that vacancies exist using fulltime equivalent) no.	Variances (as a proportion of total posts in each category) %
Municipal Manager	01	None	None
CFO	01	None	None
Other S57 Managers(excluding finance posts)	03	None	None
Other S57 Managers(Finance posts)	none	None	None
Municipal Police	none		
Fire Fighters	16	None	None
Senior management: levels 13-15 (excluding finance posts)	11	None	None
Senior management: levels 13-15 (finance posts)	04	None	None
Highly skilled supervision: levels 9-12 (excluding finance posts)	11	None	None
Highly skilled supervision: levels 9-12 (excluding finance posts)	01	None	None

TURNOVER RATE

TURNOVER RATE			
Details	Total appointments as of beginning of financial year no.	Termination during the financial year no.	Turnover rate
2011/12	17	9	53%
2012/13	44	4	9%
2013/14	34	20	59%
2014/15	28	20	71%
2016/17	24	16	67%
2017/18	26	25	96%

TURNOVER RATE			
Details	Total appointments as of beginning of financial year no.	Termination during the financial year no.	Turnover rate
2019/20	44	36	82%
2020/21	38	21	55%

COMMENT ON VACANCIES AND TURNOVER:

The municipality has a turnover of 82%. Positions are filled as people resign, as a result there is a small vacancy rate. The positions of Municipal Manager, Directors of Corporate Services, Director of Infrastructure, Planning and Development, Chief Financial Officer and Director Social Development are filled.

MANAGING THE MUNICIPAL WORKFORCE

INTRODUCTION TO MUNICIPAL WORKFORCE MANAGEMENT

The municipality conducts personnel administration within the framework of the Collective Agreements, Basic Condition of Employment Act, Labour Relations Act and Equity Act, to mention but a few. Furthermore, the municipality has developed and adopted policies through which personnel administration is conducted.

All HR policies were developed, reviewed and adopted by council for 2022/2023 financial year.

HR Policies and Plans				
	Name of Policy	Completed	Reviewed	Date adopted by council or comment on failure to adopt
		%	%	
1	Affirmative Action	100	N/A	Inbuilt in all recruitment related policies
2	Attraction and Retention	100	100	13 June 2022
3	Code of Conduct for employees	100	0	13 June 2022
4	Delegation, Authorisation & Responsibility	100	100	13 June 2022
5	Disciplinary Code and Procedures	100	100	13 June 2022
6	Essential Services	100	100	13 June 2022
7	Employee Assistance/Wellness	100	100	13 June 2022
8	Employment Equity	0	0	Policy (13 June 2022)
9	Exit Management	0	0	Resignation (13 June 2022)
10	Grievance Procedures	100	100	13 June 2022
11	HIV/AIDS	100	100	13 June 2022
12	Human Resource and Development	100	100	WSP (April 2020), Training & Succession (11 June 2020)
13	Information Technology	100	100	13 June 2022
14	Job Evaluation	0	0	Salga Mandate Function

HR Policies and Plans				
	Name of Policy	Completed	Reviewed	Date adopted by council or comment on failure to adopt
		%	%	
15	Leave	100	100	13 June 2022
16	Occupational Health and Safety	100	100	13 June 2022
17	Official Housing	100	100	13 June 2022
18	Official Journeys	100	100	13 June 2022
19	Official transport to attend Funerals	100	100	13 June 2022
20	Official Working Hours and Overtime	100	100	13 June 2022
21	Organisational Rights	0	0	As per LRA
22	Payroll Deductions	0	0	Salga
23	Performance Management and Development	0	0	
24	Recruitment, Selection and Appointment	100	100	13 June 2022
25	Remuneration Scales and Allowances	40	40	Cellphone Allowance Salary Scales by Bargaining Council
26	Resettlement	0	0	13 June 2022
27	Sexual Harassment	100	100	13 June 2022
28	Skills Development	0	0	WSP(April 2020)
29	Smoking	100	100	13 June 2022
30	Special Skills	0	0	
31	Working Organisation	0	0	Organogram
32	Uniforms and Protective Clothing	100	100	13 June 2022

COMMENT ON INJURY AND SICK LEAVE:

There were no injuries for 2021/ 2022 and sick leave is managed in terms of the policy and the Basic Conditions of Employment Act.

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Designations	Total Sick Leave	Proportion of sick leave Without Medical Certification	Employees using sick leave	Total employees in post*	*Average sick leave per employees	Estimated cost
	Days	%	No.	No.	Days	R'000
Lower skilled (Levels 1-2)	592	0	58	83	8.07	303772.96
Skilled (Level 3-5)	220	0	48	86	12	112890.80
Highly skilled production (Level 6-8)	215	0	46	82	1.5	224638.45

Highly skilled supervision (Levels 13-15)	149	0	11	12	2.9	184043.31
Senior management (Levels 13-15)	63	0	14	15	8.7	168 783.92
MM and S57	2	0	1	5	1	6 546.69
Total	1 241	0	178	282	34.17	1000676.13

NUMBER AND PERIOD OF SUSPENSIONS

DESIGNATION	NUMBER OF EMPLOYEES SUSPENDED	TOTAL PERIOD OF SUSPENSION	Estimated loss
Lower skilled	0	0	0
Skilled	2	2 months	81 280.66
Highly skilled production	1	2 months	69 927.63
Highly skilled supervision	1	2 months	72 146,19
Senior management	0	0	0
MM & Section 57	0	0	
Total	2	12 months	204 554.01

DISCIPLINARY ACTIONS TAKEN ON CASES OF FINANCIAL MISCONDUCT

DESIGNATION	NUMBER OF EMPLOYEES SUSPENDED	Temporary suspended due to disciplinary	Dismissed due to disciplinary	
Lower skilled	0	0	1	22 760.00
skilled	2	0	0	0
Highly skilled production	1	0	0	0
Highly skilled supervision	1	0	0	0
Senior management	0	0	0	0
MM & Section 57	0	0	0	0
Total	4	0	1	22 760.00

PERFORMANCE REWARDS

Performance Rewards by Gender					
Designations	Gender	Beneficiary profile			
		Total number of employees in group	Number of beneficiaries	Expenditure on rewards 2020/2021 R941 284.83	Proportion of beneficiaries with group %
Lower skilled (Levels 1-2)	Female				
	Male				
Skilled (Levels 1-2)	Female				
	Male				
Highly skilled production (Levels 6-8)	Female				
	Male				
Highly skilled supervision (Levels 9-12)	Female				
	Male				
Senior management (Levels 13-15)	Female	8	6	188 421.14	75%
	Male	7	7	352 816.19	100%
MM and S57	Female	3	3	199 096.51	100%
	Male	2	2	133 906.30	100%
Total		20	18	R941 284.83	

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

UPDATE ON REVIEWED POLICIES:

The following policies were last reviewed at the policy strategic planning session in October 2020:

- ICT Operating System Security
- ICT Security Controls
- Service Level Agreement

FUTURE PLANS

The major plans of the IT Unit are as follows:

- Virtualising the Municipalities environment and setting up DR (Disaster Recovery) site for IT.
- Redrafting and implementing the ICT units Policies, Governances Specialists, migrating to Office 365 which is the latest mailbox.
- Upgrading the Municipal Financial Management System to be MSCOA compliant and to transact efficiently and effectively on MSCOA with no issues and to meet the national treasury requirements.

ANY NEW CHALLENGES ON ICT SOLUTIONS

Telecommunications networks still remains challenge in the outskirts of Ixopo as well as in all the Ubuhlebezwe Municipality wards. Communication has been made with the telecommunications service providers to assist in improving the network in the aforementioned arears and plans are in place to carry the tasks.

UPDATE ON TELECOMMUNICATIONS

The Municipality has already approved two wayleaves for fibre implementation in Ixopo town which will boost our telecommunications network significantly.

ADMINISTRATION

One of the core functions of the Administration Unit is to provide Secretariat support to Municipal Council meetings, Executive Committee and Portfolio Committees. The Municipality has multi-party Portfolio Committees, being, the Finance Committee, Corporate Services, Social Development and Infrastructure, Planning and Development Portfolio Committees. The mentioned Portfolio Committees assist the Executive Committee and Council with, among others, policy development and performance monitoring in order to accelerate service delivery, as well as the oversight of strategic programmes and projects.

COUNCILLORS: COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE

Council of Ubuhlebezwe Municipality comprises of 27 (twenty-seven) Councillors representing different political parties who have been allocated to serve in Executive Committee and Portfolio Committees. A schedule of meetings for a calendar year is adopted by Council prior to the beginning of the year for proper planning by Councillors and Officials.

During the 2021/22 Financial Year, participation and attendance to meetings was as follows:

COUNCIL

DATES SCHEDULED MEETINGS	OF	DATES SPECIAL MEETINGS HELD	OF	ATTENDANCE	PERCENTAGE
		1 st July 2021		19/27	70
22 nd July 2021				23/27	85
		22 nd November 2021		26/27	96
9 th December 2021				24/26	92
		15 th December 2021		22/26	85
25 th January 2022				23/26	88
24 th February 2022				23/26	88
		9 th March 2022		25/27	93
24 th March 2022				24/27	89
21 st April 2022				20/27	74
		18 th May 2022		24/27	89

26 th May 2022		22/27	81
22 nd June 2022		25/27	93
Overall attendance for 2021/2022 Financial Year			163

EXECUTIVE COMMITTEE

DATES SCHEDULED MEETINGS	OF	DATES SPECIAL MEETINGS HELD	OF	ATTENDANCE	PERCENTAGE
13 th July 2021				4/5	80
<i>7th September 2021</i>		<i>Did no sit, Council on election recess</i>			
<i>23rd November 2021</i>		<i>Did no sit, Council on election recess</i>			
18 th January 2022				3/5	60
15 th March 2022				4/5	80
17 th May 2022				4/5	80
		14 th June 2022		4/5	80
Overall attendance for 2021/2022 Financial Year					71

CORPORATE SERVICES PORTFOLIO COMMITTEE

DATES SCHEDULED MEETINGS	OF	DATES SPECIAL MEETINGS HELD	OF	ATTENDANCE	PERCENTAGE
3 rd August 2021				6/6	100
<i>2nd November 2021</i>		<i>Did no sit, Council on election recess</i>			
8 th February 2022				4/6	67
5 th April 2022				4/6	67
7 th June 2022				6/7	86
Overall attendance for 2021/2022 Financial Year					80

FINANCE COMMITTEE

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE
13 th July 2021		3/4	75
12 th August 2021		3/4	75
14 th September 2021		3/4	75
12 th October 2021	<i>Did no sit, Council on election recess</i>		
11 th November 2021	<i>Did no sit, Council on election recess</i>		
14 th December 2021		3/6	50
13 th January 2022		4/6	67
11 th February 2022		5/6	83
11 th March 2022		4/4	100
12 th April 2022		4/4	100
12 th May 2022		3/4	75
13 th June 2022		3/4	75
Overall attendance for 2021/2022 Financial Year			83

SOCIAL DEVELOPMENT PORTFOLIO COMMITTEE

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE
4 th August 2021		6/6	100
<i>3rd November 2021</i>	<i>Did no sit, Council on election recess</i>		
14 th February 2022		5/6	83
6 th April 2022		5/7	71
8 th June 2022		4/7	57
Overall attendance for 2021/2022 Financial Year			80

INFRASTRUCTURE, PLANNING AND DEVELOPMENT

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE
25 th August 2021		5/6	83
<i>4th November 2021</i>	<i>Did no sit, Council on election recess</i>		
10 th February 2022		5/6	83
7 th April 2022		5/6	83
9 th June 2022		5/6	83
Overall attendance for 2021/2022 Financial Year			80

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE
6 th July 2021		5/6	83
	7 th October 2021	5/6	83
	12 th October 2021	5/6	83
	22 nd October	5/6	83
<i>16th November 2021</i>	<i>Did no sit, Council on election recess</i>		
16 th February 2022		3/4	75
29 th April 2022		5/5	100
	1 st June 2022	5/5	100
24 th June 2022		4/5	80
Overall attendance for 2021/2022 Financial Year			89

LOCAL LABOUR FORUM

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE
23 rd July 2021		2/2	100
17 th September 2021		2/2	100
	6th October 2021	2/2	100
<i>19th November 2021</i>	<i>Did no sit, Council on election recess</i>		
25 th January 2022		2/2	100
25 th March 2022		1/2	50
27 th May 2022		2/2	100
Overall attendance for 2021/2022 Financial Year			86

The Administration Unit is responsible for the Management of Municipal halls . During the 2021/2022 Financial Year, the Municipality received revenue amounting to R109,300-00. Below is the summary of income per hall for 2021/22 Financial Year:

EVENT	PEACE INITIATIVE HALL	SOWETO HALL	HIGHFLATS HALL
WEDDINGS	R3 000.00	R2 000.00	R2 000.00
FUNERALS/CHURCH	R2 000.00	R1 400.00	R1 500.00
OTHER CELEBRATIONS	R3 000.00	R2 000.00	R2 000.00
MEETINGS	R1 500.00	R 800.00	R1 300.00
REFUNDABLE DEPOSIT- HALLS	R2000.00	R1 200.00	R 600.00
MAIN BOARDROOMS	R 1000.00	R 500.00	-
OTHER BOARDROOMS	R 700.00	R 300.00	-
REFUNDABLE DEPOSIT FOR BOARDROOMS	R 400.00	R 200.00	-

2021/22 FINANCIAL YEAR TARIFFS

SUMMARY OF INCOME FOR THE MONTHS OF AUGUST AND SEPTEMBER 2021

NAME OF HALL	AUGUST	SEPTEMBER
PEACE INITIATIVE	Nil	R3000.00
SOWETO	R10600.00	R2800.00
FAIRVIEW	R600.00	R900.00
HIGHFLATS	Nil	Nil
TOTAL	R 11200.00	R 6700.00

NAME OF HALL	OCTOBER	NOVEMBER
PEACE INITIATIVE	R3000.00	R2000.00
SOWETO	R6400.00	R3600.00
FAIRVIEW	R900.00	R1200.00
HIGHFLATS	R1500.00	R3000.00

TOTAL	R11800.00	R9800.00
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SUMMARY OF INCOME FOR THE MONTHS OF OCTOBER AND NOVEMBER 2021

SUMMARY OF INCOME FOR THE MONTHS OF DECEMBER 2021 AND JANUARY 2022

NAME OF HALL	DECEMBER	JANUARY
PEACE INITIATIVE	R4500.00	R1500.00
SOWETO	R6800.00	R8400.00
FAIRVIEW	R1800.00	R1200.00
HIGHFLATS	R6000.00	R1300.00
TOTAL	R19100.00	R12400.00

SUMMARY OF INCOME FOR THE MONTHS OF FEBRUARY AND MARCH 2022

NAME OF HALL	FEBRUARY	MARCH
PEACE INITIATIVE	R3000.00	R 3000.00
SOWETO	R8400.00	R 11200.00
FAIRVIEW	R1800.00	R 1800.00
HIGHFLATS	R1500.00	R 1500.00
TOTAL	R14700.00	R17500.00

SUMMARY OF INCOME FOR THE MONTHS OF APRIL AND MAY 2022

NAME OF HALL	APRIL	MAY
PEACE INITIATIVE	R5000.00	Nil
SOWETO	R14000.00	R4800.00

FAIRVIEW	R2700.00	R2700.00
HIGHFLATS	R3000.00	R3000.00
TOTAL	R24700.00	R10500.00

NAME OF HALL	JUNE
PEACE INITIATIVE	NIL
SOWETO	R5600.00
FAIRVIEW	R1800.00
HIGHFLATS	R3000.00
TOTAL	R 10400.00

COMMITTEES (OTHER THAN EXCO) AND PURPOSES OF COMMITTEES	
MUNICIPAL COMMITTEES	PURPOSE OF THE COMMITTEE
FINANCE	<p>The Finance Committee is responsible for the Management of :</p> <ul style="list-style-type: none"> → Financial Administration of all Grants → Tax, Levies etc → Income → Debtor Management → Expenditure → Budget → Payroll → Insurance → Loans and Investments → Cash Flow → Sourcing Management → Procurement- Supply Chain Management → Contracts → Project Management → Assets Management
CORPORATE	<p>The Administration, and Human Resources Portfolio Committee's function is to oversee the following within the Municipality</p> <ul style="list-style-type: none"> → Provide Administrative and Secretarial functions → Council and Councillor Support → Policies and Procedures → Records Management → Municipal Building Management → Capacity Building → Human Resources → Occupational Health and Safety → Information Communications and

	<p>Technology</p> <ul style="list-style-type: none"> → Legal → Security → Fleet
SOCIAL DEVELOPMENT PORTFOLIO	<p>The Social Development Portfolio Committee is responsible for Management of the following:</p> <ul style="list-style-type: none"> → LED & Tourism → Passenger Transport → Cemeteries → Parks, Gardens and Recreation → Disaster Management → Community and Safety Services → Environment Management → Fresh Produce and Markets → Public Participation → Business Planning and Licenses → Sports, Youth, Arts and Culture, Gender → Libraries → Community Development → Refuse Removal → Solid Waste Sites
PLANNING, INFRASTRUCTURE AND DEVELOPMENT PORTFOLIO	<p>The Planning, Infrastructure and Development Portfolio Committee's function is to oversee the following within the Municipality ;</p> <ul style="list-style-type: none"> → Planning and Development → Water → Electricity → Municipal Roads and Stormwater drainange → Housing and Land Affairs → Business Planning → Project Management → Contracts Management → Sourcing Management

	<ul style="list-style-type: none"> → Regulator Monitoring → Implementation Agent → MIG → Town Planning → GIS
MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)	<p>The role of MPAC is to review and analyze the Annual Report, gather input and prepare a draft Oversight Report for consideration by Council. Questions raised with the administration should, in writing, be forwarded to the Accounting Officer and subsequently provided to the committee. Questions should be responded to immediately during the committee meeting to avoid delays. The top management team may assist the Accounting Officer if needed.</p>

THIRD TIER ADMINISTRATIVE STRUCTURE:

THIRD TIER STRUCTURE	
DIRECTORATE	DIRECTOR / MANAGER (TITLE & NAME)
Municipal Manager's office	Municipal Manager: Mr GM Sineke
	Manager: IDP / PMS: Ms ZM Khumalo
	Manager: Internal Audit: Mrs P Ndamase
Budget & Treasury Office	Chief Financial Officer: Ms SY Sityata
	Assistant CFO: MS MP Mkhize
	Manager Budget & Reporting: Mr LL Makhaye
	Manager SCM: Mr FL Ndlovu
	Manager Assets : Ms L Khoza
Corporate Services	Director: Corporate Services: Ms P Luswazi
	Manager Administration: Ms SR Adams
	Manager Human Resources: Mr LS Hlophe
	Manager ICT: Mr U Dukada
Social Development	Director: Mrs NC Mohau
	Manager LED/Tourism: Mr NH Mkhize
	Manager Community Safety: Mr ZN Mthanti
	Manager Community Services: Mr C Ndlovu
	Manager Community Services: Mrs M. Modi
Infrastructure Planning & Development	Director: Mr SB Mkhwanazi
	Manager PMU: Ms SC Ngcobo
	Manager: Housing & Planning: Miss T Mthembu

CHAPTER 4 – FINANCIAL PERFORMANCE

PERFORMANCE REPORT PART II

STATEMENTS OF FINANCIAL PERFORMANCE

		2022	2021
REVENUE			
Revenue from exchange transactions			
Service charges	17	3,088,142	3,057,064
Rental of facilities and equipment	19	1,151,394	896,184
Licence Commission		1,336,919	1,267,716
Licences and permits		2,600,772	3,299,716
Donation Received		-	-
Other Income	20	2,531,726	1,989,656
Interest received - investments	21	8,555,154	7,569,455
Total revenue from exchange transactions		17,236,599	17,840,824
Revenue from non-exchange transactions			
Statutory revenue			
Property rates	22	24,389,460	21,320,965
Transfer revenue			
Government grants & subsidies	23	159,634,257	170,394,745
Fines, penalties, and forfeits		427,339	446,324
LG SETA		560,684	-
Lollipop Receipt		1,412,139	331,464
Total revenue from non-exchange transactions		190,441,400	192,493,498
TOTAL REVENUE		207,677,999	210,334,322
EXPENDITURE			
Employee related costs	24	(86,562,577)	(84,093,867)
Remuneration of councillors	25	(10,372,452)	(10,435,845)
Depreciation and amortisation	26	(27,806,387)	(32,664,285)
Impairment loss / reversal of impairment	27	(83,920)	(3,257,702)
VAT impairment	28	9,010,351	(1,615,308)
Debt impairment	29	(13,945,457)	(11,355,155)
Finance Costs		(1,142)	
Contracted services	30	(18,611,886)	(17,658,774)
General Expenditure	31	(30,642,427)	(26,885,825)
TOTAL EXPENDITURE		(179,015,897)	(187,966,761)
Operating Surplus		28,662,102	22,367,561
Loss on disposal of assets and liabilities		(625,148)	(1,434,930)
SURPLUS FOR THE YEAR		28,036,954	20,932,631

GRANTS

The municipality has received grant funding from the National Treasury, COGTA and Arts and Culture. These grants can be classified as follows:

Non-Conditional Grants

Equitable Share

Conditional Grants

Municipal Finance Management Grant

Library Grant

Library cyber-Grant

EPWP

Municipal Infrastructure Grant

LED Grant

Smalltown Rehabilitation Grant

Title Deeds Restoration Grant

All conditional grants, both operational and capital grants were spent to 91% as of 30 June 2021 mainly caused by INEP where there was a change of Projects during the year, a rollover application was done and submitted to National Treasury. The municipality also managed to achieve a 100% expenditure on the MIG grant which then specifically speaks to the improved service delivery.

Below is a list of unspent grants:

Name of Grants	Name of organ of the state entity	Opening Bal. 21/22	Total receipt	Total expenditure	Grants Balance 21/22
Financial Management Grant	National Treasury	-	- 1 920 000	1 920 000	-
Building Plans Information Systems	Cogta	-1 193	-	1 193	-
Electrification: DoE	DoE	-	- 8 000 000	8 000 000	-
EPWP	Cogta	-	- 2 131 000	2 131 000	-
Sangcwaba Grant	Cogta	-507 555	-	-	-507 555
Library Grant	Art and culture	-	- 1 177 000	1 177 000	-
MIG Grant	Cogta	-	- 32 262 000	32 262 000	-
Tittle Deeds Restoration Programme Grant		-100 000	-	-	- 100 000
LED Grant	Cogta		-1 000 000	1 000 000	
Grants Balance as @ 30 June 2022		-608 748	-46 490 000	46 491 193	-607 555

ASSET MANAGEMENT FINANCIAL

RATIOS

Asset Management

Capital Expenditure to Total Expenditure

Formula

Total Capital Expenditure / Total Expenditure X 100

= R 42 078 000 / R 179 015 897 x 100

= **24%**

Impairment of Property Plant and Equipment and Investment Property and Intangible Assets

Formula

PPE + Investment Property + Intangible assets impairment / Total PPE + Investment Property + Intangible Assets X 100

= R 83 920 / R 363 074 419 x 100

= **0.02%**

Repairs and Maintenance as a percentage of PPE carrying values

Formula

Total repairs and maintenance / Total PPE

= R 2 479 606 / R 336 081 266

= **0.74%**

Debtors Management (Rates and Refuse)

Formula

Gross debtors opening balance + billed revenue – gross debtors closing balance – bad debts written off / billed revenue X 100

= R 23 885 195 / R 27 477 602 X 100

= **86.92%**

Bad debts written off as a percentage of bad debts provision

Formula

Bad debts written off / provision for bad debt

$$= R\ 13\ 945\ 458 / R\ 13\ 945\ 458$$

$$= \mathbf{100\%}$$

Current Ratio Formula

$$\text{Current Assets} / \text{Current Liabilities}$$

$$= R\ 202\ 321\ 984 / R\ 26\ 768\ 652$$

$$= \mathbf{7,56: 1}$$

Net Operating Surplus Formula

$$\text{Total Operating Revenue} - \text{Total Operating Expenditure} / \text{Total Operating Revenue} \times 100$$

$$= (R556\ 212 / 175\ 300\ 046) \times 100$$

$$= \mathbf{-0.32\%}$$

Remuneration of Employees and Councillors as a percentage of operating expenditure Formula

$$\text{Remuneration (Councillors and Employees)} / \text{Total Operating Expenditure} \times 100$$

$$= R\ 96\ 981\ 765 / 179\ 047\ 009$$

$$= \mathbf{54\%}$$

DEBTORS

Debtors have increased from the prior year; 2022. The total debt balance after considering allowances for impairments increased to R20 920 303 from R19 511 096. The percentage increase on tariffs for the financial year under review was 5.0% across the board. Debt collection is still a problem within the municipality emanating from a general culture of non - payment within the South African Communities. A vast majority of the municipality's debtors are individual households, with businesses owing the municipality just over R11million. The municipal council also resolved to write off penalties during the financial year 2014/2015.

The debtor's book has therefore increased in proportion to the increase in billed revenue for the year.

	2022 R	2021 R
Rates	20 752 055	22 163 034
Fines	2 131	385 104
Housing Debtors (Self Help)	103 275	110 275
Refuse	2 863 044	3 170 505
Vat Debtors	5 061 596	2 834 451
Housing Rental	614 671	919 028
Sundry	2 336 521	1 283 854
Less Provision for bad debts	(10 812 990)	(11 355 155)
TOTAL	20 920 303	19 511 096

ASSESSMENT BY THE ACCOUNTING OFFICER ON ANY ARREARS ON MUNICIPAL TAXES AND SERVICE CHARGES

The municipality levies rates to all properties that are reflected in the municipal valuation roll. A supplementary valuation roll was submitted to council in May 2017 and is being implemented. Policy viewed and adopted by the municipality in this regard. The municipality further ensured that a gazette is promulgated for the levying of property rates.

A tariff policy was also adopted by council and further gazette for the levying of property rates. Properties are charged a tariff based of the tariffs as approved by council.

It must also be further noted that the revenue that is derived from the property rates is R5 million which is very low compared to the budget of the municipality. A strategy was developed to somewhat increase revenue collected from rates. The municipality also appointed the services of a debt collector in order to increase revenue collection

Below is a reconciliation of debtors as at 30 June 2022

	2022 R	2021 R
Rates	20 752 055	22 163 034
Fines	2 131	385 104
Housing Debtors (Self Help)	103 275	110 275
Refuse	2 863 044	3 170 505
Vat Debtors	5 061 596	2 834 451
Housing Rental	614 671	919 028
Sundry	2 336 521	1 283 854
Less Provision for bad debts	(10 812 990)	(11 355 155)
TOTAL	20 920 303	19 511 096

SPENDING AGAINST CAPITAL BUDGET CAPITAL

EXPENDITURE

Infrastructure	R 11 003 163
Building	R 12 515 793
Intangible Assets	R 1 279 400

Ubuhlebezwe municipality is still highly dependent on grant funding. The main grant being the Equitable Share.

The following table reflects the funding nature and by source 2021/2022.

SOURCE OF REVENUE

S 71(1) (f) ALLOCATION RECEIVED AND ACTUAL EXPENDITURE ON THOSE ALLOCATIONS							
Allocations	Original Budget 2021/2022	Adjusted Budget 2021/2022	Actual Received YTD	Actual Expenditure - June 2022	Expenditure YTD- 2022	Unspent Y T D	% Expenditure Against allocation
Financial Management Grant	1 920 000.00	1 920 000.00	1 920 000.00	226 888.78	1 920 000.00	-	100%
Electrification - DOE	10 000 000.00	8 000 000.00	8 000 000.00	-	8 000 000.00	-	100%
Library Grant and Library Grant - Cyber	242 000.00	242 000.00	242 000.00	-	242 000.00	-	100%
Community Library Services Grant	935 000.00	935 000.00	935 000.00	-	935 000.00	-	100%
MIG	28 262 000.00	32 262 000.00	32 262 000.00	8 980 720.22	32 262 000.00	-	100%
EPWP	2 131 000.00	2 131 000.00	2 131 000.00	323 108.73	2 131 000.00	-	100%
Title Deeds Restoration Programme		-	100 000.00	-	-	100 000.00	0%
Led Grant		1 000 000.00	1 000 000.00	94 112.74	1 000 000.00	-	100%
					-		
TOTAL	43 490 000.00	46 490 000.00	46 590 000.00	9 624 830.47	46 490 000.00	100 000.00	100%

CASH FLOW MANAGEMENT AND INVESTMENTS

CASH FLOW

The municipality's cash flows can be regarded as stable. The cash and cash equivalents available as at 30 June 2022 were R 165 097 676. The municipality can continue operating for the next 12 months with the estimated fixed cost of R7.4 million.

The following is a detailed list of cash and cash equivalents as of 30 June 2022:

Cash and cash equivalents consist of:

	2022	2021
Cash on hand	507.00	204.00
Bank balances	18,860,963.00	2,431,826.00
Short-term deposits	146,290,206.00	156,775,997.00
	165,151,676.00	159,208,027.00

BORROWING AND INVESTMENTS

The municipality does not have borrowings. Furthermore, there are no long-term investments. Funds are invested in short term investments and are disclosed in the Cash and Cash Equivalents note on the Financial Statements

PUBLIC PRIVATE PARTNERSHIPS

There are no Public Private Partnerships that the municipality has engaged with in the financial year under review.

OTHER FINANCIAL MATTERS

SUPPLYCHAIN MANAGEMENT

No procurements were made outside the Supply Chain Management Policy.

GRAP COMPLIANCE

The municipality complies with all relevant GRAP standards.

REVENUE COLLECTION BY VOTE AND BY SOURCE

S 71(1)(a) ACTUAL REVENUE, PER REVENUE SOURCE								
Source	Original Budget 2021/2022	Adjusted Budget 2021/2022	Budget June 2022	Actual June 2022	Budget YTD 2021/2022	Actual YTD 2021/2022	Variance YTD	% Received To Date
<i>Property Rates</i>	22,998,781.03	22,998,781.03	1,916,565.09	1,946,284.20	22,998,781.03	23,358,893.42	-360,112.39	102%
Service Charges	3,390,926.64	3,390,926.64	282,577.22	296,081.86	3,390,926.64	3,542,796.66	-151,870.02	104%
Rent of facilities	855,765.00	855,765.00	71,313.75	71,029.63	855,765.00	659,506.65	196,258.35	77%
Interest earned - Investments	9,000,000.00	9,000,000.00	750,000.00	1,879,072.12	9,000,000.00	8,547,603.73	452,396.27	95%
Fines - Traffic	721,000.00	500,000.00	41,666.67	42,600.00	500,000.00	422,900.00	77,100.00	85%
Brackage and Losses Recovery	3,250.68	3,250.68	270.89	1,181.74	3,250.68	1,181.74	2,068.94	36%
<i>Licensing and Permits</i>								
Hawkers Permits	11,442.39	60,000.00	5,000.00	782.64	60,000.00	52,349.92	7,650.08	87%
Taxi Permits	67,753.40	67,753.40	5,646.12	4,309.57	67,753.40	49,956.58	17,796.82	74%
Drivers Licences	3,296,000.00	3,296,000.00	274,666.67	187,843.49	3,296,000.00	2,477,169.84	818,830.16	75%
Licence Commission- Agency Services	1,602,600.00	1,800,000.00	150,000.00	75,184.20	1,800,000.00	1,339,601.30	460,398.70	74%
Other Revenue	492,017.77	474,141.77	39,511.81	146,439.03	474,141.77	534,069.01	-59,927.24	113%
TOTAL	42,439,536.91	42,446,618.52	3,537,218.21	4,650,808.48	42,446,618.52	40,986,028.85	1,460,589.67	97%

REVENUE COLLECTION PERFORMANCE BY VOTE

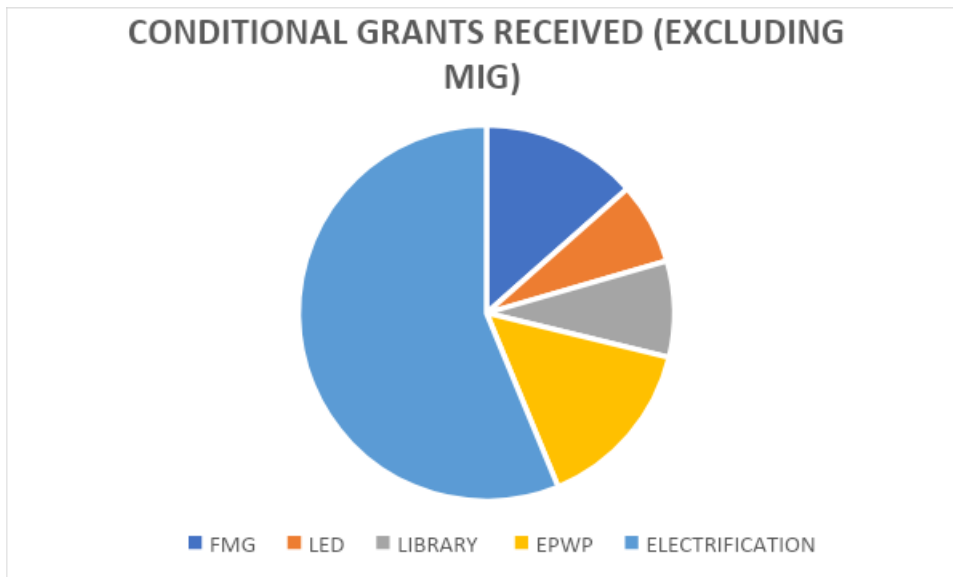
	2022	2021
REVENUE		
Service charges	3,088,142	3,057,064
Rental of facilities and equipment	1,151,394	896,184
License Commission	1,336,919	1,267,098
Licenses and permits	2,600,772	3,299,716
Other Income	504,218	1,751,307
Interest received - investments	8,555,154	7,569,455
Property rates	24,389,460	21,320,965
Government grants & subsidies	159,634,257	170,394,745
Donations Received	4,017,521	
Fines, penalties, and forfeits	427,339	446,324
LG SETA	560,684	
Lollipop Receipt	1,412,139	331,464
TOTAL REVENUE	207,677,999	210,334,322

CONDITIONAL GRANTS RECEIVED (EXCLUDING MIG)

Conditional Grants Received for the 2021/2022 financial year Finance

Management Grant	R 1 920 000
Library Grant	R 1 177 000
EPWP Grant	R 2 131 000
Electrification - DoE	R 8 000 000
LED Grant	R 1 000 000

The above can be reflected as follows:



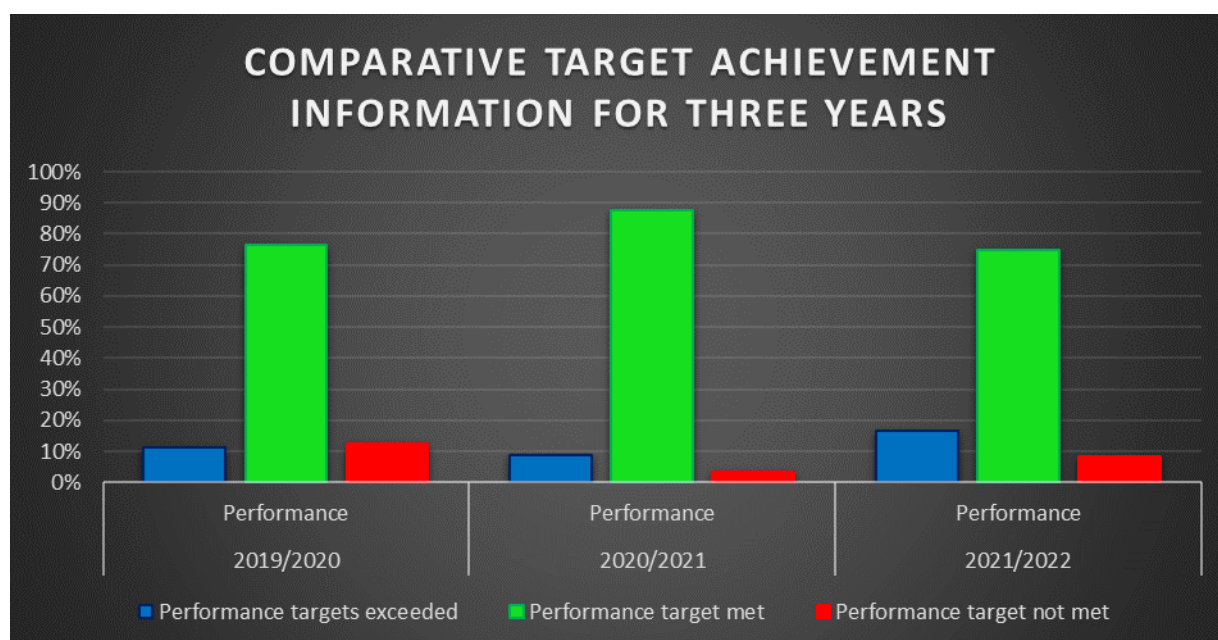
CAPITAL EXPENDITURE – NEW & UPGRADE / RENEWAL PROGRAMME

CHAPTER 4 – ORGANISATIONAL PERFORMANCE

(PERFORMANCE REPORT PART II)

Comparative Target Achievement Information for three years:

Performance Status	2019/2020 Performance	2020/2021 Performance	2021/2022 Performance
Total No of Targets	177	180	176
Performance targets exceeded	20	16	29
Performance target met	135	158	135
Performance target not met	22	06	12



The Department of Co-Operative Governance and Traditional Affairs defines PMS as “ a strategic approach to management which equips leaders, managers, employees and stakeholders at different levels, with a set of tools and techniques to regularly plan, continuously monitor and periodically measure and review performance of the municipality in terms of indicators and targets for efficiency, effectiveness and impact.”

A PMS is also intended to assist the Council to improve service delivery by channeling its resources to meet performance targets and in doing so, ensure that the municipality achieves its strategic objectives is contained in its IDP. A PMS should fulfill the following objectives:

- Facilitate increased accountability
- Facilitate learning and improvement
- Provide early warning signs
- Facilitate decision making
- Effective usage of resources

In the local government context, a comprehensive and elaborate system of monitoring performance of municipalities has been legislated. The system is intended to continuously monitor the performance of municipalities in fulfilling their developmental mandate. Central to the system is the development of key performance indicators as instruments to assess performance. The indicators help to translate complex socio-economic development challenges into quantifiable and measurable outputs. They are therefore crucial if a proper assessment is to be done of the impact of government in improving the quality of life of all.

At UBuhlebezwe Municipality, performance management is seen beyond adhering to legislation, but an integral part of the management system to monitor and improve service delivery and report back to National government and communities. It is also a process whereby the Integrated Development Plan (IDP) and Performance Contracts and agreements of managers are aligned to the strategic intent of the municipality to enhance commitment to deliver on the strategy of the municipality.

1.PERFORMANCE MANAGEMENT PROCESSES AND HIGHLIGHTS FOR 2021/22

1.1 PREPARING FOR PERFORMANCE MANAGEMENT

In preparing for performance management and after extensive public participation to assess community needs, the developed an *organizational scorecard* representative of the various departments' strategic objectives, measurable outputs, performance measures and targets. Thereafter performance agreements were signed by all managers to which performance plans were attached.

In the 2020/2021 financial year we have also continuously ensured that the following elements, as required by the various legislative requirements and UBuhlebezwe Organizational Performance Management Framework are in place and functioning effectively. These elements include, but are not limited to, the following:

- Approved IDP, Scorecard and SDBIP which are aligned and containing annual performance indicators and targets in line with the national key performance areas and vision and mission of the municipality.
- Performance Audit Committee (same as the Audit Committee), which is properly constituted and has:
 - ✓ Terms of Reference;
 - ✓ Held the required number of meetings; and
 - ✓ Reviewed Performance Audit Reports.

1.2 NATIONAL KEY PERFORMANCE INDICATORS

The municipality adopted the prescribed national key performance indicators/areas (NKPAs) and the strategic and operational key performance indicators were developed in the context of the national key performance indicators. The NKPAs are described hereunder:

- Basic Service Delivery and Infrastructure Development;
- Local Economic Development;
- Community and Social Services
- Good governance and public participation;
- Financial viability and management; and
- Institutional development and transformation

1.3 MONITORING, EVALUATION AND REVIEW

At the end of every quarter, managers were expected to prepare and submit quarterly performance reports for monitoring and evaluation of actual performance against set targets (quarterly section 54A & 56 assessments). This occurred as follows:

Quarter	Assessment date	Venue
Quarter 4 of 2020/2021	17 August 2021 18 August 2021 19 August 2021	Municipality
Quarter 1 of 2021/2022	Informal	Municipality
Quarter 2 of 2021/2022	3 March 2022 4 March 2022 10 March 2022	Municipality
Quarter 3 of 2021/2022	Informal	Municipality

2. PERFORMANCE REPORT: 2021/2022

The tables below record the information as required for the Annual Performance Report which is derived from the Integrated Development Plan and includes additional outputs developed as part of the IDP Review process.

2.1 ANNUAL ORGANIZATIONAL PERFORMANCE (ANNUAL TARGETS VS. ACTUAL ACTUALS)

The annual organization performance (depicted by strategic departments of UBuhlebezwe municipality) is encapsulated in the table below. These results are derived from the quarterly performance monitoring and evaluations performed during the 2021/22 financial year.

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
OMM01	DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT	MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	To improve performance and functioning of the municipality	Signing of performance agreements	Number of signed performance agreements for section 54A & 56 managers (MM,CFO,CORP, IPD & SD) by 31-Jul-21	Number	4 Performance agreements were signed on the 5th June 2020.	5 performance agreements for section 54A & 56 managers (MM,CFO,CORP, IPD & SD) signed by 31-Jul-21	none	5 performance agreements for section 54A & 56 managers signed (MM,CFO,CORP, IPD & SD) signed by 31-Jul-21	5 performance agreements signed . 4 performance agreements were signed (MM, CFO, Corporate, & SD) by 31 July 2021. 1 Performance agreement for the Director IPD was signed on the 14th December 2021 upon employment.	OPEX	Achieved	n/a	n/a	Signed performance agreements
OMM02			To improve performance and functioning of the municipality	Signing of operational plans	Number of signed operational plans for Line managers (ACFO, SCM, Assets, Internal Audit, IDP/PMS, Administration, Human Resources,Information Technology, PMU, Housing & Planning, LED/Tourism, Community Safety, Community Services, Community Development, Budget and Reporting)by 31-Jul-21	Number	14 operational plans for line managers ACFO, SCM, Budget and reporting, Assets, Internal Audit, IDP/PMS, Administration, Human Resources, Information Technology, PMU, Housing & Planning, LED/Tourism, Community Safety, Community Services) were signed on the 5th June 2020.	15 operational plans for Line managers signed (ACFO, SCM, Assets, Internal Audit, IDP/PMS, Administration, Human Resources,Information Technology, PMU, Housing & Planning, LED/Tourism, Community Safety, Community Services, Community Development) by 31-Jul-21	none	15 operational plans for Line managers signed (ACFO, SCM, Assets, Internal Audit, IDP/PMS, Administration, Human Resources,Information Technology, PMU, Housing & Planning, LED/Tourism, Community Safety, Community Services, Community Development) by 31-Jul-21	15 operational plans for Line managers were signed on the 4th June 2021, (ACFO, SCM, Budget and reporting, Assets, Internal Audit, IDP/PMS, Administration, Human Resources, Information Technology, PMU, Housing & Planning, LED/Tourism, Community Safety, Community Services, Community Development)	OPEX	Achieved	n/a	n/a	Signed operational plans
OMM03			To improve performance and functioning of the municipality	Submission of performance agreements	Turnaround time for submission of Performance Agreements to COGTA after signing by section 54A & 56 managers	Turnaround time	Performance Agreements were submitted to COGTA on the 5th June 2020 which was within 10 working days after signing.	Submission of Performance Agreements to COGTA within 10 working days of signing by section 54A & 56 managers	none	Submission of Performance Agreements to COGTA within 10 working days of signing by section 54A & 56 managers	Performance Agreements for 54A &56 managers were submitted to COGTA on the 4th of June 2021 which was the 6th working day after signing.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM04			To improve performance and functionin	Submission of reports to APAC	Number of reports submitted to APAC on	Number	4 reports were submitted to APAC on performance on 14th August 2020, 20th November 2020, 19th	4 reports submitted to APAC on performance by 30-Jun-22	none	4 reports submitted to APAC on performance by 30-Jun-22	4 reports were submitted to APAC on performance on 20th of August	OPEX	Achieved	n/a	n/a	A report, signed minutes and signed

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			g of the municipality		performance by 30-Jun-22		February 2021 & 21st May 2021.				2021, 3rd December 2021, 18th February 2022 & 20th May 2022.					attendance register
CORPO 1			To develop staff to ensure effective service delivery through trainings	Awarding Staff members with bursaries	Date by which Staff members are awarded with bursaries	Date	Advert was issued on 4 August 2020 and the memo for payment of bursaries was issued on 29 March 2021	Award bursaries to Staff members that would have applied and met selection criteria by 30-Apr-22	none	Award bursaries to Staff members that would have applied and met selection criteria by 30-Apr-22	Bursaries were awarded to Staff members on the 5th May 2022.	OPEX	Not Achieved	This project coincided with the programme of IDP Roadshows where the majority of committee members take part.	This target has been scheduled to sit at the beginning of Quarter 3 to avoid this incident from reoccurring.	Signed memo with the names of the bursary recipients
CORPO 2			To develop staff to ensure effective service delivery through trainings	Monitoring of trainings conducted as per WSP	Number of trainings conducted as per WSP (2021/22) by 30-Jun-22	Number	28 trainings were conducted as follows: 1.Security Grade D 2.Security Grade C 3.Office Management Training 4.Labour Relations Training 5.Assets and Liabilities Management 6.ArcGIS PRO 7.Effective Planning and organization 8.Executive secretaries 9.Labour Relations 10.VAT Training 11.Conflict Management 12.Advanced Minutes and report writing 13.Monitoring and evaluation 14.Contract management 15.Project Management 16.Conducting Audit in SA Municipalities 17.Construction :Roadworks 18.Basic Hygiene 19.Voucher Management 20.Report Writing and presentation skills 21.Bid Committee Training 22.Basic computer 23.Community Development 24.Occupational health and safety	Monitor that 14 trainings are conducted as per (2021/22) WSP by 30-Jun-22	none	Monitor that 14 trainings are conducted as per (2021/22) WSP by 30-Jun-21	31 trainings were conducted as per (2021/22) WSP as follows: 1. Advanced Project Management was conducted from 18/08/2021 to 20/08/2021 2. Scaffolding training was conducted from 21st to 23rd September 2021. 3.Customer Care Training was conducted from 30/08/2021 to 01/09/2021. 4.Occupational Health and Safety Training was conducted from 27th to 29th September 2021. 5.Apply Labour Legislation in mediation conducted from 20-22 Oct 21 6.Project Management which was conducted on 20-22 Oct 21 7.First Aid Level 3 conducted from 25-26 Oct 21	R1 267 949.43	Achieved	n/a	n/a	Signed attendance registers

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							25.Occupational health and safety 26.Community Facilitation Skills on 27. Advanced records management 28.Strategic Planning				8. Waste Management conducted from 27-29 Oct 21 9. Supervisory Training conducted from 08-10 Nov 21 10. Road Marking Training conducted from 24-26 Nov 21 11. Acquisition Management conducted from 6-10 December 21. 12. Business etiquette and Professionalism was conducted from 30 March to 01 April 2022 13. Managing Development and Performance of Human Capital in public sector conducted from 10 – 14January 2022. 14. Fall Protection Planning conducted from 26-28 January 2022. 15. Records Management was conducted from 22- 24 January 2022. 16. Safety Representatives Training was conducted from 23-25 February 2022. 17. GRAP Training was conducted from 23-25 February 2022. 18. Office Administration was conducted from 02-04 March 2022.					

ANNUAL PERFORMANCE PLAN - 2021/2022																
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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											19. Minutes Taking and Report Writing was conducted from 07-11 March 2022. 20. Internal Audit 101-Back to Basics was conducted from 24-25 March 2022. 21. Skills development facilitators conducted from the 16 to 20th May 2022 22.Disciplinary hearing conducted from 18-20th May 22. 23.Integrated development planning was done from 18th to 20th May 2022 24.Documents management was done on the 25th to 27th May 2022 25.Application of comprehension skills in business environment from the 8th to the 10th of June 2022 26.Disaster management from them 8th to 10th June 2022. 27.Grass cutting from the 6th to 8th of June 2022. 28.Strategic alignment done from the 20-22 June 2022. 29.Report writing and communication skills from the 20to 24th June 2022. 30.Policy Development					

ANNUAL PERFORMANCE PLAN - 2021/2022																
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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											was conducted on the 27-29 June 2022. 31.Municipal governance conducted on the 28-30 June 2022.					
OMM05 BTO01 IPD01 CORP03 SD01			To improve performance and functioning of the municipality	Submission of performance reports to the office of the MM	Number of performance reports submitted to the office of the MM within the turnaround time	Number	5 performance reports submitted per department, per quarter to the office of the MM within 5 working days of the end of each quarter as follows:Quarter1 on the 7th October 2020. Quarter 2 7th January 2020. Quarter 3 on the 9th April 2021. Quarter 4 7th July 2021	5 performance reports submitted by each department to the office of the MM within 5 working days of the end of each quarter	none	5 performance reports submitted to the office of the MM within 5 working days of the end of each quarter	5 performance reports submitted per department, per quarter to the office of the MM within 5 working days of the end of each quarter as follows:Quarter1 on the 7th October 2021. Quarter 2 on the 7th January 2022. Quarter 3 on the 7th April 2022. Quarter 4 on the 7th July 2022. OMM, BTO, IPD, CORP,SD	OPEX	Achieved	n/a	n/a	Proof of submission & quarterly performance report
OMM06 BTO02 IPD02 CORP04 SD02			To improve performance and functioning of the municipality	Submission of the risk register reports to the office of the MM	Number of updated risk register reports submitted to the office of the MM within the turnaround time	Number	5 updated risk register reports submitted per department, per quarter to the office of the MM within 5 working days of the end of each quarter as follows: Quarter 1 on the 7th October 2020, Quarter 2 on the 7th January 2020, Quarter 3 on the 9th April 2021, Quarter 4 on the 7th July 2021	5 updated risk register reports submitted by each department to the office of the MM within 5 working days of the end of each quarter	none	5 updated risk register reports submitted by each department to the office of the MM within 5 working days of the end of each quarter	5 updated risk register reports submitted per department, per quarter to the office of the MM within 5 working days of the end of each quarter as follows:Quarter1 on the 7th October 2021. Quarter 2 on the 7th January 2022. Quarter 3 on the 7th April 2022. Quarter 4 on the 7th July 2022. OMM, BTO, IPD, CORP,SD	OPEX	Achieved	n/a	n/a	Proof of submission & quarterly updated risk register report
CORP05			To improve performance and functioning of the municipality	Monitoring of uploads on the municipal website	Number of uploads on the municipal website by 30-Jun-22	Number	Municipal website was updated 98 times by 30 June 2020.	Monitor that Uploads on Municipal Website are done 64 times by 30-Jun-22	none	Monitor that Uploads on Municipal Website are done 64 times by 30-Jun-22	68 uploads on the Municipal website were monitored by 30 June 2021.	OPEX	Achieved	n/a	n/a	Dated Screen shots
CORP06			To improve	Monitor verification	Date by which user access	Date	User access rights were verified on all municipal	Monitor verification of	none	Monitor verification of	User access rights were	OPEX	Achieved	n/a	n/a	Signed user

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			performance and functioning of the municipality	of user access rights on all municipal ICT systems	rights on all municipal systems is verified		ICT systems on 30-Sep-20, 31-Dec-20, 31-March-21,30-Jun-21	user access rights on all municipal ICT systems by 30-Jun-22		user access rights on all municipal ICT systems by 30-Jun-22	monitored on all municipal ICT systems on 27th and 28th of September 2021, 24th of December 2021, 24th of March 2022 and 29th of June 2022.					access rights forms
CORP07			To improve performance and functioning of the municipality	Monitor the conduction of trainings as per ICT policies	Date by which the ICT training is conducted	Date	2 trainings for ICT Security Awareness were conducted on the 23rd & 25th of June 2021	Monitor the conduction of trainings as per ICT policies by 30-Jun-22	none	Monitor the conduction of training as per ICT policies by 30-Jun-22	1 ICT training was conducted as follows:25th of May 2022.	OPEX	Achieved	n/a	n/a	Signed attendance register and presentation slides
CORP08			To improve performance and functioning of the municipality	Monitor the conduction of ICT Awareness campaigns	Number of ICT Awareness campaigns conducted by 30-Jun-22	Number	2 awareness campaigns were conducted on the 31st of May 2021 and 14th of June 21.	Monitor the conduction of 4 Awareness campaigns by 30-Jun-22	none	Monitor the conduction of 4 ICT Awareness campaigns by 30-Jun-22	8 ICT awareness campaigns were conducted on 31st August 2021,30th September 2021,30th November 2021, 23rd December 2021, 24th March 2022, 31st of March 2022, 31st of May and 30th June 2022.	OPEX	Achieved	n/a	n/a	Signed Circular by Director Corporate Services and proof of distribution to users
CORP09			To improve performance and functioning of the municipality	Monitor the conduction of weekly backup of ICT systems	Number of weekly backups conducted on ICT systems by 30-Jun-22	Number	A total of 244 backups were conducted on ICT systems by 30 Jun-20. Backups were conducted 63 times in Quarter 1, 61 times in Quarter 2, 57 times in Quarter 3 and 63 times in Quarter 4.	Monitor that weekly backups for 2 ICT systems (SAGE & SAGE300) are conducted by 30-Jun-22	none	Monitor that weekly backups for 2 ICT systems(SAGE & SAGE300) are conducted by 30-Jun-22	A total of 488 backups were conducted on ICT systems by 30 Jun 22. Backups were conducted 128 times in Quarter 1, 120 times in Quarter 2, 120 times in Quarter 3 and 120 times in Quarter 4.	OPEX	Achieved	n/a	n/a	Backup Register signed by Director Corporate Services
CORP10			To improve performance and functioning of the municipality	Monitor the reviewal of ICT Policies and Procedures	Date by which ICT policies and procedures are reviewed	Date	The reviewal of all ICT Policies and procedures was presented to Council on the 10th of December 2020	Monitor the reviewal of all ICT Policies and procedures by 30-Jun-22	none	Monitor the reviewal of all ICT Policies and procedures by 30-Jun-22	ICT Policies were reviewed and adopted by Council on the 22nd of June 2022.	OPEX	Achieved	n/a	n/a	Council Resolution
CORP11			To improve performance and	Renewal of the software licenses	Date by which the Software Licenses for laptops and	Date	The Renewal of Antivirus and Languard Patch Management Licenses was done by 31-Dec-20	Renewal of Software Licenses for laptops and	none	Renewal of Software Licenses for laptops and	Anti-virus licenses were renewed on the	OPEX	Achieved	n/a	n/a	Licence certificate

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			functioning of the municipality		computer within the municipality is renewed			computer users within the municipality by 31-Dec-21		computer users within the municipality by 31-Dec-21	8th of December 2021.					
CORP1 2			To improve performance and functioning of the municipality	Conducting IT hardware equipment assessment audit	Date by which IT hardware equipment assessment audit is conducted	Date	IT hardware equipment Assessment audit conducted by 30th June 2021	Conduct IT hardware equipment assessment audit by 30-Jun-22	none	Conduct IT hardware equipment assessment audit by 30-Jun-22	IT hardware audit was conducted with Assets office from the 5th of May to the 15th of June 2022	OPEX	Achieved	n/a	n/a	Hardware audit report
CORP1 3			To improve performance and functioning of the municipality	Procurement of IT equipment	Date by which IT equipment is procured	Date	Laptops were procured on the 12th of February and paid for on the 26th of March 21	Procurement of IT equipment by 31-Mar-22	none	Procurement of IT equipment by 31-Mar-22	6 new laptops procured and paid for in November 2021.	OPEX	Achieved	n/a	n/a	Proof of payment
CORP1 4			To improve performance and functioning of the municipality	Testing of the Disaster recovery site	Date by which the functionality of the Disaster recovery site is tested	Date	The testing of the functionality of the Disaster recovery was done on the 30th June 2021.	Monitor the testing of the functionality of the Disaster recovery site by 30-Jun-22	none	Monitor the testing of the functionality of the Disaster recovery site by 30-Jun-22	Disaster recovery site testing was conducted on the 30th and 31st of May 2022 and signed off on the 30th of June 2022.	OPEX	Achieved	n/a	n/a	Dated screenshots, sign off from the IT Manager and Director Corporate Services
CORP1 5			To improve performance and functioning of the municipality	Monitor firewall system account activities	Date by which firewall system account activities is monitored	Date	Firewall system account actively monitored as per the attached report by the 30th of June 2021	Monitor firewall system account activities by 30-Jun-22	none	Monitor firewall system account activities by 30-Jun-22	Firewall Admin system account was actively monitored and signed off on the 30th of June 2022	OPEX	Achieved	n/a	n/a	Signed report
CORP1 6			To develop staff to ensure effective service delivery through trainings	Submission and Adoption of the WSP	Date by which the 2022/23 WSP is adopted by Council	Date	The WSP for 2021/22 was adopted by Council on the 29th of April 2021	Submission of the 2022/23 WSP to Council for adoption by 30-Jun-22	none	Submission of the 2022/23 WSP to Council for adoption by 30-Apr-22	2022/23 WSP was developed and submitted to Council on the 21st April 2022	OPEX	Achieved	n/a	n/a	WSP, Council resolution & council signed minutes
CORP1 7			To develop staff to ensure effective service delivery through trainings	Monitor the Reviewal of all HR Policies	Date by which the HR Policies will be reviewed	Date	HR Policies were reviewed by council on the 10th of June 2021	Monitor the Reviewal of all HR Policies by 30-Jun-22	none	Monitor the Reviewal of all HR Policies by 30-Jun-22	HR policies were reviewed and adopted by Council on the 22nd June 2022	OPEX	Achieved	n/a	n/a	Council Resolution

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
CORP18			To improve performance and functioning of the municipality	Advertising of vacant positions after receiving a resignation letter	Turnaround time for advertising vacant position after receiving of a resignation letter	Turnaround time	Quarter 1:There were no resignations during this quarter. Quarter 2: The position of Risk Management and Compliance Officer became vacant on 20th October 2020 and the requisition was submitted on the 27th October 2020 which was within 10 days after the position became vacant.Quarter 3: There were no resignations. Quarter 4 The position for the Director IPD became vacant on the 20th of May 2021 and the requisition was submitted on the 26th of May 2021 which was within the 10 days turnaround time.	Monitor 10 working days turnaround time for advertising of a vacant position after receiving a resignation letter	None	Monitor 10 working days turnaround time for advertising of a vacant position after receiving a resignation letter	Quarter 1: Budget Accountant became vacant on 11 August and the requisition was submitted on 12 August 2021. Committee Clerk became vacant on 07 September and requisition was submitted on 10 September 2021. Quarter 2: There were two resignations : Budget & Reporting Clerk advertised internally,thus there is no requisition and PA to the Speaker & Exco which had to wait until after inauguration of new council before it could be advertised. Quarter 3: There is no requisition submitted there were locally advertised positions. Quarter 4: The position of Assets management clerk vacant on 1 April 2022 and the requisition was done on the 11th of April 2022, PMU Technician became vacant on the 29 March 2022 and the requisition was done on the 01 April 2022,	OPEX	Achieved	n/a	n/a	Resignation letter & requisition for advertisement

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
CORP19			To improve performance and functioning of the municipality	Shortlisting, interviewing and recommending suitable candidates for appointment after closing date of the advert	Turnaround time for shortlisting, interviewing and recommending a suitable candidate after a closing date of the advert	Turnaround time	Quarter 1: The advert in respect of Position of GA Office Cleaner closed on 28 July 2020. Shortlisted candidates were interviewed and recommended for appointment on 05 August 20 which was within 30 working days after the closing date of advert. The advert in respect of Position of SCM Clerk closed on 14 August 2020. Shortlisted candidates were interviewed and recommended for appointment on 07 September 2020 which was within 30 working days after the closing date of advert. The advert in respect of Position of SCM Financial Control Officer closed on 14 August 2020. Shortlisted candidates were interviewed and recommended for appointment on 16 September 2020 which was within 30 working days after the closing date of advert.Quarter 2: The advert of the position of Disaster Field Worker Clerk closed 03rd October 2020 and the suitable candidates were recommended for appointment on the 30th October 2020 which was within 30 days after the closing date of the advert. Quarter 3: Advert of position of Internal Auditor closed on 26 February 2021 and interviews were conducted on 19 March 2021 which was within 30 days after the closing date of advert.Quarter 4: Advert of position of Internal Cashier closed on 30 April 2021 and interviews were	Monitor 30 days turnaround time for shortlisting, interviewing and recommending a suitable candidate after closing date of the advert	None	Monitor 30 days turnaround time for shortlisting, interviewing and recommending a suitable candidate after closing date of the advert	Quarter 1: There was no vacant position for shortlisting or interviews to take place. Quarter 2: The position for the IDP/PMS Intern closed on the 29th of October 2021, shortlisting took place on the 09th of November 2021 and recommendation for the appointment of the candidate was done on the 17th of November 2021. Quarter 3: Adverts for positions of PMU Trainee, Budget and Reporting Clerk and Town Planner Trainee closed on 28 January 2022 and the interviews were conducted and qualified candidates recommended for appointment on 17, 18 and 25 February 2022 which was within 30 days after the closing date of advert Advert for PMU Manager closed on 04 February 2022 and the interviews were conducted and recommendation of qualified candidates for appointment submitted on 02 March 2022	OPEX	Achieved	n/a	n/a	Advert & minutes of interviews

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							conducted on 18 May 2021 which was within 30 days after the closing date of advert.				which was within 30 days after the closing date of advert. Quarter 4: 1 Advert for position of Risk Officer closed on 6th May and the interviews were conducted on 6th June 2022 and was within 30 days after the closing date of the advert 2 Advert for position of Assets Management Clerk closed on 6th May 2022 and the interviews were conducted on 27th May 2022 and was within 30 days after the closing date of the advert 3 Advert for position of Finance Intern closed on 8th April 2022 and the interviews were conducted on 4th May 2022 and was within 30 days after the closing date of the advert.					
CORP20			To improve safety and security within the municipal environment	Monitor that evacuation drills are conducted	Number of evacuation drills conducted by 30-Jun-22	Number	4 evacuation drills were conducted on the following dates:1st September 2020, 13th November 2020, 26th February 2021 and 23rd of April 2021	Monitor that 4 evacuation drills are conducted by 30-Jun-22	None	Monitor that 4 evacuation drills are conducted by 30-Jun-22	4 evacuation drills were conducted on the following dates: 27th of August 2021, 10th of December 2021, 24th of February 2022 and 15th of June 2022	OPEX	Achieved	n/a	n/a	Dated photos
CORP21			To improve performance	Monitor coordination of EAP	Date by which the Employee Assistance	Date	Employee assistance programme was	Monitor the coordination of Employee	None	Monitor the coordination of Employee	The Employee Assistance Programme was	R398 753,57	Achieved	n/a	n/a	Signed attendance register

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			ce and functionin g of the municipali ty		Programme is coordinated		coordinated on 31 March 2021	Assistance Programme by 31-Mar-22		Assistance Programme by 31-Mar-22	conducted on 17 March 2022					and dated photos
OMMO 7	IMPROVED ACCESS TO BASIC SERVICES	BASIC SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT	To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Monitoring of the prioritised capital projects	Number of MANCO meetings whereby there will be monitoring of delivery/achievement of prioritised capital projects budgeted for (2021/22)	Number	5 MANCO meetings whereby there was monitoring of delivery/achievement of prioritised capital projects budgeted for (2020/21) were held as follows: 8th July 2020, 27th October 2020, 5th November 2020, 3rd March 2021, and 21st June 2021.	4 MANCO meetings whereby there will be monitoring of delivery/achievement of prioritised capital projects budgeted for (2021/22)	none	4 MANCO meetings whereby there will be monitoring of delivery/achievement of prioritised capital projects budgeted for (2021/22)	5 MANCO meetings whereby there was monitoring of delivery/achievement of prioritised capital projects budgeted for (2021/22) were held as follows: 8th of September 2021, 24th November 2021,17th February 2022, 18th May 2022 and the 1st April 2022	OPEX	Achieved	n/a	n/a	Manco Minutes
OMMO 8			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Inspection of prioritized Capital Projects	Number of inspections conducted for 2021/22 prioritized Capital Projects by 30-Jun-22	Number	11 Inspections were conducted for 2020/21 prioritized Capital Projects as follows: Esiqandulweni (14/09/2020), Esivandeni access Road (18/08/2020), Lower Valley View (01/07/2020), Esiqandulweni Sport field Ward 5 (16/11/2020), Thandabantu Road Ward 9 (26/11/2020), Ntsheleni Road Ward 13 (16/11/2020), Municipal Building (29/01/2021), Thandabantu Access Road (18/02/2021), Sangcwaba Sport field (06/05/2021), Nyide Access Road (08/04/2021), Nyide Access Road (28/04/2021).	4 Inspections conducted for 2021/22 prioritized Capital Projects by 30-Jun-22	none	4 Inspections conducted for 2021/22 prioritized Capital Projects by 30-Jun-22	13 Inspections were conducted for 2021/22 prioritized capital projects by 30-Jun-22. Madinda Road ward 3 (10/09/2021) Nyuluka Road ward 10 (31/08/2021) Chibini Hall ward 8 (18/08/2021). Sangcwaba sport field ward 5 (06/07/2021),Chibini Hall ward 8 (15/10/2021) St. Nicholas Hall ward 6 (30/11/2021) Commercial Road ward 2 (02/12/2021), Commercial Road (28/003/2022) St. Nicholas Hall (21/02/2022) Mariathal Hall,	OPEX	Achieved	n/a	n/a	Dated photos

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							2020/2021 Actual	Demand	Backlo g	Projected	Actual					
											Mleyi (27/06/2022),Hlongwa access road (21/06/2022) and Commercial Road (28/ 06/2022).					
SD03			To ensure provision, upgrading and maintenanc e of infrastruct ure and services that enhances socio-economic developm ent	Monitor Maintenanc e of halls and sport fields	Number of maintained halls and municipal facility by brush cutting by 30-Jun-22	Number	Three halls (peace Initiative Hall, Soweto Hall and Highflats hall) & 1 municipal facility maintained by doing brush cutting and cleaning by 30-Jun-21. •Daily cleaning and grass cutting of Peace Initiative Hall and Soweto Hall were done daily since the is permanent employee who is assign at the hall, •Highflats Hall plant pruning and grass cutting was done from Monday to Friday every week since there EPWP participants deployed on these days. •Thusong Centre plant pruning and grass cutting was done from Monday to Friday every week since there is permanent staff working in Highflats from Monday to Friday	Monitor Maintenance of 3 halls(Peace Initiative Hall, Soweto Hall and Highflats hall) and 1 Municipal facility by doing brush cutting by 30-Jun-22	none	Monitor Maintenance of 3 halls(Peace Initiative Hall, Soweto Hall and Highflats hall) and 1 Municipal facility by doing brush cutting by 30-Jun-22	4 town halls (Peace Initiative Hall, Soweto Hall, Fairview Hall Highflats Hall) & 1 municipal facility were maintained by doing brush cutting by 30-Jun-22	R297 809,86	Achieved	n/a	n/a	Signed report by HOD & Manager Communi ty Services
SD04			To ensure provision, upgrading and maintenanc e of infrastruct ure and services that enhances socio-economic developm ent	Monitor Maintenanc e of municipal parks	Number of Maintained municipal parks by 30-Jun-22	Number	5 Parks and Gardens maintained by brush cutting and cleaning was done by 30 June 2021. •Cnr R 56 & R612 •Cnr R56 & Centenary •Cnr Centenary and Margaret •Cnr Margaret and R56 •Cnr Margert and R612	Monitor Maintenance of 5 municipal parks by grass cutting by 30-Jun-22	none	Monitor Maintenance of 5 municipal parks by grass cutting by 30-Jun-22	5 municipal Parks i.e Cnr R 56 & R612, Cnr R56 & Centenary, Cnr Centenary & Margaret ,Margaret & R56 .East street park were maintained by grass cutting throughout the 4 quarters and by 30 Jun 22	OPEX	Achieved	n/a	n/a	Signed quarterly report by manager communi ty services and HOD

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							2020/2021 Actual	Demand	Backlo g	Projected	Actual					
SD05			To ensure provision, upgrading and maintenanc e of infrastruct ure and services that enhances socio-economic developm ent	Collection of refuse in households within Ubuhlebezwe jurisdiction	Number of Households with access to refuse removal within the jurisdiction Ubuhlebezwe by 30-Jun-22	Number	Six days of refuse collection was as follows: •Monday Ixopo High school down to Stuart street up-to Chapel to Testing ground Tuesday Morning view High street, Mary street and Centenary road •Wednesday Morning Side and Highflats •Thursday Littler Flower and Hospital Umngeni/ Harry Gwala District municipality •Friday- Fairview •Saturday-Highflats and Ixopo By 30 June 2021	1356 households with access to refuse removal within the jurisdiction of UBuhlebezwe Municipality by 30-Jun-22	none	1356 households with access to refuse removal within the jurisdiction of UBuhlebezwe Municipality by 30-Jun-22	1356 households had access to refuse removal within the jurisdiction of UBuhlebezwe by 30 of June 2022.	OPEX	Achieved	n/a	n/a	Valuation Roll and Signed quarterly report by Manager Communi ty Services and HOD
SD06				Monitor the coordination of clean up campaigns	Number of clean up campaigns coordinated by 30-Jun-22	Number	12 clean up campaigns were conducted as follows: 28th of July 2020, 1st of September 2020,8th of September 2020,10th of September 2020,25th of September 2020, 29th of September 2020, 27th of October 2020 at Highflats and on the 7th of December 2020 at Fairview, 2nd of March 2021 in Morning Side, ward 4 and 4th of March 2021 in Highflats ward 13, 6th of June 2021 and Fairview on the 22nd of June 2021.	Monitor the coordination of 8 clean up campaigns by 30-Jun-22	none	Monitor the coordination of 8 clean up campaigns by 30-Jun-22	Coordination of 8 clean up campaigns were monitored as follows: 8th and 23rd of September 2021 in Ixopo from Engen garage to Taxi Rank, 15th of November 2021 at Fairview, 30th of November 2021 at Highflats taxi rank, 15th of March 2022 at Morningside, 22nd of March 2022 at Highflats taxi rank, 26th of April 2022 in Highflats, Taxi Rank and 5th of May 2022 in Fairview area.	OPEX	Achieved	n/a	n/a	Signed attendanc e register, date photos

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
SD07				Maintenance of Fairview and Ixopo cemeteries	Date by which Fairview and Ixopo cemeteries are maintained	Date	Maintenance of Fairview and Ixopo cemeteries was done during the month of April to June 2021.	Maintenance of Fairview and Ixopo cemeteries by 31-Mar-22	none	Maintenance of Fairview and Ixopo cemeteries by 31-Mar-22	Month of Jan 21& 22 Jan Fairview cemeteries 11 to 15 Jan Ixopo cemeteries 25 to 28 Jan Ixopo cemeteries Month of Feb 2 & 3 Feb Fairview cemeteries 8 to 12 Feb Ixopo cemeteries 22 to 25 Feb Ixopo cemeteries Month of Mar 3 & 4 Mar Fairview cemeteries 15 to 19 Mar Ixopo cemeteries	OPEX	Achieved	n/a	n/a	Signed report by manager community services and HOD
CORP2 2			To improve the performance and functioning of the municipality	Distribution of agendas	Turnaround time for distributing agenda to the members of Infrastructure Planning & Development portfolio before the meeting	Turnaround time	Q1: Agenda of the Infrastructure, Planning and Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 20th August 2020, distributed on the 14th August 2020. 6 days Prior.Q2: Agenda of the Infrastructure, Planning and Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 5th November 2020, distributed on the 28th October 2020. 7 days Prior. Q3: Agenda of the Infrastructure, Planning and Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 4th of February, distributed on the 29th of January 2021.	Distribute the agenda of the IPD Portfolio committee meeting 5 days prior to meeting	none	Distribute the agenda of the IPD Portfolio committee meeting 5 days prior to meeting	Q1: Meeting scheduled for the 5th August 2021 Agenda distributed on the 29th July 2021 which translates to 7 Days prior. (Meeting was not quorate and sat on the 25th August 2021). Q2: There was no portfolio committee sittings for the Infrastructure, Planning and Development Portfolio for quarter 2. Q3: Meeting scheduled for the 10th of February 2022, Agenda distributed on the 1st of February , which translates to 9 Days prior to the meeting.	OPEX	Achieved	The local government elections were held on the 1st November 2021 and there was early leave for the outgoing Councilors.	Committees to convene once the committees have been established .	Dated proof of agenda distribution and date of the meeting

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							6 days Prior. Q4: Agenda of the Infrastructure, Planning and Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 3rd of June, distributed on the 26th of May 2021. 08 days Prior Meeting held on the 8th of April, distributed on the 30th March 2021.				Q4: Agenda of the Infrastructure planning & Development Portfolio committee was distributed as follows : the 31st of March 2022 for a meeting taking place on the 7th of April 2022. 7 days prior of the meeting. Meeting of the 9th of June 2022, agenda distributed on the 3rd of June 2022. 6 days prior to the meeting.					
BTO03			To practice sound financial management principles	Bid processing turn around time	Turnaround time for bid processing not more than specified timeframes (bids R200000+ to be finalised) from the closing date of the tender	Turnaround time	120 Days turnaround time for the bids R200000+ were finalised from the closing date of the tender as follows: 1. Closing date for the advert was on the 03/07/2020 and the appointment was on the 10/09/2020. 2. Closing date for the advert was on the 30/10/2020 and the appointment was on the 05/11/2020. 3.Closing date for the advert was on the 19/02/2021 and appointment date was on the 18/03/2021. 4. Closing date for the advert was on the 26/03/2021 and appointment date was on the 20/05/2021	120 Days turnaround time for the bids R200000+ to be finalised from the closing date of the tender	none	120 Days turnaround time for the bids R200000+ to be finalised from the closing date of the tender	120 Days turnaround time for the bids R200000+ were finalised from the closing date of the tender as follows 1. Advert closing date was on the 04/06/2021 and the appointment was on 02/07/2021. (28 days) 2. Advert closing date was on the 27/08/2021 and the appointment was on 28/10/2021. (63 days) 3. Advert closing date was on the 28/01/2022 and the appointment was on 11/03/2022. (41)	OPEX	Achieved	n/a	n/a	Registers signed by CFO

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											4. The average turnaround time from requisition date is 96 days					
BTO04					Turnaround time for bid processing not more than specified timeframes (bids 30000 to R199999) from the closing date of the tender	Turnaround time	1. After requisitions were received Quotations were closing on the 14/08/2020 the purchase order on the 31/08/2020. 2. After requisitions were received Quotations were closing on the 13/11/2020 the purchase order on the 24/11/2020. 3. Quotation closing date was on the 26/01/2021 and order date was on the 28/01/2021. 4. Quotation closing date was on the 11/06/2021 and order date was on the 25/06/2021	60 days turnaround time for bids 30000 to R199999 from the closing date of the tender	none	60 days turnaround time for bids 30000 to R199999 from the closing date of the tender	quotation closing on 09/09/2021 and purchase order 10/09/2021. (1 day) 2. quotation closing on 01/10/2021 and purchase order 19/11/2021. (48 days) 3. quotation closing on 28/01/2022 and purchase order 18/02/2022. (10 days) 4 Quotaion closing on 25/02/2022 and purchase order 06/04/2022 (39 days) the average turnaround time from requisition date to purchase order date is 25 days.		Achieved	n/a	n/a	
BTO05					Turnaround time for bid processing not more than specified timeframes (quotations less than R30000) from the closing date of the quotation	Turnaround time	1. Quotation was on the 29/07/2020 and the purchase order was on the 31/07/2020.2. Quotation was on the 23/11/2020 and the purchase order was on the 24/11/2020. 3.Quotation date was on the 12/03/2021 and order date was on the 12/03/2021.4. Quotation date was on the 19/05/2021	6 days turnaround time for quotations less than R30000 from the closing date of the quotation	none	6 days turnaround time for quotations less than R30000 from the closing date of the quotation	1. Closing date for quotation was on the /09/2021 and the purchase order was on the 10/09/2021. (1 day) 2. Closing date for quotation was on the 11/10/2021 and		Not Achieved	n/a	n/a	

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							and order date was on the 20/05/2021				the purchase order was on the 11/10/2021. (0 day) 3. Closing date for quotation was on the 25/03/2022 and the purchase order was on the 28/03/2022. (3 day) 4. Closing date for quotation 05/04/2022 and the purchase order was on the 06/04/2022 (1 day) average turnaround time from requisition date to BEC date is 6 days					
BTO06			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Updating and approval of the indigent register	Date by which indigent register is updated and approved	Date	Indigent was updated and adopted by council on the 27/05/2021	Update and approve Indigent register by 30-Jun-22	none	Update and approve Indigent register by 30-Jun-22	Indigent register was updated and adopted by council on the 26 May 2022	OPEX	Achieved	n/a	n/a	Updated indigent register
IPD03			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of new gravel roads-4.7km	Kilometres of gravel roads constructed by 30-Jun-22	Kilometres	5.202km of new gravel road constructed (Nyide 0.93 km, Ntakama 0km, Thandabantu 2.7km Ntsheleni 1.572km by 30 June 2021	4.7km of gravel roads to be constructed 1.5km Moliva, 500m Madilika, 1.3km Madinda, 900mKwaMiya, 500m Hholo by 30-Jun-22	none	4.7km of gravel roads to be constructed 1.5km Moliva, 500m Madilika, 1.3km Madinda, 900mKwaMiya, 500m Hholo by 30-Jun-22	A total of 6.584km of roads was constructed by 30 June 2022. Madinda Road 1.306 km completed on 14th of January 2022; Moliva 1,847km completed on 31st March 2022;	R510 931,05	Achieved	n/a	n/a	Internal Progress Report signed by Manager PMU and Director IPD

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											Hholo Road 0.725km completed 30th of March 2022; KwaMiya Road 0.868 km completed on 20th of December 2021; Madilika road 0.452km completed on 31st March 2022; Kwadladla to Nkoneni road 1.386km completed on 30th of June 2022					
IPD04			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of new gravel roads	Kilometres of gravel roads constructed by 30-Jun-22	Kilometres	7.311km of gravel roads constructed by 30 June 2021	Construction of 1km Hlongwa by 30-Jun-22	none	Construction of 1km Hlongwa by 30-Jun-22	1 km Hlongwa Road Constructed by 30 June 22	R1 897 962,54	Achieved	n/a	n/a.	GIS measurement, Dated photos, Signed Progress Report and Completion certificate
IPD4.1			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of new gravel roads	Date by which contractor is appointed	Date	New indicator	Appoint contractor for 1.2km Mdabu Road by 30-June-22	none	Appoint contractor for 1.2km Mdabu Road by 30-June-22	Contractor for 1.2KMs of Mdabu road was not appointed by 30 June 2022	R282 484,02	Not Achieved	A National Circular to pause all adverts and appointments for projects above R30 000 was issued by National Treasury therefore this project which was advertised	Project readvertised on 9 th May 2022 with the closing date of the 03rd of June 2022. It is currently finalising SCM processes.	Appointment letter

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
														on 11 April 2022 was cancelled		
IPD05			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Municipal Infrastructure Grants	Date by which 2022/2023 Business Plans on MIS system are recommended	Date	MIG projects have been registered on the MIGMIS, Municipality has been issued with Notice Of Registration(NOR). Four of the MIG registered projects(Commercial road, Mariathal,St Nicholas and Chibini Halls) have reached the appointment stage and contractor are on site.	Recommendation of 2022/2023 Business Plan on MIS system by 31-Mar-22	none	Recommendation of 2022/2023 Business Plan on MIS system by 31-Mar-22	2022/2023 FY Business plans were recommended to MIS system by the 18th November 2021	CAPEX	Achieved	n/a	n/a	System generated Business Plans and workflow history
IPD06			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Municipal Infrastructure Grants	Date by which 2022/2023 FY projects are advertised	Date	Requisition submitted on the 12th April 2021.	Signing of requisition for 2022/2023 FY projects for advertisement by 30-Apr-22	none	Signing of requisition for 2022/2023 FY projects for advertisement by 30-Apr-22	The requisition was signed on the 19th of May 2022 and projects advertised on 30 May 2022	OPEX	Not Achieved	Meetings to approve designs and confirm funding by National Departments (MBPAC) could not sit because of the Circular issued by National Treasury to put a pause on all projects above R30 000. All Final design reports were only approved at the end of April 2022	The requisition was signed on the 19th of May 2022 upon receiving the go ahead from National Treasury to continue with advertising and appointing.	Final design report & Signed Requisition
IPD07			To ensure provision, upgrading and maintenance	Expansion of Municipal Building	Expansion of Municipal Building completed by 30-Jun-22	Date	The project is currently at 68% to completion and the contractor is working under penalties	Expansion of Municipal Building completed by 30-Jun-22	none	Expansion of Municipal Building completed by 30-Jun-22	Expansion of Municipal Building was completed by 30 June 2022	R9 041 302,7	Achieved	n/a	n/a	signed consultant's progress report &

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			ce of infrastructure and services that enhances socio-economic development													Completion Certificate
IPD08			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of sports fields	Number of sport fields constructed by 30-Jun-22	Number	2 Sportfield have been completed and handed over to the community.(Siqandulweni and Sangcwaba).	Construction commencement of 1 Sportsfield (Mleyi) by 30-Jun-22	none	Construction commencement of 1 Sportsfield (Mleyi) by 30-Jun-22	Construction of 1 Sportsfield (Mleyi) commenced on the 28 th April 2022. This is a mutli year project that will be completed in 2022/23	R3 337 560,94	Achieved	n/a	n/a	signed consultant's progress report
IPD09			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Maintenance of blacktop roads	Square meters of blacktop roads maintained (potholes) by 30-Jun-22	Square meters	201,7m2 blacktop roads maintained (potholes) by 30-Jun-21	400m2 of blacktop roads maintained (potholes) by 30-Jun-22	none	400m2 of blacktop roads maintained (potholes) by 30-Jun-22	1826.41m2 blacktop roads maintained (potholes) by 30-Jun-22	OPEX	Achieved	n/a	n/a	Signed report with dated photos before & after
IPD10			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Maintenance of community facilities	Number of community Facilities Maintained by 30-Jun-22	Number	2 guard houses and 1 public toilet were constructed by 30 June 2021.	1 community Facility Maintained by 30-Jun- 22	none	1 Community Facilities (Thusong centre) maintained by 30-June-22	3 requisitions for maintenance were received and executed accordingly by 30 June 2022.	OPEX	Achieved	n/a	n/a	Requisition, Signed report with dated photos before & after, memo from SD & Technical Assessment report

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
IPD11			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of multi-purpose centres	Number of multi-purpose centres constructed by 30-Jun-22	Number	New indicator	3 multi-purpose centers constructed (Chibini, Mandilini/Mariathal & St Nicholas) by 30-Jun-22	none	3 multi-purpose centers constructed (Chibini, Mandilini/Mariathal & St Nicholas) by 30-Jun-22	3 multi-purpose centres were completed. Mariathal reached practical completion on the 01st of April 2022 and completed on the 25th of May 2022 Chibini reached practical completion on the 20th of April 2022 and completion on the 30th of June 2022 St Nicholas reach practical completion on the 23rd April 2022 and completion on the 30th June 2022.	R12 127 194,32	Achieved	n/a	n/a	signed consultant's progress reports & Completion Certificates
IPD12			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Maintenance of access roads	Kilometres of gravel roads maintained as per maintenance plan by 30-Jun-22	Kilometres	A total of 97.1KM of gravel roads maintained as per maintenance plan by 30 June 2021.	80KM of gravel roads maintained as per maintenance plan by 30-Jun-22	none	80KM of gravel roads maintained as per maintenance plan by 30-Jun-22	A total of 152 KM of gravel roads maintained as per maintenance plan by 30 June 2021	OPEX	Achieved	n/a	n/a	signed report & dated photos before and after
IPD13			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-	Monitoring of meetings with DoHS	Number of coordinated meetings on progress of housing projects by 30-Jun-22	Number	47 meetings were coordinated on progress of Housing Project by 30 June 2021.	Monitor coordination of 32 meetings on progress of Housing project by 30-Jun-22	none	Monitor coordination of 44 meetings on progress of Housing project by 30-Jun-22	68 meetings were coordinated on progress of Housing Project by 30 June 2022.	DOHS	Achieved	n/a	n/a	Signed attendance register, minutes

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							2020/2021 Actual	Demand	Backlo g	Projected	Actual					
			economic developm ent													
IPD14			To ensure provision, upgrading and maintenanc e of infrastru ct ure and services that enhances socio-economic developm ent		Number of meetings coordinated on progress on 150 Units - Phase 1 Community Residential Units by 30-Jun-21	Number	7 meetings on progress on 150 Units - Phase 1 Community Residential Units were coordinated by 30-Jun-21	Monitor coordination of 16 meetings on progress on 150 Units - Phase 1 Community Residential Units by 30-Jun-21	none	Monitor coordination of 16 meetings on progress on 150 Units - Phase 1 Community Residential Units by 30-Jun-21	A total of 17 meetings on progress on 150 Units - Phase 1 Community Residential Units were coordinated by 30-Jun-22	DOHS	Achieved	n/a	n/a	Signed attendanc e register, minutes
IPD15			To ensure provision, upgrading and maintenanc e of infrastru ct ure and services that enhances socio-economic developm ent	Monitoring the submission of the Housing sector plan	Date by which the Final Housing Sector plan is submitted to IDP unit	Date	The final Housing sector plan was submitted to IDP unit on the 10th May 2021.	monitor the submission of the final Housing sector plan to IDP unit by 10-May-22	none	monitor the submission of the final Housing sector plan to IDP unit by 10-May-22	Final Housing Sector Plan submitted on 10-May-22 to IDP unit	DOHS	Achieved	n/a	n/a	Proof of submissio n, Draft & Final Housing Sector plan
IPD16			To ensure provision, upgrading and maintenanc e of infrastru ct ure and services that enhances socio-economic developm ent	Processing of Building and alteration plans	Turnaround time for processing of building and alteration plans after receipt of payment fees	Turnarou nd time	Q1:21 Building and alteration plans were received and commented within 30 days after receipt of payment. Q2: 3 Building were received and processed. Q3: 3 Building were received and processed. Q4: 4 Building were received and processed	Processing of building and alteration plans within 30 days after receipt of payment fees	none	Processing of building and alteration plans within 30 days after receipt of payment fees	19 Building plans were submitted and processed within 30 days as follows: Q1: Portion 1 of Farm Relic No. 5704 received on 06 Sept 21 and approved on 22 Sept 21. Portion 2 of Erf 277 received on 08 Sep 21 and going through assessment. Jolivet ward 7 received on 08	OPEX	Achieved	n/a	n/a	Register of received building plans with dates, acceptanc e letters

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											Sept 21 and rejected on 14 Sept 21 Sub 1 of Erf 731 9 Sep 21 and going through assessment. Erf 113 Stuartstown payment not received and not processed. Erf 1684 Morning view received on 15 Sep 21 and Erf 38 16 Sept 21. Q2: Erf 244 Stuartstown submitted on 07-Nov-21 and Rejected on 30-Nov-21. Erf 46 Stuartstown submitted on 25-Nov-21 and rejected on 02-Dec-21 due to non-compliance Erf 25 Stuartstown received on 07-Dec-21 and rejected due to non-compliance on 13-Dec-21. Q3: 1. Erf 13 Stuartstown Received on 17/02/22 And approved after due consideration pertaining to loading days. 2 Erf 25 Stuartstown submitted on 01/03/22 Developed still					

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											rectifying proposed deviation that were not depicted on plan. 3.) Erf 1536 Stuartstown received on 01/03/22 Payment not received. 4 Erf 295 Stuartstown submitted on 11/02/2022 plan not supports by Harry Gwala to be amended and resubmitted. Q4:1. Erf 286, Stuartstown Ixopo Primary School plan received on 25-Apr-22 and rejected on 03-May-22 2.Erf 701 Stuartstown adds to existing dwelling unit plan received on 28-Apr-22 and rejected on 03-May-22 3. Erf 217, Stuartstown outbuilding plan received on 05-May-22 and 16-May-22 4.Erf 116 Stuartstown adds to existing building received on 06-May-22 rejected on 16-May-22 5.Erf 149 Stuartstown adds					

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											and alts to existing plan received on 10-May-22 and rejected on 20-May-22 6.Rem of 98/99 Stuartstown proposed new shop plan received on 16-Jun-22 and rejected on 20-Jun-22 7.Erf 222 Stuartstown adds and alts plan received on 02-Jun-2022 and still undergoing scrutiny					
IPD17			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Number of households constructed with electrification infrastructure	Number	27 household connections achieved for KwaBhaki electrification by 30 June 2021.	Construction of electrification infrastructure for 73 households in Stofel by 30-Jun-22	none	Construction of electrification infrastructure for 73 households in Stofel by 30-Jun-22	Construction of electrification infrastructure for 73 households in Stofel was completed on the 29th of June 2022	R2 624 593,51	Achieved	n/a	n/a	list of households, completion certificate & Approved of memo

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
IPD17.1			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Number of households constructed with electrification infrastructure	Number	43 household connections achieved for Dayimane electrification project by 30 June 2021	Construction of electrification infrastructure for 85 households Nhlamvini in by 31-Mar-22	none	Construction of electrification infrastructure for 85 households Nhlamvini in by 31-Mar-22	Construction electrification infrastructure for 85 households was completed in Nhlamvini by the 31 March 2022.	R992 882,99	Achieved	n/a	n/a	list of households, completion certificate & Approved of memo
IPD17.2			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Number of households constructed with electrification infrastructure	Number	140 household connections were achieved by 30 June 2021	Construction of electrification infrastructure for 60 households in Kwa-Nothi & Makinatini by 30-Jun-22	none	Construction of electrification infrastructure for 60 households in Kwa-Nothi & Makinatini by 30-Jun-22	0 households in KwaNothi and Makinatini had electrification infrastructure constructed.	R441 030,41	Not Achieved	The project could not be implemented due to electrification funding of R 8 000 000 that was withdrawn by National Treasury.	Change Control was done and the project was moved forward to the 2022/23 FY. To date, work commenced on the 11th of July 2022 and anticipated completion date is 30 of September 2022. This problem could not be anticipated or prevented as funding had initially been approved,	list of households electrified & completion certificate

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
															then retracted.	
IPD17.3			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Number of households constructed with electrification infrastructure	Number	30 household connections were achieved by 30 June 2021	Construction of electrification infrastructure for 102 households in Ward 6 by 30-Jun-22	none	Construction of electrification infrastructure for 102 households in Ward 6 by 30-Jun-22	Construction of electrification infrastructure for 102 households in Ward 6 was completed on 22 June 2022.	R2 615 111,69	Achieved	n/a	n/a	list of households, completion certificate
IPD17.4			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of high masts	Number of High masts constructed	Number	4 High Masts (Mahhehle High Mast ward 1, Hlokozi High Mast ward 6, Jolivet High Mast ward 7 and Nokweja High Mast ward 11) completed by 30th June 2021	Construction of 1 High mast in Ward 9 by 30-Jun-22	none	Construction of 1 High mast in Ward 9 by 30-Jun-22	1 High Mast constructed in ward 9 was completed on the 30th of June 2022	R1 078 734,13	Achieved	n/a	n/a	completion certificate
SD08			To improve safety and security within the municipal environment	Monitor maintenance of law and order	Number of Multi Disciplinary roadblocks conducted by 30-Jun-22	Number	11 multi-disciplinary roadblocks were conducted as follows: 2nd of July 2020, 13th of August 2020, 2nd of September 2020, 13th of October 2020, 3rd of November 2020, 8th of December 2020, 20th of January 2021, 25th of February 2021 10th of March 2021, 27th of April 2021 and the 29th of April 2021.	Monitor that 8 multi disciplinary roadblocks are conducted by 30-Jun-22	none	Monitor that 8 multi disciplinary roadblocks are conducted by 30-Jun-22	12 multi-disciplinary road blocks were conducted on the following dates: 15/07/2021, 12/08/2021, 24/09/2021, 6/10/2021, 12/10/2021, 14/12/2021, 25/01/2022, 7/02/2022, 29/04/2022, 12/05/2022, 5/06/2022 and 15/06/2022.	OPEX	Achieved	n/a	n/a	Dated photos and roadblock register
IPD18			To improve the performance and functioning of the	Submission of Infrastructure Planning & Development Portfolio items	Turnaround time for submission of Infrastructure Planning & Development Portfolio items to Corporate Services after	Turnaround time	1. Items were submitted on the 12th August for the meeting held on the 25th of August 2020.2. Circular received on the 20th October 2020 and IPD Portfolio items for the 2nd quarter of 2020/2021	Submission of Infrastructure Planning & Development Portfolio items to Corporate Services within 7 working days	none	Submission of Infrastructure Planning & Development Portfolio items to Corporate Services within 7 working days	Circular for the IPD Portfolio received on the 23rd July 2021 and Items submitted on the 28th July 2021	OPEX	Achieved	n/a	n/a	Proof of submission & circular

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			municipality		receiving circular.		submitted to Coperate Services on the 27th October 2020.3.Circular received on the 19th of March 2020 and IPD Portfolio items for the 3rd quarter of 2020/2021 submitted to Coperate Services on the 25th March 2021.4. Circular received on the 19/May 2021 and IPD Portfolio items for the 4th quarter of 2020/2021 submitted to Corporate Services on the 24 May 2021.	after receiving circular		after receiving circular	Circular received on the 24/01/2022, items submitted on the 28/01/2022 and Circular received on the 24/05/2022, items submitted on the 02/06/2022.					
IPD18.1			To improve the performance and functioning of the municipality	Monitoring of consultants	Number of meetings coordinated on progress for MIG/Internal projects	Number	New indicator	Monitor coordination of 12 meetings on progress for MIG/ Internal projects by 30-Jun-22	none	Monitor coordination of 12 meetings on progress for MIG/ Internal projects by 30-Jun-22	A total of 13 meetings on progress for MIG/ Internal projects were held by 30-Jun-22	OPEX	Achieved	n/a	n/a	Signed attendance register and minutes
SD09	COMMUNITY WORK PROGRAMME IMPLEMENTED AND COOPERATIVES SUPPORTED	SOCIAL AND LOCAL ECONOMIC DEVELOPMENT	To improve sustainable economic growth and development	Renewal of informal traders licenses	Turnaround time for renewal of informal traders licenses in Ixopo and Highflats	Turnaround time	4 progress reports on small farmers programme submitted to the portfolio committee on the: 19th of August 2020, 4th of November 2020, 3rd of February 2021, 2nd of June 2021.	Renewal of informal traders licenses in Ixopo and Highflats within 2 days after the submission of renewal form	none	Renewal of informal traders licenses in Ixopo and Highflats within 2 days after the submission of renewal form	Renewal forms of informal traders in Ixopo and Highflats Form submitted on 27, 28, 31 January 2022, Renewed on 27,28, 31 January 2022 Forms submitted 01, 02, 03, 04, 08, 09, 11, 16, 21, 22, 23, 24, 25, 28 February 2022 Renewed on 01,02,03,04, 08, 09, 11, 16, 21, 22, 23, 24, 25, 28 February 2022 Forms submitted 02, 03, 04, 05, 08, 14, 15, 24, 25, 28, 31 March 2022.	OPEX	Achieved	n/a	n/a	Hawkers licenses and register with date

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											Issued on the, and 02,03,04,05, 08,14, 15, 24, 25, 28, 31 March 2022 all were within 1 day					
SD10			To improve sustainable economic growth and development	Monitor the sustainability of LED projects	Number of LED projects monitored by 30-Jun-21	Number	Renewal of informal business licenses received on the 18,19,25,27,28 January 2021 on the 01,03,04,08,10,11,12,16,17,22,25,26 February 2021 and on the 17,18,19 March 2021. Processed on the 18,19,25,27,28 January 2021 on the 01,03,04,08,10,11,12,16,17,22,25,26 February 2021 and on the 17,18,19 March 2021 which is one day turnaround time.	Monitor the sustainability of 28 LED projects by 30-Jun-21	none	Monitor the sustainability of 28 LED projects by 30-Jun-22	28 LED projects sustainability was monitored (28 visits) by 30-Jun-22 as follows: Sakha isicathula on the 08th September 2021 , Siyasutha on the 29th September 2021, Mntambo farming on the 15th September 2021 , Ntsakaville farming on the 30th September 2021, Khulani project on the 31 August 2021 , Dj slahla on the 15th September 2021 & Uthingo beauty Spa on the 30th September 2021 , Dumis farm on the 09th December 2021, Thofa farming on the 11th November 2021 , Mzikayifani poultry on the 15th November 2021, Thelephi poultry and piggery on the 13th December 2021 , Lonwabo poultry on the 13th December 2021, Mjwara	R2 000 983,31 (LED PROJECTS)	Achieved	n/a	n/a	Signed report by manager LED and HOD and dated photos

ANNUAL PERFORMANCE PLAN - 2021/2022																
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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											blockmaking on the 13th December 2021 & Sbongo blockmaking on the 09th December 2021, kwakhe civils on the 02 February 2022 , Nokweja chickens 02 February 2022, Mrs Letheni Mkhize on the 02 February 2022 , Isu elihle cooperative on the 02 February 2022, Inkanyezi cooperative,Prel eno on the 09 February 2022 ,Shemase trading pty ltd on the 02 February 2022, Bake for life on the 25/05/22 , Magcwanini Amahle on the25/05/22, Umdabu agricultural cooperative on the on the 10/05/22 , Sakhamnotho project on the 10/05/22, Maqande enkukhu on the 10/05/22 , Amabungela trading enterprise on the 10/05/22 & Ikhabelaethu on the 10/05/22.					
SD11			To improve sustainable economic growth and	Monitor Processing of business licenses	Turnaround time for submitting business license applications upon the receipt of applications to the office of the Municipal	turnarou nd time	SSN Lifestyle was received on the 11th of January 2021 and submitted on the 11th of January 2021. Nemacon (PTY) LTD was received on the 29th of March 2021 and submitted on the 30th of March 2021.	Recommend that business licence applications are sent to the office of the Municipal Manager for	none	Recommend that business licence applications are sent to the office of the Municipal Manager for approval within 3 days of receipt	Hluthankungu BnB received and submitted on the 7th of February 2022, Simile Tarven received and submitted on the	OPEX	Achieved	n/a	n/a	Business license register with date

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			development		Manager for approval			approval within 3 days of receipt			7th of February 2022, Nemacon PTY Ltd received and submitted on the 15th of February 2022, Mavika restaurant received and submitted on the 7th of March 2022, Kings Grant received and submitted on the 16th of March 2022, Highflats Ixopo farm received and submitted on the 16th of March 2022. 1 day turnaround time.					
SD12			To improve sustainable economic growth and development	Monitor the functionality of LED forum	Number of LED Forum meetings held by 30-Jun-22	Number	2 LED Forum meetings were held on the 27th of November 2020 and 9th of June 2021.	2 LED Forum meetings held by 30-Jun-22	none	2 LED Forum meetings held by 30-Jun-22	2 LED Forum meetings were held on the 2nd of December 2021 and 1st of June 2022.	R3 295,39 (LED FORUM)	Achieved	n/a	n/a	Signed Minutes and signed attendance registers
SD13			To improve sustainable economic growth and development	Monitor the creation of jobs through EPWP	Number of jobs created through EPWP by 30-Jun-22	Number	61 Jobs created through EPWP by 30 June 2021	Monitor the creation of 40 jobs through EPWP by 30-Jun-22	none	Monitor the creation of 40 jobs through EPWP by 30-Jun-22	70 jobs were created through EPWP by 30-Jun-22	OPEX	Achieved	n/a	n/a	Signed Attendance register with names of the people, contracts and Signed report by Manager CS and HOD

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
SD14			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor the implementation of Youth Programme	Date by which two youth programme emanating from the adopted Youth Development Strategy is implemented	Date	One Youth Programme that emanated from the Youth Development Strategy was implemented. The program was on Electrical Engineering started on the 04 th of Dec 2020 till 23rd of December 2020.	Monitor implementation of three Youth Programmes (Drivers License, Referees & Umpires & Security Training) emanating from the adopted Youth Development Strategy by 30-Jun-22	none	Monitor implementation of three Youth Programmes (Drivers License, Referees & Umpires & Security Training) emanating from the adopted Youth Development Strategy by 30-Jun-22	3 Youth programmes that emanated from the Youth Development Strategy were monitored. Security: (23-10/06/2022 at ward 03 and ward 10. Driver's license:10/11/2021 Umpire (28-30/06/2022) Referee (24-30/06/2022)	R66 170,76 (YOUTH PROGRAMMES)	Achieved	n/a	n/a	Signed report by manager community services and HOD
SD15			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Awarding of external bursaries	Date by which the selection of bursary applicants is finalised	Date	Recommendations for External Bursaries were submitted to the office of the Municipal Manager on the 14 of April 2021	Finalise selection and make recommendations to Director Social Services for bursary applicants by 10-Apr-22	none	Finalise selection and make recommendations to Director Social Services for bursary applicants by 10-Apr-22	Selection and recommendations of bursary beneficiaries was done on the 8th of April 2022.	R531 692 (BURSARIES -YOUTH)	Achieved	n/a	n/a	Advert, Signed report by Manager Community Development and HOD with the names of recommended applicants
SD16			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor back to school campaign	Date by which Back to school campaign is conducted	Date	Back to school campaign was conducted on the 10th of March 2021	Monitor Back to school campaign to be conducted by 31-Mar-22	none	Monitor Back to school campaign to be conducted by 31-Mar-22	Back to school campaign was held on the 27th of January 2022	R16 000.00	Achieved	n/a	n/a	Signed attendance register and report signed by manager community services and HOD

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
CORP23			To improve the performance and functioning of the municipality	Distribution of agendas	Turnaround time for distributing agenda to the members of Social Development portfolio before the meeting	turnaround time	1. Agenda of the Social Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 19th August 2020, distributed on the 14 August 2020. 5 days Prior. 2. Agenda of the Social Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 4th November 2020, distributed on the 28th October 2020. 6 days Prior. 3. Agenda of the Social Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 3rd of February, distributed on the 28th January 2021. 6 days Prior. 4. Agenda of the Social Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting held on the 2nd of June, distributed on the 26th May 2021. 07 days Prior Meeting held on the 7th of April, distributed on the 26th March 2021. 12 days Prior.	Distribute the agenda of the SD Portfolio committee meeting 5 days prior to meeting	none	Distribute the agenda of the SD Portfolio committee meeting 5 days prior to meeting	1. Distributed the agenda of the Social Development Portfolio Committee meeting 5 (five) days prior to the meeting 1.Meeting scheduled for the 4th August 2021 distributed on the 29th July 2021, which translates to 6 Days prior. 2. Meeting scheduled for the 31st of January 2022 distributed on the 9th of February, which translates to 9 Days prior to the meeting.3. 3.Meeting of the 6th of April 2022, agenda distributed on the 31st of March 2022. 6 days prior to the meeting 4.Meeting of the 8th of June 2022, agenda distributed on the 2nd of June 2022. 6 days prior to the meeting	OPEX	Achieved	n/a	n/a	Dated proof of agenda distribution and date of the meeting
CORP24			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Train unemployed youth	Date by which unemployed youth is trained in Basic IT and electronics	Date	The youth was trained in tiling from the 24th June 2021.	Train unemployed youth in Basic IT and electronics by 30-Jun-22	none	Train unemployed youth in Basic IT and electronics by 30-Jun-22	Training in security was conducted from the 23rd to 27th May 2022.	R1 000 000,00 (TRAININGS)	Not Achieved	Training was changed due to delays in finding a qualified service provider for Basic IT,	An alternative training program was done. (security)	Signed Attendance registers and dated photos

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
IPD19			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Job creation through maintenance programme	Number of jobs created through EPWP - maintenance projects by 30-Jun-22	Number	68 jobs were created through EPWP maintenance	60 Jobs created through EPWP maintenance projects by 30-Jun-22	none	60 Jobs created through EPWP maintenance projects by 30-Jun-22	75 Jobs created through EPWP Maintenance projects by 30 June 2022.	CAPEX	Achieved	n/a	n/a	Signed Attendance register & time sheets
SD17			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor Library services awareness campaign	Number of Library services awareness campaign conducted by 30-Jun-22	Number	4 Library services awareness campaigns were conducted on the 3rd of December 2020 at Ixopo, 4th of December 2020 at Highflats, 16th of March 2021 and on the 31st of March 2021.	Monitor 4 Library services awareness campaign conducted by 30-Jun-22	none	Monitor 4 Library services awareness campaigns conducted by 30-Jun-22	6 Library services awareness campaigns were conducted on the 2nd of September 2021, 22nd of November 2021, 14th February 2022, 10th of May 2022, 11th of May 2022 and 18th of May 2022	OPEX	Achieved	n/a	n/a	Signed report by community services manager and HOD and dated pictures
OMM09			To improve sustainable economic growth and development	Holding of social portfolio committee meetings	Number of social portfolio committee meetings set by 30-Jun-22	Number	4 social portfolio committee meetings were held on: 19th August 2020, 4th November 2020, 3rd February 2021 and 7th April 2021.	Holding of 4 social portfolio committee meetings by 30-Jun-22	none	Holding of 4 social portfolio committee meetings by 30-Jun-22	4 social portfolio committee meetings were held on the 4th of August 2021, 14th February 2022, 6th April 2022 and 8th June 2022.	OPEX	Achieved	n/a	n/a	Signed attendance register and a signed minutes
SD18			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor coordination of child protection week	Date by which Child protection week campaign is coordinated	Date	Child protection week campaign was coordinated on the 5th May 2021 at Cekazi primary school.	Monitor coordination of child protection week by 30-Jun-22	none	Monitor coordination of child protection week by 30-Jun-22	Child protection week was coordinated on the 10th of May 2022 at Jeffery Zungu Sportsfield.	R44 229,37 (MORAL REGENERATION)	Achieved	n/a	n/a	Signed Attendance register and dated photos

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculati ons	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlo g	Projected	Actual					
SD19			To promote culture of learning and enhance social developm ent (illiteracy, skills, talent, education)	Monitor support of disabled groups	Date by which disabled groups are supported	Date	2 disabled groups were supported with fencing and agriculture inputs on the 4th December 2020	Provide Business development support to 2 disabled groups by 31-Dec-21	none	Provide Business development support to 2 disabled groups by 31-Dec-21	2 disabled groups were provided with business suupport on the 21st of December 2021		Achieved	n/a	n/a	Signed Attendan ce register and dated photos
SD20			To promote culture of learning and enhance social developm ent (illiteracy, skills, talent, education)	Monitor support of Luncheon clubs	Date by which Luncheon clubs are supported	Date	Supported 3 luncheon clubs on the 30th of November 2020 -Ward 3 Fafa Ward 7 and Ward 9 was handed over on the 4 December 2020 at Peace Initiave hall.	Monitor support of 3 Luncheon clubs with beads and agricultural inputs by 30-Sep-21	none	Monitor support of 3 Luncheon clubs with beads and agricultural inputs by 30-Sep-21	3 Luncheon clubs were supported with beads and agricultural inputs on the 30th September 2021		Achieved	n/a	n/a	Signed Attendan ce register and dated photos
SD21			To promote culture of learning and enhance social developm ent (illiteracy, skills, talent, education)	Monitor coordination of commemora tion of the activist programme	Date by which 16 days of Activism (Fight against children and women abuse) is commemorated	Date	Commemoration of 16 days of activism(fight against children and women abuse) was conducted on the 30th November 2020 at Sheshe Hall ward 3.	Monitor coordination of commemoration of 16 days of Activism (Fight against children and women abuse) by 31-Dec-21	none	Monitor coordination of commemoration of 16 days of Activism (Fight against children and women abuse) by 31-Dec-21	16 days of Activism was coordinated on the 9th of December 2021 at Mahehle		Achieved	n/a	n/a	Signed attendanc e register, dated photos and report signed by manager communi ty developm ent and HOD
SD22			To promote culture of learning and enhance social developm ent (illiteracy, skills, talent, education)	Conducting of izimbizo zamadoda	Date by which izimbizo zamadoda is conducted	Date	2 Gender Forum meetings were held on the 29th March 2021 and 21st May 2021.	Conduct izimbizo zamadoda by 30 Sept-21	none	Conduct izimbizo zamadoda by 30 Sept-21	Izimbizo zamadoda programme was conducted on 29 September 2021		R30 213,13	Achieved	n/a	n/a
SD23			To promote culture of	Conducting of HIV and sexual	Date by which HIV and sexual assault	Date	New indicator	Conduct HIV and sexual assault	none	Conduct HIV and sexual	HIV and sexual assault campaign was conducted on	143 790.53	Achieved	n/a	n/a	Signed attendanc e register

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							2020/2021 Actual	Demand	Backlog	Projected	Actual						
			learning and enhance social development (illiteracy, skills, talent, education)	assault campaigns	campaign is conducted			campaign by 31-Mar-22		assault campaign by 31-Mar-22	16 March 2022 at Mariathal Combined school.					dated photos and report signed by manager community development and HOD	
SD24			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Commemoration of world aids day	Date by which the world aids day is commemorated	Date		Commemoration of World Aids Day 31-Dec-21	none	Commemoration of World Aids Day by 31-Dec-21	Commemoration of World Aids Day was conducted on the 1st of December 2021 at Jolivet.		Achieved	n/a	n/a	Signed attendance register, dated photos and report signed by manager community development and HOD	
SD25			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Supporting income clusters supported with food security	Number of income clusters supported with food security	Number	Support was provided to 28 small businesses (14 women & 14 men) with company registration from 7-11 December 2020.	Provide food security support to 4 income generation clusters by 30-Jun-22	none	Provide food security support to 4 income generation clusters by 30-Jun-22	Food security support was provided to 4 income generation clusters on the 30th of June 2022		Achieved	n/a	n/a	Signed attendance register, dated photos and report signed by manager community development and HOD	
SD26			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Coordination of Vuka Mbokodo programme	Date by which Vuka Mbokodo programme is coordinated	Date	2 Gender Forum meetings were held on the 29th March 2021 and 21st May 2021.	Coordination of Vuka Mbokodo programme by 30-Sept-21	none	Coordination of Vuka Mbokodo programme by 30-Sept-21	Vukambokodo programme was coordinated on 26 August 2021		R64 842,26	Achieved	n/a	n/a	Signed attendance register, dated photos and report signed by manager community development and HOD
SD27			To improve sustainable	Creation of jobs through LED projects	Number of jobs created through LED projects	Number	Support was provided to 14 businesses by benchmarking on the 18th June 2021.	Number of jobs created through LED projects by 30-Jun-22	none	Creation of 40 jobs through LED projects by 30-Jun-22	45 jobs created through LED projects by 30 June 2022.		OPEX	Achieved	n/a	n/a	Signed report by Manager LED and

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			economic growth and development													HOD with the names of the people
OMM10	DEEPEN DEMOCRACY THROUGH A REFINED WARD COMMITTEE SYSTEM	GOOD GOVERNANCE AND PUBLIC PARTICIPATION	To improve performance and functioning of the municipality	Publishing of Section 54 & 56 employees performance agreements	Turnaround time for publishing of Section 54 & 56 employees performance agreements within 14 days after signing	Turnaround time	Section 54A & 56 employees performance agreements were published on the website and newspapers (East Griqualand Fever on the 29th May 2019 and Ilanga on the 4th June 2020 which was within 14 days after signing.	Publish Section 54 & 56 employees performance agreements within 14 days after signing	none	Publish Section 54 & 56 employees performance agreements within 14 days after signing	Section 54A & 56 employees' performance agreements were published on the newspaper on the 31st of May - 2nd of June 2021.	OPEX	Achieved	n/a	n/a	Public notice & signed performance agreements
OMM11			To improve performance and functioning of the municipality	Conducting performance reviews	Number of performance reviews conducted for HOD's and Line Managers by 31-Mar-22	Number	4 Performance reviews were conducted on the 11th, 12th, 13th August 2020 for HOD's and Line Managers. 16th, 17th 18th of February 2021 and the 10th March 2021.	4 performance reviews conducted for HOD's and Line Managers by 31-Mar-22	none	4 performance reviews conducted for HOD's and Line Managers by 31-Mar-22	6 Performance reviews were conducted on the 17th, 18th, and 19th August 2021 for HOD'S and Line Managers. 3rd ,9th and 14th March 2022 for HOD'S and Line Managers.	OPEX	Achieved	n/a	n/a	Signed attendance register with signed minutes
OMM12			To improve performance and functioning of the municipality	Preparation and submission of a mid-year performance report	Date by which Mid-year Performance Report is Prepared and submitted to the Mayor, & COGTA	Date	The Mid- year performance report was prepared and submitted to the Mayor and COGTA on the 21st January 2021.	Prepare and submit the Mid-year Performance Report to the Mayor & COGTA by 25-Jan-22	none	Prepare and submit the Mid-year Performance Report to the Mayor & COGTA by 25-Jan-22	Mid-Year performance report was prepared and submitted to the Mayor and COGTA on the 25th January 2022.	OPEX	Achieved	n/a	n/a	Council signed minutes; proof of submissions
OMM13			To promote accountability to the citizens of Ubuhlebezwe	Commencement of the community consultation meetings	Number of community consultation meetings held for 2022/23 IDP by 30-Jun-22	Number	8 community consultation meetings were held for 2020/21 IDP (6 Clustered & 2 Ratepayers) on the 13th October 2020, 14th October 2020, 15th October 2020 and Ratepayers on the 15th October 2020. 13th, 14th, 15th, April 2021 and Ratepayers on the 15th April 2021.	Conduct 8 public consultations for the 2022/23 IDP by 30-Jun-22	none	Conduct 8 public consultations for the 2022/23 IDP by 30-Jun-22	8 community consultation meetings were held for 2022/23 IDP (6 Clustered & 2 Ratepayers) on the 12th, 13th, 14th of October 2021 and Ratepayers' on 14th October 2021. 5th April 2022, 6th April 2022,	RR67 353.18	Achieved	n/a	n/a	Attendance registers

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							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											7th April 2022 and Ratepayers' on the 7th April 2022.					
OMM14			To improve performance and functioning of the municipality	Submission of the annual report with Annual Performance Report to AG	Date by which the 2020/21 Annual Report and Annual performance report will be submitted to AG	Date	Annual Report and Annual Performance Report was submitted to AG on the 30th October 2020.	Submit 2020/21 Annual Report and Annual performance report to AG by 31-Aug-21	none	Submit 2020/21 Annual Report and Annual performance report to AG by 31-Aug-21	2020/21 Annual Report and Annual performance report was submitted to AG on the 31st of August 2021.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM15			To improve performance and functioning of the municipality	Submission of the draft annual report to Council	Date by which the 2020/21 Draft annual report will be submitted to council	Date	The Draft 2019/20 annual report was submitted to council for approval on the 28th January 2021.	Submission of the Draft 2020/21 annual report to council for approval by 31-Mar-22	none	Submission of the Draft 2020/21 annual report to council for approval by 31-Mar-22	The Draft 2020/21 annual report was submitted to council for approval on the 25th January 2022.	OPEX	Achieved	n/a	n/a	Council signed minutes, signed attendance register and council resolution
OMM16			To improve performance and functioning of the municipality	Adoption of an oversight report	Date by which the 2020/21 oversight report is submitted to Council for adoption (MFMA section 129(1))	Date	2019/20 Oversight Report was submitted to Council for adoption (MFMA Section 129) (1) on the 27th May 2021.	Submit the 2020/21 oversight report to Council for adoption (MFMA section 129(1)) by 30-Jun-22	none	Submit the 2020/21 oversight report to Council for adoption (MFMA section 129(1)) by 30-Jun-22	2020/21 oversight report was submitted on the 24th of March 2022 to council for adoption (MFMA section 129(1)).	OPEX	Achieved	n/a	n/a	Council signed minutes, signed attendance register and council resolution
OMM17			To promote accountability to the citizens of Ubuhlebezwe	Publishing of the oversight report	Turnaround time for publishing of an oversight report on newspapers and website after adoption	Turnaround time	2019/20 oversight report was published on the 31st May 2021 on Ilanga Newspaper and website within 14 days of adoption.	Publishing of 2020/21 Oversight report on newspapers and website within 14 days after adoption	none	Publishing of 2020/21 Oversight report on newspapers and website within 14 days after adoption	2020/21 oversight report was published on the 28th of March 2022 on Ilanga, 25th March 2022 on the East Griqualand newspapers and website which was within 14days after adoption.	OPEX	Achieved	n/a	n/a	public notice & council resolution
OMM18			To improve the performance and functioning of the municipality	Submission of the oversight report to COGTA	Date by which an Oversight Report is submitted to COGTA	Date	2019/20 Oversight Report was submitted to COGTA on the 8th June 2021.	Submission of 2020/21 Oversight Report to COGTA by 30-Jun-22	none	Submission of 2020/21 Oversight Report to COGTA by 30-Jun-22	2020/21 oversight Report was submitted to Cogta on the 19th April 2022.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM19			To improve the performance	Development and approval of the risk	Date by which a risk-based internal audit plan for 2021/22	Date	The risk- based Internal Audit plan was developed and submitted to APAC on the 14th August 2020.D	Develop and approve risk-based Internal Audit plan	none	Develop and approve risk-based Internal Audit plan for	An approved risk-based internal audit plan was	OPEX	Achieved	n/a	n/a	Risk based internal audit plan

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			ce and functioning of the municipality	based internal audit plan	is developed and approved			for 2021/22 by 30-Sep-20		2021/22 by 30-Sep-20	developed and approved on the 20th of August 2021.					and signed APAC minutes
OMM20			To improve the performance and functioning of the municipality	Submission of internal audit reports to APAC	Number of internal audit reports submitted to the APAC by 30-Jun-22	Number	4 Internal Audit reports were submitted to the APAC on 14th August 2020, 20th November 2020, 19th February 2021 and 21st May 2021.	4 Internal Audit reports submitted to the APAC by 30-Jun-22	none	4 Internal Audit reports submitted to the APAC by 30-Jun-22	4 Internal Audit reports were submitted to the APAC on 20th of August 2021, 3rd December 2021, 18th February 2022 and 11th May 2022.	OPEX	Achieved	n/a	n/a	Internal audit report, signed APAC minutes
OMM21			To improve the performance and functioning of the municipality	Holding of audit committee meetings	Number of APAC meetings held by 30-Jun-22	Number	4 APAC meetings were held on 14th August 2020, 20th November 2020, 19th February 2021 and 21st May 2021.	Holding of 4 APAC meetings by 30-Jun-22	none	Holding of 4 APAC meetings by 30-Jun-22	4 APAC meetings were held on 20th of August 2021, 3rd December 2021, 18th February 2022 and 11th May 2022.	OPEX	Achieved	n/a	n/a	APAC agenda; signed attendance register
OMM22			To improve the performance and functioning of the municipality	Holding of risk management committee meetings	Number of risk management committee meetings held by 30-Jun-22	Number	4 risk management committee meetings were held on 12th August 2020, 16th November 2020, 19th February 2021 and 14th May 2021.	4 Risk Management committee meetings by 30-Jun-22	none	4 risk management committee meetings by 30-Jun-22	4 risk management committee meetings were held on 1st September 2021, 11th November 2021, 15th February 2022 and 11th May 2022.	OPEX	Achieved	n/a	n/a	Signed minutes and signed attendance register
OMM23			To improve the performance and functioning of the municipality	Tabling of the IDP process plan	Date by which the 2021/22 IDP framework and process plan is submitted to council for approval	Date	2020/21 IDP framework and process plan were submitted to council for approval on the 23rd July 2020.	Submit a 2021/22 IDP framework and process plan to council for approval by 31-Aug-21	none	submit a 2021/22 IDP framework and process plan to council for approval by 31-Aug-21	2021/22 IPD framework and process plan was submitted to council on the 22nd of July 2021.	OPEX	Achieved	n/a	n/a	Council signed minutes, signed attendance register and council resolution
OMM24			To promote accountability to the citizens of Ubuhlebezwe	Publishing of 2022/23 draft annual budget and draft IDP	Turnaround time for publishing of 2022/23 draft annual budget and draft IDP for public comments before final adoption	Turnaround time	2021/2022 Draft Annual Budget and Draft IDP was published on the Ilanga Newspaper and website on 1st April 2021.	Publish 2022/23 draft annual budget and draft IDP on newspapers and website for public comments 21 days before final adoption	none	Publish 2022/23 draft annual budget and draft IDP on newspapers and website for public comments 21 days before final adoption	2022/2023 draft annual budget was published on the 30th March 2022 in the Witness Newspaper and draft IDP was publicized on the 28th March 2022 in ilanga and on the 25th March 2022 Griqualand newspapers and	OPEX	Achieved	n/a	n/a	Council resolution and public notice

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											website for public comments 21 days before final adoption.					
OMM2 5			To promote accountability to the citizens of Ubuhlebezwe	Publishing the 2022/23 annual budget and IDP	Turnaround time for publishing of the final annual budget and IDP for 2022/23 after its adoption	Turnaround time	Final annual budget and IDP for 2021/22 was made public on the 31st May 2021 within 14 days of its adoption.	final annual budget and IDP for 2022/23 made public within 14 days of its adoption	none	final annual budget and IDP for 2022/23 made public within 14 days of its adoption	Final annual budget was published on 31 May 2022 on Isolezwe and 31 May on THE Witness. The IDP for 2022/2023 was publicized on the 26th May 2022 which was within 14 days of its adoption.	OPEX	Achieved	n/a	n/a	Council resolution and public notice
OMM2 6			To improve the performance and functioning of the municipality	Monitor that action plan addressing AG queries is developed and reviewed	Date by which the Action Plan to address AG queries is developed and reviewed	Date	The Action Plan to address AG queries was developed and reviewed by 30-Jun-21	Monitor that Action Plan to address AG queries is developed and reviewed by 30-Jun-22	none	Monitor that Action Plan to address AG queries is developed and reviewed by 30-Jun-22	AG Action Plan to address AG queries was developed and reviewed on the 23rd May 2022	OPEX	Achieved	n/a	n/a	Reviewed Action plan
OMM2 7			To improve the performance and functioning of the municipality	Reviewal and approval of fraud prevention plan	Date by which the fraud prevention plan is reviewed and approved	Date	Fraud prevention plan was reviewed and approved on the 17th September 2021.	Review and approve fraud prevention plan by 30-Jun-22	none	Review and approve fraud prevention plan by 30-Jun-22	The fraud prevention plan was reviewed on the 17th of June 2022 and approved on 22-July-2021	OPEX	Achieved	The Fraud Prevention Plan was reviewed and found not to meet the standards of a plan.	The municipality will develop a Fraud Risk Management Programme which will contain a Fraud Prevention Plan as per the Q1 2022/23 Annual Performance Plan	Fraud prevention plan and Council resolution
OMM2 8			To improve the performance and functioning of the municipality	Reviewing of Service Delivery Charter	Date by which Service Delivery Charter is reviewed and submitted to Council for approval	Date	Service Delivery Charter was reviewed and submitted to Council on the 27th May 2021	Review Service Delivery Charter and submit to Council for approval by 30-Jun-22	none	Review Service Delivery Charter and submit to Council for approval by 30-Jun-22	Service Delivery Charter was reviewed and submitted to council on the 26th May 2022 approval.	OPEX	Achieved	n/a	n/a	Service Delivery charter and Council Resolution
SD28			To promote accountability	Coordination of centralised	Number of centralised ward committee	Number	2 centralised ward committee meetings were	Coordinate a sitting of 2 centralised	none	Coordinate a sitting of 2 centralised ward	2 centralised ward committee meeting was held	OPEX	Achieved	n/a	n/a	Signed Attendance

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			ility to the citizens of Ubuhlebe zwe	ward committee	meetings coordinated by 30-Jun-22		held on the 5th of March 2021 and 8th of June 2021.	ward committees meetings by 30-Jun-22		committees meetings by 30-Jun-22	on the 15th of March 2022 and 2nd of June 2022.					register and minutes
SD29			To promote accountability to the citizens of Ubuhlebe zwe	Submission of OSS progress report to Social Developmet portfolio	Number of OSS progress reports submitted to Social Development Portfolio committee by 30-Jun-22	Number	4 progress reports on OSS were submitted to SD portfolio committees on the 19th of August 2020, 4th of November 2020, 3rd of February 2021 and 2nd of June 2021	Submission of 3 progress reports of OSS to Social Development portfolio by 30-Jun -22	none	Submission of 3 progress reports on OSS to Social Development portfolio committee by 30- Jun-22	3 progress reports on OSS were submitted to SD portfolio committees on the 4th of August 2021,14th of February 2022 and 8th of June 2022.	OPEX	Achieved	n/a	n/a	Signed minutes and Progress report
SD30			To promote accountability to the citizens of Ubuhlebe zwe	Functionalit y of ward committees	Date by which functionality of ward committees are monitored by 30-Jun-22	Date	18 Public Participation Officer visits to ward committee meetings were conducted.	Monitor the functionality of ward committees by 30-Jun-22	none	Monitor the functionality of ward committees by 30-Jun-22	The functionality of ward committee sittings was monitored by 30 June 2022. Mornitoring through reports and community meetings also took place on a monthly basis.	OPEX	Achieved	n/a	n/a	Ward functiona lity report
SD31			To promote accountability to the citizens of Ubuhlebe zwe	Coordinatio n of IDP roadshows	Number of IDP public participation meetings coordinated by 30-Apr-22	Number	8 IDP public participation meetings coordinated on the 13th of October 2020 at Nkweletsheni hall, on the 14th of October 2020 at Kwa Thathani hall, on the 15th of October 2020 at Chibini hall and ratepaters meeting on the 15th of October 2020 at Soweto hall,13th of April 2021 Jolivet Hall 14 April 2021 at Themba Mnguni Hall and 15 April 2021 Hopewell Hall Ratepayers meeting on 15 April 2021 at Soweto Hall.	8 IDP public participation meetings coordinated (6 clustered and 2 ratepayers) by 30-Apr-22	none	8 IDP public participation meetings coordinated (6 clustered and 2 ratepayers) by 30-Apr-22	8 IDP public participation meetings coordinated on the 12th of October 2021 at Bhobhobho Hall, on the 13th of October 2021 at Kwathathani Hall, on the 14th of October 2021 at Chibini Hall and Ratepayers meeting on the 14th of October 2021 at Soweto Hall, 5th of April 2022 at Madungeni hall, on the 6th of April 2022 at Themba Mnguni hall, on the 7th of April 2022 at Hopewell hall and 1 ratepayers on the 7th of April 2022 at Soweto Hall.	OPEX	Achieved	n/a	n/a	Signed attendanc e registers

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
IPD20 BTO07 CORP25 SD32			To improve the performance and functioning of the municipality	Holding of departmental meetings	Number of departmental meetings held by 30-Jun-22	Number	CORP: 5 Departmental meetings were held as follows: 01/09/2023/09/20,12/11/20,01/03/21,13/05/21. IPD: 4 Departmental meetings were held on the 28/09/20,25/11/20,30/03/21, 24/05/21SD: 4 departmental meetings were held on the 2/09/20, 18/09/20,18/11/20,13/05/21BTO: 4 departmental meetings were held on the 16/07/2020,13/11/2020, 05/03/2021, 16/04/2021	Holding of 4 departmental meetings by 30-Jun-22	none	Holding of 4 departmental meetings by 30-Jun-22	CORP:4 departmental meetings held on the 30th of September 2021,16th of November 2021, 27th of January 2022, 19th of May 2022. IPD: 4 departmental meetings held on 27 Sep 21, 14 December 2021,23 March 2022,25th of May 2022 BTO: 3 departmental meetings held on the 21/09/2021, 06/10/2021, 12/01/2022. SD: 5 departmental meetings held on 21-Sep-21,13th of December 2021,24th of January 2022, 23rd of May 2022 and on the 31st of May 2022.	OPEX	Achieved	n/a	n/a	Signed attendance register & signed minutes
IPD21 BTO08 CORP26 SD33			To promote accountability to the citizens of Ubuhlebezwe	Attending IDP public participation meetings	Number of IDP public participation meetings attended 30-Apr-21	Number	IPD: 6 IDP public participation meetings attended: 13th Oct 2020 at Nkweletsheni Hall,15th October 2020 at Chibini Hall and rate payers meeting dated 15th Oct 2020 at Soweto Hall, 15th April 2021 at Hopewell hall, 13th April 2021 at Jolivet Hall,15th April 2021 at Soweto Hall. SD: 5 IDP public participation meeting attended: 13th of October 2020 at Nkweletsheni hall, on the 15th of October 2020 at Chibini hall and 1 ratepayers on the 15th of October at Soweto Hall,14th of April 2021 Themba Mnguni Hall, 15 April 2021 Hopewell Hall and 15th of April 2021 at	4 IDP public participation meetings attended (2 Clustered and 2 Ratepayers) by 30-Apr-22	none	4 IDP public participation meetings attended (2 Clustered and 2 Ratepayers) by 30-Apr-22	CORP: 6 IDP public participation meetings attended:12th October, 13th October, 14th October 2021, 5th, 7th and 7th April 2022. IPD: 5 public participation meetings attended:12 October 2021, 13 October 2021,14 October 2021,05th of April 2022 and 07th of April 2022.BTO: 5 IDP public participation meeting attended	OPEX	Achieved	n/a	n/a	Signed attendance register

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							Soweto Hall. CORP: 5 IDP Public Participation meetings were attended as follows: 13 October 2020 at Nkweletsheni Hall, 15 October 2020 Chibini Hall, 14th -April -21, 15th - April-21 & 15th April -21 for the ratepayers meeting.BTO: 4 IDP public participation meeting attended on the 15/10/2020 14/10/2020 15/10/2020, 15/04/2021				on the 14/10/2021 12/10/2021,07/04 /2022 05/04/2022 And 6 /04/2022 SD: 7 public participation meetings were attended: 12th of October 2021 at Bhobhobho Hall, on the 13th of October 2021 at Kwathathani Hall, on the 14th of October 2021 at Chibini Hall, Ratepayers meeting on the 14th of October 2021 at Soweto Hall, 5th of April 2022 at Madungeni hall, 6th of April 2022 at Themba Mnguni hall, 7th of April 2022 at Hopewell hall and 1 ratepayers on the 7th of April 2022 at Soweto Hall.					
IPD22 BTO09 CORP2 7 SD34			To improve the performance and functioning of the municipality	Submission of progress reports to council committee meetings	Number of reports submitted to council committee meetings by 30-Jun-22	Number	CORP: 37 council committee meetings attended by -30 June 21 as follows: 6 Extended Manco,6 MANCO, 6 Portfolio meetings, 2 LLF meetings, 6 EXCO 11 Council. IPD: 26 committees attended:8 Manco meetings, 3 IPD Portfolio, 5 EXCO 10 Council, Extended MANCO SD: 33 council committee meetings: 9 MANCO,5 Portfolio, 6 EXCO,13 Council BTO: 34 Council committee meetings attended as follows: 4 Manco,11 Council,6	Submission of progress reports to 16 council committee meetings (4 MANCO, 4 Portfolio, 4 EXCO, 4 Council meetings by 30-Jun-22	none	submission of progress reports to 16 council committee meetings (4 MANCO, 4 Portfolio, 4 EXCO, 4 Council meetings by 30-Jun-22	CORP: 23 council committee meetings attended by -30 June 22 as follows: 4 Extended Manco, 2 Portfolio meetings, 1 LLF meetings, 3 EXCO 11 Council. IPD:17 committees attended: 3 IPD Portfolio, 3 EXCO, 8 Council, 3 Extended MANCO. SD: 12 council committee	OPEX	Achieved	n/a	n/a	Signed attendance register and signed minutes

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							EXCO, 13 Finance Portfolio committee				meetings: 3 MANCO, 2 Portfolio, 3 EXCO, 4 Council BTO: 20 Council committee meetings attended as follows: 3 Manco, 7 Council, 4 EXCO, 6 Finance Portfolio committee.					
SD36			To improve the performance and functioning of the municipality	Submission of Social Development Portfolio items	Turnaround time for submission of Social Development Portfolio items to Corporate Services after receiving circular.	Turnaround time	1. Social Development Portfolio items were submitted to Corporate Services within 7 working days after receiving circular on the 7th of August 2020 and submitted on the 12th of August 2020. 2. Social Development Portfolio items were submitted to Corporate Services within 7 working days after receiving circular on the 20th of October 2020, items were submitted on the 26th of October 2020. 3. Circular was received on the 18th of January 2021 and items were submitted on the 25th of January 2021. 4. Circular was received on the 19 of May 2021 (Thursday) and the items were submitted to Corporate Services on the 24th of May 2021 (Monday) which is within 3 working days.	Submission of Social Development Portfolio items to Corporate Services within 7 working days after receiving circular	none	Submission of Social Development Portfolio items to Corporate Services within 7 working days after receiving circular	1. The circular was received on the 23rd July 2021, Social Development Portfolio items submitted to Corporate Services on the 28th July 2021. 2. Social Development Portfolio items were submitted to Corporate Services within 7 working days after receiving circular on the 19th of January 2022 and submitted on the 28th of January 2022. 3. Submission of Social Development Portfolio items to Corporate Services was done within 7 working days after receiving circular on the 24th of May 2022 and submitted on the 1st of June 2022.	OPEX	Achieved	n/a	n/a	Proof of submission and Circular
SD37			To improve the performance	Monitor the complaints management system	Date by which complaints management	Date	Complaints Management System was monitored from the 1st of April to 30 June 2021.	Monitor complaints management	none	Monitor complaints management	Complaints management system was	OPEX	Achieved	n/a	n/a	Complaints register

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			ce and functionin g of the municipali ty		system is monitored			system by 30-Jun-22		system by 30-Jun-22	monitored by 30-Jun-22					
CORP28			To improve the performan ce and functionin g of the municipali ty	Inspection of all municipal vehicles	Date by which all municipal vehicles are inspected	Date	Conducted 10 inspections of all municipal vehicles by 30-Jun-21 as follows: 8th August and 5 September 2020,11th October and 5 September 2020,30th -31st January,1st -2nd February & 6th-7th March 2021,3rd to 4th April, 1st to 2nd May and 6th -7th June 2021	Conduct inspection of all municipal vehicles by 30-Jun-22	none	Conduct inspection of all municipal vehicles by 30-Jun-22	10 inspections conducted for all municipal vehicles by 30 June 2022.	OPEX	Achieved	n/a	n/a	Signed inspectio n register
CORP29			To improve the performan ce and functionin g of the municipali ty	Inspection of municipal owned properties	Date by which municipal owned properties are inspected	Date	Conducted 12 inspections of municipal owned properties by 30-Jun-21 as follows: 31st July, 28th August, 30th September 2020,30h October, 29th November, 21st December 2020,29th January, 26th February, 25th March 2021, 29th April, 29th May and 29th June 2021	Conduct inspection of municipal owned properties (4 Halls and 3 Council houses) by 30-Jun-22	none	Conduct inspection of municipal owned properties (4 Halls and 3 Council houses) by 30-Jun-22	12 inspections conducted for all municipal owned properties by 30 June 2022.	OPEX	Achieved	n/a	n/a	Signed inspectio n register
IPD23 BTO10 CORP30 SD35			To improve the performan ce and functionin g of the municipali ty	Submission of reports to risk managemen t committee meetings	Number of reports submitted to risk management committee meetings by 30-Jun-22	Number	4 risk management committee meetings were attended on the 12th August 2020,16th November 2020, 12th February 2021 and 14 May 2021	4 reports submitted to risk management committee meetings by 30-Jun-22	none	4 reports submitted to risk management committee meetings by 30-Jun-22	5 risk management committee meetings were attended on 1st September 2021, 11th of November 2021, 15 February 2022, 11th May & 3rd of June 2022	OPEX	Achieved	n/a	n/a	Signed attendanc e register and reports
BTO11			To improve the performan ce and functionin g of the municipali ty	Developing Action Plan to address AG queries	Date by which an Action plan to address AG queries is developed	Date	The Action Plan to address AG queries was developed by 31-Mar-21	Develop an Action Plan to address AG queries by 25-Jan-22	none	Develop an Action Plan to address AG queries by 25-Jan-22	Action Plan to address AG queries was developed and submitted to council that took place on the 25/01/2022	OPEX	Achieved	n/a	n/a	Action Plan and Council Minutes
OMM29 BTO12	IMPROVED MUNICIPAL FINANCIAL AND ADMINISTRA	FINANCIAL VIABILITY AND FINANCIAL MANAGEMEN T	To practice sound financial managem	Tabling of the 2022/2023 draft annual budget to	Date by which the 2022/2023 Draft annual budget is tabled to council for approval	Date	2021/2022 Draft Annual Budget was tabled to council for approval on the 25th March 2021.	Tabling of 2022/2023 Draft annual budget to council for	none	Tabling of 2022/2023 Draft annual budget to council for approval by 31-Mar-22	2022/2023 Draft Annual budget was tabled to council and approved on the 24th March 2022.	OPEX	Achieved	n/a	n/a	Signed council minutes and resolution

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
	TIVE CAPABILITY		ent principles	Council for approval				approval by 31-Mar-22								
OMM30 BTO13			To practice sound financial management principles	Submission of the 2022/2023 draft annual budget to PT & NT	Turnaround time by which the 2022/2023 Draft Annual Budget is submitted to PT & NT after approval by Council	Turnaround time	Draft Annual Budget for 2021/2022 was submitted on the 26th March 2021 to PT and NT after approval by Council	Submission of 2022/2023 Draft Annual Budget to PT & NT within 10 days after approval by Council	none	Submission of 2022/2023 Draft Annual Budget to PT & NT within 10 days after approval by Council	Draft annual budget for 2022/2020 was submitted to PT & NT on the 30th March 2022	OPEX	Achieved	n/a	n/a	Proof of submission
BTO14			To practice sound financial management principles	Tabling of section 71 reports to finance portfolio committee	Number of section 71 reports' tabled to finance portfolio committee within 10 working days of the end of each month	Number	12 section 71 reports were tabled to finance committee on the 14/07/2020, 13/08/2020, 03/09/2020, 14//10/2020 12/11/2020, 14/12/2020, 14/01/2021 11/02/2021, 11/03/2021, 13/04/2021, 13/05/2021, 15/06/2021	Tabling of 12 section 71 reports' to finance portfolio committee within 10 working days of the end of each month	none	Tabling of 12 section 71 reports' to finance portfolio committee within 10 working days of the end of each month	11 section 71 reports were tabled to finance committee on the: 13/07/2021, 12/08/2021, 14/09/2021, 12/10/2021, 14/12/2021, 13/10/2022 11/02/2022, 11/03/2022, 12/05/2022 13/06/2022 and 14/07/2022	OPEX	Not Achieved	Finance Portfolio committee did not sit in November, this was due to electoral process held in November 2021 and Councilors were on recess for political campaigning.	Financial portfolio resumed in December as normal and reporting for November was done here as well.	Signed portfolio minutes and section 71 reports
BTO15			To practice sound financial management principles	Tabling of Debt management report to finance committee	Number of debt management reports tabled to finance portfolio committee within 10 working days of the end of each month	Number	12 Debt management reports were tabled to finance committee on the following dates: 03/09/2020, 14/07/2020, 13/08/2020, 14//10/2020, 12/11/2020, 14/12/2020, 14/01/2021 11/02/2021, 11/03/2021, 13/05/2021 13/04/2021, 15/06/2021	Tabling of 12 Debt management reports to finance portfolio committee within 10 working days of the end of each month	noe	Tabling of 12 Debt management reports to finance portfolio committee within 10 working days of the end of each month	11 Debt management reports were tabled to finance committee on the following 13/07/2021, 12/08/2021, 14/09/2021, 12/10/2021, 14/12/2021, 13/10/2022, 12/05/2022 13/06/2022 and 14/07/2022	OPEX	Not Achieved	Finance Portfolio committee did not sit in November, this was due to electoral process held in November 2021 and Councilors were on recess for political campaigning.	Financial portfolio took place in December as normal and November report was tabled here as well.	Signed portfolio minutes

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
BTO16			To practice sound financial management principles	Paying service providers within 30 days	Turnaround time for paying service providers	Turnaround time	First payment invoice received 31/07/2020 paid on the 31/07/2020 second invoice 10/09/2020 Paid on the 17/09/2020 Third invoice 08/09/2020 paid on the 18/09/2020. Fourth payment invoice received 14/12/2020 paid on the 18/12/2020 Fifth invoice 01/10/2020 Paid on the 19/10/2020 Sixth invoice 19/11/2020 paid on the 30/11/2020 Seventh invoice received on the 28/01/2021 and paid on 28/01/2021 Eight invoice received on 12/02/2021 Paid on 15/02/2021 Ninth invoice received on 25/03/2021 and paid 31/03/2021 Tenth invoice received on the 09/06/2021 and paid on 25/06/2021 Eleventh invoice received on 13/04/2021 Paid on 16/04/2021 Twelveth invoice received on 03/05/2021 and paid 10/05/2021	Payment of service providers within 30 days of invoices	none	Payment of service providers within 30 days of receiving invoices	All payments made within 10 days of invoicing. Q1 - invoice received on the 22/07/2021 Payment made on 27/07/2021 invoice received on the 02/08/2021 Payment made on the 06/08/2021 invoice received 06/09/2021 Payment made on 15/09/2021 Q2 - invoice received on the 24/11/2021 Payment made on 22/12/2021 invoice received on the 19/11/2021 Payment made on the 30/11/2021 invoice received 04/10/2021 Payment made on 14/10/2021 Q3 invoice received on the 24/01/2022 Payment made on 28/01/2022 invoice received on the 02/02/2022 19/02/2022 invoice received 25/03/2022 Payment made on 30/03/2022 Q4 invoices received on the 25/04/2022 Payment made on 29/04/2022	OPEX	Achieved	n/a	n/a	Invoices, proof of payments and creditors reconciliation statement

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											Tenth invoices received on the 03/05/2022 Payment made on the 09/05/2022 Eleventh invoice received 14/06/2022 Payment made on 24/06/2022					
BTO17			To practice sound financial management principles	Reviewal of monthly reconciliations of assets	Number of asset management reconciliations, updated asset register and a list of all insured assets reviewed within 7 working days of the end of each month	Number	12 Assest management reconciliations, updated asset register and a list of all insure assets were reviewed	Review 12 asset management reconciliations, updated asset register and a list of all insured assets within 7 working days of the end of each month	none	Review 12 asset management reconciliations, updated asset register and a list of all insured assets within 7 working days of the end of each month	12 Assest management reconciliations, updated asset register and a list of all insure assets were reviewed on the 06/08/2021, 06/09/2021, 06/10/2021, 05/01/2022, 05/12/2021, 08/11/2021, 02/02/2022 0403//2021, 04/04/2021, 06/05/2022 06/06//2022, 06/07/2022	OPEX	Achieved	n/a	n/a	Updated assets register and a list of all insured assets and signed reconcilliations
BTO18			To practice sound financial management principles	Reviewal of newly barcoded assets	Date by which newly barcoded assets are reviewed	Date	New assets were barcoded on the 13/05/2021	Review a list of newly barcoded assets by 30-Jun-22	none	Review a list of newly barcoded assets by 30-Jun-22	All new assets have been barcoded by 30 June 2022	OPEX	Achieved	n/a	n/a	Reviewed list of newly barcoded assets
BTO19			To practice sound financial management principles	Adoption of Budget and Treasury policies	Date by which the Budget and Treasury policies are adopted	Date	Budget & Treasury policies were adopted by council on the 27/05/2021	Adoption of Budget and Treasury policies by 30-Jun-22	none	Adoption of Budget and Treasury policies by 30-Jun-22	Budget and Treasury policies were adopted on the 26/05/2022	OPEX	Achieved	n/a	n/a	Council resolution
BTO20			To practice sound financial management principles	Reviewal and signing of Asset Verification plan	Date by which Asset Verification plan is reviewed and signed	Date	Asset verification plan was revied and signed on the 26/03/2021	Reviewal and signing of Asset Verification plan by 30-Apr-22	none	Reviewal and signing of Asset Verification plan by 30-Apr-22	Signed Asset Verification plan was reviewed and signed on the 28/04/2022	OPEX	Achieved	n/a	n/a	Signed asset verificati on plan

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
BTO21			To practice sound financial management principles	Reviewal and signing of Asset Verification report	Date by which Asset Verification report is reviewed and signed	Date	Asset verification report was reviewed on the 18/05/2021	Reviewal and signing of Asset Verification Report by 30-Jun-22	none	Reviewal and signing of Asset Verification Report by 30-Jun-22	Asset Verification Report was reviewed and signed on 31 May 2022	OPEX	Achieved	n/a	n/a	Signed asset verification report
BTO22			To practice sound financial management principles	Reviewal and approval of annual disposal report	Date by which annual disposal report is reviewed and approved	Date	Annual disposal was reviewed on the 14/06/2021	Review and approve annual disposal report by 30-Jun-22	none	Review and approve annual disposal report by 30-Jun-22	Annual disposal report reviewed and approved on the 04/04/2022	OPEX	Achieved	n/a	n/a	Signed annual disposal report
OMM3 1			To practice sound financial management principles	Adoption of the 2022/23 final annual budget	Date by which the 2022/23 final annual budget is adopted by Council	Date	2021/2020 Final Budget was adopted by Council on the 27th May 2021.	2022/23 final annual budget adopted by Council (31-May-22)	none	2022/23 final annual budget adopted by Council (31-May-22)	2022/2023 Final budget was adopted by Council on the 26th May 2022.	OPEX	Achieved	n/a	n/a	Council signed minutes and resolution
OMM3 2			To practice sound financial management principles	Submission of the final 2022/23 adopted annual budget to NT & PT	Turnaround time for submission of 2022/23 adopted Final Budget to NT & PT after Council adoption	Turnaround time	2021/2022 Final Budget was submitted on the 4th June 2021 to NT and PT which was in 10 days of Council adoption.	Monitor the submission of 2022/23 adopted Final Budget to NT & PT within 10 days of Council adoption	none	Monitor the submission of 2022/23 adopted Final Budget to NT & PT within 10 days of Council adoption	2022/2023 final budget was submitted to NT & PT on the 3rd June 2022 which was 10 days of council adoption.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM3 3			To practice sound financial management principles	Submission of section 71 reports to finance portfolio committee	Number of section 71 reports submitted to finance portfolio committee by 30-Jun-22	Number	12 section 71 reports' submitted to finance portfolio committee on the following dates:14th July 2020, 13th August 2020, 11th September 2020, 14th October 2020, 12th November 2020, 14th December 2020, 14th January 2021/ 11th February 2021, 11th March 2021,13th April 2021/ 13th May 2021 and the 15th June 2021.	Submission of 12 section 71 reports' to finance portfolio committee by 30-Jun-22	none	Submission of 12 section 71 reports' to finance portfolio committee by 30-Jun-22	11 section 71 reports were submitted to finance committee on the: 13/07/2021, 12/08/2021, 14/09/2021, 12/10/2021, 14/12/2021, 13/10/2022 11/022022, 11/03/2022, 12/05/2022 13/06/2022 and 14/07/2022	OPEX	Not Achieved	Finance Portfolio committee did not sit in November , this was due to electoral process held in November 2021 and Councilors were on recess for political campaigning.	Financial portfolio took place in December as normal.	Signed portfolio minutes and section 71 reports

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IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
OMM3 4			To practice sound financial management principles	Submission of the 2022/2023 final SDBIP and annual performance agreements to the Mayor	Turnaround time for submission of 2022/2023 final SDBIP and annual performance agreements to Mayor after budget adoption	Turnaround time	2021/2022 Final SDBIP and Annual performance agreements were submitted on the 27th May 2021 to the mayor within 14 days of Budget adoption.	Submission of 2022/2023 final SDBIP and annual performance agreements to Mayor within 14 days of budget adoption	none	Submission of 2022/2023 final SDBIP and annual performance agreements to Mayor within 14 days of budget adoption	2022/2023 final SDBIP and annual performance agreements were submitted to Mayor on the 26th May 2022 which was within 14 days of budget adoption.	OPEX	Achieved	n/a	n/a	Signed council minutes and resolution
OMM3 5			To practice sound financial management principles	Submission of the 2022/2023 draft SDBIP to COGTA	Turnaround time for submission of Draft 2022/2023 SDBIP to COGTA after council approval	Turnaround time	2021/2022 Draft SDBIP was approved by Council on the 25th of March 2021 and submitted to COGTA on the 29th March 2021 which was within 10 days after council approval.	Submission of the Draft 2022/2023 SDBIP to COGTA within 10 days after council approval	none	Submission of the Draft 2022/2023 SDBIP to COGTA within 10 days after council approval	2022/2023 Draft SDBIP was submitted to COGTA on the 31st March 2022 which was 10 days after council approval.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM3 6			To practice sound financial management principles	Adoption of 2022/2023 SDBIP to Council	Turnaround time for submission of 2022/2023 SDBIP to Council for adoption after budget adoption	Turnaround time	2021/2022 SDBIP was submitted to Council on the 27th May 2021 which was in 28 days after budget adoption.	Submit 2022/2023 SDBIP to Council for adoption within 28 days after budget adoption	none	Submit 2022/2023 SDBIP to Council for adoption within 28 days after budget adoption	2022/2023 SDBIP was submitted to Council on the 26th May 2022 for adoption within 28 days after budget adoption.	OPEX	Achieved	n/a	n/a	Signed council minutes, signed attendance register & Council resolution
OMM3 7			To practice sound financial management principles	Publication of adjusted 2021/22 SDBIP and IDP	Turnaround time for which the 2021/22 adjusted SDBIP and IDP is published after the approval of adjusted budget	Turnaround time	Adjusted 2020/21 SDBIP and IDP was published in the Ilanga newspaper and website on the 1st March 2021 which was within 10 days after approval of adjusted budget.	Publication of adjusted 2021/22 SDBIP and IDP in newspapers and website within 10 days after approval of adjusted budget	none	Publication of adjusted 2021/22 SDBIP and IDP in newspapers and website within 10 days after approval of adjusted budget	Publication of adjusted 2022/23SDBIP and IDP was advertised on the East Griqualand on the 4th March 2022 and on Ilanga newspaper on the 28th February 2022 which was within 10 days after approval of adjusted budget.	OPEX	Achieved	n/a	n/a	Public notice and a council resolution
CORP3 1			To improve performance and functioning of the municipality	Distribution of agendas	Turnaround time for distributing agenda to the members of Finance portfolio committee before the meeting	Turnaround time	Distributed the agenda of the Finance Portfolio committee meeting 2 days prior to the meeting as follows: 1. Distributed 3 agenda of Finance Portfolio Committee meeting 2 days prior to the meeting as follows: Meeting held on the 14th July distributed on the 9th	Distribute the agenda of the Finance Portfolio committee meeting 2 days prior to meeting	none	Distribute the agenda of the Finance Portfolio committee meeting 2 days prior to meeting	1. Meeting scheduled for the 14th September 2021 distributed on the 10th September 2021 which translates to 4 Days prior. 2. Meeting scheduled for the 12th August 2021	OPEX	Achieved	n/a	n/a	Dated proof of agenda distribution and date of the meeting

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							July 2020. 5 days Prior Meeting held on the 13th August 2020, distributed on the 7th August 2020 6 days Prior Meeting held on the 9th September distributed on the 11th September 2020 2 days Prior. 2. istributed 3 agendae of Finance Portfolio Committee meeting 2 days prior to the meeting Meeting held on the 14th October distributed on the 9th October 2020. 5 days Prior Meeting held on the 12th November 2020, distributed on the 10th November 2020 2 days Prior Meeting held on the 14th December distributed on the 11th December 2020 3 days Prior. 3. Distributed 3 agendae of Finance Portfolio Committee meeting 2 days prior to the meeting Meeting held on the 14th January distributed on the 13th January 2021. 1 days Prior Meeting held on the 11th February, distributed on the 9th February 2021. 2 days Prior Meeting held on the 11th March distributed on the 09th March 2021 2 days Prior. 4. Distributed 3 agendae of Finance Portfolio Committee meeting 2 days prior to the meeting Meeting held on the 13th of April distributed on the 09th of April 2021. 4 days Prior Meeting held on the 13th May, distributed on the 10th May 2021. 3 days Prior Meeting held on the 15th June distributed on the 11th					distributed on the 10th August 2021 which translates to 2 Days prior. 3. Meeting scheduled for the 13th July 2021 distributed on the 8th July 2021 which translates to 5 Days prior. 4.Meeting scheduled for the 14th December 2021 distributed on the 10th December 2021 which translates to 4 Days prior. 5.Meeting scheduled for the 12th October 2021 distributed on the 07th October 2021 which translates to 5 Days prior. 6. Meeting scheduled for the 13th of January 2022 distributed on the 10th of January 2022 which translates to 3 Days prior. 7. Meeting scheduled for the 11th February 2022 distributed on the 08th of February which translates to 4 Days prior. 8. Meeting scheduled for the 11th March 2022 distributed on the 07th of March 2022 which translates to 5 Days prior. 9.Meeting scheduled for the 11th March 2022 distributed 10.Meeting scheduled for the				

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							June 2021 4 days Prior				12th of April 2022 distributed on the 8th of April 2022 which translates to 4 Days prior. 11. Meeting scheduled for the 12th of May 2022 distributed on the 07th of May which translates to 5 Days prior. 12. Meeting scheduled for the 13th June 2022 distributed on the 08th of June 2022 which translates to 5 Days prior.					
CORP3 1.1			To practice sound financial management principles	Leasing out of municipal properties	Date by which revenue is collected in municipal rental properties	Date	New indicator	Monitor revenue collection in municipal rental properties by 30-Jun-22	none	Monitor revenue collection in municipal rental properties by 30-Jun-22	Quarterly updated lease agreements register sent to management on the 30th of June 2022. On-going communications with tenants and budget and treasury office. Rental collection reported to portfolio committee meetings on the 5th of April and 7th of June 2022	OPEX	Achieved	n/a	n/a	Lease agreements, booking forms
BTO23			To practice sound financial management principles	Approval of capital commitments register	Date by which capital commitment register is approved	Date	Capital commitment register was approved on the 04/06/2021 05/05/2021 05/07/2021	Approve capital commitment register by 30-Jun-22	none	Approve capital commitment register by 30-Jun-22	Capital commitment register approved on the 06/06/2022	OPEX	Achieved	n/a	n/a	Approved Capital commitment register

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
BTO24			To practice sound financial management principles	Approval of operational and capital grants reconciliations	Number of approved operational and capital grants reconciliations within 7 working days of the end of each month	Number	12 Capital grant approved on the: 05/10/2020 13/08/2020 07/09/2020, 24/12/2020 03/11/2020 07/12/2020, 04/03/2021 09/02/2021 06/04/2021, 04/06/2021 05/05/2021,05/07/2021	Approve 12 operational and capital grants reconciliations within 7 working days of the end of each month	none	Approve 12 operational and capital grants reconciliations within 7 working days of the end of each month	12 Capital grant approved on the: 06/08/2021, 0/09/2021, 06/10/2021, 06/01/2022, 07/12/2021, 04/11/2021,07/02/2022 03/03/2022, 04/04/2022, 06/05/2022, 03/06/2022, 06/07/2022	OPEX	Achieved	n/a	n/a	Reviewed and signed Monthly operational and capital grants reconciliations
BTO25			To practice sound financial management principles	Approval of retention registers	Number of approved retention registers within 7 working days of the end of each month	Number	12 Retention registers were approved on the:03/09/2020 08/08/2020 05/10/2020, 23/12/2020 07/12/2020 04/11/2020, 05/02/2021 05/03/2021 06/04/2021,05/07/2021, 04/06/2021, 05/05/2021	Approve 12 retention registers within 7 working days of the end of each month	none	Approve 12 retention registers within 7 working days of the end of each month	12 Retention registers were approved on the: 06/08/2021, 06/09/2021, 06/10/2021,05/01/2022, 14/12/2021, 08/11/2021,07/02/2022, 09/03/2022, 04/04/2022,06/06/2022, 05/05/2022, 07/07/2022	OPEX	Achieved	n/a	n/a	Reviewed and signed Monthly retention register
IPD24			To practice sound financial management principles	Conducting assessment on infrastructure	Date by which conditional assessment on infrastructure is submitted to BTO	Date	The Municipality under finance department resolved to appoint the external service provider to conduct conditional assessment on behalf of the Municipality	Conduct assessment on infrastructure and submit Conditional assessment report to BTO by 30-Jun-22	none	Conduct assessment on infrastructure and submit Conditional assessment report to BTO by 30-Jun-22	Conditional assessment report was submitted to BTO on the 31st of May 2022	OPEX	Achieved	n/a	n/a	Proof of submission to BTO
BTO26			To practice sound financial management principles	Review of conditional assessment report	Date by which 2021/22 conditional assessment report is reviewed and approved	Date	Conditional assessment report was approved on 31/05/2021	Review and approve 2021/22 conditional assessment report by 30-Jun-22	none	Review and approve 2021/22 conditional assessment report by 30-Jun-22	Conditional assessment report was reviewed and approved on the 31/05/2022	OPEX	Achieved	n/a	n/a	Reviewed and signed Conditional assessment report
BTO27			To practice sound financial management principles	Adoption of the 2021/22 final annual budget	Date by which the 2022/23 final annual budget is adopted by Council	Date	2021/22 Final annual budget was adopted by Council on 27/05/2021	2022/23 final annual budget adopted by Council (31-May-22)	none	2022/23 final annual budget adopted by Council (31-May-22)	2022/23 final annual budget was adopted on the 26 May 2022	OPEX	Achieved	n/a	n/a	Council signed minutes and resolution
BTO28			To practice sound financial management	Submission of the final 2022/23 adopted annual	Turnaround time for submission of 2022/23 adopted Final Budget to NT &	Turnaround time	2021/22 Final budget was submitted to NT and PT on the 04/06/2021	2022/23 adopted Final Budget submitted to NT & PT within 10	none	2022/23 adopted Final Budget submitted to NT & PT within 10 days of council adoption	Final Budget was submitted to NT & PT on the 3rd June 2022	OPEX	Achieved	n/a	n/a	Proof of submission

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			ent principles	budget to NT & PT	PT after Council adoption			days of council adoption								
BTO29			To practice sound financial management principles	Adoption of the 2021/22 adjustments budget	Date by which 2021/22 Adjustments budget is Adopted	Date	2020/21 Adjustments budget was adopted on 25/02/2021	Adopt 2021/22 Adjustments budget by 28-Feb-21	none	Adopt 2021/22 Adjustments budget by 28-Feb-22	2021/22 Adjustments budget was adopted on the 24/02/2022	OPEX	Achieved	n/a	n/a	Council resolution
BTO30			To practice sound financial management principles	Submission of the 2021/22 adjustments budget to NT & PT	Turnaround time for submission of 2021/22 adjustments budget to NT & PT after the adoption	Turnaround time	2020/2021 Adjustment budget was submitted to NT and PT on the 05/03/2021	Submission of Adjustments Budget for 2021/22 to NT & PT within 10 days after adoption	none	Submission of Adjustments Budget for 2021/22 to NT & PT within 10 days after adoption	Adjustments Budget for 2021/22 was tabled to Council for adoption on the 24th March 2022 and submitted to NT & PT on the 7th March 2022	OPEX	Achieved	n/a	n/a	Proof of submission
BTO31			To practice sound financial management principles	Submission of the AFS to AG	Date by which 2020/21 Annual financial statements (with annual report) is Submitted to AG	Date	The 2019/20 Annual financial statements (with annual report) was submitted to AG on the 31st October 2020.	Submit 2020/21 Annual financial statements (with annual report) to AG by 31-Aug-21	none	Submit 2020/21 Annual financial statements (with annual report) to AG by 31-Aug-21	2020/21 Annual financial statements (with annual report) submitted to AG on the 31/08/2021	OPEX	Achieved	n/a	n/a	Proof of submission
BTO32			To practice sound financial management principles	Tabling of the 2021/22 Mid-Term budget	Date by which 2021/22 Mid-Term budget review is tabled to Council – section 72	Date	Mid-term budget review was tabled to Council on 28/01/2021	Tabling of 2021/22 Mid-Term budget review to Council– section 72 by 25-Jan-22	none	Tabling of 2021/22 Mid-Term budget review to Council– section 72 by 25-Jan-22	The 2021/22 Mid-Term budget review was tabled to Council on the 25th January 2022.	OPEX	Achieved	n/a	n/a	Council resolution
BTO33			To practice sound financial management principles	Submission of the 2021/22 Mid-Term budget to NT & PT	Date by which 2021/22 Mid-Term budget review is Submitted to NT& PT	Date	Mid-term budget was submitted to NT and PT on 25/01/2021	Submission of the 2021/22 Mid-Term budget review to NT& PT by 25-Jan-22	none	Submission of the 2021/22 Mid-Term budget review to NT& PT by 25-Jan-22	The 2021/22 Mid-Term budget review was submitted to NT & PT on the 25th Jan 2022.	OPEX	Achieved	n/a	n/a	Proof of submission
IPD25			To practice sound financial management principles	100% spending of MIG projects, small town rehabilitation projects, electrification projects and internal funded projects	Percentage of a municipality's CAPITAL BUDGET actually spent on CAPITAL PROJECTS identified in the IDP	Percentage	Percentage municipal capital budget actual spent on capital projects by 30 June 2021 was at 86.25% (MIG 101.71%, internal 91.68%, DOE 65.35%)	Percentage of a municipality's CAPITAL BUDGET actually spent on CAPITAL PROJECTS identified in the IDP at 100% by 30-Jun-22	none	Percentage of a municipality's CAPITAL BUDGET actually spent on CAPITAL PROJECTS identified in the IDP at 100% by 30-Jun-22	Percentage of a municipality's CAPITAL BUDGET spent on CAPITAL PROJECTS identified in the IDP at 91.28% (Internal Funding 68.45% MIG 100% DOE 105%)	OPEX	Achieved	When analysing the allocation vs the project cost on the Municipal building an amount of R1 744 5566.09 million rand was found to	This will be declared as savings to the Municipality The Municipality received an additional 2million and was able to spend the	Signed expenditure report

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											by 30-June-22			be accrued as an outstanding work excluding indirect fees. This has indicated that budget allocation was above the remaining project cost. Internal funding on capital project was only directed to the Municipal building.	funds within three months showing the pro-activeness of the Municipality in dealing forward project planning	
BTO34			To practice sound financial management principles	Development and adoption of the annual procurement plan	Date by which Annual procurement plan is developed and adopted	Date	Annual Procurement plan was developed and adopted by council on the 27/05/2021	Develop and adopt an annual procurement plan by 31-May-22	none	Develop and adopt an annual procurement plan by 31-May-22	Procurement plan was developed and adopted on the 26/05/2022	OPEX	Achieved	n/a	n/a	Council resolution
BTO35			To practice sound financial management principles	Current debtors not above 40% of the total debtors	Percentage of current debt over total debt	Percentage	Current debtors are at 2.05%	Current Debtors not above 40% of the total debtors by 30-Jun-22 (% of current debt over total debt)	none	Current Debtors not above 40% of the total debtors by 30-Jun-22 (% of current debt over total debt)	Summary debtor age analysis and calculation at 1% by 30-Jun-22	OPEX	Achieved	n/a	n/a	Summary Debtor age analysis report and calculations
BTO36			To practice sound financial management principles	Approval of Bank Reconciliations	Number of approved Bank reconciliations within 7 working days after the end of each month	Date	12 Bank reconciliations were reviewed and approved on the following dates: 7 August 2020, 4 September 2020, 6 October 2020, 04/11/2020 04/12/2020, 31/01/2021 28/02/2021 31/03/2021, 04/05/2021 03/06/2021 07/07/2021 ,	Approval of 12 bank reconciliations within 7 working days after the end of each month	none	Approval of 12 bank reconciliations within 7 working days after the end of each month	12 Bank reconciliations were reviewed and approved on the following dates: 31/07/2021, 31/08/2021 06/10/2021,01/12 /2021, 05/11/2021, 04/01/2022, 03/02/2022, 03/03/2022,	OPEX	Achieved	n/a	n/a	Reviewed and signed Bank reconciliations

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
											04/04/2022,06/06/2022, 05/05/2022, 04/04/2022					
BTO37			To practice sound financial management principles	Approval of Interim Annual Financial Statements	Date by which Interim Annual Financial Statements(AFS) are approved	Date	Interim AFS were approved before 28/02/2021	Approval of the Interim AFS by 28-Feb-22	none	Approval of the Interim AFS by 28-Feb-22	Interim AFS were approved by the accounting officer by 28 February 2022.	OPEX	Achieved	n/a	n/a	Approved Interim Annual Financial Statements
BTO38			To practice sound financial management principles	Approval of VAT Reconciliations	Number of VAT Reconciliations approved within 7 working days after the end of each month	Date	12 VAT reconciliations were approved on the following dates: 08/08/2020, 04/09/2020, 06/10/2020,08/08/2020 09/11/2020 08/12/2020, 05/02/2021 04/03/2021 09/04/2021, 04/05/2021 03/06/2021 07/07/2021.	Approval of 12 VAT Reconciliations within 7 working days after the end of each month	none	Approval of 12 VAT Reconciliations within 7 working days after the end of each month	12 VAT reconciliations were approved on the following dates: 06/08/2021, 06/09/2021, 06/10/2021,06/01/2022, 07/12/2021, 05/11/2021, 04/02/2022 04/03/2022 07/04/2022,05/05/2022 03/06/2022, 07/04/2022	OPEX	Achieved	n/a	n/a	Reviewed and signed VAT Reconciliations
BTO39			To practice sound financial management principles	Financial viability in terms of ratios	(Financial viability in terms of cost coverage ratio quarterly) Ratio: Available cash plus investments divided by monthly fixed operating expenditure	Ratio	Financial viability in terms of cost coverage is at 7.12:1 by 30-Jun-21.	(Financial viability in terms of cost coverage at 7: 1 ratio quarterly) Ratio: Available cash plus investments divided by monthly fixed operating expenditure	none	(Financial viability in terms of cost coverage at 7: 1 ratio quarterly) Ratio: Available cash plus investments divided by monthly fixed operating expenditure	Financial viability in terms of cost coverage is at is at 7.52 by 30-Jun-22.	OPEX	Achieved	n/a	n/a	Detailed Calculation

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
BTO40			To improve the performance and functioning of the municipality	Submission of Finance portfolio committee items	Turnaround time for submission of Finance portfolio committee items to Corporate Services after receiving circular.	Turnaround time	1. Finance portfolio committee items were submitted to Corporate Services on the following dates: Circular was received on the 02/07/2020 Circular received 06/08/2020 items submitted on the 07/08/2020 circular received on the 03/09/2020 items sent 07/09/2020. Circular was received on the 07/12/2020 and items submitted on the 08/12/2020 Circular received 05/11/2020 items submitted on the 009/11/2020. Circular received on the 01/10/2020 items sent 01/10/2020. Circular for the month of January was not circulated due to laptop damages from committee section. Items were emailed to committees on the 22/01/2021 Circular 26/02/2021 items were submitted 08/03/2021 Notes on circular 01/03/2021 items submitted 08/03/2021. Circular was received on 09/04/2021 items were submitted 07/04/2021 Circular was received on 30/06/2021 items were submitted 07/06/2021 Circular was received on 06/05/2021 Items were submitted on the 07/05/2021.	Submission of Finance portfolio committee items to Corporate Services within 7 working days after receiving circular	none	Submission of Finance portfolio committee items to Corporate Services within 7 working days after receiving circular	1. Finance committee items circular for July received on 30/06/2021 items submitted 06/07/2021 Circular for august received on 04/08/2021 items were submitted on 10/08/2021 Circular for September was received on the 09/09/2021 and items submitted on 10/09/2021. 2. Finance circulars were received on the 04/10/2021 01/12/2021 items submitted on the 07/10/2021 10/12/2021. 3. Finance circulars were received on the 05/01/2022 28/01/2022 01/03/2022 items submitted on the 02/02/2022 03/01/2022 02/03/2022. 4. Finance circulars were received on the 13/06/2022 12/05/2022 12/04/2022 items submitted on the 05/04/2022 05/05/2022 06/06/2022.	OPEX	Achieved	n/a	n/a	Proof of submission and circular
SD38			To invest in the development of the municipal area to enhance revenue	Monitor the increase of revenue through community safety services	Amount / Revenue collected through Community Safety Services	Amount / Revenue	Revenue of R4 654 087.27 was collected through community safety services by 30-Jun-21	Monitor revenue collection of R2,600 000 through Community Safety Services by 30-Jun-22	none	Monitor revenue collection of R2,600 000 through Community Safety Services by 30-Jun-22	A total revenue of R4 102 094.30 was collected through community safety services by 30-Jun-22	OPEX	Achieved	n/a	n/a	E-Natis report
IPD26			To practice sound	Compliance with the MFMA	Number of progress reports submitted to	Number	11 progress reports submitted to IPD portfolio on: 20th August 2020,5th	4 progress reports submitted to	none	4 progress reports submitted to IPD	4 progress reports were submitted to IPD Portfolio	OPEX	Achieved	n/a	n/a	Signed portfolio minutes

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			financial management principles		IPD Portfolio Committee by 30-Jun-22		November 2020, 25 March 2021 and 24th May 2021.	IPD Portfolio Committee by 30-Jun-22		Portfolio Committee by 30-Jun-22	Committee on 25th August 2021, 10th February 2022, 07th of April 2022 and 09th of June 2022					with signed attendance register
IPD27	DIFFERENTIATED APPROACH TO MUNICIPAL FINANCING, PLANNING AND SUPPORT	CROSS CUTTING INTERVENTIONS	To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic social and environmental sustainability	Reviewal and submission of annual Spatial Development Framework	Date by which Final Spatial Development Framework is reviewed and submitted to IDP unit	Date	Final Spatial Development framework was submitted to the IDP unit on the 10 May 2021.	Final review and submission of Spatial Development Framework to IDP unit by 10-May-22	none	Final review and submission of Spatial Development Framework to IDP unit by 10-May-22	Final SDF submitted to IDP unit on 10th May 2022	OPEX	Achieved	n/a	n/a	Proof of submission, Draft & Final SDF
IPD28			To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic social and environmental sustainability	Monitoring of Updated Data Sets for GIS	Date by which Data Sets for GIS is updated	Date	Datasets for GIS were updated on 30-Apr-21	Monitor the Updating of Data Sets for GIS by 30-Apr-22	none	Monitor the updating of data sets for GIS by 30-Apr-22	Data sets for GIS was monitored and updated on the 30 April 2022	OPEX	Achieved	n/a	n/a	Spread sheet of collected data and mapping of the collected sets
IPD29			To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic	Monitor the submission of final ward profiles reflecting information for all wards within Ubuhlebezwe jurisdiction	Date by which the final ward profiles reflecting information for all wards within Ubuhlebezwe jurisdiction is submitted	Date	Final Ward Profiles reflecting information for all wards within Ubuhlebezwe jurisdiction were submitted on 30-May-21	Monitor the submission of final ward profiles reflecting information for all wards within Ubuhlebezwe jurisdiction by 30-May-22	none	Monitor the submission of final ward profiles reflecting information for all wards within Ubuhlebezwe jurisdiction by 30-May-22	Submission of Final ward profiles reflecting information for all wards monitored on the 30 May 2022	OPEX	Achieved	n/a	n/a	Ward profile report on focus areas , draft ward profiles reports and final ward profiles report

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculati ons	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlo g	Projected	Actual					
			social and environme ntal sustainabil ity													and applicabl e mapping
IPD30			To facilitate spatial developm ent in the entire area of Ubuhlebe zwe and at the same time achieve economic social and environme ntal sustainabil ity	Facilitate the subdivision and registration of municipal roads	Date by which registration for subdivided portion of roads is submitted to Municipal Planning Tribunal (MPT), Surveyor General (SG) and title deeds office	Date	Terms of reference for subdivision of municipal roads were approved by 30-Jun-21	Monitor submission of registration for subdivided portion of roads to MPT, SG and title deeds office by 30-Apr-22	none	Monitor submission of registration for subdivided portion of roads to MPT, SG and title deeds office by 30-Apr-22	Project on hold at social facilitation stage.	OPEX	Not Achieved	Affected landowne rs are seeking a market related price for their land parcels identified to be formally utilised as municipal roads.	To seek possible interventio n from senior managem ent so as to get by in from the affected land owners.	Proof of submissio n to SG and title deeds office
IPD31			To facilitate spatial developm ent in the entire area of Ubuhlebe zwe and at the same time achieve economic social and environme ntal sustainabil ity	Submission of Golf Course Estate SPLUMA application for the submission to Municipal Planning Tribunal (MPT) for approval	Date by which applications for the subdivision of the Golf Course Estate are submitted to the MPT for approval	Date		Submit SPLUMA Applications for the Subdivision of Golf Course Estate to the MPT for approval by 30-Jun-22	none	Submit SPLUMA Applications for the Subdivision of Golf Course Estate to the MPT for approval by 30-Jun-22	SPLUMA Applications for the Subdivision of Golf Course Estate not submitted to the MPT for approval.	OPEX	Not Achieved	Land disposal by KZN Public Works, request for the relaxation of the rail reserve buffer contribute d to the project inability to move forward to Environm ental and SPLUMA applicatio n stage.	To request the extension of scope for the detailed engineerin g designs and design report.	Proof of submissio n
IPD32			To facilitate spatial developm ent in the entire area of Ubuhlebe zwe and at the same time achieve	Reviewal of Integrated Transport Plan	Date by which the draft Integrated Transport Plan is reviewed	Date		Reviewal of draft Integrated Transport Plan by 30-Jun-22	none	Reviewal of draft Integrated Transport Plan by 30-Jun-22	Appointment was affected by budget constraint. The commencement of the project is now pending the verification of charge in appointment value by scm.	OPEX	Not Achieved	Project could not be implemen ted due to budget constraint s.	The project will be implement ed in the 2022/23 FY.	Draft Integrate d Transport Plan, Final Integrate d Transport Plan & Council

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
			economic social and environmental sustainability													Resolution
IPD33			To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic social and environmental sustainability	Reviewal and Submission of Capital Infrastructure Plan	Date by which the Capital Infrastructure Plan is reviewed and submitted to Council	Date		Appointment of service provider for reviewal and Submission of final Capital Infrastructure Plan to Council by 30-Jun-22	none	Appointment of service provider for reviewal and Submission of final Capital Infrastructure Plan to Council by 30-Jun-22	The service provider was not appointed by 30-Jun-22.	OPEX	Not Achieved	Project could not be implemented due to budget constraints.	The project will be implemented in the 2022/23 FY.	Draft Capital Infrastructure Projects & Council Resolution
OMM38			To improve performance and functioning of the municipality	Adoption of the 2022/23 IDP	Date by which the 2022/23 IDP is submitted to Council for adoption	Date	2021/2022 IDP was submitted to council on the 27th May 2021 for adoption.	Submit 2022/23 IDP to Council for adoption by 30-Jun-22	none	Submit 2022/23 IDP to Council for adoption by 30-Jun-22	2022/2023 IDP was submitted to council for adoption on the 26th May 2022.	OPEX	Achieved	n/a	n/a	Council resolution
OMM39			To improve performance and functioning of the municipality	Holding of IDP stakeholders meeting	Number of IDP Stakeholder meetings held by 30-Jun-22	Number	Planned projects for 2021/22 were requested in a meeting with Sector Departments held on the 25th March 2021.	Request planned projects for 2022/23 from Sector Departments by 30-Jun-22	none	Request planned projects for 2022/23 from Sector Departments by 30-Jun-22	2022/2023 final planned projects from Sector Departments were submitted on the 24th May 2022.	OPEX	Achieved	n/a	n/a	Proof of request to the sector departments.
SD39			To improve safety and security within the municipal environment	Submission of Disaster Management sector plan to Council	Date by which Disaster Management sector plan is submitted to Council	Date	The Disaster Management Sector Plan was submitted to Council on the 29th of April 2021.	Submission of Disaster Management sector plan to Council by 30-Jun-22	none	Submission of Disaster Management sector plan to Council by 30-Jun-22	Disaster Management sector plan was submitted to Council on the 23rd of September 2021.	OPEX	Achieved	n/a	n/a	Council Resolution

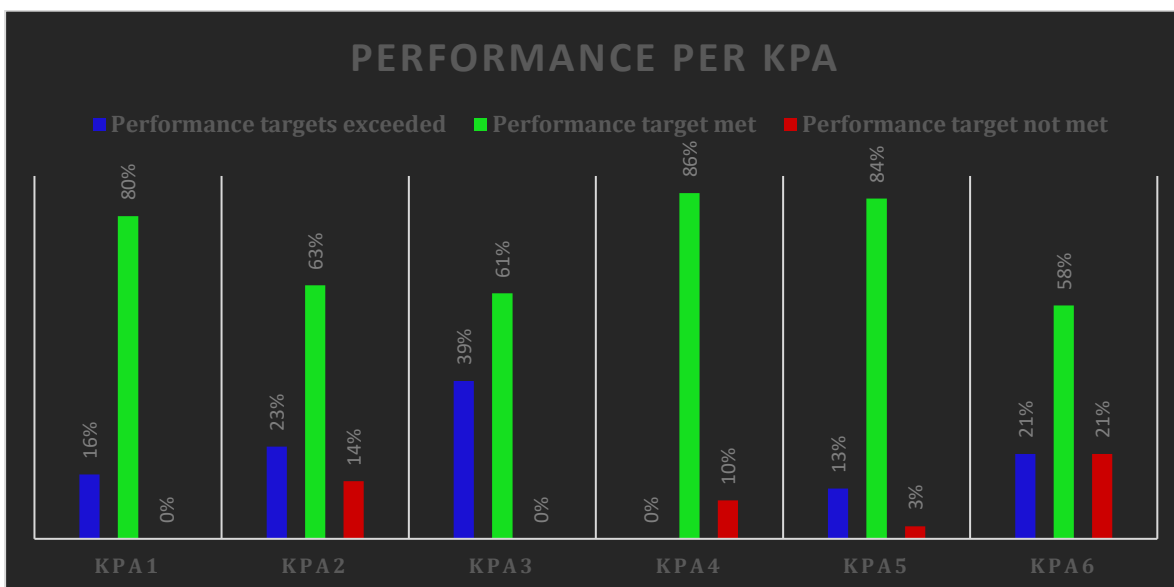
ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
SD40			To improve safety and security within the municipal environment	Monitor fire safety awareness campaigns conducted	Number of fire safety awareness campaigns conducted by 30-Jun-22	Number	16 fire safety awareness campaign conducted on the 2nd of July 2020 at Ubuhlebezwe Corporate services department, on the 21st of July 2020 at Ufafa Community, on the 11th of August 2020 at Ubuhlebezwe Social Development department, and on the 2nd of September 2020 at Ubuhlebezwe workshop, 30th of November 2020 at Magidigidi primary, on the 4th of November 2020 at Super Spar, on the 13th of November 2020 at Ubuhlebezwe Municipality SD department, and 000 on the 17th of December 2020 with Ixopo Hawkers, 26th of February 2021 at Ubuhlebezwe municipality, on the 2nd of March 2021 at Dowdle primary school, on the 23rd of March 2021 at Highflats Thusong centre, and on the 24th of March 2021 at Noah’s Ark pre-primary school, 13/04, 19/04, 23/04 and 05/05/2021.	Monitor 16 fire safety awareness campaigns conducted by 30- Jun-22	none	Monitor 16 fire safety awareness campaigns conducted by 30- Jun-22	18 fire safety awareness campaign were conducted on the following dates: 22nd of November 2021 at the Department of education offices, on the 25th of November 2021 at Umhlabashane Sp School, on the 7th of December 2021 at CTK Hospital and on the 10th of December 2021 at Ubuhlebezwe offices, 22nd of January 2022 at Nokweja clinic, on the 23rd of March 2022 at Boxer superstore, on the 17th of February 2022 at Harry Gwala District Municipality and on the 18th of March 2022 at Amazabeko High School, 10th of May 2022 at Mariathal combined, on the 13th of May 2022 at Springvale CP school, on the 16th of May 2022 at Sizanani Pre school, on the 6th of June 2022 at Noah’s Ark pre school, on the 10th of June 2022 at Emazizini primary school, and on the 1th of June 2022 at Ubuhlebezwe IPD department.	OPEX	Achieved	n/a	n/a	Letter signed by the head of the institution visited.

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculati ons	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlo g	Projected	Actual					
SD41			To improve safety and security within the municipal environme nt	Monitor functionalit y of Disaster Managemen t Advisory Forum	Number of Disaster Management Advisory Forum meetings held by 30-Jun-22	Number	4 Disaster Management Advisory Forum meetings were held on the 14th of September 2020, 27th of November 2020, 15th of March 2021 and 14th of June 2021.	Monitor 4 Disaster Management Advisory Forum meetings held by 30-Jun-22	none	Monitor 4 Disaster Management Advisory Forum meetings held by 30-Jun-22	4 Disaster Management Advisory Forum meetings held on 20th September 2021,8th of December 2021,23rd of March 2022 and 28th of June 2022.	OPEX	Achieved	n/a	n/a	Signed Attendan ce register and signed minutes
SD42			To improve safety and security within the municipal environme nt	Monitor implementat ion of scheduled firebreaks	Number of scheduled firebreaks at three areas conducted by 30-Jun-22	Number	2 scheduled firebreaks conducted on the 11th of July 2020 behind Ixopo high school, 28/04/2021	Monitor 2 scheduled firebreaks conducted by 30-Jun-22	none	Monitor 2 scheduled firebreaks conducted by 30-Jun-22	4 scheduled firebreaks conducted on the 17th June 2021, 23rd of May 2022 at Little flower, on the 21st of June 2022 behind HIS, and on the 29th of June 2022 behind Mariathal.	OPEX	Achieved	n/a	n/a	Dated pictures
SD43			To improve safety and security within the municipal environme nt	Monitor Fire inspections conducted in buildings within Ubuhlebezwe	Number of Fire inspection conducted in buildings within Ubuhlebezwe by 30-Jun-22	Number	180 Fire inspections conducted in buildings within Ubuhlebezwe (120 businesses & 60 public institutions) Fire inspection in buildings within Ubuhlebezwe conducted by 30 June 2021. 1. 45 Fire inspections conducted in buildings within Ubuhlebezwe (30 businesses, 15 public Institutions) conducted from the 10th of July 2020 to the 30th of September 2020.2. 45 Fire inspections conducted in buildings within Ubuhlebezwe (30 businesses, 15 public Institutions) from the 8th of October 2020 to the 12th of December 2020.3. 45 Fire inspections conducted in buildings within Ubuhlebezwe (30 businesses, 15 public Institutions) conducted from the 5th of January 2021 to the 18th of March 2021.4. 45 fire inspection conducted (30 businesses and 15 public institutions) for quarter 4.	Monitor 180 Fire inspections conducted in buildings within Ubuhlebezwe (120 businesses & 60 public institutions) Fire inspection in buildings within Ubuhlebezwe by 30-Jun-22	none	Monitor 180 Fire inspections conducted in buildings within Ubuhlebezwe (120 businesses & 60 public institutions) Fire inspection in buildings within Ubuhlebezwe by 30-Jun-22	180 Fire inspections conducted in buildings within Ubuhlebezwe (120 businesses & 60 public institutions) Fire inspection in buildings within Ubuhlebezwe by 30-Jun-22	OPEX	Achieved	n/a	n/a	Inspectio n reports

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
SD44			To improve safety and security within the municipal environment	Monitor monthly inspections for fire hydrants	Number of inspections for fire hydrants conducted by 30-Jun-22	Number	12 inspections for 20 fire hydrants conducted on the following dates: 31st of July 2020, 28th of August 2020, 30th of September 2020, 30th of October 2020, 30th of November 2020, 21st of December 2020, 28th of January 2021, 26th of February 2021, 28th of March 2021,	Monitor 12 inspections for 20 fire hydrants conducted by 30-Jun-22	none	Monitor 12 inspections for 20 fire hydrants conducted by 30-Jun-22	12 inspections for 20 fire hydrants conducted by 30-Jun-22	OPEX	Achieved	n/a	n/a	Inspection reports
SD45			To facilitate spatial development in the entire era of Ubuhlebezwe and at the same time achieve economic and environmental sustainability.	Monitor the commemoration of Arbor Day	Number of trees planted within Ubuhlebezwe by 30-Sep-21	Number	Arbor Day commemoration by planting 10 trees within Ubuhlebezwe was done on the 1st of September 2020 and on the 10th of September 2020.	Monitor Arbor Day commemoration by planting 10 trees within Ubuhlebezwe by 30-Sep-21	none	Monitor Arbor Day commemoration by planting 10 trees within Ubuhlebezwe by 30-Sep-21	10 trees were planted in Jolivet, ward 7 on the 25th of September 2021	OPEX	Achieved	n/a	n/a	Dated Pictures
SD46			To facilitate spatial development in the entire era of Ubuhlebezwe and at the same time achieve economic and environmental sustainability.	Geo referencing funded LED projects	Date by which all LED projects are submitted to Infrastructure, Planning and Development Department	Date	LED Projects were submitted to Infrastructure, Planning and Development on the 2nd of March 2021.	Monitor submission of LED projects to Infrastructure, Planning and Development Department for reflection on municipal spatial plans by 30-Jun-22	none	Monitor submission of LED projects to Infrastructure, Planning and Development Department for reflection on municipal spatial plans by 30-Jun-22	LED projects were submitted to Infrastructure, Planning and Development Department for reflection on municipal spatial plans on the 23rd of August 2022.	OPEX	Achieved	n/a	n/a	Proof of submission to IPD Department.
IPD34; BTO41; SD47; CORP32			To improve the performance and functioning of the municipality	Submission of the assessment tool to the office of the Municipal Manager	Turnaround time for submission of quarterly assessment tool to the office of the Municipal Manager after receiving template	Turnaround time	Quarter 1 template was received on the 30th of September 2020 and information submitted on the 6th of October 2020. Quarter 2 template was received on the 11th January 2021 and information submitted on the 13th January 2021.	submit the required information at a quarterly assessment tool meeting within five working days after receiving the template from	none	submit the required information at a quarterly assessment tool meeting within five working days after receiving the template from	Quarter 1: Assessment tool template was received on the 19th October 2021 information was submitted on the 22nd October 2021. Quarter 2: The quarterly	OPEX	Achieved	n/a	n/a	Proof of receipt of template, Proof of submission and signed attendance register

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculations	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlog	Projected	Actual					
							Quarter 3 assessment tool was submitted on 09th April 2021 meeting which was within 5 working days after receiving template on 01April 2021. Quarter 4 Template was received on 1st of July 2021. The information was submitted on the 7th of July 2021	the office of the Municipal Manager		the office of the Municipal Manager	assessment tool template was received on the 19th January 2020 and information submitted on the 24th January 2022 which was within 5 days of receiving template. Quarter 3: Assessment tool template for Quarter 3 was received on the 26th April 2022 and information submitted on the 29th April 2022. Quarter 4: Assessment tool template was received on the 5th of July 2022 and information submitted on the 11th of July 2022.					
OMM40			To improve the performance and functioning of the municipality	Submission of the assessment tool to Cogta	Turnaround time for submission of quarterly assessment tool to Cogta after receiving template	Turnaround time	Template for Quarter 1 was received on the 27th October 2020 and information was submitted on the 9th November 2020. Template for Quarter 2 was received on the 13th January 2020 and information was submitted on the 15th January 2021.Template for Quarter 3 was received on the 30th March 2021 and information was submitted on the 14th April 2021.Template for quarter 4 was received on the 2nd July 2021 and information submitted to Cogta on the 14th July 2021	Submit the information required in a quarterly assessment tool to Cogta within 12 working days after receiving the template from Cogta	none	Submit the information required in a quarterly assessment tool to Cogta within 12 working days after receiving the template from Cogta	The Quarter 1 template was received on the 15th October 2021from Cogta and information submitted on the 26th October 2021 which was 7 days turnaround time. Quarter 2: The assessment tool template for Quarter 3 was received on the 26th April 2022 and information submitted on the 3rd May 2022. Quarter 4: The assessment tool template for Quarter 4 was received on the 18th of July 2022 and information submitted on the	OPEX	Achieved	n/a	n/a	Proof of submission to COGTA and proof of receipt of template from COGTA

ANNUAL PERFORMANCE PLAN - 2021/2022																
IDP / SDBIP No.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicators	Unit Of Measure/ Calculati ons	Comparison With Previous Year	Current Year				ACTUAL BUDGET SPENT (YTD)	Status (Achieved / Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
							2020/2021 Actual	Demand	Backlo g	Projected	Actual					
											20th of July 2022.					



Municipal Institutional Development and Transformation Challenges

- Inability to retain skilled staff due to location of the Municipality.
- Inability to offer high salaries due to size of the Municipality and grant dependency.
- Unavailability of high quality service providers, in close proximity, for the provision of training programs

Service Delivery & Infrastructure Development Challenges

- The National Lockdown delayed a great deal of progress in implementation of projects.
- There is a challenge with the landfill site; currently the municipality is using the one at Umzimkhulu, under Umzimkhulu Municipality.
- Funds are so limited that the municipality is unable to address backlog in terms of CIP.
- Due to size and lack of revenue, the Municipality depends on the District Municipality for the provision of water and on Eskom for electricity. These are some of the avenues from which the Municipality could be generating revenue, however establishing and capacitating these units requires funding.

Social & Local Economic Development Challenges

- Inability to attract economic and investment opportunities to the urban area and to extend it to other areas of the municipality to ensure economic sustainability due to aging and inadequate infrastructure.
- Private ownership of land makes it difficult to develop the town and attract investments.
- High levels of illiteracy means the majority of our community members are unemployable, therefore skilled people come from outside the Municipality.

Municipal Financial Viability and Management Challenges

- There are budgetary constraints, due to low revenue base.
- The Municipality is highly dependent on Grant Funding.
- There is resistance from business owners and home owners in paying for rates and services
- The majority of the population resides in rural areas and do not contribute to payment of rates and services.

Good Governance and Public Participation

- The National Lockdown restrictions banned public gatherings, public participation could not be done physically, however alternative means were made for the municipal proceedings to reach the public.

Cross-Cutting Interventions Challenges

- The Municipality's SDF and Housing Sector Plans seek to address the challenge of spatial growth and development and Housing.
- An Environmental Officer has been appointed who ensures that the Municipality complies with all environmental matters.

Improving Performance

While good and excellent performance must also be constantly improved to meet the needs of citizens and improve their quality of life, it is poor performance in particular that needs to be improved as a priority. In order to do this, it is important that the causal and contributing reasons for poor performance, of which the following are common are analyzed: Restructuring, Process and system improvement, Training and sourcing additional capacity, Change management and education programmes, revision of strategy by key decision-makers and alternative service delivery strategies

ASSESSMENT OF THE PERFORMANCE OF EXTERNAL SERVICE PROVIDERS

Assessment rating scale:

Terminology	Description	Rating			
		2	3	4	5
Outstanding performance	Performance far exceeds the standards of the service provider at this level. The appraisal indicates that the service provider has achieved above fully effective results against all performance criteria and indicators as specified and maintained this in all areas of responsibility throughout the year.				5
Performance significantly above expectation	Performance is significantly higher than the standard expected in the job. The appraisal indicates that the service provider has fully achieved effective results against all significant performance criteria and indicators as specified.			4	
Fully effective	Performance fully meets the standards expected in all areas of the job. The appraisals indicate that the service provider has fully achieved effective results against all significant performance criteria and indicators as specified.		3		
Performance not fully satisfactory	Performance is below the standards required for the job key areas. Performance meets some of the standards expected for the job. The review/assessment indicates that the service provider has achieved below fully effective results against more than half the key performance criteria and indicators as specified.	2			

Unacceptable performance	Performance does not meet the standard expected for the job. The review/assessment indicates that the service provider has achieved below fully effective results against almost all of the performance criteria and indicators as specified in the PA and Performance up to the level expected in job despite management efforts to encourage improvement.	1
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ASSESSMENT OF THE PERFORMANCE OF EXTERNAL SERVICE PROVIDERS							
Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
CELL C SERVICE PROVIDER	PROVISION OF CELLULAR AND DATA PACKAGES	48 Months	4	None	None	None	Appointment letter/SLA
TOURVEST TRAVEL SERVICES	TRAVEL AGENT	36 Months	2	Pricing not constant (they have hidden costs), Some fees were not disclosed	None	None	Appointment letter/Contract
NEDBANK GROUP BANK	PROVISION OF BANKING SERVICE (INCLUDING IN CASH TRANSIT)	60 Months	3	No function to purchase prepaid electricity, delay in implementing system for fleet cards	Service provider to fast-track process for fleet management	The non-functioning of prepaid system is inconveniencing the Municipality	Appointment letter/Contract
THE DOCUMENT WAREHOUSE (PTY) LTD	PACKAGING AND OFFSITE STORAGE	36 Months	4	None	None	Prompt response on items requested	Appointment letter/Contract
CPHE CHLE TRADING (PTY) LTD	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING						Appointment letter/Contract

ASSESSMENT OF THE PERFORMANCE OF EXTERNAL SERVICE PROVIDERS							
Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
MTN	PROVISION OF INTERNET SERVICE PROVIDER	24 Months	3	None	None	None	Appointment letter/Contract
METGOVIS INTEGRATED PROPERTY SOLUTIONS	GENERAL VALUATION AND PREPARATION OF A VALUATION ROLL FOR IMPLEMENTATION	60 Months	n/a	None	None	No rating since the contract is at inception stage	Appointment letter/SLA
DATACENTRIX (PTY)LTD	IT INFRASTRUCTURE AS SERVICE	36 Months	4	None	None	None	Appointment letter/SLA
NETSTAR (PTY) LTD	SUPPLY AND INSTALL OF TRACKER ON MUNICIPAL VEHICLE	36 Months	3	Late submission of tracker report, Failure to provide exact location of vehicles, no cut off button	To improve their system	None	Appointment letter/SLA
KONIKAMINOLTA	PHOTOCOPYING MACHINES	36 Months	3	Sometimes they delay with delivery of toners	Timeous notification and	None	Appointment letter/Contract
INDWE RISK SERVICES (PTY) LTD	PROVISION OF INSURANCE SERVICES	36 Months	n/a	None	None	No rating since the contract is at inception stage	Appointment letter/SLA
INKAZIMULO BUSINESS AND ADVISORY SERVICES	CONDITIONS ASSESSMENT OF ASSETS FOR IMMOVABLE ASSETS FOR PERIOD OF TWO YEARS	24 Months	4	None	None	None	Appointment letter/SLA

ASSESSMENT OF THE PERFORMANCE OF EXTERNAL SERVICE PROVIDERS							
Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
SMART SECURE	PROVISION OF SECURITY SERVICES FOR MUNICIPAL PROPERTIES	36 Months	4	None	None	None	Appointment letter/SLA
CHM VUWANI COMPUTER SOLUTIONS	SUPPLY AND INSTALLATION OF OFFICE 365 LICENCES AND MIMICAST	24 Months	3	Poor response	Need improvement on turnaround time	None	Appointment letter/Contract
AYANDA MBANGA COMMUNICATIONS	PROVISION OF ADVERTISING SERVICES	36 Months	4	None	None	None	Appointment letter/Contract
BIDVEST STEINER	PROVISION OF HYGIENE SERVICES	24 Months	4	None	None	None	Appointment letter/Contract
TELKOM SA SOC LTD	PANEL FOR CELLPHONE AND DATA SERVICE PROVIDER	24 Months	4	None	None	None	Appointment letter/Contract
MOBILE TELEPHONE NETWORKS (PTY) LTD	PANEL FOR CELLPHONE AND DATA SERVICE PROVIDER	24 Months	4	None	None	None	Appointment letter/Contract
DENHERE KNIBBS AND ASSOCIATES	ELECTRONIC PERFORMANCE AND RISK MANAGEMENT SYSTEM	24 Months	2	Delays on delivery, Risk software not yet installed	To improve on their responses and meet the timeframes	None	Appointment letter/Contract
PRO-SECURE	CCTV CAMERAS FOR IXOPO CBD	24 Months	2	There was a huge delay in installation, poor communication, late responses	None	None	Appointment letter/Contract

ASSESSMENT OF THE PERFORMANCE OF EXTERNAL SERVICE PROVIDERS							
Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
SEVIPRO 100 CC T/A GENERATOR WORLD	130 KVA 3 PHASE GENERATOR FOR TRAFFIC UNIT	36 Months	4	None	None	We are not experiencing any challenges with the generator	Appointment letter/Contract
SPARKS AND ELLIS (PTY) LTD	SUPPLY AND DELIVERY OF FIRE, DISASTER AND TRAFFIC UNIFORM	36 Months	4	None	None	They communicate and provide update	Appointment letter/Contract
MORKALIO REVENUE SOLUTIONS	PROVISION OF DEBT COLLECTION SERVICES	36 Months	4	None	None	None	Appointment letter/Contract
STHECHULE (PTY) LTD	PERIMETER FENCING, AUTOMATED ACCESS GATESD AND TURNSTYLE GATED SYSTEM	36 Months	4	None	None	No defects encountered since installation	Appointment letter/Contract
ARCTIPONT (PTY) LTD	Supply, delivery, installation and training of civil designer	24 Months	4	None	None	None	Appointment letter/Contract

3. CONCLUSION

The office of the Municipal Manager maintains a Portfolio of Evidence to support the achievements recorded in this Annual Performance Report, and Internal Audit has performed a verification of credibility of evidence for validity of the reported achievements.

Furthermore, in areas where performance was not achieved, we have provided reasons and remedial actions to ensure that performance is improved in the 2022/2023 financial year.

Lastly but not least, the municipality will always priorities Performance Management. The Performance Management and Monitoring and Evaluation Unit is functional and entrusted with the coordination of all performance management activities i.e. from planning to reporting.

Municipal Manager

Mr. GM Sineke

CHAPTER 6 – AUDIT REPORTS

AUDITOR GENERAL REPORT AND ACTION PLAN FOR 2021/22

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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the uBuhlebezwe Local Municipality set out on pages 312 to 376, which comprise the statement of financial position as at 30 June 2022, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the uBuhlebezwe Local Municipality as at 30 June 2022, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2021 (Act No.9 of 2021) (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 auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Restatement of corresponding figures

7. As disclosed in note 43 to the financial statements, the corresponding figures for 30 June 2021 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2022.

Material impairments - receivables from non-exchange and exchange transactions

8. As disclosed in note 5 to the financial statements, the municipality recognised a provision for impairment on receivables from non-exchange transactions of R42,96 million (2020-2021 : R34,96 million) as the recoverability of these debts was doubtful.
9. As disclosed in note 6 to the financial statements, the municipality recognised a provision for impairment on receivables from exchange transactions of R6,50 million (2020-2021 : R4,72 million) as the recoverability of these debts was doubtful.

Other matter

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

Unaudited disclosure notes

11. 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

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
13. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

14. 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.
15. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

Introduction and scope

16. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected key performance area presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
17. My procedures address the usefulness and reliability of the reported performance information, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
18. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the basic service delivery and infrastructure development key performance area presented on pages 191 to 268 in the municipality's annual performance report for the year ended 30 June 2022.
19. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
20. I did not identify any material findings on the usefulness and reliability of the reported performance information for the selected key performance area.

Report on the audit of compliance with legislation

Introduction and scope

21. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
22. The material finding on compliance with specific matters in key legislation are as follows:

Financial statements

23. 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 the cash flow statement identified by the auditors in the submitted financial statements were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Other information

24. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected key performance area presented in the annual performance report that has been specifically reported in this auditors report.
25. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and do not express an audit opinion or any form of assurance conclusion on it.
26. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with 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. The other information obtained prior to the date of this auditor's report is the mayor's and the municipal manager's foreword. The audit committee's report is expected to be made available to me after 30 November 2022.
27. If based on the work I have performed on the other information that obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.
28. When I do receive and read the audit committee's report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

29. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on compliance with legislation included in this report.
30. Management did not perform adequate review procedures and reconciliations in respect of financial reporting processes to ensure the accuracy and completeness of the financial statements.

Pietermaritzburg
30 November 2022



South Africa

Auditing to build public confidence

Annexure — Auditor-general's responsibility for the audit

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

Financial statements

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

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

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

2021/2022 AUDIT ACTION PLAN

Audit query	Audit finding	Internal Control Deficiency	Action required	Previously Raised	Related previously raised findings	Responsible Department/ official	Target date	Current status from responsible department
Cash Flow Statement: Discrepancies	During the recalculation of the cash flow statement (Net cash flow from operating activities and Net cash flow from investing activities) amounts disclosed has fol discrepancies which resulted in a material misstatement,	The Accounting officer, Chief Financial Officer and the Budget Manager of the municipality did not implement controls to ensure that cash flow statement is supported by proper calculations/ workings that is agreeing with the cash flow line items disclosed in the annual financial statement.	<p>The Accounting officer, Chief Financial Officer and the Budget Manager of the municipality did not implement controls to ensure that cash flow statement is supported by proper calculations/ workings that is agreeing with the cash flow line items disclosed in the annual financial statement.</p> <p>Corrections were made and this will be a follow up on the next audit.</p>	Yes. 21/22		BTO - CFO Manager Budget and Reporting	Immidiatly	The preparation process of the AFS and methodology was also reviewed. This process allowed for additional and timely review of the AFS by varies stake holders. The approach adopted has cascaded the AFS preparation to the junior staff within the BTO Office through the guidance of the DCFO, the DCFO becomes

								<p>the first review, CFO the second review , as well as the Internal Audit, Audit Committee and KZN Treasury. The Municipality has also adopted an approach of preparing AFS twice a year, so as to improve the quality and accuracy of the AFS. KZN PT has been engaged to provide training on cashflow preparation. The review process will start at Midyear AFS preparation process.</p>
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Possible duplicate payment s: Payment s made more than once using the same invoice from the service provider.	During the audit of contracted services, it was noted that the invoice received from Smart Secure (PTY) Ltd. With the number IN105635 was paid for on the 28 January 2022, and the same invoice was used and paid again in February 2022 and march 2022, possibly resulting in duplicate payments.	<p>Management did not take the necessary steps to ensure that the amounts paid to the supplier were supported by evidence of work performed and that payments were made against correct invoices.</p> <p>Management did not adequately implement payment checklist that was designed to ensure that the municipality was paying for services actually performed during the affected months.</p> <p>the municipality's accounting system did not detect that payments were made on an invoices number that had already been settled.</p>	<p>management must ensure that all invoices submitted by suppliers are supported by evidence of work performed and that payments are made for invoices issued for each period during which the service was performed. Officials authorizing payments must diligently implement the municipality's designed internal control (payment checklist) to ensure that invoices received from service providers related to the period in which the service was performed and are adequately supported before being submitted for payments.</p> <p>in addition, the accounting officer must investigate the above payments to determine whether the municipality has received value for money, i.e. whether it has suffered a loss; failure of the municipal system to detect that the invoice was already been paid, with the aim of</p>	No	Expenditure incurred without supporting documentation	MM - Budget Manager Deputy CFO, CFO	1-Jan-23	Management has worked on improving the municipality's designed internal control by amending the expenditure/payment checklist to ensure that invoices received from service providers related to the period in which the service was performed and are adequately supported before being submitted for payments.
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			improving the automated controls embedded in the financial system					
Procurement and contract management	Minimum threshold for local production and content not declared	Adequate reviews and monitoring was not undertaken by SCM and finance officials to ensure that all SCM processes were adhere to prior the awards were made.	<p>Management should ensure that the invitations to quote for the award comply with the requirements of the PPR going forward.</p> <p>Furthermore, management should identify further cases of similar non compliance and ensure full disclosure of irregular expenditure is made in the irregular expenditure register and disclosure note. the adjustment should be submitted for audit with supporting documents.</p>	No.		BTO - CFO Manager SCM	1-Jan-23	Management shall ammend the presentati on of its adverts , so as to ensure that the invitations to quote for the award comply with the requireme nts of the PPR and easily linked to each project going forward.

Contract awarded to a bidder who should have been disqualified	Non-compliance with legislation and payments made amount to irregular expenditure.	The bid committee did not apply proper due diligence when evaluating/adjudging the tender documents for compliance with relevant laws and regulations	<p>The BEC should apply due diligence during the evaluation of bids and ensure that the evaluation criteria are consistently applied to all bidders. The information submitted by bidders should be scrutinized and verified for validity.</p> <p>Management should identify further cases of similar non-compliance and ensure full disclosure of irregular expenditure is made in the irregular expenditure register and disclosure note.</p>	No.		BTO - CFO Manager SCM	1-Jan-23	Management shall amend the presentation of its adverts, so as to ensure that the invitations to quote for the award comply with the requirements of the PPR and easily linked to each project going forward, so as to avoid the confusion in the presentation.
Reasons for deviation not justifiable	Deviation requirements not met	The accounting officer did not ensure compliance with laws and regulations as a result irregular Expenditure was not prevented.	The accounting officer must ensure that compliance with laws and regulations, by preventing the occurrence of irregular expenditure.	Yes. 2020/2021		BTO - CFO Manager SCM	1-Dec-21	The finding was as a result of a cut-off issue as this finding was resolved subsequent to it being raised in the 2020/21. Currently management has incorporated

								ed transport cost as part of the specification for prospective service providers , so as to avoid non-compliance going forward. Furthermore the municipality has developed a subsistence and reimbursement policy to address the shortfall in terms on internal control. ADDRESS ED.
Awards made to family members of persons in services of the auditee	Persons in the service of the auditee did not disclose their spouse and business partners who stood to acquire a direct benefit from a contract concluded with the municipality	Management did not have adequate processes in place to ensure that all employees, including councillors provide their declaration of interest.	The accounting officer should investigate all awards made to the suppliers to ascertain whether the interest was declared. In addition, all declarations by affected employees should be located and submitted for audit. All awards of more than R2000 made to a person who is a spouse, child or	No		BTO - CFO Manager SCM	Ongoing	The municipality does not have a mechanism to identify false declarations , however currently all service providers are required to complete declaratio

			<p>parent of a person in the service of the state should be disclosed in the annual financial statements as per the requirements of SCM regulations 45. Furthermore, the above cases should be investigated for possible undue influence in the procurement process relating to awards made to suppliers conducting business the municipality.</p> <p>Management should identify further cases of similar non-compliance and ensure full disclosure of irregular expenditure is made in the irregular expenditure register and disclosure note. the adjustment should be adjusted for audit with supporting documents.</p>					n forms as part of their bids/ proposals
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Differences noted between the Annual Financial Statements and Provision for Bad debts calculation	Unsubstantiated variances were noted between the annual financial statements and the provision for bad debts calculation	The Municipal Manager and the CFO did not perform a review between the Provision for Bad debts calculation and AFS together with the municipal records to ensure that the financial statements are supported by accurate and complete reporting	<p>The CFO should perform reviews between the Provision for Bad debts calculation and AFS together with the municipal records to confirm and complete reporting. Any reconciling items should be followed up and cleared against sufficient appropriate evidence. these reconciliations should be signed by the CFO evidence of review.</p> <p>The Municipal Manager and the CFO should investigate these variances against supporting evidence and make the necessary corrections to the Provision for Bad debts calculation and/or AFS.</p> <p>The internal audit unit and the audit committee should perform a detail review of the AFS against the underlying records to ensure accurate and complete reporting.</p>	No		MM and BTO - CFO	30-Jun-23	The preparation process of the AFS and methodology was also reviewed. This process allowed for additional and timely review of the AFS by various stakeholders. The approach adopted has cascaded the AFS preparation to the junior staff within the BTO Office through the guidance of the DCFO, the DCFO becomes the first review, CFO the second review, as well as the Internal Audit, Audit Committee and KZN Treasury. The
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								Municipality has also adopted an approach of preparing AFS twice a year, so as to improve the quality and accuracy of the AFS. ONG OING.
Discrepancies noted on irregular expenditure disclosure	Differences between irregular expenditure register and the amount disclosed in the AFS	Management did not reconcile the amounts per the financial statements to the underlying records. In addition, management did not perform adequate review of the annual financial statements to ensure that the amounts disclosed were accurate. The internal audit unit and the audit committee did not perform a detail review of the AFS against the underlying records to ensure accurate and complete reporting	The CFO should perform a reconciliation between the General Ledger, Trail Balance and AFS together with the municipal records to confirm accurate and complete reporting. Any reconciling items should be monitored and appropriately supported against sufficient appropriate evidence. These reconciliations should be signed by the CFO as evidence of review. All reclassifications between general ledger accounts that were processed during the preparation of the AFS must be substantiated by	Yes. 2020/2021	Discrepancies and limitation on current year Irregular Expenditure	MMBTO - CFO	30-Jun-23	The preparation process of the AFS and methodology was also reviewed. This process allowed for additional and timely review of the AFS by various stakeholders. The approach adopted has cascaded the AFS preparation to the junior staff within the BTO Office through the guidance

			supporting documentation made available for audit. The Municipal Manager and the CFO should investigate these variances against supporting evidence and make the necessary corrections to the general ledger; trail balance and/or AFS					of the DCFO, the DCFO becomes the first review, CFO the second review, as well as the Internal Audit, Audit Committee and KZN Treasury. The Municipality has also adopted an approach of preparing AFS twice a year, so as to improve the quality and accuracy of the AFS and all supporting documentation. ONG OING.
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Irregular expenditure recorded in the incorrect financial record	Based on a testing of irregular expenditure, invoices relating to good/service s that were rendered in the previous financial period however it was recorded in the current year. No appropriate disclosure was made in the irregular expenditure disclosure note for irregular expenditure identified in the current year but relating to the prior year.	the Chief Financial Officer and internal audit did not diligently and adequately review the Annual Financial Statements to confirm accurate recording in terms of the GRAP 1 on Presentation of Financial Statements the annual financial statement prior submission to auditors to ensure that amounts disclosed are accurate and correctly classified. the CFO and financial accountant did not adequately review the purchase documentation to confirm capturing of the expenditure in the correct financial period that it was rendered or delivered. The CFO did not adequately monitor the achievement of the audit action plan to confirm prior period	The CFO and financial accountant should improve the review of purchase documentation to confirm correct capturing of expenditure in the financial period that the goods/services were rendered or delivered. The CFO should make the necessary corrections to the annual financial statements. The adjustment and supporting evidence and process followed to correct the population should be presented to the auditors for validation. the CFO should make the necessary corrections to the annual financial statements to confirm accurate recording in terms of the GRAP framework. The adjustment should be appropriately substantiated and be submitted to the auditors for validation.	Yes. 2020/2021	Discrepancies and limitation on prior year Irregular Expenditure Reasonable steps were not taken to prevent Irregular and Wasteful Expenditure	BTO - CFO	30-Jun-23	The preparation process of the AFS and methodology was also reviewed. This process allowed for additional and timely review of the AFS by various stakeholders. The approach adopted has cascaded the AFS preparation to the junior staff within the BTO Office through the guidance of the DCFO, the DCFO becomes the first review, CFO the second review, as well as the Internal Audit, Audit Committee and KZN Treasury. The
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		findings relating to the accurate recognition of expenditure has been appropriately addressed.						Municipality has also adopted an approach of preparing AFS twice a year, so as to improve the quality and accuracy of the AFS and all supporting documentation. ONG OING.
Planned targets as per SDBIP not consistent with the reported targets in the annual performance report	The presentation and disclosure of the reported performance information in the annual performance report could not be confirmed	<p>The Accounting Officer and the PMS Manager did not develop a performance checklist that inappropriate the requirements of the MSA relating to the presentation and disclosure of the annual performance report.</p> <p>Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.</p> <p>The Accounting Officer and the</p>	<p>The Accounting Officer and PMS Manager should implement a performance checklist that incorporates the requirements of the MSA relating to the presentation and disclosure of the annual performance report. This checklist should be signed as evidence of review.</p> <p>The internal audit should improve the review of the annual performance report prior to submission for audit to confirm non-achievement of targets are</p>	No.	Measures taken to improve performance not adequately disclosed	MM PMS Manager	1-Jan-23	PMS Manager has developed a performance checklist that incorporates the requirements of the MSA relating to the presentation and disclosure of the annual performance report.

		<p>PMS Manager did not monitor and continually compare the quarterly achievements to actual achievements to ensure that corrective measure are taken where targets are not achieved.</p> <p>Management did not adequately review the annual performance plan to ensure that the planned indicators as per the annual performance plan are consistent with the reported indicators.</p>	<p>supported by adequate corrective measures in terms of the MSA.</p> <p>Management should make the necessary corrections to the APR and submit the revised document with supporting evidence to substantiate reasons for non-achievement of targets and updated corrective measures to auditor for validation.</p> <p>Management must review the annual performance report and ensure that the reported achievements are consistent with planned targets.</p>					
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<p>The depreciated for assets was not accurately calculated</p>	<p>Depreciation and amortization , it was noted that the depreciation for the assets were calculated using the estimated useful life (EUL) instead of the remaining useful life(RUL) as the RUL represents the period over which the asset is expected to be available for use.</p> <p>The amount presented on the face of the Statement of Financial Position does not agree to the amount disclosed in the notes to the Annual Financial Statements.</p> <p>PPE: the revamping furniture was not depreciated for the year</p>	<p>The CFO did not adequately confirm that the assets were accurately calculated in terms of GRAP 17 to ensure that the assets were correctly valued as at 30 June 2022.</p> <p>in addition, The Municipal Manager and the CFO did not perform a reconciliation between AFS and the notes of the AFS for depreciation and amortization line item.</p> <p>The CFO did not ensure that revamping furniture was depreciated for the year ended 30 June 2022 as the assets were available for use as at year end.</p>	<p>The CFO should perform an adequate review of the depreciation calculations to ensure that the depreciation has been accurately calculated in terms of GRAP 17 as this will ensure that assets are correctly valued as at 30 June 2022</p> <p>The CFO should perform a reconciliation between the AFS and the notes to the AFS for depreciation and amortization line item to confirm accurate and complete reporting. in addition, The Municipal Manager and the CFO should verify the accuracy of the depreciation and amortization amount supported by the relevant corroborating evidence and make the necessary corrections to the AFS and/or to the notes to the AFS. Moreover, the internal audit unit should perform a detailed review of the AFS against</p>	<p>No.</p>	<p>Assets in use with less than R1 value</p> <p>Completeness of assets not disclosed.</p>	<p>BTO:CFO & ASSETS</p>	<p>Continuously</p>	<p>The finding was as a results of assets that were not yet assembled and ready for use towards year end, however have subsequently been assembled and depreciated. The CFO does perform an adequate review of the depreciation calculations to ensure that the depreciation has been accurately calculated in terms of GRAP 17 on a monthly basis.</p>
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	ended 30 June 2022		<p>the Notes to the AFS to ensure accurate and complete reporting.</p> <p>Perform a review of the Fixed Asset Register and confirm that all assets that are available for use are depreciated for the year end to ensure compliance with GRAP 17.</p>					
Discrepancies noted between the Annual Financial Statements, Trail Balance and General Ledger	Unsubstantiated variances were noted between the annual financial statement (AFS) and the general ledger	<p>The Municipal Manager and the CFO did not perform a reconciliation between the General Ledger, Trail Balance and AFS together with the municipal records to ensure that the financial statements are supported by accurate and complete underlying records.</p> <p>The internal audit unit and the audit committee did not perform a detailed review of the AFS against the underlying records to ensure accurate and</p>	<p>The CFO should perform a reconciliation between the General Ledger, Trail Balance and AFS together with the municipal records to confirm accurate and complete reporting. Any reconciling items should be monitored and appropriately supported against sufficient appropriate evidence. these reconciliations should be signed by the CFO as evidence of review.</p> <p>all reclassification between general ledger accounts that were processed during the preparation of</p>	No.		BTO:CFO	30-Nov-22	The Budget and reporting performed a reconciliation between the General Ledger, Trail Balance and AFS together with the municipal records to confirm accurate and complete reporting when the finding was raised during the audit. BTO will continue to monitor and appropriat

		complete reporting.	<p>the AFS must be substantiated by supporting documentation made available for audit.</p> <p>The Municipal Manager and the CFO should investigate these variances against supporting evidence and make the necessary corrections to the general ledger, trail balance and/or AFS.</p> <p>The internal audit unit and the audit committee should perform a detailed review of the AFS against the underlying records to ensure accurate and complete reporting.</p>					ely supported against sufficient appropriate evidence.
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Report of the auditor-general to the KwaZulu-Natal Provincial Legislature and the council on Ubuhlebezwe Local Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Ubuhlebezwe Local Municipality set out on pages 310 to 377 which comprise the statement of financial position as at 30 June 2021, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

1. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ubuhlebezwe Local Municipality as at 30 June 2021, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No.56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2020 (Act No.4 of 2020) (Dora).

Basis for opinion

2. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the auditor-general's responsibilities for the audit of the financial statements section of my report.
3. 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.
4. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Material impairments – Receivables from non-exchange transactions

6. As disclosed in note 5 to the financial statements, the municipality increased its provision for impairment to R34,96 million (2019-20: R27,31 million) on receivables from non-exchange transactions as the recoverability of these amounts was doubtful.

Material impairments – Receivables from exchange transactions

7. As disclosed in note 6 to the financial statements, the municipality increased its provision for impairment to R3,52 million (2019-20: R3,31million) on refuse receivables from exchange transactions as the recoverability of these amounts was doubtful.

Other matter

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

Unaudited disclosure notes

9. In terms of section 125(2)(e) of the MFMA, the 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

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

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

Report on the audit of the annual performance report

Introduction and scope

14. In accordance with the Public Audit Act of South Africa, 2004 (Act No.25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected key performance area presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
15. My procedures address the usefulness and reliability of the reported performance information, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
16. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the

basic service delivery and infrastructure key performance area presented in the municipality's annual performance report for the year ended 30 June 2021.

17. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
18. I did not identify any material findings on the usefulness and reliability of the reported performance information for the selected key performance area.

Other matters

19. I draw attention to the matters below.

Achievement of planned targets

20. The annual performance report on pages 192 to 278 sets out information on the achievement of planned targets for the year.

Adjustment of material misstatements

21. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of the *basic service delivery and infrastructure key performance area*. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on the audit of compliance with legislation

Introduction and scope

22. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
23. The material finding on compliance with specific matters in key legislation is as follows:

Financial statements

24. 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 the cash flow statement, capital commitments and Value-Added-Tax receivables identified by the auditors in the submitted financial statements were corrected and the supporting records were provided subsequently, resulting in the financial statements receiving an unqualified opinion.

Other information

25. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does 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 in this auditor's report.

26. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
27. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected development priority presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
28. The other information I obtained prior to the date of this auditor's report is the mayor's and the municipal manager's foreword. The audit committee report is expected to be made available to me after 3 December 2021.
29. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.
30. When I do receive and read the audit committee's report, 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.
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Internal control deficiencies

31. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the finding on compliance with legislation included in this report.
32. Leadership did not fully monitor the implementation of the action plan as well as exercise adequate oversight over financial reporting processes and compliance with legislation. Senior management did not implement adequate review procedures to ensure that the financial statements were accurately prepared and supported by reliable and credible information.

Auditor-General

Pietermaritzburg
3 December 2021



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for the selected key performance area and on the municipality’s compliance with respect to the selected subject matters.

Financial statements

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

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, the actions taken to eliminate threats or the safeguards applied.

AUDIT ACTION PLAN 2020/21						
Audit query	Audit finding	Internal Control Deficiency	Action required	Responsible Department/ official	Target date	Current status from responsible department
Inappropriate recognition of VAT receivable	Inaccuracies were noted on the Appropriation Statement, Statement of Financial Position, Performance, Changes in Net Assets and Disclosure Notes.	<p>Management did not appropriately apply GRAP recognition criteria when determining if the municipality had an asset as at year end as a result of differences between the SARS assessments and submitted returns. Furthermore, the assessments received from SARS were not disputed by the municipality for the amounts that were not assessed by SARS.</p> <p>The Accounting Officer, the Chief Financial Officer and internal audit did not diligently review the annual financial statement prior to submission to auditors to ensure that amounts disclosed are supported by appropriate evidence.</p>	The internal audit should adequately perform the review of the financial statements against the appropriate supporting evidence prior to the submission to auditors.	ACFO and CFO	30-Jun-22	

<p>Measures taken to improve performance not adequately disclosed</p>	<p>Measures taken to improve performance ,Contrary to the above requirements, measures taken to improve performance for targets not achieved were not appropriately disclosed .The action taken to rectify the non-achievement was not disclosed as required.As a result of the tabled information, the presentation and disclosure of the reported performance information in the annual performance report is not appropriate.</p>	<p>The Accounting Officer and the PMS Manager did not develop a performance checklist that incorporates the requirements of the MSA relating to presentation and disclosure of the annual performance report.</p> <p>The Accounting Officer and the PMS Manager did not monitor and continually compare the quarterly achievements to actual achievements to ensure that corrective measures are taken where targets are not achieved</p> <p>The Internal audit did not adequately review the annual performance report (APR) prior to submission for audit, to confirm non-achievement of targets are supported by adequate corrective measures.</p>	<p>The Accounting Officer and the PMS Manager should implement a performance checklist that incorporates the requirements of the MSA relating to presentation and disclosure of the annual performance report. This checklist should be signed as evidence of review.</p> <p>The Internal Audit should improve the review of the annual performance report prior to submission for audit to confirm non-achievement of targets are supported by adequate corrective measures in terms of the MSA.</p>	<p>MM - Manager IDP /PMS Manager SCM</p>	<p>31-May-22</p>	
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3. Cash Flow Statement: Discrepancies	During the recalculation of the cash flow statement (Net cash flow from operating activities and Net cash flow from investing activities) amounts disclosed has fol discrepancies which resulted in a material misstatement,	The Accounting officer, Chief Financial Officer and the Budget Manager of the municipality did not implement controls to ensure that cash flow statement is supported by proper calculations/ workings that is agreeing with the cash flow line items disclosed in the annual financial statement.	The Accounting officer, Chief Financial Officer and the Budget Manager of the municipality did not implement controls to ensure that cash flow statement is supported by proper calculations/ workings that is agreeing with the cash flow line items disclosed in the annual financial statement. Corrections were made and this will be a follow up on the next audit.	BTO - CFO Manager Budget and Reporting	Immediatly	
4. Capital Commitment understated	Capital commitments Understated	The Accounting Officer, the Chief Financial Officer and Internal Audit did not adequately review the commitments listing against the supporting evidence to ensure that the correct amount is disclosed in the financial statements.	The Internal Audit should adequately perform the review of the financial statements against the supporting evidence prior to the submission to auditors.	BTO - CFO Manager ASSETS	31-May-22	
Expenditure management	Reasonable steps were not taken to prevent Irregular expenditure.	The accounting officer did not ensure compliance with laws and regulations as a result irregular Expenditure was not prevented.	The accounting officer must ensure that compliance with laws and regulations, by preventing the occurrence of irregular expenditure.	BTO - CFO Manager Budget and Reporting	31-May-22	

Irregular Expenditure	Discrepancies and limitation on current year irregular expenditure.	<p>The Accounting Officer and the Chief Financial Officer did not diligently review the annual financial statement prior to submission to auditors to ensure that amounts disclosed are accurate, complete and supported by appropriate audit evidence.</p> <p>The Internal Audit did not adequately perform the review of the financial statements against the underlying records and the supporting evidence prior to the submission to auditors to confirm that the disclosures are accurate, complete and supported by evidence.</p>	The Internal Audit should improve their review of the financial statements against the supporting evidence prior to the submission to auditors to confirm that the disclosures are accurate, complete and supported by appropriate evidence.	BTO - CFO Manager SCM	31-May-22	
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Procurement and contract management	Discrepancies and limitation on prior period on irregular expenditure	<p>The Accounting Officer and the Chief Financial Officer did not diligently review the annual financial statement prior to submission to auditors to ensure that amounts disclosed are accurate, complete and supported by appropriate audit evidence.</p> <p>The Internal Audit did not adequately perform the review of the financial statements against the underlying records and the supporting evidence prior to the submission to auditors to confirm that the disclosures are accurate, complete.</p>	<p>The Internal Audit should improve their review of the financial statements against the supporting evidence prior to the submission to auditors to confirm that the disclosures are accurate, complete, and supported by appropriate evidence.</p>	BTO - CFO Manager SCM	Ongoing	
Property, Plant and Equipment	Completeness of assets disclosed	<p>The accounting officer and the Chief Financial Officer did not adequately monitor the implementation of the internal audit action plan to confirm that findings relating to asset management are addressed in a timely manner. Furthermore physical</p>	<p>The Chief Financial Officer together with the Asset Manager should follow up and present the auditors with explanations and sufficient appropriate evidence to support the exclusion of these assets from its</p>	BTO - CFO Manager Assets	Ongoing	

		<p>verification was not properly done to ensure that a complete asset register is compiled.</p>	<p>accounting records.</p> <p>The accounting officer should improve the monitoring of the implementation of the internal audit action plan to ensure that findings relating to asset management are addressed in a timely manner.</p> <p>Management should perform physical verifications at least twice every year in line with the municipality's asset management policy so that identified omissions can be rectified in a timely manner.</p>			
Property, Plant and Equipment	Assets in use with less than R1 values	Management did not implement adequate asset management processes to ensure that the useful lives of the assets are assessed at least annually as required by GRAP 17.	Management should review the asset register to identify all nil and R1 value assets that are still in use, re-assess their useful lives and submit the proposed adjusting journals together with the sufficient appropriate evidence to auditors for consideration.	BTO - CFO Manager Assets	31-May-22	

General Expenditure	Expenditure incurred without supporting information	The Accounting Officer and the Chief Financial Officer did not diligently review the annual financial statement prior to submission to auditors to ensure that amounts are supported by appropriate evidence.	The Accounting Officer and the Chief Financial Officer should perform the following: :Improve the review of the annual financial statement prior to submission to auditors to ensure that amounts disclosed are supported by appropriate evidence .Investigate the payment of this amount and submit the supporting evidence to the auditors for consideration.	BTO - CFO Manager Budget and Reporting	31-May-22	
Procurement and contract management	Deviation requirements not met	The accounting officer did not perform an adequate review of the request for deviation document to confirm that reasons are valid and compliant with applicable laws and regulations, prior to approval thereof.	The accounting officer should implement consequence management procedures to address municipal officials who apply for deviations from approved SCM policies and procedures resulting from poor planning.	BTO: DCFO & ASSETS SCM	Ongoing	

						exceptions identified.	
Property, Plant and Equipment	Capital expenditure incorrectly recorded inclusive of VAT	The finance accountant did not perform an adequate review of the payment voucher to confirm appropriate accounting and tax treatment of input VAT prior to approval and capturing.	The CFO should make the necessary corrections to the annual financial statements and the fixed asset register of the municipality. The updated input VAT should be declared to SARS via the VAT201 submissions.	BTO: CFO & ASSETS Manager	31-May-21	Asset manager to perform monthly reconciliations within 5 working days at the end of each month to ensure that similar errors are prevented and submit to ACFO and CFO for review and approval.	
Unspent Conditional Grants	No movement in unspent conditional grants	management did not implement proper record keeping in a timely	Funders have been informed about these monies but we have only received one response for Sancwaba Grant and they confirmed the existence of the liability and will give us direction on the way forward thereto, we are still awaiting responses for other grants.	BTO - CFO and Budget and Reporting Manager	31-May-21	Funders have been informed about these monies sitting as unspent conditional grants without any movements but we have only received one response from COGTA for Sancwaba Grant and they confirmed the existence of the liability and will give us direction on the way forward thereto, we are still awaiting responses for other grants.	

Unspent Conditional Grants	Incorrect classification of operational and capital grants	The CFO did not adequately review the grants and subsidies disclosure note against the underlying records of the municipality to confirm appropriate classification in the financial statements.	The CFO should improve the review of the grants and subsidies disclosure note against the underlying records of the municipality to confirm appropriate classification in the financial statements.	BTO - CFO and Budget and Reporting Manager	31-May-21	Resolved. BTO has ensured that conditional grants (Operational and Capital)are correctly classified.	
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Pre-determined objectives	Reported achievements in the annual report inconsistent with SDBIP	The PMS manager did not implement a performance checklist to confirm alignment of reported achievements with planned indicators and targets.	The PMS manager should implement a performance checklist to confirm alignment of reported achievements with planned indicators and targets. This should be signed as evidence of review.	MM - Municipal Manager	31-May-21	A performance checklist has been developed which ensure alignment of reported achievements with the planned targets and indicators. It will be signed by Manager: IDP/PMS and the Municipal Manager.	
Pre-determined objectives	Measures taken to improve performance not adequately disclosed	The PMS manager did not develop a performance checklist that incorporates the requirements of the MSA relating to presentation and disclosure of the annual performance report.	The PMS manager should implement a performance checklist that incorporates the requirements of the MSA relating to presentation and disclosure of the annual performance report.	MM - Municipal Manager	31-May-21	A performance checklist has been developed which will be used to ensure that the requirements of the MSA are incorporated.	
Non Compliance with the ACT	Appropriate approval not obtained for acting beyond 3 months	The accounting officer did not adequately monitor adherence to the MSA requirements with regards to the extensions of acting positions beyond three months at the Municipality.	The accounting officer should improve the review of the MSA requirements relating to the extension period of acting managers reporting directly to the Office of the Municipal Manager.	MM - Municipal Manager	31-May-21	The Municipal manager will ensure that going forward the municipality will ensure the compliance with the relevant Act.	

REFERENCE

Mr. T.W. Tsabo, Chairperson. Email: t.tsabo@veltragroup.co.za. Mobile number: 083 392 3822

The Audit and Performance Audit Committee (APAC) is pleased to present its report for the financial year end 30 June 2022 to be included in the Annual Report. This report follows the requirements of the Municipal Finance Management Act.

1. COMMITTEE MANDATE AND FUNCTIONING

The APAC is governed by Audit and Performance Audit Committee Charter which is regularly reviewed and was approved by the Council.

The Audit and Performance Audit Committee has complied with its responsibilities arising from section 166 of the MFMA read with Circular 65, and reports that it operated in terms of the Audit Committee Charter read in conjunction with the Internal Audit Charter.

The purpose of this report is to report work conducted by the APAC during the year and the Committee's progress to date in carrying out its oversight responsibilities in terms of section 166 of the Municipal Finance Management Act, 2003 (Act No.56 of 2003, as amended) (MFMA), read with circular 65 published by the National Treasury for the year ended 30 June 2018.

The MFMA obliges every Municipality to establish an independent Audit Committee, which must advise the Municipal Council, Political Office Bearers, Accounting Officer and Management Staff of the Municipality on the matters relating to Internal Financial Controls, Internal Audit, Risk Management, Accounting Policies, the Adequacy, Reliability and Accuracy of Financial Reporting, Performance Management, Effective Governance, Compliance with the MFMA and annual Division of Revenue Act (DoRA) and any other applicable legislation and any other issues referred to it by the Municipality.

2. COMMITTEE MEMBERS, MEETINGS AND REPORTING

- Meeting attendance of APAC members for the year ended 30 June 2022 is set out in the report
- Details of fees paid to the committee members will appear in the annual financial statements

APAC members and attendance

The Committee, consisting of the members listed below should meet at least four times per annum as per its approved terms of reference, although special meetings may be called as the need arises. During the year under review, six (6) APAC meetings (ordinary and two special meetings) were held to discuss the reports and suggest recommendations thereof. Audit Committee meetings took place during the year were as follows:

Members	Capacity	Appointment Date	Annual Meetings held	Attended
Mr. TW Tsabo	Chairperson	01 July 2019	6	6
Mr. D Mpanza	Member	01 July 2019	6	6
Mr. J Mhlongo	Member	01 July 2019	6	5
Mr. M Litile	Member	01 July 2019	6	5

** There were two (2) special meetings held during the year

** There was no vacancy on the committee during the year.

The appointment of all members listed above come to an end on the 30th June 2022 and the new committee has been appointed by council.

Senior Managers attendance to APAC meetings

Senior management was consistently present at APAC meetings, and their participation and comments enhance the sessions' quality. The internal audit reports were adequate, and management responses and corrective actions were included for all findings. However, in some cases, management-proposed corrective actions were more concerned with addressing the findings than the root causes. APAC therefore provided management with recommendations and ideas on how to effectively solve such audit matters.

APAC Reports to Municipal Council

The APAC chairperson was invited to council on a quarterly basis to report on the work of the committee and to give an overview of reports that were discussed, as well as any areas where council needed to support management in addressing audit findings.

APAC Introduction to Incoming Municipal Council

The APAC chairperson was invited to orientation session of incoming municipal council in January 2022, for purposes of formal introduction, giving update on the work of the APAC and elaborating on its roles and those of MPAC.

APAC attendance to Audit Steering Committee meetings (External Audit)

The APAC attended all audit steering committee meetings to monitor external audit, right from discussing audit strategy to tabling of management report. There were fruitful interactions between auditor general and management.

The APAC noticed improvement in the audit outcome for financial year 2021/2022. However, we noted some areas that still require immediate attention as far as annual financial statements are concerned. To mitigate this risk, management has developed and presented audit action plan to APAC. We evaluated it and were convinced that, if followed carefully, it would address the issues indicated by the auditors.

APAC Attendance to Audit Steering Committee meetings (Audit Action Plan)

The APAC chairperson had a standing invite to all Audit Steering Committee meetings, this enabled the committee to play an oversight on the implementation of audit action plan. We believe that Management carried out the audit action plan in a careful and sufficient manner.

3. REVIEW AND EVALUATION OF ANNUAL FINANCIAL STATEMENTS

The APAC reviewed different sets of the Annual Financial Statements, to be submitted to the Office of the Auditor General and the annual report in August 2021.

While the APAC believes that the financial statements were prepared in accordance with South African Standards of Generally Recognised Accounting Practice and required by the Local Government: Municipal Finance Management Act, it appears from Auditor General Findings that more efforts and time are required to review both financial statements and annual report.

4. EFFICIENCY AND EFFECTIVENESS OF INTERNAL CONTROLS

The Committee has considered the work performed by the Internal Audit on a quarterly basis and has reviewed the findings by the Auditor General on internal controls for the year ended 30 June 2022. The Committee notes that there has been improvement in internal controls in the areas of financial statements, performance reporting and compliance with legislation.

In line with section 62 (c) (ii) of the MFMA, Internal Audit provides the Committee and Management with reasonable assurance that the internal controls are adequate and effective.

The Risk Based Internal Audit Plan was approved by the APAC and the projects selected in the plan will address the threats identified to hinder the achievement of the Municipal objectives. According to the plan there were in progress on 30 June 2022.

As of 30 June 2022, the achievement of the internal audit plan was reported to be 86%, with two (2) projects in progress.

The Committee resolved that the internal audit findings raised should be followed up on a monthly basis and be reported in every Committee meeting held.

The following assurance engagements were approved in the 2021/2022 Internal Audit Plan and were completed during the year:

- 2021/2022 Annual Financial Statements review
- Review of Annual Performance Report 2021/2022
- Review of Compliance with SPLUMA and Building Controls
- Fleet Management Review
- Human Resource Management – Leave Management
- Audit of performance Information – Quarterly
- Review of Supply Chain Management
- Review of Revenue Management
- Review of Asset Management
- Compliance with Occupational Health and Safety
- Compliance with requirements of POPIA

At the end of the financial the audit project listed below was still in progress:

- Quarter 4 – Audit of Performance Information
- Review of ICT Governance and General Controls

The following areas still attention of management:

- Actual plans to address improvement in controls to ensure that reliable planned and actual performance is reported.
- Proper record keeping in a timely manner to ensure reliable performance information

The committee further wishes to draw attention to the following areas:

SPLUMA Compliance and Building Controls

Though the Municipality complies with the requirements of Spatial Planning and Land Use Management (SPLUMA), the controls within Building Management unit need to be improved.

Municipality should create awareness on submission of building plans before construction and/ or improvement of structures to avoid illegal construction. Proper controls on record keeping of information relating to building plans and approval of plans need to improve.

Municipality has made progress to improve controls over IT systems including user access, security management and documentation of policies. Disaster Recovery Plan has been implemented and tested as required. The municipality has Business Continuity Policy in place.

Resolving Internal Control Findings

The Audit and performance Audit Committee notes improvement the extent on which the external and internal audit findings resolved; however recurring findings still occurred. The different oversight bodies and individuals need to improve the monitoring of implementation of corrective actions and take appropriate sanctions where audit findings are not adequately addressed.

Combined Assurance Framework

The municipality has not adopted a formal combined assurance framework.

5. INTERNAL AUDIT FUNCTION

The Accounting Officer is obliged, in terms of section 165 of the MFMA to ensure that the Municipality has an Internal Audit Function under the control and direction of the Audit Committee.

Internal Audit Charter was developed, approved by Audit and Performance Audit Committee, and accepted by Accounting Officer. This document outlines the mandate of internal audit and serves as the statement of purpose, authority and responsibility. The Charter is tabled to Council for approval.

The Internal Audit Activity is required to develop an Internal Audit Strategic Plan (risk-based plan) to determine the priorities of the internal audit activity, consistent with the municipality's goals. The plan must focus on the risks to which the municipality is exposed, hence Internal Audit should attend risk assessments.

Regarding the functions performed by the Internal Audit unit, which reports directly to the APAC in relation thereto; the Committee analysed and approved the plan and regularly monitor.

There was one resignation during the year, internal auditor resigned in April 2022 and the position was filled in August 2022.

Finally, the Committee ensured that the Internal Audit unit had the necessary organisational independence and capacity to better perform its function.

6. RISK MANAGEMENT

The Municipality is in the process of embedding the Risk Management culture. The Committee has noted that the establishment of Risk Management Committee (RMC) and Risk Management and Compliance unit. The RMC has an independent Chairperson.

Senior Risk Management and Compliance Officer was appointed in November 2021, while the position of Risk Management and Compliance Officer was filled in June 2022, the unit is independent of Internal Audit unit.

Risk Management activities and implementation plans were fully implemented during the year under review.

The RMC has reported its quarterly risk management activities to the APAC including the monitoring of risk mitigating plans.

7. PERFORMANCE MANAGEMENT

Part of the responsibilities of the Audit and Performance Audit Committee include the Review of the Performance Management. The APAC has in terms of the performance of the Municipality reviewed the following:

- Quarterly performance evaluation reports prepared by the Internal Audit as per section 45 of the Local Government: Municipal Systems Act, No. 32 of 2000,
- Review of annual financial statements as required by the MFMA
- Internal Audit reports as per the plan approved by the APAC
- DoRA statutory compliance through review of quarterly section 71 and section 72 (half yearly) reports.

Considerable improvements were noted in the effectiveness of the process and the quality of information reported; however, challenges were still experienced with the reliability of information reported. The Committee is pleased that the resources to drive and monitor the process for planning, monitoring, and reporting predetermined objectives have been allocated.

8. INDEPENDENCE STATEMENT

The External Audit activities are performed by the Office of the Auditor General (SA). The Internal Audit activities are completed by an Internal Audit Activity that perform the work in terms of an Internal Audit Charter and an audit plan approved by the Audit and Performance Audit Committee.

9. CONCLUSION

The Audit and Performance Audit Committee is grateful for the effort given by the Council and Management to ensure good governance and effective service delivery at Ubuhlebezwe Municipality.

Report compiled by:

TW Tsabo

APAC Chairperson

uBuhlebezwe Local Municipality

APPENDIX – DISCLOSURES OF FINANCIAL INTERESTS

Disclosures of Financial Interests		
Period 1 July 2021 to 30 June 2022		
Position	Name	Description of Financial Interests
Mayor	Cllr EB Ngubo	None
Deputy Mayor, Exco Member	Cllr Z Miya	None
Exco Member	Cllr CN Ntabeni	None
Exco Member	Cllr. Zondi	None
Exco Member	Cllr GJ Ngcongo	None
Municipal Manager	Mr GM Sineke	None
Director: Social Development	Ms NC Mohau	None
Director: Corporate Services	Ms P Luswazi	None
Director: IPD	Mr SB Mkhwanazi	None
Chief Financial Officer	Ms SY Sityata	None

VOLUME II

ANNUAL FINANCIAL STATEMENTS 2021/22



**UBUHLEBEZWE LOCAL MUNICIPALITY ANNUAL FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**



UBUHLEBEZWE LOCAL MUNICIPALITY ANNUAL FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30

June 2022

Nature of business and principal activities

Local Municipality

Mayoral Committee

Her worship, The Mayor

Cllr. EB Ngubo (Mayor)

Cllr. Z Mngonyama (Deputy Mayor)(Term of Office Ended)

Councillors

Cllr. ZL Miya (Deputy Mayor) Effective from 22 November 2021

Cllr. TC Dlamini (Speaker)(Term of Office Ended)

Cllr. SNM Chiya (Speaker) Effective from 22 November 2021 Cllr. ZD Nxumalo (Term of Office Ended)

Cllr. TT Mkhize (Term of Office Ended) Cllr. N.Z. Jili (Term of Office Ended) Cllr. B.R. Nduli (Term of Office Ended) Cllr. P Ndlovu (Term of Office Ended) Cllr. KM Mkhize (Term of Office Ended) Cllr. MC Ndlovu (Term of Office Ended)

Cllr. GJ Ngongo (Returning Councillor) Cllr. SP Maluleka (Term of Office Ended) Cllr. NG Radebe

(Term of Office Ended) Cllr. ZC Khumalo (Term of Office Ended) Cllr. NM Mdunge (Term of Office

Ended) Cllr. BP Mpungose (Returning Councillor) Cllr. SM Msimango (Term of Office Ended) Cllr. CN

Ntabeni (Returning Councillor) Cllr. TB Nxumalo (Term of Office Ended) Cllr. ET Shoba (Term of Office Ended)

Cllr. BM Khuboni (Term of Office Ended) Cllr. MC Nkontwana (Returning councillor) Cllr. BR Zulu (Returning Councillor)

Cllr. LM Davids (Term of Office Ended) Cllr. NC Ngongo (Returning Councillor) Cllr. ZL Miya (Term of Office Ended) Cllr. SA Mpisi (Term of Office Ended)

Cllr. LSN Mbele (Effective from 22 November 2021) Cllr. S. Mbatha (Effective from 22 November 2021) Cllr. TL

Mahlaba (Effective from 22 November 2021) Cllr. TA Ngongo (Effective from 22 November 2021) Cllr. BP

Nzimande (Effective from 22 November 2021) Cllr. TJ Mzolweni (Effective from 22 November 2021) Cllr. LW Nyala

(Effective from 22 November 2021) Cllr. ZP Shange (Effective from 22 November 2021) Cllr. MS Ngubo (Effective

from 22 November 2021) Cllr. HV Msomi (Effective from 22 November 2021) Cllr. NH Zaca (Effective from 22 November 2021)

Cllr. NH Malimela (Effective from 22 November 2021) Cllr. SC Jali (Effective from 22 November 2021)

Cllr. SBM Chiya (Effective from 22 November 2021) Cllr. LA Zondi (Effective from 22 November 2021)

Cllr. ZM Ngidi (Effective from 22 November 2021) Cllr. ME Mkhize (Effective from 22 November 2021)

Cllr. FZ Mhlongo (Effective from 22 November 2021)

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30

June 2022

Grading of local authority	Grade 3 (In terms of Remuneration of Public Office Bearer)
Accounting Officer	Mr. G. M Sineke
Chief Finance Officer (CFO)	Miss S.Y. Sityata
Registered office	Ubuhlebezwe Local Municipality
Margaret Street	
Ixopo 3276	
Business Address	29 Margaret Street
Ixopo 3276	
Postal Address	P.O. Box 132
Ixopo 3276	
Bankers	NEDBANK
Auditors	Auditor General (S.A)

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30

Index

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

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CLLR	Councilor
PAYE	Pay As You Earn
UIF	Unemployment Insurance Fund
EPWP	Extended Public Work Programme
GRAP	Generally Recognised Accounting Practice
FMG	Finance Management Grant
IT	Information Technology
SDL	Skills Development Levy
VAT	Value Added Tax
INEP	Integrated National Electrification Programme
DOE	Department of Energy
MEC	Member of the Executive Council
MPRA	Municipal Property Rates Act
LED	Local Economic Development

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Accounting Officer's Responsibilities and Approval

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 2022 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 external auditors are responsible for independently auditing and reporting on the municipality's annual financial statements set out on pages 5 to 63, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2022 and were signed on its behalf by:

**G.M Sineke Municipal
Manager**

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Financial Position as at 30 June 2022

Figures in Rand	Note(s)	2022	2021 Restated*
Assets			
Current Assets			
Inventories	3	5,437,014	5,971,718
VAT receivable	4	5,061,597	2,834,451
Receivables from non-exchange transactions	5	20,754,186	22,548,138
Receivables from exchange transactions	6	5,917,511	5,483,662
Cash and cash equivalents	7	165,151,676	159,208,027
		202,321,984	196,045,996
Non-Current Assets			
Investment property	8	23,089,683	23,248,110
Property, plant and equipment	9	336,081,266	315,711,591
Intangible assets	10	3,903,470	4,372,164
Heritage assets	11	4,808,819	4,808,819
		367,883,238	348,140,684
Total Assets		570,205,222	544,186,680
Liabilities			
Current Liabilities			
Payables from exchange transactions	12	13,928,977	21,859,341
Payables from non-exchange Transactions	46	5,000,000	-
Unspent conditional grants and receipts	13	607,555	3,494,813
Leave Pay Provision	14	7,232,120	5,950,617
		26,768,652	31,304,771
Non-Current Liabilities			
Employee benefit obligation Medical Aid	15	11,306,498	8,708,710
Provision for Long Service	14	2,846,011	2,440,774
		14,152,509	11,149,484
Total Liabilities		40,921,161	42,454,255
Net Assets		529,284,061	501,732,425
Reserves			
Housing Development	18	373,787	373,787
Accumulated surplus		528,910,274	501,358,638
TOTAL NET ASSETS		529,284,061	501,732,425

* See Note 43

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30

June 2022

Figures in Rand	Note(s)	2022	2021 Restated*
REVENUE			
Revenue from exchange transactions			
Service charges	17	3,088,142	3,057,064
Rental of facilities and equipment	19	1,151,394	896,184
Licence Commision		1,336,919	1,267,098
Licences and permits		2,600,772	3,299,716
Other income	20	504,218	1,751,307
Interest received - investment	21	8,555,154	7,569,455
Total revenue from exchange transactions		17,236,599	17,840,824
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	22	24,389,460	21,320,965
Transfer revenue			
Government grants & subsidies	23	159,634,257	170,394,745
Donation Recieved		4,017,521	-
Fines, Penalties and Forfeits		427,339	446,324
LGSETA		560,684	-
Lollipop Reciept		1,412,139	331,464
Total revenue from non-exchange transactions		190,441,400	192,493,498
TOTAL REVENUE	16	207,677,999	210,334,322
EXPENDITURE			
Employee related costs	24	(86,562,577)	(84,093,867)
Remuneration of councillors	25	(10,372,452)	(10,435,845)
Depreciation and amortisation	26	(27,806,387)	(32,664,285)
Impairment loss/ reversal of impairments	27	(83,920)	(3,257,702)
VAT Impairment/Reversal	28	9,010,351	(1,615,308)
Debt Impairment	29	(13,945,457)	(11,355,155)
Finance Costs		(1,142)	-
Contracted services	30	(18,611,886)	(17,658,774)
General Expenses	31	(30,642,427)	(26,885,825)
TOTAL EXPENDITURE		(179,015,897)	(187,966,761)
Operating surplus		28,662,102	22,367,561
Loss on disposal of assets and liabilities		(625,148)	(1,434,930)
SURPLUS FOR THE YEAR		28,036,954	20,932,631

* See Note 43

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Changes in Net Assets

	Housing Develeopment Fund	Accumulated surplus	Total net assets
Figures in Rand			
Opening balance as previously reported	373,787	483,133,374	483,507,161
Prior year adjustments		- (2,707,367)	(2,707,367)
Balance at 01 July 2020 as restated*	373,787	480,426,007	480,799,794
Surplus for the year		- 20,932,631	20,932,631
Total changes		- 20,932,631	20,932,631
Restated* Balance at 01 July 2021	373,787	500,873,320	501,247,107
Changes in net assets			
Surplus for the year		- 28,036,954	28,036,954
Balance at 30 June 2022	373,787	528,910,274	529,284,061

Note(s)

* See Note 43

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Cash Flow Statement

Figures in Rand	Note(s)	2022	2021 Restated*
Cash flows from operating activities			
Receipts			
Property rates		-	10,611,885
Sale of goods and services		34,605,654	10,449,640
Grants		161,746,999	178,969,000
Interest income		8,553,524	7,569,455
		204,906,177	207,599,980
Payments			
Employee related costs		(95,653,526)	(89,544,118)
Suppliers		(56,650,482)	(50,505,974)
Finance Cost		(1,142)	-
		-	-
		(152,305,150)	(140,050,092)
Net cash flows from operating activities	32	52,601,027	67,549,888
Cash flows from investing activities			
Purchase of property, plant and equipment	9	(44,752,830)	(53,908,553)
Proceeds from sale of property, plant and equipment	9	(625,148)	335,582
Purchase of other intangible assets	10	(1,279,400)	(3,608,827)
Net cash flows from investing activities		(46,657,378)	(57,181,798)
Net increase/(decrease) in cash and cash equivalents		5,943,649	10,368,090
Cash and cash equivalents at the beginning of the year		159,208,027	148,839,937
Cash and cash equivalents at the end of the year	7	165,151,676	159,208,027

* See Note 43

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments on comparable basis	Final Budget	Actual amounts	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	3,391,000	64,000	3,455,000	3,088,142	(366,858)	(a)
Rental of facilities and equipment	856,000	-	856,000	1,151,394	295,394	(b)
Agency services	30,000	1,770,000	1,800,000	1,336,919	(463,081)	(c)
Licences and permits	3,964,000	(524,000)	3,440,000	2,600,772	(839,228)	(d)
Other income	435,000	(58,000)	377,000	504,218	127,218	(e)
Interest received - investment	9,000,000	-	9,000,000	8,555,154	(444,846)	(f)
Total revenue from exchange transactions	17,676,000	1,252,000	18,928,000	17,236,599	(1,691,401)	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	22,999,000	-	22,999,000	24,389,460	1,390,460	(g)
Transfer revenue						
Government grants & subsidies	154,634,257	5,000,000	159,634,257	159,634,257	-	(h)
Donation Received	-	-	-	4,017,521	4,017,521	
Fines, Penalties and Forfeits	721,000	221,000	500,000	427,339	(72,661)	(i)
Other transfer revenue 1	-	-	-	560,684	560,684	
Other transfer revenue 2	-	-	-	1,412,139	1,412,139	
Total revenue from non-exchange transactions	178,354,257	5,221,000	183,133,257	190,441,400	7,308,143	
Total revenue	196,030,257	6,473,000	202,061,257	207,677,999	5,616,742	
Expenditure						
Employee related costs	(87,985,000)	(43,000)	(88,028,000)	(86,609,313)	1,418,687	(j)
Remuneration of councillors	(11,097,000)	-	(11,097,000)	(10,372,452)	724,548	
Depreciation and amortisation	(32,000,000)	(2,000,000)	(34,000,000)	(27,806,387)	6,193,613	(k)
Impairment loss/ Reversal of impairments	-	-	-	(83,920)	(83,920)	(l)
VAT Impairment	-	-	-	9,010,351	9,010,351	(m)
Debt Impairment	(2,172,000)	-	(2,172,000)	(13,945,457)	(11,773,457)	(n)
Contracted Services	(20,173,000)	(260,000)	(20,433,000)	(18,611,886)	1,821,114	(o)
Transfers and Subsidies	(4,444,000)	(2,351,000)	(6,795,000)	-	6,795,000	(p)
General expenditure	(28,688,000)	1,941,000	(26,747,000)	(30,627,945)	(3,880,945)	(q)
Total expenditure	(186,559,000)	(2,713,000)	(189,272,000)	(179,047,009)	10,224,991	
Operating surplus	9,471,257	3,760,000	13,231,257	28,630,990	15,399,733	
Loss on disposal of assets and liabilities	-	-	-	(625,148)	(625,148)	
Surplus after capital transfer & contribution	9,471,257	3,760,000	13,231,257	28,005,842	14,774,585	

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments on comparable basis	Final Budget	Actual amounts	Difference between final budget and actual	Reference
Figures in Rand						
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	9,471,257	3,760,000	13,231,257	28,005,842	14,774,585	

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments on comparable basis	Final Budget	Actual amounts	Difference between final budget and actual	Reference
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Figures in Rand

(a) Service charges

Service charges were successfully billed as budgeted. The variance is noted and is considered immaterial.

(b) Rental of facilities

Additional offices were filled by tenants after which then made an over collection in comparison with allocated budget. The increase was influenced lifting up the state of disaster, thus slowly opening up the economy.

(c) Agency Services

Collection is way below in comparison with the budget this emanates from commission which is still due as the department did not pay all monies due to the municipality

(d) Licences and permits

Target was Not achieved and we hope to use more enhancement strategies to improve even further.

(e) Other income

Other income was over collected than anticipated which resulted to positive cashflow for the municipality

(f) Interest in investments

Interest income was partially achieved, this due to the decrease in interest rate experienced during the COVID 19 pandemic. However the economy started to improve in the last quarter of the financial year including the interest rates.

(g) Property rates

Property rates billed were achieved with a significant improvement noted in billing in the last two quarters of the financial year.

(h) Government grants and subsidies

Government grants and subsidies allocations were received in accordance with the allocation

(i) Fines, penalties and forfeits

Less fines were issued this is due to less people being on the road because of the pandemic and COVID 19 restrictions slight increase noted in the last two quarters when the state of disaster was lifted.

(j) Employee costs

Variance in employee cost is mainly due to IPD director position being vacant for the first six months of the financial year and the delay in filling new posts by Human Resources Management.

(k) Depreciation

Depreciation is based on an estimates and also based on a depreciable assets in a financial year, there is a decrease in comparison with the prior year due to the disposal of assets and a revision of useful life of assets in most of the assets.

(n) Impairment provision

Impairment provision is based on an estimates based on the condition of assets through conditional assessments and verification, the amount disclosed is as a result of that exercise performed by the experts which was not provided for.

(o) VAT Impairment

The VAT was impaired based on potential amount recoverable and cost benefit consideration, if we were to pursue the Old VAT Debt.

(n) Debt Impairment

Variance on debt impairment is as a result of the municipality accounting based on an outstanding debt and payment patterns. Individual assessment was performed for customers, this is a non-cash item and it was expected that there will be an improvement in collection which then triggered the under budgeting

1. Contracted Service

The Municipality has reduced contracted services cost as means of cost cutting measures.

2. Grants and Subsidies

Actual amount for this item is sitting under contracted and general expenditure which accounts for payments relating to operational grants.

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments on comparable basis	Final Budget	Actual amounts	Difference between final budget and actual	Reference
Figures in Rand						

3. General Expenditure

Budget has been spent accordingly and is trend is above 90% which indicates signs of proper planning.

The accounting policies on pages 13 to 29 and the notes on pages 29 to 63 form an integral part of the annual financial statements.

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30

June 2022

1 Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

1.3 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.4 Going concern assumption

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

1.5 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Trade receivables

The municipality assesses its trade receivables, held to maturity investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that assumptions may change which may then impact our estimations and may then require a material adjustment to the carrying value of computer software and tangible assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, computer software is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of computer software and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 14 - Provisions.

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1.4 Significant judgements and sources of estimation uncertainty (continued)

Post retirement benefits

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 15.

1.5 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:
use in the production or supply of goods or services or for
administrative purposes, or
sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Subsequent measurement

Investment property is carried at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided to write down the cost, less estimated residual value by equal installments over the useful life of the property, which is as follows:

Item	Useful life
Property - land	indefinite
Property - buildings	25 - 30 years
Air-conditioners	5 - 7 years

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, including the nature or type of properties classified as held for strategic purposes, are as follows:

The municipality separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements.

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1.6 Investment property (continued)

The municipality discloses relevant information relating to assets under construction or development, in the notes to the annual financial statements.

1.7 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:
it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
the cost of the item can be measured reliably. Property,

plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

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

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

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Subsequent measurement

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses, unless a specific decision has been taken to revalue a certain class of assets and in such instance property, plant and equipment will be valued using the revaluation model.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited in revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

The useful lives of items of property, plant and equipment

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1.5 Property, plant and equipment (continued)

Item	Depreciation method	Average useful life in years
Land	Straight line	Infinite
Buildings	Straight line	25 - 30
Finance Lease Assets	Straight line	3
Plant and Equipment	Straight line	5 - 15
Furniture and office equipment	Straight line	5-10
Motor vehicles	Straight line	5-10
Computer equipment	Straight line	5-7
Infrastructure - Cemeteries	Straight line	15-30
Machinery and equipment	Straight line	5-7
Infrastructure - Electricity	Straight line	15 - 30
Infrastructure - Road	Straight line	10 - 50
Infrastructure - Solid Waste Disposal	Straight line	10 - 55
Specialised vehicles	Straight line	7-20

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the municipality holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements.

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

1.8 Intangible assets

An asset is identifiable if it either:

is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or

arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

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1.7 Intangible assets (continued)

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
the cost or fair value of the asset can be measured reliably.

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

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred. An

intangible asset arising from development (or from the development phase of an internal project) is recognised when:

it is technically feasible to complete the asset so that it will be available for use or sale. there is an
intention to complete and use or sell it.

there is an ability to use or sell it.

it will generate probable future economic benefits or service potential.

there are available technical, financial and other resources to complete the development and to use or sell the asset.

the expenditure attributable to the asset during its development can be measured reliably. Intangible

assets are carried at cost less any accumulated amortisation and any impairment losses.

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

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

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

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

Item	Depreciation method	Average useful life
Computer software, other	Straight line	3-5

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 10).

Intangible assets are derecognised: on

disposal; or

when no future economic benefits or service potential are expected from its use or disposal.

1.8 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.

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- **Heritage assets (continued)**

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.

The municipality separately discloses expenditure to repair and maintain heritage assets in the notes to the financial statements.

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

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

After recognition as an asset, a class of heritage assets, whose fair value can be measured reliably, is carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent impairment losses.

If a heritage asset's carrying amount is increased as a result of a revaluation, the increase is credited directly to a revaluation surplus. However, the increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same heritage asset previously recognised in surplus or deficit.

If a heritage asset's carrying amount is decreased as a result of a revaluation, the decrease is recognised in surplus or deficit. However, the decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that heritage asset.

- **Financial instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

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1.8 Financial instruments (continued)

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is:

cash;

a residual interest in another entity; or a contractual right to:

- 1 receive cash or another financial asset from another entity; or
- 2 exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

deliver cash or another financial asset to another entity; or

exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions. Loans

payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

equity instruments or similar forms of unutilised capital;

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- **Financial instruments (continued)**

a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:
the entity designates at fair value at initial recognition; or are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:
derivatives;

combined instruments that are designated at fair value;

instruments held for trading. A financial instrument is held for trading if:

- 1 it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
- 2 on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
- 3 non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
- 4 financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories: Financial instruments at fair value.

Financial instruments at amortised cost. Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Derecognition

- **Statutory receivables**

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The transaction amount (for purposes of this Standard) for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

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1.15 Statutory receivables (continued)

if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;

if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or

if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

interest or other charges that may have accrued on the receivable (where applicable); impairment losses;

and

amounts derecognised.

1.16 Leases

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

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.17 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

distribution at no charge or for a nominal charge; or

consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the first-in, first-out (FIFO) formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

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1.18 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

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

Useful life is either:

the period of time over which an asset is expected to be used by the municipality; or

the number of production or similar units expected to be obtained from the asset by the municipality.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.19 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

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

Useful life is either:

the period of time over which an asset is expected to be used by the municipality; or

the number of production or similar units expected to be obtained from the asset by the municipality.

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1.20 Employee benefits

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 and 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 cost 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

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution plans where the entity's obligation under the schemes is equivalent to those arising in a defined contribution retirement benefit plan.

Defined benefit plans

For defined benefit plans the cost of providing the benefits is determined using the projected credit method. Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan.

Consideration is given to any event that could impact the funds up to end of the reporting period where the interim valuation is performed at an earlier date.

Past service costs are recognised immediately to the extent that the benefits are already vested, and are otherwise amortised on a straight line basis over the average period until the amended benefits become vested.

To the extent that, at the beginning of the financial period, any cumulative unrecognised actuarial gain or loss exceeds ten percent of the greater of the present value of the projected benefit obligation and the fair value of the plan assets (the corridor), that portion is recognised in surplus or deficit over the expected average remaining service lives of participating employees. Actuarial gains or losses within the corridor are not recognised.

Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the entity is demonstrably committed to curtailment or settlement.

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The amount recognised in the statement of financial position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces by the fair value of plan assets.

Any asset is limited to unrecognised actuarial losses and past service costs, plus the present value of available refunds and reduction in future contributions to the plan.

1.21 Provisions and contingencies

Provisions are recognised when:

the municipality has a present obligation as a result of a past event;

it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and

a reliable estimate can be made of the obligation.

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1.18 Provisions and contingencies (continued)

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus .

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 35.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

1.19 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and

Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.20 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

uBuhlebezwe Local Municipality

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1.21 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting municipality.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

uBuhlebezwe Local Municipality

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1.23 Revenue from non-exchange transactions (continued)

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

1.24 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.25 Comparative figures

All municipalities were required to comply with MSCOA as from the 1st July 2017. uBuhlebezwe Local Municipality have implemented the MSCOA and comparative figures have been reclassified to conform to changes in presentation in the current year.

1.26 Unauthorised expenditure

Unauthorised expenditure means:

overspending of a vote or a main division within a vote; and

expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.27 Fruitless and wasteful expenditure

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

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.28 Irregular expenditure

Irregular expenditure as defined in section 1 of the MFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

- this Act; or
- the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- any provincial legislation providing for procurement procedures in that provincial government.

uBuhlebezwe Local Municipality

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1.26 Irregular expenditure (continued)

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the MFMA requires the following (effective from 1 April 2008):

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.27 Segment information

A segment is an activity of an entity:

that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

1.28 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

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 economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 01/07/2021 to 30/06/2022.

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30

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1.29 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

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

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

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.30 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified: those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

1.31 Principal and Agent arrangements

Identification

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Accounting by agent

An agent recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal).

An agent does not recognise expenses it incurs on behalf of the principal in its statement of financial performance. The result of the transaction with third parties, in this case suppliers, results in the principal having the ability to use all, or substantially all, of the resources related to that transaction and not the agent.

Recognising assets and liabilities as an agent

uBuhlebezwe Local Municipality

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1.28 Principal and Agent arrangements (continued)

The Framework for the Preparation and Presentation of Financial Statements requires, inter-alia, that an entity must control an asset, as a result of a past event, before it can be recognised in the statement of financial position. Consequently, an agent assesses whether the resources it holds as a result of undertaking transactions with third parties on behalf of the principal are under its control and would otherwise meet the definition and recognition criteria for such assets in accordance with other Standards of GRAP.

Where an agent holds cash or other monetary assets on behalf of its principal, it is necessary to assess whether this should be recognised as an asset by the agent, with a corresponding liability in respect of the obligation to transfer the amounts to the principal. In making this assessment, the agent considers whether it controls (even if this control is temporary) the cash or other asset it holds, and consequently whether it meets the definition of an asset in accordance with the Framework for Preparation and Presentation of Financial Statements.

1.29 Unspent Conditional Grants and receipts

Unspent portion of the conditional grants are accounted as current liabilities.

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
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2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation: Years beginning on or after	Effective date:	Expected impact:
GRAP 108: Statutory Receivables Material	01 April 2020	Expected impact is Not
GRAP 21 : Effects on past decisions on materiality	01 April 2020	Expected impact is Not Material
GRAP 104: Financial Instruments Material	01 April 2020	Expected impact is ot

2.2 Standards and interpretations issued, but not yet effective

The following standards which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2022 or later periods:

Standard/ Interpretation: Years beginning on or after	Effective date:	Expected impact:
GRAP 1 (amended): Presentation of Financial Statements	01 April 2023	Expected impact is ot Material
GRAP 25 (as revised 2021): Employee Benefits	01 April 2023	Expected impact is Not Material

01 April 2019
material impact

Unlikely there will be a

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June
2022

Figures in Rand	2022	2021
3. Inventories		
Consumable stores	17,592	11,595
Land held for sale	5,960,123	8,328,772
	5,977,715	8,328,772
Disposals	(540,701)	(2,368,649)
	5,437,014	5,971,718
Carrying value of inventories carried at fair value less costs to sell	5,960,123	8,283,525
Inventories recognised as an expense during the year	540,701	2,368,649
Consumables stores relate to Cleaning chemicals and Stationery and there were no write downs. Land held for sale is included in the Assets Held for Sale.		
4. VAT receivable		
VAT	5,061,597	2,834,451
VAT is disclosed on the accrual basis, declarations to SARS are made on payments basis.		
The municipality has conducted a VAT review to ensure that all periods assessed by SARS and monies due to the municipality are resolved and paid to the municipality.		
Additional text		
5. Trade receivable from non exchange transaction		
Gross balances		
Rates	59,459,746	53,660,430
Fines	4,251,878	3,851,043
	63,711,624	57,511,473
Less: Allowance for impairment		
Rates	(38,707,691)	(31,497,396)
Fines	(4,249,747)	(3,465,939)
	(42,957,438)	(34,963,335)
Net balance		
Rates	20,752,055	22,163,034
Fines	2,131	385,104
	20,754,186	22,548,138
The table below illustrates the ageing of receivables from non-exchange		
Current (0-30 days)	2,809,416	2,793,303
31- 60 days	4,252,713	1,620,261
61- 90 days	3,377,525	1,224,331
91 - 120 days	3,295,781	1,136,810
121 - 365 days	45,724,311	46,885,755
	59,459,746	53,660,460
Statutory Receivables - Rates	59,459,746	53,660,460

uBuhlebezwe Local Municipality

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2022

Figures in Rand	2022	2021
5. Trade receivable from non exchange transaction (continued)		
Statutory Receivables - Rates past due and Impaired		
Current (0 -30 days)	2,276,730	3,035,640
31 - 60 days	1,541,324	2,055,099
61 - 90 days	3,046,197	1,755,194
91 - 120 days	1,085,119	1,446,825
121 - 365 days	39,062,423	31,437,095
	47,011,793	39,729,853
Statutory Receivables - Rates past due and not Impaired		
Current (0 -30 days)	673,105	897,474
31 - 60 days	339,572	452,763
61 - 90 days	261,742	348,990
91 - 120 days	334,491	445,989
121 - 365 days	10,839,043	11,785,391
	12,447,953	13,930,607
Statutory Receivables - Fines		
Current (0 -30 days)	4,251,878	3,851,043
Reconciliation of allowance for impairment		
Rates	(38,707,690)	(31,497,396)
Fines	(4,249,747)	(3,465,939)
	(42,957,437)	(34,963,335)

Consumer debtors past due but not impaired

Past due and not impaired amounts relates mainly to government debts and indigents, At 30 June 2022, R12,447, 953 (2021: R13, 930 689 -) were past due but not impaired.

Consumer debtors impaired

Property rates are classified as statutory receivables and arises in terms of the Municipal Property Rates Act of 2004 Traffic Fines are issued to drivers in violation of Criminal Procedures Act No. 51 of 1977

Property rates are calculated by multiplying the market value of immovable property by a cent amount in the Rand that a municipal council has determined. In terms of the Municipal Council resolution no interest is levied on overdue amounts

All Statutory receivables have been tested for impairment based on whether the customer account has amounts outstanding over 60 days, in this instance the total balance outstanding are impaired and a discount rate of 7% based on the prime lending rates was utilised. There were no significant impairment losses other than a revision of impairment losses for the year.

Transaction amount for Property rates is determined by applying the rates approved by the council to the market values of the properties. Transaction amount is adjusted by exemptions and approved rebates to qualifying customers.

Transaction amount for Traffic fines determined by schedule 3 of Administrative Adjudication of Road Traffic Offences Act.

Due to COVID-19 pandemic the collection rates has decreased significantly which has resulted in an increase in impairment losses for the year. The collection rate for the year including the number of debtors days was utilised in impairing all debtors with an ageing over 60 days outstanding.

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June
2022

Figures in Rand	2022	2021
6. Receivables from exchange transactions		
Housing debtors	103,275	110,275
Prepaid expenses	984,125	938,661
Consumer debtors - Waste Management	8,203,324	6,687,814
Consumer debtors - Rental	1,776,795	2,125,020
License Commission	747,064	-
Inventory Debtor	258,509	-
Accrued Interest	346,823	345,193
Less: Allowance for Impairment-Refuse	(5,340,280)	(3,517,309)
Less: Allowance for Impairment- Rental	(1,162,124)	(1,205,992)
	5,917,511	5,483,662

Agency Services

Drivers Licences	1,336,919	1,267,098
(INEP) Electrification	8,000,000	6,113,935
	9,336,919	7,381,033

No receivables from exchange were pledged as security for liabilities.

None of the receivables from exchange have been renegotiated.

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June
2022

Figures in Rand	2022	2021
7. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	507	204
Bank balances	18,860,963	2,431,826
Short-term deposits	146,290,206	156,775,997
	165,151,676	159,208,027

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2022	30 June 2021	30 June 2020	30 June 2022	30 June 2021	30 June 2020
Nedbank- Current account 1214909428	17,786,668	-	-	17,811,928	-	-
FNB- 52552416194	1,054,227	2,387,020	116,668,661	1,054,220	2,431,826	105,697,429
ABSA - 9356939209	-	49,471,669	31,790,809	-	49,471,668	31,790,809
FNB- Equitable share 62143895988	295,638	18,274,947	246,792	295,638	18,274,947	246,792
FNB- Sangcwaba Housing 62248166218	750,264	733,918	719,847	750,264	733,918	719,847
FNB- Equitable share- 62895356113	102,718	100,401	-	102,718	100,401	-
FNB- Equitable share 62833993060	29,563	28,482	-	29,563	28,482	-
NedBank- 7881076763/118	2,742,309	-	-	2,742,306	-	-
NedBank- 7881076763/167	26,000,000	-	-	26,000,000	-	-
NedBank- 7881076763/166	20,697,152	-	-	20,697,152	-	-
NedBank- 7881076763/162	1,023,229	-	-	1,023,229	-	-
NedBank- 7881076763/154	-	20,000,000	-	-	20,000,000	-
STD Bank-Equitable share 068730276 -001	130,312	128,316	126,630	130,311	128,316	126,630
STD Bank-Equitable share 068730276 -004	-	31,229,207	-	-	31,229,207	-
STD Bank-Equitable share 068730276 -008	16,443	16,070	15,750	16,442	16,070	15,750
STD Bank-Equitable share 068730276 -018	-	10,035,945	-	-	10,035,945	-
STD Bank-Equitable share 068730276 -019	-	15,000,000	-	-	15,000,000	-
STD Bank-Equitable share 068730276 -007	-	-	10,238,403	-	-	10,238,403
STD Bank-Equitable share 068730276 -034	25,689,641	-	-	25,689,641	-	-
STD Bank-Equitable share 068730276 -035	20,256,795	-	-	20,256,795	-	-
STD Bank-Equitable share 068730276 -036	27,235,526	-	-	27,235,526	-	-
FNB- 74879892154	-	11,755,726	-	-	11,755,726	-
ABSA - 2080309987	21,319,574	-	-	21,319,574	-	-
Total	165,130,059	159,161,701	159,806,892	165,155,307	159,206,506	148,835,660

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

Figures in Rand

8. Investment property

2022					2021	
Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value Valuation	Cost /	Accumulated depreciation and accumulated impairment	Carrying value	
Investment property	25,004,533	(1,914,850)	23,089,683	25,004,533	(1,756,423)	23,248,110

Reconciliation of investment property - 2022

	Opening balance	Depreciation	Total
Investment property	23,248,110	(158,427)	23,089,683

Reconciliation of investment property - 2021

	Opening balance	Depreciation	Total
Investment property	23,406,537	(158,427)	23,248,110

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Various land where council intends using it for future developments and fair value disclosed was based on the valuation by independent valuer.

Amounts recognised in surplus or deficit

Rental revenue from Investment property	1,151,394	896,184
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uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June
2022

Figures in Rand				2022		2021	
9. Property, plant and equipment							
2022				2021			
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	
Land	4,461,193	-	4,461,193	4,179,000	-	4,179,000	
Buildings	77,656,279	(16,987,113)	60,669,166	65,215,578	(15,668,609)	49,546,969	
Plant and machinery	23,564,216	(7,637,073)	15,927,143	23,785,807	(6,430,486)	17,355,321	
Furniture and fixtures	5,524,871	(3,511,751)	2,013,120	4,858,790	(3,570,445)	1,288,345	
Motor vehicles	18,133,778	(13,436,747)	4,697,031	18,450,097	(11,792,436)	6,657,661	
IT equipment	6,002,916	(4,111,174)	1,891,742	6,511,550	(4,264,632)	2,246,918	
Infrastructure	309,282,569	(189,414,992)	119,867,577	304,435,504	(182,770,913)	121,664,591	
Community	209,174,579	(82,620,285)	126,554,294	188,756,541	(75,983,755)	112,772,786	
Total	653,800,401	(317,719,135)	336,081,266	616,192,867	(300,481,276)	315,711,591	

uBuhlebezwe Local Municipality

Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

Figures in Rand

9. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Disposals	Transfers	Depreciation	Impairment loss	Total
Land	4,179,000	-	-	282,193	-	-	4,461,193
Buildings	49,546,969	12,377,452	-	-	(1,255,255)	-	60,669,166
Plant and Equipment	17,355,321	445,817	(38,784)	-	(1,835,211)	-	15,927,143
Furniture and fixtures	1,288,345	1,217,795	(21,109)	-	(471,911)	-	2,013,120
Motor vehicles	6,657,661	25,378	(26,713)	-	(1,959,295)	-	4,697,031
IT equipment	2,246,918	800,319	(35,014)	(617,479)	(503,002)	-	1,891,742
Infrastructure	121,664,591	13,105,718	(497,907)	-	(14,404,825)	-	119,867,577
Community	112,772,786	20,418,038	-	-	(6,552,610)	(83,920)	126,554,294
	315,711,591	48,390,517	(619,527)	(335,286)	(26,982,109)	(83,920)	336,081,266

Reconciliation of property, plant and equipment - 2021

	Opening balance	Additions	Disposals	Transfers received	Depreciation	Impairment loss	Prior year error adjustment	Total
Land	4,179,000	-	-	-	-	-	-	4,179,000
Buildings	44,240,087	8,298,721	(10,738)	-	(1,272,306)	(1,708,795)	-	49,546,969
Plant and machinery	9,202,691	9,573,208	-	-	(1,500,935)	-	80,357	17,355,321
Furniture and fixtures	1,015,812	881,214	-	-	(430,947)	-	(177,734)	1,288,345
Motor vehicles	6,113,526	2,849,048	(150,080)	-	(2,154,833)	-	-	6,657,661
IT equipment	1,073,832	1,646,101	(123)	(116,308)	(453,961)	-	97,377	2,246,918
Infrastructure	128,042,951	16,057,898	(1,540,013)	-	(19,487,119)	(1,409,126)	-	121,664,591
Community	105,019,696	14,530,102	-	-	(6,637,231)	(139,781)	-	112,772,786
	298,887,595	53,836,292	(1,700,954)	(116,308)	(31,937,332)	(3,257,702)	-	315,711,591

Property, plant and equipment (continued)**Reconciliation Of Work-in-Progress 2022**

Included within	Included within	Included within	Total	
	Infrastructure	Community	Other PPE	
Opening balance	14,907,979	6,144,601	22,248,746	43,301,326
Additions	11,003,163	18,753,739	12,515,793	42,272,695
Transferred to completed items	(9,047,471)	(21,295,922)	(1,008,336)	(31,351,729)
	16,863,671	3,602,418	33,756,203	54,222,292

Reconciliation of Work-in-Progress 2021

Included within	Included within	Included within	Total	
	Infrastructure	Community	Other PPE	
Opening balance	17,922,180	3,981,340	26,237,251	48,140,771
Additions/capital expenditure	16,057,898	13,814,827	10,735,082	40,607,807
Other movements [specify]	-	-	(373,158)	(373,158)
Transferred to completed items	(19,072,099)	(11,651,566)	(14,350,429)	(45,074,094)
14,907,979		6,144,601	22,248,746	43,301,326

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**

Contracted services	-	2,183,615
Community Assets	34,020	-
Infrastructure Assets	356,964	-
Buildings	311,160	-
Motor Vehicle	1,373,910	-
Plant and Equipment	401,160	-
	2,477,214	2,183,615

There are no indications that projects in Work in Progress are impaired.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Revamping on Municipal Building took longer than anticipated time to complete that is Revamping of Municipal Building where construction was halted during the current and prior year, however the building is now completed and

Golf Course Electrification still sitting on WIP due to underground service pipes and detailed engineering works report has not been obtained/handed over from the previous owner. Therefore, municipality cannot obtain water use license for further developments.

No property plan and equipment are pledged as a security.

Refer to note 34 for the amount of contractual commitments for the acquisition of property plan and equipment.

No contractual commitments for the acquisition, maintenance and restoration of heritage assets are in place at the moment

10. Intangible assets

2022				2021		
Cost / Valuation		Accumulated amortisation and accumulated impairment	Carrying value Valuation	Cost /	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	5,391,875	(1,488,405)	3,903,470	5,562,081	(1,189,917)	4,372,164

Reconciliation of intangible assets - 2022

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software	4,372,164	1,279,400	(900,000)	(848,094)	3,903,470

Reconciliation of intangible assets - 2021

	Opening balance	Additions	Amortisation	Total
Computer software	1,321,106	3,608,827	(557,769)	4,372,164

11. Heritage assets

2022				2021		
Cost / Valuation		Accumulated impairment losses	Carrying value Valuation	Cost /	Accumulated impairment losses	Carrying value
Historical monuments	4,808,819	-	4,808,819	4,808,819	-	4,808,819

Reconciliation of heritage assets 2022

	Opening balance	Total
Historical monuments	4,808,819	4,808,819

Reconciliation of heritage assets 2021

	Opening balance	Total
Historical monuments	4,808,819	4,808,819

12. Payables from exchange transactions

Trade payables	5,092,952	12,152,113
Unallocated Deposits	62,817	186,326
Retention	6,168,863	7,087,806
Advanced Payments	2,604,345	2,433,096
	13,928,977	21,859,341

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13. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

Building Plans Information Systems		- 1,193
Electrification : DOE		- 2,886,065
Sangcwaba Grant	507,555	507,555
Tittle Deed restoration Programme	100,000	100,000
	607,555	3,494,813

14. Provision for Long Service

Reconciliation of provisions - 2022

	Opening Balance	Additions	Total
Leave pay provision	5,950,617	1,281,503	7,232,120
Long term service award provision	2,440,774	405,237	2,846,011
	8,391,391	1,686,740	10,078,131

Reconciliation of provisions - 2021

	Opening Balance	Additions	Reduction due to re-measurement or settlement without cost to entity	Total
Leave pay provision	4,972,903	977,714	-	5,950,617
Long term service award provision	2,498,000		- (57,226)	2,440,774
	7,470,903	977,714	(57,226)	8,391,391
Non-current liabilities			2,846,011	2,440,774
Current liabilities			7,232,120	5,950,617
			10,078,131	8,391,391

Long services award are payable after ten years of continuous services and every five years thereafter to employees.

Provision is an estimate of the long service award base on historic staff turnover, taking into account management estimate of the likelihood that staff may leave before long services become due. No other long services benefit are provided to employees.

15. Employee benefit obligations

Long service awards

Independent valuers, One Pangaea Financial, carried out a statutory valuation as at 30 June 2022. The actuarial valuation determined that the retirement plan was in a sound financial position.

Post retirement benefit plan

The Municipality's personnel are members of one of the Natal Joint Municipal Pension retirement funds, namely the Superannuation, Retirement and Provident Funds. As the aforementioned funds are multi-employer funds, the allocation of any surplus/deficit to individual municipalities cannot be determined. Furthermore disclosure of further details such as actuarial assumptions, cannot be attributed to any specific municipality and is of no relevance to users of the municipality's financial statements. As the required disclosure information cannot be obtained the funds are all treated as defined contribution plans.

Post-retirement medical aid plan

The municipality operates on 6 accredited medical aid schemes, namely Bonitas, Keyhealth, LA Health, Hosmed, Fedhealth and Samwumed. Pensioners continue on the option they belonged to on the day of their retirement. Independent Actuaries and consultants, carried out a statutory valuation as at 30 June 2022. The post-retirement medical obligations at 30 June 2022 quantified the present value of unfunded obligations at R11,306,495. The Current-service costs for the year ending 30 June 2022 is estimated at R876 263. The principal actuarial assumptions used included a discount rate of Yield Curve, and a health care cost inflation rate of CPI + 1.

Post Medical Aid benefits: The amounts recognised in the statement of financial position are as follows: Carrying

Value

Opening Balance	(8,708,710)	(4,644,000)
Current Service Cost	(867,263)	(290,000)
Current Interest Cost	(1,061,521)	(583,000)
Benefits Paid	156,917	394,000
Actuaries Gains or losses over the financial ear	(825,921)	(3,585,710)
	(11,306,498)	(8,708,710)

Age

20 - 24	24.00 %	24.00 %
25 - 29	18.00 %	18.00 %
30 - 34	15.00 %	15.00 %
35 - 39	10.00 %	10.00 %
40 - 44	6.00 %	6.00 %
45 - 49	4.00 %	4.00 %
50 - 54	2.00 %	2.00 %
55 - 59	1.00 %	1.00 %

- -

Post Medical Aid Benefits: The amounts recognised in the Statement of Financial Performance were as follows:

Opening balance	8,708,710	4,644,000
Actuarial gains (losses)	825,921	3,585,710
Assets distributed on settlements	1,771,867	479,000
	11,306,498	8,708,710

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16. Revenue

Service charges	3,088,142	3,057,064
Rental of facilities	1,151,394	896,184
Agency services	1,336,919	1,267,098
Licences and permits	2,600,772	3,299,716
Other income - Miscellaneous	504,218	1,751,307
Interest received - investment	8,555,154	7,569,455
Property rates	24,389,460	21,320,965
Government grants	159,634,257	170,394,745
Donation Received	4,017,521	-
Fines	427,339	446,324
Other transfer revenue 1	560,684	-
Other transfer revenue 2	1,412,139	331,464
	207,677,999	210,334,322

The amount included in revenue arising from exchanges of goods or services are as follows:

Service charges	3,088,142	3,057,064
Rental of facilities and equipment	1,151,394	896,184
Agency services	1,336,919	1,267,098
Licences and permits	2,600,772	3,299,716
Other income - Miscellaneous	504,218	1,751,307
Interest received - investment	8,555,154	7,569,455
	17,236,599	17,840,824

The amount included in revenue arising from non-exchange transactions is as follows:

Taxation revenue

Property rates	24,389,460	21,320,965
Transfer revenue		
Government grants	159,634,257	170,394,745
Donation Received	4,017,521	-
Fines	427,339	446,324
Other transfer revenue 1	560,684	-
Other transfer revenue 2	1,412,139	331,464
	190,441,400	192,493,498

17. Service charges

Refuse removal	3,031,721	2,954,509
Other service charges	56,421	102,555
	3,088,142	3,057,064

18. Housing operating account

Loans extinguished by Government on 1 April 1998	373,787	373,787
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The housing operating account is represented by the following assets and liabilities

Housing selling scheme loans	122,298	122,298
Bank and cash	251,489	251,489
Assets	373,787	373,787
Total Housing Development Fund Assets and Liabilities	373,787	373,787

Figures in Rand	2022	2021
19. Rental of facilities and equipment		
Premises		
Hall hire	176,363	185,500
Rental of Buildings	975,031	710,684
	1,151,394	896,184
	1,151,394	896,184
20. Other income		
Rates Clearance	16,463	1,102
Admin Fees	-	1,870
Tender Documents	64,579	79,694
Other Revenue	221,187	1,575,269
Breakages and Losses Recovered	1,182	257
Photocopies and Faxes	491	-
Revenue from the Sale of Land	115,955	43,154
Building Plans Approval	44,938	-
Cemetery and Burial Fees	39,423	49,961
	504,218	1,751,307
21. Investment revenue		
Interest revenue		
Short term investments	8,555,154	7,569,455

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22. Property rates

Statutory Revenue

Residential	9,899,620	7,050,844
Commercial	5,456,218	3,681,690
State Owned Properties	4,984,790	6,450,778
Agricultural	3,794,394	3,693,553
Communal	-	265,428
Industrial	254,438	174,298
Public Service Infrastructure	-	4,374
	24,389,460	21,320,965

Valuations

Residential	613,574,390	610,258,890
Commercial	216,205,503	188,909,003
State Owned	440,602,000	220,000
Industrial	13,916,000	13,916,000
Municipal	65,955,003	66,159,004
Agricultural	1,557,832,964	1,557,041,977
Vacant Land	14,833,002	15,066,003
Public Service Infrastructure	220,000	441,281,000
Communal Land	83,037,700	83,037,701
Place Of Worship	14,785,000	14,785,000
Servitude	358,744,000	358,744,000
	3,379,705,562	3,349,418,578

Valuations on land and buildings are performed every 5 years. In terms of the new MPRA legislation an extension of 1 year has been granted. The last general valuation came into effect on 1 July 2018. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alteration and subdivisions. Rates are levied in 12 monthly equal instalments with the first being due at the end of July and the last instalment is in June.

The municipality does not levy rates on the first R15 000 of the market value of properties assigned to the categories below:

Residential
Agricultural
Small holding (Agricultural) Commercial
Industrial and Communal

23. Government grants and subsidies**Operating grants**

Equitable share	121,143,064	138,604,000
FMG	1,920,000	1,900,000
COVID 19 -Disaster Management Relief Grant- Income	-	374,484
Gym Park	-	50,660
Library Grant	1,177,000	1,131,000
Building Plan Grant	1,193	-
EPWP	2,131,000	1,903,000
LED Grant	1,000,000	-
	127,372,257	143,963,144

Capital grants.

MIG	32,262,000	26,431,601
	159,634,257	170,394,745

Conditional and Unconditional

Included in above are the following grants and subsidies received.

Conditional grants received	38,491,193	31,790,745
Unconditional grants received	121,143,064	138,604,000
	159,634,257	170,394,745

Equitable Share

Current-year receipts	121,143,064	138,604,000
Conditions met - transferred to revenue	(121,143,064)	(138,604,000)
	-	-

FMG Grant

Current-year receipts	1,920,000	1,900,000
Conditions met - transferred to revenue	(1,920,000)	(1,900,000)
	-	-

Electrification Grant

Balance unspent at beginning of year	2,886,064	9,000,000
Current-year receipts	8,000,000	(6,113,936)
Conditions met - transferred to revenue	(8,000,000)	-
Surrendered to the funder	(2,886,064)	-
	-	2,886,064

COVID 19 Disaster recovery Grant

Current-year receipts	-	374,477
Conditions met - transferred to revenue	-	(374,477)
	-	-

Municipal Infrastructure Grant

Balance unspent at beginning of year	-	601
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23. Government grants and subsidies (continued)

Current-year receipts	32,262,000	26,431,000
Conditions met - transferred to revenue	(32,262,000)	(26,431,601)

- -

Library Grant

Current-year receipts	1,177,000	1,131,000
Conditions met - transferred to revenue	(1,177,000)	(1,131,000)

- -

LED Grant

Current-year receipts	1,000,000	-
Conditions met - transferred to revenue	(1,000,000)	-

- -

Title Deeds Restoration Programme Grant

Balance unspent at beginning of year	100,000	100,000
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Sangcwaba Grant

Balance unspent at beginning of year	507,555	507,555
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EPWP Grant

Current-year receipts	2,131,000	1,903,000
Conditions met - transferred to revenue	(2,131,000)	(1,903,000)

- -

Gym Park Grant

Balance unspent at beginning of year	-	50,661
Conditions met - transferred to revenue	-	(50,661)

- -

Building Plans Information Systems Grant

Balance unspent at beginning of year	1,193	1,193
Current-year receipts	(1,193)	-

- 1,193

24. Employee related costs

Basic salaries and wages	57,085,247	54,686,135
Bonus	4,280,604	3,538,788
Medical aid - company contributions	5,843,215	7,181,903
UIF	496,999	632,987
Other payroll levies	25,728	206,601
Leave pay provision charge	3,345,897	2,844,685
Pension	8,536,473	8,264,105
Travel, motor car, accommodation, subsistence and other allowances	2,775,777	2,313,422
Overtime payments	2,857,480	3,481,843
Long-service awards	482,356	216,649
Housing benefits and allowances	119,593	108,987
Post Retirement Obligation	512,412	455,578
Other employee related costs	200,796	162,184
	86,562,577	84,093,867

Remuneration of Municipal Manager

Annual Remuneration	850,102	845,240
Performance Bonuses	99,384	-
Contributions to UIF, Medical and Pension Funds	262,352	266,845
Other	247,063	240,305
	1,458,901	1,352,390

Remuneration of Chief Finance Officer

Annual Remuneration	625,799	671,134
Performance Bonuses	65,205	-
Contributions to UIF, Medical and Pension Funds	77,418	75,714
Other	195,160	117,343
	963,582	864,191

Corporate and human resources (corporate services)

Annual Remuneration	714,149	749,567
Performance Bonuses	65,205	-
Contributions to UIF, Medical and Pension Funds	103,068	67,281
Other	76,371	75,309
	958,793	892,157

Social Development

Annual Remuneration	626,949	633,778
Performance Bonuses	68,686	-
Contributions to UIF, Medical and Pension Funds	113,786	106,588
Other	200,733	203,315
	1,010,154	943,681

Technical Services

Annual Remuneration	405,453	265,720
Acting Allowance	35,659	54,996
Contributions to UIF, Medical and Pension Funds	1,240	595

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24. Employee related costs (continued)

Other	128,785	74,134
Back Pay	5,837	-
	576,974	395,445

The Director Technical Services was appointed and assumed Her duties in 1 February 2021.

25. Remuneration of Councillors

Mayor	902,932	906,355
Deputy Mayor	624,237	730,991
Exco Members	1,979,574	1,682,148
Speaker	691,711	731,836
Councillors	6,173,997	6,384,515
	10,372,451	10,435,845

The Accounting officer affirms that remuneration of councillors disclosed above are within the upper limits envisaged in section 219 of the constitution and were aligned with gazette number 43246 issued on 24 April 2020.

In-kind benefits

The Mayor, Deputy Mayor, Speaker, and Mayoral Committee Members are full-time. Mayor and speaker is provided with an office and secretarial support at the cost of the Council.

The Mayor, Deputy Mayor, and Speaker each have the use of separate Council owned vehicles for official duties.

The Mayor has two full-time bodyguards.

26. Depreciation and amortisation

Property, plant and equipment	26,583,456	31,948,089
Investment property	158,427	158,427
Intangible assets	848,093	557,769
	27,589,976	32,664,285

27. Impairment

Impairments

Property, plant and equipment	83,920	3,257,702
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28. Finance Cost

VAT Impaired during the current year	(9,010,351)	1,615,308
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29. Provision for Bad debts

VAT Written off	4,172,254	-
Traffic Fines	783,809	123,787
Bad debts written off	8,989,395	11,231,368
	13,945,458	11,355,155

30. Contracted services

Security services	5,876,577	4,505,291
Legal fees	2,595,372	985,636
Valuation services	465,063	103,156
Landfill Site Rental	737,815	813,759
Repairs and Maintenance	2,479,606	2,183,615
Catering	378,166	191,198
Event promoters	521,633	430,036
Electrification Projects	-	545,206
Consultants and Professional Services	5,267,316	7,752,974
Pest control and fumigation	11,217	10,200
Audit committee fees	279,121	137,703
	18,611,886	17,658,774

31. General expenses

Mscosa Implementation and system development	982,555	2,132,777
Advertising	1,623,615	1,642,776
Auditors remuneration	1,955,648	2,265,445
Bank charges	363,499	328,896
Compensation Fund	452,089	978,734
Consumables	1,231,192	694,564
Entertainment	52,876	40,178
Road Traffic levy	3,670	-
Free Basic Services	2,486,649	1,188,632
Insurance	1,116,868	951,939
Community development and training	-	198,240
Operating Leases: Furniture and Office	968,167	688,601
Parking Fees	121,942	124,250
SDL	780,323	761,032
Specialised Computer Service	1,217,561	1,079,911
Fuel and oil	3,278,734	2,327,392
Postage and courier	215,181	190,451
Printing and stationery	528,405	512,851
Bursary Youth	531,692	593,670
Employment creation and assistant programme	-	68,250
Trainings	3,064,725	595,647
Software expenses	920,933	487,085
Ward Committees	726,913	1,217,879
Subscriptions and membership fees	1,110,760	1,128,687
Travel - local	1,605,722	1,521,250
Water and electricity	763,725	1,078,234
Uniforms/ Protective Clothing	799,286	816,666
Communication costs	1,717,197	1,945,687
Licence and permits	313,660	352,575
Community Development Programme	1,708,840	973,526
	30,642,427	26,885,825

32. Cash generated from operations

Surplus	28,036,954	20,932,631
Adjustments for:		
Depreciation and amortisation	27,806,387	32,664,285
Loss on sale	625,148	1,368,952
Donation Received	(3,987,521)	-
Impairment deficit	83,920	3,257,702
Provisions	1,281,503	11,355,155
Long Service Award	-	216,649
Post Retirement Obligation	- 13,945,460	455,578
Debt impairment		-
VAT Impairment Reversal	(9,010,351)	-
Other non-cash item	(30,513)	291,442
Changes in working capital:		
Inventories	534,704	2,378,676
Receivables from exchange transactions	(433,849)	144,807
Trade receivables from non-exchange transactions	1,793,953	(11,692,187)
Payables from exchange transactions	(7,930,364)	3,113,351
VAT	(2,227,146)	688,330
Unspent conditional grants and receipts	(2,887,258)	2,374,517
Payables from Non exchange	5,000,000	-
	52,601,027	67,549,888

33. Financial instruments disclosure**Categories of financial instruments****2022****Financial Assets**

	At amortised cost	Total
Trade and other receivables from exchange transactions	9,535,294	9,535,294
Other receivables from non-exchange transactions	20,754,185	20,754,185
Cash and cash equivalents	165,151,675	165,151,675
	195,441,154	195,441,154

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	18,930,871	18,930,871

2021**Financial assets**

	At amortised cost	Total
Trade and other receivables from exchange transactions	5,483,662	5,483,662
Other receivables from non-exchange transactions	22,548,138	22,548,138
Cash and cash equivalents	159,208,027	159,208,027
	187,239,827	187,239,827

Financial liabilities

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33. Financial instruments disclosure (continued)

	At amortised cost	Total
Trade and other payables from exchange transactions	21,859,347	21,859,347

34. Commitments**Authorised capital expenditure****Already Contracted for but not provide for**

Infrastructure	4,216,926	5,161,256
Building	-	10,962,818
Intangible Assets Community	- 1,410,298	180,000
		-
	5,627,224	16,304,074

Total capital commitments

Already contracted for but not provided for	5,627,224	10,666,157
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Authorised operational expenditure**Already contracted for but not provided for**

Operating Expenditure	6,045,522	8,463,688
Electrification	11,722,945	1,237,174
	17,768,467	9,700,862

Not yet contracted for and authorised by accounting officer.

Electrification	-	2,448,231
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Total operational commitments

Already contracted for but not provided for	17,768,467	9,700,862
Not yet contracted for and authorised by accounting officer	-	2,448,231
	17,768,467	12,149,093

Total commitments**Total commitments**

Authorised capital expenditure	5,627,224	10,666,157
Authorised operational expenditure	17,768,467	12,149,093
	23,395,691	22,815,250

This committed expenditure relates to property and will be financed by available bank facilities, retained surpluses, and grants.

Operating leases - as lessee (expense)**Minimum lease payments due**

- within one year	383,117	1,149,338
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Operating Leases relates to the rental of photocopying machines which is on a long-term contract.

9. Contingencies

Contingent liabilities

The contingent liabilities as at 30 June 2022 is the amount of R 500 000 which relates to the outstanding rentals and eviction proceedings (Legal Cost).

The contingent Liability as at 30 June 2022 is the amount of R80 000.00 which relates to the Statistics SA and this case will be resolve in the upcoming year.

Contingent assets

The litigation was against the Municipality and Cllr Nancy Jili and 2 others where they falsely claimed the municipality on their personal homes' issues. The case was resolved after deliberations by external legal practitioners. The case was resolved and the mentioned councillors to reimburse the municipality an amount of R15 000.00. as cost to the municipality.

Litigations is in the process against the municipality relating to an ill - informed resolution taken by council to condone the sale of a council owned property way below its market value. A short period after a new council was elected and they then resolved by rescinding the resolution to sell the mentioned property. A process of then declaring the sale agreement null and void was then commenced. The municipality's lawyer and management consider the likelihood of the action against the municipality being successful as likely.

The contingent assets as at 30 June 2022 is the amount of R11 Million in terms of taxed costs relating to a litigation on a sale of council property.

10. Related parties

There were related party transactions in the current financial year. The two related party transactions were the Municipalities councillors and s 57 employees as per Grap 20

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35. Related parties (continued)

Remuneration of key management

Councillors.

2022

Name	Basic salary	Total
Councillors	10,372,452	10,372,452

Section s57 Employees

2022

Name	Basic salary	Acting allowance	Other benefits received	Total
Municipal manager	850,102	-	608,799	1,458,901
Chief Financial Officer	625,799	-	337,783	963,582
Corporate Services Manager	714,149	-	244,644	958,793
Social Development Manager	626,949	-	383,205	1,010,154
Technical Manager	405,453	35,659	135,862	576,974
	3,222,452	35,659	1,710,293	4,968,404

2021

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36. Related parties (continued)

Name	Basic salary	Acting Allowance	Other benefits received	Total
Municipal manager	845,240		- 507,150	1,352,390
Chief Financial Officer	671,134		- 193,056	864,190
Corporate Services Manager	749,567		- 142,589	892,156
Social Development Manager	633,778		- 309,903	943,681
Technical Manager	265,720	54,996	74,729	395,445
	3,165,439	54,996	1,227,427	4,447,862

In the financial year 2021 /2022 financial year Ubuhlebezwe Local Municipality received a donation of Community and Infrastructure assets from the District Municipality: Harry Gwala, which falls within the legal mandate and the jurisdiction of the municipality to a fair value amount of R 3 762 520,67.

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36. Change of Accounting estimation Uncertainties and Adjustments

Changes in Accounting Estimates

In terms of GRAP 17 - Property, Plant and Equipment, the municipality is required to assess the useful lives and depreciation methods at each reporting period date. In the current financial year, the management have revised the useful lives of 68 assets which had a remaining useful life of less than a year. The revision was accounted for a change in accounting estimates. the remaining useful lives were reviewed based on the condition assessment carried out during physical verification.

Impact on Statement of Financial Performance	Old Basis	Impact due to the change of estimate	New Basis
Depreciation (Plant and machinery)	48,189	(20,270)	27,919
Depreciation (Motor Vehicles)	333,853	(140,425)	193,428
Depreciation (IT Equipment)	135,744	(72,439)	63,305
Depreciation (Furniture and fixtures)	45,377	(15,185)	30,192
Depreciation (Infrastructure)	5,500,697	(4,390,558)	1,110,139
Depreciation (Intangibles)	618,505	(360,663)	257,842
Depreciation (Community)	720,526	(576,421)	144,105
	7,402,891	(5,575,961)	1,826,930

37. Going concern

We draw attention to the fact that at 30 June 2022, the municipality had an accumulated surplus of 528,910,274 and that the municipality's total assets exceed its liabilities by 529,284,061.

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

38. Risk management

Financial risk management

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 and Trade and other payables form exchange transaction amounting to R18 930 872.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2022	2021
Cash and Cash equivalent	165,151,675	159,208,027
Trade and Other Receivables from Exchange	5,917,511	5,483,662
Trade and Other Receivables from Non-Exchange	20,754,186	22,548,138

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39. Events after the reporting date

Management is aware of events that occurred post balance sheet date identified during the year ie.

After the financial year ending 30 June 2022 council written off irregular amount of R 21 271 046.00, R 27 297 404.00, and R 7 098 866.02, respectively. These amounts were inclusive of VAT. The resolution was taken following an investigation and site visits conducted by the Municipal Public Accounts Committee

40. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure	1,142	-
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Interest and penalties incurred by the municipality for up to March 2022 falls within the exemption period articulated in annexure of Circular 99 of the MFMA which stipulate that any interest levied during the said period should not constitute fruitless and wasteful expenditure, R1142 relates to interest paid during the last quarter of the financial year after the declaration of the end of state emergency(Disaster) declared by Minister of Cooperative Governance and Traditional Affairs due to the Pandemic.

42. Irregular expenditure

Opening balance	21,271,046	193,434,891
Add: Irregular Expenditure - Current year	52,019,679	66,535,431
Irregular Expenditure relating to Prior Year but Identified in the current year	1,257,668	-
Less: Amounts Written Off (Refer to Note Number 40)	(48,406,362)	(238,699,276)
	26,142,031	21,271,046

Analysis of expenditure awaiting write off per age classification

Current year	26,142,031	66,535,431
Prior years	-	(45,264,385)
	26,142,031	21,271,046

The Irregular expenditure is based on all transactions that were incurred whilst the composition of the bid adjudication was not as per the requirement legislation and any additional findings due to non-compliance with the legislation in terms of SCM processes. Disclose on irregular expenditure incurred is at 100 % coverage for 2014/15 ,2015/16 ,2016/17 ,2017/18 ,2018/19 ,2019 /20 ,2020/21 and 2021/22 financial years.

The Irregular Expenditure reported is exclusive of Value Added Tax.

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43. Prior period errors

The correction of the error(s) results in adjustments as follows:

1. VAT Receivables

Correction of VAT incorrectly raised on INEP Grant in prior years.

2. Plant and Equipment

Reclassification of assets incorrectly classified under furniture and Fittings.

3. IT Equipment

Reclassification of assets incorrectly classified under Furniture instead of I.T. Equipment.

4. Furniture

Correction of assets that was incorrectly classified under furniture instead of I.T Equipment

5. Community Assets

Correction of impairment that was incorrectly processed.

6. Receivable from non-exchange

Reclassification of categories from non-exchange to exchange.

7. Receivable From Exchange

Reclassification of categories from non-exchange to exchange.

8. Inventory

Writing of Self-help loan settled by the recipients and two properties sold in prior years that were erroneously omitted.

9.. Revenue from Non-Exchange Transaction

Being reclassification of categories from Revenue from Exchange to Revenue from Non-Exchange Revenue.

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43. Prior period errors (continued)			
Statement of Financial Position	Amount previously reported (2020/21)	Adjustment	Total
1. VAT Receivables	3,256,421	(421,969)	2,834,452
2. Plant and Equipment	17,274,964	80,832	17,355,796
3. IT Equipment	2,149,541	96,836	2,246,377
4. Furniture and Fixtures	1,466,079	(177,735)	1,288,344
5. Community Assets	113,052,348	(279,454)	112,772,894
6. Receivable from non-exchange	22,316,727	231,441	22,548,168
7. Receivable from Exchange	5,715,073	(231,441)	5,483,632
8. Inventory	8,283,525	(2,311,807)	5,971,718
Accumulated Surplus	483,133,374	(2,707,367)	480,426,007
	656,648,052	(5,720,664)	650,927,388
Statement of Financial Performance	Amount previously reported.	Adjustment	Total
1. Impairment of assets	139,726	(279,452)	(139,726)
2. Inventory	-	(26,403)	(26,403)
3. Revenue from Non-Exchange transaction	192,162,034	331,464	192,493,498
	192,301,760	25,609	192,327,369
44. Additional disclosure in terms of Municipal Finance Management Act			
Contributions to organised local government			
Current year subscription / fee	948,065	938,661	
Amount paid - current year	(948,065)	(938,661)	
	-	-	
Audit fees			
Current year Audit Fees	1,955,648	1,905,796	
Amount paid - current year	(1,955,648)	(1,905,796)	
	-	-	
PAYE, UIF & SDL			
Current year subscription / fee	13,208,859	12,094,692	
Amount paid - current year	(13,208,859)	(12,094,692)	
	-	-	
Pension and Medical Aid Contributions			
Current year subscription / fee	16,860,860	15,446,008	
Amount paid - current year	(16,860,860)	(15,446,008)	
	-	-	

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44. Additional disclosure in terms of Municipal Finance Management Act (continued)

VAT

VAT receivable	5,061,597	2,834,451
VAT payable	-	-
	5,061,597	2,834,451

VAT output payables and VAT input receivables are shown in note.

All VAT returns have been submitted by the due date throughout the year.

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44. Additional disclosure in terms of Municipal Finance Management Act (continued) 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 accounting officer and noted by council. The expenses incurred as listed hereunder have been approved by the accounting officer and have been noted by council. Furthermore , management did not note any material noncompliance with the municipal Finance Management Act

Section 36 deviations and reasons

The refuse truck NIX 8830 was taken to an authorized dealership CHM Commercial PMB for repairs. The truck in question is used by the municipality to collect refuse and it had to be attended to urgently since there was only one truck operating. The quotation to repair the truck came up to R55 441.88. It was impossible for the municipality to take the truck to other service providers to strip and re-assemble it. The municipality could not advertise for 7 days since the quote exceeded R30 000.00 as this was going to delay the municipality in service delivery. It was cost effective and time saving for the municipality to proceed with the quotation from CMH Commercial. Further to the above some faults were discovered and an additional work was done and the total amount of R118 494.18 had to be paid to the service provider. It is with the above reasons that the municipality deviated from normal SCM processes on the grounds of being impractical and impossible to follow normal SCM processes and appointed CMH Commercial PMB to repair the truck.	Amount 118,494
The Municipality was going to host a Vukambokodo Program. The maximum number of attendees that is expected per ward from all 14 wards was 3 delegates per ward. Since the delegates will be coming all over Ubuhlebezwe, It will be impractical to organise a taxi per ward as the taxi has a capacity of 15 passengers. This is also influenced by the proximity in terms of distance as well as taxi boundaries imposed by the taxi association. Due to the above reasons the Municipality had to apply regulation 36 of SCM regulations to procure the required service on the grounds of being impractical and impossible to follow normal SCM processes. A cheque was issued to Miss T Hlangu and a reimbursement will be done for each delegate for their transport costs.	4,410
The Municipality was going to host Izimbizo Zamadoda Program. The maximum number of attendees that is expected per ward from all 14 wards was 7 delegates per ward. Since the delegates will be coming all over Ubuhlebezwe, It will be impractical to organise a taxi per ward as the taxi has a capacity of 15 passengers. This is also influenced by the proximity in terms of distance as well as taxi boundaries imposed by the taxi association. Due to the above reasons the Municipality had to apply regulation 36 of SCM regulations to procure the required service on the grounds of being impractical and impossible to follow normal SCM processes. A cheque was issued to Miss ZB Radebe and a reimbursement will be done for each delegate for their transport costs.	10,290
The vehicle in question was taken to H&B Equipment (Sutton Mechanical services) for quotation on engine overhaul. The engine was stripped and was taken to engineers for assessment. The quotation came back to check, strip and remove engine overhaul, fit engine to the vehicle and test it at cost of R50 946,15. The vehicle could not be taken to other service providers as additional cost would be incurred to re-assemble it. The Municipality was also going to incur additional costs for taking a vehicle to other service providers to repeat the same process before giving us the quotation. According to the SCM policy if a quotation is above 30 000.00 it must be advertised on the notice boards and on the Municipal website for 7 days. This was also impractical and impossible as the service providers will have to strip the vehicle before they can give us an accurate quotation. It was concluded that it will be cost-effective and time and money saving to proceed with this quotation. It is therefore based on the above reasons that the Municipality deviated on normal SCM processes and applied regulation 36 of SCM regulations on the grounds of being impractical and impossible to follow normal scm processes and appointed H&B Equipment to render the required service.	50,946

184,140

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43. Additional disclosure in terms of Municipal Finance Management Act (continued)

Paragraph 12 (1)(d)(i) of government gazette no 27636 issued in 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council and include a note to the Annual Financial statements.

Deviations from the tender stipulations in terms of the municipality's supply chain management policy were presented to the committees, which condoned the various cases.

44. Awards to close family members of the person in service of the state

1. Award to an amount of R3 000.00 was made to Zikhethelo Trading which is owned by Mrs. N.T. Nzimande who is a wife of Councillor B.P. Nzimande.

2. Award to an amount of R15 600.00 was made to Ayahuba which is owned by Mr. Wilfred Khehla who is the Husband of Mrs. K.M. Zuma.

3. Awards to an amount of R 11 900.00 was made to Guild Suppliers which is owned by Mrs Azile Mjindi who is a wife of Mr. L.S. Khumalo.

46. Payables from non-exchange Transactions

Small Town Rehabilitation	5,000,000	-
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The Smalltown Rehabilitation Grant was the pre payments which relates to 2022/2023 Financial Year.

47. Segment information

uBuhlebezwe Local Municipality

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47. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2022

	Community and public safety	Economic and environmental services	Governance and administration	Trading services	Total
Revenue					
Property Rates	-	-	(24,389,462)	-	(24,389,462)
Fines, Penalties and Forfeits	(439,804)	-	-	-	(439,804)
Interest on Investment - Short term Investments accounts	-	-	(8,555,154)	-	(8,555,154)
Licences and permits	(2,498,465)	(102,306)	-	-	(2,600,771)
Sale of goods and rendering of services	(39,914)	(44,938)	(81,042)	-	(165,894)
Operating Revenue	(1,182)	-	(5,944,067)	-	(5,945,249)
Rental	(176,363)	-	(975,031)	-	(1,151,394)
Service Charges	(56,421)	-	-	(3,031,721)	(3,088,142)
Transfers and Subsidies	(3,308,000)	(33,263,193)	-	(123,318,064)	(159,889,257)
Agency Services	(1,336,919)	-	-	-	(1,336,919)
Total segment revenue	(7,857,068)	(33,410,437)	(39,944,756)	(126,349,785)	(207,562,046)
Entity's revenue					(207,562,046)
Expenditure					
Employee related Cost	23,793,154	16,357,135	36,171,683	10,287,335	86,609,307
Remuneration of Councillors	-	-	10,372,452	-	10,372,452
Bad Debt Written Off	-	-	1,802,638	-	1,802,638
Contracted Services	406,731	2,817,762	14,883,034	504,359	18,611,886
Depreciation and Amortisation	-	-	27,718,548	-	27,718,548
Operational Cost	2,143,375	3,535,818	15,113,791	(3,958,499)	16,834,485
Operating Leases	1,203	-	968,167	-	969,370
Grants and Subsidies Paid	3,017,595	2,488,198	1,089,852	73,567	6,669,212
Inventory Consumed	385,573	45,170	164,501	626,875	1,222,119
Total segment expenditure	29,747,631	25,244,083	108,284,666	7,533,637	170,810,017
Total segmental surplus/(deficit)					(378,372,063)

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	Community and public safety	Economic and environmental services	Governance and administration	Trading services	Total
47. Segment information (continued)					
Gains and Losses					709,068
Assets					
Control Account Clearing	-	-	(58,582)	-	(58,582)
Inventory	-	-	5,437,013	-	5,437,013
VAT Receivables	-	-	(2,135,014)	-	(2,135,014)
Receivables from Non-Exchange Transactions	-	-	42,039,614	-	42,039,614
Receivables from Exchange Transaction	-	-	14,240,398	-	14,240,398
Cash and Cash Equivalent	-	-	166,415,418	-	166,415,418
Current Portion of Non	-	-	117,914	-	117,914
Property Plant and Equipment	31,357,570	294,464,787	(61,244,486)	11,779,219	276,357,090
Construction Work	34,612,925	5,752,483	-	-	40,365,408
Intangible Assets	-	120,787	3,425,443	-	3,546,230
Investment Property	-	-	22,715,868	-	22,715,868
Heritage Assets	-	-	4,808,819	-	4,808,819
Total segment assets	65,970,495	300,338,057	195,762,405	11,779,219	573,850,176
Total assets as per Statement of financial Position					573,850,176
Liabilities					
Trade and Other Payables from exchange transactions	-	-	(30,527,220)	-	(30,527,220)
Output VAT	-	-	1,405,813	-	1,405,813
VAT Credit: Output Accrual	-	-	(484,261)	-	(484,261)
Trade Payables Non	(99,992)	(1,412,140)	(2,898,911)	2,391,356	(2,019,687)
Defined Benefit Obligation	-	-	(11,306,498)	-	(11,306,498)
VAT Payable	-	-	1,756,008	-	1,756,008
Consumer Deposits	-	-	252,791	-	252,791
Total segment liabilities	(99,992)	(1,412,140)	(41,802,278)	2,391,356	(40,923,054)
Accumulated Surplus					(532,555,231)
Total liabilities as per Statement of financial Position					(40,923,054)

47. Segment information (continued)

Following a change in the composition of its reportable segments, the corresponding items of segment information for earlier periods has been disclosed.

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