UBUHLEBEZWE MUNICIPALITY

2023/2024 – ANNUAL REPORT

The Municipal Manager
Mr ME Mkhize
web: www.ubuhlebezwe.org.za

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1. FOREWORD BY THE MAYOR



This 2023/24 Draft annual report presents an opportunity to take stock and account to the people of uBuhlebezwe on the manner in which this council conducted its business from the start of the financial year to year end. It is with great honor and privilege that I invite you to take a look back to the year that was and reflect on our performance during 2023/2024 financial year.

As a largely rural municipality, we rely heavily on the Equitable share and the Grants that we receive from Provincial and National Government. These grants go a long way in ensuring that our foot as the municipality is constantly on the pedal and that we are moving towards our service delivery goals. However, even though we are much grateful for what these grants enable us to do for our communities, there is always the downside in that grants are conditional and there is legislation that governs how they are spent. This means that the Municipality is limited in what projects and programs it can implement, based on the allocation received. In my reflections I wish to highlight briefly on some of the impactful activities that were undertaken by our various portfolios.

BASIC SERVICES

Over the 2023/2024 Financial year, we prioritised several infrastructure programs such as: Community centres ; Nhlawukeni which was completed and Skhunyane which is a multi-year project to be completed during 2024/2025 financial year.

We constructed and maintained several roads with two black tops in within the Ixopo town & Fairview namely, Grees & Groove, Hawthorne and Workshop roads and Little Flower to Fairview roads which are multi year projects. Two Sportsfields were prioritised which are Bayempini in ward 09 and rehabilitation of Morningside in ward 04, work on which is still continuing. The Construction of Ixopo and Highflats market Stalls was a double benefit project, with both beautifying our town and also stimulating our local economy. Ixopo Stall were completed whilst Highflats is ongoing. We have also attended to the plea of our SMME's as with funding from COGTA we constructed the Light Industrial park opposite the Ixopo rank, which will be fully equipped and greatly assist our small business owners.

By outlining the above, I am simply trying to say we have seen good progress this year and there is still more to be done. Councilors, thank you so much for always ensuring that the work of administration is monitored through the various portfolio committees, let us continue.

Thank you.

Cllr. EB Ngubo Mayor

2. FOREWORD BY THE MUNICIPAL MANAGER



"Across professions, consistency is a direct product of work ethic"; these were the words of Harsha Bhogle, a journalist, and a commentator for the sport of cricket. I was reminded of these words when our Municipality officially launched its new state-of-the-art offices on Africa Day.

Indeed, the new offices represent a new chapter for the uBuhlebezwe Local Municipality and without a doubt, have injected a moral boost not only to the political leaders, but to the senior managers and all employees. This all-encompassing boost rallies us and without a doubt will propel us to step up our consistency in so far as, our work ethic is concerned.

This can only have one outcome, and that outcome has no adverse effects on the beneficiaries of the services we are mandated to deliver. Instead, more and more strides towards growth and development would be attained and in turn, we would be steered towards the realization of our municipal vision and mission.

We have been unwavering in our commitment to deliver services to all our communities, despite the challenges which included limited space before the new offices were officially unveiled.

It is like the MEC for Cooperative Governance and Traditional Affairs in our province, the Honourable, Bongi Sithole-Moloi, MPL, said during the launch of the new facility, as the municipality we must draw strength and inspiration from the newly refurbished offices, adding that with the new building in place, she has no doubt that our efforts (of service delivery) will be amplified.

Drawing from the opening line of this write up, there is no profession that does not require heightened work ethics for its success. Our task as municipalities requires determination and perseverance from all within the institutions.

The wheels of our Municipality must all turn at the same time for us to gain the desired traction. For that, we must all be in sync. For that we must be a well-oiled machine.

Our planning must be precise, our reaction times must be improved, and our troubleshooting must be emphatic. Our energy levels must be intentionally reinvigorate, in order to fuel us all into ensuring that our customers, which are the communities, the ultimate beneficiaries of the work we do, are more than satisfied with our output.

By this I mean to urge all our senior managers, employees, interns, and temporary staff to be deliberate in our consistency and to do our very best for the communities we serve.

ME Mkhize
Municipal Manager

VISION

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

MISSION STATEMENT

'Ubuhlebezwe 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

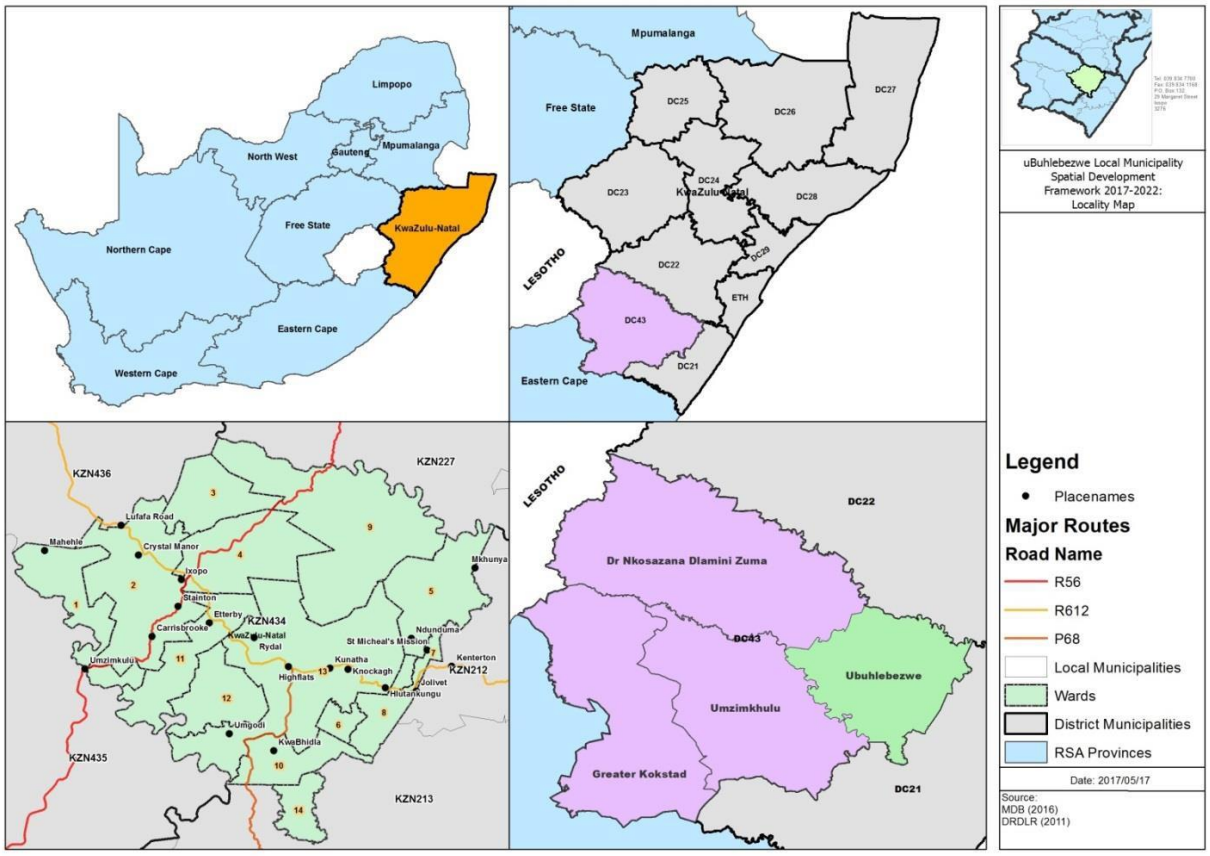
Functions	Function currently performed		Capacity to perform the function		Levels of capacity	Alternative measures in place(function not performed or no capacity	Municipal Action
	Yes	No	Yes	No			
27. Municipal Abattoir	-	x	-	X	-	-	No action required
28. Noise pollution	-	x	-	X	By-laws in place	-	Bylaws 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	-	-	-	-

AN OVERVIEW

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 133 032 people (Census, 2022) spread out



throughout the area with the majority of its population residing in the rural areas. The major economic drivers in the ULM area are agriculture, mining, manufacturing, construction, utilities, business services and tourism. Among these economic sub-sectors, agriculture; business services; and manufacturing have been the biggest contributors to the ULM GDP thus far. Sub-sectors with minute contribution to the ULM GDP were the mining and utilities sub-sectors.

Unemployment is considered as one of the main reasons of poverty. The municipality's' percentage contribution to the District employment is currently sitting at 21%. The

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 then 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 2022. 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.

According to the Stats SA, Census 2022 results, there is an average of 26 742 households. 70.3.% of households being 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.

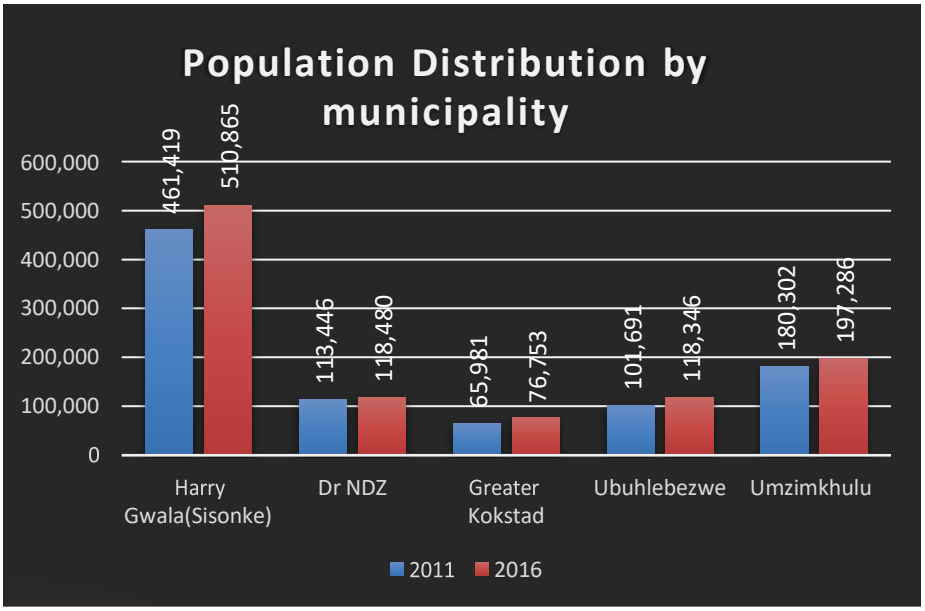
The majority of population in Ubuhlebezwe is dominated by Black Africans with a total population increased from 99 188 to 115 893 which is 97.9% of the total population. Age distribution within Ubuhlebezwe Municipal area, where the ages 00-04 accounting to 17 247 which is14.6% of the total population 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 in 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

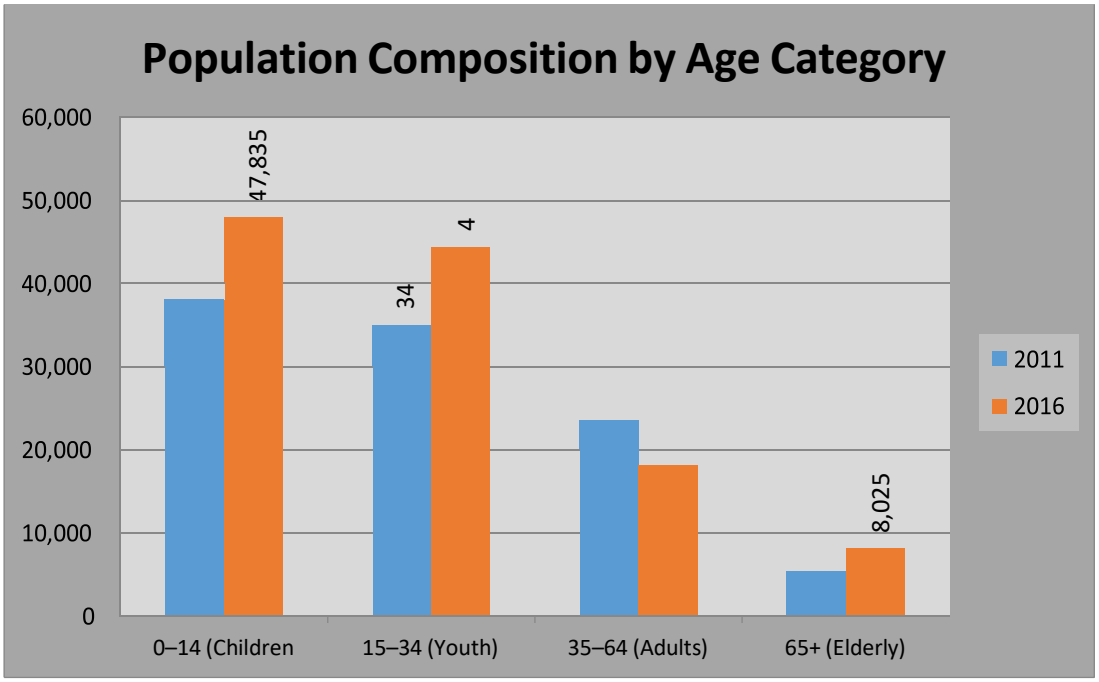
The table below depicts the population distribution by gender for Ubuhlebezwe Municipality for 2011 and 2016. There is a 1% increase in the percentage of males from 2011 to 2016; inversely the females declined by 1% over the same period.

	2016	2022
Males	47	47.1%
Females	53%	52.9%

Source: Stats SA Community Survey (2022)

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)

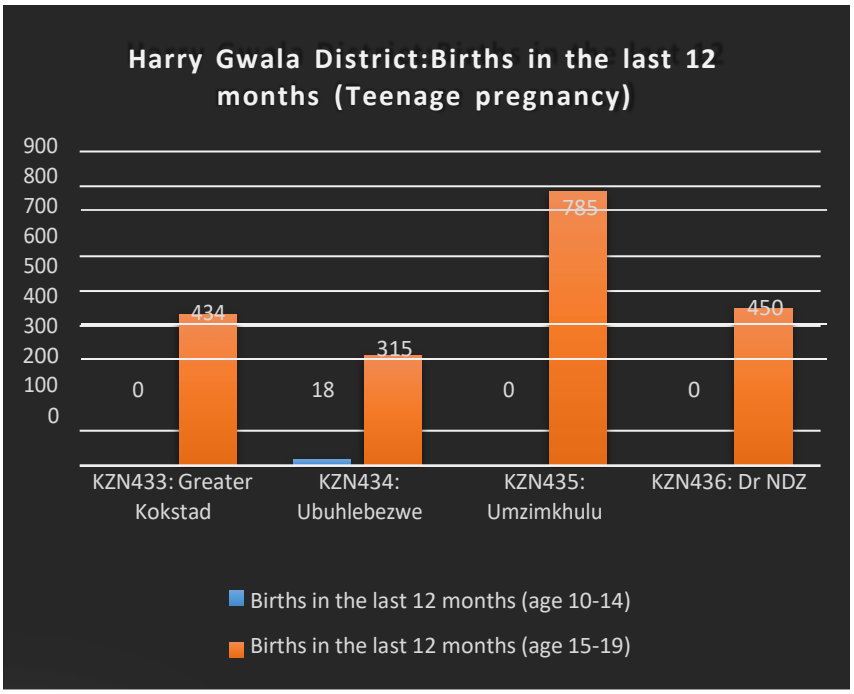
Dependency Ratio

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 2016 stood at 89,39%.

For 2022 the dependency ratio stands at 64.5%. 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.

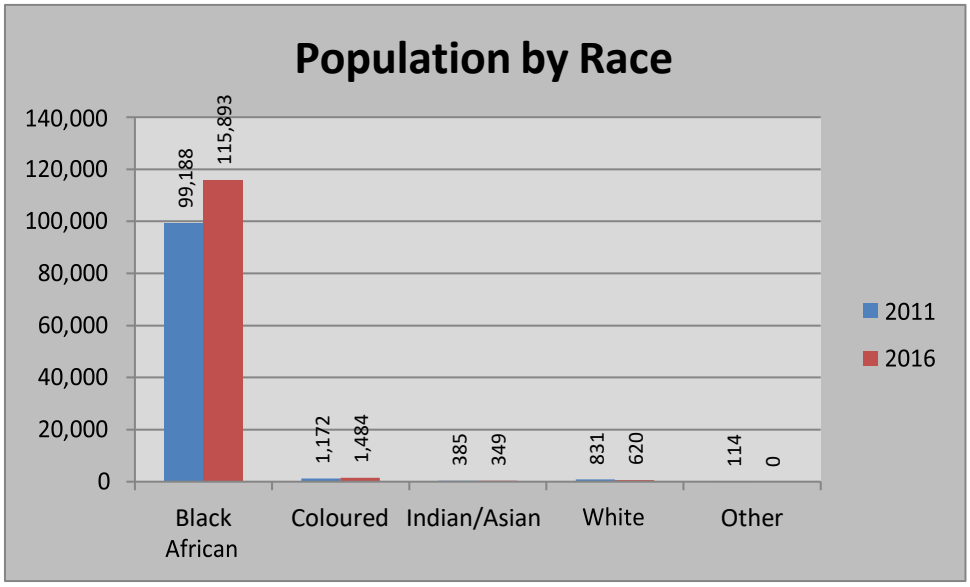
The IMR stands at 19, 4 i.e. 19, 4 infant deaths per thousand births.

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.

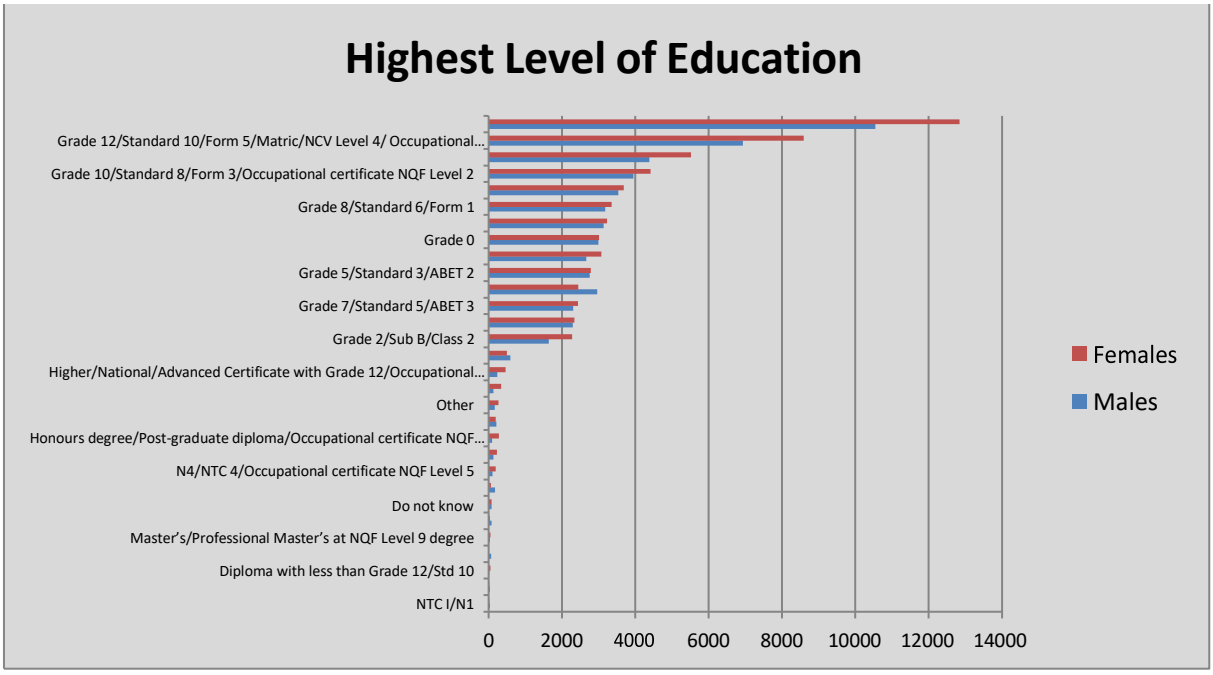


Source: Stats SA Community Survey (2016)

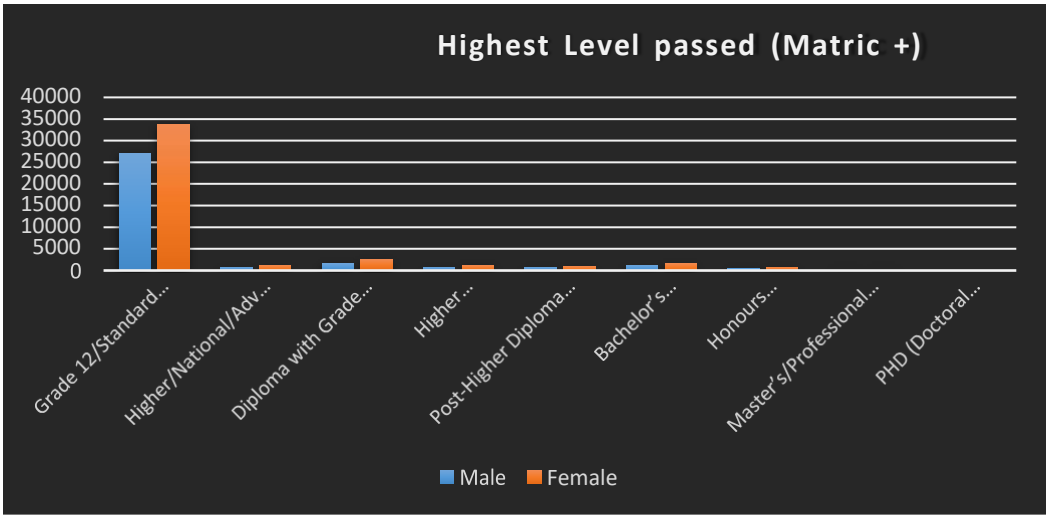
Educational status

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)



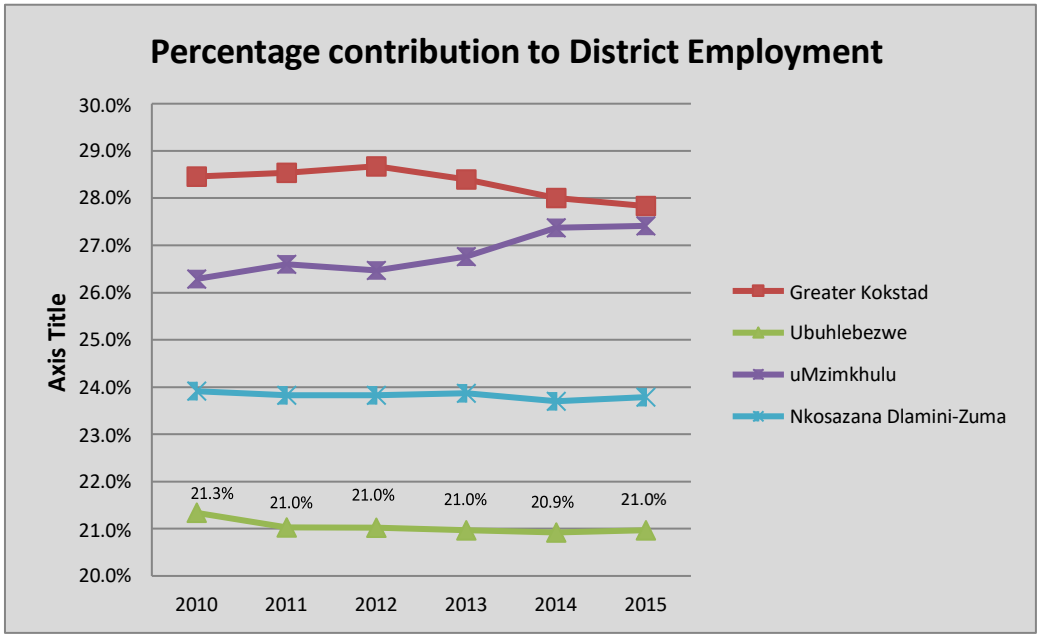
Source: Stats SA Community Survey (2016)

Employment status

The table below depicts the total number of employment from 2010 to 2015. The table shows a steady in 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).

	2010	2011	2012	2013	2014	2015
				101	107	112
Harry Gwala	94 749	93 351	96 088	051	537	306
Greater Kokstad	26 964	26 643	27 553	28 698	30 117	31 256
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

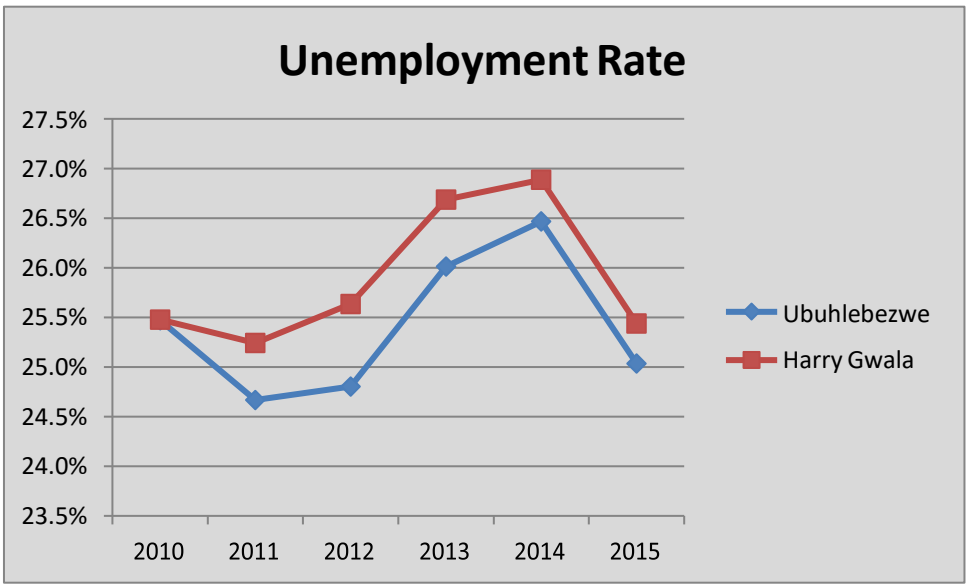
Total Employment per Municipality. Quantec (2015)



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 4th 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 ME Mkhize - MUNICIPAL MAN



Ms SY Sityata - CFO



Mrs NC Mohau– Dir Social Dev



MS SR Adams – Dir Corporate Serv



Mr P Gwala – 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 and there are Four (4) DDM Clusters which sit quarterly, coordinated the District Municipality. There are also Mayoral and Municipal Manager's Forums that sit on a regular basis, as and when convened by the District.

IGR - DISTRICT DEVELOPMENT MODEL:

CLUSTER	CONVENOR & CHAIRPERSON
Justice and Safety	Chairperson – Cllr EB Ngubo (Mayor – Ubuhlebezwe LM) Convenor - Mr. M.E Mkhize (MM – Ubuhlebezwe LM)
Community Services	Chairperson – Cllr J Msiya (Mayor – Umzikhulu LM) Convenor – Mr. A. Ngqoyiya (MM – Umzimkhulu LM)
Governance	Chairperson – Cllr. S. Msomi (Mayor – Dr NDZ) Convenor - Mr N Vezi (MM – Dr NDZ)
Economic	Chairperson – Cllr. L. Madikizela (Mayor – Greater Kokstad LM) Convenor - Mr Zwane (MM – Greater Kokstad)

PUBLIC ACCOUNTABILITY AND PARTICIPATION

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 Ubuhlebezwe 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 Ubuhlebezwe 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
10 October 2023	**Bayempini Hall**
11 October 2023	St Nicholus Hall
12 October 2023	Plainhill Hall
12 October 2023	Soweto Hall
09 April 2024	**Chibini Hall**
10 April 2024	Emazabekweni Hall
11 April 2024	Webbstown Hall
11 April 2024	Council Chambers

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	- Economic Development - Environment & Tourism - Cooperative Government - Office of the Premier - Social Development - Department of Education - Department of Agriculture - Cogta House of Traditional Leadership - Arts & Culture Department - Sport & Recreation - Department of Transport & - Community Safety & Liaising
2.	Agricultural Sector		
3.	Disability Sector	- Ubuhlebezwe Special Programmes / Community Development Office	
4.	Senior Citizen and Religious		
5.	Women and Civil Society		
6.	Men and traditional Leadership		
7.	Youth and Education Sector	- Ubuhlebezwe Youth Office	
8.	Arts and Culture Sector	Sports, Arts and culture	
9.	Sports Sector		
10.	Transport and Safety	Ubuhlebezwe Community Safety	

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.

Functionality of Ward Committees 2023/2024

Ward Committees are monitored every quarter as per National indicators that are set as a yardstick. 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:

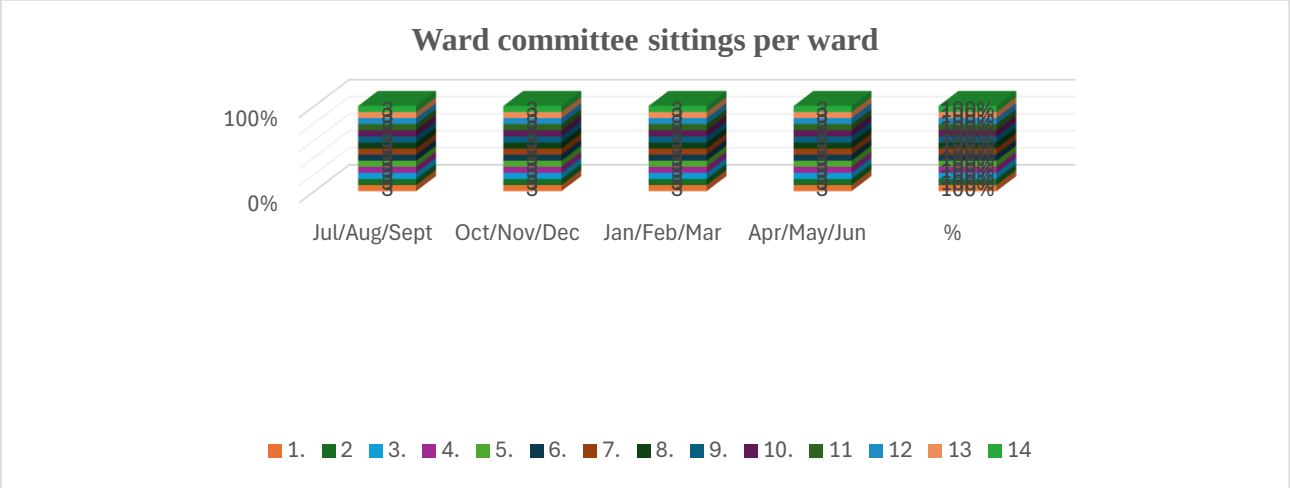
- Number of ward committee meetings convened in a quarter, with reference to Section 73(3)(c) of the Municipal Structures Act.
- Number of meetings chaired by the ward councillor in terms of Section 73(2)(a) of the Municipal Structures Act.
- Percentage attendance by ward committee members at meetings 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.

Number of Ward Committee Meeting Held

Ward based and centralized Ward committee meetings are convened as per an adopted schedule of meetings, concurrently Ubuhlebezwe Policy on Ward Committee Election and Operations is implemented. In the 2023/2024 financial year, all wards conveyed three ward committee meetings in each quarter and reached 100% annual target.

Ward No.	**Number of Ward Committee Meetings**				**Average %**
	Jul/Aug/Sept 2023 Quarter 1	**Oct/Nov/Dec 2023 Quarter 2**	**Jan/Feb/Mar 2024 Quarter 3**	**Apr/May/Jun 2024 Quarter 4**	
1.	3	3	3	3	100%
2	3	3	3	3	100%
3.	3	3	3	3	100%
4.	3	3	3	3	100%
5.	3	3	3	3	100%
6.	3	3	3	3	100%
7.	3	3	3	3	100%
8.	3	3	3	3	100%
9.	3	3	3	3	100%
10.	3	3	3	3	100%
11	3	3	3	3	100%
12	3	3	3	3	100%
13	3	3	3	3	100%
14	3	3	3	3	100%

Illustration below shows the number of ward committee sittings per ward from quarter 1 to quarter 4 of 2023/2024

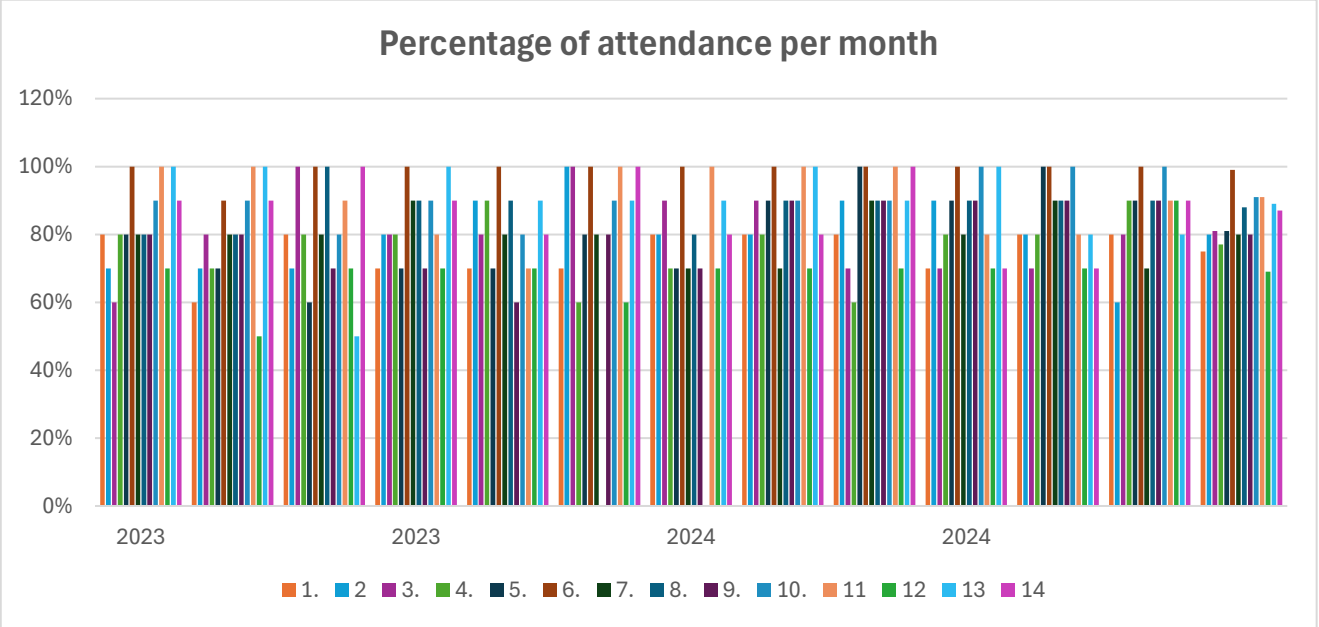


Percentage of attendance

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

Ward No.	Percentage of attendance per month												Average %
	Jul/Aug/Sept 2023 Quarter 1			Oct/Nov/Dec 2023 Quarter 2			Jan/Feb/Mar 2024 Quarter 3			Apr/May/Jun 2024 Quarter 4			
1.	80%	60%	80%	70%	70%	70%	80%	80%	80%	70%	80%	80%	75%
2	70%	70%	70%	80%	90%	100%	80%	80%	90%	90%	80%	60%	80%
3.	60%	80%	100%	80%	80%	100%	90%	90%	70%	70%	70%	80%	81%
4.	80%	70%	80%	80%	90%	60%	70%	80%	60%	80%	80%	90%	77%
5.	80%	70%	60%	70%	70%	80%	70%	90%	100%	90%	100%	90%	81%
6.	100%	90%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	99%
7.	80%	80%	80%	90%	80%	80%	70%	70%	90%	80%	90%	70%	80%
8.	80%	80%	100%	90%	90%	90%%	80%	90%	90%	90%	90%	90%	88%
9.	80%	80%	70%	70%	60%	80%	70%	90%	90%	90%	90%	90%	80%
10.	90%	90%	80%	90%	80%	90%	90%	90%	90%	100%	100%	100%	91%
11	100%	100%	90%	80%	70%	100%	100%	100%	100%	80%	80%	90%	91%
12	70%	50%	70%	70%	70%	60%	70%	70%	70%	70%	70%	90%	69%
13	100%	100%	50%	100%	90%	90%	90%	100%	90%	100%	80%	80%	89%
14	90%	90%	100%	90%	80%	100%	80%	80%	100%	70%	70%	90%	87%

Populated below is the Percentage of attendance per month from 1st to the 4th Quarter for the financial year 2023/2024.



Number of Ward Reports Submitted to the Municipality

Recommendations made by the ward committees are 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.

Populated below is the status on ward reports submitted from 1st to the 4th Quarter for the financial year 2023/2024

Ward Number	Number of ward reports submitted per quarter				Target	Actual
	Quarter 3	Quarter 4	Quarter 1	Quarter		
14	14	14	14	14	**100%**	**100%**

Strategy/Policy/Plan	Status
Public Participation Strategy with implementation Plan	Process of seeking adoption by Council
Ubuhlebezwe Policy on Ward Committee Election and Operations	Adopted for implementation
Uhlebezwe Policy on Ward Committee Out-of-Pocket Expenses	Adopted for implementation
Complaints Management Policy	Adopted for implementation
Ward Based Plans	Adopted for implementation
Ward Operational Plans	Adopted for implementation

Ward Committees are being monitored every quarter as per National indicators.
Populated below is functionality results as declared by the Provincial Cogta Public Participation Unit from 1st to the 4th Quarter of 2023/2024 financial year.

Assessment period	No. of Wards	No. of Functional	Non- Functional Wards
July – September 2023	14	10	4
October – December 2023	14	14	0
January to March 2024	14	14	0
April to June 2024	14	14	0

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 1046 participants. In this project the municipality is in partnership with the following parastatals: Insika Foundation as an implementing NPO, 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, Public Works, TREE and Smart Start (Partnerships), COUNT (Partnerships).

Site Information:

SITE TARGET	**1000** **Plus 10% overall participation**
Total Number of participants	1079
Number of work groups	110
Number of supervisors	59
Number of storekeepers	1

Activities performed through the programme are as follows: Clean-up Campaign's, Cleaning of schools and community halls, Repairs to the school fence, Cleaning of illegal damping, Street cleaning, Cleaning public places, ECD, Establishments of rubbish pits, Cleaning of bush and overgrown area, Repairing roads and pavements, Community gardens, HBC, OVC's, Repair to vulnerable home.

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 competed 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. All Bylaws have also been translated into IsiZulu and will be Gazzetted in Isi Zulu as well

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*

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

Ubuhlebezwe 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 arears 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.

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 also developed a Spatial Development Framework (SDF), which was adopted together with the IDP on the 28th May 2022.

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 established as requirement in terms of the Spatial Planning and Land Use Management Act of 2013 (SPLUMA). 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.

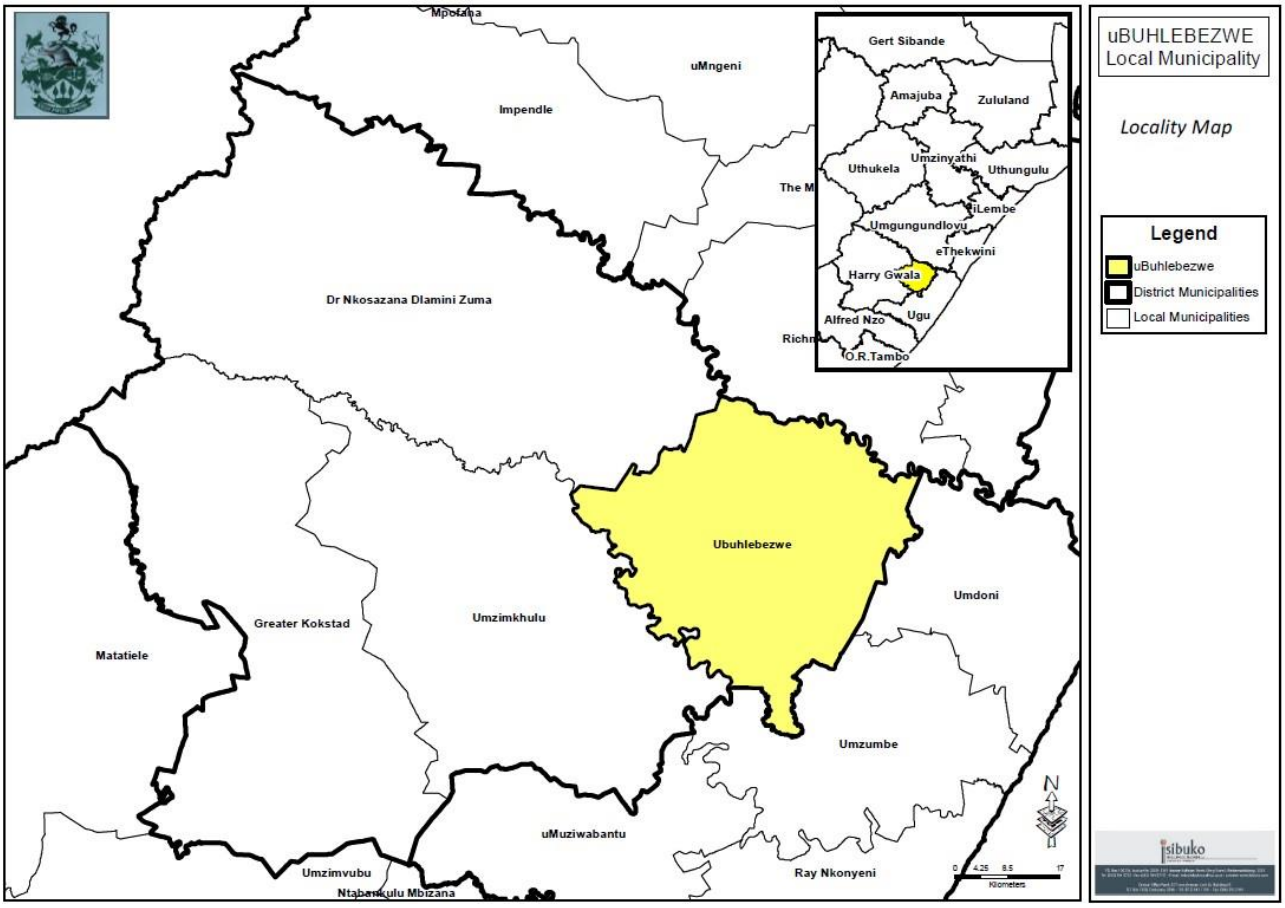
HUMAN SETTLEMENTS

Purpose

The Constitution of the Republic of South Africa, 1996 and the associated Bill of Rights establishes the right of all citizens of the Republic of South Africa to have access to adequate shelter. In response to this Constitutional imperative, the Government introduced the Housing Act, 1997 (Act No 107 of 1997) which requires each municipality, as part of its integrated development planning process, to take reasonable and necessary measures within the national and provincial policy towards the progressive realization of this right. This includes initiating, planning, coordinating, promoting and enabling appropriate housing development within its area of jurisdiction.

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:

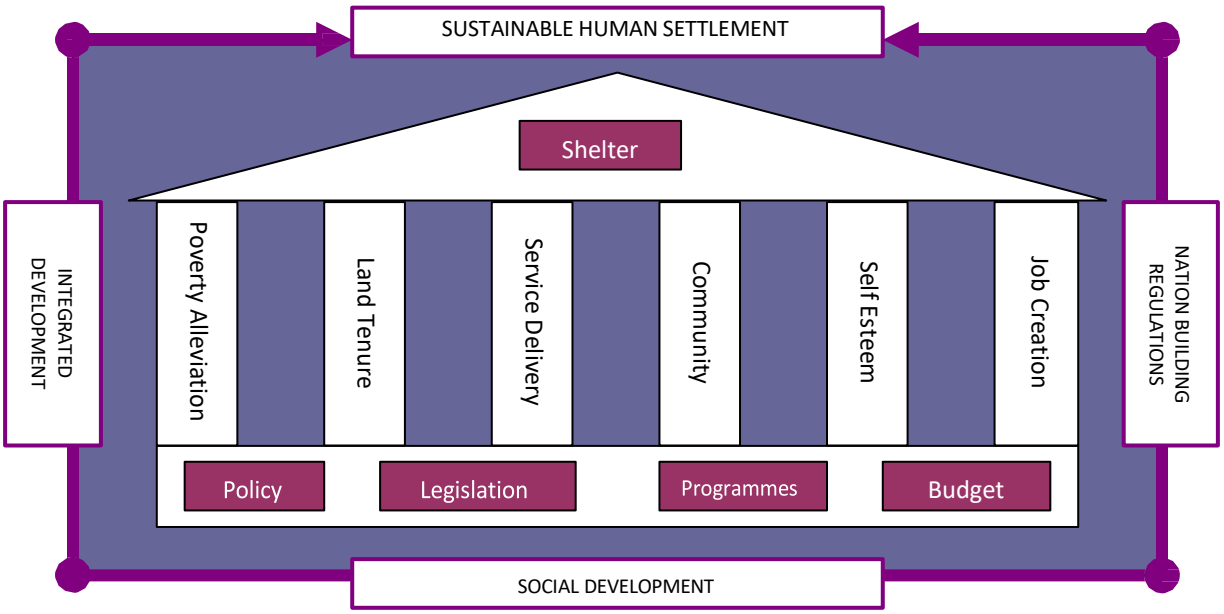
The 1976 Vancouver Declaration defined human settlement as:

> *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 identities Port Shepstone as a 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:

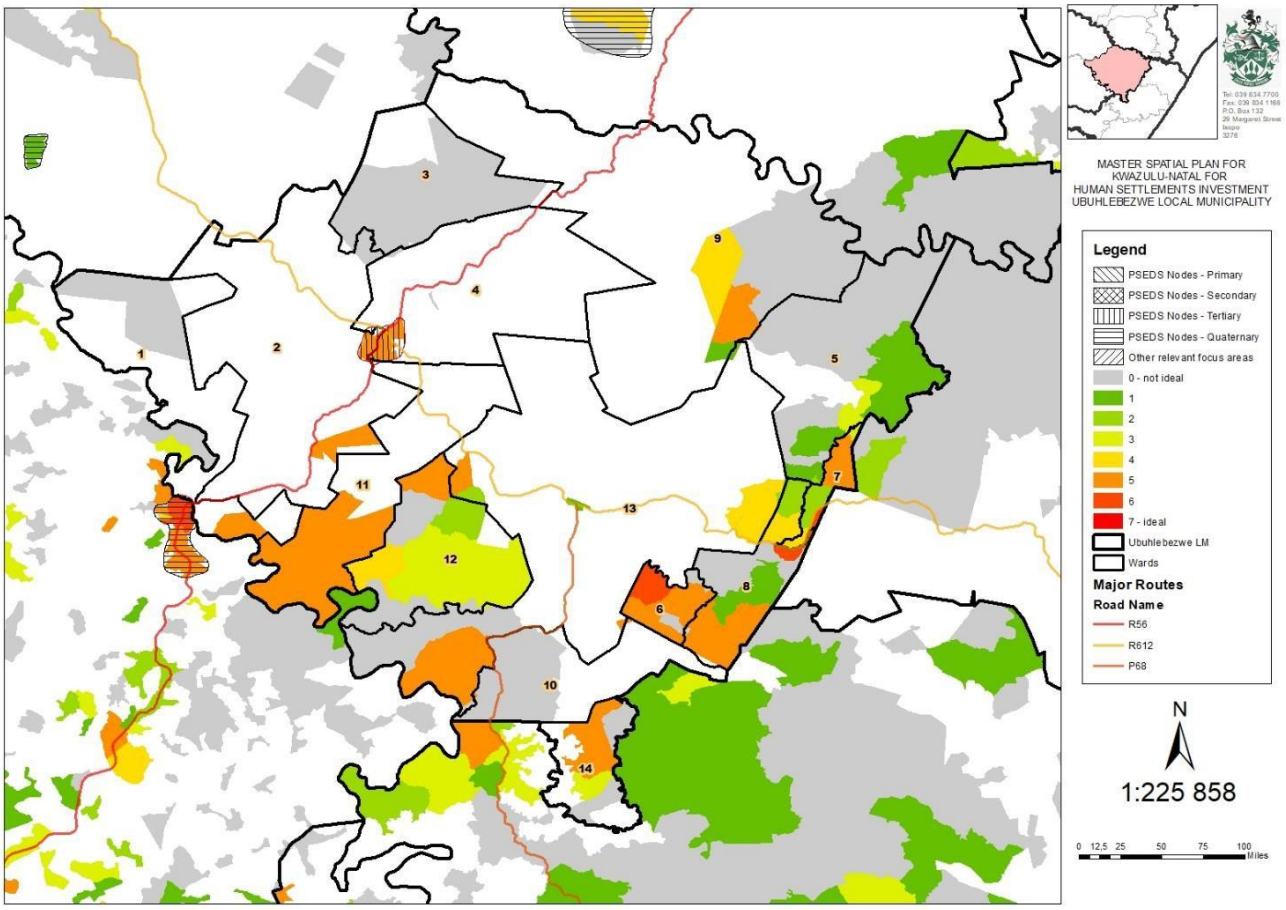
NDP 2030 VISION	MUNICIPAL VISION	HOUSING BACKLOGS	HOUSING PROJECTS
"By 2030 KwaZulu-Natal is recognised for its compact, connected and integrated human settlement pattern across different scales reflecting successful spatial transformation, founded on the values of sustainability, collaboration, choice, and value creation."	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 addresses through slums clearance projects	• 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

			• Hlokozi • Mhlabashane Housing Project • Butateni Housing Project • KoZondi Housing Project • Hopewell Housing Project • Ixopo Slums Ward

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

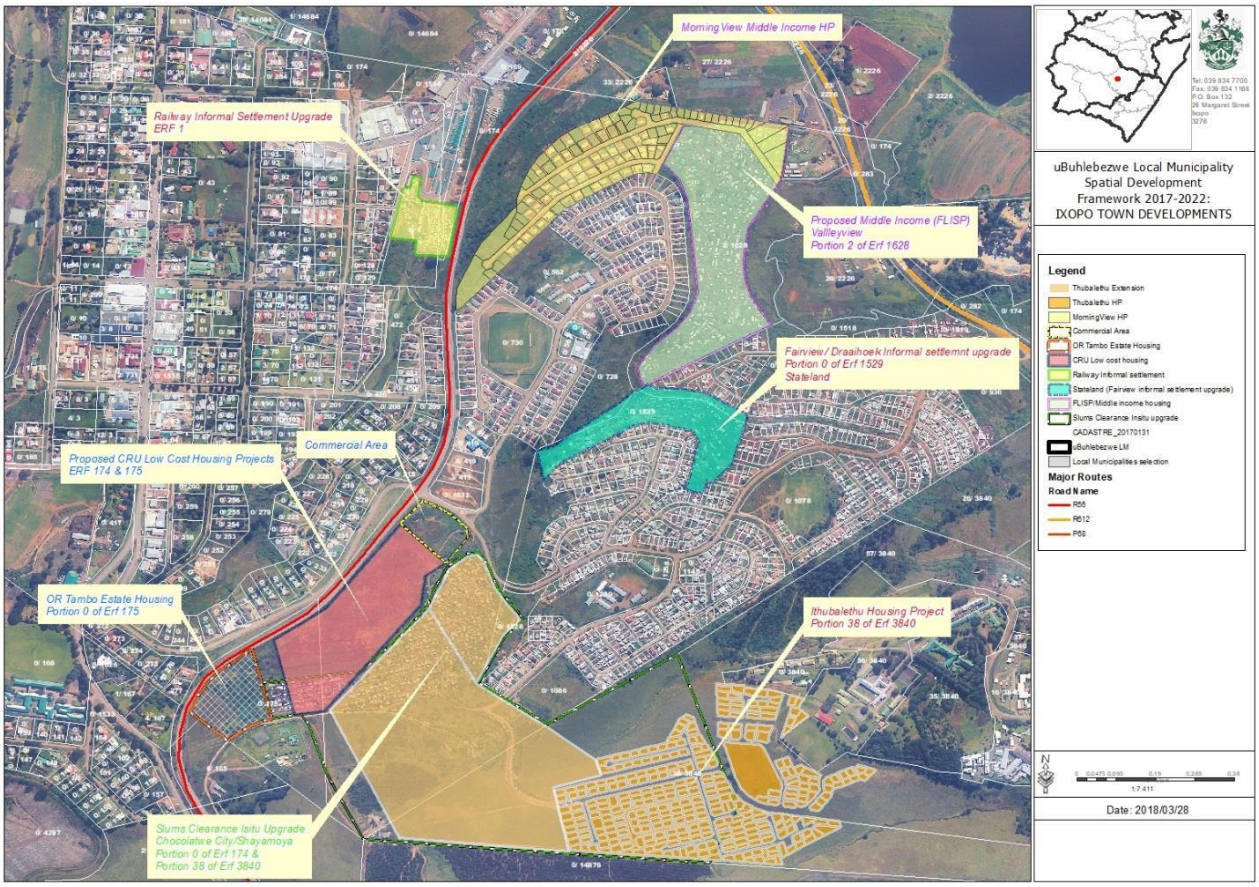
Master Spatial Plan for KZN for human settlements investment – Ubuhlebezwe Municipality



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 Ubuhlebezwe 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.

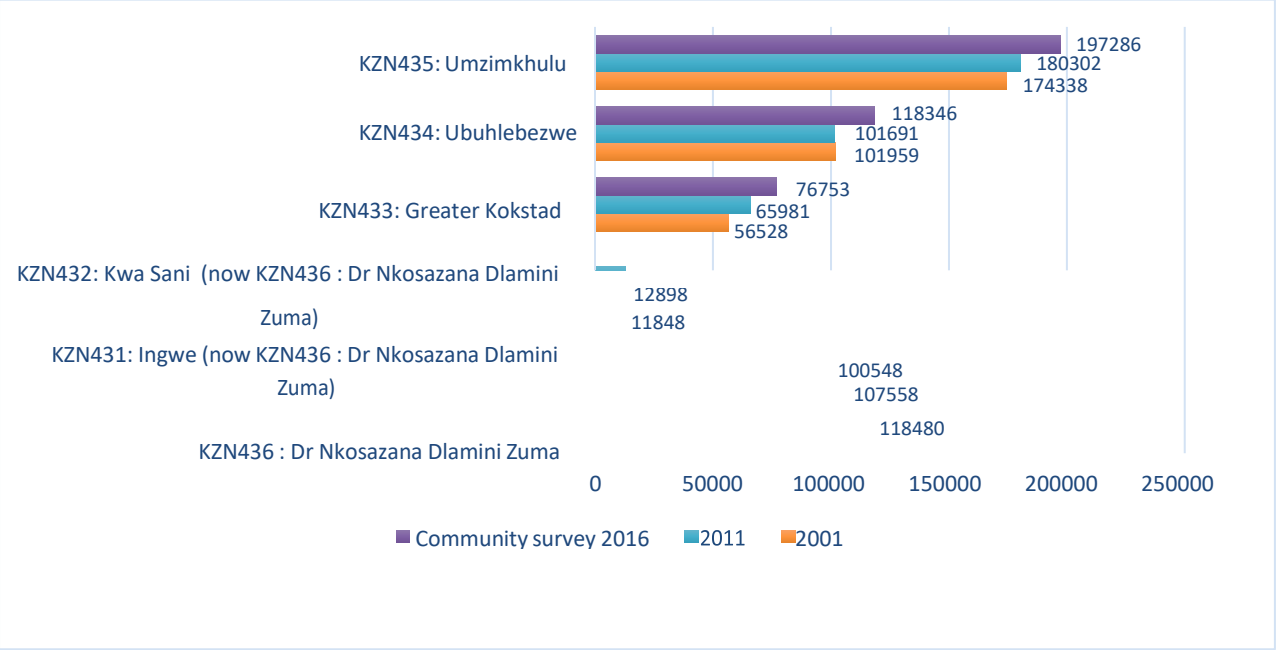
The delivery of housing and the development of human settlements should be undertaken within the broader framework of socio-economic development and spatial transformation.

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

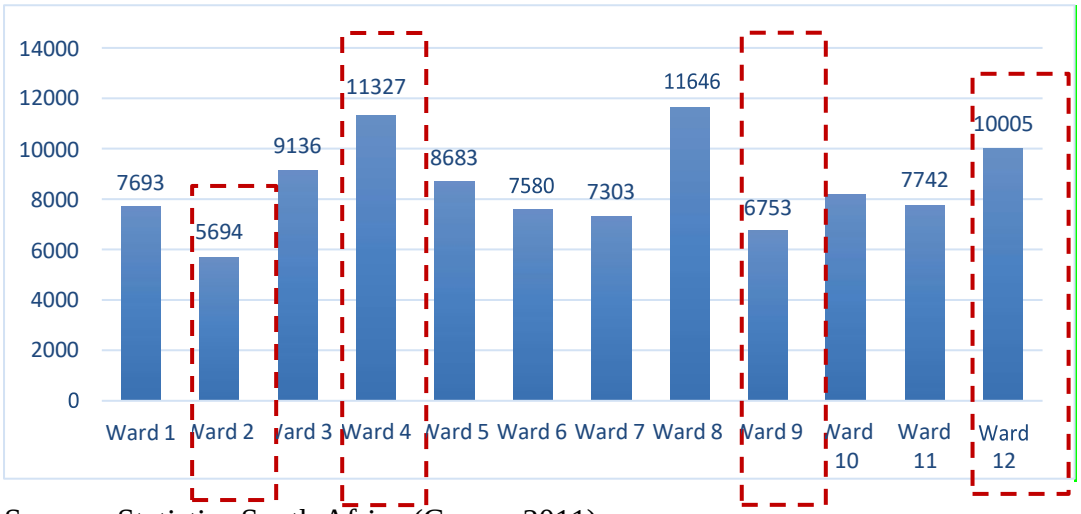
Considering that South Africa's natural growth rate is around 1%, very little (if any) influx of people to Ubuhlebezwe took place during the period 2001-2011, while a very little influx occurred between 2011-2016.

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.

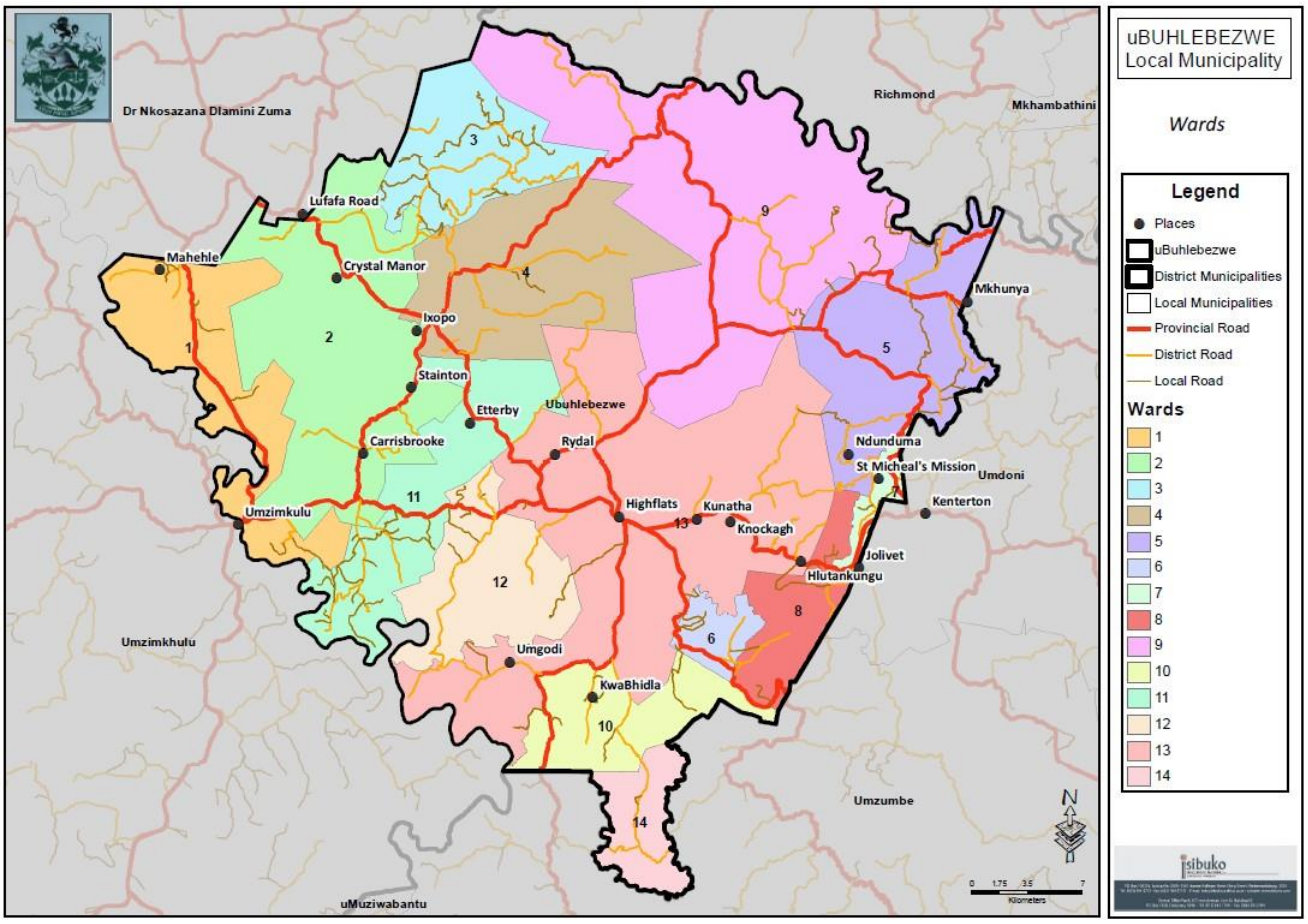
According to the Census 2011 data, ward 8 has 11 646 people, which makes it the most populated electoral ward within Ubuhlebezwe Municipality. This is followed by ward 4 with 11 327 people. While ward 8 is a rural ward, ward 4 and 2 houses the majority of the urban population.

FIGURE 2: POPULATION DISTRIBUTION BY WARD



Source: Statistics South Africa (Census 2011)

Wards in Ubuhlebezwe (new wards)



Population Growth Projections

The table below show the growth rates of Ubuhlebezwe 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.

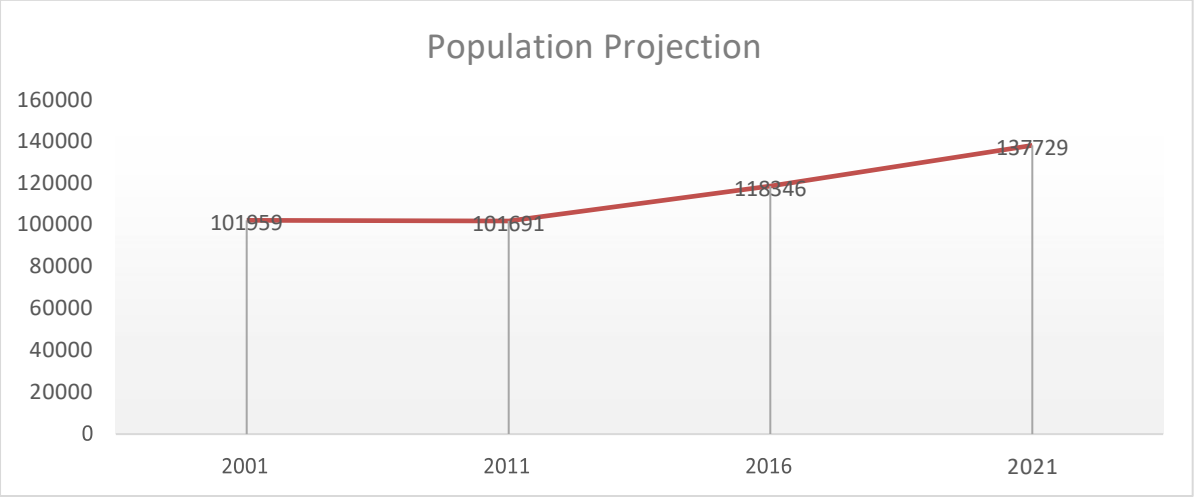
TABLE 1: POPULATION GROWTH RATES

	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

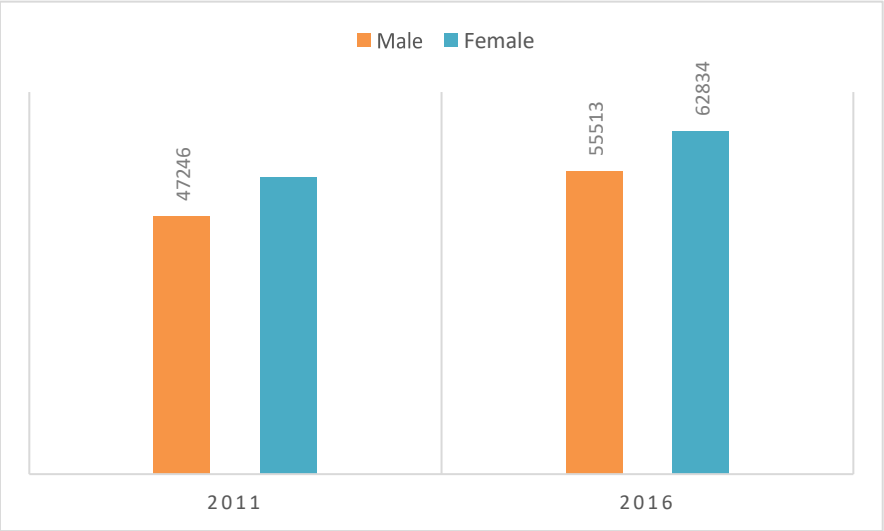


Source: Statistics South Africa (Census 2011) and Community Survey 2016

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

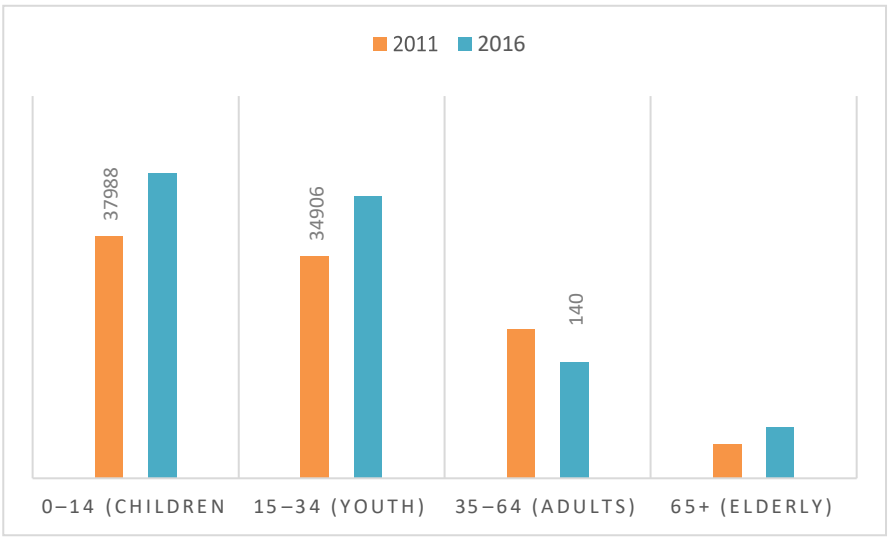


In addition, 57.4% (2016) of the heads of households are women. This reflects the impact of the local economy (lack of employment opportunities) on the gender structure, which forces a large number of males to seek employment outside the area. It also implies a need for the human settlement programme 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 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

FIGURE 5: AGE STRUCTURE



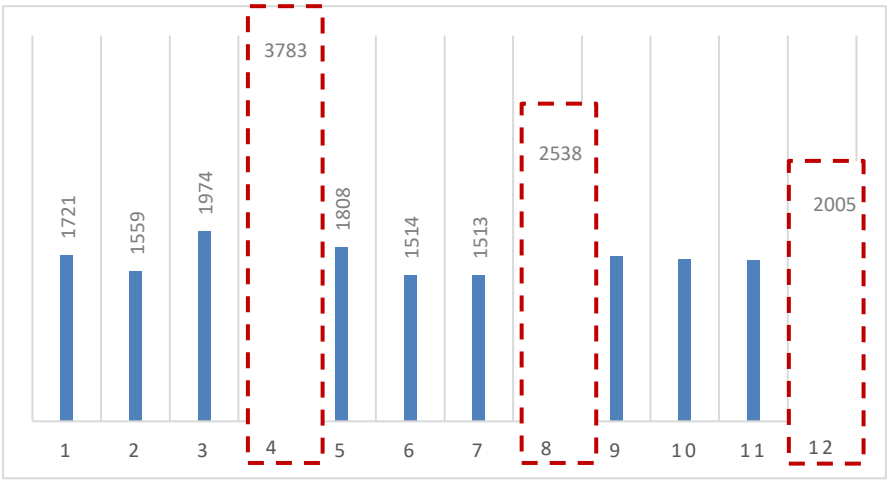
Source: Statistics South Africa (Census 2011), Community Survey 2016

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

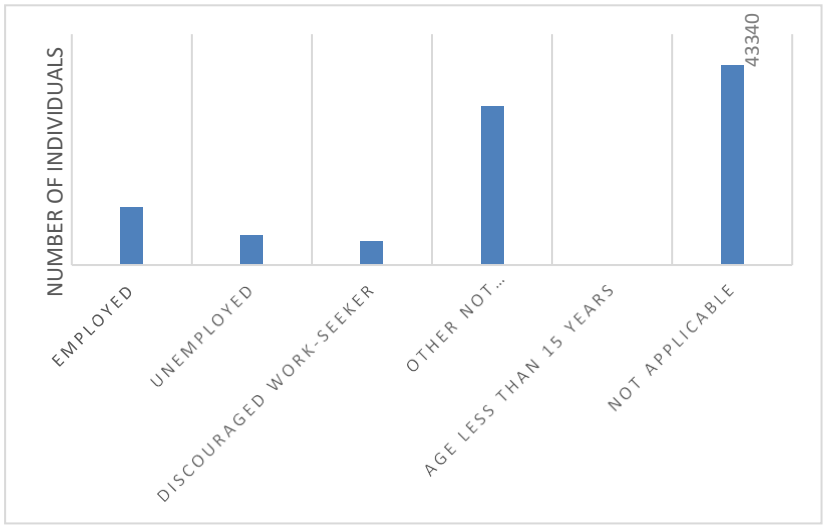


Source: Statistics South Africa (Census 2011)

Employment Profile

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

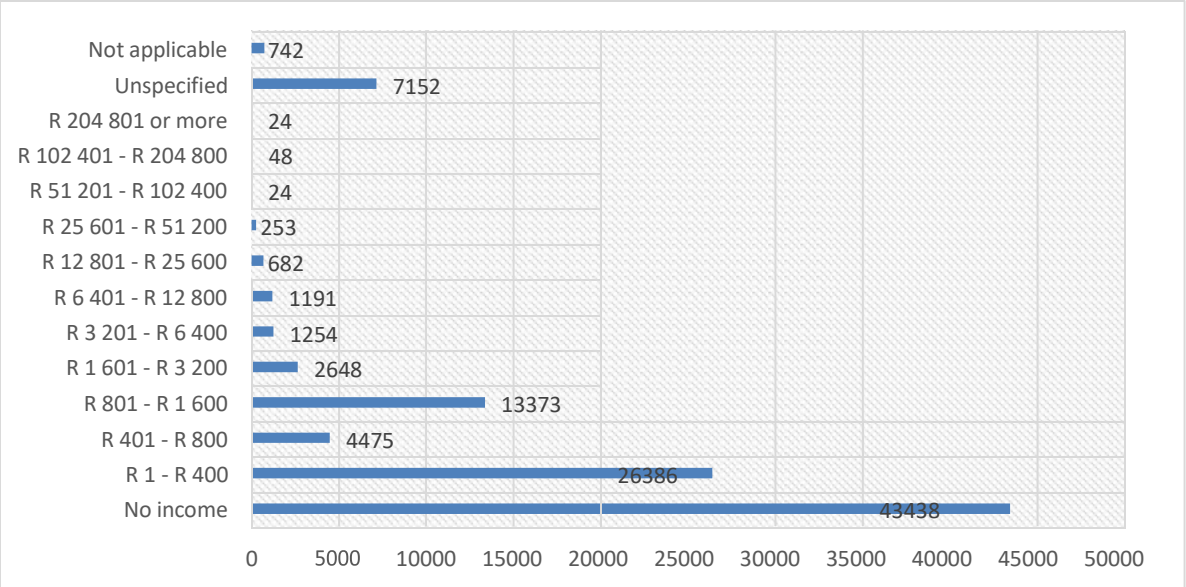
FIGURE 7: EMPLOYMENT STATUS



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.

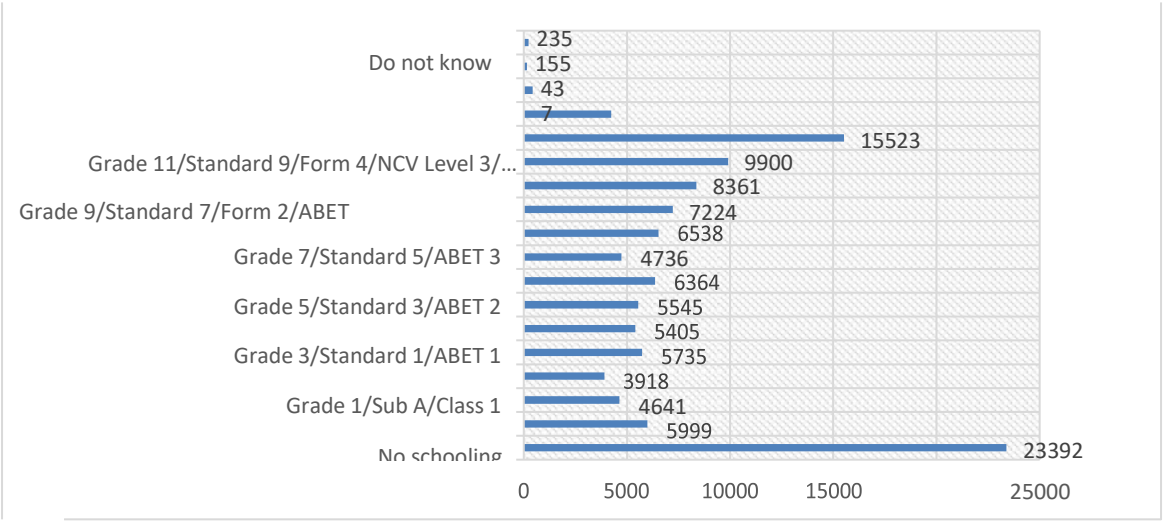
INDIVIDUAL MONTHLY INCOME



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

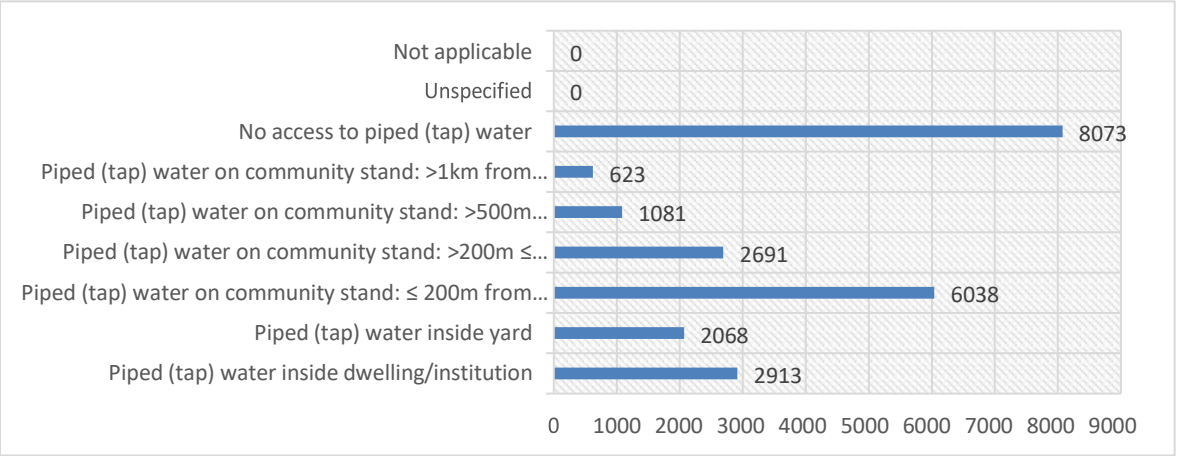
Maps 3 and 4 indicates the main distribution and location of bulk utility infrastructure in Ubuhlebezwe. Although in existence, there are areas not served with bulk infrastructure. It is

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

Access to Water

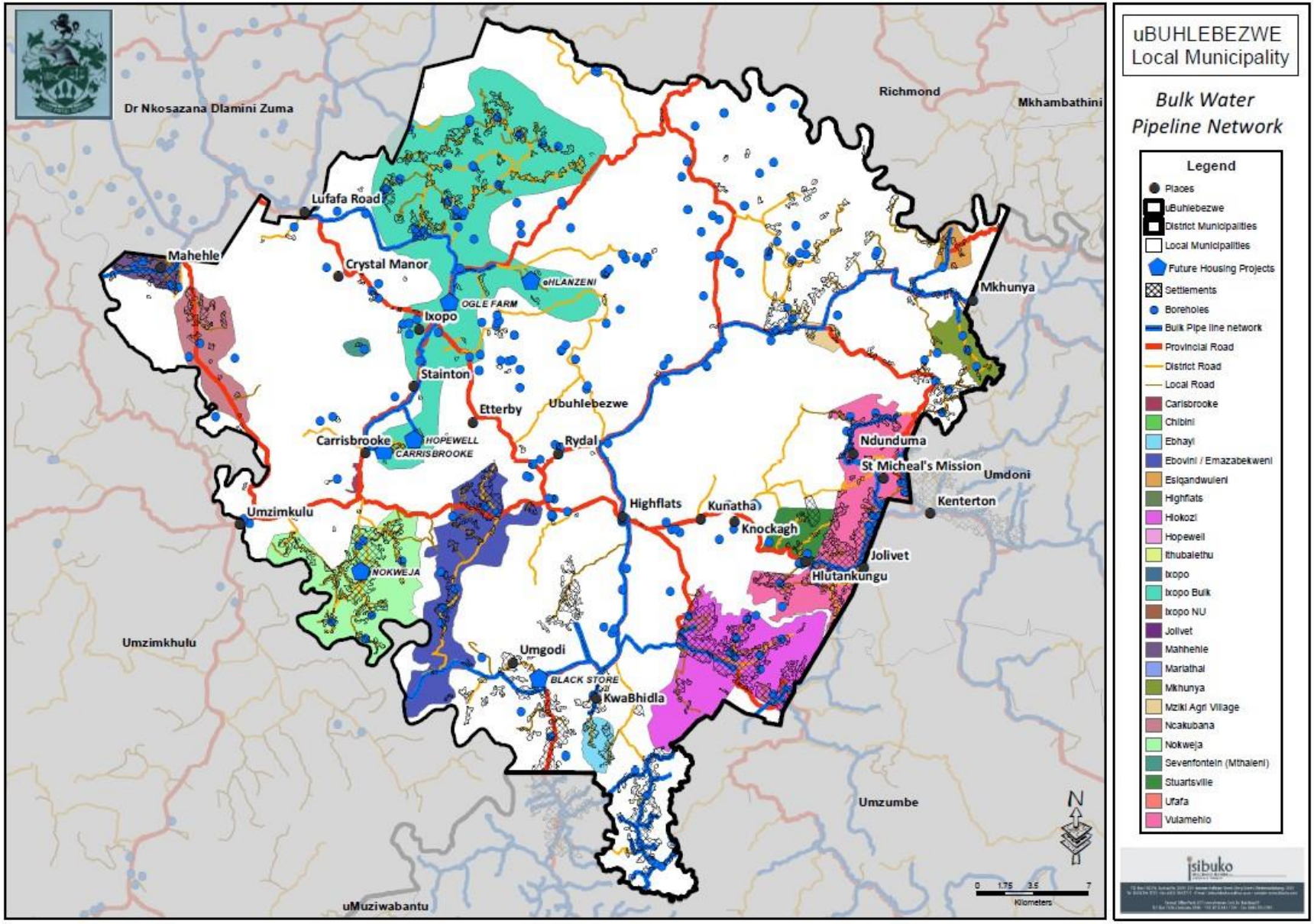
Ubuhlebezwe falls within the Umvoti to Umzimkhulu Water Management Area. Harry Gwala District Municipality is the Water service Authority of Ubuhlebezwe municipality.

ACCESS TO PIPED WATER



Source: Statistics South Africa, Census 2011

MAP 2: BULK WATER SUPPLY AND WATER SCHEMES



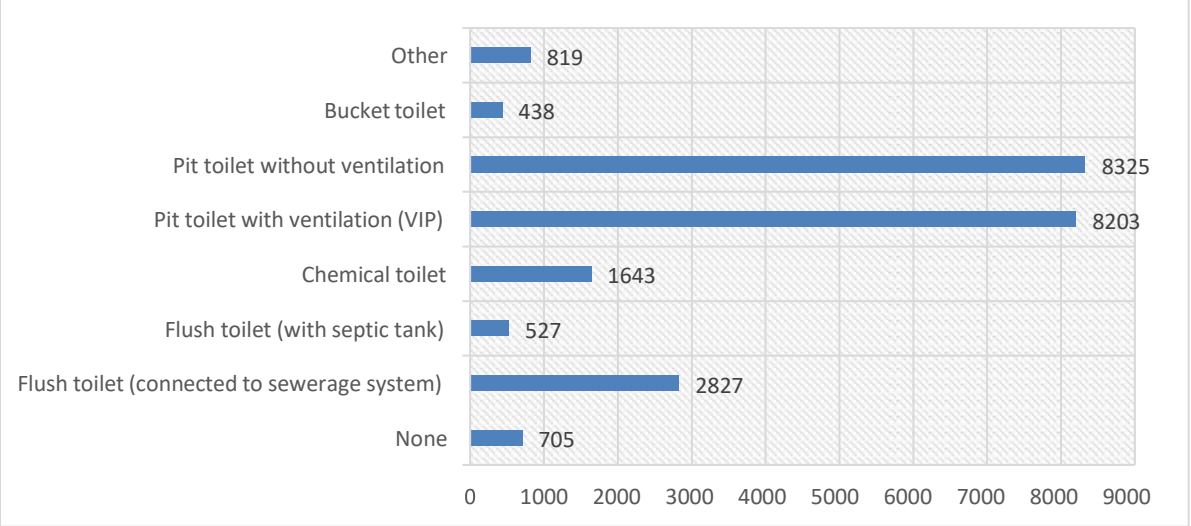
In 2011, approximately 34.37% of the households in Ubuhlebezwe did not have access to piped water. This is approximately 8073 people in the municipality as indicated in figure 10. Only 12.40% of household had access to piped water inside the dwelling. A majority of households in the municipality, about 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

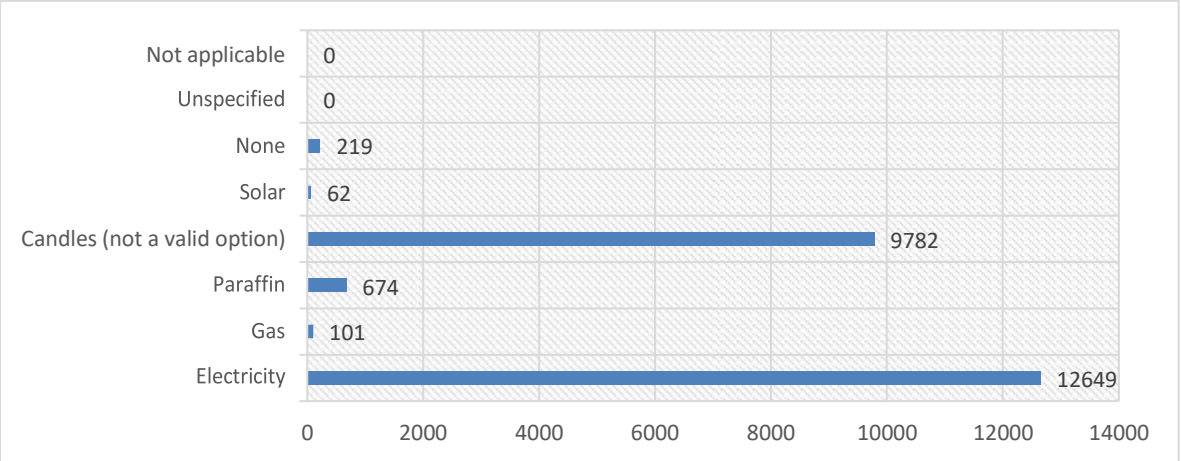
These account for 35.45% (8 325) of the households within the municipality, followed closely by Pit toilets with ventilation used by 34.92% (8 203) of the households in Ubuhlebezwe.

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.

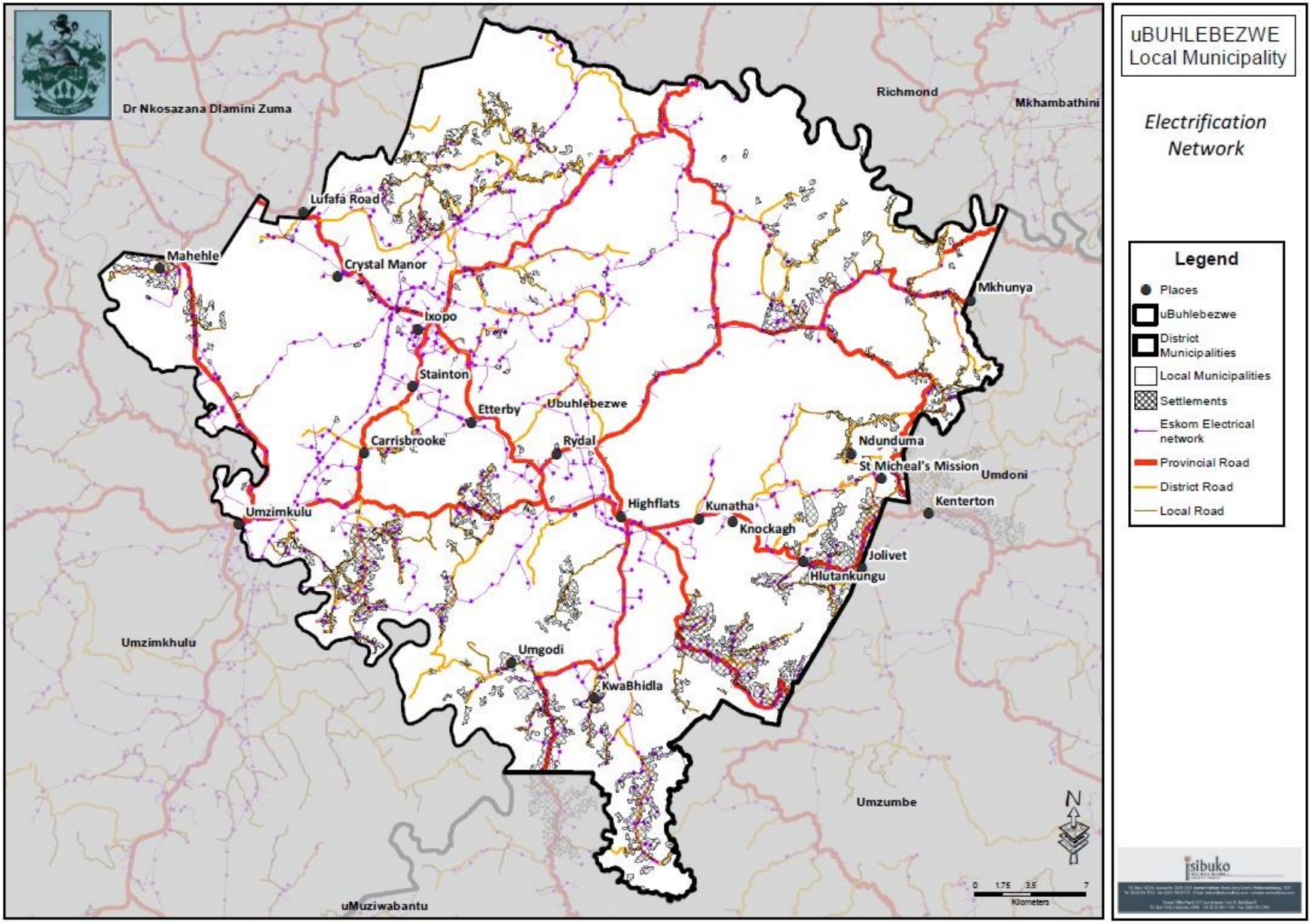
ENERGY FOR LIGHTING



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

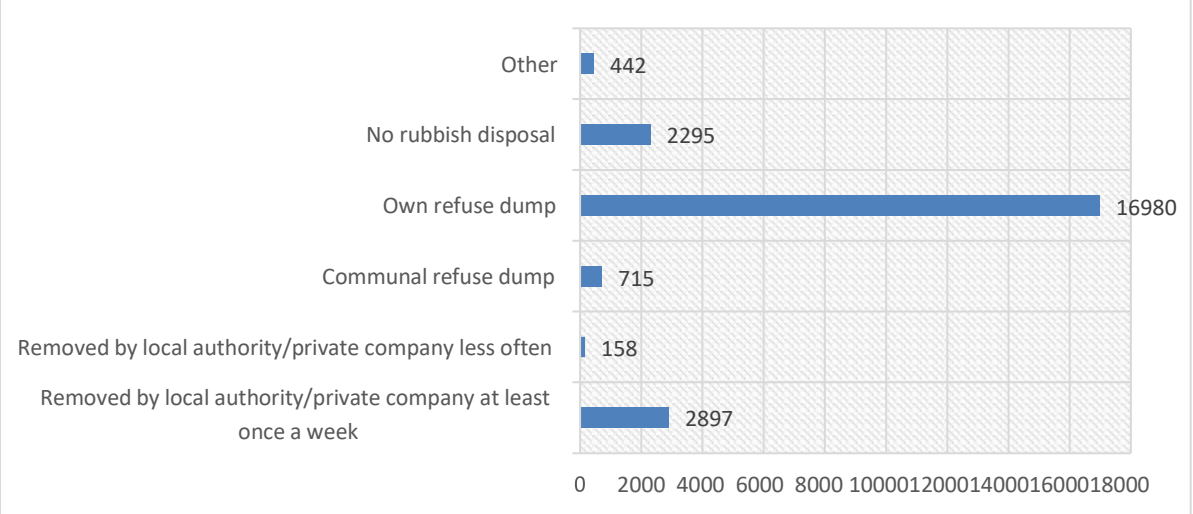


REFUSE REMOVAL

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 are

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).

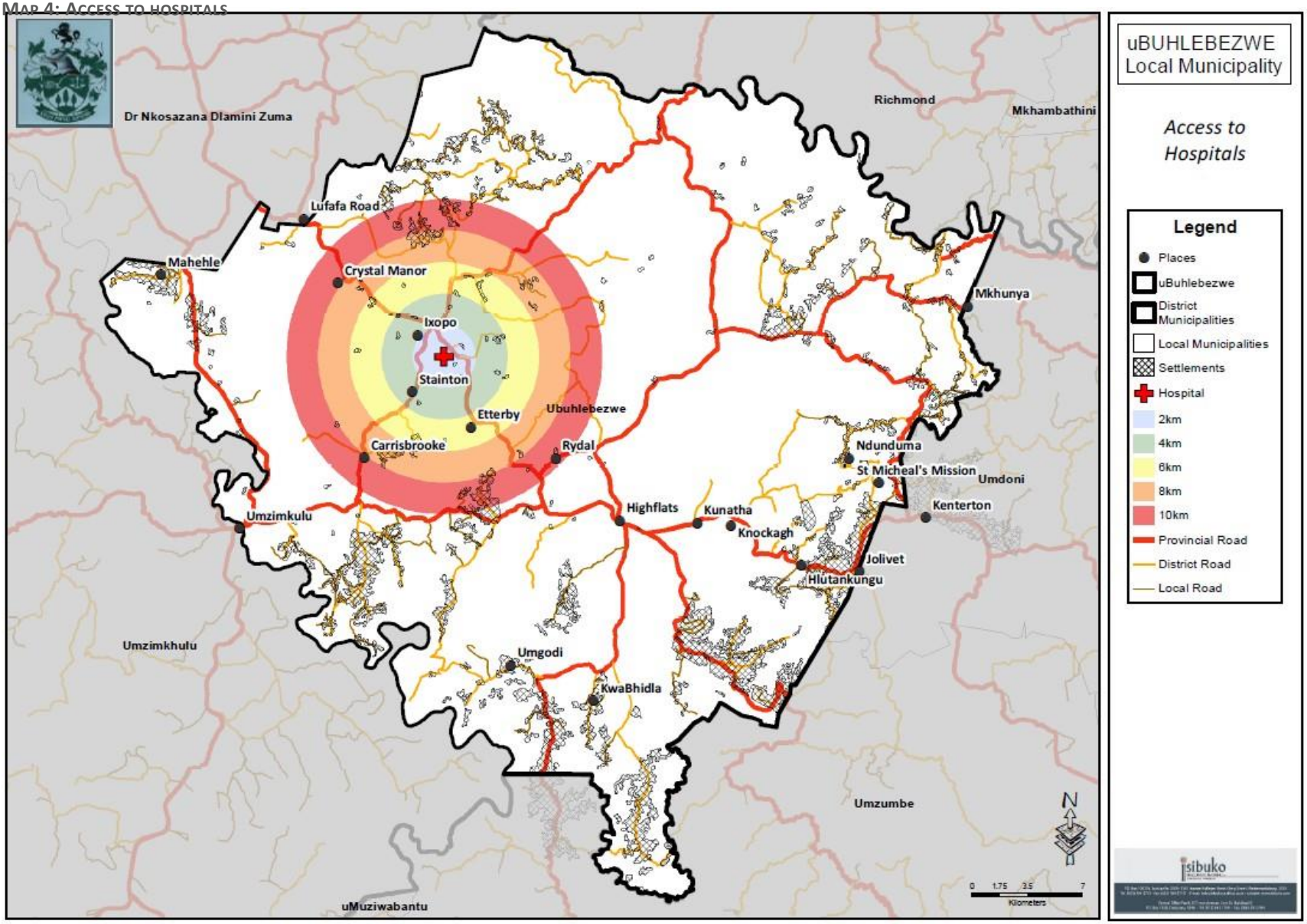
Libraries

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

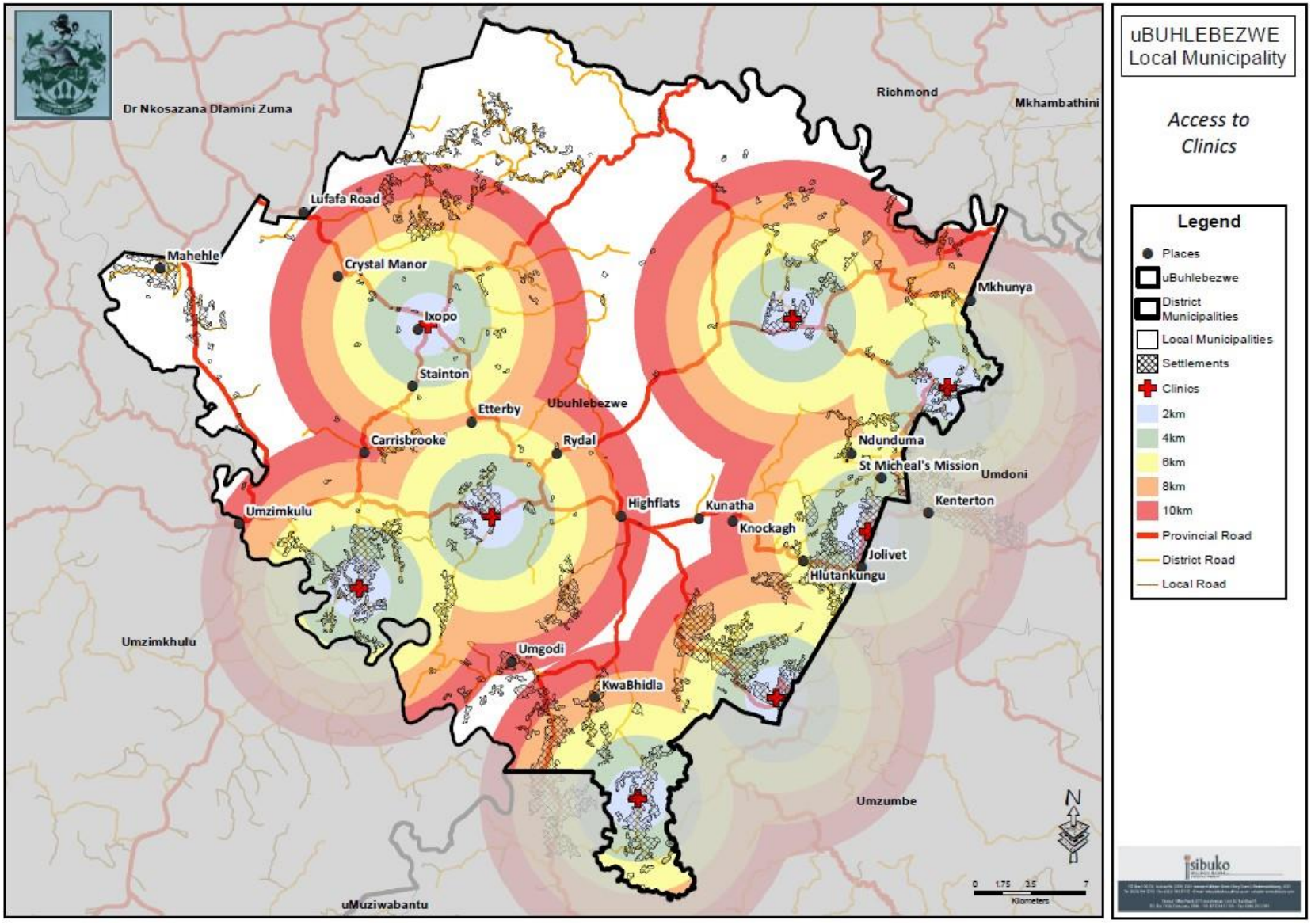
Police Stations

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.

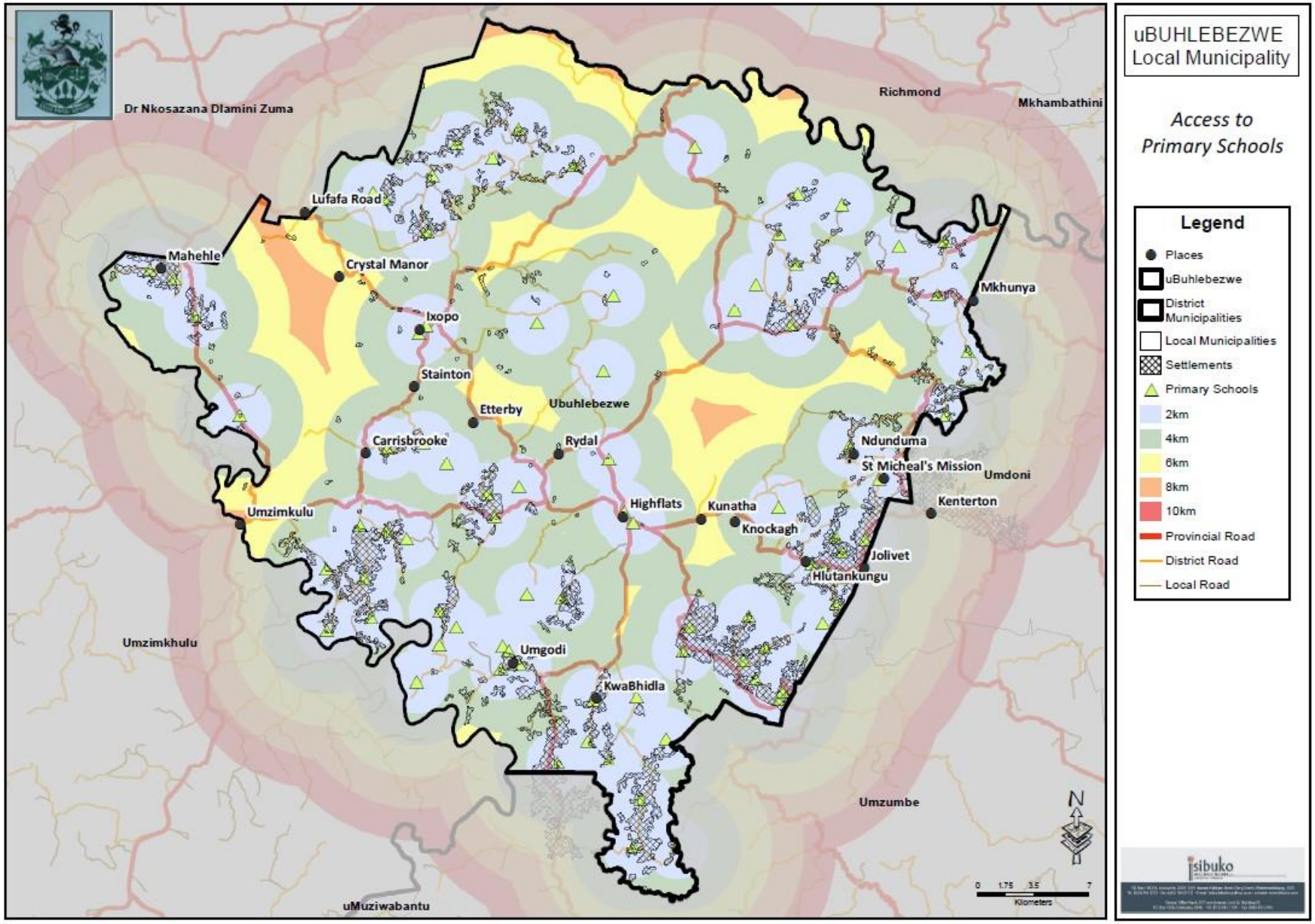
MAP 4: ACCESS TO HOSPITALS



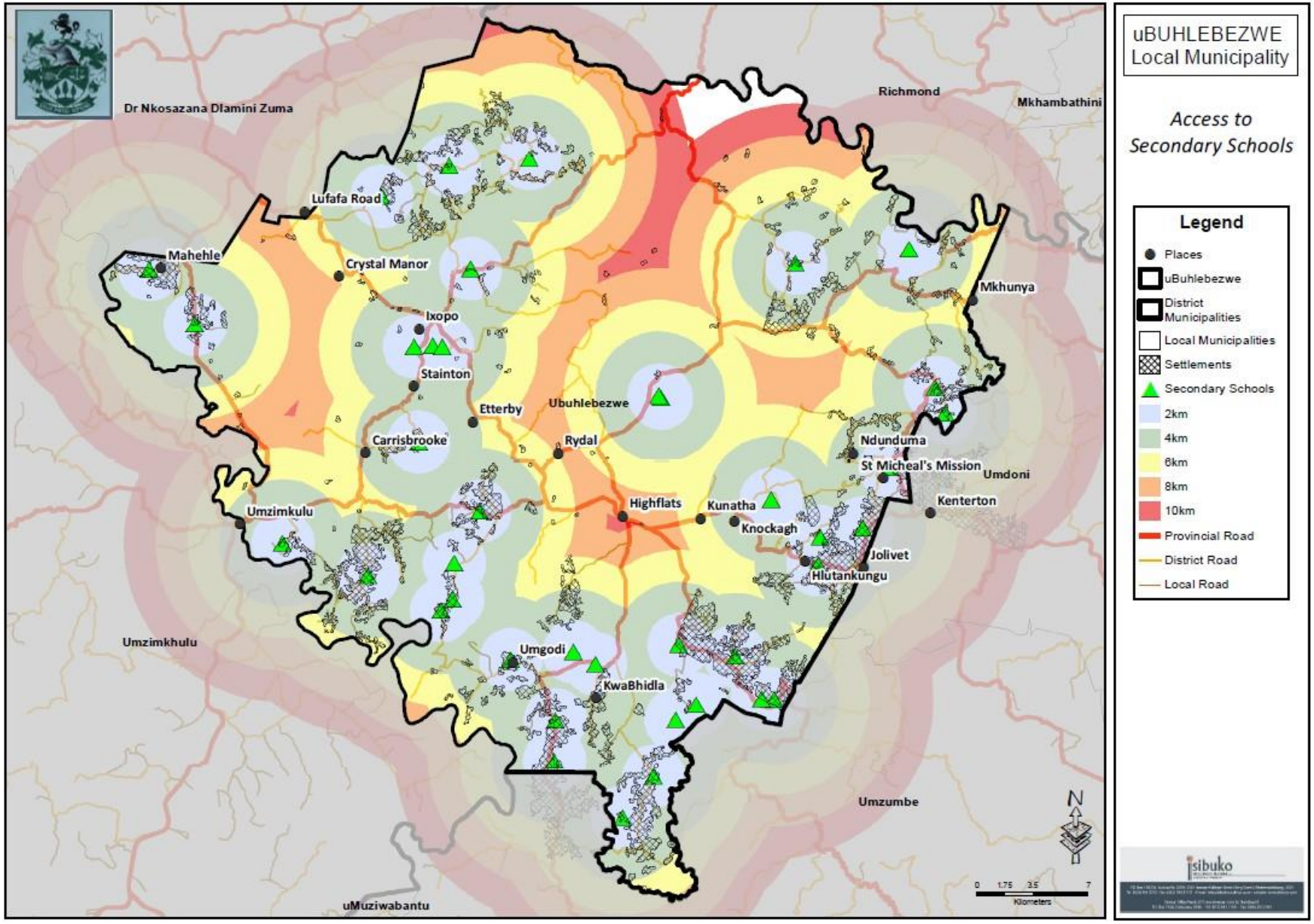
MAP 5: ACCESS TO CLINICS



MAP 6: ACCESS TO PRIMARY SCHOOLS



MAP 7: ACCESS TO SECONDARY SCHOOLS



Household and services

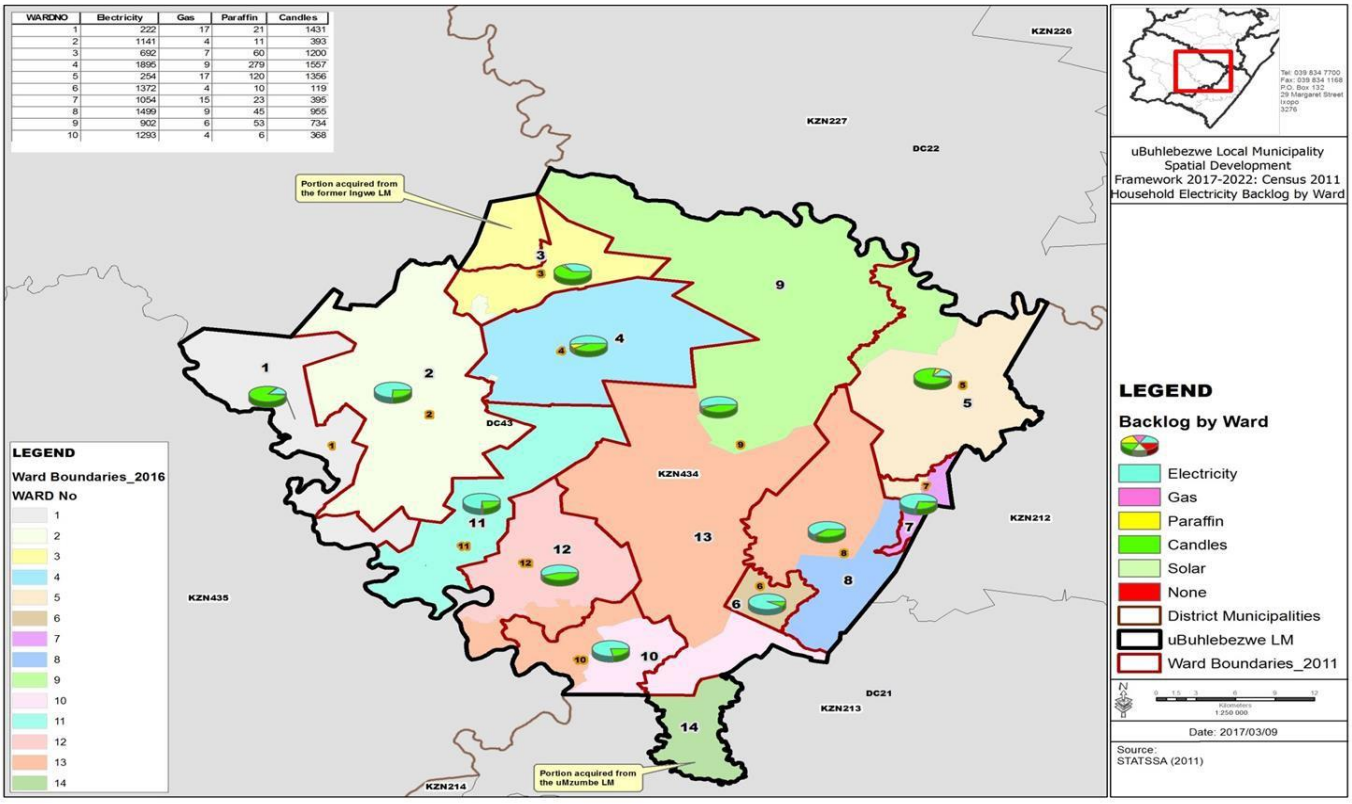
The section below covers the backlog status that is faced by Ubuhlebezwe Local Municipality by providing a comparison of Census 2011 and CS 2016 data. As stated earlier in the passage, the demarcation process and the level of detail at which the CS 2016 is collected has had major implications in how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

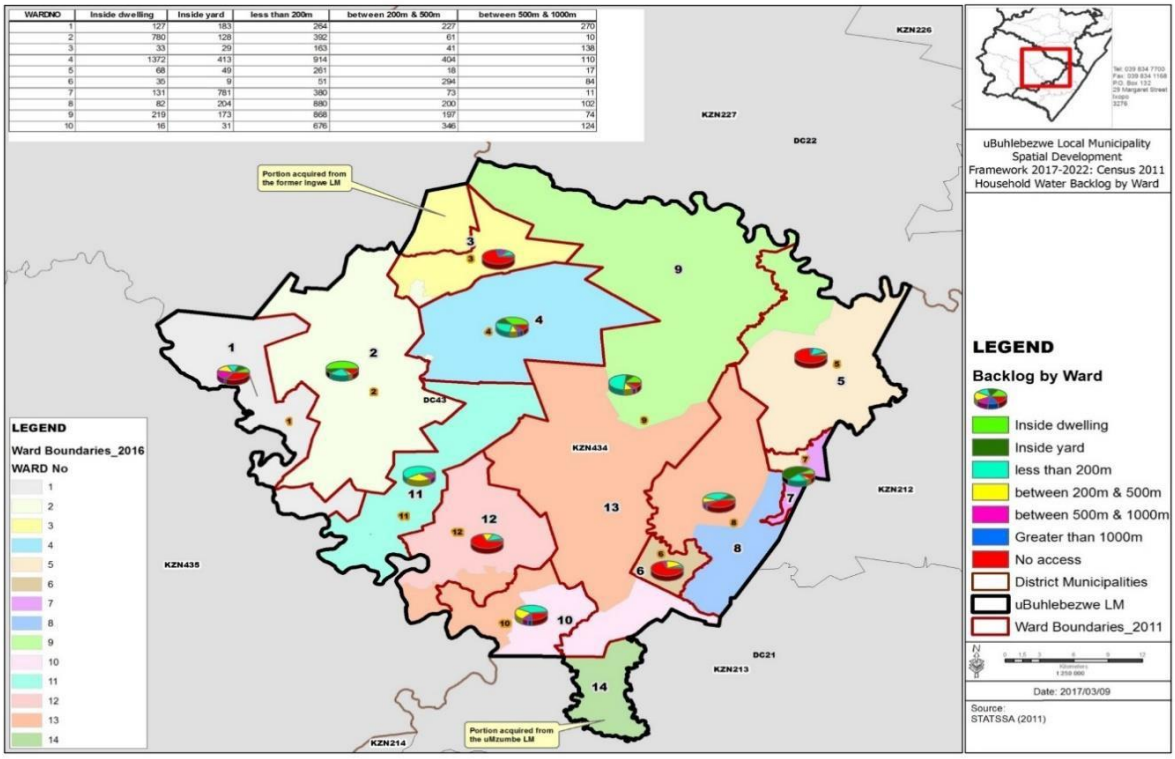
The minimum requirements for acceptable access to Piped Water are:

- 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.

Re**fuse 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

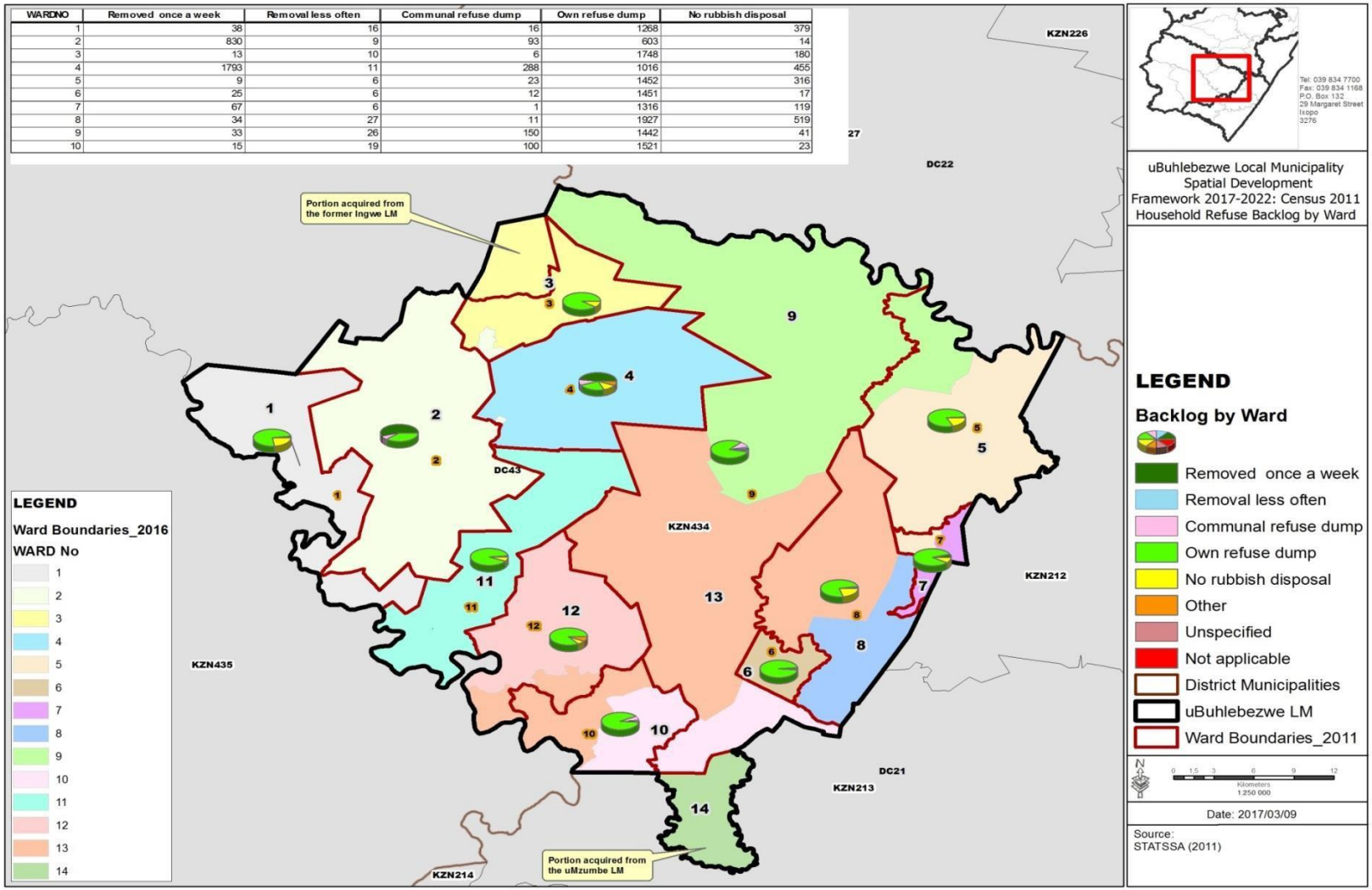
The following constitute backlogs:

- 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

WARDNO	Removed once a week	Removal less often	Communal refuse dump	Own refuse dump	No rubbish disposal
1	38	16	16	1268	379
2	830	9	93	603	14
3	13	10	6	1748	180
4	1793	11	288	1016	455
5	9	6	23	1452	316
6	25	6	12	1451	17
7	67	6	1	1316	119
8	34	27	11	1927	519
9	33	26	150	1442	41
10	15	19	100	1521	23



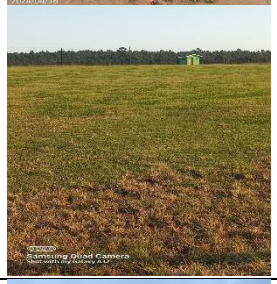
INFRASTRUCTURE PLANNING AND DEVELOPMENT

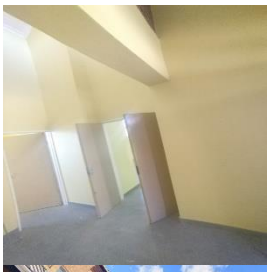
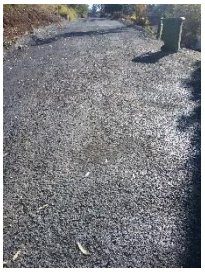
The Infrastructure Planning and Development department is responsible for the development of roads, public transport infrastructure, public facilities, electrification projects as well as the implementation of maintenance programmes.

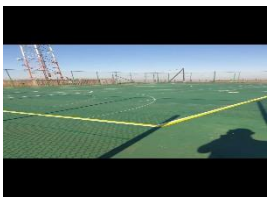
The mandate objectives are achieved by among others:

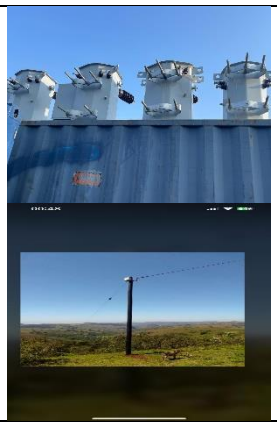
- Design and construct roads infrastructure as per Department of Transport standards
- Design and construct sport facilities as per the Department of Sport and Recreation specifications
- Design and built all municipal buildings to meet Building regulation standards.
- Design and built all electrification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

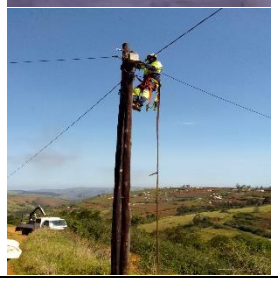
ACTIVITY	UNIT OF MEASURE	2023/24 ACHIEVED
KMs of new surfaced roads	Kilometres	0
KMs of surfaced roads rehabilitated	Kilometres	0
KMs of new gravel roads constructed	Kilometres	13.329
KMs of patched gravel roads	Kilometres	90.2
Public Transport Facilities	Number	0
Sports facilities constructed	Number	2
Sports facilities upgraded	Number	0
Community Halls constructed	Number	1
Community Halls Renovated	Number	1
Bridges constructed	Number	0
Creches constructed	Number	0
Skills Centre constructed	Number	0
Streetlights Constructed	Number	35
Households Electrified	Number	509

WARD NO.	PROJECT NAME	PROJECT SCOPE	PHOTOS	ORIGINAL BUDGET	BUDGET SPENT	PROJECT DURATION
01	Construction of Bayempini Sportfield	The proposed site has a dilapidated Sport field and worn-out combo court concrete slab that will be demolished to accommodate the new combo court.	  	R7 737 698,00	R7 834565,64	8 months
02	Construction of Nhlawukeni Multi-Purpose Centre		 	R5 286 770.80	R5 386 435,04	6 Months
03	Ixopo Light Industrial Park	The scope of works includes the construction of 15 no. 4m×6.5m industrial space units, ablution facilities that include paraplegic toilets, access road ramps and parking area, provision of portable water and of sewer network as well as septic tank disposal.	 	R 5 000 000.00	R3 229074,47	4 Months

04	Renovating of Thusong Centre	The project consists of the Maintenance and Repair of Thusong Centre The scope of work consists of the following activities: - Feasibility Study - Business Plan - Design -Prepare and Finalise Tender Documents - Supervise and Monitor - Maintain and Repair	 	R2 000 000	R1 785 998.50	04 Months
05	Reconstruction of Greers Groove, Hawthorne	The project consists internal roads around the Ixopo CBD to rehabilitate and constructed.The scope of work consists of Clearing and Grubbing, Earthworks, Laying stormwater pipes, Construction of layerworks, Construction of subsoil drains, Construction of sidewalk, Headwalls and catchpits, Gabion baskets construction, Asphalt surfacing, Erection of road signs, Road marking and road studs.	  	R12 803189.47	R3 769131.94	8 Months
06	Ithubalethu Roads	3.2km x 5m wide asphalt paved road (30mm asphalt; G2 base layer; kerbing and channeling) with 3.2km x 1.5m wide sidewalk and associated road furniture.		R 5 049 816,38	R2 032 014,34	5 Months

		This is a continuation of the road network that is being constructed to subbase layer by Department of Human Settlement (DoHS).				
07	Little Flower to Fairview Road	The project consists of 900m long asphalt paved road with relevant stormwater drainage system, Bulk Earthworks, Layer works, 900 m long block paved sidewalk, relocation of existing services, traffic calming humps, ancillary works, etc.	 	R6 789 916,35	R5 804 677,94	8 Months
08	Ixopo Market Stalls	The scope of work consists of the following activities: - Feasibility Study - Business Plan - Design - Construction of 15 units - Construction of ablution facilities including paraplegic toilet - Construction of access road, ramps and parking area. -Provision of potable water - Provision of sewer network and septic tank disposal.	  	R3 000 000.00	R 4 368 563,56	4 Months
09	Xolani Vezi Sportfield	The project consists of a 100m x 64m grassed soccer field, Combo-court, ablution facility, parking, Clearvu		R 6 589 575.95	R6 441 000.00	6 Months

		perimeter fencing, fully equipped borehole, and steel grandstands.				
11	Upgrading Of Morning side Stadium.	The scope of works entails the construction of 100m x 90m grassed soccer field with 8 lanes grassed athletic track around, 2 no. Combo Courts (35m x 18.5m to include netball; volleyball; tennis & basketball); construction of grandstand to accommodate 4000 spectators, construction of ablution facility and change rooms; installation of 6 floodlight, installation of 565m x 2.4m high clear vu fencing around the sport field, refurbishment of the existing structure to tuck shop,	  	R14 997315,02	R8 622 223,53	08 Months
12	Installation of Mashakeni High mast	This project entails the excavation and casting of foundation for 1 × 40m High mast in ward 03		R1 356 389.93	1 116 789.85	3 Months

13	Installation of Sangcwaba Highmast	This project entails the installation of a 40m high mast with 9 x 600W LED (IP66) floodlights including control gear in Ward 5.	 	R 1 695 061.98	R 824 712,42	03 Months
15	Highflats Market Stalls	The project entails the construction of 20 No of traders' shelters in Highflats. It has IBR sheeting at the back and brickwork in front, it will be divided to 6 traders per stall. This is to serve those who want to sell fruits and vegetable, livestock etc. it will also accommodate small businesses like deriving schools, sewing etc.		R 3 000 000,00	R 485 310,11	3 Months
16	Mandilini/ Mariathal Extensions	This project is funded by DMRE, and the scope is energized 41 house connections.		R2 250 887,95	R1 887 889,59	6 Months

17	Nokweja Extensions	This project is funded by DMRE, and the scope is energized for 30 house connections		R 2 094 486.05	R1 893 459,56	6 Months
18	Esigcakini to Thafeni extensions	This project is funded by DMRE, and the scope is for 150 house connections in ward 8.		R 6 553 104.23	R5 963604,80	8 Months
19	Mashumi Mbambalala Electrical	This project is funded by DMRE, and the scope is energized for 147 house connections.		R 3 635 937.34	R3 106 062,52	8 Months
20	Highflats Extensions	This project is funded by DMRE, and the scope is to be energized 626 house connections.		R1 584 994,08	R1 646 303,42	12 Months
21	Mashakeni _Chibini and Ntakama Electrification	This project is funded by DMRE, and the scope is for 130 house connections in ward 2 & 3.		R2 906 354.23	R2 426 193,41	6 Months

22	KwaNothi, Makinatini Electrification	The project is funded by DMRE and it for this current financial year 2021_2022 but it carried over to 22_23 FY due to fund constraints. The project scope is to energize 257 connections for a period of 4 months.	  	R 5 324 554,62	R 5 832 418,47	4 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 GRANT FUNDING 2023/2024 FINANCIAL YEAR

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 to access funding.

LED grant funding window for the 2023/2024 financial year was opened on the 08th of February 2024 and closed on the 08th of March 2024. LED projects aimed to promote co-operatives, entrepreneurs, youth, women, and people with disabilities, to improve the viability and competitiveness of Ubuhlebezwe community through enterprise-based economy (SMME'S and co-operatives) and to promote employment opportunities. Ubuhlebezwe Municipality LED Unit received 193 LED Business proposals requesting financial assistance.

Approved LED Projects – 2023/2024 Financial Year

2023/24 LED GRANT FUNDING RECOMMENDED APPLICATIONS

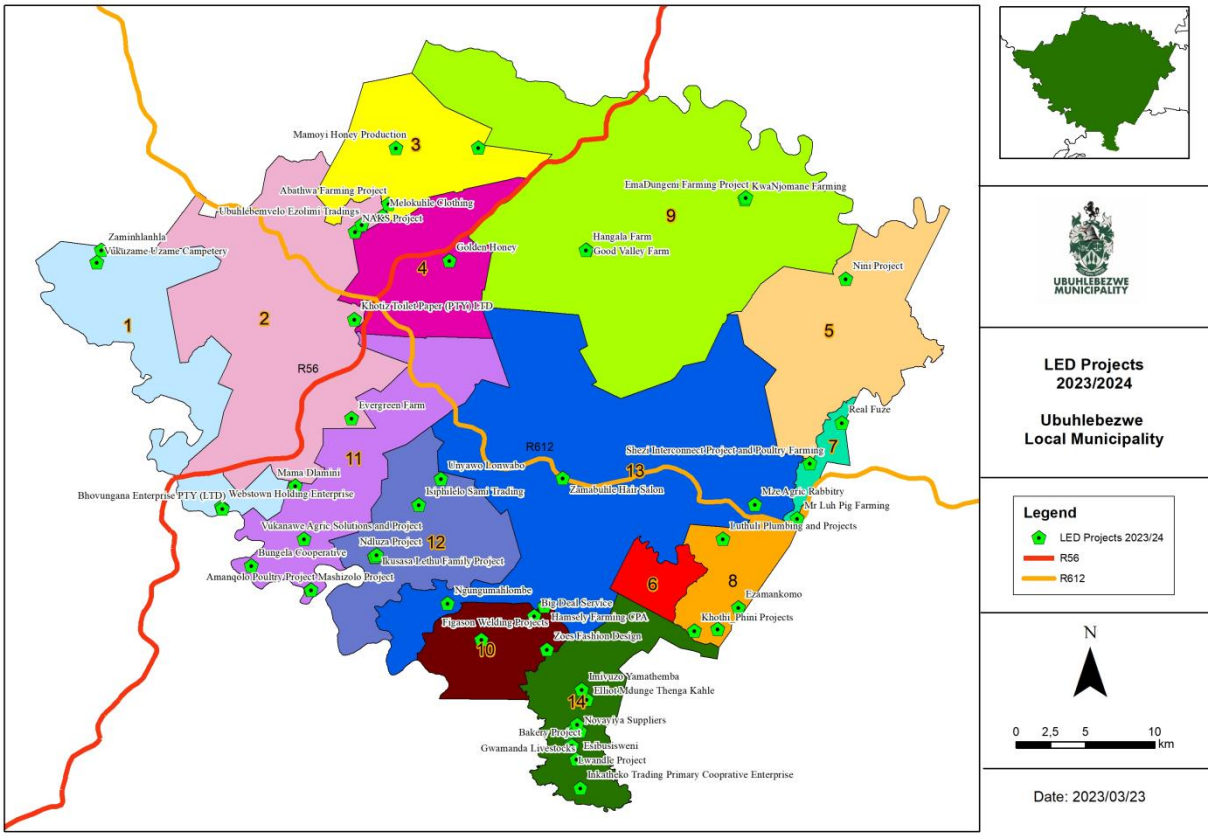
NO	NAME AND SURNAME	PROJECT NAME	SECTOR	LOCATION & WARD	CONTACT NUMBER	GENDER	YOUTH YES OR NO	AMOUNT REQUESTING
SEWING								
1	Hlengiwe Mgweji	Pride Fashion Design	Sewing	Mahehle Ward 1	066 047 1791	F	N	R194 500.00
2	Nomathamsanqa Precious Dlamini	Ikusasa laNokuthula	Sewing	Carrisbrooke Ward 2	065 158 6526/ 079 771 8645	F	Y	R50 000.00
3	Ntombenhle Dlamini	Siyaphambili	Sewing	Bhobhobho Ward 5	073 628 4583	F	N	R20 000.00
4	Nokukhanya Precedis Mhlongo	Ponywana Creations (Pty) Ltd	Sewing	Hlokozi Ward 6	062 117 1690	F	Y	R15 699.00
5	Phiweni Eunice Sithole	Kangwekazi Manufacturing	Sewing	Hlokozi Ward 8	076 420 6088/ 072 166 6691	F	N	R25 000.00
6	Nonhlanhla Alexa Mbhele	Siyazama	Sewing	Thathani Ward 10	083 534 4150	F	N	R60 000.00
7	Nondumiso Rose Masango	Sithandokuhle Seamstress Project	sewing	Nokweja Ward 11	079 074 7113/ 060 717 1787	F	N	R
8	Macaleni Magudulela	Belin's Sewing Co	Sewing	Mgodi Skeyi Ward 12	067 447 5446/ 079 743 7714	M	N	R60 000.00
BAKING/CATERING/FAST-FOOD								
9	Nozipho Winnie-Fredar Chiya	Zamahlombe Catering	Catering	Mahehle Ward 1	079 197 9547 076 109 4163 082 664 4672	F	N	R7 000.00
10	Nomusa Prudence Jili	Isingeniso Bakery Project	Baking	Hlokozi Ward 8	078 458 0246/ 078 703 2778	F	Y	R18 825.11
11	Lihle Philisiwe Mbhele	Nanas Fast Food and Tuck Shop	Fast Food	Hlokozi Ward 8	076 674 0158	F	Y	R32 493.00

12	Mbalenhle Shandu	Madangwana Trading and Project	Baking	Springvale Ward 9	063 199 8645	F	Y	
13	Hlengiwe Ngcobo	Ikhethelo Baking	Baking	Springvale Ward 9	060 429 0188	F	N	R21 376.77
14	Andile Nomasonto Dlamini	Siba's Bakery and Catering	Catering	Ndwebu Ward 14	072 778 6299/ 078 722 0926	F	N	R136 886.70
AGRICULTURE (POULTRY AND LIVESTOCK)								
15	Thulemona Michael Dhludhlu	Thulebona	Agriculture (Livestock)	Mahafana (Ward 1)	079 959 6134 071 727 7544	M	N	R98 479.18
16	Nkanyiso Patric Nene	Sthenjwa Projects	Agriculture (Poultry)	Esheshe Ward 3	073 957 8627/ 076 498 0306	M	Y	R30 000.00
17	Bongangani Happiness Mfeka	Syakhulisa Trading and Projects	Agriculture (Poultry)	Mkhunya Ward 5	064 764 4227	F	Y	R39 328.41
18	Ayanda Ntuli	Thekwinee Poultry Holding Enterprise	Agriculture (Poultry)	Nokweja Ward 11	076 267 3297/ 073 048 7658	F	Y	R37 458.08
19	Mthokozisi Cele	Amavicondo	Agriculture (Poultry)	Mazabekweni Ward 12	071 629 1204/ 079 405 8299	M	N	R10 000.00
AGRICULTURE (CROPS)								
20	Sinegugu Pauline Ngcobo	Sizabantu Project	Agriculture (Crops)	Ofafa Ward 3	079 031 2342/ 071 480 9610	F	Y	R49 882.00
21	Lungile Mazibuko	Isithiyo Projects	Agriculture (Crops)	Hlanzeni Ward 4	078 337 2010/ 078 018 9582	F	Y	R 59 694.40
22	Muzi Eric Hlengwa	Levante Farm	Agriculture (Mixed Farming)	Peter Hauff Drive Ward 4	078 914 6899/ 073765 5233	M	N	R87 576.63
23	Thembinkosi Radebe	Siyazama Gardening Project	Agriculture (Crops)	Sangcwaba Ward 5	082516 9577	M	N	
24	Zumekile Bicinile Mkhize	Zamimpilo Project	Agriculture (Crops)	Mkhunya Ward 5	073 725 5215/ 078 825 2674	F	N	R60 049.62
25	Thandazile Gladys Shange	Mabhida	Agriculture (Crops)	Hlokozi Ward 6	082 347 6293	F	N	R49 511.99
26	Ethel Thuli Zuke	ET Zuke (Pty)Ltd	Agriculture (Crops)	Hlokozi Ward 6	082 794 5787/ 083 253 7750	F	N	R154 241.63

27	Mcanyangelwa Richard Mhlongo	Eyethu Project	Agriculture (Mixed Farming)	Thathani Ward 10	072 945 3920	M	N	R8 108.32
28	Nontokozo Angelicus Chiliza	Lethimpilo Project	Agriculture (Crops)	Madungeni Ward 12	072 470 8773/ 078 031 0341	F	Y	R74 039.39
29	Petros Mkhoso Zondi	Zama Zama Farm	Agriculture (Crops)	Ntambama Ward 12	073 748 0031	M	N	R141 476.34
BEAUTY SALON								
30	Nonduduzo Mchunu	4 Diva's Hair Salon	Hair Salon	Ixopo Ward 2	073 442 5154	F	N	R40 000.00
31	Malibongwe Ndlangisa	Salon (Malie's Barber)	Salon	Jolivet Ward 7	061 050 7501	M	Y	R25 450.00
32	Nokuzola Hazel Ngcobo & Sanele Biyase	Dot Dot Dot Hair Salon and Hair Cutting	Salon	Springvale (Makhuzeni) Ward 9	076 740 6234/ 0603880039	F M	Y N	R10 000.00
33	Anele Ngcemu	Ibamuhle Salon/ Car wash	Hair Salon	Ndwebu Ward 14	071 259 5190/ 064 947 0043	F	M	R45 000.00
34	Nokukhanya Promise Mthembu	Khanyo's Beauty Salon	Hair Salon	Ndwebu Ward 14	064 013 0947/ 064 799 6646	F	Y	R15 000.00
35	Nokwanda Mhlongo	Asanele's Saloon	Hair Salon	Ndwebu Ward 14	073 860 7252/ 078 195 6172	F	Y	R2 506.55
ART/ CRAFT/ CARPENTRY/ MANUFACTURING								
36	Sanele Mazibuko	Ixopo Art	Art and Craft	Ntakama Ward 3	071 422 5387	M	N	R14 060.00
37	Bhekani Jabulani Mjwara	Phuma Ephethe Project	Carpentry	Mgageni Ward 7	078 181 7366	M	N	R25 000.00
38	Mbusiswa Samuel Ndlovu	Nkomiyahlaba Factory (Pty)Ltd	Manufacturing (Shoe making)	Mazabekweni Ward 12	078 829 1072/ 079 401 4383	M	N	R19 900.64
GRASS CUTTING								
39	Saneliso Cele	Isaneliso Trading	Grass cutting	Jolivet Ward 7	062 360 6692	M	Y	R28 072.00

40	Lindani Mngadi	Ntusimawele Waste Solutions	Grass Cutting and Gardening Maintenance	Springvale Ward 9	071 138 0048/ 073 116 8555	M	Y	R27 362.05
41	Bheka Sydney Nxumalo	Bheke Empire (Pty) Ltd	Grass cutting	Thuleshe Ward 13	071 801 7416	M	Y	R46 991.55
42	Simiso Bright-General Zondi	Black Youth (Pty) Ltd	Grass cutting	Ndwebu Ward 14	066 529 3130/ 076 158 6794	M	Y	R56 152.30
OTHER								
43	Zibuyile Patience Shinga	Asiphile Community Organisation	NPO	Jolivet Ward 7	072 270 2253	F	N	R116 554.00
44	Sandile T. Khanyile	Gundies Crew Trading	Skills Development	Thathani Ward 10	083 711 1790	M	N	R128 477.50
45	Winfrieda Aphiwe Ndlovu	Isikhetho Centre	Internet cafe	Plainhill Ward 11	079 612 6390	M	Y	R20 000.00

LED Projects 2023/2024



INFORMAL ECONOMY

Informal Economy Infrastructure Development Project

- Ixopo informal traders market stalls: 100 market stalls (40 steel market stalls and 60 concrete tables) have been constructed and placed within Ixopo to assist the informal traders with conducive trading environment. The contractor was appointed on the 6th of December 2023. Sod turning was held on the 11th of December 2023. 40 steel market stalls have been constructed and 60 concrete tables have been placed along Ixopo main road. Beneficiaries have been allocated to both concrete tables and steel market stalls, Umbrellas for the concrete stalls are still to be handed over to beneficiaries. The project implementation process has been completed.

- Highflats: 79 Market Stalls will be constructed in Highflats. The project has gone under procurement process (the tender was advertised on the 29th of January 2024 and closed on the 1st of March 2024). Contractor has been appointed and introduced to the community during the sod turning. The sod turning and Site handover to the contractor took place on 7 May 2024 Construction is to start from Zone 3 after the removal of the fence and cutting of trees by the Highflats hall.
- Light Industrial Park Project: 15 Units have been constructed to assist small businesses with space to carry out their business operations. The project is complete. The LED unit has allocated beneficiaries to all the units. The beneficiaries include vehicle mechanics, sewer, Tyre fitment centre operator, Electrical engineer, Small Plant operator, internet café operator, panel beater, tissue paper manufacturer and an electronic repairer. They have all been assisted with toolboxes and equipment of their choice worth R10 000 each. The official handover will be communicated.
- Livestock Kraal: The construction of livestock kraal is under the construction process. This project will assist in beautification the Ixopo town and provide conducive environment for the livestock traders.

Informal Traders workshop

- The Department of Small Business Development together with its agency (SEDA, SEFA) assisted informal, micro, and small enterprises within Ubuhlebezwe Municipality through the Township and Rural Entrepreneurship program to unlock funding from DSBS. The participants were workshopped on how to complete the application form. This workshop was held on the 16th of November 2023 and 140 participants attended the workshop.

- Ubuhlebezwe Municipality LED unit conducted a meeting with informal traders on the 11th of December 2023 (Highflats) and 13 December 2023 (Ixopo) to remind informal traders regarding the permit renewal and the introduction of the new system (EDTEA Automated system).
- The business compliance team conducted a business compliance inspection on the 21st of December 2023 at Highflats, to ensure that business adhere to trading regulations as stated on the business act and unacceptable goods were confiscated from various shops.



Business compliance inspection on the 21st of December 2023 at Highflats







Steel Market Stalls



Light Industrial Park (15 units)

UBUHLEBEZWE MAYORAL BUSINESS BREAKFAST

LED/Tourism Unit convened a business breakfast meeting at Ixopo Soweto (Morningside) Hall. The event served as a platform for local businesses to engage in discussions concerning key strategies and initiatives aimed at promoting economic growth and attract investments in our municipality. The primary objective of the meeting was to facilitate dialogue among industry leaders, entrepreneurs, and stakeholders on economic trends, challenges, and opportunities. Through insightful presentations and discussions, attendees gained valuable insights into the landscape of economic development in the area. The event also served as a networking platform, encouraging collaboration and the exchange of innovative ideas among attendees.



Ubuhlebezwe Business Breakfast 2024

IMEDP SMMEs Handover

Ubuhlebezwe Municipality through partnerships with SEDA has trained 25 beneficiaries and assisted informal businesses and cooperatives with equipment. Therefore, on the 18th of February 2024 the Minister for Small Business Development Stella Ndabeni-Abrahams held Imbizo at Ndwebu Hall with local SMMEs, informal business as well Co-operatives to address problems faced by small businesses, co-operatives, and informal traders in the Ubuhlebezwe Municipality and conducted IMEDP handover of business equipment to informal traders.







	IMEDP BENEFICIARY LIST				
No.	**Name and surname**	**Gender**	**Youth**	**Type of Business**	**Area**
1	Simphiwe Sitole	Yes	Male	Crop Farming	St Faith
2	Ayanda Dlamini	Yes	Female	Internet Café	Thandokuhle
3	Nokulunga Kambula	No	Female	Pig Farming	Ndwebu
4	Thobekile Mtshali	Yes	Female	Sewing	Ndwebu
5	Nompumelelo Dlamini	Yes	Female	Catering	Mandilini
6	Ntombenhle Mzizi	Yes	Female	Baking	Mandilini
7	Bhekokwakhe Dlamini	Yes	Male	Internet Café	Nokweja
8	Ntombenhle Ngcoya	Yes	Female	Sewing	Nokweja
9	Nobahle Zulu	Yes	Female	Laundry	Nokweja
10	Njabulo Dlamini	Yes	Male	Crop Farming	Nokweja
11	Siluleko Mbhele	Yes	Male	Construction	Thandokuhle
12	Gcinokwakhe Mngoma	Yes	Male	Music	Mandilini
13	Tulani Mtambo	No	Male	Welding	Ndwebu
14	Sibusiso Msomi	Yes	Male	Catering	Thandokuhle
15	Mthokozisi Kheswa	Yes	Male	Carpentry	Nokweja
16	Nkosinathi Dlamini	Yes	Male	Internet Café	Nokweja
17	Pinkie Mzizi	Yes	Female	Crop Farming	Hlokozi
18	Thobeka Mbanjwa	Yes	Female	Sewing	Hopewell
19	Bongani Hadebe	Yes	Male	Entertainment	Ixopo
20	Philisiwe Ngubane	Yes	Female	Poultry Farming	Thandokuhle
21	Sithembelenkosini Caluza	Yes	Female	Hairdressing	Thandokuhle
22	Sanelisiwe Nene	Yes	Female	Catering	Fairview
23	Nontobeko Dlamini	Yes	Female	Catering	Fairview

24	Jabulani Dlungwana	No	Male	Maintenance and Security	Ixopo
25	Siphokazi Dlamini	Yes	Female	Catering	Ixopo

Operation Vula Fund (OPV)

The second call of OPV from the Department of Economic Development, Tourism and Environmental Affairs to support businesses closed on 20th of June 2023. There were three tiers, T1: R200,000, T2: R500,000, and T3: R2,000,000. Under tier, 209 applicants from Ubuhlebezwe were recommended for due diligence visits. 102 beneficiaries approved for OPV T1 and EDTEA signed contracts with beneficiaries on 25 May 2024.

Harry Gwala Development Agency Funding Development Programmes.

Harry Gwala Development Agency (HGDA) funding Development Programmes, all local municipalities were invited to submit proposals for funding and the number of beneficiaries per local municipality are depicted in the table below and handovers will be held on 28 May 2024.

PROGRAMME NAME	MUNICPALITY	NUMBER OF BENEFICIARIES
Enterprise Development Fund	• Ubuhlebezwe • UMzimkhulu • Greater Kokstad • Dr Nkosazana Dlamini- Zuma	• 1 • 1 • 1 • 3
Thrive Informal Support	• Ubuhlebezwe • UMzimkhulu • Greater Kokstad • Dr Nkosazana Dlamini- Zuma	• 15 • 15 • 10 • 15
Women in Business	• Ubuhlebezwe • UMzimkhulu • Greater Kokstad • Dr Nkosazana Dlamini- Zuma	• 2 • 1 • 1 • 0
Persons Living with Disability	• Ubuhlebezwe • UMzimkhulu • Greater Kokstad • Dr Nkosazana Dlamini- Zuma	• 1 • 2 • 1 • 0

Business Regulations

The Department of Economic Development, Tourism and Environmental Affairs (EDTEA) has introduced the automated licensing and permitting system to ensure effective and efficient

licensing. The system is also designed to map the jobs created that are not documented. The Municipality has implemented a new system for hawker's permit using PVC cards and camera on site and the turnaround time of 1 day and 3 days turnaround time for formal businesses.

The Informal Economy Policy

The informal Economy policy was adopted by Council in December 2016. Informal Trading is defined as the economic activity undertaken by entrepreneurs who sell legal goods and services within a space deemed to be public and private property within the informal sector. The informal economy makes an important contribution to the economic and social life of the Ubuhlebezwe Municipality. Due to the decline in formal employment and consequent increase in unemployment rate, many people seek alternative means of earning an income. It is generally accepted that the informal sector plays a significant role in the local economy more especially in the previously disadvantage areas. One of the main reasons for this is the inability of National Economy's formal sector to create enough employment for the relatively fast-growing labour force. This inability leads to new entrants into the labour market being increasingly forced to turn into the informal sector, to earn a living. This Policy covers the informal trading activities occurring within the Ubuhlebezwe Municipality. The policy formulation process involves consultation with a various stakeholder through public participation, as from 22 May 2014.

For the Ubuhlebezwe area, Informal Trading is a positive development for the micro business sector as it contributes to the creation of jobs and has the potential to expand further the Council's economic base.

Summary: Informal Economy Policy Statement for Support and Development of the Sector

Ubuhlebezwe Municipality acknowledges the relevance and contribution of the informal economy to the economic and social life of the town. Informal trading provides some income to those who are unemployed as well as providing an alternative to established traditional formal sector retail options. The Ubuhlebezwe aims to develop the sector and its participants into a commercially viable and dynamic economic sector, which contributes to the economic growth of the town and the quality of life of its citizens in a sustainable manner.

Appropriate infrastructure support and services, entrepreneurial development and spatial planning will be the cornerstones to achieving such a policy goal. Uncontrolled and unplanned growth of the informal economy sector will have a negative impact on the Ubuhlebezwe area. Conflicts can arise between town officials and traders as well as between established Informal Economy actors and newcomers, because of uncertainty of each party's rights. If there is little official regulation and control, new sorts of informal control mechanisms may come in to fill the void with their own

means of controlling prices and protection rackets.

The Ubuhlebezwe Municipality further affirms its obligation to assist the informal economy sector by way of mentoring and incubation as means to age them into a more formalised nature of economic activity.

The Key Principles that govern the Ubuhlebezwe's approach to informal Economy are economic, social, and spatial:

1. Economic Principles: Economic growth in the informal trading sector will be facilitated through:

- Linking the development and growth of trading areas to commercial zones to create viable hubs of business activity that mutually benefit formal and informal businesses.
- Providing a range of facilities, capacity building and business support services that cater for the different levels of the Informal Economy Actors, from the weekly Saturday and small survivalist to larger informal economy Actors.
- Ensuring that the buildings and property owned by the UBUHLEBEZWE are used for the maximum social and economic development of the community within which they are located.
- Targeting highly accessible and visible location for the promotion of tourist related trading in order to derive benefit for Informal Economy Actors from the tourism potential.

2. Social Principles: The promotion of equity within Ubuhlebezwe to create a dignified Town through:

- Spreading public spending in an equitable manner throughout Ubuhlebezwe with an emphasis on the underdeveloped parts of the town that have not historically benefited from the public sector investment.
- Viewing the location of public investment as an opportunity to integrate public sector investment.
- Using the development of the informal trading infrastructure as an opportunity to improve the general environmental condition of the Historically Disadvantaged Areas of the Ubuhlebezwe.
- Providing basic services such as water and refuse facilities to all areas where public health and/or public safety is at risk.

3. Spatial Principles Informal Economy contributes to the value of public places as amenities and places of dignity and has the potential to be a catalyst for generating positive public places through:

- Developing those areas that will have most significant impact on the largest number of

people, e.g. areas with large flow of pedestrian traffic.

- Allocating space for informal trading areas in accordance with the broad Spatial Planning Framework of the Ubuhlebezwe and the local spatial development Framework.
- Providing minimal infrastructure for informal trading, that would vary depending on the type of activities.

ALIGNMENT OF AGRICULTURAL PROJECTS WITH SMME'S AND CO-OPERATIVES:

Ubuhlebezwe Municipality adopted its agricultural plan in 2013.This agricultural plan focuses on the municipality's farming systems and farming areas to develop practical solutions to problems facing the agricultural sector and to identify opportunities aimed at strengthening agriculture in the form of farming and livestock within the municipality. The plan ultimately aims to contribute to agriculture and the municipality's long-term economic development and sustainability.

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. Agriculture facilitation aims to create direct linkages with the value chain and break the economic isolation. The Farmers are viewed as individual entrepreneur's, with the objective of strengthening their small business and improving their profits. Appropriate business skills and farmer development training are conducted to ensure that these objectives are realised and to ensure sustainable development of the farmers. Farmers are also encouraged to collaborate with each other to benefit from the economies of scale. The programme aims at developing significant institutional farming structures to facilitate collective buying and selling. 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 the market (where the farmer sells produce). The farmers 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.







FARMER'S DAY

Livestock Farmer's Day on the 24 August 2023 at Peace Initiative Hall. The stakeholder from ARS shared information on climate change and livestock feeding under communal farming, plants poisonous to livestock, small stock management, bull selection, DNA based technologies to help farmer fight theft and improve their stock. This information was essential for the implementation of EAS-KyD program. This program seeks to assist farmers to improve their livestock and keep proper records.





Livestock Farmers Information Day

The Department of Agriculture and Rural Development had a Livestock Farmers Information Day and an official handover of newly constructed dip tank on the 10th of May 2024 at Siwoyini Dip-Tank, ward 1. Livestock farmers received information on the importance of animal branding, Stock

theft and prevention measures, animal health and animal nutrition. Farmers were given an opportunity to interact with stakeholders to improve their livestock and enhance their livestock farming businesses.









Honey Project Market Linkage

Engagements with Peels Honey and beekeepers on the 04th of October 2023. Peels Honey offers market for raw honey for the beekeepers and collect from the beekeeper. The price of a kg varies depending on the market.

PESI Beneficiaries

- 13 farmers received feed for livestock and poultry.
- 5 farmers received grain inputs.





CAPACITY BUILDING

Harry Gwala Agri (NPO) student in-service training

Thirteen (13) TVET Students from Ubuhlebezwe have been placed on farm as part of training to complete their Diploma in Agriculture

Training Name	Number of Beneficiaries	Date
Basic Business Skills	32	February 2024
Poultry Production	21	March 2024
TOTAL	**53**	

UBUHLEBEZWE TOURISM

TOURISM GRADUATE DEVELOPMENT PROGRAMME- 2023-2024

Tourism Graduate Development Programme -2023-2024, 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 two (2) Tourism interns who commenced on the 1st of September 2023 till September 2025. This programmes thus assist the unit to ensure and foster capacity to facilitate tourism projects, programmes and events.

TOURISM TASK TEAM INITIATIVE

A Tourism Task Team was established through the Ubuhlebezwe LED Forum. Its function is 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 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 on the progress made by the Tourism unit and planned programmes and activities for financial year with other relevant stakeholders and report to the LED/ Tourism Forum.

LED Forum

An inclusive planning and LED forum was established. The forum consisted of 4 sub-committees' teams that sit quarterly to deal with issues within each sector. These sub-committees' teams are Agriculture and Honey Task Team, Tourism Task Team, and Business Compliance Task Team. LED forum is held twice a year (June and December). Quarter 2 LED forum was held on the 06th of December 2023. As part of the municipal LED institutional arrangement, LED Forum within a municipality is an engagement platform composing of the local business sector, chamber of commerce, NGOs, government, traditional leadership, academic institutions to drive the Local Economic Agenda of a municipality. The municipal LED Forum seeks to mobilize and solicit financial resources to implement LED Catalytic projects within the municipal LED strategy, monitor and evaluate the implementation of LED Catalytic projects, provide advice and recommendations to the Municipal Council on matters to be considered towards the promotion of Local Economic Development, identify, and implement strategies to broaden the local revenue and economic base in consultation with municipal Council.

Marketing

- The Ubuhlebezwe Municipality and UCTO Websites.
- UCTO WhatsApp Group and HGDA Tourism WhatsApp Group
- Ubuhlebezwe Tourism Experience Facebook page, Pamphlet and UCTO Brochure

Africa's Travel Indaba 2024

The Ubuhlebezwe LED/Tourism unit and Ubuhlebezwe Community Tourism Organization (UCTO) participated in the Africa's Travel Indaba from the 13th to the 16th of May 2024 at Inkosi Albert Luthuli International Convention Centre in Durban. The main aim of participating in the Africa's Travel Indaba was to promote Ubuhlebezwe as a Tourist Destination: Showcase the unique attractions, cultural heritage, and natural beauty of Ubuhlebezwe to a wider audience of potential domestic and international tourists. Market Research: gather feedback from visitors and industry professionals to understand market trends, preferences, and demands, which can help in shaping future tourism strategies and offerings. Build partnerships: establish partnerships with tour operators, travel agencies, and other stakeholders to promote Ubuhlebezwe and develop new tourism packages and experiences.



TOURISM DAY CELEBRATION

Launching The Tourism Month (Ecotourism Awareness)

Tourism Month is celebrated annually in September to highlight South Africa's diverse tourism offerings as well as the sector's significant contribution to the local economy and job creation. Tourism Month festivities are held throughout the Country, culminating with the World Tourism Month Celebrations, Ubuhlebezwe launched the tourism month on the 1st of September 2023 at Idlangala Wildlife Sanctuary. Idlangala Wildlife Sanctuary is one of Ubuhlebezwe's newly opened

wildlife sanctuary that will be one of our main tourism attractions. Last year's Tourism Day theme was **TOURISM & GREEN INVESTMENTS** hence we have identified Idlangala Wildlife Sanctuary to uphold last year's theme of Tourism & Green Investment thus highlighting the need for more and better-targeted investments for people, for the planet, and for prosperity, not just traditional investments that promote and underpin economic growth and productivity. The newly elected CTO Executive members of the Ubuhlebezwe Community Tourism Organization were introduced.

Attendees were involved in the following activities.

Activities

- Game drive.
- Hiking.
- Ecotourism awareness.
- Introducing the new CTO (southern midlands Tourism).

Participants:

- Exco Members.
- Social Development Portfolio.
- Management.
- CTO.





DISTRICT TOURISM ESTABLISHMENT AUDIT

Ubuhlebezwe Municipality together with Harry Gwala Development Agency, Community Tourism Organization (CTO) and Tourism Grading Council of South Africa conducted a joint audit on Tourism establishments from the 25th to the 26th of October 2023, to strengthen the relationship between private and public sector, to update Ubuhlebezwe tourism businesses database and to ensure business compliance with the business act. This audit ensured informed interventions to enhance visitor experience as well as to encourage tourism product owners to affiliate with the local CTO.




UBUHLEBETHU FLEA MARKET

The Ubuhlebezwe LED Unit had a flea market on the 1st of December 2023. The aim is to create a platform for local businesses (food vendors, local brands, art and craft, fragrances, and fresh produce etc) to showcase and sell their products to the public and network with other businesses, share information and learn how they can develop their products through customer reviews.




Flea market on the 1st of December 2023

Flea Market

The Ubuhlebezwe LED/Tourism unit had a flea market on the 26th of April 2024. The aim of the flea market is to create a platform for local businesses (food vendors, local brands, art and craft, fragrances, and fresh produce etc) to showcase and sell their products to the public and network with other businesses, share information and learn how they can develop their products through customer reviews.





Flea market on the 26th of April 2024

UBUHLEBEZWE MUSIC FESTIVAL

Ubuhlebezwe music festival was held on the 23rd of December 2023 at Jeffrey Zungu Stadium. This event seeks to promote Ubuhlebezwe Tourism as one of the tourism destinations of choice in KwaZulu-Natal. The main aim of the event was to create a multiplier effect (economic spin-off) for the municipality, the event had a direct and indirect impact on the lives of the local community and surrounding through business opportunities and temporary employment opportunities.







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. Ubuhlebezwe Local Municipality Social Development department conducted both Community Tourism awareness and Tourism School awareness on the 18th of May 2022 at Ixopo Peace Initiative Hall and Sangcwaba ward 05, Ebutateni Skills centre. While Indawo Tours facilitated Community Tourism Awareness on the 31st of May 2022 in Ward 14 Nhlangwini Multipurpose Hall. It has been recognized that there is a need for leaners 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.

CAREER EXHIBITION 2024

The Ubuhlebezwe Municipality had a Career Exhibition from the 21st to the 22nd of May 2024 at Peace Initiative Hall. This event was designed to equip learners with the knowledge and resources they need to make informed decisions about their future careers. Ubuhlebezwe LED/Tourism Unit participated and provided career awareness to tourism learners.





Career Exhibition from the 21st to the 22nd of May 2024 at Peace Initiative Hall

Sani2C 2024

The Ubuhlebezwe LED/Tourism unit participated in the Sani2C that was held on the 25 April 2024 at Highflats route station.





UBUHLEBEZWE COMMUNITY TOURISM AWARENESS

The LED/Tourism unit visited the Nhlamvini community at Kingtale Hall, on the 19th of June 2024 and had a tourism awareness where we had presentations from different stakeholders within the tourism industry namely SEDA, Dlangala Wildlife Sanctuary, Inyamazane Game Reserve, and Ubuhlebezwe tourism office.

- The event aimed to highlight the importance of tourism in our community, share insights on sustainable tourism practices, and discuss ways we can all contribute to making our area a more attractive and welcoming destination for visitors.
- To educate the Dhlamini local community about tourism, to market local tourism establishments.
- To make the community aware of the employment opportunities within the tourism industry and make them aware of tourism economic opportunities.
- To make them comprehend the importance of local tourism establishments as they play a huge role in the local economy and marketing the local environments as a tourism destination.



REVAMPING AND RENOVATION OF ALLWOODBURN STATION AND RESTAURANT SHED

Overview

The renovation project at Alan Paton Train Station is progressing well. The primary focus has been on cleaning the area and preparing the Restaurant shed for further renovation. Below is a detailed update on the activities completed thus far and the upcoming steps in the project.

Cleaning of Alan Paton Train Station

Area Clearance: The station area has been thoroughly cleaned, with all debris and overgrown vegetation removed. This has significantly improved the appearance and safety of the site.

Track Maintenance within the station only: The railway tracks have been cleared of any obstructive materials. This ensures that the tracks are visible and can be inspected for any necessary repairs or maintenance.





Renovation of the Restaurant Shed

Floor Removal: The wooden floor planks inside the Restaurant shed were successfully removed. This was in preparation for the installation of a new concrete floor.








Concrete Floor: After the shed's interior was ready for the next phase of flooring. The area was levelled, concrete ready mix has been installed and tiling the floor is to follow.

Fencing: Preparations for fencing around the station area are almost complete. This will involve erecting a secure perimeter to safeguard the site and define the boundaries clearly. This is a critical step to ensure the safety of both workers and visitors during the renovation process.



Implementation process: The tourism office is ensuring the monitoring of the implementation process is done, capturing challenges, addressing challenges, and coming up will solutions to avoid delays.

Drainage system: Drainage system is being installed and should be completed shortly as the ready-mix concrete is being delivered on site as per request by the workforce.




Upcoming Activities

Tiling: The service provider for the concrete mix is expected to begin work shortly. This will involve pouring and leveling the concrete to create a durable floor for the Restaurant shed.

Installation of doors: The installation of doors to follow, after the completion concrete flooring.

Fixing Leakages on the roof: the fixing of the roof will follow shortly after the installation of doors and windows.

Challenges and Solutions

Weather Conditions: Unpredictable weather conditions occasionally delayed outdoor activities. However, contingency plans are in place to ensure that indoor work continues without interruption. As we are in the winter season now, less rain is expected which will be an advantage to the progress of the implementation process.

Logistics: Coordinating the delivery of materials has been challenging due to the delay of SCM in appointing the service providers. Efforts were made to streamline this process by working closely with the SCM.

Workforce: The Expanded Public Works Programme (EPWP) workers assigned to the station were occasionally deployed to other stations. This resulted in delays in the renovation process. The EPWP contract coming to an end by 28 June 2024 had a negative impact on the progress of the implementation process.

Status of the project

The Allan Paton Train Station and Restaurant shed renovation project is progressing steadily. The cleaning phase is complete – maintenance is recommended as weeds grow from time to time, fencing is 80% complete, flooring and drainage system is 70% complete. the project is on track to meet its next milestones.

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 (Department of Community and Social Services) monthly. Subcommittees namely: Agriculture, Tourism, Honey, and Business Support normally sit in a quarter.

COMMUNITY DEVELOPMENT

GENDER DEVELOPMENT:

MEN: IZIMBIZO ZAMADODA

Ubuhlebezwe Municipality in partnership with the Office of the Premier coordinated Izimbizo zamadoda programme in ward 14 on 21 July 2023 at Nhlangwini Hall. This programme was aimed at addressing well-being of men and alleviate health issues men face, social ills faced in the area which often contribute to gender-based violence, absent fathers, teenage pregnancy, drug and substance abuse. The program was done in the form of a dialogue between young and old men to address identified issues.





Men addressing their issues through a walk and dialogues

After all deliberations men made some recommendations and commitments on assisting the system:

- More sports activities in the area
- Assist out of school unemployed youth
- Youth and old men meetings (men groom boys)
- Men should improve relationship with women
- Revitalise Performing arts activities in boys and young men (Ingoma yezintsizwa)
- Establishment of outdoor gyms in communities for people to exercise
- Establishment of Skills Development centres for small businesses

The programme was supported by the different stakeholders such as Department of Social Development, Fanele S'bonge, SASSA, Health, Agriculture, EDTEA Ubuhlebezwe Fire and Disaster, PSI, Health, Ubuhlebezwe LED, Ubuhlebezwe IPD.

Ward Based Izimbizo Zamadoda Programs

Emanating from the local program resolutions that wards should conduct ward Izimbizo programs to address ward issues. Among identifies issues was Boys to men programs focusing on grooming boys and young men.

The following wards conducted Izimbizo programs: Ward 6,7,8,10,11,14. The outcomes of the programs are monitored to identify if they will be yielding any positive impact within two years after implementation.





Men Business Development Support

In a bid to intervene on the issues identified by men during Izimbizo zamadoda, Ubuhlebezwe supported men in business with a number of items. Men identified issues such as unemployment as the main challenge facing men. The material provided was aimed at improving their small businesses. The beneficiaries do a variety of businesses.

Below is a table showing a list of beneficiaries and equipment provided:

BUSINESS NAME	***TYPE OF BUSINESS***	***EQUIPMENT***	***WARD***
Double Xplosion	Photography and Communications	-Stage Lights -Drown -Camera	11 Nokweja
Attractive Goats Farming	Goats Farming	- 25 x Poles -Water tank (2400 Liters) -Corrugated Sheets (x 25)	14 Ndwebu
Babheke Trading Enterprise	Indigenous Medicine and Wine Making	-Blender -Stick Blender -Herb grinder	06 Hlokozi
Bule Mthembu	Barber Shop	Barber Machine x 2 Capes x 3	Ward 02
Nkosiyazi Mzolo	Barber Shop	Barber Machine x 2 Capes x 3	Ward 03





Handover of equipment to men.

Monitoring of supported businesses take place on a quarterly basis.

WOMEN EMPOWERMENT PROGRAMS:

Ward Based Vukambokodo Programs

Emanating from the local Vukambokodo programs resolutions of 2022 that, " Vukambokodo programs must start from ward level". Womens' forum chairpersons coordinate Vukamboko programs in their wards. These programmes are aimed at creating platforms that provide women the opportunity to have open discussions on issues that affect them on a day-to-day basis. These programs have played a major role in creating unity in communities. They offer a safe space for women to openly and freely express themselves without intimidation. These programs offer counselling, sharing of lessons, teachings, spiritual upliftment, and promote economic dependency. The connections formed in these settings have shaped positive and healthy relations.

Illustrated below are various Vukambokodo initiatives conducted by women in their wards.



Ongoing Vukambokodo program at Jolivet Skills whereby a woman trained to sew has been very successful in transferring the skills to other women in the community.



Vukamboko women collectively made contributions towards an impoverished family.



Vukambokodo program conducted in the form of a dialogue to discuss issues affecting families.



“Going green food security Vukambokodo program initiative to create economic independency.

Vukambokodo Women in Leadership Program

The program which took place on 17 August 2023 at Kings Grant targeted women in leadership positions with a specific focus on recognizing and appreciating work they do and look at issues that they deal while coming up with possible solutions to deal with issues that they encounter in their challenging positions. The emphasis was put on spiritual wellness, self-love, self-care, growth, assertiveness, economic freedom, leadership skills and the importance of seeking assistance and mentorship.





Some of women who attended the program

16 DAYS OF ACTIVISM

Ubuhlebezwe together with its stakeholders conducted 16 Days of Activism program on 28 November 2023 at Fairview Hall in ward 04 under the theme, "*Unite, invest to prevent violence against women and girls*. The program started with a peaceful march that was led by Man for Change, Ubuhlebezwe leadership, women and children. The second phase was an educational play on child abuse followed by community engagement at the hall. The program was informative, educational and discussions sparked intriguing and uncomfortable conversations. The affected people were instantly offered counselling, continuous support, and words of encouragement.



Peaceful march demonstrating an outcry to violence against women and children.



Learners from Daniel Mzamo School staged an educational and entertaining role play.

GENDER BASED VIOLENCE AWARENESS CAMPAIGN (WARD 06)

Ubuhlebezwe in partnership with Department of Social Development ward 06 warroom conducted a Gender Based Violence and International Day Awareness Campaign (GBV) on 25 June 2024 at St Nicholas Hall which started with a peaceful march to demonstrate the outcry against murdering of women in the ward followed by community engagement. Department of Justice and Fanelesbonge facilitated community engagement session. The program was aimed at raising awareness of the negative impact that violence and abuse have on women and children while looking at possible solutions to help GBV victims. The awareness triggered emotions, opened scars that have not healed and offered instant counselling to the victims. The community was allowed to share their untold stories in order to heal. This is a ward where violence against women has been at the highest level. It was believed that the perpetrators will know that their wrongdoing is noticed and they will gradually change for the better.





Peaceful march followed by community engagements on gender based violence

FORMULATION AND LAUNCH OF UBUHLEBEZWE LGBTQIA+ FORUM

On 13 November 2023, Ubuhlebezwe launched LGBTQIA+ structure. This was a recognition of a diverse community regardless of their sexuality. The launch of the structure was done to ensure that issues affecting persons with unfamiliar sexuality status have a structure where they are addressed. This forum informs and educates the communities to get rid of all stigmas relating to the LGBTQIA+ society. The forum members elected were as follows:

Name	Surname	Ward	Title
Thandeka	Ngcobo	3	Chairperson
Fikiswa	Mkani	12	Deputy Chairperson
Fika	Khumalo	2	Secretary
Nokubonga Lungi	Nguse	11	Deputy Chairperson
Sthembile	Vezi	9	Additional Member
Ntenhle Ntombizodwa	Zungu	9	Additional Member

WORLD AIDS DAY

On 01 December 2023 Ubuhlebezwe with its stakeholders joined arms to fight against stigma around HIV/Aids, in line with the theme "***Letting Communities lead, remember and Commit***". The main focus of the program was not only to remember those who lost their lives through HIV and Aids related illnesses but to raise an awareness to the community by presenting Ubuhlebezwe HIV and Aids status highlighting the most affected areas and issues that have an impact on HIV prevalence.





Her Worship -The Mayor, Cllr EB Ngubo addressing the communities

The religious sector supported by municipality and traditional leadership led the candle lighting ceremony.





Mayor, Cllr EB Ngubo with Department of Agriculture handing over seedlings to support groups.

Community Health Care Workers from ward 01 provided educational entertainment.

Women Development Support

On 27 June 2024, the municipality handed over a sewing machine to a very deserving young woman who showed determination by leaving her city life to come and look after her sick parent. She is very determined to make a positive contribution to her family and community. The municipality believes that women are the backbone of every household. The support was done to bring financial sustainibility and will bring relief to the woman.



Ubuhlebezwe Mayor and ward 08 Councillor handing over a sewing machine to a young woman in support of her dream to have a succesfull sewing company.

CHILDRENS PROGRAMS

Child Protection Week

Child Protection Week is an annual event that is celebrated globally to raise awareness about the importance of protecting children from all forms of abuse, neglect and exploitation. The week is marked by various activities that are aimed at educating the public, parents, caregivers, and children themselves about their rights and responsibilities in ensuring that children grow up in a safe and nurturing environment.

As part of Child Protection Week, the following programs took place

Deliverable Name	**Description**	**Dates and Venues**	**Impact**
Teenage Pregnancy and Drug Abuse Awareness Campaign	This programme was proposed by Ward Aids Committee as it has been identified that there is a rising rate of teenage pregnancy in the ward. The program involved participation of learners on the discussions.	20 May 2024, Sizisizwe Secondary School	This program has helped learners in learning communication skills, how to interact with peers and adults. Children are able to express their thoughts while learning from others.

Orphan and Vulnerable Children uniform handover to	The programme was done to support orphans with uniform to minimise the rate of school dropouts due to poverty.	23 May 2024, Magaret Mncadi Library	The program helps in building confidence in children. Some children wore torn out uniform and dresses which cause low self esteem in children resulting to low pass rate
Child Protection Week Sports Tournament	This educational program was done in the form of sport to encourage learners to participate in sports at a young age, eliminate the increasing rate of social ills such as teenage pregnancy, drug and substance abuse. 12 Primary schools participated in the tournament.	24 May 2024, Jeffrey Zungu Sport field.	The program has a big impact on children as it enhances physical and mental development.

Junior Sport Day



Winners of the tournament during Junior Sport Day

YOUTH DEVELOPMENT PROGRAMS

The youth development programmes that were planned for the period of July 2023 –June 2024 were: Youth in Business Development Support, School's Intervention, Online Application Drive, Driver's License Training, Career Guidance, Basic Business Skills Training, Youth Council/ Youth Forum Capacity Building Workshop and Youth Conference. These programs are done to empower and support youth from disadvantaged backgrounds.

APPLICATION DRIVES

Online Application Drive

From 10-25 August 2023, matric and post matric learners from identified disadvantaged schools were assisted with online applications for admission at tertiary institutions. This program assists in ensuring that learners from disadvantaged backgrounds and those with limited or no access to internet or computer get assistance. This will help in improving literacy status at Ubuhlebezwe as more learners will have an opportunity to go to tertiary institutions, resulting to an increased number of youth with tertiary education qualifications in the municipality. Once the youth is educated, food security and standard of living at Ixopo will improve.

Application Drive done in schools:

DATE	SCHOOL
10 August 2023	Ixopo Village/Sinevuso
11 August 2023	Mavangana/Nonkwenkwane/Dingizwe
14 August 2023	Impiyamandla/Kwathathani
15 August 2023	Thubalemfundo/Ndela
16 August 2023	Ukuthula/Ntabane
17 August 2023	Webbstown/Nokweja
18 August 2023	Nkomose/Amazabeko/Emadungeni
21 August 2023	Ncomani/Thelamuva
22 August 2023	Luswazi/Hlokozi
23 August 2023	Lusibalukhulu
24 August 2023	Sizisizwe
25 August 2023	Buthathubunye

NSFAS Application Drive

The program targeted post matric youth. It was aimed at assisting post-matric youth in applicants and NSFAS status application check. This programme is very effective in assisting disadvantaged youth from rural and poor communities in conducting online applications for tertiary funding. This programme is also helpful towards encouraging the youth to enrol in tertiary education which in the near future could make a significant contribution in society.

This was an integrated program where the following stakeholders participated: Department of Education, Office of the Premier (Mobile Services), Fanelesbonge Foundation, Simama, Bringer of Light to Young Souls and Uthingolwami Foundation. The sessions were done in two clusters.

The youth had an opportunity to choose a venue that was closer to their homes.

DATE	VENUE
23 January 2024	Highflats Halls
24 January 2024	Peace Initiative Hall

SANDF 2025 Intake Application Drive

From 11-14 March 2024, Ubuhlebezwe assisted unemployed youth by collecting and assisting youth to apply for SANDF for 2025 intake. This program was done in all wards and 875 applications were collected and submitted on their behalf. The program was productive in assisting unemployed youth with this opportunity as many young people are coming from poor communities and could not afford to travel to the nearest city - Durban or Pietermaritzburg to submit their applications.

Career guidance

Career Guidance which targeted Grade 9 learners from Ubuhlebezwe schools was done from 07 to 08 August 2023. The purpose of the program was to assist learners understand their strength and weaknesses to align with their skills and interests so that they can make the best suitable career choices. Choosing suitable careers helps in making informed decisions throughout their career journey. Groups were split into two.

DATE	TIME	VENUE	CIRCUIT
07 August 2023	09H00	Jolivet Hall	Jolivet and Jamangweni
08 August 2023	09H00	Peace Initiative Hall	Miskoffil and Lufafa

Skills Development Programs

Driver's Licence

The program commenced from February to May 2024. Ubuhlebezwe Municipality on an annual basis conducts this programme to uplift youth with skills that are necessary for employment. This programme was done for C1 or code 10 Driver's licence (full course) and below is the description of the outcomes and its success rate. Driver's license certificate boost chances of employment as it adds value to the CV of those who are looking for employment.

Passed	Failed	Second Chance	Success Rate
31	**11**	**00**	**74%**

Occupational Health and Safety Training (Construction Safety Officer)

Fourteen youth with one representative from each ward were trained from 29-31 January 2024, at Soweto Hall. The target was unemployed youth. Due to a large number of unemployed youth at Ubuhlebezwe, the youth identified this course as the one that is on high demand in the sector of infrastructure development. Occupational Health and Safety training is aimed at expanding opportunities to unemployed youth from disadvantaged backgrounds to be able to secure employment.

Youth Development Support: Community Bursary Programme 2024

Community bursary is an annual program that is aimed at providing financial support to post matric youth from disadvantaged backgrounds, who cannot afford tertiary education but have secured spaces in the following streams or courses: Financial Accounting, Geographical Information System, Agriculture, Civil Engineering, and Town-Planning. The Municipality has supported 8 beneficiaries, made up of 04 returning and 04 new beneficiaries. Three beneficiaries have graduated with their tertiary qualifications. Community Bursary has played a major role in changing the lives of not only the youth of Ubuhlebezwe but their families' standard of living.

Applications received were summarized as follows:

- The total number of new applications received (38)
- Returning bursary beneficiaries (04)
- Applicants outside the municipal borders (01)
- University Applicants (37)
- Private institutions applicants (00)
- TVET Colleges (01)
- Unknown Addresses (03)

Details of the supported Existing and New Bursary holders

No	Ward bursary holder came from	Area of Interest	Institution	Year of study
1.	03	Diploma in Civil Engineering	Vaal University of Technology	3rd Year
2.	04	Bcom in Accounting	University of KwaZulu-Natal	2nd Year
3.	01	Diploma in Civil Engineering	Mangosuthu University of Technology	2nd Year
4.	08	Bachelor Built Environment: Urban and Regional Planning	Durban University of Technology	2nd Year
5.	12	Bachelor Agricultural Management	University of KwaZulu-Natal	1st Year
6.	07	Bcom in Finance	University of Johannesburg	1st Year
7.	11	Diploma in Accounting	Mangosuthu University of Technology	1st Year
8.	08	BCom in Financial Accounting	University of South Africa	1st Year

Capacity Building Workshop for Youth Council and Youth Forum

On 25 October 2023, Youth Council and Youth Forum members were capacitated by Department of Cooperative Governance and Traditional Affairs. The focus was on the Terms of Reference on the establishment of each structure, roles and functions towards the advancement of youth development initiatives on communities. The aim was to provide youth development structures

with a clear mandate on how its members are expected to effectively champion the interests of the youth across the municipality. An improvement on the understanding of the roles and responsibility of each structure has been observed.

Back to School Campaign

The program took place on 26 January 2024. The target group was school learners from both primary and high. The programme was aimed at doing introspection in schools that are situated within the borders of the municipality, identifying challenges and developing comprehensive set of interventions by different stakeholders. The extent which this programme had registered in impact is primarily premised on the idea to assist department of basic education with all the necessary interventions to maintain effective teaching and learning in schools. One example of school interventions done was that of Mavangana High School.

Back to school intervention: Mavangane High School

The school was prioritised as interventions were done on identified challenges. Intervention were aimed at resolving challenges affecting teaching and learning in schools that can potentially affect youth development. The intervention expected was to resolve the challenges that the school was facing and to restore the affected working environment for both teachers and learners. This included a successful Sport against Crime program that was coordinated by the Department of Community Safety and Liaison which also included other stakeholders. The impact that the interventions had on the school and other school can be clearly seen over a period of two year.

Youth in Business Development Support

This annual program is aimed at providing basic support in the form of starter packs to identified youth who have started small businesses but were struggling to sustain their lives due to their disadvantaged backgrounds. This support is done to assist youth who is willing to contribute meaningfully to society and create job opportunities in future. A number of youth has ventured into business as a result of job scarcity. Supported in 2023/2024 FY are shown below.

Ward	Entity Name	Type of Business	Item/s
1	Linda Wood Worker	Carpentry	• Table Saw
2	Don't Fail to Try	Panel Beating	• Compressor
3	Skyzif Agri	Crop Production/Agriculture	• Water Tank 10 000L • Generator

Youth Conference

This program took place on 27-28 June 2024 at Peace Initiative hall. Ubuhlebezwe Local Municipality like all other local municipalities with the sphere of local government recognizes an important segment in society which is constituted by the majority of the population which is the

youth. It is important that Ubuhlebezwe Local Municipality complies with regulations on the establishment of youth council which is elected/launched after every 2 years (term of office). It is for this reason that Ubuhlebezwe Local Municipality had to host a Youth Conference, launch the Youth Council as a structure that is responsible for championing of youth development related activities across the society. The Youth Conference had to encompass other stakeholders that are active role players within the discourse of youth development. This was done to ensure that the newly elected youth council will have clear channels in terms of how to respond and who to consult on youth development initiatives.

Below is the newly elected Youth Council of 2024:

Name and Surname	Position	Ward
Mr Cebolenkosi Nxele	Chairperson	10
Mr Mbongeni Miya	Deputy Chairperson	11
Ms Nomusa Phungula	Secretary	04
Ms Zama Mfungeni	Deputy Secretary	01
Ms Minenhle Khuboni	Additional Member	05
Ms Nosisa Mdladla	Additional Member	03
Ms Minenhle Ngcobo	Additional Member	09
Mr Lindokuhle Sithole	Additional Member	08
Ms Ayanda Dlamini	Additional Member	14
Mr Aphiwe Maphumulo	Additional Member	12

DISABILITY DEVELOPMENT

Development support

Food insecurity is a challenge in many families residing under Ubuhlebezwe. Disability grant beneficiaries have become bread winners in many households. Therefore, disabled people do not enjoy their grant money. In order for them to meet their families halfway, they have engaged themselves in a number of activities that will assist in bringing financial freedom to themselves. For this reason, a disability group residing in ward 01 has been involved in several food security projects. However, due to financial challenges they are struggling to make ends meet. Ubuhlebezwe has assisted the group with beads, overlocker sewing machine, fabric, and chicken feed. This will assist in bringing financial freedom to the group while aiming towards.

Disability in Business Training Support

The municipality assisted by Seda conducted capacity building program to assist people in need. Establishing partnerships with other organisations such as Seda has resulted in some savings of funds by the municipality. On 12 December 2023, Seda conducted Basic Business Management Training for disabled people. Six disabled people in business from ward 1, 3,7 and 14 attended the training.

The training covered the following topics:

- Describe and discuss entrepreneurship
- Identify own entrepreneurial strengths and weaknesses in relation to opportunities identified
- Identify characteristics of a typical entrepreneurs
- Compile entrepreneurial goals and personal growth plan
- Identify and demonstrate entrepreneurial ideas and opportunities
- Determine income and expenditure of a new venture
- Implement pricing and costing principles
- Identify resources to obtain start-up capital
- Identify and describe what marketing is in relation to new venture opportunities

The participants were very grateful that the training was an eye opener for them as they never received that kind of training. They have started implementing what they learned from the training.

SENIOR CITIZENS

Recognition of achievement

In recognition of the work done by eight senior citizens who have been representing the KwaZulu Natal Province in National Golden games, Ubuhlebezwe held a short program during Mandela Week 2023 to thank them. The team has raised the flag very high by holding the national championship trophy in Passing the ball code for 2 consecutive years. For this reason, Ubuhlebezwe handed over goodies for their achievement. These included travel bags and other items needed during traveling.

Handover of material

Senion citizens group in ward 01 who has been engaged in different activities was supported with garden tools and active ageing sporting equipment. These assists in keeping the senior citizens busy while contributing positively physical well-being, social aspect and improving economic status of the members as very elderly people do not enjoy their old age grant. They become the bread winners in many homes.

SPORT DEVELOPMENT

Ubuhlebezwe coordinates sport activities starting from ward level. Instilling the importance of sport to children at a young age assists in putting their focus on doing good in sport competitions, providing them with little or no time to involve themselves in negative thoughts and activities that may harm other people.

Mayor's Cup

All wards participated in the Mayor's Cup Qualifying Games selections in preparation for the final Mayor's Cup at local level. Following Mayor's Cup Qualifying Games that started from 18 March to 13 April 2024, the successful Mayor's Cup Final Games took place on 27 April 2024. The games took place at Ixopo High Sportfields, Jeffrey Zungu Sportfields and the award ceremony took place at Peace Initiative Hall.

Awards

Mayoral Special Awards

The following players were identified to receive the Mayor's Special Awards due to their commitment on sport and during Mayor's Cup finals. Their commitment earned them an amount of R1000 each.

NAME	SURNAME	WARD	CODE
Zandile	Dlamini	12	Netball
Syabonga	Chiliza	3	Volleyball
Samkelo	Mngoma	6	Khokho
Nosihle	Mbele	12	Football Females
Sihle	Zuke	13	Football Male
Silo	Ngcobo	12	Referee
Nonhlanhla	Hlengwa	13	Netball

Only position 1 and 2 received prizes such as:

1. Prize Monies
2. Trophies
3. Jersey
4. Medals

Below were the outcomes of the games and the prizes:

NO	CODE	GENDER	POSITION 1 & AMOUNT WON	POSITION 2 & AMOUNT WON	TOTAL AMOUNT
1	Football	Males	Ward 13 **R 10 000**	Ward 2 **R 7000**	R17 000
2	Football	Females	Ward 14 **R 10 000**	Ward 12 **R 7000**	R17 000
3	Netball	Females	Ward 7 **R 7 000**	Ward 10 **R 5000**	R 12 000
4	Volleyball	M&F	Ward 3 **R 6 500**	Ward 11 **R 5000**	R 11 500
5	Chess	M&F	Ward 12 **R 3 300**	Ward 11 **R 2 300**	R 5 600
6	Umlabalaba	M&F	Ward 11	Ward 4	R 5 600

			R 3 300	**R 2 300**	
7	Khokho	M&F	Ward 6 **R 7 500**	Ward 11 **R 5 500**	R 13 000
8	Juskei	M&F	Ward 13 **R 3200**	Ward 11 R **2300**	R 5 500
				TOTAL	**R 87 200**

Football Female		
Category	**Name**	**Ward**
Goalkeeper of the tournament	Zama Nduli	Ward 14
Player of the Match	Ntokozo Ndlovu	Ward 12
Football Male		
Category	**Name**	**Ward**
Goal keeper of the tournament	Sbonelo Bekwa	Ward 13
Player of the tournament	Sihle Zuke	Ward 13
Man of the Match	Mbuso Nzimande	Ward 06
Overall Ward Winner		
Ward 11		






QUARTERLY SITTING OF FORUM MEETINGS

On a quarterly basis, sector forums sit to discuss issues that are faced in wards, make possible solutions and come up with strategies to deal with issues. Through forum meetings sectors have managed to engage, learn, advise and encourage one another and applied what they learned in their own communities. They shared ideas on how they conduct their programs.



An example of a forum meeting: Women discussing the challenges faced in wards and coming with remedial action.

WASTE MANAGEMENT:

STAFF COMPLEMENT:

Ubuhlebezwe has 12 staff permanent general workers doing street sweeping and 14 EPWP Participants in Ixopo. In Highflats there are four street sweepers and 3 EPWP Participants assisting in town cleanliness.

EQUIPMENT AND TRUCK

The municipality has three compactor trucks and one skip truck, 18 skip bins strategically

placed around town and in formal and informal settlement for waste collection purposes

RECYCLING INITIATIVES

Recycling initiatives is not formalized, this is due to limited space and facility for this activity. However local SMME's take this business opportunity with local shop owners and collect all recyclables for profit.

WASTE COLLECTION INITIATIVES

General street cleaning starts at 8 am to 7pm, where from 8am, 14 EPWP Participants clean the town till 4pm. From 12pm, ten permanent staff resumes their daily duties doing street sweeping and cleaning 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 there is illegal dumping . Awareness campaigns are coordinated in Ixopo, Highflats, Morning side and Fairview areas to reduce illegal dumping.

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

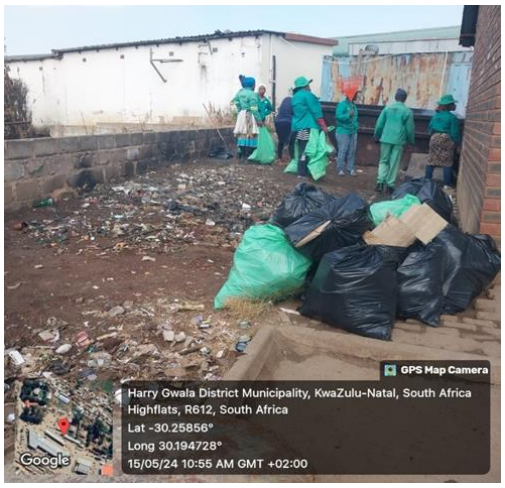
- Mondays - High School down to Stuart Street up to Grant Street straight to testing ground
- Tuesdays - Morning view - High Street, Mary Street and centenary road
- Wednesdays - Morning Side and Highflats
- Thursdays- Little flower and Hospital. Umngeni, Harry Gwala District Municipality
- Fridays –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

- **CHALLENGES**

  Illegal disposal of waste by the community members in open spaces. Resistance of community to adhered to the daily domestic waste collection. The breakdowns on aging trucks used to collect and disposal of waste.

Clean-Up Campaigns

The Ubuhlebezwe Municipality, Department of Economic, Development, Tourism and Environmental Affairs, Department of Forestry, Fisheries and the Environment, EPWP Participants and Community Works Program Participants (CWP) held clean- up campaigns in Highflats, Ixopo town, Morningside, Fairview, Taxi and Bus Rank during the financial year 2023/24. The aim of the campaign was to ensure the awareness of littering and waste disposal on illegal areas and actual cleaning of the areas,





Commemoration of Arbor Day

Ten trees were planted in Jeffrey Zungu Sportsfield, ward 02 on the 16 September 2023.where the culture of planting trees was instilled to local community, keep the environment clean and the contribution of indigenous trees to the environment .





DISASTER MANAGEMENT AND FIRE & TRAFFIC UNITS

Disaster Management

Ubuhlebezwe Local Municipality has an established Disaster Management which houses both the Disaster Management personnel as well as the Fire & Rescue teams. The centre is located at number 12 Northway Drive, Morningside, Ixopo. The center is suitable for all disaster related activities which include the coordination of disaster related activities, the storage of disaster relief material.

The establishment of the centre was in line with various legislative prescripts that warrant the coordination of disaster related incidents at a local level. The following are some of the most relevant legislative prescripts that provide impetus for the day-to-day operations of the Disaster Management Centre:

1.1.**Constitution of the Republic of South Africa Act 108 of 1996**

The Constitution of the Republic of South Africa, places legal an obligation on the government to ensure health and safety of its citizens. Section 41 of the Constitution clearly stipulates the principle of co-operative government and inter-governmental relations and specifically requires the three spheres of government to co-operate with one another in mutual trust and good faith by among others, fostering friendly relations; assisting and supporting one another; informing one another of, and consulting one another on, matters of common interest.

Furthermore, Section 41(1) (b) of the Constitution provides that all spheres of government are required to secure the wellbeing of its citizens. Firefighting services is a local government function with concurrent provincial and national legislative competence in terms of Schedule 4 Part B, of the South African Constitution. Notwithstanding the fact that firefighting services are rendered by the local sphere of government, both provincial and national government also have specific roles and responsibilities in terms of the Constitution, 1996.

1.2.**Municipal Systems Act (Act No. 32 of 2000)**

The Municipal Systems Act No. 32 of 2000 requires all municipalities (metropolitan, district and local authorities) to undertake an integrated development in planning process to produce currently relevant IDPs. Section 26 (g) of Municipal Systems Act No. 32 of 2000, requires the IDP to reflect an applicable Disaster Management Plan.

Section 78 stipulates that in case where a municipality decides to provide a service through

internal mechanism, it must assess direct and indirect costs and benefits associated with the project, assess municipal capacity and its future capacity to furnish skills, expertise and resources required, as well as re-organisation of its administration and development human resource capacity. In addition, Section 79 states that if a municipality decides to provide a municipal service through an internal mechanism mentioned in section 76(a), it must-

- Allocate sufficient human, financial and other resources necessary for the proper provision of the service; and
- Transform the provision of that service in accordance with the requirements of this Act.

1.3.**The National Disaster Management Framework (Notice 57 of 2005)**

The National Disaster Management Framework provides guidelines for the development of the provincial and municipal disaster management frameworks. The framework classifies disaster management into four Key Performance Areas (KPAs) and three Enablers.

KPA three (3) on "Disaster Risk Reduction" (DRR) stipulates that disaster risk reduction efforts must be included into strategic integrated structures and processes. The risk related information must also be incorporated into spatial development frameworks (SDFs). Projects and initiatives that focus on disaster risk reduction must be included in IDPs to ensure budget allocation.

1.4.**Disaster Management Act (Act No. 57 of 2002)**

Section 53 (2) (a) of Disaster Management Act No. 57 of 2002 specifies that a disaster management plan for a municipal area must form an integral part of the municipality's integrated development plan (IDP). The plan must:

- anticipate the types of disaster that are likely to occur, in the municipal area and the possible effects.
- place emphasis on measures that reduce the vulnerability of disaster–prone areas, communities, and households.
- consider indigenous knowledge relating to disaster management.
- promote disaster management research.
- identify and address weaknesses in capacity to deal with possible disasters.
- provide for appropriate prevention and mitigation measures.
- establish strategic communication links; and

- Facilitate maximum emergency preparedness and response.

1.5.**Municipal Structures Act (Act 117 of 1998)**

The Local Government: Municipal Structures Act, 1998 in Section 84 (1)(j) makes provision for powers and functions of district municipality to render firefighting services serving the area of jurisdiction, which includes:

(i) Planning, Coordination, and regulation of fire services.

(ii) Specialised firefighting services such as mountain, veld, and chemical fire services.

(iii) Coordination of the standardisation on infrastructure, vehicles, equipment, and procedures; and

(iv) Training of fire officers.

The Local Government: Municipal Structures Act, 1998 in Section 84(1) (j) read with Section 155(3) (c) of the Constitution, 1996 confers the executive authority for the provision of firefighting services to a district municipality unless an MEC has adjusted the power to a local municipality in terms of Section 85 of the Local Government: Municipal Systems Act, 2000. A district municipality, or in the case of an adjustment of the power to a local municipality by an MEC, must in terms of the Local Government: Municipal Systems Act, 2000 decide on an appropriate mechanism to perform the firefighting services.

1.6.**Fire Brigade Services Act 99 of 1987**

The Fire Brigade Services Act, Act 99 of 1987 (FBSA) is the primary piece of legislation regulating fire services and seeks to provide for the establishment, maintenance, employment, co-ordination, and standardization of fire brigade services.

In terms of the FBSA, local authorities are allowed to establish and maintain a fire brigade service for the following purpose:

a. Preventing the outbreak or spread of a fire.
b. Fighting or extinguishing a fire.
c. The protection of life or property against a fire or other threatening danger.
d. The rescue of life or property from a fire or other danger.
e. Subject to the provisions of the Health Act, 1977 (Act No. 63 of 1977), the rendering of an ambulance service as an integral part of the fire brigade service.
f. The performance of any other function connected with any of the matters referred to in paragraphs (a) to (e).

1.7.**National Veld and Forest Act 101 of 1998**

The National Veld and Forest Fires Act, 1998 confers on landowners a responsibility to prevent veld fires through the provision of fire breaks and other means as well as the responsibility to fight fires. To achieve this, mandate the Act provides for the creation of fire protection associations, local authority is required to register and become a member of the association, which is led by the Chief Fire Officer of a municipal fire service. However, should a Chief Fire Officer decline to be appointed as Fire Protection Officer, a member of the fire protection association must be appointed to perform the function.

1.8. **Disaster Management Amendment Act 16 of 2015**

Section 43 of the principal Act is hereby amended by the addition of the following subsections: "(3) A local municipality must establish capacity for the development and co-ordination of a disaster management plan and the implementation of a disaster management function for the municipality which forms part of the disaster management plan approved by the relevant municipal disaster management centre. (4) A local municipality 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 national norms and standards"



Figure 1- shows the location of uBuhlebezwe municipality's disaster management centre.

2. Capacity and Resources (K.P.A 1)

In terms of location, the disaster management unit is located within the Social Development Department under the component referred to as Community Safety. The organogram is designed as follows:



Furthermore, the status quo of the Disaster Management Centre as at year end is as depicted below. This is in line with the assessment criteria as conducted by the Provincial Disaster Management Centre which conducts these assessments on an annual basis.

MUNICIPALITY	DM Centre/Unit	DM Head/Manager	DM Staff	Fire and Rescue Staff	DM Advisory Forum	DM Practitioners Forum	District Fire Technical Task Team	Register of DM Volunteers	Register of DM Stakeholders	MoUs/SLAs
UBUHLEBEZWE										

The major areas of concern have been around the staffing of both the Fire & Rescue services as well as the Disaster Management component as well as the conclusion of mutual assistance agreements. This area of concern was addressed by the establishment of a ward based volunteer unit where each ward was represented. Through the Expanded Public Works Program, Ubuhlebezwe Municipality was further able to augment human resources in the Fire & Rescue Services area.

It must be noted that due to the vastness of the Ubuhlebezwe Municipal area, the staffing of only two persons looking after 14 wards is inadequate and must receive the necessary attention. This is further paramount as the municipality endeavors to respond within a period of three hours from the time a disaster incident has occurred.

SANS 10900 further warrants that the Fire & Rescue services must be able to meet a threshold of at least 6 fire fighters per shift on duty. Currently we are unable to meet that threshold on a permanent basis.

The table below further indicates compliance levels:

ITEM	STATUS
Fire station/ DMC	**Available**
Official Dealing with DM	**Available**
Disaster Management Framework	**Approved**
Disaster Management Advisory Forum	**Functional**
Disaster Management Plan	**Plan has been Reviewed and Approved**
Information and Communication System	**Telephones, Emails, Two-way radio communication**
Sector Plan/ IDP ASSESSMENTS	**Submitted to PDMC & HGDMC**
Winter Contingency Plan	**Submitted to PDMC & HGDMC**
Summer Contingency Plan	**Submitted accordingly to the PDMC & HGDMC**

3. Disaster Risk Assessment (K.P.A 2)

In order to facilitate a results driven manner of approach in terms the mitigation against hazards that may lead to disasters, it is paramount that a risk assessment is crafted. The table below is a reflection of the risk assessment.

Ward	Brief Overview	Hazards and Threats
1	Ward 1 is situated on the North-western part of the Ubuhlebezwe municipal area. Ward 1 shares municipal boundaries with Umzimkhulu Local Municipality, Dr. Nkosazana Dlamini Zuma local municipality, and ward 2 of Ubuhlebezwe Municipality.	➢ Fires ➢ Floods ➢ Storms ➢ Motor Vehicle Accidents ➢ Epidemics ➢ Drought ➢ Snow

		➢ Lightning
2	Ward 2 is situated on the North-western part of the Ubuhlebezwe municipal area. Ward 2 shares municipal boundaries with ward 1, ward 3, ward 4, ward 9 and ward 11 of the Ubuhlebezwe local municipality.	➢ Fires ➢ Floods ➢ Storms ➢ Strong winds ➢ Motor Vehicle Accident ➢ Hazmat Incidents ➢ Epidemics ➢ Drought ➢ Potential Unrest ➢ Lightning
3	Ward 3 is situated on the North-western part of Ubuhlebezwe Municipal Area. Ward 3 shares municipal boundaries with Richmond Local Municipality, Dr. Nkosazana Dlamini Zuma Local Municipality, Ward 2 and Ward 4 of Ubuhlebezwe Local Municipality.	➢ Fires ➢ Floods ➢ Storms ➢ Motor Vehicle Accidents ➢ Hazmat Incidents ➢ Epidemics ➢ Drought ➢ Snow ➢ Lightning
4	Ward 4 is situated on the North-western part of Ubuhlebezwe municipal area. Ward 4 shares Municipal boundaries with ward 3, ward 2 and ward 9 of Ubuhlebezwe Municipal Area.	➢ 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 North-eastern 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.	➢ 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.	➢ 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.	➢ Fires ➢ Floods ➢ Storms ➢ Motor Vehicle Accident ➢ Hazmat Incidents ➢ Epidemics ➢ Drought ➢ Lightning
8	Ward 8 is situated on the South-eastern 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.	➢ Fires ➢ Floods ➢ Storms ➢ Motor Vehicle Accident ➢ Hazmat Incidents ➢ Epidemics ➢ 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.	➢ 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.	➢ Fires ➢ Floods ➢ Storms ➢ Motor Vehicle Accidents ➢ Hazmat Incidents ➢ Epidemics ➢ Drought ➢ Lightning
11	Ward 11 is situated on the South-western part of Ubuhlebezwe Municipal Area. Ward 11 shares Municipal boundaries with Umzimkhulu Municipality, ward 12, ward 2, and ward 9 of Ubuhlebezwe Municipal Area.	➢ Fires ➢ Floods ➢ Storms ➢ Motor Vehicle Accident ➢ Hazmat Incidents ➢ Epidemics ➢ Drought

		➢ Snow ➢ Lightning
12	Ward 12 is situated on the South-western part Ubuhlebezwe Municipal Area. Ward 12 shares Municipal boundaries with Umzimkhulu Local Municipality; ward 10 and ward 11 of Ubuhlebezwe Municipal Area.	➢ 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 wards 9, ward 8, ward 10, ward 11, and ward 12 of Ubuhlebezwe Municipal Area.	➢ 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	➢ Fires ➢ Drought ➢ Hailstorm ➢ Road Accidents ➢ Heavy Rain ➢ Floods ➢ Strong wind ➢ Snow ➢ Lightning ➢ Wild pigs ➢ Snow ➢ Substance Abuse and Crime ➢ Hazardous Installations

To mitigate against the risk of fires especially in built up areas, a network of fire hydrants exists within Ixopo. These fire hydrants are inspected monthly with an intention of assessing their functionality. The Fire & Rescue services component is further responsible for conducting fire inspections at both government and private properties.

The table below indicates the number of inspections conducted for the period under review:

Area	**Number of Inspections**
Fire Hydrant Inspections Conducted	230
Government Building Fire Inspections	75
Private Building Fire Inspections	135

4. Risk Reduction Measures (K.P.A – 3)

One of the key principles of Disaster Management is the role of local government to be able to coordinate stakeholders and mobilize them without any duplication towards conjuring up solutions to existing hazards and/or threats that may lead to disasters. Various platforms are created where different stakeholders come together and engage on matters of common interest.

One of these platforms is the Disaster Management Advisory forum that is held on a quarterly basis in line with the Disaster Management Act. The advisory forums were held on the dates indicated below:

MEETING	DATE	VENUE
Local Disaster Management Advisory Forum	27 September 2023	Ubuhlebezwe Council Chambers
Local Disaster Management Advisory Forum	22 November 2023	Ubuhlebezwe Council Chambers
Local Disaster Management Advisory Forum	13 March 2024	Ubuhlebezwe Council Chambers
Local Disaster Management Advisory Forum	12 June 2024	Ubuhlebezwe Disaster Centre

Amongst our arsenal is the policy framework that exists and is implemented accordingly, the following are existing guidelines:

- Disaster Management Policy Framework
- Disaster Management Plan
- Disaster Management Sector Plan (Part of the IDP)
- Fire Safety & Prevention Plan
- Summer Season Plan
- Winter Season Plan
- Disaster Management & Fire Services By Laws



Figure 4: Local Disaster Management Advisory Forum held on the 12th of June 2024

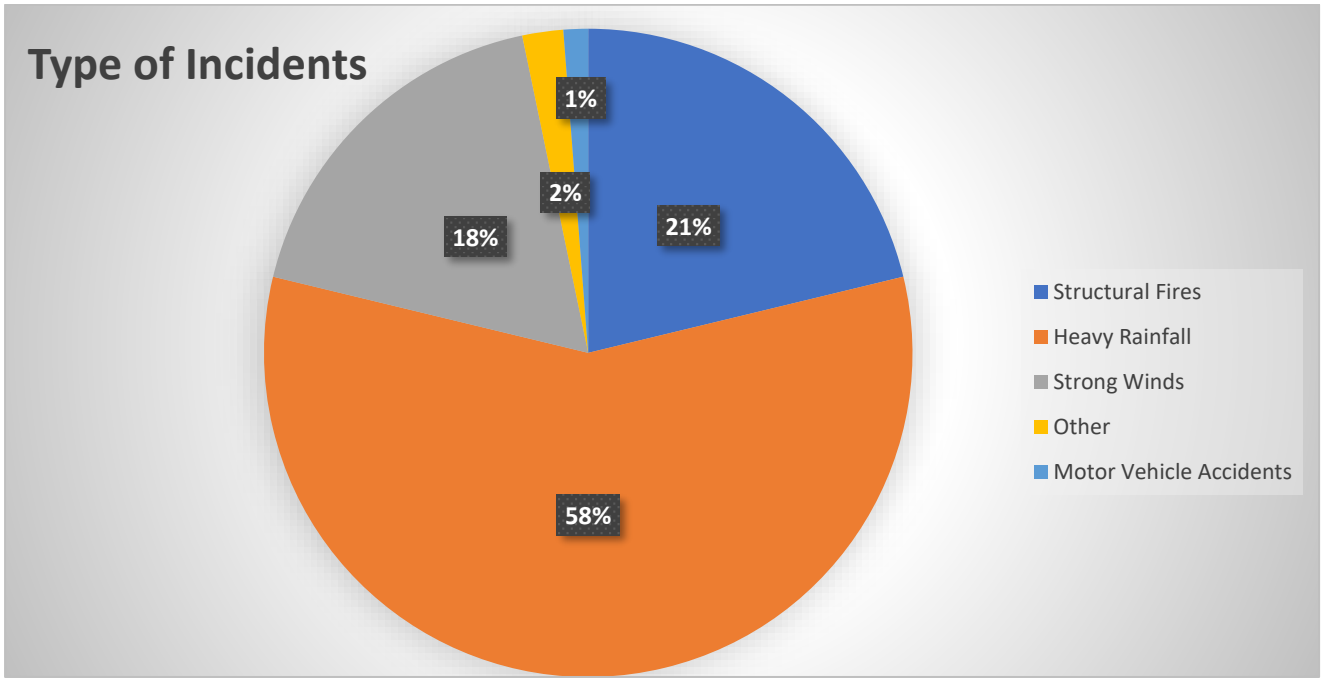
5. Response & Recovery (K.P.A - 4)

In the eventuality of the occurrence of any disaster related incident, we have ensured that we are able to respond within a period of three hours with the necessary relief material.

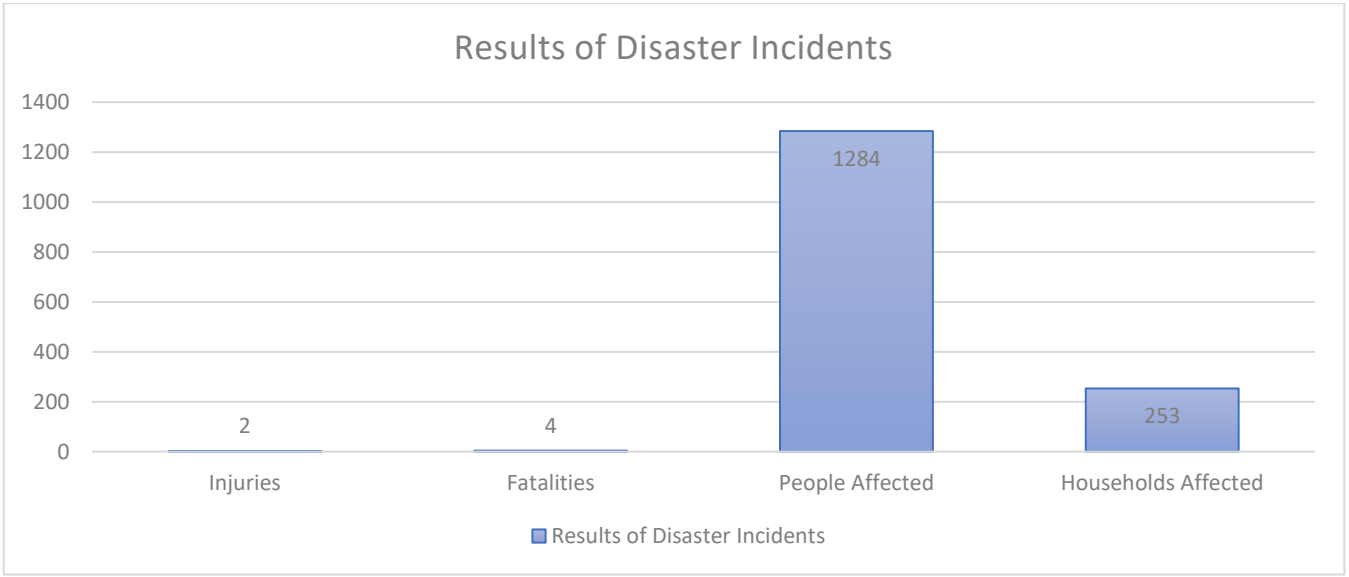
The municipality procured disaster management relief as part of ensuring that communities can be assisted in the case of need and such relief provided is as follows:

Disaster Management Relief Material			
Type of Relief	**Quantity Bought**	**Quantity Issued**	**Quantity Remaining**
1. Blankets	400	140	260
2. Plastic Sheetings	70	55	15
3. Sponges	215	104	111
4. Food Parcels	Supplied by SASSA	-	-
5. Tents	0	0	-
6. Box B	Supplied by HGDMC	-	-

The chart below shows the types of incidents that the Ubuhlebezwe Disaster Management Centre had to respond to during the 2023/2024 Financial year:



Unfortunately, various persons were affected by several disaster incidents, the following graph is an illustration of how community members were affected:



6. Integrated Public Awareness Campaign

The municipality further as an approach engaged vociferously engaged in public awareness campaigns. These awareness campaigns are aimed at educating the public at large on matters pertaining to various hazards that may culminate in disasters.

We endeavor to ensure that communities become more resilient through education and information dissemination.

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Integrated community safety awareness campaign

7. Budget 2023/2024

Project	**Budget**
Risk Reduction Projects: Procurement if Fire Beaters & Knack Sack tanks	R50 000.00
Relief Material	R150 000.00
Education and Training	R8 000.00
Fire Equipment	R150 000.00
Battery Operated Rescue Set	R1 250 000.00
Fire Equipment Maintenance	R60 000.00
Disaster Management Promotional Material	R10 000.00
Total	**R1 678 000.00**

Law Enforcement & Licensing

In line with Section 152 (1) (d) of the Constitution of the Republic of South Africa Act (Act 108 of 1996) which refers to the objects of local government, Ubuhlebezwe Municipality has a duty to ensure that through the Community Safety unit we promote a safe and healthy environment.
This mandate is implemented through the enforcement of various municipal By Laws, Traffic Law Enforcement and Crime Prevention programs. The emphasis has largely been on a coordinated approach which encompasses the involvement of various law enforcement agencies. This approach has the benefits of leveraging on various skills, resources and experience. Further placing emphasis are the following guidelines:

- 2016 White Paper on Safety and Security
- National Crime Prevention Strategy

Led by the implementation of the Crime Prevention Strategy, the Law Enforcement component was able to achieve the following statistics:

Activity	Outcomes
Vehicles Stopped:	3450
Major Roadblocks:	15
Notices Issued:	1314
Vehicles Suspended:	24
Motor Vehicles Accidents:	18
Arrests:	27
Informal Traders Inspected:	403
Formal Business Inspections Conducted:	54
Warrants Executed:	25
By Law Enforcement Blitz Conducted:	16



An integrated approach towards Law Enforcement.



By Law Enforcement

Licensing

The municipality operates a Grade B Driving Licence Testing Station. The DLTC is responsible for the following services:

- Processing applications and issuing of Driving Licences.
- Processing applications and issuing of Learners Licences.
- Processing applications for PRDPs.

- Performing eye testing duties.
- Conversion of Driving Licence cards.
- Issuing of temporary driver's licenses.
- Renewal of driver's licenses.

Driving Licence Statistics

Period	**Tested**	**Passed**	**Failed**
Quarter 1	610	379	231
Quarter 2	727	448	279
Quarter 3	527	353	174
Quarter 4	647	436	211
Grand total	**2511**	**1616**	**895**

The municipality further has the privilege to run a Grade A testing station which is responsible for the following:

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

Vehicles Tested (2023/2024 Financial Year)	
Buses:	52
Goods Vehicles:	158
Motorcycles:	5
Other (Trailers, Light Motor Vehicles etc):	346
Certificates of Roadworthiness Issued:	469

In collaboration with the KZN Department of Transport, we have a service level agreement that allows us to render Registering Authority services to the Ubuhlebezwe populace. The office is a fully fledged office that can render all vehicle registration services. We pride ourselves with the quick turnaround times under which services are rendered. This area remains a beacon of hope and service delivery excellence. The following services are rendered:

- 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 of vehicle.

- Notifications in respect of change of registered own of title holder and deceased estates.
- Applications for introduction of persons, business, and close corporations.

Financial Contributions (2023/2024)

Source	**Amount**
DLTC & VTS	R2 868 958.00
Registering Authority	R1 317 822.94
Traffic Fines	R57 000.00
Total	**R4 243 780.94**

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 2023-30 JUNE 2024

NAME& SURNAME	DESIGNATION	QUARTER	TRAINING	DATES
IN Masondo MC Mbhele P Mgoboza Z Mthembu SP Dlamini	PA to Director Corp Services Senior Admin Officer Senior SCM Officer Disaster Management Officer Disaster and Field Worker Clerk	1	Advanced Microsoft Office	04-08 August 2023
ON Hlongwane P Chiya M Ngcongo GS Shozi L Biyase	Senior Registry HRM Clerk HRD& IPMS Clerk Assistant Librarian Committee Clerk	1	Manage Administration Records	06-09 September 2023
N Sikhakhane L Biyase SE Mthembu K Ndelu	Procurement Clerk Committee Clerk Financial Control Officer Procurement Clerk	1	Minutes Taking and Report Writing	20-22 September 2023
M Dlamini N Sihlangu P Msani T Masiza N Zakuza	Budget and Reporting Accountant Income Accountant HRM Officer Fleet Management Officer PMU Technician	1	Supervisory Training	26-29 September 2023
V Tuswa S Ngcobo S Mthembu M Shoba	GIS and Data Technologist Town Planner Financial control Officer Plant Foreman	1	Apply Range of Project Management Tools and Techniques	27-29 September 2023
Z Mbadu S Sikhakhane M Ngcongo M Mtolo	IDP/PMS Officer M&E Officer IDP/PMS Intern Communications Officer	1	Monitoring and Evaluation Training	20-22 September 2023
Z Zungu Z Mkhize TL Mthembu S Kubheka SF Manci	Receptionist Senior Admin Clerk Manager Housing and Planning Social Facilitation Cashier	2	Conflict Management	21-22 November 2023

T Funeka TD Memela M Mthethwa S Ngidi M Mngonyama M Lugaju Z Khambule S Njilo S Hadebe SR Njilo M Mthembu N Khumalo	GA Maintenance GA Building GA Roads Artisan Builder GA Grass Cutter GA Grass Cutter GA Maintenance GA Plumber GA Maintenance GA Grass Cutter GA Grass Cutter GA Maintenance	2	Power Tool Training	18-20 December 2023
Ward Committee	14 Ward Committee Members	2	Report Writing	11-13 December 2023
LS Hlophe LA Msiyane	Manager HR Labour Relation Officer	2	Development and Implementation of Labour Policies Training	19-21 December 2023
S Mthembu ZG Lujiva TJ Mfusi N Mjwaha GP Maphumulo G Woodley NS Zulu	Chief Fire and Disaster Fire Fighter Fire Fighter Fire Fighter Fire Fighter Fire Fighter Fire Fighter	2	Pump Operator	18 December 2023
B Thabethe S Ngidi A Mahlaba N Zakuza K Zuma	Youth Clerk Artisan Builder Housing Clerk Technician Project Administrator	2	Project Management	20November 2022-02 December 2022
NP Mnguni NG Shezi ZM Ngcobo Z Memela KS Moshubi	Thusong Administrator Admin Clerk Properties Messenger Foreman Messenger Fleet	2	Conflict Management	12-14 December 2022
L Ndlovu QM Cele N Dlamini V Myende Y Lwane VE Mnguni M Vezi E Msimango N Xaba SE Chiya J Joyce	Superintendent Traffic Officer Traffic Officer Traffic Officer Traffic Officer Driver to the Mayor Bodyguard to the Mayor Bodyguard to the Mayor Traffic Officer Senior Traffic Officer Chief Traffic Officer	3	Shooting Course	10-12 January 2024
SP Ngubane N Hlophe R Gopal Z Weldon	Town Planner Housing Clerk Housing Officer Housing Clerk	3	Construction Health and Safety Training	31 January 2024-02 February 2024

U Dukada S Memela P Nzunza LA Ndlovu S Hlongwa	Manager ICT ICT Officer ICT Clerk ICT Technician Junior Networks	3	ITIL Foundation	19 -23 February 2024
S Nene A Best LS Khumalo LI Memela NG Shoba	Manager Comm.Safety OHS Officer Fire Fighter Fire Fighter Fire FighterC	3	SAMTRACK	26 February 2024 to 08 March 2024
P Ndamase N Ncobela S Jili	Manager Internal Audit Risk and Compliance Officer Senior Risk Officer	3	Risk Management Training	06-08 March 2024
All Councilors	All Councilors	3	Leadership and Ethics Training	18-25 March 2024
R Gopal I Jule TL Mthembu Z Weldon SP Ngubane N Hlophe	Housing Officer Junior Town Planner Manager Housing Housing Clerk Town Planner Housing Clerk	4	Property Management Training	05-07 June 2024
K Moshubi N Shoba GP Maphumulo NZ Mjwaha B Thabethe DP Mngonyama S Mbanjwa M Ngcobo S Nkontwana M Madondo	Messenger Fire Fighter Fire Fighter Fire Fighter Sports Officer Community Development Clerk PIT Assistant Internal Messenger Youth Officer Driver to the Speaker	4	Advanced Driving Defensive Driving 4X4	05-07 June 2024
B Nondabula B Bomela IN Masondo M Dlamini F Khumalo N Mncwabe N Mbanjwa	PA and Executive to the MM PA to Director IPD PA to Director Corp Services PA to the Speaker PA to Director CSSD PA to the CFO PA to the Mayor	4	Office Administration	05-07 June 2024
SC Ngcobo N Hoga	Manager PMU Manager Budget and Reporting	4	CPMD	18-20 June 2024
S Memela LA Ndlovu P Nzuza S Hlongwa	ICT Officer ICT Technician ICT Clerk Junior Networks	4	ICT Operations	19-21 June 2024
LZ Kati G Shozi	Cyber Cadet Assistant Librarian	4	Maintain and Develop a Collection of Library	26-28 June 2024

N Hlangu	Assistant Librarian		and Information Resources	
28 Unemployed Youth	28 Unemployed Youth	4	Electrical Technician Engineering	June 2024

EMPLOYEE TOTALS, TURNOVER AND VACANCIES

EMPLOYEE TOTALS, TURNOVER AND VACANCIES			
Vacancy rate 2023/2024			
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			
Fire Fighters	17	None	None
Senior management: levels 13-15 (excluding finance posts)	04	None	None
Senior management: levels 13-15 (finance posts)	05	None	None
Highly skilled supervision: levels 9-12 (excluding finance posts)	none	None	None
Highly skilled supervision: levels 9-12 (excluding finance posts)	none	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%
2019/20	44	36	82%
2020/21	38	21	55%
2022/23	16	29	9%
2023/24	19	17	6 %

COMMENT ON INJURY AND SICK LEAVE:

There are two injuries on duty cases which occurred in 2023/ 2024 financial year 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** **Days**	**Proportion of sick leave Without Medical Certification** **%**	**Employees using sick leave** **No.**	**Total employees in post*** **No.**	***Average sick leave per employees** **Days**	**Estimated cost** **R'000**
Lower skilled (Levels 1-2)	560	0	30	68	8.2	160000
Skilled (Level 3-5)	139	0	52	16	9	62550
Highly skilled production (Level 6-8)	400	0	46	81	5	180 000
Highly skilled supervision (Levels 13-15)	101	0	9	47	2	111 100
Senior management (Levels 13-15)	130	0	16	19	7	39 7020
MM and S57	8	0	5	5	2	44000
Total	**1346**	**0**	**268**	**272**	**5**	**954670**

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 2023/2024 financial year.

	Name of Policy	**Completed** **%**	**Reviewed** **%**	**Date adopted by council or comment on failure to adopt**
1.	Affirmative Action	100	100	Inbuilt in all recruitment related policies
2.	Attraction and Retention	100	100	20 June 2024
3.	Code of Conduct for employees	100	0	20 June 2024
4.	Delegation, Authorization & Responsibility	100	100	20 June 2024
5.	Disciplinary Code and Procedures	100	100	20 June 2024
6.	Essential Services	100	100	20 June 2024
7.	Employee Assistance/Wellness	100	100	20 June 2024
8.	Employment Equity	0	0	Policy (20 June 2024)
9.	Exit Management	0	0	Resignation (20 June 2024
10.	Grievance Procedures	100	100	20 June 2024
11.	HIV/AIDS	100	100	20 June 2024
12.	Human Resource and Development	100	100	WSP (April 2020), Training & Succession (20 June 2024)
13.	Information Technology	100	100	20 June 2024
14.	Job Evaluation	0	0	Salga Mandate Function
15.	Leave	100	100	20 June 2024
16.	Occupational Health and Safety	100	100	20 June 2024

17.	Official Housing	100	100	20 June 2024
18.	Official Journeys	100	100	20 June 2024
19.	Official transport to attend Funerals	100	100	20 June 2024
20.	Official Working Hours and Overtime	100	100	20 June 2024
21.	Organisational Rights	0	0	As per LRA
22.	Payroll Deductions	0	0	Salga
23.	Performance Management and Development	100	100	20 June 2024
24.	Recruitment, Selection and Appointment	100	100	20 June 2024
25.	Remuneration Scales and Allowances	40	40	Cellphone Allowance Salary Scales by Bargaining Council
26.	Resettlement	0	0	20 June 2024
27.	Sexual Harassment	100	100	20 June 2024
28.	Skills Development	0	0	WSP(April 2023)
29.	Smoking	100	100	20 June 2024
30.	Special Skills	0	0	
31.	Working Organisation	0	0	Organogram
32.	Uniforms and Protective Clothing	100	100	20 June 2024

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

The Ubuhlebezwe Municipality is supported by a Committee System, with Portfolio Committees. The Municipality has multi-party Portfolio Committees, being, Finance ,Corporate Services, Community and Social Services and Infrastructure, Planning and Development Portfolio Committees, and each Committee is chaired by the Executive Committee members. The aforementioned committees assist the Executive Committee in policy development and monitoring to accelerate service delivery, as well as the oversight of strategic programmes and projects. The Executive Committee reports to Council.

COMMITTEE ALLOCATION FOR 2023/24 FINANCIAL YEAR

EXECUTIVE COMMITTEE	
COUNCILLOR	**DESIGNATION**
EB Ngubo	Chairperson/Her Worship the Mayor
ZL Miya	Member/ Deputy Mayor
CN Ntabeni	Member
GJ Ngcongo	Member
LA Zondi	Member

FINANCE	
COUNCILLOR	**DESIGNATION**
EB Ngubo	Chairperson/Her Worship the Mayor
ZL Miya	Member/ Deputy Mayor
CN Ntabeni	Member /
NH Zaca	Member

CORPORATE SERVICES PORTFOLIO	
COUNCILLOR	**DESIGNATION**
EB Ngubo	Chairperson/ Her Worship the Mayor
SBM Chiya	Member
LSN Mbele	Member
BP Nzimande	Member
TJ Mzolweni	Member
S Mbatha	Member
SC Jali	Member

COMMUNITY AND SOCIAL SERVICES PORTFOLIO	
COUNCILLOR	**DESIGNATION**
CN Ntabeni	Chairperson/ Exco Member
GJ Ngcongo	Member / Exco Member
LA Zondi	Member / Exco Member
BR Zulu	Member
TA Ngcongo	Member

INFRASTRUCTURE, PLANNING AND DEVELOPMENT PORTFOLIO	
COUNCILLOR	**DESIGNATION**
ZL Miya	Chairperson/ Deputy Mayor
MC Nkontwana	Member / Council Whip
NH Malimela	Member
ZM Ngidi	Member
ZP Shange	Member
ME Mkhize	Member
BP Zuma	Member

-

ATTENDANCE DURING THE 2023/24 FINANCIAL YEAR PERIOD

COUNCIL

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE (%)
20 July 2023		23/27	85
	30 August 2023	18/27	67
21 September 2023		19/26	73
	11 October 2023	18/26	69
	23 November 2023	18/26	69
7 December 2023		24/27	89
25 January 2024		23/27	85
22 February 2024		21/27	78
	27 February 2024	21/27	78
25 March 2024		20/27	74
18 April 2024		21/27	78
22 May 2024		22/27	81
	24 May 2024	20/27	74
20 June 2024		23//27	85
	28 June 2024	19/27	73
		Overall sitting for 2022/23 Financial Year	**168%**

EXECUTIVE COMMITTEE

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE (%)
11 July 2023		5/5	100
	14 August 2023	4/5	80
5 September 2023		5/5	100
	11 November 2023	4/5	80
21 November 2023		5/5	100
16 January 2024		4/5	80
	21 February 2024	4/5	80
26 February 2024		5/5	100
5 March 2024		5/5	100
14 May 2024		4/5	80
	20 May 2024	4/5	80
Overall sitting for 2023/24 Financial Year			**157%**

FINANCE COMMITTEE

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS	ATTENDANCE	PERCENTAGE (%)
11 July 2023		4/4	100
11 August 2023		3/4	75
12 September 2023		3/4	75
12 October 2023		3/4	75
12 November 2023		4/4	100
12 December 2023		4/4	100
11 January 2024		4/4	100
13 February 2024		4/4	100
12 March 2024		4/4	100
11 April 2024		4/4	100
13 May 2024		3/4	75
13 June 2024		4/4	100
Overall sitting for 2023/24 Financial Year			**100%**

CORPORATE SERVICES PORTFOLIO

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS	ATTENDANCE	PERCENTAGE (%)
1 August 2023		5/7	71
7 November 2023		6/7	86
6 February 2024		6/7	86
2 April 2024		5/7	71
4 June 2024		5/7	71
Overall sitting for 2023/24 Financial Year			**100%**

COMMUNITY AND SOCIAL SERVICES PORTFOLIO

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS	ATTENDANCE	PERCENTAGE (%)
2 August 2023		5/7	71
8 November 2023		6/7	86
14 February 2024		6/7	86
3 April 2024		6/7	86
5 June 2024		6/7	86
Overall sitting for 2023/24 Financial Year			**100%**

INFRASTRUCTURE, PLANNING AND DEVELOPMENT

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE (%)
3 August 2023		5/6	83
9 November 2023		6/6	100
8 February 2024		4/6	67
4 April 2024		4/6	67
6 June 2024		3/6	50
Overall sitting for 2023/24 Financial Year			**100%**

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE (%)
22 August 2023		4/5	80
28 November 2023		4/5	80
28 February 2024		4/5	80
	5 March 2024	3/5	60
	7 March 2024	4/5	80
29 May 2024 *(Postponed due to elections)* to 7 June 2024		4/5	80
Overall sitting for 2022/23 Financial Year			**150%**

LOCAL LABOUR FORUM

DATES OF SCHEDULED MEETINGS	DATES OF SPECIAL MEETINGS HELD	ATTENDANCE	PERCENTAGE (%)
28 July 2023*(moved to 4 August 2023)*		3/3	100
22 September 2023		2/3	67
17 November 2023		2/3	67
	11 December 2023	2/3	67
26 January 2024 *(moved to 9 February 2024)*		2/3	67
22 March 2024 *(Did not sit)*			
24 May 2024 *(moved to 4 June 2024)*		3/3	100
Overall sitting for 2023/24 Financial Year			**100%**

PERFORMANCE OF COMMITTEES FOR 2023/24 FINANCIAL YEAR					
COMMITTEE	**SCHEDULED MEETINGS**	**SPECIAL MEETINGS**	**SCHEDULED MEETINGS THAT DID NOT SIT**	**TOTAL MEETINGS HELD**	**PERCENTAGE %**
Council	9	6	0	15	167
Executive Committee	7	4	0	11	157
Finance Committee	12	0	0	12	100
Corporate Services Portfolio	5	0	0	5	100
Community and Social Services Portfolio	5	0	0	5	100
Infrastructure, Planning and Development Portfolio	5	0	0	5	100
Municipal Public Accounts	4	2	0	6	150
Local Labour Forum	6	1	1	7	100

COMMITTEES (OTHER THAN EXCO) AND PURPOSES OF COMMITTEES	
MUNICIPAL COMMITTEES	**PURPOSE OF THE COMMITTEE**
FINANCE	The Finance Committee is responsible for the Management of : → 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 SERVICES PORTFOLIO	The Administration, and Human Resources Portfolio Committee's function is to oversee the following within the Municipality → Provide Administrative and Secretarial functions → Council and Councillor Support → Policies and Procedures → Records Management → Municipal Buildings Management → Capacity Building → Human Resources → Occupational Health and Safety → Information Communications and

	Technology → Legal → Security → Fleet
COMMUNITY AND SOCIAL SERVICES PORTFOLIO	The Social Development Portfolio Committee is responsible for Management of the following: → 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	The Planning, Infrastructure and Development Portfolio Committee's function is to oversee the following within the Municipality; → Planning and Development → Water → Electricity → Municipal Roads and Stormwater drainange → Housing and Land Affairs → Business Planning → Project Management → Contracts Management → Sourcing Management

	→ Regulator Monitoring → Implementation Agent → MIG → Town Planning → GIS
MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)	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.

THIRD TIER ADMINISTRATIVE STRUCTURE:

THIRD TIER STRUCTURE	
DIRECTORATE	**DIRECTOR / MANAGER (TITLE & NAME)**
Municipal Manager's Office	Municipal Manager: Mr ME Mkhize
	Manager: IDP / PMS: Ms ZM Khumalo
	Manager: Internal Audit: Ms P Ndamase
Budget & Treasury Office	Chief Financial Officer: Ms SY Sityata
	Assistant CFO: MS MP Mkhize
	Manager Budget & Reporting: Ms N Hoga
	Manager SCM: Mr FL Ndlovu
	Manager Assets : Mr L Khoza
Corporate Services	Director: Corporate Services: Ms SR Adams
	Manager Administration: vacant
	Manager Human Resources: Mr LS Hlophe
	Manager ICT: Mr U Dukada
Community and Social Service	Director: Mrs NC Mohau
	Manager LED/Tourism: Mr NH Mkhize
	Manager Community Safety: Mr S Nene
	Manager Community Services: Mr C Ndlovu
	Manager Community Development: Mrs M. Modi
Infrastructure, Planning & Development	Director: Mr PM Gwala
	Manager PMU: Ms SC Ngcobo
	Manager: Housing & Planning: Miss T Mthembu

COMMITTEES (OTHER THAN EXCO) AND PURPOSES OF COMMITTEES	
MUNICIPAL COMMITTEES	**PURPOSE OF THE COMMITTEE**
FINANCE	The Finance Committee is responsible for the Management of : → 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	The Administration, and Human Resources Portfolio Committee's function is to oversee the following within the Municipality → 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

	Technology → Legal → Security → Fleet
SOCIAL DEVELOPMENT PORTFOLIO	The Social Development Portfolio Committee is responsible for Management of the following: → 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	The Planning, Infrastructure and Development Portfolio Committee's function is to oversee the following within the Municipality ; → Planning and Development → Water → Electricity → Municipal Roads and Stormwater drainange → Housing and Land Affairs → Business Planning → Project Management → Contracts Management → Sourcing Management

	→ Regulator Monitoring → Implementation Agent → MIG → Town Planning → GIS
MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)	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.

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Budget & Treasury Office	Chief Financial Officer: Ms SY Sityata
	Assistant CFO: MS MP Mkhize
	Manager Budget & Reporting: Mrs N Hoga
	Manager SCM: Mr FL Ndlovu
	Manager Assets : Ms L Khoza
Corporate Services	Director: Corporate Services: Ms S Adams
	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 S Nene
	Manager Community Services: Mr C Ndlovu
	Manager Community Services: Mrs M. Modi
Infrastructure Planning & Development	Director: Mr P Gwala
	Manager PMU: Ms SC Ngcobo
	Manager: Housing & Planning: Miss T Mthembu

STATEMENTS OF FINANCIAL PERFORMANCE

Revenue			
Revenue from exchange transactions			
Service charges	15	3 385 649	3 236 591
Rental of facilities and equipment	17	2 991 053	2 896 809
Interest on Overdue Accounts	20	815 513	-
Agency Services	41	1 310 185	1 208 640
Licences and permits	42	3 377 307	2 662 856
Construction Revenue	43	19 011 304	6 081 715
Other income	18	3 123 220	1 304 879
Interest received - investment	19	19 799 827	14 673 136
Total revenue from exchange transactions		**53 814 058**	**32 064 626**
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	21	51 941 289	23 611 101
Interest on Overdue Accounts	20	8 123 906	-
Transfer revenue			
Government grants & subsidies	22	193 404 367	169 781 635
Donation Received	23	-	1 500
Fines, Penalties and Forfeits	24	847 550	820 600
Property Transfer - STATS SA	25	-	4 119 640
LGSETA		92 362	183 133
Lollipop - Receipts		464 244	229 970
Total revenue from non-exchange transactions		**254 873 718**	**198 747 579**
Total revenue	14	**308 687 776**	**230 812 205**
Expenditure			
Employee related costs	26	(93 999 832)	(83 367 857)
Remuneration of councillors	27	(11 816 290)	(11 233 077)
Depreciation and amortisation	29	(28 764 913)	(29 271 922)
Transfers and Subsidies Expense	28	(2 072 043)	(2 497 256)
Operating Leases	31	(555 411)	(939 304)
Debt Impairment	32	(18 292 617)	(9 576 644)
Bad debts written off	34	(1 813 325)	-
Inventory Consumed	33	(1 486 834)	(1 368 521)
Interest Paid	35	(3 078)	(6 405)
Contracted services	36	(27 469 241)	(20 961 310)
Construction Contract Cost	37	(19 011 304)	(6 081 715)
Impairment Loss / Reversal of impairment	30	(3 553 535)	(12 145 245)
Operational Cost	38	(39 629 397)	(30 382 641)
Total expenditure		**(248 467 820)**	**(207 831 897)**
Operating surplus		**60 219 956**	**22 980 308**
Loss on disposal of assets and liabilities		(359 585)	(1 184 408)
Surplus for the year		**59 860 371**	**21 795 900**

GRANTS

The municipality has received grant funding from the National Treasury, COGTA, AEDTA 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
- EPWP
- Municipal Infrastructure Grant
- Sangcwaba Grant
- Small town Rehabilitation Grant
- LED Grant
- Integrated National Electrification Programme Grant (INEP)
- Tittle Deed

All conditional grants, both operational and capital grants were fully spent as at 30 June 2024. Except for Tittle Deeds restoration which will fall under accruals. 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	OpeningBal.22/23	Total receipt	Total expenditure	Grants Balance 23/24
Financial Management Grant	National Treasury		R1 950 000	- 1 950 000.00	-
Electrification: DoE	DOE	-	R21 863 000	- 21 863 000.00	-
EPWP	COGTA	-	R7 394 000	- 7 394 000.00	
Sangcwaba Grant	COGTA	R507 555.00	-	- 507 555.00	-
Library Grant	Art and Culture	-	R981 000.00	- 981 000.00	-
Mig Grant	COGTA	-	R36 857 000.00	- 36 857 000.00	-
Tittle Deeds Restoration Programme Grant		R100 000.00	-	-	-100 000.00
Library Cyber			R254 000.00	- 254 000.00	-
Small Town Rehabilitation Grant		R2 796 255		- 2 796 255.00	-
Led Grant		R1 855 111	R2 000 000	- 3 855 111.00	
TOTAL GRANT AT 30 JUNE 2024		**5 258 921.00**	**71 299 000.00**	**- 76 457 921.00**	**- 100 000.00**

ASSET MANAGEMENT FINANCIAL RATIOS

Asset Management

Capital Expenditure to Total Expenditure Formula

Total Capital Expenditure / Total Expenditure X 100

= (R 55 407 480 / R303 571 500) x 100

= **18%**

Repairs and Maintenance as a percentage of PPE carrying values Formula.

Total repairs and maintenance / Total PPE

= R12 174 344/ R354 096 200

=**3.4%**

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 23 411 473 / R 58 317 991) X 100

= **40%**

Current Ratio Formula
Current Assets / Current Liabilities

= R 256 828 190/ R 23 533 447

= 10.91:1

Net Operating Surplus Formula

Total Operating Revenue – Total Operating Expenditure / Total Operating Revenue X 100

= R308 687 776 - R248 467 820/ R308 687 776X 100

= **19.50%**

Remuneration of Employees and Councilor's as a percentage of operating expenditure Formula

Remuneration (Councillors and Employees) / Total Operating Expenditure X 100

= (R93 999 832 + R11 816 290)/ R248 467 820

=**42.59%**
DEBTORS

Debtors have increased from the prior year; 2023. The total debt balance before consideration of provision for bad debts increased to R111 486 343.46. The percentage increase on tariffs for the financial year under review was 5% 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. The vast majority of the municipality's debtors are individual households, with business owing the municipality just over R17million. The municipal council also resolved to charge an extra 1% interest on outstanding debtors.

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

	2024	2023
Property Rates	51 941 289	23 611 101
Interest on Overdue Accounts	8 939 419	-
Refuse	3 385 649	3 236 591
Rental	2 991 053	2 896 809
	67 257 410	**29 744 501.00**

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 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.

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.

SPENDING AGAINST CAPITAL BUDGET A N D CAPITAL

EXPENDITURE

Intangible Assets	R303 800.00
Infrastructure	R15 402 920.00
Community Assets	R33 015 904.00
Motor Vehicles	R1 791 328.00
IT Equipment	R1 150 659.00
Furniture and fixtures	R717 466.00
Plant and machinery	R1 142 954.00
Buildings	R1 532 450.00
Land	R350 000.00
	55 407 480.00

Grants Allocations.

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 2023/2024.

S 71(1) (f) ALLOCATION RECEIVED AND ACTUAL EXPENDITURE ON THOSE ALLOCATIONS							
Allocations	Original Budget 2023/2024	Adjusted Budget 2023/2024	Actual Received YTD	Actual Expenditure - June 2024	Expenditure YTD-2024	Unspent Y T D	% Expenditure Against allocation
Financial Management Grant	1 950 000.00	1 950 000.00	1 950 000.00	151 356.03	1 950 000.00	-	**100%**
Electrification - DOE	21 863 000.00	21 863 000.00	21 863 000.00	1 759 924.77	21 863 000.00	-	**100%**
Library Grant - Cyber	254 000.00	254 000.00	254 000.00	-	254 000.00	-	**100%**
Community Library Services Grant	981 000.00	981 000.00	981 000.00	-	981 000.00	-	**100%**
MIG	39 499 000.00	36 857 000.00	36 857 000.00	-	36 857 000.00	-	**100%**
EPWP	7 831 000.00	7 394 000.00	7 394 000.00	-	7 394 000.00	-	**100%**
Title Deeds Restoration Programme	100 000.00	100 000.00	100 000.00	100 000.00	-	100 000.00	**0%**
Sagcwaba Grant	507 555.00	507 555.00	-	-	507 555.00	-	**100%**
Infrastructure Economic Development	2 000 000.00	3 855 111.00	3 855 110.58	450 810.11	3 855 111.00	-	**100%**
Small Town Rehabilitation Programme	-	2 796 255.00	2 796 255.00	-	2 796 255.00	-	**100%**
TOTAL	**74 985 555.00**	**76 557 921.00**	**76 050 365.58**	**2 462 090.91**	**76 457 921.00**	**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 2024 were R202 422 031. The municipality can continue operating for the next 12 months with the estimated fixed cost of R16.81 million.

The following is a detailed list of cash and cash equivalents as of 30 June 2024:

Cash and cash equivalents consist of:

	2024	2023
Cash on Hand	3 986	1 696
Bank Balance	558 294	10 907 534
Short-Term Deposit	201 859 751	170 146 746
	202 422 031	**181 054 949**

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: SCM

No procurements were made outside the Supply Chain Management Policy. GRAP

COMPLIANCE

The municipality complies with all relevant GRAP standards.

ACTUAL REVENUE BY VOTE AND BY SOURCE

S 71(1) (a) ACTUAL REVENUE, PER REVENUE SOURCE — THE UBUHLEBEZWE MUNICIPALITY

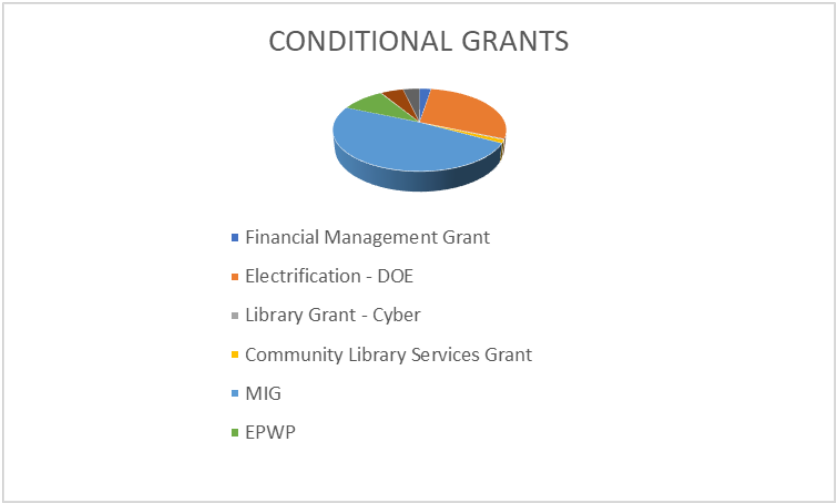
Source	Original Budget 2023/2024	Adjustment Budget 2023/2024	Budget June 2024	Actual June 2024	Budget YTD 2023/2024	Actual YTD 2023/2024	Variance YTD	% Received To Date
Property Rates	***52 763 949.26***	***52 485 791.99***	***4 373 816.00***	***4 361 402.75***	***52 485 791.99***	***51 941 289.00***	***18 850.57***	99%
Service Charges	3 885 891.60	3 986 370.36	*332 197.53*	344 373.53	*3 986 370.36*	3 385 649.00	600 721.36	85%
Rent of facilities	1 859 000.00	2 437 700.88	*203 141.74*	243 951.26	*2 437 700.88*	2 991 053.00	(553 352.12)	123%
Interest earned - Investments	12 500 000.00	19 500 000.00	*1 625 000.00*	1 502 059.22	*19 500 000.00*	19 799 827.00	(299 827.00)	102%
Fines - Traffic	870 810.65	870 810.65	*72 567.55*	59 800.00	*870 810.65*	847 550.00	23 260.65	97%
Brackage and Losses Recovery	22 250.00	7 000.00	*583.33*	-	*7 000.00*	2 000.87	4 999.13	29%
Licencing and Permits								
Hawkers Permits	262 200.00	82 200.00	*6 850.00*	1 739.20	*82 200.00*	63 629.29	18 570.71	77%
Taxi Permits	108 900.00	50 000.00	*4 166.67*	7 304.36	*50 000.00*	49 043.56	956.44	98%
Business Licences	81 000.00	10 000.00	*833.33*	396.52	*10 000.00*	8 734.34	1 265.66	87%
Drivers Licences	2 000 000.00	3 250 000.00	*270 833.33*	253 430.00	*3 250 000.00*	3 255 899.81	(5 899.81)	100%
Licence Commission	1 300 000.00	1 300 000.00	*108 333.33*	73 492.54	*1 300 000.00*	1 310 185.00	(10 185.00)	101%
Interest on Oustanding Debtors	110 000.00	9 000 000.00	*750 000.00*	659 558.98	*9 000 000.00*	8 939 419.00	60 581.00	99%
Other Revenue	1 371 000.00	1 915 816.36	*159 651.36*	339 591.69	*1 915 816.36*	3 121 219.13	(1 205 402.77)	163%
TOTAL	**77 135 001.51**	**94 895 690.24**	**7 907 974.19**	**7 847 100.05**	**94 895 690.24**	**95 715 499.00**	**(1 345 461.18)**	**101%**

CONDITIONAL GRANTS RECEIVED

Conditional Grants Received for the 2023/2024 financial year

Name of Grants	Total receipt
Financial Management Grant	R1 950 000
Electrification: DoE	R21 863 000
EPWP	R7 394 000
Sangcwaba Grant	-
Library Grant	R981 000.00
Mig Grant	R36 857 000.00
Tittle Deeds Restoration Programme Grant	-
Library Cyber	R254 000.00
Small Town Rehabilitation Grant	
Led Grant	R2 000 000
TOTAL GRANT AT 30 JUNE 2024	**71 299 000.00**

The above can be reflected as follows:



CAPITAL EXPENDITURE – NEW & UPGRADE / RENEWAL PROGRAMME

MIG Expenditure			**36 857 000.00**	**-**	**-**	**32 060 781.59**	**36 869 898.83**	**87%**	**100%**
Led Grant			**3 855 111.00**	**974 686.40**	**65 304.46**	**3 744 088.03**	**3 855 110.58**	**97%**	**100%**
Small Town			**2 796 255.00**	**-**	**-**	**2 455 858.07**	**2 824 236.78**	**88%**	**101%**
Internal Expenditure			**18 314 599.82**	**3 901 819.22**	**257 677.46**	**17 383 222.53**	**19 355 193.84**	**95%**	**106%**
Total Expenditure			**61 822 965.82**	**4 876 505.62**	**322 981.92**	**55 643 950.22**	**62 904 440.03**	**90%**	**102%**

CHAPTER 5 : ORGANIZATIONAL PERFORMANCE
Performance Report – Part 2

Performance management is a strategic approach to management, which equips leaders, managers, officials and stakeholders at different levels with a set of tools and techniques to regularly plan, continuously monitor, periodically measure and review performance of the organisation in terms of indicators and targets for efficiency, effectiveness and impact.

A Performance Management System (PMS) is a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement review, reporting and improvement will be conducted, organised and managed, including determining the different role players.

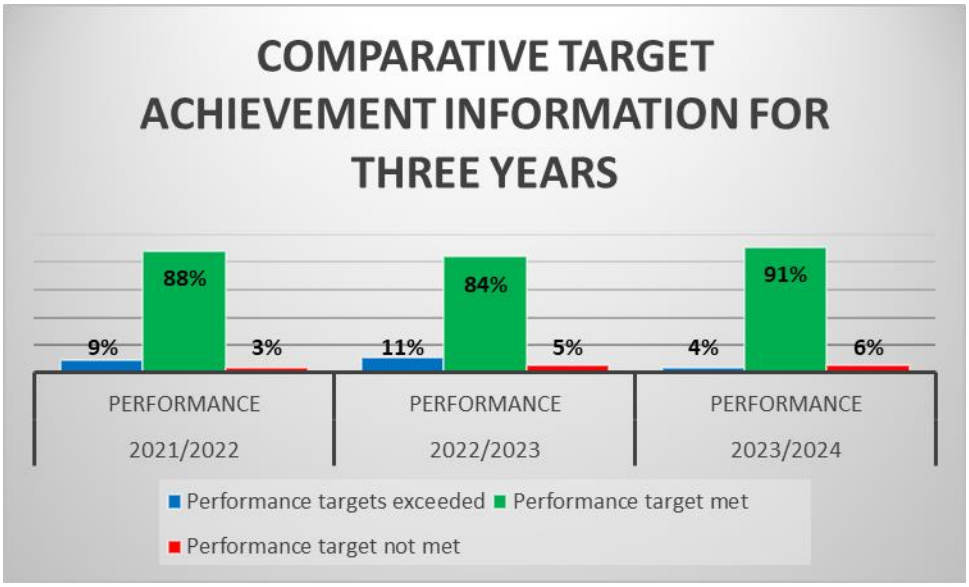
PMS forms the basis of aligning the Integrated Development Plan (IDP) with the operational business plans, performance areas and performance indicators of the various departments of the Municipality. Performance management is a powerful tool which assists municipalities to develop an integrated perspective on development areas. It enables the municipality to focus on priorities within an increasingly complex and diverse set of demands. It also enables a municipality to direct resource allocations and institutional systems to a new set of development objectives.

One of the hallmarks of leading-edge local government has been the successful application of performance measurement to gain insight into, and make judgements about, the municipalities and the effectiveness and efficiency of its programmes, processes, and people. However, leading municipalities do not stop at the gathering and analysis of performance data. These municipalities use performance measurement to drive improvements and successfully translate vision and strategies into action. In other words, they use performance measurement processes for managing their municipalities.

In terms of the Municipal Systems Act No. 32 of 2000 (MSA), municipalities are required to prepare an Annual Performance Report that is to form part of the Annual Report to be prepared in terms of the M

Table 1: Comparative Target Achievement Information for three years:

Performance Status	2020/2021 Performance	2022/2023 Performance	2023/2024 Performance
Total No of Targets	180	178	190
Performance targets exceeded	16	20	06
Performance target met	158	149	172
Performance target not met	06	9	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.

3. PERFORMANCE MANAGEMENT PROCESSES AND HIGHLIGHTS FOR 2023/24

3.1. 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 2023/2024 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.

3.2. 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

3.3. 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:

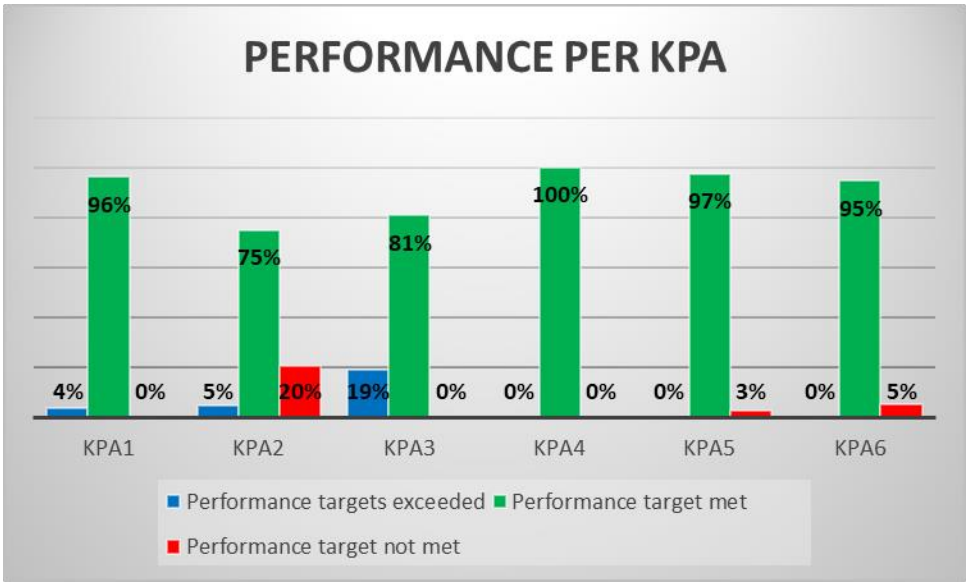
Quarter	Assessment date	Venue
Quarter 4 of 2022/2023	28 August 2023 29 August 2023 30 August 2023	Municipality
Quarter 1 of 2023/2024	Informal	Municipality
Quarter 2 of 2023/2024	11 March 2024 12 March 2024 19 March 2024	Municipality
Quarter 3 of 2022/2024	Informal	Municipality

4. PERFORMANCE REPORT: 2023/2024

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.

4.1. 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 2023/24 financial year.



1.1. Municipal Institutional Development and Transformation

1.1.1. 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

1.2. Service Delivery & Infrastructure Development

1.2.1. Challenges

- The National Lockdown delayed a great deal of progress in implementation of progress.
- Ubuhlebezwe Municipality although striving for Excellency, there are still some challenges in terms of service delivery, however the municipality is already engaged in processes of addressing them. 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.

1.3. Social & Local Economic Development

1.3.1. 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.

1.4. Municipal Financial Viability and Management

1.4.1. 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 homeowners 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.

1.5. Good Governance and Public Participation

- The National Lockdown restrictions banned public gatherings, public participation was not done in this regard, however means were made for the municipal proceedings to reach the public.

1.5.1. Challenges

1.6. Cross-Cutting Interventions

1.6.1. 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

5.2. ASSESSMENT OF THE PERFORMANCE OF EXTERNAL SERVICE PROVIDERS

Assessment rating scale:

Terminology	Description	Rating				
		1	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**				

Assessment 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
MANTK IT SOLUTION (PTY) LTD	SUPPLY, DELIVER, INSTALL AND CONFIGURE SERVER INFRASTRUCTURE FOR A PERIOD OF 36 MONTHS.	36 Months	4	None	None	None	Appointment letter/SLA
NQOLOBANE TECHNOLOGY	PANEL OF ICT SUPPORT FOR 36 MONTHS	36 Months	3	None	None	None	Appointment letter/Contract
EMALANGENI TECHNOLOGY	PANEL OF ICT SUPPORT FOR 36 MONTHS	36 Months	3	None	None	None	Appointment letter/Contract
DATACENTRIX	PANEL OF ICT SUPPORT FOR 36 MONTHS	36 Months	3	None	None	None	Appointment letter/Contract
ION CONSULTING(PTY) LTD	PANEL OF ICT SUPPORT FOR 36 MONTHS	36 Months	3	None	None	None	Appointment letter/Contract
MUNSOFT (PTY) LTD	PANEL OF ICT SUPPORT FOR 36 MONTHS	36 Months	3	None	None	None	Appointment letter/Contract
GOVERNANCE MANAGEMENT	PANEL OF ICT SUPPORT FOR 36 MONTHS	36 Months	3	None	None	None	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
KONICA MINOLTA	PHOTOCOPYING MACHINES	36 Months	3	None	None	None	Appointment letter/Contract
BIDVEST STEINER	PROVISION OF HYGIENE SERVICES	36 Months	4	None	None	None	Appointment letter/Contract

Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
MOBILE TELEPHONE NETWORKS	PROVISION OF INTERNET SERVICE PROVIDER	24 Months	3	None	None	None	Appointment letter/Contract
ADEVA SECURITY SERVICES	PROVISION OF SECURITY SERVICES FOR MUNICIPAL PROPERTIES	36 Months	4	None	None	None	Appointment letter/SLA
NETSTAR (PTY) LTD	SUPPLY AND INSTALL OF TRACKER ON MUNICIPAL VEHICLE	36 Months	4	None	None	None	Appointment letter/SLA
BARGAINUNIFORMS T/A R PERTHAB INVESTMENT	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING	36 Months	4	None	None	None	Appointment letter/SLA
MOBILE TELEPHONE NETWORKS	SUPPLY INSTALLATION AND MAINTENANCE OF TELEPHONE MANAGEMENT VOIP SYSTEM.	36 Months	4	None	None	None	Appointment letter/Transversal Contract
TELKOM SA SOC LTD	Mobile Communication Services	36 Months	4	None	None	None	RT/ Appointment letter.
MOBILE TELEPHONE NETWORKS (PTY) LTD	Mobile Communication Services	36 Months	4	None	None	None	RT/ Appointment letter.
SPLENDA ELECTRICAL	REPAIRS MAINTENANCE AND FITMENT OF	24 Months	4	None	None	None	Appointment letter/Contract

Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
	AIRCONDITIONER						
UBUCUBU HOME INDUSTRIES	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
SONANI TRAINING AND COMMUNICATRIONS	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
GIA MANJE	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
VISION AFRICA TRAINING	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
UNIVERSAL VISIONARY	APPOINTMENT FOR THE PANEL	24 Months	4	None	None	None	Appointment letter/Contract

Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
EXCELLENCE	OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING						
LONDIMVELO CONSULTING (PTY) LTD	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
SILALELE SKILLS ACADEMY	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
EDU - FLEET	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
UKHIYE CONSULTING	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO	24 Months	4	None	None	None	Appointment letter/Contract

Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
	PROVIDE VARIOUS TRAINING						
TASC BUSINESS CONSULTANT	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
IBLESS ENTERPRISES	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
IMSIMBI TRADING	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
MAGUMZANE TRADING	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
SUMMAT INSTITUTE	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER	24 Months	4	None	None	None	Appointment letter/Contract

Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
	TO PROVIDER TO PROVIDE VARIOUS TRAINING						
ZAMASIMBA DEVELOPMENT CONSULTING	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
MANDATE STRATEGIC SOLUTIONS	APPOINTMENT FOR THE PANEL OF SERVICE PROVIDER TO PROVIDER TO PROVIDE VARIOUS TRAINING	24 Months	4	None	None	None	Appointment letter/Contract
SHAWN AND EZZY (PTY) LTD	SUPPLY, INSTALL FENCING, AUTOMATED ACCESS GATES AND TURN-STYLE GATED SYSTEM ON MUNICIPAL	9 Months	2	There were delays in receiving the fence	The matter was resolved.	None	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
MORKALIO REVENUE SOLUTIONS	PROVISION OF DEBT COLLECTION SERVICES	36 Months	4	None	None	None	Appointment letter/Contract
METGOVIS INTEGRATED	GENERAL VALUATION AND	60 Months	4	None	None	None	Appointment letter/SLA

Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
PROPERTY SOLUTIONS	PREPARATION OF A VALUATION ROLL FOR IMPLEMENTATION						
INDWE RISK SERVICES (PTY) LTD	PROVISION OF INSURANCE SERVICES	36 Months	4	None	None	None	Appointment letter/SLA
CITY OF CHOICE TRAVEL SERVICES	TRAVEL AGENT	36 Months	No services provided yet	None	None	None	Appointment letter/Contract
NEDBANK GROUP BANK	PROVISION OF BANKING SERVICE (INCLUDING IN CASH TRANSIT)	60 Months	3	There were delays in issue of petrol cards.	The matter was resolved.	None	Appointment letter/Contract
GOORDERSON TROPICAN HOTEL	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
WILD COAST SUN	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
AHA HOTEL AND LODGES	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
PREMIER HOTEL UMHLANGA	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
RIVERSIDE HOTEL	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
PROTEA HOTEL BY KARRIDENE	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
SOUTHERN SUN HOTEL INTEREST	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
ESTUARY HOTEL AND SPA	Accommodation	36 Months	4	None	None	None	Appointment/ SLA
MINATLOU CONSULTANTS AND ACCOUNTING SERVICES	CONDITIONS ASSESSMENT OF ASSETS FOR IMMOVABLE ASSETS FOR	24 Months	4	None	None	None	Appointment letter/SLA

Name of the Service Provider	Type of Service provided	Duration of service	Assessment of service provided	Challenges	Corrective Measure	Comment	Portfolio of Evidence
	PERIOD OF TWO YEARS						
NOMONDLI COMMUNICATIONS	PROVISION OF ADVERTISING SERVICES	36 Months	4	None	None	None	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
KHOLZ TRADING AND ENTERPRISE	SUPPLY AND DELIVERY OF REFUSE BAGS	24 Months	4	None	None	None	Appointment letter/Contract

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
OMM 01	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-23	Number	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 of December 2021 upon employment.	5 performance agreements for section 54A & 56 managers (MM, CFO, CORP, IPD & SD) signed by 31-Jul-23	none	5 performance agreements for section 54A & 56 managers signed (MM, CFO, CORP, IPD & SD) signed by 31-Jul-23	5 performance agreements for section 54A & 56 managers were signed on 8 June 2023. (MM, CFO, IPD, SD and CORP).	OPEX	Achieved	n/a	n/a	Signed performance agreements
OMM 02			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-23	Number	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)	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-23	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-23	15 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) signed on 8 June 2023, Budget & Reporting Manager signed in August 2023 after appointment.	OPEX	Achieved	n/a	n/a	Signed operational plans

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
OMM 03			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 for 54A &56 managers were submitted to COGTA on the 4th of June 2021 which was the 6th working day after signing. 2018 and submitted to COGTA on the 15th June 2018, 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 submitted to COGTA on 20 June 2023 which was within 10 working days of signing by Section 54A & 56 Managers.	OPEX	Achieved	n/a	n/a	Proof of submission
0MM 04			To improve performance and functioning of the municipality	Submission of reports to APAC	Number of reports submitted to APAC on performance by 30-Jun-24	Number	4 reports were submitted to APAC on performance on 20th of August 2021, 3rd December 2021, 18th February 2022 & 20th May 2022.	4 reports submitted to APAC on performance by 30-Jun-24	none	4 reports submitted to APAC on performance by 30-Jun-24	4 reports were submitted to APAC on performance on 14 July 2023, 24 Nov 2023, 28 March 2024 & 17 May 2024	OPEX	Achieved	n/a	n/a	A report, signed minutes and signed attendance register
COR P01			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	Bursaries were awarded to Staff members on the 5th May 2022.	Award bursaries to Staff members that would have applied and met selection criteria by 28-Feb-24	none	Award bursaries to Staff members that would have applied and met selection criteria by 28-Feb-24	The staff members that applied and met selection criteria were awarded bursaries on the on the 5th of February 2024	OPEX	Achieved	n/a	n/a	Signed memo with the names of the bursary recipients
COR P02			To develop staff to ensure effective service delivery through trainings	Monitoring of trainings conducted as per WSP	Number of trainings conducted as per WSP (2023/24) by 30-Jun-24	Number	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	Monitor that 24 trainings are conducted as per (2023/24) WSP by 30-Jun-24	none	Monitor that 24 trainings are conducted as per (2023/24) WSP by 30-Jun-23	25 Trainings were conducted as per 2023/24 WSP. 4-8 September 2023, Advanced MS Office. 6-8 September 2023, Manage Administration Records. 20-22 September 2023, Monitoring & Evaluation. 20-22 September 2023, Minutes taking and	**R1 253 190.68**	Achieved	n/a	n/a	Signed attendance registers

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							from30/08/2021 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 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				Report Writing. 26-29 September 2023, Supervisory. 27-29 September 2023, Project Management. 27-29 September 2023, Payroll Reconciliation, 21-22 November 2023, Conflict Management Training. 18- 20 December 2023, Power Tool. 18 December 2023, Pump Operator. 11- 13 December 2023, Minutes taking and Report writing. 09-10 November 2023, SALGA KZN Risk Management Forum. 11-13 December 2023, Development and Implementation of Labour Policies, 19 February - 05 March 2024, Sam Trac. 17- 19 January 2024 and 10- 12 January 2024, Shooting course. 06- 08 March 2024, Financial Risk Management. 31 January 2024 - 02 February 2024, Construction					

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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. 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				Health and Safety. 18- 25 March 2024, Leadership and Ethics. 19- 23 February 2024, ITL 4 Foundation, 5-7 June 2024, Office administration training. 5-7 June 2024, Property management training. 5-7 June 2024, Advanced driving 4x4, 24-26 June 2024, Information resources training, 19-21 June 2024, ICT Operations, 18-20 June 2024, CPMD (2 officials).					

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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 2022.07. 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 was conducted on the 27-29 June 2022. 31.Municipal governance conducted on the 28-30 June 2022.									
OMM 05 BTO01 IPD01 COR P03 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 2021. Quarter 2 on the 7th of January 2022. Quarter 3 on the	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 to the office of the MM within 5 working days of the end of each quarter as follows: Quarter1 on the 6th October 2023, Quarter 2 on the 08th January 2024, Quarter 3 on the 8th April 2024 Quarter 4 on the	OPEX	Achieved	n/a	n/a	Proof of submission & quarterly performance report

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							7th April 2022. Quarter 4 on the 7th July 2022. OMM, BTO, IPD, CORP, SD				5th July 2024. **OMM, BTO, IPD, CORP, SD**					
OMM 06 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: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	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 to the office of the MM within 5 working days of the end of each quarter as follows: 6th October 2023, 08th January 2024, 8th April 2024 & 5th July 2024	OPEX	Achieved	n/a	n/a	Proof of submission & quarterly updated risk register report
COR P05			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-24	Number	Municipal website was updated 68 times by 30 June 2021.	Monitor that Uploads on Municipal Website are done 64 times by 30-Jun-24	none	Monitor that Uploads on Municipal Website are done 64 times by 30-Jun-24	64 uploads to the Municipal Websites were monitored by the 30th of June 2024.	OPEX	Achieved	n/a	n/a	Dated Screen shots
COR P06			To improve performance and functioning of the municipality	Monitor verification of user acccess rights on all municipal ICT systems	Date by which user access rights on all municipal systems is verified	Date	User access rights were verified 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.	Monitor verification of user access rights on all municipal ICT systems by 30-Jun-24	none	Monitor verification of user access rights on all municipal ICT systems by 30-Jun-24	Verification of user access rights on all municipal systems monitored on the 28th of June 2024.	OPEX	Achieved	n/a	n/a	Signed user access rights forms
COR P07			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	1 ICT training was conducted as follows:25th of May 2022.	Monitor the conduction of trainings as per ICT policies by 30-Jun-24	none	Monitor the conduction of trainings as per ICT policies by 30-Jun-24	Conduction of 4 Trainings monitored as per ICT policies on the 27th of September 2023, 23rd of November 2023, 26th of March	OPEX	Achieved	n/a	n/a	Signed attendance register and presentation slides

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											2024 and 18th of June 2024,					
COR P08			To improve performance and functioning of the municipality	Monitor the conduction of ICT Awareness campaigns	Number of ICT Awareness campaigns conducted by 30-Jun-24	Number	88 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.	Monitor the conduction of 4 Awareness campaigns by 30-Jun-24	none	Monitor the conduction of 4 ICT Awareness campaigns by 30-Jun-24	Conduction of 12 ICT awareness campaigns monitored on the 31st of July, 31st August, 22nd of September 2023, 31st of October, 8th & 20th December 2023, 31st of January, 28th of February, 25th of March 2024, 30th April, 31st of May & 26th of June 2024.	OPEX	Achieved	We have had to increase the number of campaigns in order to address the issues below: Addressing the Rising Cybersecurity Challenges: In recent years, the cybersecurity landscape has evolved rapidly, with cyber threats becoming more sophisticated and widespread. Organizations worldwide face an increasing number of cyber-attacks, ranging from phishing attempts to ransomware incidents. As these threats persist, it is imperative that we proactively equip our staff with the knowledge and skills to identify and mitigate potential risks.	n/a	Signed Circular by Director Corporate Services and proof of distribution to users
COR P09			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-24	Number	A total of 488 backups were conducted on ICT systems by 30 Jun 22. Backups were conducted 128 times in Quarter	Monitor that weekly backups for 4 ICT systems (SAGE, SAGE300, PMS and Building Plans) are	none	Monitor that weekly backups for 4 ICT systems (SAGE, SAGE300, PMS and Building Plans) are	Backups were monitored on 4 ICT systems (SAGE, SAGE300, PMS and Building Plans) by 30 Jun 24.	OPEX	Achieved	n/a	n/a	Backup Register signed by Director Corporate Services

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								Demand	Backlog	Projected	Actual					
							1, 120 times in Quarter 2, 120 times in Quarter 3 and 120 times in Quarter 4.	conducted by 30-Jun-24		conducted by 30-Jun-24	26 times in Quarter 1, 4 times in Quarter 2, 26 times in Quarter 3 and 26 times in Quarter 4.					
COR P10			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	ICT Policies were reviewed and adopted by Council on the 22nd of June 2022.	Monitor the reviewal of all ICT Policies and procedures by 30-Jun-23	none	Monitor the reviewal of all ICT Policies and procedures by 30-Jun-24	Reviewal of ICT Policies monitored on the 20th of June 2024.	OPEX	Achieved	n/a	n/a	Council Resolution
COR P11			To improve performance and functioning of the municipality	Renewal of the soft ware licenses	Date by which the Software Licenses for laptops and computer within the municipality is renewed	Date	Anti-virus licenses were renewed on the 8th of December 2021.	Renewal of Software Licenses for laptops and computer users within the municipality by 31-Dec-23	none	Renewal of Software Licenses for laptops and computer users within the municipality by 31-Dec-23	The Software Licences were renewed on the 19th of October 2023	OPEX	Achieved	n/a	n/a	Licence certificate
COR P12			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 audit was conducted with Assets office from the 5th of May to the 15th of June 2022	Conduct IT hardware equipment assessment audit by 30-Jun-24	none	Conduct IT hardware equipment assessment audit by 30-Jun-24	IT Hardware equipment assessment was conducted and signed off on the 29th of May 2024.	OPEX	Achieved	n/a	n/a	Hardware audit report
COR P13			To improve performance and functioning of the municipality	Procurement of IT equipment	Date by which IT equipment is procured	Date	6 new laptops procured and paid for in November 2021.	Procurement of IT equipment by 31-Mar-24	none	Procurement of IT equipment by 31-Mar-24	IT equipment procured in February 2024	OPEX	Achieved	n/a	n/a	Proof of payment
COR P14			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	Disaster recovery site testing was conducted on the 30th and 31st of May 2022 and signed off on the 30th of June 2022.	Monitor the testing of the functionality of the Disaster recovery site by 30-Jun-24	none	Monitor the testing of the functionality of the Disaster recovery site by 30-Jun-24	The functionality of the Disaster recovery site was monitored on the 27th of June 2024.	OPEX	Achieved	n/a	n/a	Dated screenshots, sign off from the IT Manager and Director Corporate Services
COR P15			To improve performance and functioning of the municipality	Monitor firewall system account activities	Date by which firewall system account activities is monitored	Date	Firewall Admin system account was actively monitored and signed off on the 30th of June 2022	Monitor firewall system account activities by 30-Jun-24	none	Monitor firewall system account activities by 30-Jun-24	Firewall system account activities were monitored on the 27th of June 2024.	OPEX	Achieved	n/a	n/a	Signed report
COR P16			To develop staff to ensure	Submission and	Date by which the 2023/24 WSP is	Date	2022/23 WSP was developed and submitted to	Submission of the 2023/24 WSP to Council for	none	Submission of the 2024/2 WSP to Council for	2024/25 WSP was submitted and	OPEX	Achieved	n/a	n/a	WSP, Council resolution

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								Demand	Backlog	Projected	Actual					
			effective service delivery through trainings	Adoption of the WSP	adopted by Council		Council on the 21st April 2022	adoption by 30-Jun-24		adoption by 30-Apr-24	adopted by Council on the 29th of April 2024.					& council signed minutes
COR P17			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 and adopted by Council on the 22nd June 2022	Monitor the Reviewal of all HR Policies by 30-Jun-24	none	Monitor the Reviewal of all HR Policies by 30-Jun-24	All HR Policies were reviewed on the 20th of June 2024	OPEX	Achieved	n/a	n/a	Council Resolution
COR P18			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: ICT Clerk became vacant on 30 July and the requisition was submitted 10 September 2021. Budget Accountant became vacant on 11 August and the requisition was submits 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 one was for Budget & Reporting Clerk which was an internal advert thus there is no requisition. The position for the PA to the Speaker & Exco had to wait for the inauguration of new council before it could be advertised.	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	10 working days monitored as follows: **Quarter 1**: Internal Auditor vacant on 25 July 2023, requisition for advertisement was done on 01 August 2023. 2. The Housing Clerk vacant on 14 July 2023, and the requisition for advertisement was done on 25 July 2023 **Quarter 2:** Town Planner:vacant on 28 September 2023, requisition for advertisement was done on 06 October 2. Budget and Reporting Clerk became vacant on the 19th of December 2024 and advertised internally on the 24th of December 2023. Procurement Clerk became vacant on the 3rd of January	OPEX	Achieved	n/a	n/a	Resignation letter & requisition for advertisement

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								Demand	Backlog	Projected	Actual					
							Quarter 3: There is no requisition submitted in respect of all locally advertised positions. Quarter 4: The position of Assets management clerk became vacant on 1 April 2022 and the requisition was done on the 11th of April 2022, which was within 10 days after the position became vacant. The position of the PMU Technician became vacant on the 1st of April and the requisition was done on the 29th of March 2022, which was within 10 days after the position became vacant.				2024 and was advertised internally on the 15th of January 24 . **Quarter 4:** 1. Town Planner Trainee-Position became vacant on the 24th of March 2024, requisition for advertisement was done on the 28th of March 2024. 2. Disaster field worker clerk Position became vacant on the 8th of May 2024. Requisition for advertisement was done on the 13th of May 2024. All were within 10 working days after Receiving resignation letter.					
COR P19			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: 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	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**: Internal Auditor: The closing date for the advert was on 18 August 2023. Shortlisting was done on 5 September 2023, and interviewing and recommending a suitable candidate was completed on 12 September 2023. Housing Clerk. The closing date for the Advert as	OPEX	Achieved	n/a	n/a	Advert & minutes of interviews

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								Demand	Backlog	Projected	Actual					
							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 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				on 11 August 2023. Shortlisting was done on 01 September 2023, and interviewing and recommending a suitable candidate was completed on 11 September 2023. **Quarter 2:** Town Planner. The closing date for the Advert was on the 26 October 2023. Shortlisting was done on 20 November 2023, and interviewing and recommending a suitable candidate all completed on 27 November 2023. **Quarter 3:** The position for the Billing Clerk was shortlisted on the 12th of February 2024, the candidate was interviewed on the 16th of February 2024 while the closing date was The position for the Budget and reporting Clerk was shortlisted on the 12th of February 2024, The position for the Procurement Clerk was shortlisted on the 12th of February 2024, the candidate was interviewed on the 20th of					

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								Demand	Backlog	Projected	Actual					
							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.				February 2024 while the closing date was on the 26th of January 2024, **Quarter 4**: 1. Town Planer Trainee. -Closing date for the Advert was on the 3rd of May 2024. Shortlisting was done on the 20th of May 2024, interviewing and recommending a suitable candidate all completed on the 24th of May 2024 which was within 30 days after Advert closing date. 2. Disaster Field Worker Clerk. -Closing date for the Advert was on the 4th of June 2024. Shortlisting was done on the 13th of June 2024, interviewing and recommending a suitable candidate all completed on the 19th of June 2024 which is within 30 days after Advert closing date.					
COR P20			To improve safety and security within the municipal environment	Monitor that evacuation drills are conducted	Number of evacuation drills conducted by 30-Jun-24	Number	4 evacuation drills were conducted on the following dates: 27th of August 2021, 10th of December 2021, 24th of February	Monitor that 4 evacuation drills are conducted by 30-Jun-24	none	Monitor that 4 evacuation drills are conducted by 30-Jun-24	Conduction of 4 evacuation drills monitored on the following dates: 16th of August 2023, 12th of December 2023, 26th of March 2024 and 20th of June 2024.	OPEX	Achieved	n/a	n/a	Dated photos

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								Demand	Backlog	Projected	Actual					
							2022 and 15th of June 2022									
COR P21			To improve performance and functioning of the municipality	Monitor coordination of EAP	Date by which the Employee Assistance Programme is coordinated	Date	The Emplyee Assistance Programme was conducted on 17 March 2022	Monitor the coordination of Employee Assistance Programme by 31-Mar-24	none	Monitor the coordination of Employee Assistance Programme by 31-Mar-24	Coordination [- of Employee Assistance programme was monitored on the 27th of March 2024	**R157 093.97**	Achieved	n/a	n/a	Signed attendance register and dated photos
OMM 07	**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 (2023/24)	Number	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	4 MANCO meetings whereby there will be monitoring of delivery/achievement of prioritised capital projects budgeted for (2023/24)	none	4 MANCO meetings whereby there will be monitoring of delivery/achievement of prioritised capital projects budgeted for (2023/24)	4 MANCO meetings whereby there was monitoring of delivery/achievement of prioritised capital projects budgeted for (2023/24) were held as follows:16 August 2023,13 December 2023, 26 March 2024 and 8 April 2024.	OPEX	Achieved	n/a	n/a	Manco Minutes
OMM 08			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 2023/24 prioritized Capital Projects by 30-Jun-24	Number	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	4 Inspections conducted for 2023/24 prioritized Capital Projects by 30-Jun-24	none	4 Inspections conducted for 2023/24 prioritized Capital Projects by 30-Jun-24	12 Inspections for 2023/24 prioritized Capital Projects were conducted as follows: -Bayempini Sportsfield 06/09/23 -Nhlawukeni Hall 06/09/2023 -Bhakaneni Access Road 08/09/2023 -Thubalethu Road 08/09/2023, Bhakaneni Access Road 17/11/2023,Thubalethu Road 14/11/23,- Bayempini	OPEX	Achieved	n/a	More site inspections were done due to challenges that were being reported on some of the projects,	Dated photos

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								Demand	Backlog	Projected	Actual					
							(30/11/2021) Commercial Road ward 2 (02/12/2021), Commercial Road (28/003/2022) St. Nicholas Hall (21/02/2022) Mariathal Hall, Mleyi (27/06/2022),Hlongwa access road (21/06/2022) and Commercial Road (28/ 06/2022).				Sportsfield 22/11/23 -Nhlewukeni Multi-purpose Centre 04/12/23, -Bayempini Vezi Sportsfield 19/03/24 -Skhunyane Multipurpose Centre 19/03/2024 -Morningside Stadium 20/03/24 -Nhlewukeni Multipurpose Centre 20/03/24.					
SD03			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Monitor Maintenance of halls and sport fields	Number of maintained halls and municipal facility by brush cutting by 30-Jun-24	Number	Four town halls (Peace Initiative Hall, Soweto Hall, Fairview Hall Highflats Hall)& 1 municipal facility were maintained by doing brush cutting by 30-Jun-22	Monitor Maintenance of 4 halls(Peace Initiative Hall, Soweto Hall, Fairview hall and Highflats hall) and 1 Municipal facility by doing brush cutting by 30-Jun-24	none	Monitor Maintenance of 4 halls(Peace Initiative Hall, Soweto Hall, Fairview hall and Highflats hall) and 1 Municipal facility by doing brush cutting by 30-Jun-24	Maintenance of 4 town halls (Peace Initiative Hall, Soweto Hall, Fairview Hall Highflats Hall)& 1 municipal facility monitored by doing brush cutting by 30-Jun-24	**R314 635.70**	Achieved	n/a	n/a	Signed report by HOD & Manager Community Services
SD3.1			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Number of maintained Sports fields by 30-Jun-24	Number	new indicator	Monitor Maintenance of Jeffery Zungu Sportsfield by 30-Jun-24	none	Monitor Maintenance of Jeffery Zungu Sportsfield by 30-Jun-24	Maintenance of 1 Sports fields (Jeffery Zungu) monitored by 30-Jun-24		Achieved	n/a	n/a	Signed report by HOD & Manager Community Services
SD04			To ensure provision, upgrading and maintenance of infrastructure and services	Monitor Maintenance of municipal parks	Number of Maintained municipal parks by 30-Jun-24	Number	All 5 Parks and Gardens i.e Cnr R 56 & R612, Cnr R56 & Centenary, Cnr Centenary & Margaret ,Margaret & R56	Monitor Maintenance of 5 municipal parks by grass cutting by 30-Jun-24	none	Monitor Maintenance of 5 municipal parks by grass cutting by 30-Jun-24	Maintenance of 5 Parks a i.e Cnr R 56 & R612, Cnr R56 & Centenary, Cnr Centenary & Margaret ,Margaret & R56	OPEX	Achieved	n/a	n/a	Signed quarterly report by manager community services and HOD

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								Demand	Backlog	Projected	Actual					
			that enhances socio-economic development				,East street park were maintained by brush cutting throughout the 4 quarters.				,East street park monitored by grass cutting by 30-Jun-24					
SD05			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Collection of refuse in households within Ubuhlebezwe jurisdiction	Number of Households with access to refuse removal within the jurisdiction Ubuhlebezwe by 30-Jun-24	Number	Refuse was collected to 1356 households with access to refuse removal within the jurisdiction of Ubuhlebezwe by 30 of June 2022.	1356 households with access to refuse removal within the jurisdiction of UBuhlebezwe Municipality by 30-Jun-24	none	1358 households with access to refuse removal within the jurisdiction of UBuhlebezwe Municipality by 30-Jun-24	1358 households had access to refuse removal within the jurisdiction of Ubuhlebezwe by 30 June 2024.	OPEX	Achieved	n/a	n/a	Valuation Roll and Signed quarterly report by Manager Community Services and HOD
SD06				Monitor the coordination of clean up campaigns	Number of clean up campaigns coordinated by 30-Jun-24	Number	8 clean up campaigns were conducted 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 n Highflats, Taxi Rank and 5th of May 2022 in Fairview area.	Monitor the coordination of 9 clean up campaigns by 30-Jun-24	none	Monitor the coordination of 9 clean up campaigns by 30-Jun-24	Coordination of 9 clean-up campaigns monitored : Q1 (2 campaigns) 19th and 28th of September 2023, engen to taxi rank Q2 (2 Campaigns) 4th of October in Farview, 2nd of November 2023 in Highflats Taxi Rank, Q3 (3 campaigns) Morning Side on the 20th of February 2024, Highflats on the 20th February 2024,Fairview Township was on the 22nd of March 2024, Q4 (2 campaigns)18th of April 2024 Fairview and Highflats on the	OPEX	Achieved	n/a	n/a	Signed attendance register, date photos

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								Demand	Backlog	Projected	Actual					
											15th of May 2024					
SD07				Maintenance of Fairview and Ixopo cemeteries	Date by which Fairview and Ixopo cemeteries are maintained	Date	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	Maintenance of Fairview and Ixopo cemeteries by 31-Mar-24	none	Maintenance of Fairview and Ixopo cemeteries by 31-Mar-24	Fairview and Ixopo cemeteries were maintained on the following dates: Ixopo on the 2nd, 23 to 25 of October 2023 and 1st to 30 of November and on the 4th to the 19th of December 2023. Fairview on the 21 to the 23 of November 2023 and 13th and 14th of December 2023 during working hours. Ixopo Cemeteries 16/01/2024, 18/01/2024, 19/01/2024, 22/01/2024, 24/01/2024, 25/01/2024, 29/01/2024 and 31/01/2024 in February 01/02/2024 and 05/02/2024 in March 11/03/2024. Fairview Cemeteries 10/02/2024 and in March 09/03/2024, 16/03/2024 and 17/03/2024.	OPEX	Achieved	n/a	n/a	Signed report by manager community services and HOD
COR P22			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: Meeting scheduled for the 5th August 2021 distributed on the 29th July 2021 which translates to 7 Days prior. (Meeting was not quorate and sat on the 25th	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:Agenda of the Infrastructure, Planning, and Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting	OPEX	Achieved	n/a	n/a	Dated proof of agenda distribution and date of the meeting

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								Demand	Backlog	Projected	Actual					
							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 distributed on the 1st of February , which translates to 9 Days prior to the meeting.Q4: Agenda of the Infrastructure planning & Development Portfolio committee was distributed on these 2 occasions 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.				Meeting of the 3rd August 2023, agenda distributed on the 27th July 2023. 7 days prior to the meeting. Q2: Agenda distributed on the 1st of November 2023, meeting took place on the 9th November 2023. 8 days before the meeting. Q3: Meeting of the 8th February 2024, agenda distributed on the 2nd February 2024. 6 days before the meeting. Q4: Meeting of the 4th of April 2024, agenda distributed on the 28th March 2024. 7 days prior to the meeting. Meeting of the 6th of June 2024, agenda distributed on the 31st of May 2024. 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)	Turnaround time	120 Days turnaround time for the bids R200000+ were finalised from the closing date of the tender as follows: 1. Advert closing	An average of 120 Days turnaround time for the bids R200000+ to be finalised from the closing date of the tender	none	An average of 120 Days turnaround time for the bids R200000+ to be finalised from the closing date of the tender	Quarter 1: Average 68 days turnaround time- **Quarter 2**. An average of 96 days turnaround time was achieved. **Quarter 3**. The	OPEX	Achieved	n/a	n/a	Registers signed by CFO

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								Demand	Backlog	Projected	Actual					
					from the closing date of the tender		date was on the 04/06/2021 and the appointment was on 02/07/2021. 2. Advert closing date was on the 27/08/2021 and the appointment was on 28/10/2021. 3. Advert closing date was on the 28/01/2022 and the appointment was on 11/03/2022. 4. The average turnaround time from requisition date to BEC date is 96 days				average of 127 days turnaround time for bid was achieved. **Quarter 4**: Average of 73 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. Requisition date is 24/08/2021 quotation closing on 09/09/2021 and purchase order 10/09/2021. 2. Requisition date is 15/09/2021 quotation closing on 01/10/2021 and purchase order 19/11/2021. 3.Requisition date is 25/11/2021 quotation closing on 28/01/2022 and purchase order 18/02/2022. 4.the average turnaround time from requisition date to BEC date is 25 days.	An average of 60 days turnaround time for bids 30000 to R199999 to be finalised from the closing date of the tender	none	An average of 60 days turnaround time for bids 30000 to R199999 to be finalised from the closing date of the tender	**Quarter 1** :Average of 22 days turnaround time. **Quarter 2.** An average of 25 days turnaround time was achieved. Quarter 3. The average number of 60 days turnaround time was achieved. **Quarter 4.** The average number of 29 days turnaround time was achieved.			n/a	n/a	
BTO05					Turnaround time for bid processing not more than	Turnaround time	1. Closing date for quotation was on the 03/09/2021 and	An average of 6 days turnaround time for quotations less than R30000	none	An average of 6 days turnaround time for quotations less than R30000	Quarter 1 - Average of 0 days.			n/a	n/a	

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								Demand	Backlog	Projected	Actual					
					specified timeframes (quotations less than R30000) from the closing date of the quotation		the purchase order was on the 17/09/2021. 2. Closing date for quotation was on the 11/10/2021 and the purchase order was on the 11/10/2021. 3. Closing date for quotation was on the 25/03/2022 and the purchase order was on the 28/03/2022. 4.average turnaround time from requisition date to BEC date is 6 days	from the closing date of the quotation		from the closing date of the quotation	Quarter 2. an average of 0 days turnaround time was achieved. Quarter 3. Average turnaround time is 3 days Quarter 4. Average turnaround time is 2 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 register was updated and adopted by council on the 26 May 2022	Update and approve Indigent register by 30-Jun-24	none	Update and approve Indigent register by 30-Jun-24	The Indigent register was updated and approved by Council on 20 June 2024	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	Kilometres of new gravel roads constructed by 1-Dec- 23	Kilometers	new indicator	Construction of new gravel roads 2.2km Bhakaneni by 31-Dec- 23	none	Construction of new gravel roads 2.2km Bhakaneni by 31-Dec- 23	2.2km of Bhakaneni was constructed by 03-Nov- 23	R2 443 638.83	Achieved	n/a	n/a	Internal Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
IPD 03.1			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of new gravel roads	Appointment of service provider for construction of Mgunyathi Road by 30-Jun-24	Kilometres	new indicator	Appointment of service provider for Mgunyathi Road by 30-Jun-24	none	Appointment of service provider for construction of 1.6km Mgunyathi Road by 30-Jun-24	A service provider for the construction of 1.6km Mgunyathi Road was not appointed by 30 June 2024	R51 080.07	Not Achieved	Construction of this project during 2023/24 fy was halted and the project construction was moved to 2024/25. The appointment was put on hold as it was waiting for the adoption of the 2024/25 budget in order to determine which projects the municipality can afford to continue with and those it will not based on final budget allocations.	Currently, Bid processes are being finalised, appointments have not been made as yet	Advert, Appointment letter
IPD04			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of new gravel roads	Kilometres of new gravel roads constructed by 30-Jun-24	Kilometers	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; 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	12kms of gravel roads to be constructed: Mcasimbana, Hlengwa,Hardware, Chibini,Bhakaneni,Roman,Scotchville,Townland,Mbhoshongweni, Ntambama,Sobantu,Barleda by 30-Jun-24		12 kms of gravel roads to be constructed: Mcasimbana, Hlengwa, Chibini,,Roman,Scotchville,Townland,Mbhosiongwen, Ntambama,Sobantu,Barleda by 30-Jun-24	7.4Km of gravel roads was constructed by 30-Jun-24	**R1 026 754.35**	Not Achieved	12kms was not achieved due to shortage of quarry experienced in some wards therefore Hlengwa, Chibini, Ntambama and Mbhoshongweni Roads could not be constructed. the Municipal plant and labour were redirected to do Nkweletsheni sportsfield which was to be done by internal staff and funds**.**	An additional roads, 1.4 kms Phuthini Road, was identified and constructed as an alternative to the roads that had challenges. The wards that have challenges have been put on hold until there can be a solution for the shortage of quarry issue.	Internal Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							1.386km completed on 30th of June 2022									
IPD05			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Re-gravelling of roads	Kilometres of roads re-gravelled by 31-Mar-24	Kilometers	new indicator	2km of roads re-gravelled: Ntabankunzi by 31-Mar-24	none	2km of roads re-gravelled: Ntabankunzi by 31-Mar-24	3.1km of Ntabankunzi road was re-gravelled by 31-Mar-24	R213 730.65	Achieved	n/a	The initial assessment of the road of 2km was incorrect, the actual length was found to be 3.1 km there was no additional work done, road length was miscalculated during planning.	Appointment letter
IPD06			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Construction of blacktop roads	Kilometres of blacktop roads constructed	Kilometers	new indicator	Construction of 1.2km Little Flower to Fairview Road by 30-Apr-24	none	Construction of 900km Little Flower to Fairview Road by 30-Apr-24	900km Little Flower to Fairview Road was not constructed.	**R3 564 943.17**	Not Achieved	The contractor appointed was found not to be functional and he later abandoned site in December 2023. The remaining funds for the project was not enough to appoint new contractor and complete the project.	Contractor was sent intention to terminate to which he made new commitment to completed the road with a plan for change management.	Internal Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
IPD07			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-		Kilometres of blacktop roads constructed	Kilometres	new indicator	Construction of 1.5km Phase 2 Thubalethu Road by 30-Mar-24	none	Construction of 1.5km Phase 2 Thubalethu Road by 30-Mar-24	1.5km phase 2 Thubalethu Road was not constructed by the 30 March 2024.	**R2 287 837.74**	Not Achieved	The contractor was terminated for poor performance on phase 1 of Thubalethu Road, Phase 2 the project was halted to allow the construction of	Funding for housing project has been allocated for 24/25 by DOHS and Department will commence soon, awaiting confirmation of bulks. meetings are	Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			economic development											Housing Project to commence, then the roads can be constructed properly.	taking place between Ubuhlebezwe, DOHS and Harry Gwala to resolve water & sanitation challenges.	meetings minutes
IPD07.1			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Kilometres of blacktop roads constructed	Kilometers	new indicator	Construction of 1.2km Greers and Grove by 31-Mar-24	none	Construction of 0.6km Greers and Grove by 31-Mar-24	0.6km of Greers and Grove was not constructed by 31 March 2024	**R5 131 009.33**	Not Achieved	The contractor has cashflow challenges and could not complete the project.	The outstanding works to be done is the surfacing, the project is a multi year project and outstanding work will be caught up by Q2 of 2024/25.	Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
IPD08			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-24	Number	new indicator	1 multi-purpose centers constructed (Nhlewukeni30-Jun-24	none	1 multi-purpose centers constructed (Nhlewukeni) by 30-Jun-24	1 multi-purpose center (Nhlewukeni) was constructed on the 25/03/24	**R4 683 856.55**	Achieved	n/a	n/a	Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
IPD09			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Appointment of service provider for construction of multi-purpose centre by 30-Jun-24	Date	new indicator	Appointment of a service provider to construct Phambuka multi-purpose centre by 30-Jun-24	none	Appointment of a service provider for construction of Phambuka multi-purpose centre by 30-Jun-24	Service provider for construction of Phambuka multi-purpose centre was not appointed.	**R95 601.71**	Not Achieved	Construction of this project during 2023/24 fy was halted and the project construction was moved to 2024/25. The appointment was put on hold as it was waiting for the adoption of the 2024/25 budget in order to determine which projects	A request to advertise the projects was sent on the 10 of May 2024. Currently, Bid processes are being finalised, appointments have not been made as yet	Advert, Appointment letter

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
														the municipality can afford to continue with and those it will not based on final budget allocations.		
IPD10			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-24	Number	new indicator	2 Sportsfields (Nkweletsheni (Kickabout) & Bayempini) by 30-Jun-24	none	2 Sportsfields (Nkweletsheni (Kickabout & Bayempini) by 30-Jun-24	Construction of Bayempini Sportsfield was completed on the 05-Jun-24 Nkweletsheni Kickabout not constructed	**R7 042 015.74**	Not Achieved	Nkweletsheni Kickabout was to be constructed internally with Municipal plant and personnel, these resources were committed to other tasks which delayed the project. The budget allocated (R300 000) was also not sufficient to complete the project.	Work on site is continuing, currently the ground has been levelled and grass has been planted. Estimated completion date of 30 August 2024	Progress Report signed by Manager PMU and Director IPD, Dated photos and completion certificate, site monthly meetings minutes
IPD11			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Electrification projects	Number of households constructed with electrification infrastructure	Number	new indicator	Construction of electrification infrastructure for 130 households in Chibini-Mashakeni by 31-Mar-24	none	Construction of electrification infrastructure for 130 households in Chibini-Mashakeni by 31-Mar-24	Electrification infrastructure for 130 households in Chibini-Mashakeni was constructed by 12 December 2023.	**R2 671 130.42**	Achieved	n/a	n/a	Signed consultant's progress report with a list of households, Completion certificate & approved memo.
IPD11.1			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-			Number	new indicator	Construction of electrification infrastructure for 142 households in KwaNothi by 31-Mar-24		Construction of electrification infrastructure for 142 households in KwaNothi by 31-Mar-24	Electrification infrastructure for 142 households in KwaNothi was constructed by 12 December 2023	**R3 236 098.68**	Achieved	n/a	n/a	Signed consultant's progress report with a list of households, Completion certificate & approved memo.

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								Demand	Backlog	Projected	Actual					
			economic development													
IPD1 1.2			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development			Number	new indicator	Construction of electrification infrastructure for 147 households in Mashumi/ Mbambalala by 31-Mar-24	none	Construction of electrification infrastructure for 147 households in Mashumi/ Mbambalala by 30-Jun-24	Electrification infrastructure for 147 households in Mashumi/ Mbambalala was constructed and completed by 30-Jun-24	**R3 404 961.01**	Achieved	n/a	n/a	Signed consultant's progress report with a list of households, Completion certificate & approved memo.
IPD1 1.3			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development			Number	new indicator	Construction of electrification infrastructure for 150 households in Esigcakini-Thafeni by 31-Mar-24	none	Construction of electrification infrastructure for 150 households in Esigcakini-Thafeni by 31-Mar-24	Electrification infrastructure for 150 households in Esigcakini-Thafeni was constructed by 12 December 2023	**R6 605 295.21**	Achieved	n/a	n/a	Signed consultant's progress report with a list of households, Completion certificate & approved memo.
IPD1 1.4			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development			Number	new indicator	Construction of electrification infrastructure for 41 households in Mariathal by 31-Dec-23		Construction of electrification infrastructure for 41 households in Mariathal by 31-Dec-23	Construction of electrification infrastructure for 41 households in Mariathal on the 14th of December 2023.	**R2 069 388.90**	Achieved	n/a	n/a	Signed consultant's progress report with a list of households, Completion certificate & approved memo.
IPD1 1.5			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development			Number	new indicator	Construction of electrification infrastructure for 30 households in Nokweja by 31-Dec-23		Construction of electrification infrastructure for 30 households in Nokweja by 31-Dec-23	Construction of Electrification Infrastructure for 30 Households in Nokweja on the 20 December 2023	**R2 080 038.10**	Achieved	n/a	n/a	Signed consultant's progress report with a list of households, Completion certificate & approved memo.

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								Demand	Backlog	Projected	Actual					
IPD12			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	new indicator	Construction of 3 High masts in Mashakeni (Ward 3), Sangcwaba (Ward 5)) by 31-Dec-23	none	Construction of 2 High masts in Mashakeni (Ward 3), Sangcwaba (Ward 5)) by 31-Dec-23	2 High masts constructed in Mashakeni (Ward 3) on the 31st of October 23, Sangcwaba (Ward 5) on the 30th of October 2023	**R1 776 078.51**	Achieved	n/a	n/a	Signed consultant's progress report & Completion certificate
IPD 12.1			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Appointment of contractor for Emazabekweni High Mast	Date	new indicator	Construction of 2 High masts in Mashakeni (Ward 3), Sangcwaba (Ward 5) & Appointment of Contractor for Emazabekweni (Ward 12) by 30-Jun-23	none	Appointment of Contractor for Emazabekweni (Ward 12) by 30-Jun-23	A Contractor for the construction of Emazabekweni High Mast was appointed on the 06 February 2024	**R84 957.00**	Achieved	n/a	n/a	
IPD13			To enSDure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Municipal Infrastructure Grants	Date by which 2024/2025 Business Plans on MIS system are recommended	Date	2022/2023 FY Business plans were recommended to MIS system by the 18th November 2021	Recommendation of 2024/2025 Business Plan on MIS system by 30-Nov-23	none	Recommendation of 2024/2025 Business Plan on MIS system by 30-Nov-23	Recommendation of 2024/2025 Business Plan on MIS system by 18 July 23	CAPEX	Achieved	n/a	n/a	System generated Business Plans and workflow history

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								Demand	Backlog	Projected	Actual					
IPD14			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Municipal Infrastructure Grants	Date by which 2024/2025 FY projects are advertised	Date	All Final design reports were approved 08th of April 2022. The requisition was then done on the 19th of May 2022 upon receiving a go ahead from National Treasury to advertise	Signing of requisition for 2024/2025 FY projects for advertisement by 31-Mar-24	none	Signing of requisition for 2024/2025 FY projects for advertisement by 31-Mar-24	Requisition for 2024/2025 FY projects was not signed by 31 Mar 24	OPEX	Not Achieved	The signing of requisition for 2024/2025 FY projects for advertisement was not undertaken due to Finance regulations which prohibited the advertising of the projects prior to budget approval ,	Requisition was signed on the 10th of May 2024, when the budget was approved.	Final design report & Signed Requisition
IPD15			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-24	Square meters	1826.41m2 blacktop roads maintained (potholes) by 30-Jun-22	400m2 of blacktop roads maintained (potholes) by 30-Jun-24	none	400m2 of blacktop roads maintained (potholes) by 30-Jun-24	418.959m2 maintained on the 30-Jun-2024	OPEX	Achieved	n/a	Additional personnel for EPWP assisted which assisted in the carrying out more work. .	Signed report with dated photos before & after
IPD16			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-24	Number	3 requisitions for maintenace were received and executed accordingly by 30 June 2022.	1 community Facility Maintained by 30-Jun- 24	none	1 Community Facility (Thusong Hall) maintained by 30-June-24	1 Community Facility (Thusong centre) was maintained by 30 June 2024	**R1 871 804.08**	Achieved	n/a	n/a	Requisition , Signed report with dated photos before & after, memo from SD & Technical Assessment report
IPD17			To ensure provision, upgrading and maintenance of infrastructure and services that	Construction of multi-purpose centres	Number of multi-purpose centres constructed by 30-Jun-24	Number	3 multi-purpose centres were completed. Mariathal reached practical completion on the 01st of April	1 multi-purpose center constructed (Plainhill) by 30-Jun-24	none	1 multi-purpose center constructed (Plainhill) by 30-Sept-23	The construction of 1 multi-purpose centre (Plainhill) was completed on the 25 August 2023	**R241 673.37**	Achieved	n/a	n/a	signed consultant's progress reports & Completion Certificates

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			enhances socio-economic development				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 Nicholus reach practical completion on the 23rd April 2022 and completion on the 30th June 2022.									
IPD18			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-24	Kilometers	A total of 38 232.55KM of gravel roads maintained as per maintenance plan by 30 June 2021	80KM of gravel roads maintained as per maintenance plan by 30-Jun-24	none	80KM of gravel roads maintained as per maintenance plan by 30-Jun-24	90.251 km of gravel roads maintained as per maintenance plan by 28-Jun-24	OPEX	Achieved	The target is dependent on the grader (functionality) There were no breakdown of the grader, and more work could be achieved. Weather conditions were also more conducive during Quarter 4 to achieving more work	n/a	signed report & dated photos before and after
IPD19			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Monitoring of meetings with DoHS	Number of coordinated meetings on progress of housing projects by 30-Jun-24	Number	68 meetings were coordinated on progress of Housing Project by 30 June 2022.	Monitor coordination of 44 meetings on progress of Housing project by 30-Jun-24	none	Monitor coordination of 44 meetings on progress of Housing project by 30-Jun-24	44 meetings were coordinated on progress of Housing Project by 30 June 2024.	DOHS	Achieved	n/a	n/a	Signed attendance register, minutes

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
IPD20			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development		Number of meetings coordinated on progress on 150 Units - Phase 1 Community Residential Units by 30-Jun-24	Number	A total of 17 meetings on progress on 150 Units - Phase 1 Community Residential Units were coordinated by 30-Jun-22	Monitor coordination of 16 meetings on progress on 150 Units - Phase 1 Community Residential Units by 30-Jun-24	none	Monitor coordination of 16 meetings on progress on 150 Units - Phase 1 Community Residential Units by 30-Jun-24	A total of 12 meetings on progress on 150 Units - Phase 1 Community Residential Units were coordinated by 30-Jun-24	DOHS	Not Achieved	The project contract lapsed and the Extension of Time was approved in June 2024 as a result limited meetings were held.	Meetings will be held and recovered in the next financial year by March 2025.	Signed attendance register, minutes
IPD21			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Monitoring the submission of the Housing sector plan	Date by which the Final Housing Sector plan is submitted to IDP unit	Date	Final Housing Sector Plan submitted on 10-May-22 to IDP unit	monitor the submission of the final Housing sector plan to IDP unit by 10-May-24	none	monitor the submission of the final Housing sector plan to IDP unit by 10-May-24	The final Housing sector plan was submitted to IDP unit on the 10-May-24	DOHS	Achieved	n/a	n/a	Proof of submission, Draft & Final Housing Sector plan
IPD22			To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development	Processing of Building and alteration plans	Turnaround time for processing of building and alteration plans after receipt of payment fees	Turnaround time	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 Sept 21 and	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	24 Building plans were submitted and processed within 30 days as follows: Q1:- Erf 1684, Stuartstown, proposed extension, received on 21/07/23 approved on 31/07/23. Erf 190, Stuartstown , proposed extension, received on 21/07/23	OPEX	Achieved	n/a	n/a	Register of received building plans with dates, acceptance letters

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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 rectifying proposed deviation that were not depicted on				approved on 31/07/23. Portion 1 of Erf 33 Stuartstown, proposed alterations to existing dwelling (roof), received on 24/07/23, approved on 27/07/23. Erf 1536, Stuartstown, proposed revamping on existing offices (DOHS) received on 03/08/3, rejected on 11/08/23 incomplete application. Erf 1251, Fairview, proposed new dwelling, received on 11/08/23 rejected on 17/08/23 incomplete application. Portion 47 of Farm Esperanza No. 1938 proposed internal alteration, received on 04/09/23 still being assessed. Portion 1 of Farm Ellerton 2226, proposed adds and alts, received on 05/09/23 rejected on 08/09/23 incomplete application. Erf 196, Stuartown , proposed granny flat, received on					

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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 and alts to existing plan received on 10-May-22 and rejected on 20-May-22 6.Rem of 98/99 Stuartstown proposed new				07/09/23 still being assessed. Carrisbrook, proposed new dwelling, received on 12/09/23, rejected on 15/09/23 incomplete application. Portion 2 of Erf 562, Stuartstown , proposed new dwelling, received on 12/09/23 rejected on 15/09/23 incomplete application. Erf 66, Stuartstown , proposed adds and alts, received on 21/09/23 still going through assessment. Q2: 2 applications were received 1.Eersteling Farm Trust PTN 1 of Farm Relic application for a Cell phone Tower, payment received on 31/07/2023 . Application rejected needs Engineers Stamp of approval. 2. Capitec Bank , REM of ERF 9 application for internal alterations to previously approved plan. Payment received on 16/11/2023. Application is in					

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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				process of Approval. Q3: Erf 66 Stuarttown along grant received on 28/02/24 approved on 29/02/24 Amanyuswa RHP received on 21/02/24 approved on 22/02/24 Ithubalethu Housing Project received on 29/01/24 approved on 19/03/24 Erf 298 Stuartstown received on 19/02/24 in approval process Portion 8 of Erf 419 Sruartstown received on 19/02/24.Q4: 6 Building plans were received and processed within a turnaround time as follows: Amanyuswa Rural Housing Project Building plans were received on the 2nd of May 2024 and approved on the 6 th of May 2024. ERF 47 Margaret Street Building plans for Nedbank internal alterations were received on the 21st of November 2022 and approved on the 6 th of May 2024.				

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											Mfulomubi Rural Housing Project Building plans were received on the 14th of May 2024 and approved on the 17th of May 2024. Emashakeni Rural Housing Project Building plans were received on the 10th of April 2024 and approved on the 10th of May 2024. Ntakama Rural Housing Project Building plans were received on the 1oth of April 2024 and approved on the 10th of May 2024. SUB 7 of LOT 3 Building plans for alteration for existing building were received on the 12th of June 2024 and approved on the 12th of June 2024.					

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
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-24	Number	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.	Monitor that 8 multi disciplinary roadblocks are conducted by 30-Jun-24	none	Monitor that 12 multi-disciplinary law enforcement operation are conducted by 30-Jun-24 2 – Roadblock 1 – Formal Business Compliance 1 – informal Business compliance	Conduction of 13 multi-disciplinary road blocks were monitored on the following dates: 14 July 2023; 28 July 2023, 01 September 2023, 25 October 2023, 26 October 2023 ,27 October 2023, 1 December 2023, 30 January 2024; 22 March 2024,31 May 2024 , 7 June 2024 , 26 June 2024 and 28 June 2024.	OPEX	Achieved	n/a	n/a	Dated photos and roadblock register, signed quarterly report (by Manager and HOD)
IPD23			To improve the performance and functioning of the municipality	Submission of Infrastructure Planning & Development Portfolio items	Turnaround time for submission of Infrastructure Planning & Development Portfolio items to Corporate Services after receiving circular.	Turnaround time	Circular for the IPD Portfolio received on the 23rd July 2021 and Items submitted on the 28th July 2021 for the portfolio meeting that was scheduled to sit on the 5th August 2021. Circular received on the 24/01/2022, fitems submitted on the 28/01/2022 and circular submitted. Circular received on the 24/05/2022, items submitted on the 02/06/2022.	Submission of Infrastructure Planning & Development Portfolio items to Corporate Services within 7 working days after receiving circular	none	Submission of Infrastructure Planning & Development Portfolio items to Corporate Services within 7 working days after receiving circular	Circular received on the 21July 2023 items submitted to the Committee section on the 25 July 2023 which was within 7 days. Circular received on the 24 October 2023, items submitted to the committee section on the 27 October 2023. The circular was received on the 30 January 2024 and the items submitted on the 01 February 2024. Circular received from Corporate Services on the 24/05/2024 and items submitted on 30/05/2024.	OPEX	Achieved	n/a	n/a	Proof of submission & circular
IPD24			To improve the performance	Monitoring of consultants	Number of meetings coordinated	Number	A total of 13 meetings on progress for	Monitor coordination of 10 meetings on	none	Monitor coordination of 10 meetings on	A total of 10 meetings on progress for	OPEX	Achieved	n/a	n/a	Signed attendance register

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			and functioning of the municipality		on progress for MIG/Internal projects		MIG/ Internal projects were held by 30-Jun-22	progress for MIG/ Internal projects by 30-Jun-24		progress for MIG/ Internal projects by 30-Jun-24	MIG/ Internal projects were held by 30 June 2024					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	Renewal of informal in Ixopo and Highflats on the 27, 28, 31 January 2022, 01, 02, 03, 04, 08, 09, 11, 16, 21, 22, 23, 24, 25, 28 February 2022 and 02, 03, 04, 05, 08, 14, 15, 24, 25, 28, 31 March 2022. Issued on the 27,28, 31 January 2022, 01,02,03,04, 08, 09, 11, 16, 21, 22, 23, 24, 25, 28 February 2022 and 02,03,04,05, 08,14, 15, 24, 25, 28, 31 March 2022 which is one day after the submission of renewal form.	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 21 days after the submission online application	Renewal of informal licences in ixopo and highflats approved and issued within 1 day of submission online date of application 27/03/2024 issued -27-03-2024 27-03-2024 - issued 27-03-2024 28-03-2024- issued 28-03-2024	OPEX	Achieved	n/a	n/a	Hawkers licenses and register with date

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
SD10			To improve sustainable economic growth and development	Monitor the sustainability of LED projects	Number of LED projects monitored by 30-Jun-24	Number	28 LED projects sustainability was monitored 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, Thofo 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 blockmaking on the 13th December 2021 & Sbongo blockmaking on the 09th December 2021, kwakhe civils on the 02 February 2022, Nokweja chickens 02	Monitor the sustainability of 28 LED projects by 30-Jun-23	none	Monitor the sustainability of 28 LED projects by 30-Jun-24	28 LED projects sustainability was monitored by 30-Jun-24 as follows:1. Ikusasa sewing on the 23 August 2023,True motion on the 23 August 2023,Vukuzenzele project on the 23 August 2023,Siyazama fashion on the 23 August 2023,Kunto timber and joiner 23 August 2023,Masakhane farming on the 23 August 2023,Phuma ephethe on the 23 August 2023.Intshakazi, Mancinza,Suggy viggo,Makhathi projects,Ikhwezi lokusa,Ubunye bobumbano,Dj slahla electronics on the 01 November 2023. Iciko multi art , tailor T,and ezasembo consulting blocks and sands. On the 12th of March 2024 the following were monitored: Jili powers blocks, Mthembu carpentry and nursery Mbuyazi poultry. On the 13th of March 2024 the following were monitored: Mahulumeni poutry. Jamakazi	**R1 570 607.04 (LED PROJECTS)**	Achieved	n/a	n/a	Signed report by manager LED and HOD and dated photos

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							February 2022, Mrs Letheni Mkhize on the 02 February 2022, Isu elihle cooperative on the 02 February 2022, Inkanyezi cooperative,Preleno 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 & Ikhabalethu on the 10/05/22.				chicken small on the 24 April 2024 farm,Langwe forest on the 24 April 2024, ,Prosper trading on the 17 April 2024,Kwamthembu emablocksini on the 17 April 2024 ,Glen rose farming on the 17 April 2024,Mfiphatholeni on the 17 April 2024, Expensing trading on the 17 April 2024.					

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
SD11			To improve sustainable economic growth and development	Monitor Processing of business licenses	Turnaround time for submitting business license applications upon the receipt of applications to the office of the Municipal Manager for approval	turnaround time	Hluthankungu BnB received and submitted on the 7th of February 2022, Simile Tarven received and submitted on the 7th of February 2022, Nemacron 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.	Recommend that business licence applications are sent to the office of the Municipal Manager for approval within 3 days of receipt	none	Approve business license applications within 21 days after receipt of application	Applied and approved 05,12,22, January 2024, applied and approved 05,19, 20,28 February 2024 applied and issued on 20 March 2024	OPEX	Achieved	n/a	n/a	Business license register with date
SD12			To improve sustainable economic growth and development	Monitor the functionality of LED forum	Number of LED Forum meetings held by 30-Jun-24	Number	2 LED Forum meetings were held on the 2nd of December 2021 and 1st of June 2022.	2 LED Forum meetings held by 30-Jun-24	none	2 LED Forum meetings held by 30-Jun-24	2 LED Forum meetings were held on the 6th of December 2023 and 25th of June 2024	**R2 627.41 (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-24	Number	70 jobs were created through EPWP by 30-Jun-22	Monitor the creation of 40 jobs through EPWP by 30-Jun-24	none	Monitor the creation of 100 jobs through EPWP by 30-Jun-24	Creation od 159 Jobs created through EPWP by 30 June 2024	OPEX	Achieved	n/a	The target was developed and adopted before receiving final budget allocation, there were additional participants employed to supervise other beneficiaries and security guards employed for community halls.	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	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								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	4 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)	Monitor implementation of three Youth Programmes (Occupational Health and Safety Training) emanating from the adopted Youth Development Strategy by 30-Jun-24	none	Monitor implementation of two Youth Programmes (Driver's Licenses & Occupational Health and Safety Training) emanating from the adopted Youth Development Strategy by 30-Jun-24	Implementation of 2 Youth programs were monitored as follows: Driver's Licenses on 1 February to 30 May 2024 & Occupational Health and Safety Training on the 29 -31 January 2024	**R319 416.00 (YOUTH PROGRAMMES)**	Achieved	n/a	n/a	Attendance Register
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	Selection and recommendations of bursary beneficiaries was done on the 8th of April 2022.	Finalise selection and make recommendations to Director Social Services for bursary applicants by 10-Febr-24	none	Finalise selection and make recommendations to Municipal Manager for bursary applicants by 28-Febr-24	Selection of bursary beneficiaries was finalised and recommendations were made to the office of municipal manager on 23 February 2024.	**R770 146.30 (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 held on the 27th of January 2022	Monitor Back to school campaign to be conducted by 31-Mar-24	none	Monitor Back to school campaign to be conducted by 31-Mar-24	Conduction of Back to School campaign monitored on 26 January 2024.	**R12 913.85**	Achieved	n/a	n/a	Signed attendance register and report signed by manager community services and HOD
COR P23			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. Distributed the agenda of the Social Development Portfolio Committee meeting 5 (five) days prior to the meeting Meeting scheduled for the 4th August 2021 distributed on the 29th July	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	1.1 Agenda of the Social Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting of the 2nd August 2023, agenda distributed on the 26th July	OPEX	Achieved	n/a	n/a	Dated proof of agenda distribution and date of the meeting

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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. Agenda of the SD Portfolio committee meeting 5 days prior to meeting Meeting of the 6th of April 2022, agenda distributed on the 31st of March 2022. 6 days prior to the meeting Meeting of the 8th of June 2022, agenda distributed on the 2nd of June 2022. 6 days prior to the meeting				2023. 7 days prior to the meeting. 2.1 agenda of the Social Development Portfolio Committee meeting distributed 5 (five) days prior to the meeting. Meeting of the 8th of November 2023, agenda distributed on the 1st of November 2023. 7 days before the meeting. 3. Meeting of the 14th February 2024, agenda distributed on the 2nd February 2024. 12 days before the meeting.4. Meeting of the 3rd of April 2024, agenda distributed on the 28th of March 2024. 6 days prior to the meeting. Meeting of the 5th of June 2024, agenda distributed on the 31st of May 2024. 5 days prior to the meeting.					
COR P24			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Train unemployed youth	Date by which unemployed youth is trained in Electrical Technicians	Date	Training in security was conducted from the 23rd to 27th May 2022.	Train unemployed youth in Electrical Technicians by 30-Jun-24	none	Train unemployed youth in Electrical Technicians by 30-Jun-24	The training program for unemployed youth in Electrical Technicians commenced on the 9th of June and concluded on the 28th of	**R1 253 190.68,00 (TRAININGS)**	Achieved	n/a	n/a	Signed Attendance registers and dated photos

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											June 2024, successfully training 28 participants.					
IPD25			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-24	Number	75 Jobs created through EPWP Maintenance projects by 30 June 2022.	70 Jobs created through EPWP maintenance projects by 30-Jun-24	none	100 Jobs created through EPWP maintenance projects by 30-Jun-24	167 Jobs created through EPWP maintenance projects by the 30-Jun-24	CAPEX	Achieved	n/a	The allocated EPWP funds were more than expected, more employment opportunities were created.	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-24	Number	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	Monitor 4 Library services awareness campaign conducted by 30-Jun-24	none	Monitor 6 Library services awareness campaigns conducted by 30-Jun-24	13 library services awareness campaigns were conducted (2 on the 15th of September and 1 on the 21 of September 2023, 25 October 2023, 2nd November 2023, 9th of November 2023, 15th of November 2023 and, 11th of December 2023, 8th of February 2024, 26 February 2024 and 5 , 7,& 11 March 2024. 14th of March 2024, 22 & 23 April 2024 and 21 May 2024.	OPEX	Achieved	n/a	There were events that were organised by other sister units, where The library participated and promoted library services.There was world book day which is an national event, and computer certificate handover event organized. Reading competition finals organised by Arts and Culture Department, The Municipality hosted Reading competition final, Where other libraries in the district were invited in	Signed report by community services manager and HOD and dated pictures

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
															the program. **Ncakubana School Library** requested assistance with shelving their library. National Children's Day was also celebrated as part of the library calendar	
OMM 09			To improve sustainable economic growth and development	Holding of social portfolio committee meetings	Number of social portfolio committee meetings set by 30-Jun-24	Number	4 social portfolio committee meetings were held on the 4th of August 2021,14th February 2022, 6th April 2022 and 8th June 2022.	Holding of 4 social portfolio committee meetings by 30-Jun-24	none	Holding of 4 social portfolio committee meetings by 30-Jun-24	4 social portfolio committee meeting was held on: 02 August 2023, 08 November 2023, 14 February 2024 and 03 April 2024.	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 was coordinated on the 10th of May 2022 at Jeffery Zungu Sportsfield.	Monitor coordination of child protection week by 30-Jun-24	none	Monitor coordination of child protection week by 30-Jun-24	Coordination of Child protection week Programs monitored on 23 May 2024	**R81 504.42**	Achieved	n/a	n/a	Signed Attendance register and dated photos
SD19			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor support of disabled groups	Date by which disabled groups are supported	Date	2 disabled groups were supported with business material on the 21st of December 2021	Provide Business development support to 2 disabled groups by 31-Dec-23	none	Provide Business development support to 2 disabled groups by 31-Dec-23	Business Management training was provided to disabled people on 12 December 2023 at Peace Initiative Hall.		Achieved	n/a	n/a	Signed Attendance register and dated photos
SD20			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor support of business development support to senior citizens groups	Date by which senior citizens' organised groups are supported	Date	3 Luncheon clubs were supported with beads and agricultural inputs on the 30th September 2021	Monitor provision of business development support to 2 senior citizens organised groups by 30-Sep-23	none	Monitor provision of business development support to 2 senior citizens organised groups by 30-Sep-23	2 business development support was provided to Nokweja and Ndwebu organised Senior Citizens clubs on		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	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											29 September 2023.					
SD21			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor coordination of commemoration of the activist programme	Date by which 16 days of Activism (Fight against children and women abuse) is commemorated	Date	16 days of Activism was coordinated on the 9th of December 2021 at Mahehle	Monitor coordination of commemoration of 16 days of Activism (Fight against children and women abuse) by 31-Dec-23	none	Monitor coordination of commemoration of 16 days of Activism (Fight against children and women abuse) by 31-Dec-23	Coordination of 16 Days of Activism was monitored on 28 November 2023 at Fairview Hall.		Achieved	n/a	n/a	Signed attendance register, dated photos and report signed by manager community development and HOD
SD22			To promote culture of learning and enhance social development (illiteracy, skills, talent, education)	Monitor implementation of gender programmes	Date by which gender programmes are implemented	Date	Izimbizo zamadoda programme was conducted on 29 September 2021	Monitor implementation of gender programmes by 30-Jun-24	none	Monitor implementation of gender programmes by 30-Jun-24	Implementation of Womens Vuka Mbokodo Gender program was monitored on the 25th of June 2024.	**R186 790.53**	Achieved	n/a	n/a	Signed attendance register, 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 was conducted on the 1st of December 2021 at Jolivet.	Commemoration of World Aids Day 31-Dec-23	none	Commemoration of World Aids Day by 31-Dec-23	Commemoration of World Aids Day took place on 06 December 2023 at Mahhehle Hall in ward 1.		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)	Provide training on business management to income generation cluster	Number of income clusters supported with food security	Number	Food security support was provided to 4 income generation clusters on the 30th of June 2022	Provide food security support to 2 income generation clusters by 30-Jun-24	none	Provide food security support to 2 income generation clusters by 30-Jun-24	Food security support starter packs were provided to income generation cluster on 20 December 2023.		Achieved	n/a	n/a	Signed attendance register, dated photos and report signed by manager community development and HOD
SD27			To improve sustainable economic	Creation of jobs through	Number of jobs created through LED projects	Number	45 jobs created through LED projects by 30 June 2022.	Number of jobs created through LED projects by 30-Jun-24	none	Creation of 40 jobs through LED projects by 30-Jun-24	56 jobs were created through LED projects by 30-Jun-24	**OPEX**	Achieved	n/a	n/a	Signed report by Manager LED and

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								Demand	Backlog	Projected	Actual					
			growth and development	LED projects												HOD with the names of the people
OMM 10	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 newspaper ILANGA on the 31st of May - 2nd of June 2021.	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 54 & 56 employees performance agreements were published on Ilanga newspaper on the 19th June 2023 which was within 14 days after signing	OPEX	Achieved	n/a	n/a	Public notice & signed performance agreements
OMM 11			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-24	Number	4 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.	4 performance reviews conducted for HOD's and Line Managers by 31-Mar-24	none	4 performance reviews conducted for HOD's and Line Managers by 31-Mar-24	4 performance reviews conducted on 11-12 March 2024 19 March 2024 ,23 August 2023 & 7 September 2023, 28 August 2023 for HOD'S and Line Managers.	OPEX	Achieved	n/a	n/a	Signed attendance register with signed minutes
OMM 12			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	Mid-Year performance report was prepared and submitted to the Mayor and COGTA on the 25th January 2022.	Prepare and submit the Mid-year Performance Report to the Mayor & COGTA by 25-Jan-24	none	Prepare and submit the Mid-year Performance Report to the Mayor & COGTA by 25-Jan-24	Mid-year Performance Report was prepared and submitted to the Mayor and COGTA on 25 Janaury 2024.	OPEX	Achieved	n/a	n/a	Council signed minutes; proof of submissions
OMM 13			To promote accountability to the citizens of Ubuhlebezwe	Commencement of the community consultation meetings	Number of community consultation meetings held for 2024/25 IDP by 30-Jun-24	Number	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	8 community consultation meetings held for 2024/25 IDP (6 Clustered & 2 Ratepayers) by 30-Jun-24	none	8 community consultation meetings held for 2024/25 IDP (6 Clustered & 2 Ratepayers) by 30-Jun-24	8 Community Consultation Meetings were held as follows: -09/04/24 Chibini Hall -10/04/24 Emazabekweni Hall -11/04/24 Webbstown Hall -11/04/24	**R71 196.00**	Achieved	n/a	n/a	media publications

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							2022, 6th April 2022, 7th April 2022 and Ratepayers' on the 7th April 2022.				Council Chambers (Ratepayers meeting) -10/12/23 Bayempini Hall -11/10/23 St Nicholus Hall -12/10/23 Plainhill Hall 12/1023 Soweto Hall					
OMM 14			To improve performance and functioning of the municipality	Submission of the annual report with Annual Performance Report to AG	Date by which the 2022/23 Annual Report and Annual performance report will be submitted to AG	Date	2020/21 Annual Report and Annual performance report was submitted to AG on the 31st of August 2021.	Submit 2022/23 Annual Report and Annual performance report to AG by 31-Aug-23	none	Submit 2022/23 Annual Report and Annual performance report to AG by 31-Aug-23	2022/23 Annual Report and Annual Performance report was submitted to AG on 31 August 2023.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM 15			To improve performance and functioning of the municipality	Submission of the draft annual report to Council	Date by which the 2022/23 Draft annual report will be submitted to council	Date	The Draft 2020/21 annual report was submitted to council for approval on the 25th January 2022.	Submission of the Draft 2022/23 annual report to council for approval by 31-Mar-24	none	Submission of the Draft 2022/23 annual report to council for approval by 31-Mar-24	Draft 2022/23 Annual report was submitted to Council on 25 January 2024.	OPEX	Achieved	n/a	n/a	Council signed minutes, signed attendance register and council resolution
OMM 16			To improve performance and functioning of the municipality	Submission of Oversight report to MPAC	Date by which the 2022/23 Oversight report is submitted to MPAC	Date	2020/21 oversight report was submitted on the 24th of March 2022 to council for adoption (MFMA section 129(1).	Submit the 2022/23 oversight report to MPAC by 31-Mar-24	none	Submit the 2022/23 oversight report to MPAC by 31-Mar-24	Oversight report submitted to MPAC on 28 February 2024.	OPEX	Achieved	n/a	n/a	MPAC minutes and attendance register
OMM 17			To improve performance and functioning of the municipality	Adoption of an oversight report	Date by which the 2022/23 oversight report is submitted to Council for adoption (MFMA section 129(1))	Date	2020/21 oversight report was submitted on the 24th of March 2022 to council for adoption (MFMA section 129(1).	Submit the 2022/23 oversight report to Council for adoption (MFMA section 129(1)) by 30-Jun-24	none	Submit the 2022/23 oversight report to Council for adoption (MFMA section 129(1)) by 30-Jun-24	The 2022/23 Oversight report was adopted by Council on 25/03/2024.	OPEX	Achieved	n/a	n/a	Council signed minutes, signed attendance register and council resolution

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								Demand	Backlog	Projected	Actual					
OMM 18			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	2020/21 oversight report was published on the 28th of March 2022 on Ilanga, 25th March 2022 on the East Griqauland newspapers and website which was within 14days after adoption.	Publishing of 2022/23 Oversight report on newspapers and website within 14 days after adoption	none	Publishing of 2022/23 Oversight report on newspapers and website within 14 days after adoption	2022/23 Oversight report was published on Ilanga newspaper on the 04/04/2024 which was within 14 days after adoption.	OPEX	Achieved	n/a	n/a	public notice & council resolution
OMM 19			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	2020/21 oversight Report was submitted to Cogta on the 19th April 2022.	Submission of 2022/23 Oversight Report to COGTA by 30-Jun-24	none	Submission of 2022/23 Oversight Report to COGTA by 30-Jun-24	2022/23 Oversight report was submitted to COGTA on the 26 March 2024	OPEX	Achieved	n/a	n/a	Proof of submission
OMM 20			To improve the performance and functioning of the municipality	Development and approval of the risk based internal audit plan	Date by which a risk-based internal audit plan for 2023/24 is developed and approved	Date	An approved risk-based internal audit plan was developed and approved on the 20th of August 2021.	Develop and approve risk-based Internal Audit plan for 2023/24 by 30-Sep-23	none	Develop and approve risk-based Internal Audit plan for 2023/24 by 30-Sep-23	Risk-based internal audit plan was developed by 30 September 2023	OPEX	Achieved	n/a	n/a	Risk based internal audit plan and signed APAC minutes
OMM 21			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-24	Number	4 Internal Audit reports were submitted to the APAC on 20th of August 2021, 3rd December 2021, 18th February 2022 and 11th May 2022.	4 Internal Audit reports submitted to the APAC by 30-Jun-24	none	4 Internal Audit reports submitted to the APAC by 30-Jun-24	4 Internal Audit reports were submitted to the APAC on 24 Nov 2023, 28 March 2024, 17th May2024 and 14 July 2023.	OPEX	Achieved	n/a	n/a	Internal audit report, signed APAC minutes
OMM 22			To improve the performance and functioning of the municipality	Holding of audit committee meetings	Number of APAC meetings held by 30-Jun-24	Number	4 APAC meetings were held on 20th of August 2021, 3rd December 2021, 18th February 2022 and 11th May 2022.	Holding of 4 APAC meetings by 30-Jun-24	none	Holding of 4 APAC meetings by 30-Jun-24	4 APAC meetings were held as follows: 24 Nov 2023, 28 March 2024, 17th May2024 and 14 July 2023.	OPEX	Achieved	n/a	n/a	APAC agenda; signed attendance register
OMM 23			To improve the performance	Holding of risk manageme	Number of risk management	Number	4 risk management committee	4 Risk Management committee	none	4 risk management committee	4 risk management committee	OPEX	Achieved	n/a	n/a	Signed minutes and signed

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								Demand	Backlog	Projected	Actual					
			and functioning of the municipality	nt committee meetings	committee meetings held by 30-Jun-24		meetings were held on 1st September 2021, 11th November 2021,15th February 2022 and 11th May 2022.	meetings by 30-Jun-24		meetings by 30-Jun-24	meeting held as follows: - 26 July 2023., 17 November 2023, 24 January 2024 and 25 April 2024					attendance register
OMM 24			To improve the performance and functioning of the municipality	Tabling of the IDP process plan	Date by which the 2024/25 IDP framework and process plan is submitted to council for approval	Date	2021/22 IPD framework and process plan was submitted to council on the 22rd of July 2021.	Submit a 2024/25 IDP framework and process plan to council for approval by 31-Aug-23	none	submit a 2024/25 IDP framework and process plan to council for approval by 31-Aug-23	2024/25 IDP framework and process plan submitted to council for approval on 20 July 2023.	OPEX	Achieved	n/a	n/a	Council signed minutes, signed attendance register and council resolution
OMM 25			To promote accountability to the citizens of Ubuhlebezwe	Publishing of 2024/25 draft annual budget and draft IDP	Turnaround time for publishing of 2024/25 draft annual budget and draft IDP for public comments before final adoption	Turnaround time	2022/2023 draft annual budget and draft IDP was publicized on the 28th March 2022 in ilanga and on the 25th March 2022 Griqauland newspapers and website for public comments 21 days before final adoption.	Publish 2024/25 draft annual budget and draft IDP in newspapers and website for public comments 21 days before final adoption	none	Publish 2024/25 draft annual budget and draft IDP in newspapers and website for public comments 21 days before final adoption	2024/25 Draft Annual Budget and Draft IDP was published on 04/04/24 and adopted on 22/05/24 which was within 21 days before final adoption.	OPEX	Achieved	n/a	n/a	Council resolution and public notice
OMM 26			To promote accountability to the citizens of Ubuhlebezwe	Publishing the 2024/25 annual budget and IDP	Turnaround time for publishing of the final annual budget and IDP for 2024/25 after its adoption	Turnaround time	final annual budget and IDP for 2022/2023 was publicized on the 26th May 2022 which was within 14 days of its adoption.	final annual budget and IDP for 2024/25 made public within 14 days of its adoption	none	final annual budget and IDP for 2024/25 made public within 14 days of its adoption	Final Annual Budget and IDP for 2024/2025 was adopted on 22/05/24 and advertised on 03/06/24 which was within 14 days.	OPEX	Achieved	n/a	n/a	Council resolution and public notice
OMM 27			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	AG Action Plan to address AG queries was developed and reviewed on the 23rd May 2022	Monitor that Action Plan to address AG queries is developed and reviewed by 30-Jun-24	none	Monitor that Action Plan to address AG queries is developed and reviewed by 30-Jun-24	Audit Action Plan to address AG queries was developed and reviewed on 20 December 2023.	OPEX	Achieved	n/a	n/a	Reviewed Action plan
OMM 28			To improve the performance and	Reviewing of Service Delivery Charter	Date by which Service Delivery Charter is	Date	Service Delivery Charter was reviewed and submitted to	Review Service Delivery Charter and submit to Council for	none	Review Service Delivery Charter and submit to Council for	Service Delivery Charter submitted to	OPEX	Achieved	n/a	n/a	Service Delivery charter and

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								Demand	Backlog	Projected	Actual					
			functioning of the municipality		reviewed and submitted to Council for approval		council on the 26th May 2022 approval.	approval by 30-Jun-24		approval by 30-Jun-24	Council on 20 June 2024.					Council Resolution
OMM 29			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	The Fraud Prevention Plan was reviewed and found not to meet the standards of a plan.	Review and approve fraud prevention plan by 30-Jun-24	none	Review and approve fraud prevention plan by 30-Jun-24	Draft Fraud Risk Management Program not developed by 30 July 2024.	OPEX	Not Achieved	The target was not met due to misalignment between the 23/24 Risk Management Annual performance plan and the Departmental Performance Plan .	The plans have been aligned to ensure that the Fraud prevention plan for the upcoming year is reviewed in the last Quarter of the previous year. Currently the plan will be reviewed and adopted in Q2	Fraud prevention plan and Council resolution
OMM 30			To improve the performance and functioning of the municipality	Reviewal of the Enterprise Risk Management Framework and policies	Date by which Draft Fraud Risk Management Programme is developed	Date	new indicator	Review the Enterprise Risk Management (ERM) Framework and Policies by 31-Dec-23	none	Review the Enterprise Risk Management (ERM) Framework and Policies by 31-Dec-23	ERM Framework and Policies reviewed on 21 September 2023	OPEX	Achieved	n/a	n/a	ERM framework and policies
OMM 31			To improve the performance and functioning of the municipality	Development of Draft Fraud Risk Management Programme	Date by which Draft Fraud Risk Management Programme is developed	Date	new indicator	Develop the Draft Fraud Risk Management Programme by 30-Jul-24	none	Develop the Draft Fraud Risk Management Programme by 30-Jul-24	Draft Fraud Risk Management Program developed by 30 July 2024.	OPEX	Achieved	n/a	n/a	Draft Fraud Risk Management Programme
OMM 32			To improve the performance and functioning of the municipality	Development of the draft Business Continuity Plan	Date by which Draft Business Continuity Plan is developed	Date	new indicator	Develop the Draft Business Continuity Plan by 30-Sept-23	none	Develop the Draft Business Continuity Plan by 30-Sept-23	Draft Business Continuity Plan developed by 30 September 2023.	OPEX	Achieved	n/a	n/a	Draft Business Continuity Plan
OMM 33			To improve the performance and functioning of the municipality	Development of the 2023/24 Enterprise Risk Management Annual Performance Plan	Date by which 2024/25 Enterprise Risk Management Annual Performance Plan is developed	Date	new indicator	Develop the 2024/25 Enterprise Risk Management Annual Performance Plan by 31-Mar-24	none	Develop the 2024/25 Enterprise Risk Management Annual Performance Plan by 31-Mar-24	The 2024/25 Enterprise Risk Management Annual Performance Plan was developed and submitted to Risk Management Committee on	OPEX	Achieved	n/a	n/a	2023/2024 ERM Annual Performance Plan

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								Demand	Backlog	Projected	Actual					
											the 21st June 2024.					
OMM 34			To improve the performance and functioning of the municipality	Submission of Risk Management TOR/Charter to Council	Date by which Risk Management Terms of Reference/ Charter is submitted to Council for adoption	Date	new indicator	Submit Risk Management Committee Terms of Reference/ Charter to Council for adoption by 30-Sept-23	none	Submit Risk Management Committee Terms of Reference/ Charter to Council for adoption by 30-Sept-23	Risk Management Committee Terms of Reference/Charter submitted to Council for adoption on 21 September 2023.	OPEX	Achieved	n/a	n/a	Council resolution
SD28			To promote accountability to the citizens of Ubuhlebezwe	Coordination of centralised ward committee	Number of centralised ward committee meetings coordinated by 30-Jun-24	Number	2 centralised ward committee meeting was held on the 15th of March 2022 and 2nd of June 2022.	Coordinate a sitting of 4 centralised ward committees meetings by 30-Jun-24	none	Coordinate a sitting of 4 centralised ward committees' meetings by 30-Jun-24	4 centralized ward committee meeting was coordinated and took place on 04 September 2023, 05 December 2023, 07 March 2024 at Peace Initiative Hall and 7th of June 2024	OPEX	Achieved	n/a	n/a	Signed Attendance register and minutes
SD29			To promote accountability to the citizens of Ubuhlebezwe	Submission of OSS progress report to Social Developmet portfolio	Number of OSS progress reports submitted to Social Development Portfolio committee by 30-Jun-24	Number	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.	Submission of 4 progress reports of OSS to Social Development portfolio by 30-Jun -24	none	Submission of 4 progress reports on OSS to Social Development portfolio committee by 30-Jun-24	4 Operation Sukumasakhe progress report was submitted to District Task Team on: 29 July 2023, 8th of November 2023, 28 February 2024 and 5th of June 2024.	OPEX	Achieved	n/a	n/a	Signed minutes and Progress report
SD30			To promote accountability to the citizens of Ubuhlebezwe	Functionality of ward committees	Number of functional ward committees	Number	new indicator	Monitor the functionality of 14 ward committees by 30-Jun-24	none	Monitor the functionality of 14 ward committees by 30-Jun-24	Functionality of 14 ward committees was monitored as follows: 17 July: ward 9, 03 August 2023: ward 06. 04 August: ward 01, 05 September 2023: ward 8, 08/02/2024: ward 4, 05/02/2024: ward 14, 08/02/2024: ward 5 , 08/02/2024: ward 6, 6 May	OPEX	Achieved	n/a	n/a	Ward functionality report

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								Demand	Backlog	Projected	Actual					
											2024 WARD 2 Peace Initiative Hall 7 May 2024 WARD 8 Magungeni Hall 7 May 2024 WARD 10 Kwathathani Hall 07 May 2024 WARD 12 Mazabekweni Hall					
SD31			To promote accountability to the citizens of Ubuhlebezwe	Coordination of IDP roadshows	Number of IDP public participation meetings coordinated by 30-Apr-24	Number	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.	8 IDP public participation meetings coordinated (6 clustered and 2 ratepayers) by 30-Apr-24	none	8 IDP public participation meetings coordinated (6 clustered and 2 ratepayers) by 30-Apr-24	8 IDP Public Participation meetings were coordinated as follows: 10 October 2023 at Bayempini Mzizi Hall in ward 9;11 October 2023 at St Nicholus in ward 11; 12 October 2023 at Plainhill Hall and 1 rate payers meeting on 12 October 2023 at Soweto Hall. 9 April 2024 Cluster 1 , 10 April 2024 Cluster 2 , 11 April 2024 Cluster 3 and 1 Ratepayers' meeting on 11 April 2024	OPEX	Achieved	n/a	n/a	Signed attendance registers
IPD26 BTO07 CORP25 SD32			To improve the performance and functioning of the municipality	Holding of departmental meetings	Number of departmental meetings held by 30-Jun-24	Number	CORP:4 departmental meetings held on the 30th of September 2021,16th of November 2021, 27th of January 2022, 19th of May 2022. IPD:	Holding of 4 departmental meetings by 30-Jun-24	none	Holding of 4 departmental meetings by 30-Jun-24	SD:4 Departmental meetings was held on the 28th September 2023, 4th of December 2023, 13th March 2024, 11th June 2024. CORP: 4	OPEX	Achieved	n/a	n/a	Signed attendance register & signed minutes

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								Demand	Backlog	Projected	Actual					
							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.				departmental meetings held on the 18th of September 2023, 1st of November and the 08th of December 2023, 8th of March 2024, 25th June 2024. BTO: 4 departmental meeting was held on the 05 October 2023, 02 October 2023, 23/01/2024, 09 April 2024. IPD: 3 Departmental meeting was held on the 27 September 2023, 07 /12/23, 29 February 2024					
IPD27 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-23	Number	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 on the 14/10/2021 12/10/2021,07/0	4 IDP public participation meetings attended (2 Clustered and 2 Ratepayers) by 30-Apr-23	none	4 IDP public participation meetings attended (2 Clustered and 2 Ratepayers) by 30-Apr-24	CORP: 4 IDP Public Participation Meetings were attended at St Nicholas Hall on the 11th of October 2023 and Soweto Hall on 12 October 2023, 10th of April & 11th of April 2024. SD: 4 1DP Public Partcipation Meeting attended at Ward 11 Plainhill Hall and 1x Ratepayers meeting held at Soweto Hall ward 4 on the 12th of October 2023, 11 April 2024,11 April 2024. BTO: 4 IDP public	OPEX	Achieved	n/a	n/a	Signed attendance register

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							4/2022 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.				participation meeting attended on the 12/10/2023 17/11/2023 IPD: 3 Public Participation meetings attended as follows: Rate payers on the 12 October 2023 and cluster at Plain hill on the 12 October 2023, 11th of April 2024					
IPD28 BTO09 CORP27 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-24	Number	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.	Submission of progress reports to 16 council committee meetings (4 MANCO, 4 Portfolio, 4 EXCO, 4 Council meetings by 30-Jun-23	none	submission of progress reports to 16 council committee meetings (4 MANCO, 4 Portfolio, 4 EXCO, 4 Council meetings by 30-Jun-24	CORP: Progress reports submitted as follows : 1 Corp Portfolio on the 07th of November 2023. 1 Extended MANCO: 2nd November 2023, IPD:Submitted progress reports to 4 council Committee meetings as follows: Extended Manco- 02 November 2023	OPEX	Achieved	n/a	n/a	Signed attendance register and signed minutes

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							SD: 12 council 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.				Council Meeting 11 October 2023 13 November 2023 23 November 2023 07 December 2023 MANCO 13 December 2023 PORTFOLIO 09 November 2023 1 EXCO: 21st November 2023, 4 Council: 11th of October 13th and 23rd of November, 7th of December 2023. 1 MANCO: 12th of December 2023. SD 4 Progress report submitted as follows : Manco 2/11/23 SD Portfolio 8/11/23 Exco 21/11/23 Council 7/12/23 BTO: Progress reports sbmitted as follows: meetings took place as follows: council 11/10/2023, 13/11/2023, 07/12/2023 2 Exco 21/11/2023 13/11/2023 1 Manco 13/12/2023 3 finance 13/11/2023, 12/12/2023 and 12/10/2023					

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
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. 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.	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. Social Development Portfolio circular was received on the 21st of July 2023, items were submitted to Committees on the 25th of July 2023 wich was within 7 days of receiving cirular. 2. Circular was received on 24th of October 2023 and the items were submitted on 26th of October 2023 Which is 2 days after receiving the template. 3. Submitted 27th March 2024 circular received on 22 March 2024 For The 8TH OF Feb 2024 was submitted on the 1st of Feb 2024 circular received on the 26th January 2024. 4. The circular was received on the 24 May 2024 and Social Development items submitted on the 30th May 2024 which was within 7 days of receipt of circular	OPEX	Achieved	n/a	n/a	Proof of submission and Circular
SD37			To improve the performance and functioning of the municipality	Monitor the complaints management system	Date by which complaints management system is monitored	Date	Complaints management system was monitored by 30-Jun-22	Monitor complaints management system by 30-Jun-24	none	Monitor complaints management system by 30-Jun-24	Complaints register monitored by 20 June 24 and complaints were resolved within 5 days turnaround time.	OPEX	Achieved	n/a	n/a	Complaints register

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
COR P28			To improve the performance and functioning of the municipality	Inspection of all municipal vehicles	Date by which all municipal vehicles are inspected	Date	10 inspections conducted for all municipal vehicles by 30 June 2022.	Conduct inspection of all municipal vehicles by 30-Jun-24	none	Conduct inspection of all municipal vehicles by 30-Jun-24	12 inspections of all municipal vehicles conducted 1st – 2ndJuly, 5th- 6th August and 9th-10th September 2023, 7-8 October, 4-5 November and 9-10 December 2023, 6th – 7th January and 3rd – 4th February And 2nd – 3rd March 2024, 31-Dec-23, 6 – 7 April, 4 - 5 May and 1- 2 June 2024.	OPEX	Achieved	n/a	n/a	Signed inspection register
COR P29			To improve the performance and functioning of the municipality	Inspection of municipal owned properties	Date by which municipal owned properties are inspected	Date	12 inspections conducted for all municipal owned properties by 30 June 2022.	Conduct inspection of municipal owned properties (4 Halls and 2 Council houses) by 30-Jun-24	none	Conduct inspection of municipal owned properties (4 Halls and 2 Council houses) by 30-Jun-24	Inspection was conducted for municipal owned properties (4 Halls and 2 Council houses) each quarter by 30-Jun-24	OPEX	Achieved	n/a	n/a	Signed inspection register
IPD29 BTO10 COR P30 SD35			To improve the performance and functioning of the municipality	Submission of reports to risk management committee meetings	Number of reports submitted to risk management committee meetings by 30-Jun-24	Number	5 risk management committee meetings were attended on 1st September 2021, 11th of November 2021, 15 February 2022, 11th May & 3rd of June 2022	4 reports submitted to risk management committee meetings by 30-Jun-24	none	4 reports submitted to risk management committee meetings by 30-Jun-24	4 reports were submitted to risk management committee meetings on the following dates: 26th of July 2023, 17 November 2024, 24th of January and 21st June 2024.(IPD, BTO, CORP, SD)	OPEX	Achieved	n/a	n/a	Signed attendance register and reports
BTO11			To improve the performance and functioning of the municipality	Developing Action Plan to address AG queries	Date by which an Action plan to address AG queries is developed	Date	Action Plan to address AG queries was developed and submitted to council that took place on the 25/01/2022	Develop an Action Plan to address AG queries by 25-Jan-24	none	Develop an Action Plan to address AG queries by 25-Jan-24	An Action Plan to address AG queries was developed and submitted to Council on 25/01/2024	OPEX	Achieved	n/a	n/a	Action Plan and Council Minutes
OMM35 BTO12	**IMPROVED MUNICIPAL FINANCIAL AND**	**FINANCIAL VIABILITY AND FINANCIAL MANAGEMENT**	To practice sound financial	Tabling of the 2024/2025 draft annual	Date by which the 2024/2025 Draft annual	Date	2022/2023 Draft Annual budget was tabled to council and	Tabling of 2024/2025 Draft annual budget to council for	none	Tabling of 2024/2025 Draft annual budget to council for	2024/25 Draft annual budget was tabled to Council for	OPEX	Achieved	n/a	n/a	Signed council minutes

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
	ADMINISTRATIVE CAPABILITY		management principles	budget to Council for approval	budget is tabled to council for approval		approved on the 24th March 2022.	approval by 31-Mar-24		approval by 31-Mar-24	approval on 25 March 2024.					and resolution
OMM 36 BTO13			To practice sound financial management principles	Submission of the 2024/2025 draft annual budget to PT & NT	Turnaround time by which the 2024/2025 Draft Annual Budget is submitted to PT & NT after approval by Council	Turnaround time	Draft annual budget for 2022/2020 was submitted to PT & NT on the 30th March 2022	Submission of 2024/2025 Draft Annual Budget to PT & NT within 10 days after approval by Council	none	Submission of 2024/2025 Draft Annual Budget to PT & NT within 10 days after approval by Council	2024/2025 Draft Annual Budget was submitted to PT & NT on 26/03/2024 which was within 10 days after approval by Council.	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	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 11/022022, 11/03/2022, 12/05/2022 13/06/2022 and 14/07/2022	Tabling of 12 section 71 reports' to finance portfolio committee within10 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	12 section 71 report was tabled to portfolio committee that took place on the 13/07/2023 12/09/2023, 11/08/2023., 3/11/2023, 12/12/2023, 11/01/2024,25/01/2024 27/02/2024 25/03/2024 , 1/04/2024 13/05/2024 13/06/2024 All the above reports were tabled within 10 working days after the end quarter	OPEX	Achieved	n/a	n/a	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 within10 working days of the end of each month	Number	11 Debt management reports were tabled to finance committee on the following13/07/2021, 12/08/2021, 14/09/2021,12/10/2021, 14/12/2021, 13/10/2022, 12/05/2022 13/062022 and 14/07/2022	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	12 Debt management reports were submitted to finance portfolio committee on the 13/07/2023,11/08/2023 , 12/09/2023,13/11/2023, 12/12/2023, 11/01/2024, 11/01/2024 13/02/2024	OPEX	Achieved	n/a	n/a	Signed portfolio minutes

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											12/03/2024, 11/04/2024 13/05/2024 & 13/06/2024					
BTO16			To practice sound financial management principles	Paying service providers within 30 days	Turnaround time for paying service providers	Turnaround time	All payments made within 10 days of invoicing. First payment invoice received on the 22/072021 Payment made on 27/07/2021 Second invoice received on the 02/08/2021 Payment made on the 06/08/2021 Third invoice received 06/09/2021 Payment made on 15/09/2021 First payment invoice received on the 24/11/2021 Payment made on 22/12/2021 Fourth invoice received on the 19/11/2021 Payment made on the 30/11/2021 Fiftg invoice received 04/10/2021 Payment made on 14/10/2021 Sixth payment invoice received on the 24/01/2022 24/01/2022 Payment made on 28/01/2022 Seventh invoice received on the	Payment of service providers within 30 days of invoices	none	Payment of service providers within 30 days of receiving invoices	January invoice was received on the 25/01/2024 and payment made on the 31/01/2024. Turnaround time is 3 days February invoice was received on the 02/02/2024 and payment made on the 16/02/2024 Turnaround time is 4 days March invoice was received on the 14/03/2024 and payment was made on the 27/03/2024.Turn around time is 6 days April Invoice was received on the 03/04/2024 and payment made on the 09/04//2024. Turnaround time was 6 days May Invoice was received on the 16/04/2024 and payment made on the 10/05/2024 Turnaround time was 20 days June Invoice was received on the 20/06/2024 and payment was made on the 28/06/2024.Turn	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	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							02/02/202219/11/2021 Eighth invoice received 25/03/2022 Payment made on 30/03/2022 Ninth payment invoices received on the 25/04/2022 Payment made on 29/04/2022 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				around time was 6 days July invoice was received on the 14/07/2023 and payment made on the 28/07/2023. August invoice was received on the 23/08/2023 and payment made on the 30/08/2023. September invoice was received on the 04/09/2023 and payment was made on the 12/09/2023. October invoice was received on the 11/09/2023 and payment made on the 16/10/2023. Turnaround time is 24 days November invoice was received on the 01/11/2023 and payment made on the 21/11/2023. Turnaround time is 14 days December invoice was received on the 12/12/2023 and payment was made on the 21/12/2023.turnaround time is 7 days					
BTO17			To practice sound financial	Reviewal of monthly reconciliatio	Number of asset management	Number	12 Assest management reconciliations,	Review 12 asset management reconciliations,	none	Review 12 asset management reconciliations,	monthly recons were signed on the 04/08/2023,	OPEX	Achieved	n/a	n/a	Updated assets register

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			management principles	ns of assets	reconciliations, updated asset register and a list of all insured assets reviewed within 7 working days of the end of each month		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	updated asset register and a list of all insured assets within 7 working days of the end of each month		updated asset register and a list of all insured assets within 7 working days of the end of each month	05/09/2023 and 04/10/2023 Assets were insured on the 30/09/2023 Assets were barcoded in 12/09/2023 monthly recons were reviewed on the 05/12/2023, 06/12/2023 and 0/11/2023 Assets were insured on the 24/11/2023, 29/11/2023, 21/11/2023, 01/12/202 3 monthly recons were signed on the 05/02/2024, 06/03/2024 and 05/01/2023, 05/04/2024 Assets were insured on the 06/02/2024, 06/03/2024 insured immediately upon delivery, as and when procurement happens. All the above reconciliations were done within 7 working days or in advance.					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	All new assets have been barcoded by 30 June 2022	Review a list of newly barcoded assets by 30-Jun-24	none	Review a list of newly barcoded assets by 30-Jun-24	A list of newly barcoded assets was reviewed on the 31/05/2024	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 and Treasury policies were adopted on the 26/05/2022	Adoption of Budget and Treasury policies by 30-Jun-24	none	Adoption of Budget and Treasury policies by 30-Jun-24	Budget and Treasury policies were adopted on the 26th of March 2024	OPEX	Achieved	n/a	n/a	Council resolution

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
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	Signed Asset Verification plan was reviewed and signed on the 28/04/2022	Reviewal and signing of Asset Verification plan by 30-Apr-24	none	Reviewal and signing of Asset Verification plan by 30-Apr-24	Asset Verification plan was reviewed and signed on the 20th of May 2024	OPEX	Achieved	n/a	n/a	Signed asset verification plan
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 and signed on 31 May 2022	Reviewal and signing of Asset Verification Report by 30-Jun-24	none	Reviewal and signing of Asset Verification Report by 30-Jun-24	Asset Verification report was reviewed and signed on the 20th of May 2024	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 report reviewed and approved on the 04/04/2022	Review and approve annual disposal report by 30-Jun-24	none	Review and approve annual disposal report by 30-Jun-24	Annual disposal report was reviewed and approved on the 6th June 2024	OPEX	Achieved	n/a	n/a	Signed annual disposal report
OMM37			To practice sound financial management principles	Adoption of the 2024/25 final annual budget	Date by which the 2024/25 final annual budget is adopted by Council	Date	2022/2023 Final budget was adopted by Council on the 26th May 2022.	2024/25 final annual budget adopted by Council (31-May-24)	none	2024/25 final annual budget adopted by Council (31-May-24)	2024/2025 Final Budget was adopted on 22/05/2024	OPEX	Achieved	n/a	n/a	Council signed minutes and resolution
OMM38			To practice sound financial management principles	Submission of the final 2024/25 adopted annual budget to NT & PT	Turnaround time for submission of 2024/25 adopted Final Budget to NT & PT after Council adoption	Turnaround time	2022/2023 final budget was submitted to NT & PT on the 3rd June 2022 which was 10 days of council adoption.	Monitor the submission of 2024/25 adopted Final Budget to NT & PT within 10 days of Council adoption	none	Monitor the submission of 2024/25 adopted Final Budget to NT & PT within 10 days of Council adoption	2024/2025 Adopted Final Budget was submitted to NT & PT on 28/05/24 which was within 10 days of Council adoption.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM39			To practice sound financial management principles	Submission of section 71 reports to Mayor	Number of section 71 reports submitted to Mayor (MFMA section 71(1) by 30-Jun-24	Number	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	Submission of 12 section 71 reports' Mayor (MFMA section 71(1) by 30-Jun-24	none	Submission of 12 section 71 reports' Mayor (MFMA section 71(1) by 30-Jun-24	3 Section 71 reports submitted to the Mayor on: -04/04/2024 -06/05/24 -06/06/24 3 Section 71 reports submitted to the Mayor on: -05 February 2024 -05 March 2024 -04 April 2024 3 Section 71 reports submitted to the Mayor on: -13 November	OPEX	Achieved	n/a	n/a	Signed portfolio minutes and section 71 reports

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											2023 -13 December 2023 -11 January 2023 3 Section 71 reports submitted on: - 13 July 2023 -11 August 2023 -12 September 2023					
OMM 40			To practice sound financial management principles	Submission of the 2024/2025 final SDBIP and annual performance agreements to the Mayor	Turnaround time for submission of 2024/2025 final SDBIP and annual performance agreements to Mayor after budget adoption	Turnaround time	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.	Submission of 2024/2025 final SDBIP and annual performance agreements to Mayor within 14 days of budget adoption	none	Submission of 2024/2025 final SDBIP and annual performance agreements to Mayor within 14 days of budget adoption	2024/2025 SDBIP was submitted to Council on 22/05/24 which was within 28 days after budget adoption	OPEX	Achieved	n/a	n/a	Signed council minutes and resolution
OMM 41			To practice sound financial management principles	Submission of the 2024/2025 draft SDBIP to COGTA	Turnaround time for submission of Draft 2024/2025 SDBIP to COGTA after council approval	Turnaround time	2022/2023 Draft SDBIP was submitted to COGTA on the 31st March 2022 which was 10 days after council approval.	Submission of the Draft 2024/2025 SDBIP to COGTA within 10 days after council approval	none	Submission of the Draft 2024/2025 SDBIP to COGTA within 10 days after council approval	2024/2025 Draft SDBIP was submitted to COGTA on 28/03/24 which was within 10 days after Council approval.	OPEX	Achieved	n/a	n/a	Proof of submission
OMM 42			To practice sound financial management principles	Adoption of 2023/2024 SDBIP to Council	Turnaround time for submission of 2024/2025 SDBIP to Council for adoption after budget adoption	Turnaround time	2022/2023 SDBIP was submitted to Council on the 26th May 2022 for adoption within 28 days after budget adoption.	Submit 2024/2025 SDBIP to Council for adoption within 28 days after budget adoption	none	Submit 2024/2025 SDBIP to Council for adoption within 28 days after budget adoption	2024/2025 SDBIP was submitted to Council on 22/05/24 which was within 28 days after budget adoption.	OPEX	Achieved	n/a	n/a	Signed council minutes, signed attendance register & Council resolution
OMM 43			To practice sound financial management principles	Publication of adjusted 2022/23 SDBIP and IDP	Turnaround time for which the 2023/24 adjusted SDBIP and IDP is published after the approval of adjusted budget	Turnaround time	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	Publication of adjusted 2023/24 SDBIP and IDP in newspapers and website within 10 days after approval of adjusted budget		Publication of adjusted 2023/24 SDBIP and IDP in newspapers and website within 10 days after approval of adjusted budget	Adjusted 2023/2024 SDBIP and IDP was published on 26 February 2024 in Ilanga Newspaper which was within 10 days after approval of adjusted budget.	OPEX	Achieved	n/a	n/a	Public notice and a council resolution

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								Demand	Backlog	Projected	Actual					
							which was within 10 days after approval of adjusted budget.									
COR P31			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	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 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	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	Distributed 3 agendas of the Finance Portfolio Committee meeting 2 days prior to the meeting. The meeting scheduled for the 13th of July 2023, distributed on the 7th of July 2023. 6 Days prior. The meeting scheduled for the 11th of August 2023 and distributed on the 8th of August 2023. 3 Days prior. The meeting scheduled for the 12th of September 2023, and distributed on the 8th of September 2023. 4 Days priorDistributed 3 agenda of Finance Portfolio Committee meeting 2 days before the meeting. The meeting was scheduled for the 12th of October 2023, and distributed on the 9th of October 2023. 3 Days prior. The meeting was scheduled for the 13th of	OPEX	Achieved	n/a	n/a	Dated proof of agenda distribution and date of the meeting

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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 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.				November 2023, and distributed on the 10th of November 2023. 3 Days prior. The meeting was scheduled for the 12th of December 2023, and distributed on the 8th of December 2023. 4 Days prior. The Meeting was scheduled for the 11th January 2024, and distributed on the 8th January 2024. 3 Days prior. The meeting was scheduled for the 13th of February 2024, and distributed on the 9th of February 2024. 4 Days prior. The meeting was scheduled for the 12th of March 2024, and distributed on the 8th of March 2024. 4 Days prior. Distributed 3 agendas of the Finance Portfolio Committee meeting 2 days before the meeting. Distributed 3 agendae of Finance Portfolio Committee meeting 2 days prior to the meeting as follows: Meeting scheduled for the 11th April					

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											2024, distributed on the 8th April 2024. 3 Days prior. Meeting scheduled for the 13th May 2024, distributed on the 9th May 2024. 4 Days prior. Meeting scheduled for the 13th June 2024, distributed on the 10th June 2024. 3 Days prior.					
COR P32			To practice sound financial management principles	Leasing out of municipal properties	Date by which revenue is collected in municipal rental properties	Date	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	Monitor revenue collection in municipal rental properties by 30-Jun-24	none	Monitor revenue collection in municipal rental properties by 30-Jun-24	Revenue collection monitored as follows: Monthly updated lease agreements register sent to management. Ongoing communications and meetings with tenants. Secured a new lease agreement with the Department of Public Works for Stats SA and DSD. Updated lease agreements register for Q2 received on the 22nd of December 2023. Rental as per lease agreements registers collected on the 31/10/23, 3./11/23 and 31/12/23. A	OPEX	Achieved	n/a	n/a	Lease agreements, booking forms

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											quarterly updated lease agreements register was sent to management on the 28th March 2024. On-going reporting, communications, and meetings with tenants as per monthly reconciliation of rental income Revenue is being monitored through: Monthly reconciliation of rental Reporting to portfolio committee, exco and council Distribution of quarterly updated lease agreements register.					
BTO23			To practice sound financial management principles	Approval of capital commitments register	Date by which capital commitment register is approved	Date	Capital commitment register approved on the 06/06/2022	Approve capital commitment register by 30-Jun-24	none	Approve capital commitment register by 30-Jun-24	Capital commitment register was reviewed and approved on the 10/05/2024 05/06/2024 and 04/07/2024	OPEX	Achieved	n/a	n/a	Approved Capital commitment register
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: 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	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 and operational grants reconciliations were approved on 07/08/2023, 05/09/2023 05/10/2023 06/12/2023 ,05/01/2024, 03/11/2023, 06/02/2024 05/03/2024 03/04/2024 05/02/2024 07/05/2024	OPEX	Achieved	n/a	n/a	Reviewed and signed Monthly operational and capital grants reconciliations

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											05/06/2024 04/07/2024					
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: 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	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 05/09/2023, 04/08/2023 and 04/10/2023 06/12/2023 03/11/2023, 05/01/2024 approved on the 06/03/2024, 05/02/2024, 05/04/2024 07/05/2024 06/06/2024 02/07/2024	OPEX	Achieved	n/a	n/a	Reviewed and signed Monthly retention register
IPD30			To practice sound financial management principles	Conducting assessment on infrastructure	Date by which conditional assessment on infrastructure is submitted to BTO	Date	Conditional assessment report was submitted to BTO on the 31st of May 2022	Conduct assessment on infrastructure and submit Conditional assessment report to BTO by 30-Sept-23	none	Conduct assessment on infrastructure and submit Conditional assessment report to BTO by 30-Sept-23	Assessment on infrastructure was conducted and Conditional assessment submitted to BTO on 30 September 2023.	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 2023/24 conditional assessment report is reviewed and approved	Date	Conditional assessment report wasreviewed and approved on the 31/05/2022	Review and approve 2023/24 conditional assessment report by 30-Jun-24	none	Review and approve 2023/24 conditional assessment report by 30-Jun-24	Conditional assessment report was reviewed and approved on 31/05/2024	OPEX	Achieved	n/a	n/a	Reviewed and signed Conditional assessment report
BTO27			To practice sound financial management principles	Adoption of the 2024/25 final annual budget	Date by which the 2024/25 final annual budget is adopted by Council	Date	2022/23 final annual budget was adopted on the 26 May 2022	2024/25 final annual budget adopted by Council (31-May-24)	none	2024/25 final annual budget adopted by Council (31-May-24)	2024/25 final annual budget adopted by Council on the 22nd of May 2024	OPEX	Achieved	n/a	n/a	Council signed minutes and resolution
BTO28			To practice sound financial management principles	Submission of the final 2024/25 adopted annual budget to NT & PT	Turnaround time for submission of 2024/25 adopted Final Budget to NT & PT after Council adoption	Turnaround time	Final Budget was submitted to NT & PT on the 3rd June 2022	2024/25 adopted Final Budget submitted to NT & PT within 10 days of council adoption	none	2024/25 adopted Final Budget submitted to NT & PT within 10 days of council adoption	2024/25 Final Budget was submitted to NT & PT on the 28/05/2024 which was 10 days of Council adoption	OPEX	Achieved	n/a	n/a	Proof of submission
BTO29			To practice sound financial management principles	Adoption of the 2023/24 adjustments budget	Date by which 2023/24 Adjustments budget is Adopted	Date	2021/22 Adjustments budget was adopted on the 24/02/2022	Adopt 2023/24 Adjustments budget by 28-Feb-24	none	Adopt 2023/24 Adjustments budget by 28-Feb-24	2023/24 Adjustments budget was adopted by	OPEX	Achieved	n/a	n/a	Council resolution

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											Council on 22/02/2024					
BTO30			To practice sound financial management principles	Submission of the 2023/24 adjustments budget to NT & PT	Turnaround time for submission of 2023/24 adjustments budget to NT & PT after the adoption	Turnaround time	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	Submission of Adjustments Budget for 2023/24 to NT & PT within 10 days after adoption	none	Submission of Adjustments Budget for 2023/24 to NT & PT within 10 days after adoption	Adjustments Budget for 2023/24 was submitted to NT & PT on the 23/02/2024 which was one day after adoption	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 2023/24 Annual financial statements (with annual report) is Submitted to AG	Date	2020/21 Annual financial statements (with annual report) submitted to AG on the 31/08/2021	Submit 2023/24 Annual financial statements (with annual report) to AG by 31-Aug-23	none	Submit 2023/24 Annual financial statements (with annual report) to AG by 31-Aug-23	Annual Financial Statements (with annual report) were submitted to AG 31/08/2023	OPEX	Achieved	n/a	n/a	Proof of submission
BTO32			To practice sound financial management principles	Tabling of the 2023/24 Mid-Term budget	Date by which 2023/24 Mid-Term budget review is tabled to Council – section 72	Date	The 2021/22 Mid-Term budget review was tabled to Council on the 25th January 2022.	Tabling of 2023/24 Mid-Term budget review to Council– section 72 by 25-Jan-24	none	Tabling of 2023/24 Mid-Term budget review to Council– section 72 by 25-Jan-24	2023/24 Mid-Term budget was tabled to Council on 25/01/2024	OPEX	Achieved	n/a	n/a	Council resolution
BTO33			To practice sound financial management principles	Submission of the 2023/24 Mid-Term budget to NT & PT	Date by which 2023/24 Mid-Term budget review is Submitted to NT& PT	Date	The 2021/22 Mid-Term budget review was submitted to NT & PT on the 25th Jan 2022.	Submission of the 2023/24 Mid-Term budget review to NT& PT by 25-Jan-24	none	Submission of the 2023/24 Mid-Term budget review to NT& PT by 25-Jan-24	2023/24 Mid-Term budget review was submitted to NT & PT on the 25/02/2024	OPEX	Achieved	n/a	n/a	Proof of submission
IPD31			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 of a municipality's CAPITAL BUDGET actually spent on CAPITAL PROJECTS identified in the IDP at 86.77% by 30-June-22	Percentage of a municipality's CAPITAL BUDGET actually spent on CAPITAL PROJECTS identified in the IDP at 100% by 30-Jun-24	none	Percentage of a municipality's CAPITAL BUDGET actually spent on CAPITAL PROJECTS identified in the IDP at 100% by 30-Jun-24	Percentage of a municipality's CAPITAL BUDGET actually spent on CAPITAL PROJECTS identified in the IDP at 100% on the 30 Jun-24	OPEX	Achieved	n/a	n/a	Signed expenditure report
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	Procurement plan was developed and adopted on the 26/05/2022	Develop and adopt an Annual procurement plan by 31-May-24	none	Develop and adopt an Annual procurement plan by 31-May-24	Annual procurement plan was adopted by Council on the 08/05/2024	OPEX	Achieved	n/a	n/a	Council resolution

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
BTO35			To practice sound financial management principles	Current debtors not above 40% of the total debtors	Percentage of current debt over total debt	Percentage	Summary debtor age analysis and calculation at 1% by 30-Jun-22	Current Debtors not above 40% of the total debtors by 30-Jun-24 (% of current debt over total debt)	none	Current Debtors not above 40% of the total debtors by 30-Jun-24 (% of current debt over total debt)	Q1-Current debtors is 6,08% 40% of the total debtors Q2-Current debtors is 3.95% of the total debtors Q3-3 bank reconciliations were approved on the 08/02/2024, 12/03/2024 and 05/04/2024 Q4-Current debtors is 4.80% of the total debtors which is below 40%	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: 31/07/2021, 31/08/2021 06/10/2021,01/12/2021, 05/11/2021, 04/01/2022, 03/022022, 03/03/2022, 04/04/2022,06/06/2022, 05/05/2022, 04/04/2022	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 recons were signed on the 05/09/2023, 04/08/2023 06/10/2023 04/01/2024, 06/11/2023 07/12/2023 08/02/2024, 12/03/2024 05/04/2024 07/06/2024 07/05/2024 05/07/2024	OPEX	Achieved	n/a	n/a	Reviewed and signed Bank reconciliations
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 by the accounting officer by 28 February 2022.	Approval of the Interim AFS by 28-Feb-24	none	Approval of the Interim AFS by 28-Feb-24	Interim annual financial statement were approved by the 28th of Feb 2024	OPEX	Achieved	n/a	n/a	Approved Interim Annual Financial Statements

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
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: 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	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 recon were signed on the 05th of September 2023, 04th of August 2023, 04th of October 04/11/2023, 04/12/2023, 05/01/2024 05/02/2024, 05/03/2024, 03/04/2024, 06/05/2024 04/06/2024, 04/07/2024	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 is at 7.52 by 30-Jun-22.	(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 ratios is at 8.85:1	OPEX	Achieved	n/a	n/a	Detailed Calculation
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 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	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	Finance circular for July was received on the 27/06/2023 and items were sent on 05/07/2023 circular for August was received on the 01/08/2023 and items were sent on 02/08/2023 circular for September was received on the 01/09/2023 and items were sent on 04/09/2023 finance circular were received on the 06/10/2023, 08/11/2023, 08/12/2023	OPEX	Achieved	n/a	n/a	Proof of submission and circular

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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 13/062022 12/05/2022 12/04/2022 items submitted on the 05/04/2022 05/05/2022 06/06/2022.				items were submitted to committee section on the 09/10/2023, 10/11/2023, 08/12/2023 Finance circular were received on the 01/02/2024 and submitted to committee section on the 06/02/2024. Circular was received on the 17/01/2024, submission made on the 17/01/2024 which is within 2 days, April Finance circular was received on the 30/04/2024, items submitted on the 03/05/2024 which is within 3 days. May Finance circular was received on the 06/05/2024, items submitted on the 10/05/2024 which is within 2 days, June Finance circular was received on the 05/06/2024, items submitted on the 10/06/2024 which is within 6days. Circular received on the 01/03/2024 items submitted to committee section on the 06/03/2024				

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
											which is within 6 days.					
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	A total revenue of R4 102 094.30 was collected through community safety services by 30-Jun-22	Monitor revenue collection of R2,600 000 through Community Safety Services by 30-Jun-24	none	Monitor revenue collection of R3 000 000 through Community Safety Services by 30-Jun-24	Revenue collection of R4 245 941.80 revenue was generated through Community Safety Services monitored by 30-Jun-24	OPEX	Achieved	n/a	n/a	E-Natis report
IPD32			To practice sound financial management principles	Compliance with the MFMA	Number of progress reports submitted to IPD Portfolio Committee by 30-Jun-24	Number	4 progress reports were submitted to IPD Portfolio Committee on 25th August 2021, 10th February 2022, 07th of April 2022 and 09th of June 2022	4 progress reports submitted to IPD Portfolio Committee by 30-Jun-24	none	4 progress reports submitted to IPD Portfolio Committee by 30-Jun-24	4 progress reports were submitted to IPD Portfolio Committee on the 3 August 2023, 9 November 2023 08 February 2024 and 06 June 2024	OPEX	Achieved	n/a	n/a	Signed portfolio minutes with signed attendance register
IPD33	**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 SDF submitted to IDP unit on 10th May 2022	Final review and submission of Spatial Development Framework to IDP unit by 10-May-24	none	Final review and submission of Spatial Development Framework to IDP unit by 10-May-24	Spatial Development Framework was reviewed and submitted to IDP unit on the 10-May-24	OPEX	Achieved	n/a	n/a	Proof of submission, Draft & Final SDF
IPD34			To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic social and environment	Submission of Land Use Wall to Wall Scheme	Date by which the Draft Land Use Wall to Wall Scheme is submitted to Council	Date	new indicator	Submission of the Draft Land Use (Wall to Wall) Scheme to Council by 30-Jun-24	none	Appointment of the service provider to undertake the development of the land use (wall to wall) scheme and inception report by 30-Jun -24	The service provider to undertake the development of the land use (wall to wall) scheme and inception report was appointed on the 06-May-24	OPEX	Achieved	n/a	n/a	Appointment letter, Council resolution

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			al sustainability													
IPD35			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	Updated drafts sets for GIS monitored on the 30 April 2022	Monitor the Updating of Data Sets for GIS by 30-Apr-24	none	Monitor the updating of data sets for GIS by 30-Apr-24	The final Data Sets for GIS were monitored on the 30-Apr-24	OPEX	Achieved	n/a	n/a	Spread sheet of collected data and mapping of the collected sets
IPD36			To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic social and environmental sustainability	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 juristiction is submitted	Date	Submission of Final ward profiles reflecting information for all wards monitored on the 30 May 2022	Monitor the submission of final ward profiles reflecting information for all wards within Ubuhlebezwe juristiction by 30-May-24	none	Monitor the submission of final ward profiles reflecting information for all wards within Ubuhlebezwe juristiction by 30-May-24	The submission of final ward profiles reflecting information for all wards within UBuhlebezwe was on the 31 March 2024.	OPEX	Achieved	n/a	n/a	Ward profile report on focus areas , draft ward profiles reports and final ward profiles report and applicable mapping
IPD37			To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic social and environment	Submission of Golf Course Estate SPLUMA application for the submission to Municipal Planning Tribunal	Date by which applications for the subdivision of the Golf Course Estate are submitted to the MPT for approval	Date	SPLUMA Applications for the Subdivision of Golf Course Estate not submitted to the MPT for approval.	Submit SPLUMA Applications for the Subdivision of Golf Course Estate to the MPT for approval by 30-Jun-24	none	Review the Draft SPLUMA Applications for the Subdivision of Golf Course Estate by 30-Jun-24	The Draft SPLUMA application for the subdivision of Golf Course Estate was not reviewed by 30-Jun-24	OPEX	Not Achieved	There were ownership of land and confirmation of bulk issues that caused delays in the project, until the Contract	A new implementing agent will be appointed who will finalize the application. Currently, Bid process have not	Proof of review, Drfat SPLUMA application

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			al sustainability	(MPT) for approval										with the appointed service provider	been finalised.	
IPD38			To facilitate spatial development in the entire area of Ubuhlebezwe and at the same time achieve economic social and environmental sustainability	Development of Integrated Transport Plan	Date by which the final Integrated Transport Plan is developed	Date	Appointment was affected by budget constraint. The commencement of the project is now pending the verification of charge in appointment value by scm.	Development of final Integrated Transport Plan by 31-Dec-23	none	Reviewal and submission of the final Integrated Transport Plan to Council by 30-Jun-24	The final Integrated Transport Plan was submitted to Council on the 21st September 2023	OPEX	Achieved	n/a	n/a	Final Integrated Transport Plan
IPD39			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 Projects	Date by which the Capital Infrastructure Project is reviewed and submitted to Council	Date	The service provider was not appointed	Reviewal of the final capital infrastructure projects and submission to Council by 30-Jun-24	none	Reviewal of the final capital infrastructure projects and submission to Council by 30-Jun-24	The final capital infrastructure projects was submitted to Council on the 21st September 2023	OPEX	Achieved	n/a	n/a	Final Capital Infrastructure Projects & Council Resolution

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IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
IPD40			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 Infrastructure Maintenance Plan to council	Date by which the Infrastructure Maintenance Plan is reviewed and submitted to Council	Date	new indicator	Review Infrastructure Maintenance Plan and submit to Council by 30-Jun-24	none	Review Infrastructure Maintenance Plan and submit to Council by 30-Jun-24	Infrastructure Maintenance Plan was reviewed and submitted to the Council on the 20-June-24	OPEX	Achieved	n/a	n/a	Signed Proof of reviewal
OMM 44			To improve performance and functioning of the municipality	Adoption of the 2022/23 IDP	Date by which the 2023/24 IDP is submitted to Council for adoption	Date	2022/2023 IDP was submitted to council for adoption on the 26th May 2022.	Submit 2023/24 IDP to Council for adoption by 30-Jun-24	none	Submit 2023/24 IDP to Council for adoption by 30-Jun-24	2024/2025 IDP was submitted to Council on 22/05/24	OPEX	Achieved	n/a	n/a	Council resolution
OMM 45			To improve performance and functioning of the municipality	Requesting planned projects for 2024/25 from sector departments	Date by which planned projects for 2024/25 are requested from departments	Date	2022/2023 final planned projects from Sector Departments were submitted on the 24th May 2022.	Request planned projects for 2024/25 from Sector Departments by 30-Jun-24	none	Request planned projects for 2024/25 from Sector Departments by 30-Jun-24	FInal projects for 2024/2025 were requested from sector departments on 04/04/24	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	Disaster Management sector plan was submitted to Council on the 23rd of September 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-24	Disaster Management sector plan was submitted to Council on the 20th June 2024	OPEX	Achieved	n/a	n/a	Council Resolution
SD40			To improve safety and security within the municipal environment	Monitor functionality of Disaster Management Advisory Forum	Number of Disaster Management Advisory Forum meetings held by 30-Jun-24	Number	4 Disaster Management Advisory Forum meetings held on 20th September 2021,8th of December 2021,23rd of March 2022 and 28th of June 2022.	Monitor 4 Disaster Management Advisory Forum meetings held by 30-Jun-24	none	Monitor 4 Disaster Management Advisory Forum meetings held by 30-Jun-24	4 Disaster Management Advisory Forum Meetings were held on the 27th of September 2023, 27th of October 2023, 13 March 2024 and 12 June 2024	OPEX	Achieved	n/a	n/a	Signed Attendance register and signed minutes

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
SD40.1			To improve safety and security within the municipal environment	Monitor conducting of Climate change awareness campaign	Number of climate change campaigns conducted	Number	new indicator	Monitor that 4 Climate change campaigns are conducted by 30-Jun-24	none	Monitor that 4 Climate change campaigns are conducted by 30-Jun-24	Conduction of 4 Climate Change Campaigns monitored on the 28th of September 2023, 6th of December 2023, 12th of March 2024 and on the 26th June 2024	OPEX	Achieved	n/a	n/a	Signed Attendance register and Dated pictures
SD41			To improve safety and security within the municipal environment	Compliance with fire and rescue regulations	Date by which fire and rescue regulations are monitored	Date	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 the17th 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	Monitor compliance with fire and rescue regulations by 30-Jun-24	none	Monitor compliance with fire and rescue regulations by 30-Jun-24	Compliance monitored as follows: Q1: 5 x Fire Prevention Awareness campaigns conducted. 06 July 2023; 24 July 2023; 26 July 2023; 02 August 2023; 07 September 2023 Q2: 4 x Fire Prevention Awareness Campaigns Conducted 11 October 2023; 10 November 2023; 13 November 2023; 19 December 2023 Q2: 30 x Private Business Inspections Conducted; 15 x Public Facilities Inspected 3 x Inspections of Fire Hydrants Conducted (31 October 2023; 30 November 2023; 22 December 2023 Q3: 3 x Fire Hydrants Inspected were monitored on 31 January 204; 29 February 2024;	R150 000.00	Achieved	n/a	n/a	Dated pictures, fire inspection forms

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
							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.				31 March 2024) Q4: Compliance with Fire and rescue regulations was monitored on the 26 April 2024 , 21 may 2024 and 26 June 2024					
SD41.0			To improve safety and security within the municipal environment	Purchasing of Jaws of Life rescue	Number of Jaws of Life rescue purchased	Number	new indicator	1 Jaws of Life rescue purchased by 30-Jun-24	none	1 Jaws of Life rescue purchased by 30-Jun-24	1 Jaws of Life rescue was purchased and delivered on the 4th March 2024	R1 250 000.00	Achieved	n/a	n/a	Tax Invoice & Delivery note
SD42			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-23	Number	10 trees were planted in Jolivet, ward 7 on the 25th of September 2021	Monitor Arbor Day commemoration by planting 10 trees within Ubuhlebezwe by 30-Sep-23	none	Monitor Arbor Day commemoration by planting 10 trees within Ubuhlebezwe by 30-Sep-23	10 trees were planted at Jeffery Zungu Sportsfield on the 15th of September 2023	OPEX	Achieved	n/a	n/a	Dated Pictures
SD43			To facilitate spatial development in the entire era of Ubuhlebezwe and at the same time achieve economic and environmental	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 Department for reflection on municipal spatial plans on the 23rd of August 2022.	Monitor submission of LED projects to Infrastructure, Planning and Development Department for reflection on municipal spatial plans by 30-Jun-24	none	Monitor submission of LED projects to Infrastructure, Planning and Development Department for reflection on municipal spatial plans by 30-Jun-24	LED projects were submitted to Infrastructure, Planning and Development Department for reflection on municipal spatial plans on the 29th February 2024.	OPEX	Achieved	n/a	n/a	Proof of submission to IPD Department.

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			sustainability.													
IPD41; BTO41; SD44; CORP33			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: Assessment tool template was received on the 19th October 2021 information was submitted on the 22nd October 2021. Quarter 2:The quarterly 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.	submit the required information at a quarterly assessment tool meeting within five working days after receiving the template from the office of the Municipal Manager	none	submit the required information at a quarterly assessment tool meeting within five working days after receiving the template from the office of the Municipal Manager	The quarter 1 assessment tool template was received on the 10th October 2023 and information submitted on the 13th October 2023 which was within 5 days turnaround time. The quarter 2 assessment tool template was received on the 04 January 2024 and information submitted on the 10 January 2024 which was within 5 days turnaround time. Assessment tool template for Quarter 3 was received on the 2nd of April 2024 and information submitted on the 8 April 2024, which translates to 5 Days after receipt. IPD, BTO, SD, CORP. Assessment tool template for Quarter 4 was received from the OMM on the 4th July 2024 and information submitted on the 10th July 2024, which was within 5 Days after receipt. IPD, BTO, SD, CORP.	OPEX	Achieved	n/a	n/a	Proof of receipt of template, Proof of submission and signed attendance register
OMM 46			To improve the	Submission of the	Turnaround time for	Turnaround time	The Quarter 1 template was	Submit the information	none	Submit the information	The information required in	OPEX	Achieved	n/a	n/a	Proof of submission

ANNUAL PERFORMANCE REPORT - 2023/2024

IDP / SDBIP NO.	Outcome 9	National Key Performance Areas	Objectives	Strategies	Indicator	Unit Of Measure/ Calculations	2022/2023 Actual	Current Year				Actual Budget Spent (YTD)	Status (Achieved/ Not Achieved)	Blockage	Corrective Measure	Portfolio Of Evidence
								Demand	Backlog	Projected	Actual					
			performance and functioning of the municipality	assessment tool to Cogta	submission of quarterly assessment tool to Cogta after receiving template		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 20th of July 2022.	required in a quarterly assessment tool to Cogta within 12 working days after receiving the template from Cogta		required in a quarterly assessment tool to Cogta within 12 working days after receiving the template from Cogta	Quarter 1 assessment tool was submitted on the 19th October 2022, template received on the 10th October 2023 which was within 12 working days. Information required in a quarterly assessment tool. Q2: Template received 04 January 2024 submitted to Cogta on 19 January 2024 which was within 12 working days after receiving the template from Cogta. Q3: The quarterly assessment tool was received on 17 April 2024 and information submitted on the 23rd April 2024 which was within 12 working days after receipt Q4: assessment tool template was received on the 15 July 2024 and information submitted on the 24th July 2024.					to COGTA and proof of receipt of template from COGTA

1. 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 2024/2025 financial year. Lastly but not least, the municipality will always priorities Performance Management. The Performance Management, 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. ME Mkhize

CHAPTER 6 – AUDIT REPORTS

AUDITOR GENERAL'S REPORT AND ACTION PLAN FOR 2023/24

AUDIT REPORT

AUDITOR-GENERAL
SOUTH AFRICA

uBuhlebezwe Local Municipality

2023-24

Report of the auditor-general to 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 335 to 406 xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, 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 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (Dora).

Basis for opinion

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

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

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

Emphasis of matters

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

Restatement of corresponding figures

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

Material impairments – receivables from exchange transactions

8. As disclosed in note 4 to the financial statements, the municipality recognised an allowance for impairment of R11,35 million (2022-23: R10,38 million) as the recoverability of these debts was doubtful.

Material impairments – receivables from non-exchange transactions

9. As disclosed in note 5 to the financial statements, the municipality recognised an allowance for impairment of R66,58 million (2022-23: R49,16 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 particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the MFMA; 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.

Responsibilities of the auditor-general 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. This description, which is located at page xx, forms part of our auditor's report.

Report on the annual performance report

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

17. I selected the following material performance indicators related to basic service delivery and infrastructure development presented in the annual performance report for the year ended 30 June 2024. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

- Number of maintained halls and municipal facility by brush cutting by 30-Jun-24 (SD03)
- Number of maintained Sports fields by 30-Jun-24 (SD3.1)
- Number of Maintained municipal parks by 30-Jun-24 (SD04)
- Number of Households with access to refuse removal within the jurisdiction Ubuhlebezwe by 30-Jun-24 (SD05)
- Number of clean up campaigns coordinated by 30-Jun-24 (SD06)
- Kilometres of new gravel roads constructed by 1-Dec- 23 (IPD03)
- Kilometres of new gravel roads constructed by 30-Jun-24 (IPD04)
- Kilometres of roads re-gravelled by 31-Mar-24 (IPD05)
- Kilometres of blacktop roads constructed (IPD06)
- Kilometres of blacktop roads constructed (IPD07)
- Kilometres of blacktop roads constructed (IPD07.1)
- Number of multi-purpose centres constructed by 30-Jun-24 (IPD08)
- Number of sport fields constructed by 30-Jun-24 (IPD10)
- Number of households constructed with electrification infrastructure (IPD11 to IPD11.5)
- Number of High masts constructed (IPD12)
- Square meters of blacktop roads maintained (potholes) by 30-Jun-24 (IPD15)
- Number of community Facilities Maintained by 30-Jun-24 (IPD16)
- Number of multi-purpose centres constructed by 30-Jun-24 (IPD17)

- Kilometres of gravel roads maintained as per maintenance plan by 30-Jun-24 (IPD18)

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

19. I performed procedures to test whether:

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

    - all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included

    - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements

    - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated

    - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents

    - the reported performance information presented in the annual performance report in the prescribed manner

    - there is adequate supporting evidence for the achievements reported and for measures taken to improve performance.

20. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

21. I did not identify any material findings on the reported performance information for the selected indicators.

Other matters

22. I draw attention to the matters below.

Achievement of planned targets

23. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

24. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages 204 to 281 xx to xx.

Basic service delivery and infrastructure development

Targets achieved: 77% *Budget spent: 100%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
Kilometres of new gravel roads constructed by 30-Jun-24 (IPD04)	12 kms of gravel roads to be constructed: Mcasimbana, Hlengwa, Chibini, Roman, Scotchville, Townland, Mbhoshongweni, Ntambama, Sobantu, Barleda by 30-Jun-24	7.4Km of gravel roads was constructed by 30-Jun-24
Kilometres of blacktop roads constructed (IPD06)	Construction of 900km Little Flower to Fairview Road by 30-Apr-24	900km Little Flower to Fairview Road was not constructed
Kilometres of blacktop roads constructed (IPD07)	Construction of 1.5km Phase 2 Thubalethu Road by 30-Mar-24	1.5km phase 2 Thubalethu Road was not constructed by the 30 March 2024.
Kilometres of blacktop roads constructed (IPD07.1)	Construction of 0.6km Greers and Grove by 31-Mar-24	0.6km of Greers and Grove was not constructed by 31 March 2024
Number of sport fields constructed by 30-Jun-24 (IPD10)	2 Sportsfields (Nkweletsheni (Kickabout & Bayempini) by 30-Jun-24	Construction of Bayempini Sportsfield was completed on the 05-Jun-24 Nkweletsheni Kickabout not constructed

Material misstatements

25. I identified a material misstatement in the annual performance report submitted for auditing. The material misstatement was in the reported performance information for basic service delivery and infrastructure development. Management subsequently corrected the misstatement, and I did not include any material findings in this report.

Report on compliance with legislation

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

27. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa

(AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

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

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

Annual financial statements

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

Expenditure management

31. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R9,89 million, as disclosed in note 44 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The unauthorised expenditure was caused by overspending of budget appropriated for a vote within the approved budget.

Other information in the annual report

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

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

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

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

Internal control deficiencies

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

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

38. Leadership did not provide adequate oversight and monitoring to ensure that action plans were effectively implemented to fully address findings on the financial statements, annual performance report and prevent non-compliance with legislation.

39. Management, internal audit, and the audit committee did not perform adequate reviews to ensure that the financial statements and annual performance report are free of material misstatements.

Auditor General

Pietermaritzburg

30 November 2024

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), Sections: 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), Sections: 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations:17, 25(7A)
Division of Revenue Act, 2023	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), Sections: 54A(1)(a),56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1),96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)

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

2023/2024 ACTION PLAN:

No.	Audit query	Audit finding	Internal Control Deficiency	Action required	Previously Raised	Related previously raised findings	Target date	Current status from responsible department
1	**Incomplete disclosure of information relating to the Statement of comparison of budget and actual amounts**	During the audit of the statement of comparison of budget and actual amounts, it was noted that the statement does not reflect / disclose the information depicted in the table below relating to the budgeted capital expenditure, financial position and Cashflow amounts which are reflected in Table B1 of the approved and	Management did not adequately review the annual financial statements to ensure that all disclosures are complete and are in terms of the applicable standards of GRAP.	**Management should correct the annual financial statement disclosures to include the information as required by GRAP 24 disclosure requirements.**	**No**	**No**	**29/11/2024**	**Resolved - Refer to final set of AFS**

		adjusted budget. In terms of GRAP 24, "presentation in the financial statements of the approved and final budget amounts and actual amounts on a comparable basis with the budget that is made publicly available will complete the accountability cycle by enabling users of the financial statements to identify whether resources were obtained and used in accordance with the approved budget."						

2	**Incorrect presentation of Vat receivables and incomplete disclosure of Statutory receivables**	During the audit of the AFS, it was noted the Vat receivables, note 4, amounting to R2 173 956 (2022:23 R5 477 857) has not been disclosed separately under Statutory receivables. The Vat receivables meet a definition of the Statutory receivables as defined in paragraph 35 of GRAP 108 as this is a receivable which arises from the legislation, being Value-Added Tax Act 89 of 1991.	Management did not adequately review the annual financial statements to ensure that all disclosures are complete and are in terms of the applicable standards of GRAP. Furthermore, the internal audit and audit committee did not adequately review the annual financial statements to ensure the completeness of the disclosures therein.	Management should correct the annual financial statement disclosures to include the information as required by GRAP 108 disclosure requirements. ***FURTHERMORE, STRICTER REVIEW PROCESSES OF ANNUAL FINANCIAL STATEMENTS BY MANAGEMENT, INTERNAL AUDIT AND AUDIT COMMITTEE SHOULD BE IMPLEMENTED.***	**No**	**No**	**29/11/2024**	**Resolved - Refer to final set of AFS. Accounting policy VAT - disclosed under statutory Receivables**

3	**Statutory receivables incorrectly included in GRAP 104 risk management disclosure**	The following balances that arise from statutory receivable are outside the scope of GRAP 104 and are recognised in terms of GRAP 109, statutory receivables, but have been incorrectly included in the financial instrument and risk management disclosure notes required by GRAP 104. Trade and Other receivables from non-exchange transaction - R 35 697 911 from both Financial Instruments and Risk	The Chief Financial Officer (CFO) did not ensure disclosure notes are prepared in terms of the applicable with GRAP standards. The internal audit and the audit committee did not adequately review of the financial statements prior to it being submitted for audit to confirm disclosures are accurate and made in accordance with GRAP standards.	The CFO should make the necessary corrections to the financial statements to confirm its accuracy and adherence to the GRAP standards. All amendments should be appropriately substantiated against supporting evidence and provided to the auditors for validation purposes. The CFO should improve the review of the financial statements through the implementation and completion of financial statements and GRAP checklists as issued by the National Treasury. The internal audit and the audit committee should improve	**No**	**No**	**29/11/2024**	The amount R 101 775.00 relates to a project called self-help as indicated by the auditors. These debtors do not meet the principles of write off as stipulated in our Bad debt policy. The municipality conducted numerous engagements with the customers through our rates payers' meetings and public participation meetings. These properties have not been transferred to the debtors pending the payment of the outstanding amount as

		Management		their review of the financial statements prior to it being submitted for audit to confirm disclosures are accurate and made in accordance with GRAP standards.				per the agreements between them and municipality. This debt could not be written off as the credit and debt processes are still underway and have not been identified as irrecoverable. There is communication between our debt collectors and the debtor to recover the outstanding monies.
4	**Vat not separatetly disclosed under taxation under CashFlow**	Misclassification, VAT movement is disclosed under Sales of Goods and services under cashflow instead of Taxation Revenue.	Misclasification of VAT movement between sales of goods and taxation revenue.	Management to disclose VAT movement under taxation revenue.	**No**	**No**	**29/11/2024**	Resolved

5	**Vat accrual not accounted for correctly. Setting off is not appropriate**	VAT input and output is disclosed under current assets. There is no split between the liability portion and asset portion.		Management to disclose VAT output and input separately as per SAICA guide	**No**	**No**	**29/11/2024**	Resolved - Refer to the latest set of AFS. Input Vat accrual and vat receivable from SARS is disclosed under Trade and other receivable from exchange transactions. Output Vat is also disclosed under Payables from Exchange Transactions.
6	**Reported Targets not consistent with planned targets**	**During the audit of performance information, service delivery and infrastructure, it was noted that the following planned target reported on the**	The accounting officer and the Project Manager (PMU) did not adequately review the planned targets and reported targets on the SDBIP and the APR to ensure that	The PMU Manager and the HOD: Infrastructure & Engineering should improve the review of the planned targets and reported targets on the SDBIP and the APR. The Accounting Officer and the PMU Manager consulted with	**No**	**No**	**29/11/2024**	Resolved

		Annual Performance Report (APR) and planned target on the Service Delivery and Budget Implementation Plan (SDBIP) is not consistent. No approval was also provided on the changes made on the planned target as reported in the APR, which would have resulted in an underachievement of the reported indicators. SD06 -	they are consistent and/or obtained prior approval to make changes on the planned targets. The PM and HOD: Infrastructure & Engineering did not adequately review the reported performance against the actual supporting evidence to ensure that the reported information is that it is reliable before submission for the audit.	HOD: Infrastructure & Engineering should investigate the discrepancies and make the necessary corrections to the annual performance report. The revised report with the necessary supporting evidence should be presented to the auditors for validation purposes.				

7	**Kilometres reported on the SDBIP and APR not accurate**	During the testing of performance information, service delivery and infrastructure development, it was noted that targets as per the SDBIP and the APR are not relevant to the measures reported on the infrastructure planning and development on the annual report of the municipality for the following indicator: SDBIP/ IDP no. Performance indicator Target no IPD06. 899.1km	The accounting officer and the Project Manager (PMU) did not adequately review the planned targets and reported targets on the SDBIP and the APR. The PM and HOD: Infrastructure & Engineering did not adequately review the reported performance against the actual supporting evidence to ensure that the reported information is that it is reliable before submission for the audit.	The PMU Manager and the HOD: Infrastructure & Engineering should improve the review of the planned targets and reported targets on the SDBIP and the APR. The Accounting Officer and the PMU Manager consulted with HOD: Infrastructure & Engineering should investigate the discrepancies and make the necessary corrections to the annual performance report. The revised report with the necessary supporting evidence should be presented to the auditors for validation purposes.	**No**	**No**		Resolved -

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

Report on the audit of the financial statements

Opinion

- I have audited the financial statements of the uBuhlebezwe Local Municipality set out on pages 320 to 385, which comprise the statement of financial position as at 30 June 2023, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

- In my opinion, the financial statements present fairly, in all material respects, the financial position of the uBuhlebezwe Local Municipality as at 30 June 2023 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), 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, 2022 (Act No. 5 of 2022) (Dora).

Basis for opinion

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

- 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.

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

Emphasis of matters

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

Restatement of corresponding figures

- As disclosed in note 50 to the financial statements, the corresponding figures for 30 June 2022 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2023.

Material impairments – receivables from exchange transactions

- As disclosed in note 6 to the financial statements, the municipality recognised an allowance for impairment of R10,38 million (2021-22: R6,50 million) as the recoverability of these debts was doubtful.

Material impairments – receivables from non-exchange transactions

- As disclosed in note 7 to the financial statements, the municipality recognised an allowance for impairment of R49,16 million (2021-22: R42,96 million) as the recoverability of these debts was doubtful.

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the financial statements

- 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.

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

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

- 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.

- 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

- 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 must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance area presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

- I selected the following key performance area presented in the annual performance report for the year ended 30 June 2023 for auditing. I selected a key performance area that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key performance area	Page numbers	Purpose
Basic service delivery and infrastructure development	197-266	To ensure provision, upgrading and maintenance of infrastructure and services that enhances socio-economic development To improve the performance and functioning of the municipality To practice sound financial management principles To improve safety and security within the municipal environment

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

- I performed procedures to test whether:

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

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

- I did not identify any material findings on the reported performance information for the selected key performance area.

Other matters

- I draw attention to the matters below.

Achievement of planned targets

- The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

Material misstatements

- I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery and infrastructure development key performance area. Management subsequently corrected all the misstatements and I did not include any material findings in this report.

Report on compliance with legislation

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

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

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

- The material finding on compliance with the selected legislative requirement, presented per compliance theme, is as follows:

Annual financial statement

- 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 revenue, expenditure and disclosure items identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Other information in the annual report

- The accounting officer is responsible for the other information included in the annual report. The other information referred to 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 on in this auditor's report.

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

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

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

Internal control deficiencies

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

- The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion and the material finding on compliance with legislation included in this report.

- Leadership did not provide adequate oversight and monitoring to ensure that action plans were effectively implemented to fully address previous emerging risks findings on the financial statements and compliance with legislation.

- Management, internal audit and the audit committee did not perform adequate reviews to ensure that the financial statements and the annual report are free of material misstatement.

Pietermaritzburg

30 November 2023

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

2022/2023 ACTION PLAN:

No.	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
1	**License commission is overstated**	During the audit of revenue from non-exchange transactions, it was identified that the municipality accounted for license commission from the department for 13 months/transactions instead of 12 months/transactions thus recognizing revenue not yet accrued to it during this reporting period of R119 000. This results in an overstatement of revenue from exchange transactions and receivables from exchange transactions by R119 000.	Management did not implement controls over daily and monthly processing and reconciling of transactions to ensure that revenue due to it is accounted for.	Management should consider reconciling the department's account and to make the necessary adjustments. Management should provide the auditor's with the proposed journal with supporting evidence before making adjustments in the annual financial statements.	**No**	**No**	BTO / DCFO	**21/11/ 2023**	Resolved
2	Construction contracts non-compliance	During the audit of revenue from non-exchange transactions, government grants and subsidies, it was identified that the municipality has recognised revenue and expenses and disclosed a prior period error relating to the INEP grant of R6 081 715 (R6 956	Management did not ensure adequate reviews of the annual financial statements and did not prepare accurate and complete financial statements that are in compliance with the	Management should consider adjusting the annual financial statements to align to the applicable accounting framework.	No	No	BTO/ B&R M	21/11/ 2023	Resolved

		522) and housing grant of R15 560 737 (R42 821 509) as construction contracts, however, the following issues were identified. (a) The revenue and expenditure is recognised as government grants and subsidies in terms of GRAP 23 and contracted services instead of contract revenue and contract costs using GRAP 11; (b) The municipality has disclosed the contract revenue and costs using GRAP 23 instead of GRAP 11 and ; (c) The municipality has omitted to disclose the accounting policy relating to construction contracts as per GRAP 11 in the notes to the annual financial statements.	applicable accounting framework.						
3	Long outstanding housing and inventory debtors not considered for impairment or write-off	During the audit of receivables from exchange transactions, it was identified that the housing debtors of R101 775 (2022: R103 275) and inventory debtors of R258 509 (2022: R258 509) have remained long outstanding with little/no movement in the current and previous years, however, the municipality has not considered any impairment or the write-off of these debtors as per the required accounting framework and the municipality's policies.	Management did not prepare regular, accurate and complete financial statements that are supported and evidenced by relevant information in compliance with the accounting framework and its policies.	Management should consider reconciling the department's account and to make the necessary adjustments.	No	No	BTO/ DCFO	21/11/ 2023	The amount R 101 775.00 relates to a project called self-help as indicated by the auditors. These debtors do not meet the principles of write off as stipulated in our Bad debt policy. The municipality conducted

									numerous engagements with the customers through our rates payers' meetings and public participation meetings. These properties have not been transferred to the debtors pending the payment of the outstanding amount as per the agreements between them and municipality. This debt could not be written off as the credit and debt processes are still underway and have not been identified as irrecoverable. There is communication between our debt collectors and the debtor to

									recover the outstanding monies.
4	**Receivables from exchange transactions disclosure non-compliance**	During the audit of receivables from exchange transactions, note 5 amounting to R8 791 094 (2022: R 5 917 511) in the annual financial statements, it was identified that the municipality did not disclose an analysis of the age of the financial assets that are past due at the end of the reporting year but not impaired as required by the accounting framework. This results in a non-disclosure and non-compliance with the applicable accounting framework.	Management did not prepare accurate and complete financial statements that are in compliance with the accounting framework.	Management should consider adjusting the disclosure note to align to the applicable accounting framework.	**No**	**No**	BTO/DCFO	**21/11/2023**	Resolved
5	**Work in progress with no movement not assessed for impairment.**	The GOLF COURSE ELECTRIFICATION project had no movement in the current year however no evidence was provided that they were assessed for impairment	Management did not adequately review the WIP register to ensure that all projects with indicators of impairment were considered for impairment	Management should strengthen review of the WIP register and ensure that all projects with indicators of impairment are considered for impairment.	**No**	**No**	BTO/AM	**21/11/2023**	Impairment testing was performed to assets that had impairment indicators. Golf Course Electrification did not show any impairment indicator. There are

									measures that were put in place to protect the asset from possible risks i.e. there is a security guard employed by the sub-contractor (Splender Electrical) who is safe guarding the infrastructure until site is handed over back to municipality. The non movement of the project is from challenges experienced by a contractor in sourcing the required minisub station that is to the specification of Eskom.

									Eskom did not wanting to take over the infrastructure while this is not resolved. There matter has subsequently been resolved in 2023.
6	**Cash flow statement misstatements**	Operating activities - it was identified that the Sale of goods and rendering of services rates and fines - these should be classified as separate line item called taxation.	The Municipality did not perform an adequate review of the financial statements to confirm disclosures are accurate and made in accordance with GRAP standards. The internal audit and audit committee did not perform an adequate review of the financial statements prior to it being submitted for audit to confirm disclosures are accurate and made in accordance with GRAP standards.	The Municipality should make the necessary corrections to the financial statements to confirm its accuracy and adherence to the GRAP standards. All amendments should be appropriately substantiated against supporting evidence and provided to the auditors for validation purposes.	**No**	**No**	BTO/CFO	**21/11/2023**	Resolved
7	**Construction of new gravel roads not reported in the annual performance report**	During the physical verifications, it was determined that a new gravel access road was constructed using the internal team following the request on of the community. The gravel access road was not reported in the annual performance report	The accounting officer did not adequately monitor the achievement of the audit action plan to ensure prior period findings relating to the reliability of reported performance	The PMS Manager and the Head of Technical Services should improve the review of the reported actual performance against its supporting documentation to confirm that it is reliable, prior to submission for	**No**	**No**	MM/PMS Manager & IPD	**21/11/2023**	Resolved

		resulting in the misstatement.	information is addressed in a timely manner. The PMS manager and Head of Technical Services did not adequately review the reported performance against the actual supporting evidence to ensure that the reported information is that it is reliable before submission to audit.	inclusion in the annual performance report. The PMS Manager in consultation with the Head of Technical Services should investigate the discrepancies and make the necessary corrections to the annual performance report. The revised report with the necessary supporting evidence should be presented to the auditors for validation purposes.					
8	"1.	Housing grant – accounting treatment"	During the audit of government grants and subsidies, note 23, it was identified that the municipality recognised revenue of R15 560 737 (2022: R 42 821 509) relating to the grant received from the Department of Human Settlement (Department) under GRAP 11/23, however, through inspection of a number of agreements provided by the Municipality, it was identified that in certain instances, the municipality is a project manager for the Department and therefore based on the terms, conditions, roles and responsibilities, the municipality should have recognised an agent-principal arrangement using GRAP 109.	Management did not read, analyse agreements holistically and in combination in order to properly understand their substance and to determine the appropriate accounting. There were in adequate reviews to ensure that the financial statements were prepared in terms of the applicable standard.	Management should identity and consider all binding arrangements, read and analyse them holistically and in combination in order to properly understand their substance and to determine the appropriate accounting. The Municipality should consider accounting for the principal-agent arrangements in accordance with GRAP 109, which includes complying with the recognition, measurement,	No	No	BTO/ B&R M	21/11/2023

					presentation and disclosure requirements.				
9	**Note 49. Events after the reporting date**	During the audit of Events after reporting date, it was noted that the event presented under note 49 in the Annual Financial Statements for the year ended 30 June 2023 as event after reporting was incorrectly classified and presented as the event does not meet the definition per GRAP 14. The conditions of events were known by the client before reporting date as at 30 June 2023 and the amount was recognized as Receivables already and revenue after reporting date of 30 June 2023.	The accounting officer did not adequately review the Annual Financial Statements disclosure before issue and that GRAP 14 definition is satisfied.	Management should improve the review of the disclosure relating to Events after the reporting date. The disclosed Events after the reporting date note 49 should be adjusted as GRAP 14 not is met.	**No**	**No**	BTO/DCFO	**21/11/2023**	Resolved
10	Unauthorised expenditure is incomplete	During the audit of unauthorised expenditure, it was identified that the following overspending of the total amount in the municipality's approved budget was not recognised and disclosed as unauthorised expenditure: Contracted Services -14 824 279,00 & Debt Impairment -7 810 875,00. This results in understatement of unauthorised expenditure and non-compliance with the MFMA.	Management did not ensure adequate disclosure of unauthorised expenditure in contravention of the applicable legislation.	Management should consider full disclosure of all instances of unauthorised expenditure supported by an accurate and complete schedule in terms of the applicable legislation.	No	No	BTO/ B&RM	21/11/2023	"The Debtors Impairment is a non-cash item, there is no outflow of cash, thus this is not an over expenditure. Non-cash items were added back to ensure that the total budget is funded.
11	**Unauthorised expenditure non-compliance**	During the audit of expenditure management, it was identified that reasonable steps were not taken to prevent unauthorised expenditure amounting to R12 229 165, as disclosed in note 39 to the annual financial statements, in contravention of section 62(1) (d) of the	Management did not ensure compliance with the applicable legislation.	Management should ensure initial and adjusted budget takes into consideration all transactions including non-cash items.	**No**	**No**	BTO/ B&RM	**21/11/2023**	The unauthorised expenditure amounting to R12 229 165, as disclosed in note 39 to the annual financial

		MFMA. This results in non-compliance with the applicable legislation							statements relates to impairment of assets. Impairment indicators were identified during the conditional assessment that was done at year end. Further processes are to be carried out inline with section 32 of the MFMA to ensure that proper processes are carried. Impairment is a non-cash item, there is no outflow of cash, thus this is not an over expenditure. Non-cash items were added back to ensure that the total budget is funded.

APPENDIX A – REPORT OF THE MUNICIPAL AUDIT & PERFOMANCE AUDITCOMMITTEE 2023/24

UBUHLEBEZWE MUNICIPALITY

AUDIT AND PERFORMANCE AUDIT COMMITTEE REPORT TO COUNCIL

NOVEMBER 2024

2023/2024 – 2024/2025 FY

AUDIT AND PERFORMANCE AUDIT COMMITTEE REPORT TO COUNCIL
UBUHLEBEZWE MUNICIPALITY
25 JULY 2024
2023/2024 FINANCIAL YEAR

REFERENCE

Dr. VM. Magaqa, Chairperson. Email: vuma.magaqa@kznhealth.gov.za. Mobile number: 083 457 1232

The Audit and Performance Audit Committee (APAC) is pleased to present its quarterly reports for the 2023/2024 and 2024/2025 (quarter1) financial years. This report follows the requirements of the Municipal Finance Management Act.

- Meeting attendance of the current APAC members is set out in the report.
- Details of fees paid to the committee members will appear in the annual financial statements

Audit and Performance Audit Committee 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 Quarter one (1) of the financial year 2023/2024 the Committee met on 14 July to review terms of reference for Committee and Internal Audit Activity and Internal Audit Plan.

The Committee met to review the Annual Financial Statements, Annual Performance Report, Terms of Reference, Internal Audit Plan and other reports on projects completed.

An Audit Steering Committee (ASC) chaired by the Interim Chairperson of the Committee was established to ensure that AFS and APR were reviewed before submission to AG. Chairperson of Risk Management Committee had a standing invite to ASC meetings.

The members of the Committee were invited to sit on Audit Steering Committee Ms Teams meetings held on Fridays with office of the Auditor General South Africa (AGSA).

Members	Capacity	Meetings held	Attended	Comments
Mr. T.W. Tsabo	Chairperson	5	3	Resigned o 18 February 2024
Dr. V. Magaqa	Member	5	5	Appointed Interim Chairperson on: 28 March 2024 17 May 2024
Mr. A. Zungu	Member	5	5	Serving as a member
Mrs. P. Ndlovu	Member	5	3	Resigned on 18 December 2023
Mr. JM Mtshali	Member	5	2	Appointed to serves as a member on 01 March 2024

** There were two (2) vacancies due to resignations in quarter 2 and quarter 3.
** Special meetings were held on 14 July 2023 and 28 August 2023.

Meetings held during quarter 1 and 2 of 2024/2025 Financial Year

Members	Capacity	Meetings held	Attended	Comments
Dr. V. Magaqa	Interim Chairperson	2	2	
Mr. A. Zungu	Member	2	2	
Mr. JM Mtshali	Member	2	2	
Mr. EN Sithole	Member	1	1	Mr. Sithole was appointed by Council on 19 September 2024.

****All APAC vacancies have been filled.**

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. EFFECTIVENESS OF INTERNAL CONTROLS

The Committee has considered the work performed by the Internal Audit on a quarterly basis. The Committee believes that there can be great improvement in internal controls in the areas of financial statements, performance reporting and compliance with legislation if internal audit findings are addressed and the recommendations are implemented.

In line with section 62 (c) (ii) of the MFMA, the Committee is concerned that in certain instances reported by the Internal Audit Activity in the two quarters have not been fully addressed but there is a room for improvement. Management has given assurance that the effective corrective action will be implemented in respect of all internal control weaknesses and the Committee will monitor these going forward.

The Committee has provided oversight on the system of internal controls within the Municipality, compliance with laws and regulations and reviewed the effectiveness if the internal controls through the work performed by Internal Audit. At each meeting, the Committee reviewed Internal Audit reports presented to it, raised concerns were noted and management was held accountable to resolve outstanding issues through the Audit and Performance Audit Committee meeting progress report feedback mechanism. The Committee is confident that the municipality will achieve great results through implementation of controls and improved risk management activities.

It has been observed that management has taken into cognisance risk management activities and compliance with legislation, this has been confirmed by assessment of adequacy and effectiveness of controls.

Identified issued raised on reviewed reports were partially addressed and are in progress:

2.1 Review of adequacy and effectiveness of internal controls.

APAC meetings were held on the following to discuss reports tabled by Internal Audit unit and also to evaluate the adequacy and effectiveness of controls within the municipality:

- 28 March 2024
- 17 May 2024
- 28 August 2024
- 15 November 2024

2023/2024

2024/2025 FY

Deficiencies identified were discussed with Management and implementation plans with dates were agreed upon.

The resignation of the two (2) Committee members has affected the requirements of the quorum and has led to delays in sitting. Despite the faced challenges the Committee managed to comply with the requirements of the act and sit for the quarter 3 of the previous financial year.

The Committee has assessed the controls as **Satisfactory** (there is room for improvement). Due to challenges noted within Contract Management and results of reviews made during the audit of loss control (Investigation and Insurance Claims), as well as Management of Leases, the Committee suggested that the Municipality should consider appointing internally an official with Legal Background.

The Committee commended the actions taken by the management to conduct Land Audit to address the challenges identified relating to land ownership and leases.

The Committee is concerned about the issues raised in relation to the audit of project and contract management as these issues may have impact on service delivery and funding. There were also concerns on issues identified during the audit of performance information and this may have impact on Municipal Governance.

The table below highlights the issues identified and presented to the Audit and Performance Audit Committee during the previous financial year and current financial year:

No.	Issue Raised	Recommendations and Comments
	Review of IDP and SDBIP compared to Budget	
1.	Outdated Information documented on the Strategic Plan (IDP).	This has been addressed and the IDP was updated with current and accurate information
2.	Inconsistency between IDP and SDBIP.	This has been addressed by management. IDP, SDBIP were aligned to municipal Budget
3.	Inconsistency between performance indicator, performance target and unit of measure.	This has been addressed the SDBIP was updated.
Physical Verification of Employees - EPWP		
	Review of Asset Management	
4.	Inadequacies noted on the acquisition of fixed assets.	The audit was concluded during quarter 4 just before the submission of the annual financial statements, therefore the Committee suggested that the Internal Audit unit should work with management to ensure that all findings identified are addressed before the external audit commences. It was suggested that all parties should to ensure there is non-recurrence of the findings.
5.	Discrepancies noted on the invoices.	
6.	Inadequacies were noted on maintenance of fixed asset register.	
7.	Discrepancies noted when physical asset verification were conducted.	
8.	Inadequacies noted on asset impairment.	
9.	No asset disposal has been conducted for this period.	
	Review of Revenue Enhancement Strategies	
10.	**The Municipality does not have Consolidated Revenue Enhancement Strategy:** It was discovered that the municipality does not have a consolidated Revenue Enhancement Strategy. The strategy developed is not inclusive of other sources of revenue and identified strategies to ensure success of the Strategy. It was further noted that in the existing strategy the municipality did not identify nor include revenue enhancement quick wins projects.	The Committee suggested that management should develop a consolidated Revenue Enhancement Strategy and it should be aligned to the overall municipal strategy. Identify key focus areas in revenue enhancement effort, and also identify quick wins projects.
11.	**Misalignment between revenue collection reports and their respective votes:** It was identified that revenue collected from approval of building plan could not be traced to	It was suggested that management should perform proper records check to confirm that amounts are correct and in agreement. Quarterly collection reports be shared with affected directorates.

	its vote as per financial system. Some of the revenue generated is not reflected on the votes.	Reconciliations performed should be signed off.
12.	**Revenue streams identified are not increasing the municipality's revenue base.** 1. It was discovered that payments received from the Lease Agreement Register are not as per the contractual agreement and therefore do not comply with terms and conditions of the lease agreement. 2. There were lessees who breached of contract due to non-payment of rent. 3. To confirm the completeness of the sale of municipal land process, verification of the transfer of ownership was conducted and we discovered that some of the disposed municipal land is still registered under the municipal name.	The Committee suggested that management should ensure that terms and conditions of lease agreements are adhered to, clearly outline payment terms, including amounts, due dates, any milestones triggering payments and payment methods. That Termination and Breach clause is clearly document, include provisions for contract termination and the process involved and define the consequences of a breach of contract and the remedies available. Ensure that termination and breach clause is implemented to avoid unnecessary costs. That Management should involve legal professionals in the drafting and review process to ensure the contract's enforceability and compliance with applicable laws.
13.	**Recognition of revenue from contract that is under litigation.** It was noted that the municipality is receiving revenue from a lessee who is under litigation. The rental amount received was reported under rental income and reported as such under Corporate Servies lease agreement report.	The Committee suggested that management should keep the monies received from the lessee and disclose them separately. Management should involve legal professionals in the drafting and review process to ensure the contract's enforceability and compliance with applicable laws.
Review of Stakeholder Management Processes and Relations		
14.	**No policy, Framework, Strategy and Terms of Reference on Stakeholder Management and Relations** It was noted that there is no policy or strategy or framework and/ or terms of references that governs the stakeholder's management and relations within the Municipality. There is no guide in the development of terms of reference to business units with established terms of references.	The Committee suggested that the Accounting Officer should develop an internal policy or framework or strategy, align it with the relevant legislation and municipality strategic goals and objectives and determine if it promotes inclusivity, participation and transparency.

	Inadequacies noted on compliance with legislation (Municipal Systems Act and Municipal Structures Act). Though there is an Audit Committee appointed by Council, the municipality did not meet the requirements of section 17(4) there is/are no advisory committees establish by municipal council to advise the council on any matter within the Council's competence. The Act further requires that when appointing the members of such a committee, gender representativity must be taken into account.	The Committee suggested that the Accounting Officer should: • ensure that policy, strategy and terms of references are developed, implemented and monitored. • ensure employees follow procedures and communicate municipality policy and procedures. • ensure that they maintain transparency when handling public issues and report back to the community
15.	**Inadequacies were noted on communication channels.** Tt was noted that there were no mechanisms and procedures established on reporting back to communities. It was noted that there no trail on activities implemented regarding addressing complaints and suggestions received as well as disseminating feedback to communities. It was further identified that there were no established effective communication channels whether for communicating with external stakeholders or internal (interdepartmental) stakeholders (this include communication of projects to Traditional Leaders to avoid dispute on issues of materials to be used). It is not documented on whose responsibility is to communicate information to external and internal stakeholders and how responses should be communicated.	The Committee suggested that Accounting Officer should: • Develop clear communication channels to interact and engage with stakeholders, to understand their concerns (develop stakeholder matrix on how information should be disseminated). • Establish communication methods such as communication charts to show when to meet with certain stakeholders, their preferred method of communication and their contact information. • Providing regular updates to all stakeholders ensures everyone is aware of the process and any important changes. • These should be reviewed and assessed to ensure that communication is effective, timely, clear, transparent and consistent
16.	**No mechanisms to incorporate stakeholders' inputs.** It was noted that there are no mechanisms to incorporate stakeholders' inputs, needs, and concerns as well as influential decisions made by local communities. The municipality did not invite representatives of identified groups to strategic engagement in order to source the views of the groups.	Accounting Officer should: • Get stakeholders involved in the decision-making process. • Ensure that stakeholders are classified for contemplating relationships with regards to involvement. • Categorize stakeholders by interest and influence using s mapping chart to manage how, where and when you should communicate with them.

	The stakeholders' input will assist the municipality in grouping or classifying its stakeholders and determine engagement processes to be followed.	• Be inclusive by ensuring that you include all your stakeholders when creating municipality engagement plan. • Make engagement simple to those who have no access to online communication, websites or capabilities to offer feedback through forums and survey, such as, set up focus group meetings and carry outdoor-to-door surveys for elderly people.
Report on evaluating effectiveness, efficiency and compliance of leave management system		
17	**Accumulating leave balances:** The municipality has adopted electronic leave management system ESS. It was noted that leave categories such as sick and special leave are accumulating at the end of three-year cycle and at the end of financial year. Employees should have 80 days sick leave for a three-year period and 15 days of special leave in a year. This requires monitoring of leave captured and reconciliation by responsible personnel.	The Committee suggested that: • Management should ensure that there is reviewal of leave balances at the end of each cycle. • Management should establish effective monitoring practices for the leave management system, ensuring accurate results and a streamlined process for both employees and the organization. • Implement a reliable leave management software or system that automates the process and reduces the chances of errors.
18.	**Leave not captured on the system:** A comparison was made between leave transaction report from the system and manual leave book during the period when system was not working to confirm that all manual transactions have been captured. It was identified that there were manual transactions that were not captured into the system.	The Committee suggested that: • Management should ensure that monthly leave reconciliations are prepared and reviewed. • HR employees should conduct regular quality checks to help identify and rectify errors promptly. • HR employees to have proper training on leave management processes and to exercise diligence when capturing leave data into the system.
	Discrepancies in the recording of leave applications: Incorrect leave days were captured into the system when processing manual leave days. Leave days captured are either less than requested days or more.	The Committee recommended that: • Management should ensure that monthly leave reconciliations are prepared and reviewed. • HR employees should conduct regular quality checks to help identify and rectify errors promptly. • HR employees to have proper training on leave management processes and to exercise diligence when capturing leave data into the system.
19	**Unprocessed/ unapproved leave applications on the system:**	The Committee recommended that:

	Leave transaction report was reviewed, and it was noted that there was a significant number of leave application that not approved or processed or may be declined from the system. For annual leaves not processed this may have financial impact.	Management should ensure that policy is updated and is specific on approval timelines on the system, (leave be approved or declined on time). Management should approve or decline leave applications on time to fosters a culture of accountability. HR Manager should develop procedures on monitoring leave application on the system to confirm that no leave application has exceeded approval timelines.
20	**Poor record keeping:** It was noted that required attachments were not properly kept on files after capturing leave and could not be found from the leave book. It was further noted that HR officials could not access, or review attachments uploaded into the system during leave application process for accuracy.	The Committee recommended that: Management should pay close attention to any specified attachments or supporting documents, ensuring that they are included when employees submit leave applications. Management should enhance controls relating to management records.
21	**Attendance registers are not maintained, and employees do not sign the register:** Attendance registers are used to record of time worked, officials from each department are required to signed attendance register. BTO section staff do not sign register and if the HR section was conduction reconciliations it would be possible to identify the gap.	The Committee suggested that: Management should establish clear attendance policies, communicate them effectively to employees, and enforce them consistently to ensure compliance with legislation. Attendance registers should be signed by employees and be monitored by both unit managers and officials from the Human Resources unit.
	Review of ICT General Controls	
22	**Outdated ICT Strategy** The municipality has the strategy document in place this document was developed in 2019 and covers a period up to July 2023. While strategy initiatives are still tracked and reviewed periodically by the IT Steering Committee, the document itself has not been updated or version controlled since its initial creation, five years ago.	The Committee suggested that management should implement a formal process for periodic update, version control, and implementation tracking of the ICT strategy document, aligned with the IT Steering Committee's review cycle. The document update should incorporate the committee's recommendations, changes in the technology landscape, emerging trends, and the municipality's evolving business requirements.
23	**Lack of Detailed Service Level Agreements** The SLA between the municipality and server host service provider "Man TK IT Solutions" (service provider offering data centre live hosting	The Committee suggested that management should implement processes to continuously monitor the service provider's performance against the agreed-upon service level commitments and establish regular reporting

	and DR services) did not specify detailed service level commitments for various key services such as uptime guarantees, response times, resolution times, and performance metrics. This deficiency in the contract represents a potential risk, as it may lead to inadequate service delivery, unmet expectations, and difficulties in measuring and monitoring the service provider's performance effectively.	mechanisms to track compliance and address any deviations. In addition, establish a regular cadence (e.g., annually or bi-annually) to review and update the SLA, ensuring that it remains relevant and aligned with the municipality's evolving needs and industry best practices.
24	**Insufficient Technical Documentation for Server Migration** Based on the review of the server migration project, it was noted that the technical documentation during the process was lacking or inadequate, what was lacking includes system architecture diagrams and implementation builds that depict the various components, their interconnections, and the overall structure of the existing system	Management should establish a process to maintain up-to-date system architecture diagrams, and other relevant technical documentation. The technical documentation should be maintained as a living repository to support future system changes and enhancements.
25	**Lack of IT Staff Succession Planning:** It was noted that municipality does not have a formal succession plan in place for key IT personnel. The absence of a succession plan poses a risk to the continuity of IT operations and the effective delivery of IT services in the event of unexpected departures of critical IT personnel.	It was suggested that should mitigate the risks associated with a lack of succession planning, management should develop and implement a comprehensive IT staff succession plan. This should include the following actions: - Capacitate the IT function accordingly, as per the approved organisational structure. - Identify critical IT roles and positions that are essential for the continuity of IT operations and services. - Assess the skills, knowledge, and experience required for each critical role and identify potential successors within the organization. - Develop and implement a knowledge transfer program to facilitate the sharing of institutional knowledge and expertise between current and potential successors.
26	**Lack of Internal Service Level Agreements** The municipality lacks internal Service Level Agreements (SLAs) that define the specific	It was suggested that management should engage with user departments to document their specific service level requirements, expectations, and priorities regarding the services provided by the

	service levels, performance metrics, and commitments (related to provision of IT services), between the IT department and the various user departments.	IT department. Based on the gathered requirements, management should then work collaboratively with user departments to develop and negotiate internal SLAs that clearly define service level commitments, responsibilities, and performance metrics.
27	**Ineffective User Termination Procedures** The termination notification process from Human Resources (HR) to the IT department is inconsistent. In several instances, the IT department was notified of employee terminations by the terminated employees themselves, rather than receiving formal notification from HR. In addition, the municipality does not have a universal termination form or checklist to ensure consistency in revoking all types of access and recovering various assets (e.g. IT equipment, access tags, door keys) from terminated employees across different departments.	It was suggested that management should establish a formal termination procedure that requires HR to promptly notify all relevant departments (IT, Facilities, Security, etc.) about employee terminations, including details of the employee's access rights and assigned assets. In addition, management should also develop a universal termination form or checklist to be used across all departments, ensuring consistency in revoking access (e.g., system, physical, facilities) and recovering all assigned assets from terminated employees.
Review of Project and Contract Management Unit		
28	**Municipal Maintenance Plan has not been developed and adopted by Council:** During the audit we noted that the municipality does not have a maintenance plan in place. The municipality has not adopted the proactive maintenance approach and did not prioritize its maintenance activities effectively.	The Committee suggested that: • Developing Maintenance plan is an essential step in managing and preserving the municipality's infrastructure effectively. • Management should develop a maintenance plan based on a conditional assessment report that will allow prioritization of maintenance activities, adoption of proactive approach, optimal allocation of resources, planning for long-term financial needs, and enhance public safety and satisfaction. • Management should ensure that maintenance plan is approved by Council before the start of the financial year or budget cycle during which the maintenance activities will take place. • Having a system to file document online to access anywhere should any personnel leave the institution information is not lost/ or the pc crashes.
29	**Projects delays resulting to projects not completed on time:** **Issue 1**	The Committee the Accounting Officer should:

	It was noted that there were delays which occurred resulting in projects not completed on the estimated completion date. It was noted that the municipality did not impose penalties for services not performed at the stipulated date. **Issue 2** It was further noted that delays occurred during the construction of Little Flower and Fairview Road resulted from compliance matters. The municipality awarded and appointed service provider without complying with Environmental Regulations. According to the letter of extension submitted by the contractor, the municipality appointed the contractor and handed over the contraction site on 12 April 2023 whilst the environmental impact assessment process was pending. The contractor was granted environmental authorization on 10 August 2023, that is more than 90 days after the award.	• Ensure that the municipality complies with the requirement of General Conditions of Contract. • Ensure that time extension procedures are monitored by appropriate officials to avoid delays in the completion of projects. • Conduct performance management of service providers and submit to SCM for monitoring.
30	**Lack of Minimizing Variation Orders and Over-Expenditure in Infrastructure Projects** It was noted that there were significant variation orders approved or over-expenditure incurred during project implementation. Therefore, it could not be confirmed whether the Management designed and implemented proper strategies during the initial planning and design phase of construction projects to ensure they were comprehensive and well-executed. Even though variation orders have a minimum approval requirement, management should develop strategies to minimise the occurrence of variation orders and budget excess	The Committee suggested that: • Management should ensure that there is thorough Planning and Design to help minimize the need for subsequent variations and changes during the construction phase. • Management should draft clear and detailed construction contracts that outline the scope of work, timelines, and procedures for managing changes or variations. • Management should implement strict change control processes that require thorough review, approval, and documentation of any variation orders. • There should be regular progress monitoring of construction projects to assist in identification of any potential issues or areas where variations may be needed. • Management should ensure that there is proper documentation, change management processes, and effective communication among stakeholders are essential to manage variation orders efficiently and minimize their potential negative impacts on infrastructure projects.

31	**Poor Record Keeping** It was noted that there were significant variation orders approved, or over-expenditure incurred during project implementation. Therefore, it could not be confirmed whether the Management designed and implemented proper strategies during the initial planning and design phase of construction projects to ensure they were comprehensive and well-executed. Even though variation orders have a minimum approval requirement, management should develop strategies to minimise the occurrence of variation orders and budget excess	The Committee suggested that management should ensure that project information should be safeguarded and filed to avoid dispute and to serve as proof of the project's progress monitoring.

2.2 Implementation of recommendations from previously raised findings

The Committee recommended that the management action plans agreed upon and recommendations made should be followed up monthly and be reported on quarterly meeting.

Standard 2500 – Monitoring Progress requires that Internal Audit Activity must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

Progress has been made by Management on implementation of agreed action plans.

3. INFORMATION SYSTEMS

An audit on Review of IT Applications Controls and Data Migration processes was conducted and presented to the Committee on 17 May 2024 and on 15 November 2024 a report on Review of Application Controls was presented. The objective of the audit was to provide assurance that IT controls are effective and adequate. The municipality has changed its server host therefore, there was migration of data from old to new host hence the review of processes engaged.

It has been noted that the municipality has embraced 4IR, it has introduced systems such as leave management system (ESS), PMS system, Risk Management system, GIS and building plan system.

The audit of leave management system has confirmed that the system has minor glitches and without proper follow up there might be non-compliance and result to financial implications.

Further review of other systems a report was presented to the APAC and management, this review included Vulnerability Assessment. Systems audited were as follows:

- SAGE (financial system)
- Risk Management System
- Performance Management System

Findings related to the above are listed below:

No.	Identified finding	Status
1.	Incomplete Capture of Key Supplier Information	This has not been finalised yet. Management has liaised with the system vendor to address the finding.
2.	Lack of Documented Standard Operating Procedures (SOPs).	This has not been finalised yet. Management has liaised with the system vendor to develop SOPs to ensure consistency between business processes and system workflows.
3.	Inadequate Automation and System Limitations	This has not been finalised yet. It has been shared with the system vendor and is being attended.
4.	Non-Compliance with IT Security Password Policy	This has been finalised or addressed.

4. 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.

The terms of reference of both Audit and Performance Audit Committee and Internal Audit were reviewed, approved and presented to the Council on 19 September 2024. The Internal Audit Plan for 2024/2025 financial year was reviewed and approved by the Committee on 28 August 2024 and presented to Council on 19 September 2024. APAC and Management inputs were taken into consideration.

5. RISK MANAGEMENT

The Audit and Performance Audit Committee is responsible for the oversight of the Risk Management Function. According to the Risk Management Framework the risk management reports should be presented to the Risk Management Committee, Audit and Performance Audit Committee and EXCO. In terms of the Charter the Committee is required to meet four times a year.

Moreover, Chairperson of Risk Management Committee has standing invite to APAC, it is believed that increased reporting between the two oversight structures will strengthen playing of oversight role. Risk Management Committee membership consist of Directors (senior managers), extended to all managers, and led by an independent Chairperson.

Risk Management Committee (RMC) meetings were held as follows:

- 24 January 2024
- 25 April 2024
- 24 July 2024
- 25 October 2024

2023/2024 FY

2024/2025 FY

RMC meetings were held on the following dates report and discuss the following:

- risk management monitoring plan,
- departmental risk performance and
- achievement of risk management implementation plan

Senior Managers are presenting their risk mitigating plans in all risk activities and this assist in accountability and risk owning as well as embedding risk management in their daily operations.

Materialised risks were reported as constant resignation by employees.

No vacancies in the Risk Management & Compliance unit during the reporting period.

6. PERFORMANCE MANAGEMENT

Part of the responsibilities of the Audit and Performance Audit Committee include the review of the Performance Management. Currently APAC has in terms of the performance of the Municipality reviewed Audit of Performance Information reports (quarterly PMS reports). The Committee noted and raised concerns on non-submission of supporting documents (POEs) and incomplete and inaccuracy of information submitted and reported. It was noted that management did not respond to findings raised as there were no management comments on quarter 3 and 4 of previous year as well as quarter 1 of the current financial year.

The Committee reviewed Annual Performance Report (APR) before it was submitted to the AGSA for audit purposes.

APAC emphasized the importance of credibility of information recorded, that for actual information reported there should be supporting evidence to confirm validity, accuracy and completeness. That supporting evidence should be valid, accurate and complete; and there should be explanation for variance.

Furthermore, the Committee emphasized the impact of submitting non-credible information on year-end audit and its influence on service delivery.

7. LEADERSHIP AND GOVERNANCE

The attendance of Audit and Performance Audit Committee meetings by Senior Management has contributed to more effective discussion of issues raised in reports and will furthermore assist in addressing problem areas as and when they are identified.

8. INDEPENDENCE STATEMENT

The Internal Audit activities were conducted in accordance with the approved Risk Based Internal Audit Plan and guided by the Internal Audit Charter. In terms of the legislation and APAC charter the APAC has the responsibility to monitor the performance of the Internal Audit Activity.

9. CONCLUSIONS

In conclusion, progress has been made in addressing performance management at a senior management level. Effectively addressing those findings of Internal Audit assurance reports will have a meaning impact on the reported control environment within the Municipality.

Senior management should promote a culture in which administrative controls are constantly improved upon and where evidence of accountability and consequence management remains a key focus.

The Chairperson of Committee has not yet been appointed, hence there is an interim Chairperson. The Committee acknowledges the efforts of the Council in trying to recruit and appoint Committee Chairperson.

Signed off



Dr. VM Magaqa

Interim APAC Chairperson

APPENDIX – DISCLOSURES OF FINANCIAL INTERESTS

Disclosures of Financial Interests		
Period 1 July 2023 to 30 June 2024		
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 ME Mkhize	None
Director: Social Development	Ms NC Mohau	None
Director: Corporate Services	Ms S Adams	None
Director: IPD	Mr P Gwala	None
Chief Financial Officer	Ms SY Sityata	None

VOLUME II
ANNUAL FINANCIAL STATEMENTS 2023/24



UBUHLEBEZWE LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

General Information

Legal form of entity	The Municipality's operations are governed by the Local Government Municipal structures Act ,Act 117 of 1998 ,the Local Government Municipal Systems Act ,Act 32 of 2000 ,The Local Governmenr Municipal Finance Management Act ,Act 56 of 2003 and other various Acts and regulations.
Nature of business and principal activities	The Activities of the Municipality include Planning , Land ,Economic and Environmental development ,Levying of rates and provision of general service to the community, The municipality is also involved in dermarcation and grading of Land.
Mayoral committee	
Mayor	Cllr E Ngubo (Mayor)
	Cllr ZL Miya (Deputy Mayor)
	Cllr SMN Chiya (Speaker)
Councillors	Cllr CN Ntabeni
	Cllr GJ Ngcongo
	Cllr MC Nkontwana (Council Whip)
	Cllr BR Zulu
	Cllr N.C. Ngcongo
	Cllr LSN Mbhele
	Cllr T.J. Mzolweni
	Cllr S. Mbatha
	Cllr T.L. Mahlaba
	Cllr T.A. Ngcongo
	Cllr B.P. Nzimande
	Cllr BP Zuma
	Cllr L.W. Nyala
	Cllr Z.P. Shange
	Cllr M.S.Ngubo
	Cllr H.V. Msomi
	Cllr BP Zuma
	Cllr N.H. Zaca
	Cllr S.C. Jali
	Cllr S.B.M. Chiya
	Cllr L.A. Zondi
	Cllr Z.M.Ngidi
	Cllr M.E. MKhize
	Cllr. F.Z. Mhlongo
Grading of local authority	Grade 3 (KZN 434)
Accounting Officer	Mlungisi Eleutheruis Mkhize
Chief Finance Officer (CFO)	Siyasanga Yolani Sityata
Business address	29 Margaret Street Ixopo 3276
Postal address	P.O. Box 132 Ixopo 3276

General Information

Bankers	NEDBANK
Auditors	Auditor General (S.A) Registered Auditors
Municipality Name Change	UBuhlebezwe Municipality was Promulgated on 12 September 2023 for the name change from UBuhlebezwe Local Municipality to Johannes Phumani Phungula Local Municipality.

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Abbreviations used:

MIG	Municipal Infrastructure Grant
FMG	Finance Management Grant
GRAP	Generally Recognised Accounting Practice
PAYE	Pay As You Earn
Cllr	Councilor
INEP	Integrated National Electrification Programme
MFMA	Municipal Finance Management Act
mSCOA	Municipal Standard Chart of Accounts
UIF	Unemployment Insurance Fund
VAT	Value Added Tax
SALGA	South African Local Government Association
SDL	Skills Development Levy
MPRA	Municipal Property Rates Act
EPWP	Expanded Public Works Programme
Stats SA	Statistics South Africa
LED	Local Economic Development
LGSETA	Local Government Sector Education Training Authority

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 will be 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 30 June 2025 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

I also certify that salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office as disclosed in the Annual Financial Statements below are within the upper limits of the framework envisaged in Section 219 of the Constitution, read in conjunction with the Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act

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

ME Mkhize
Accounting Officer

Statement of Financial Position as at 30 June 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Inventories	3	5 894 377	5 713 234
Receivables from exchange transactions	4	13 014 757	13 929 989
Receivables from Non-Exchange Transactions	5	35 497 025	20 315 037
Cash and cash equivalents	6	202 422 031	181 054 949
		256 828 190	**221 013 209**
Non-Current Assets			
Investment property	7	28 922 942	26 898 294
Property ,Plant and Equipment	8	354 096 200	333 345 890
Intangible assets	9	3 280 192	3 414 816
Heritage assets	10	4 808 819	4 808 819
		391 108 153	**368 467 819**
Total Assets		**647 936 343**	**589 481 028**
Liabilities			
Current Liabilities			
Payables from exchange transactions	11	23 095 769	22 724 909
Unspent conditional grants and receipts	12	100 000	5 258 921
Provision for Long Service - Short Term Portion	39	337 678	407 739
		23 533 447	**28 391 569**
Non-Current Liabilities			
Employee Service Obligation - Medical Aid	13	7 655 000	5 315 000
Provisions for Long Service - Long Term Portion	39	4 016 322	2 903 261
		11 671 322	**8 218 261**
Total Liabilities		**35 204 769**	**36 609 830**
Net Assets		**612 731 574**	**552 871 198**
Reserves			
Housing Development Fund	16	373 787	373 787
Accumulated surplus		612 357 787	552 497 411
Total Net Assets		**612 731 574**	**552 871 198**

* See Note 51

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	15	3 385 649	3 236 591
Rental of facilities and equipment	17	2 991 053	2 896 809
Interest on Overdue Accounts	20	815 513	-
Agency Services	41	1 310 185	1 208 640
Licences and permits	42	3 377 307	2 662 856
Construction Revenue	43	19 011 304	6 081 715
Other income	18	3 123 220	1 304 879
Interest received - investment	19	19 799 827	14 673 136
Total revenue from exchange transactions		**53 814 058**	**32 064 626**
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	21	51 941 289	23 611 101
Interest on Overdue Accounts	20	8 123 906	-
Transfer revenue			
Government grants & subsidies	22	193 404 367	169 781 635
Donation Received	23	-	1 500
Fines, Penalties and Forfeits	24	847 550	820 600
Property Transfer - STATS SA	25	-	4 119 640
LGSETA		92 362	183 133
Lollipop - Receipts		464 244	229 970
Total revenue from non-exchange transactions		**254 873 718**	**198 747 579**
Total revenue	14	**308 687 776**	**230 812 205**
Expenditure			
Employee related costs	26	(93 999 832)	(83 367 857)
Remuneration of councillors	27	(11 816 290)	(11 233 077)
Depreciation and amortisation	29	(28 764 913)	(29 271 922)
Transfers and Subsidies Expense	28	(2 072 043)	(2 497 256)
Operating Leases	31	(555 411)	(939 304)
Debt Impairment	32	(18 292 617)	(9 576 644)
Bad debts written off	34	(1 813 325)	-
Inventory Consumed	33	(1 486 834)	(1 368 521)
Interest Paid	35	(3 078)	(6 405)
Contracted services	36	(27 469 241)	(20 961 310)
Construction Contract Cost	37	(19 011 304)	(6 081 715)
Impairment Loss / Reversal of impairment	30	(3 553 535)	(12 145 245)
Operational Cost	38	(39 629 397)	(30 382 641)
Total expenditure		**(248 467 820)**	**(207 831 897)**
Operating surplus		**60 219 956**	**22 980 308**
Loss on disposal of assets and liabilities		(359 585)	(1 184 408)
Surplus for the year		**59 860 371**	**21 795 900**

* See Note 51

Statement of Changes in Net Assets

Figures in Rand	Housing Development Fund	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	373 787	528 455 754	528 829 541
Adjustments			
Prior year adjustments	-	2 245 757	2 245 757
Balance at 01 July 2022 as restated*	**373 787**	**530 701 511**	**531 075 298**
Changes in net assets			
Net income (losses) recognised directly in net assets	-	-	-
Surplus for 30 June 2023	-	21 795 900	21 795 900
Total recognised income and expenses for the year	-	21 795 900	21 795 900
Total changes	-	21 795 900	21 795 900
Restated* Balance at 01 July 2023	**373 787**	**552 497 416**	**552 871 203**
Changes in net assets			
Surplus for 30 June 2024	-	59 860 371	59 860 371
Total changes	-	59 860 371	59 860 371
Balance at 30 June 2024	**373 787**	**612 357 787**	**612 731 574**
Note(s)	16		

* See Note 51

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Taxation		40 705 096	18 213 747
Sale of goods and services		12 042 310	12 060 436
Grants		188 802 052	169 846 104
Interest income		27 339 334	13 388 906
		268 888 792	213 509 193
Payments			
Employee costs		(102 427 324)	(98 278 337)
Suppliers		(87 656 782)	(60 688 361)
Operating Leases		(3 078)	(6 405)
Transfers and Subsidies		(2 072 043)	(2 497 257)
Other cash item		-	345 175
		(192 159 227)	(161 125 185)
Net cash flows from operating activities	45	**76 729 565**	**52 384 008**
Cash flows from investing activities			
Purchase of property ,plant and equipment	8	(55 103 680)	(36 386 130)
Proceeds from sale of property ,plant and equipment	8	44 997	278 254
Purchase of other intangible assets	9	(303 800)	(372 859)
Net cash flows from investing activities		**(55 362 483)**	**(36 480 735)**
Net increase/(decrease) in cash and cash equivalents		**21 367 082**	**15 903 273**
Cash and cash equivalents at the beginning of the year		181 054 949	165 151 676
Cash and cash equivalents at the end of the year	6	**202 422 031**	**181 054 949**

* See Note 51

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	3 506 893	479 477	**3 986 370**	3 385 649	**(600 721)**	-15%(a)
Rental of facilities and equipment	1 859 000	578 701	**2 437 701**	2 991 053	**553 352**	23%(b)
Interest on overdue accounts	-	911 916	**911 916**	815 513	**(96 403)**	-11%(c)
Agency services	1 300 000	-	**1 300 000**	1 310 185	**10 185**	1%
Licences and permits	2 452 100	940 100	**3 392 200**	3 377 307	**(14 893)**	0%
Construction Revenue	-	21 683 000	**21 683 000**	19 011 304	**(2 671 696)**	-15% (d)
Other income	1 243 250	529 566	**1 772 816**	3 123 220	**1 350 404**	74%(e)
Interest received - investment	12 500 000	7 000 000	**19 500 000**	19 799 827	**299 827**	2 %
Total revenue from exchange transactions	**22 861 243**	**32 122 760**	**54 984 003**	**53 814 058**	**(1 169 945)**	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	52 763 951	(278 159)	**52 485 792**	51 941 289	**(544 503)**	-1%
Interest on overdue accounts	110 000	7 978 084	**8 088 084**	8 123 906	**35 822**	0%
Transfer revenue						
Government grants & subsidies	191 832 000	1 536 366	**193 368 366**	193 404 367	**36 001**	0%
Fines, Penalties and Forfeits	870 810	1	**870 811**	847 550	**(23 261)**	-3%
LGSETA	150 000	-	**150 000**	92 362	**(57 638)**	-38%(f)
Lollipop - Receipt	-	-	**-**	464 244	**464 244**	100 % (g)
Total revenue from non-exchange transactions	**245 726 761**	**9 236 292**	**254 963 053**	**254 873 718**	**(89 335)**	
Total revenue	**268 588 004**	**41 359 052**	**309 947 056**	**308 687 776**	**(1 259 280)**	
Expenditure						
Employee Related Cost	(94 410 179)	(118 018)	**(94 528 197)**	(93 999 832)	**528 365**	-1%
Remuneration of councillors	(10 959 521)	(455 996)	**(11 415 517)**	(11 816 290)	**(400 773)**	4%
Depreciation and amortisation	(32 000 000)	-	**(32 000 000)**	(28 764 913)	**3 235 087**	-10%(h)
Transfers and Subsidies	(9 826 230)	6 661 140	**(3 165 090)**	(2 072 043)	**1 093 047**	-35% (i)
Operating Lease	(559 992)	-	**(559 992)**	(555 411)	**4 581**	-1%
Debt Impairment	(1 700 000)	(8 955 000)	**(10 655 000)**	(18 292 617)	**(7 637 617)**	69 %(j)
Bad debts written off	(2 378 155)	-	**(2 378 155)**	(1 813 325)	**564 830**	-24%(k)
Inventory Consumed	(1 535 479)	1 641	**(1 533 838)**	(1 486 834)	**47 004**	-3%
Interest Paid	(5 000)	3 000	**(2 000)**	(3 078)	**(1 078)**	52%(l)
Contracted Services	(25 446 914)	(1 216 630)	**(26 663 544)**	(27 469 241)	**(805 697)**	3%
Construction Contract Cost	-	(19 011 311)	**(19 011 311)**	(19 011 304)	**7**	0%
Impairment Loss / Reversal of Impairment	(4 000 000)	-	**(4 000 000)**	(3 553 535)	**446 465**	-11%(m)
Operational Cost	(30 758 789)	(9 955 034)	**(40 713 823)**	(39 629 397)	**1 084 426**	3%)
Total expenditure	**(213 580 259)**	**(33 046 208)**	**(246 626 467)**	**(248 467 820)**	**(1 841 353)**	
Operating surplus	**55 007 745**	**8 312 844**	**63 320 589**	**60 219 956**	**(3 100 633)**	
Loss on disposal of assets and liabilities	-	-	**-**	(359 585)	**(359 585)**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Surplus before taxation	**55 007 745**	**8 312 844**	**63 320 589**	**59 860 371**	**(3 460 218)**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**55 007 745**	**8 312 844**	**63 320 589**	**59 860 371**	**(3 460 218)**	

(a) Service Charges

Service charges were budgeted as per the valuation roll, however there were changes in some of the categories which had a downward effect on the overall anticipated projections.

(b) Rental of facilities

The increase in rental was due to the rental income escalation on properties.

c) Interest on Overdue Accounts

Interest on overdue accounts billed is less than the anticipated budget due to payments and write-off processed as a result of debt amnesty.

(d) Construction Revenue

The difference is due to budget that was VAT inclusive and actual is VAT exclusive as per GRAP 11.

(e) Other Income

This is due to the revenue that was received from Auction sales.

(f) LGSETA

The difference is due to the decrease on the number of trainings that was conducted by the municipality

(h) Depreciation

Depreciation is based on an estimated useful lives and revised remaining useful lives of assets. There were assets that were impaired last financial year which had an impact on a decrease of current year depreciation.

(i)Transfers and Subsidies - Expense

Difference between actuals and budget is due to the number of approved indigents that was below the anticipated budgeted amount.

(j) Debt Impairment

Variance on debt impairment is 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. The municipality had a debt amnesty in place and anticipated an improved collection.

(k) Bad Debt Written Off

The difference between budget and actuals is due to Debt Amnesty. There is slow response from Debtors who are applying for debt amnesty which resulted to the municipality extending application period.

(l) Interest Paid

Interest paid on outstanding accounts was incurred due to statements which were received late from Eskom.

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

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

(m) Impairment Loss

Impairment provision is based on an estimate based on the condition of assets through conditional assessment and verification, the amount disclosed is as a result of that exercise performed by the experts which was not provided for.

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Position						
Assets						
Current Assets						
Inventories	3 944 000	1 991 000	**5 935 000**	5 894 377	**(40 623)**	0,6%
Receivables from exchange transactions	11 370 000	(5 427 000)	**5 943 000**	13 014 757	**7 071 757**	118% (a)
VAT receivable	19 247 000	5 414 000	**24 661 000**	-	**(24 661 000)**	100% (b)
Receivables from non-exchange revenue	32 272 000	12 443 000	**44 715 000**	35 497 025	**(9 217 975)**	21%(c)
Other Current Assets	-	1 631 000	**1 631 000**	-	**(1 631 000)**	100%
Cash and cash equivalents	239 488 000	(43 193 000)	**196 295 000**	202 422 031	**6 127 031**	3%
	306 321 000	**(27 141 000)**	**279 180 000**	**256 828 190**	**(22 351 810)**	
Non-Current Assets						
Investment property	22 812 000	752 000	**23 564 000**	28 922 942	**5 358 942**	23%(d)
Property ,Plant and Equipment	358 668 000	1 271 000	**359 939 000**	354 096 200	**(5 842 800)**	2%
Intangible assets	3 285 000	(205 000)	**3 080 000**	3 280 192	**200 192**	5%
Heritage assets	4 809 000	-	**4 809 000**	4 808 819	**(181)**	
	389 574 000	**1 818 000**	**391 392 000**	**391 108 153**	**(283 847)**	
Total Assets	**695 895 000**	**(25 323 000)**	**670 572 000**	**647 936 343**	**(22 635 657)**	
Liabilities						
Current Liabilities						
Payables from exchange transactions	17 659 000	3 078 000	**20 737 000**	24 944 876	**4 207 876**	20%(e)
VAT payable	1 408 000	453 000	**1 861 000**	-	**(1 861 000)**	100%(f)
Unspent conditional grants and receipts	21 818 000	(21 210 000)	**608 000**	100 000	**(508 000)**	84%(g)
Provision for Long Service - Short Term Portion	-	-	**-**	337 678	**337 678**	100%(h)
	40 885 000	**(17 679 000)**	**23 206 000**	**25 382 554**	**2 176 554**	
Non-Current Liabilities						
Employee Service Obligation - Medical Aid	11 306 000	(5 991 000)	**5 315 000**	7 655 000	**2 340 000**	44%(h)
Provision for Long Service - Short Term Portion	-	3 311 000	**3 311 000**	4 016 322	**705 322**	21%(h)
	11 306 000	**(2 680 000)**	**8 626 000**	**11 671 322**	**3 045 322**	
Total Liabilities	**52 191 000**	**(20 359 000)**	**31 832 000**	**37 053 876**	**5 221 876**	
Net Assets	**643 704 000**	**(4 964 000)**	**638 740 000**	**610 882 467**	**(27 857 533)**	
Net Assets						
Net Assets Attributable to Owners of Controlling Entity						
Reserves						
Funds and Reserves	373 787	-	**373 787**	373 787	**-**	
Accumulated surplus	643 330 213	(4 964 000)	**638 366 213**	612 357 787	**(26 008 426)**	4%

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Total Net Assets	**643 704 000**	**(4 964 000)**	**638 740 000**	**612 731 574**	**(26 008 426)**	

(a) Receivables from Exchange transactions.
- This is due to the low collection on rental and waste management.

(b) VAT Receivables
VAT Receivables is disclosed under receivables from exchange transactions.

(c) Receivable from Non-Exchange transactions
We have collected more than what was anticipated.

(d) **Investment Properties**
This was due to the newly identified land portions that were not disclosed in the last financial year.

(e) Payables from Exchange transactions
This is due to accruals that was raised which also include bonus accrual that was not accounted for.

(f) VAT Payable
VAT Payable is disclosed under payables from exchange transactions.

(g) Unspent Conditional Grants
The municipality has surrendered the amount of R 507 555 Sangwaba Grant to Human Settlement.

(h) Non-Current Liabilities
These amounts are provided by the Actuaries, the municipality has just done the reasonable estimate based on the prior year projected figures.

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Cash Flow Statement						
Cash flows from Operating Activities						
Taxation Revenue	42 103 000	(9 234 000)	**32 869 000**	40 705 096	**7 836 096**	24% (a)
Sale of goods and services	11 463 000	2 858 000	**14 321 000**	12 042 310	**(2 278 690)**	16% (b)
Grants	213 695 000	3 295 000	**216 990 000**	188 802 052	**(28 187 948)**	13% (c)
Interest income	12 610 000	15 890 000	**28 500 000**	27 339 334	**(1 160 666)**	4%
	279 871 000	**12 809 000**	**292 680 000**	**268 888 792**	**(23 791 208)**	
Payments						
Suppliers and Employees	(192 462 000)	(10 481 000)	**(202 943 000)**	(190 084 106)	**12 858 894**	5%
Operating Leases	(5 000)	3 000	**(2 000)**	(3 078)	**(1 078)**	54% (d)
Transfers and Subsidies	(9 826 000)	6 661 000	**(3 165 000)**	(2 072 043)	**1 092 957**	35% (e)
	(202 293 000)	**(3 817 000)**	**(206 110 000)**	**(192 159 227)**	**13 950 773**	
Net cash flows from operating activities	**77 578 000**	**8 992 000**	**86 570 000**	**76 729 565**	**(9 840 435)**	
Cash flows from investing activities						
Payments - Capital Assets	(67 200 000)	(3 931 000)	**(71 131 000)**	(55 407 480)	**15 723 520**	22% (f)
Proceeds from sale of property ,plant and equipment	-	-	**-**	45 000	**45 000**	100% (g)
Net cash flows from investing activities	**(67 200 000)**	**(3 931 000)**	**(71 131 000)**	**(55 362 480)**	**15 768 520**	
Net increase/(decrease) in cash and cash equivalents	10 378 000	5 061 000	**15 439 000**	21 367 085	**5 928 085**	
Cash and cash equivalents at the beginning of the year	228 631 000	(47 575 000)	**181 056 000**	181 054 949	**(1 051)**	
Cash and cash equivalents at the end of the year	**239 009 000**	**(42 514 000)**	**196 495 000**	**202 422 034**	**5 927 034**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

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

(a) Taxation Revenue
This was due to the revenue collected more than what the municipality has anticipated on Property rates.

(b) Revenue from sale of Goods and services
This was due to revenue collected less than what the municipality has anticipated from sale of goods and services.

(c) Grants
This is due to INEP grant which was initially budgeted under grants but the actual collection is under construction revenue.

(d) Finance Cost
The expenditure for finance cost which is mostly interest on overdue accounts was more than what the municipality had anticipated.

(e) Transfers and Subsidies
This was due to the approved number of indigents that was below the anticipated budget.

(f) Capital Assets Payments
This was due to savings from the projects /contracts**.**

(h) Proceeds on Sale of Assets
Due to number of factors, the municipality did not budget for any proceeds on sale.

Significant Accounting Policies

Figures in Rand	Note(s)	2024	2023

1. Presentation Of Financial Statements

The 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 financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these financial statements, are disclosed below.

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.2 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.

1.3 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:

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

Trade receivables

The municipality assesses its trade receivables, 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 the assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill 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 goodwill 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 39 - Provisions.

Significant Accounting Policies

1.3 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 13.

Accounting by principals and agent

The municipality makes assessments on whether it is the principal or agent in principal-agent relationships;.

1.4 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.

Cost model

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 over the useful life of the property, which is as follows:

Item	Useful life
Property - land	indefinite
Property - buildings	25- 30 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.

Property interests held under operating leases are classified and accounted for as investment property in the following circumstances:

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:

Significant Accounting Policies

1.4 Investment property (continued)

The municipality separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements (see note 9).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the annual financial statements (see note 9).

1.5 Property ,Plant and Equipment

Property ,Plant and Equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property ,plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost of the item can be measured reliably.

Property ,Plant and Equipment is initially measured at cost.

The cost of an item of property ,plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

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

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

Costs include costs incurred initially to acquire or construct an item of property ,plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property ,plant and equipment, the carrying amount of the replaced part is derecognised.

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 except for where specific decision has been taken to revalue the amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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.

Significant Accounting Policies

1.5 Property ,Plant and Equipment (continued)

The useful lives of items of property ,plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Land	Straight-line	Infinite
Buildings	Straight-line	25-30
Specialised Vehicles	Straight-line	7-20
Plant and machinery	Straight-line	5-15
Furniture and fixtures	Straight-line	7-10
Motor vehicles	Straight-line	5-10
Office equipment	Straight-line	5-7
IT equipment	Straight-line	5-7
Infrastructure - Cemeteries	Straight-line	15-30
Infrastructure - Electricity	Straight-line	15-30
Infrastructure - Roads	Straight-line	10-50
Infrastructure - Solid Waste Disposal	Straight-line	10-55

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property ,plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

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 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.

Significant Accounting Policies

1.6 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.

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 9).

Significant Accounting Policies

1.6 Intangible assets (continued)

Intangible assets are derecognised:

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

1.7 Heritage assets

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

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

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

An inalienable item is an asset that a 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.

Significant Accounting Policies

1.8 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.

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.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A financial asset is:
- cash;
- a residual interest of another entity; or
- a contractual right to:
  - receive cash or another financial asset from another entity; or
  - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial liability is any liability that is a contractual obligation to:
- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

A financial asse**t** 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 unitised capital;
- 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.

Financial instruments at fair value comprise financial assets or financial liabilities that are:
- instruments held for trading. A financial instrument is held for trading if:
  - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
  - 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;
  - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
  - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Significant Accounting Policies

1.8 Financial instruments (continued)

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Trade and other receivables	Financial asset measured at amortised cost
Consumer debtors	Financial asset measured at amortised cost
Cash and Cash Equivalent	Financial asset measured at amortised cost

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Trade and other payables	Financial liability measured at amortised cost
Consumer Deposits	Financial liability measured at amortised cost

The municipality has the following types of residual interests (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Initial Recognition

The municipality 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 municipality recognises financial asset using trade date accounting.

Initial measurement of financial asset.

The municipality measure financial asset and financial liability initially at fair value (if subsequently measured at fair value).

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:
- Financial instruments at fair value.
- Financial instruments at amortised costs.

Gains and losses

A gain or loss arising from a change in the fair value of financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired,or through the amortisation process.

Impairment and collectability of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial asset measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly or by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Financial asset measure at cost

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at a fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Value Added Tax

The Municipality accounts for Value Added Tax (VAT) on Accrual basis.

1.9 Statutory VAT 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 a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

Subsequent measurement

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Value Added Tax

The municipality accounts for VAT on the accrual basis.

Significant Accounting Policies

1.10 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.

1.11 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 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.

1.12 Construction contracts and receivables

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Contractor is an entity that performs construction work pursuant to a construction contract.

Cost plus or cost based contract is a construction contract in which the contractor is reimbursed for allowable or otherwise defined costs and, in the case of a commercially based contract, an additional percentage of these costs or a fixed fee, if any.

Fixed price contract is a construction contract in which the contractor agrees to a fixed contract price, or a fixed rate per unit of output, which in some cases is subject to cost escalation clauses.

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or through the use of sub-contractors. The term “contractor” thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

1.12 Construction contracts and receivables (continued)

The entity assesses the terms and conditions of each contract concluded with customers to establish whether the contract is a construction contract or not. In assessing whether the contract is a construction contract, an entity considers whether it is a contractor.

Where the outcome of a construction contract can be estimated reliably, contract revenue and costs are recognised by reference to the stage of completion of the contract activity at the reporting date, as measured by .

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

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

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

1.13 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 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.

1.14 Impairment of non-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.

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).

Significant Accounting Policies

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

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.

1.15 Employee benefits

The Short term employee benefits such as the following, if expected to be settled wholly before twelve months after the end on the reporting period in which the employees render the related services (1) Paid Annual leave and paid sick leave (2) Other long term employee benefits ,such as the following : Sabbatical leave.

Recognition and Measurement.

All Short - term employee benefit when an employee has rendered services to an entity during a reporting period, The entity shall recognise the undiscounted amount of short-term employee benefit expected to be paid in exchange for the service.

Short-term employee benefits include items such as the following, if expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related services:

(a) wages, salaries and social security contributions;

(b) paid annual leave and paid sick leave;

(c) bonus, incentive and performance related payments; and

(d) non-monetary benefits such as medical care, housing, cars and free or subsidised goods or services for current employees.

As a liability (accrued expense) after deducting any amount already paid. If the amount already paid exceed the undiscounted amount of the benefits ,an entity shall recognise that excess as an asset (Prepaid Expense) to the extent that the prepayment will lead to ,for example ,a reduction in future payments or a cash refund.

Accumulating paid absences are those that are carried forward and can be used in future periods if the current period entitlement is not used in full. Accumulating paid absences may be either vesting (In order words, employees are entitled to a cash payment for unused entitlement on leaving the entity) or non-vesting (employees are not entitled to a cash payment for unused entitlement on leaving). An obligation arises as employees render services that increases their entitlement to future paid absences. The obligation exists and is recognised, even if the paid absences are non-vesting, although the possibility that employees may leave before they use an accumulated non-vesting entitlement affects the measurement of that obligation.

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.

Significant Accounting Policies

1.15 Employee benefits (continued)

Defined Benefits 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.

1.16 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

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.

Significant Accounting Policies

1.16 Provisions and contingencies (continued)

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

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.

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

Provisions are reviewed at reporting date and the amount of a provision is the present value of the expenditure expected to be required to settle the obligation. When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the statement of financial performance as a finance cost as it occurs.

Contingent assets and contingent liabilities are recognised and disclosed in note 48.

1.17 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.

1.18 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm’s length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

The amount of revenue arising on a transaction which is statutory (non-contractual) in nature is usually measured by reference to the relevant legislation, regulation or similar means. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non-contractual) arrangement (see the accounting policy on Statutory Receivables).

Significant Accounting Policies

1.18 Revenue from exchange transactions (continued)

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by .

Interest, royalties and dividends

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

Dividends or similar distributions are recognised, in surplus or deficit, when the municipality's right to receive payment has been established.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

1.19 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Significant Accounting Policies

1.19 Revenue from non-exchange transactions (continued)

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.

Significant Accounting Policies

1.19 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.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The entity applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

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.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

1.20 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Significant Accounting Policies

1.20 Accounting by principals and agents (continued)

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal, or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Recognition

The municipality, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The municipality, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The municipality recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

1.21 Comparative figures

All municipalities were required to comply 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 the presentation.

1.22 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

Unauthorised expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

1.23 Fruitless and wasteful expenditure

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

Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

1.24 Irregular expenditure

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

Irregular expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

1.25 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.

Significant Accounting Policies

1.25 Segment information (continued)

Reportable segments are the actual segments which are reported on in the segment report.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

1.26 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 2023/07/01 to 2024/06/30.

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.

1.27 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 those family members who may be expected to influence, or be influenced by that person in their dealings with the municipality.

Significant Accounting Policies

1.27 Related parties (continued)

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.

1.28 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).

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

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	2024	2023

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The municipality has applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2024 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 103 - Heritage Assets		Impact is currently being assessed
• GRAP 1 (amended): Presentation of Financial Statements (Going Concern)		Impact is currently being assessed
• GRAP 104 (as revised): Financial Instruments		Impact is currently being assessed

3. Inventories

Consumable stores	474 956	293 813
Land Held for sale	5 419 421	5 419 421
	5 894 377	**5 713 234**
Carrying value of inventories carried at fair value less costs to sell	5 894 377	5 713 234

No Inventories that were pledged as security for liabilities during the current year.

Figures in Rand	2024	2023

4. Receivables from exchange transactions

Housing debtors	101 775	101 775
Accrued Interest	3 030 965	1 631 053
Licence Commission	73 412	75 471
Inventory Debtor	258 509	258 509
Prepaid Expenses	951 959	1 037 120
Less : Allowance for Impairment - Inventory Debtor	(258 509)	-
Less : Allowances for Impairment - Waste Management	(10 019 692)	(7 876 754)
Less - Allowances for Impairment - Rental	(1 074 854)	(2 502 164)
Consumer Debtors- Waste Management	15 867 501	11 578 794
Consumer Debtors - Rental	1 702 173	3 678 170
VAT Control Receivable - Due from SARS	(1 201 704)	(3 903 053)
Input VAT Accrual	3 583 222	9 851 068
	13 014 757	**13 929 989**

Basis of Impairment for receivables from exchange transactions

Receivables form exchange transaction are impaired using the following methodology;

- Exclude debtors with Credit Balances.
- Exclude debtors related to Government debt , Government entities and Government Parastatals.
- Exclude debtors relates to current, 30 days and 60 days accounts. -
Exclude Outstanding balances in all days but less than R15 000.
- Exclude debtors handed over to the attorneys, made payment arrangements and have made payment in the last 3 months.
- Compare cumulative impairment amount for the year against prior year to obtain current year movement.

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No receivables from exchange were pledge as security for liabilities.

None of the receivables from exchange have been renegotiated.
Housing Debtor: After exhausting all methods of trying to collect this amount, the council took a decision to write off this amount on 25 July 2024.

Trade and other receivables past due but not impaired

The ageing of amounts past due but not impaired is as follows		
More than 60 days past due	5 695 626	4 600 932

Trade and other receivables impaired

60 to 180 Days	2 188 765	985 544
Over 180 days	8 905 781	9 393 374

5. Receivables from non-exchange transactions

Gross balances		
Rates	96 289 300	64 483 612
Fines	5 782 745	4 994 625
	102 072 045	**69 478 237**
Less: Allowance for impairment		
Rates	(60 802 684)	(44 173 569)
Fines	(5 772 336)	(4 989 631)
	(66 575 020)	**(49 163 200)**

Figures in Rand	2024	2023

5. Receivables from non-exchange transactions (continued)

Net balance		
Rates	35 486 616	20 310 043
Fines	10 409	4 994
	35 497 025	**20 315 037**
Included in above is receivable from non- exchange transactions -Rates		
Current (0-30 days)	5 366 275	1 262 649
31-60 days	4 067 628	1 893 974
61-90 days	4 981 884	6 313 247
91-120 days	3 840 178	3 156 623
121-365 days	78 033 335	51 857 119
	96 289 300	**64 483 612**
Statutory receivables - Rates past due and impaired:		
61-90 days	2 450 944	4 734 935
91-120 days	3 357 248	2 367 467
121-365 days	54 994 492	50 689 416
	60 802 684	**57 791 818**
Statutory Receivables - Rates past due and not impaired:		
61-90 days	5 654 472	1 578 312
91-120 days	7 855 644	789 156
121-365 days	17 164 946	3 535 161
	30 675 062	**5 902 629**
Statutory Receivables - Fines	-	-
Current (120 - 365)	5 782 745	4 994 625
Total Receivables from non - exchange transactions	35 497 025	20 315 037
Reconciliation of allowance for impairment		
Rates	(60 802 709)	(44 173 567)
Fines	(5 772 311)	(4 989 633)
	(66 575 020)	**(49 163 200)**

Basis of Impairment for receivables from non-exchange transactions

Receivables form non exchange transaction are impaired using the following methodology;

- Exclude debtors with Credit Balances.
- Exclude debtors related to Government debt, Government entities and Government Parastatals.
- Exclude debtors relates to current, 30 days and 60 days accounts. -
Exclude Outstanding balances in all days but less than R15 000.
- Exclude debtors handed over to the attorneys, made payment arrangements and have made payment in the last 3 months.
- Compare cumulative impairment amount for the year against prior year to obtain current year movement.

No receivables from Non exchange were pledge as security for liabilities.

None of the receivables from Non exchange have been renegotiated.

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6. Cash and cash equivalents

Cash and cash equivalents consist of:

Figures in Rand	2024	2023

6. Cash and cash equivalents (continued)

Cash on hand	3 986	1 696
Bank balances	558 294	10 907 534
Short-term deposits	201 859 751	170 145 719
	202 422 031	**181 054 949**

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2024	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
1214909418 - Nedbank	543 833	6 750 471	17 786 668	558 257	6 759 780	17 811 928
52552416194 - FNB	-	-	1 054 227	-	-	1 054 220
62143895988 - FNB	326 104	311 031	295 638	326 104	311 031	295 638
62248166218 - FNB	842 172	787 991	750 264	842 172	787 991	750 264
62895356113 - FNB	115 407	107 982	102 718	115 407	107 982	102 718
62833993060 - FNB	34 137	31 483	29 563	34 137	31 483	29 563
7881076763 / 118 - Nedbank	4 910 895	10 072 600	2 742 309	4 910 892	10 072 600	2 742 306
7881076763 / 167 - Nedbank	-	-	26 000 000	-	-	26 000 000
7881076763 / 166 - Nedbank	-	-	20 697 152	-	-	20 697 152
7881076763/179 - Nedbank	13 326 103	-	-	13 326 103	-	-
7881076763/180 - Nedbank	19 756 514	-	-	19 756 514	-	-
068730276 - 001-Standard Bank	143 219	135 483	130 312	143 219	135 483	130 312
068730276 -008-Standard Bank	18 416	17 257	16 443	18 416	17 257	16 443
068730276 -034-Standard Bank	-	-	25 689 641	-	-	25 689 641
068730276 - 035-Standard Bank	-	-	20 256 795	-	-	20 256 795
068730276 - 036-Standard Bank	-	-	27 235 526	-	-	27 235 526
068730276-047-Standard Bank	22 881 859	20 886 116	-	22 881 859	20 886 116	-
068730276 - 050-Standard Bank	30 071 173	27 626 882	-	30 071 173	27 626 882	-
2080309987 - ABSA Bank	24 763 588	22 312 674	21 319 574	24 763 588	22 312 674	21 319 574
2080845799 -ABSA Bank	-	20 545 753	-	-	20 545 753	-
2081163724 - ABSA Bank	31 902 123	-	-	31 902 123	-	-
2081347417 - ABSA Bank	23 748 288	-	-	23 748 288	-	-
7620067890 - FNB	29 019 740	26 526 706	-	29 019 740	26 526 706	-
7881076763 / 174 - Nedbank	-	18 363 501	-	-	18 363 501	-
7881076763 / 175 - Nedbank	-	22 420 243	-	-	22 420 243	-
7881076763 / 162 - Nedbank	-	-	1 023 229	-	-	1 023 229
Total	**202 403 571**	**176 896 173**	**165 130 059**	**202 417 992**	**176 905 482**	**165 155 309**

7. Investment property

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	32 254 673	(3 331 731)	28 922 942	32 299 673	(5 401 379)	26 898 294

Reconciliation of investment property - 30 June 2024

	Opening balance	Disposals	Impairments	Depreciation	Total
Investment property	26 898 294	(45 000)	2 570 011	(500 363)	28 922 942

Reconciliation of investment property - 30 June 2023

	Opening balance	Additions	Impairments	Reversal of impairments	Prior Year Period Error	Total
Investment property	22 905 262	4 119 640	(2 681 050)	(621 058)	3 175 500	26 898 294

Fair value of investment properties	28 922 942	26 898 294

Repairs and Maintenance -Investment Property

Thusong Centre - R1,871,804.08

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

7. Investment property (continued)

Amounts recognised in surplus or deficit

Rental revenue from Investment property	2 991 053	2 896 809

None of the Investment Property that were pledge as security for liabilities.

None of the Investment Property that have been renegotiated.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality

Notes to the Annual Financial Statements

Figures in Rand

8. Property ,Plant and Equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	6 311 193	-	6 311 193	5 961 193	-	5 961 193
Buildings	79 721 646	(21 694 554)	58 027 092	78 407 509	(19 333 827)	59 073 682
Plant and machinery	24 070 487	(9 625 162)	14 445 325	22 966 774	(7 913 692)	15 053 082
Furniture and fixtures	6 998 733	(4 108 215)	2 890 518	6 516 544	(3 657 564)	2 858 980
Motor vehicles	17 348 523	(13 832 002)	3 516 521	16 023 028	(12 902 552)	3 120 476
IT equipment	8 247 056	(4 542 115)	3 704 941	7 692 316	(4 113 886)	3 578 430
Infrastructure	337 084 360	(226 003 305)	111 081 055	311 670 105	(198 076 551)	113 593 554
Community	261 034 565	(106 915 010)	154 119 555	229 787 671	(99 681 178)	130 106 493
Total	**740 816 563**	**(386 720 363)**	**354 096 200**	**679 025 140**	**(345 679 250)**	**333 345 890**

Notes to the Annual Financial Statements

Figures in Rand

8. Property ,Plant and Equipment (continued)

Reconciliation of property, plant and equipment - 30 June 2024

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Total
Land	5 961 193	350 000	-	-	-	6 311 193
Buildings	59 073 682	1 532 450	(40 558)	(2 538 482)	-	58 027 092
Plant and machinery	15 053 082	1 142 954	(6 587)	(1 744 124)	-	14 445 325
Furniture and fixtures	2 858 980	717 466	(41 212)	(644 716)	-	2 890 518
Motor vehicles	3 120 476	1 791 328	(85 338)	(1 309 945)	-	3 516 521
IT equipment	3 578 430	1 150 659	(45 982)	(978 166)	-	3 704 941
Infrastructure	113 593 554	15 402 920	-	(12 577 808)	(5 337 611)	111 081 055
Community	130 106 493	33 015 904	(94 911)	(8 121 985)	(785 946)	154 119 555
	333 345 890	**55 103 681**	**(314 588)**	**(27 915 226)**	**(6 123 557)**	**354 096 200**

Notes to the Annual Financial Statements

Figures in Rand

8. Property ,Plant and Equipment (continued)

Reconciliation of property, plant and equipment - 30 June 2023

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Prior Year Adjustment	Total
Land	4 461 193	1 500 000	-	-	-	-	5 961 193
Buildings	60 601 450	398 489	(7 430)	(1 914 045)	(4 782)	-	59 073 682
Plant and machinery	15 927 143	945 230	(74 870)	(1 744 421)	-	-	15 053 082
Furniture and fixtures	2 013 120	1 364 437	(36 398)	(482 179)	-	-	2 858 980
Motor vehicles	4 697 031	-	(231 415)	(1 345 140)	-	-	3 120 476
IT equipment	1 891 742	2 337 678	(62 534)	(588 456)	-	-	3 578 430
Infrastructure	119 588 388	7 651 808	(356 115)	(13 290 451)	(76)	-	113 593 554
Community	126 554 294	22 188 488	(390 008)	(8 511 429)	(9 459 412)	(275 440)	130 106 493
	335 734 361	**36 386 130**	**(1 158 770)**	**(27 876 121)**	**(9 464 270)**	**(275 440)**	**333 345 890**

Figures in Rand	2024	2023

8. Property ,Plant and Equipment (continued)

WIP Projects taking longer than expected to complete.

There were projects that had impairment indicators and were tested for impairment.

There are some projects under work in progress that are taking longer than planned to complete are as a result of challenges which have been experienced with the service providers. The municipality has taken all necessary remedial actions or corrective measures to ensure that the projects do get completed. 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.

No Property Plant and Equipment are Pledge as security.

Refer to Note 47 for the amount of contractual commitments for the acquisition of Property Plant and Equipment.

No contractual commitments for the acquisition, maintenance and restoration of heritage assets are in place at the moment.

The amount presented below is at carrying value.

1. Ithubalethu Roads.	1 179 451	-
2. Little Flower to Fairview Road	5 528 418	-

Reconciliation of Work-in-Progress - 30 June 2024

	Included within Infrastructure	Included within Community	Included within Buildings	Total
Opening balance	9 294 488	12 741 548	-	22 036 036
Additions/capital expenditure	15 024 914	33 015 903	1 091 908	49 132 725
Impairments	(1 742 797)	-	-	(1 742 797)
Transferred to completed items	(10 686 645)	(32 878 638)	(748 148)	(44 313 431)
	11 889 960	**12 878 813**	**343 760**	**25 112 533**

Reconciliation of Work-in-Progress 30 June 2023

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	8 867 322	3 602 419	33 363 045	45 832 786
Additions/capital expenditure	7 651 679	22 188 487	771 347	30 611 513
Transferred to completed items	(7 224 568)	(13 049 358)	(34 134 392)	(54 408 318)
	9 294 433	**12 741 548**	**-**	**22 035 981**

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		
Community Assets	161 341	236 376
Infrastructure Assets	4 425 878	326 738
Buildings	2 376 011	617 059
Motor Vehicle	1 044 242	998 638
Plant and Machinery	2 295 068	893 372
	10 302 540	**3 072 183**

9. Intangible assets

	2024			2023		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	6 618 141	(3 337 949)	3 280 192	6 314 341	(2 899 525)	3 414 816

Reconciliation of intangible assets - 30 June 2024

	Opening balance	Additions	Amortisation	Total
Computer software, other	3 414 816	303 800	(438 424)	3 280 192

Reconciliation of intangible assets - 30 June 2023

	Opening balance	Additions	Amortisation	Total
Computer software, other	3 903 471	372 859	(861 514)	3 414 816

10. Heritage assets

	2024			2023		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Heritage Assets	4 808 819	-	4 808 819	4 808 819	-	4 808 819

Reconciliation of heritage assets - 30 June 2024

	Opening balance	Total
Historical Monuments	4 808 819	4 808 819

Reconciliation of heritage assets 30 June 2023

	Opening balance	Total
Historical Monuments	4 808 819	4 808 819

11. Payables from exchange transactions

Trade payables	3 703 565	3 527 490
Unallocated Deposits	5 517	1 954
Refundable Deposits for Hire of Community Assets	71 001	-
Retention	6 773 234	7 215 868
Advanced Payments	2 087 357	2 383 940
Leave Pay Accrual	8 397 425	7 276 392
Bonus Accrual	1 854 905	1 849 107
Output VAT Accrual	801 741	975 790
Output VAT Accrual - Provision for doubtful debt impairment	(598 976)	(505 632)
	23 095 769	**22 724 909**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

12. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Small Town Rehabilitation Grant	-	2 796 255
Sangwaba Grant	-	507 555
Tittle Deeds Restoration Grant	100 000	100 000
LED Grant	-	1 855 111
	100 000	**5 258 921**

Movement during the year

Balance at the beginning of the year	5 258 921	607 555
Income recognition during the year	(5 158 921)	4 651 366
	100 000	**5 258 921**

The nature and extent of government grants recognised in the annual financial statements and an indication of other forms of government assistance from which the municipality has directly benefited.

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note 22 for reconciliation of grants from National/Provincial Government.

These amounts are invested in a ring-fenced investment until utilised.

13. Employee benefit obligations

Defined benefit plans - General information

Long Service Awards

Independent valuers, Zaq Finance Made Simple, carried out a statutory valuation as at 30 June 2024. The actuarial valuation determined that the retirement plan was in a sound financial position

Post Retirement Benefits 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 offers employees and continuation members (Pensioners) the opportunity of belonging to several medical aid schemes, the most of which offers a range of options pertaining to levels of cover. Upon retirement, an employee may continue membership of the medical aid scheme.
The Municipality has a policy to subsidise the medical aid contributions of permanently employed employees who go on retirement provided they are the members of the municipality accredited medical aid schemes. All existing continuation members (pensioners) will continue to receive Company contribution of 60 % and 40 % from the pension Fund depending on when they retire. The subsidy is subject to the maximum amount of R 5 277.38 as regulated by SALGA (per month per member for the period 1 July 2023 to 30 June 2024.)

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

13. Employee benefit obligations (continued)

Post Medical Aid benefits :The amounts recognised in the statement of financial position are as follows:

Carrying value		
Opening Balance	(5 315 000)	(11 306 498)
Current Interest Cost	(785 000)	(1 355 335)
Current Service Cost	(437 000)	(955 944)
Actuarial gains or losses over the financial year	(1 164 000)	8 261 777
Benefits paid	46 000	41 000
	(7 655 000)	**(5 315 000)**
Age		
20-24	16 %	16 %
25-29	12 %	12 %
30-34	10 %	10 %
35-39	8 %	8 %
40-44	6 %	6 %
45-49	4 %	4 %
50-54	2 %	2 %
60 +	1 %	1 %

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	5 315 000	11 306 498
Net expense recognised in the statement of financial performance	2 340 000	(5 991 498)
	7 655 000	**5 315 000**

Post Medical Aid Benefits: The amounts recognised in the Statement of Financial Performance were as follows:

Opening Balance	5 315 000	11 306 498
Current Interest Cost	785 000	1 355 335
Current Service Cost	437 000	955 944
Actuarial (Gains) Losses	1 164 000	(8 261 777)
Benefits Paid	(46 000)	(41 000)
	7 655 000	**5 315 000**

14. Revenue

Service charges	3 385 649	3 236 591
Rental of facilities and equipment	2 991 053	2 896 809
Interest on outstanding Debtors	815 513	-
Agency services	1 310 185	1 208 640
Licences and permits	3 377 307	2 662 856
Property Transfer - STATS SA	-	4 119 640
Construction Revenue	19 011 304	6 081 715
Other income - Miscellaneous	3 123 220	1 304 879
Interest received - investment	19 799 827	14 673 136
Property rates	51 941 289	23 611 101
Interest on Overdue Accounts	8 123 906	-
Government grants & subsidies	193 404 367	169 781 635
Donation Received	-	1 500
Fines, Penalties and Forfeits	847 550	820 600
LGSETA - Receipt	92 362	183 133
Lollipop - Receipt	464 244	229 970
	308 687 776	**230 812 205**

Figures in Rand	2024	2023

14. Revenue (continued)

The amount included in revenue arising from exchange of goods or services are as follows:		
Service charges	3 385 649	3 236 591
Construction contracts	19 011 304	6 081 715
Rental of facilities and equipment	2 991 053	2 896 809
Interest On Overdue Account	815 513	-
Agency services	1 310 185	1 208 640
Licences and permits	3 377 307	2 662 856
Other income - Miscellaneous	3 123 220	1 304 879
Interest received - investment	19 799 827	14 673 136
	53 814 058	**32 064 626**
The amount included in revenue arising from non-exchange transactions is as follows:		
Taxation revenue		
Property rates	51 941 289	23 611 101
Property Transfer - STATS SA	-	4 119 640
Interest On Overdue Accounts	8 123 906	-
Transfer revenue		
Government grants & subsidies	193 404 367	169 781 635
Donation Received	-	1 500
Fines, Penalties and Forfeits	847 550	820 600
LGSETA	92 362	183 133
Lollipop - Receipts	464 244	229 970
	254 873 718	**198 747 579**

15. Service charges

Refuse removal	3 319 838	3 175 173
Service Charge - Fire service	65 811	61 418
	3 385 649	**3 236 591**

16. Housing Development Fund

Loans extinguished by government 1 April 1998	373 787	373 787

17. Rental of facilities and equipment

Premises		
Hall hire	247 552	212 190
Rental of Buildings	2 743 501	2 684 619
	2 991 053	**2 896 809**

Included in the above rentals are operating lease rentals at straight-lined amounts of 2 896 809 for 30 June 2023: - as well as rentals of 2 991 053 for (30 June 2024: -.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

18. Other income

Rates Clearance	7 521	6 436
Insurance Refund	46 573	942 480
Tender Document	63 762	101 845
Other Revenue	2 647 015	144 556
Breakages and losses recovered	2 001	11 548
Photocopies and faxes	40 137	17 942
Revenue from sale of land	157 641	43 391
Building plans approval	132 367	10 547
Cemetery and burial fees	26 203	26 134
	3 123 220	**1 304 879**

19. Investment revenue

Interest revenue		
Short term Investment	19 799 827	14 673 136

20. Interest on overdue account

Interest on overdue account - Exchange Transactions	815 513	-
Interest on overdue account Non -Exchange Transactions	8 123 906	-
	8 939 419	**-**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

21. Property rates

Statutory Revenue

Residential	18 918 872	10 626 229
Commercial	13 322 124	3 536 645
State owned properties	13 117 036	9 094 444
Agricultural	5 881 349	48 510
Industrial	465 022	305 272
Vacant Land	236 886	-
	51 941 289	**23 611 100**

Valuations

Residential	1 315 434 000	618 364 390
Commercial	597 744 000	227 462 503
State Owned	610 704 000	440 602 000
Municipal Properties	122 991 700	66 376 003
Agriculture	2 255 240 892	1 543 931 964
Communal Land	-	83 252 701
Industrial	14 075 000	13 916 000
Public Service Infrastructure	624 000	220 000
Special Purpose / Place of Worship	36 320 000	14 785 000
Vacant Land	11 699 500	18 663 003
Mining	5 700 000	-
	4 970 533 092	**3 027 573 564**

Valuations on land and buildings are performed every 5 years. The last general valuation came into effect on 1 July 2023. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions. Rates are levied in 12 months equal instalments with the first being due at the end of July and the last instalment 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
Agriculture
Small Holdings (Agriculture)
Commercial
Industrial and
Communal

The new general valuation was implemented on 01 July 2023.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

22. Government grants & subsidies

Operating grants		
Equitable share	139 317 000	131 712 000
FMG Grant	1 950 000	1 950 001
Library Grant	1 235 001	1 235 000
EPWP Grant	7 394 000	2 245 000
	149 896 001	**137 142 001**
Capital grants		
MIG Grant	36 857 000	30 291 000
Small Town Rehabilitation Grant	2 796 255	2 203 745
LED Grant	3 855 111	144 889
	43 508 366	**32 639 634**
	193 404 367	**169 781 635**

Conditional and Unconditional

Conditional grants were utilised in accordance with the conditions of the grant. No funds were delayed or withheld. Included in the above are the following grants and subsidies received:

Conditional grants received	54 087 367	38 069 635
Unconditional grants received	139 317 000	131 712 000
	193 404 367	**169 781 635**

Equitable Share

Current-year receipts	139 317 000	131 712 000
Conditions met - transferred to revenue	(139 317 000)	(131 712 000)
	-	**-**

FMG Grant

Current-year receipts	1 950 000	1 950 000
Conditions met - transferred to revenue	(1 950 000)	(1 950 000)
	-	**-**

FMG was spent on payment of salaries for interns, MFMP training, acquisition of laptops for interns and paying the consultants that were contracted to Budget and Treasury office to assist the municipality with the implementation of financial management systems.

Library Grant

Current-year receipts	1 235 001	1 235 000
Conditions met - transferred to revenue	(1 235 001)	(1 235 000)
	-	**-**

Library grant was used for operational costs for managing the libraries under UBuhlebezwe Local Municipality.

Small Town Rehabilitation Grant

Balance unspent at beginning of year	2 796 255	5 000 000
Conditions met - transferred to revenue	(2 796 255)	(2 203 745)
	-	**2 796 255**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

22. Government grants & subsidies (continued)

Roll over for Small Town rehabilitation grant was used for Light Industrial Park.

Municipal Infrastructure Grant

Current-year receipts	36 857 000	30 291 000
Conditions met - transferred to revenue	(36 857 000)	(30 291 000)
	-	**-**

MIG was spent on the construction of roads, halls, taxi rank, creches and installation of high masts amongst other things.

Sangcwaba Grant

Balance unspent at beginning of year	507 555	507 555
Conditions met - transferred to revenue	(507 555)	-
	-	**507 555**

Roll Over Application for Sangwaba Grant was not approved by the department of Human Settlement and the Balance was returned back to the department.

EPWP Grant

Current-year receipts	7 394 000	2 245 000
Conditions met - transferred to revenue	(7 394 000)	(2 245 000)
	-	**-**

EPWP Grant was utilised for Stipend and tools.

Tittle Deeds Restoration Grant

Balance unspent at beginning of year	100 000	100 000

LED Grant

Balance unspent at beginning of year	1 855 111	-
Current-year receipts	2 000 000	2 000 000
Conditions met - transferred to revenue	(3 855 111)	(144 889)
	-	**1 855 111**

Local Economic Development Grant was utilised on IXopo and Highflats Market stalls.

23. Donations Received

Donation Received	-	1 500

24. Fines, Penalties and Forfeits

Law Enforcement Fines	847 550	820 600

25. Property Transfer - STATS SA

Property Transfer - STATS SA	-	4 119 640

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

26. Employee related costs

Basic	61 368 434	59 453 956
Bonus	4 983 598	6 917 743
Medical aid - company contributions	6 258 949	(2 350 276)
UIF	512 195	506 495
Other payroll levies	78 323	32 367
Leave pay	3 518 015	2 727 071
Pension	9 346 175	8 870 468
Travel, motor car, accommodation, subsistence and other allowances	2 526 106	2 431 650
Overtime payments	3 370 870	3 150 468
Long-service awards	1 450 739	1 141 233
Acting allowances	82 383	-
Housing benefits and allowances	156 763	117 365
Scarce Skills Allowance	206 610	195 619
Rural Allowance	140 672	173 699
	93 999 832	**83 367 858**

Remuneration of municipal manager

Annual Remuneration	1 084 361	991 464
Performance Bonuses	77 837	149 076
Contributions to UIF, Medical and Pension Funds	14 631	71 312
Other	90 287	148 486
	1 267 116	**1 360 338**

Remuneration of chief finance officer

Annual Remuneration	778 259	663 988
Travel Allowance	120 000	-
Performance Bonuses	76 690	65 205
Contributions to UIF, Medical and Pension Funds	12 385	78 893
Other	74 588	198 322
	1 061 922	**1 006 408**

Corporate and human resources (corporate services)

Annual Remuneration	391 560	740 197
Car Allowance	81 336	-
Performance Bonuses	68 167	65 205
Contributions to UIF, Medical and Pension Funds	7 918	107 683
Other	139 115	89 551
Acting Allowance	45 094	-
	733 190	**1 002 636**

Director Corporate services (Ms. Luswazi) resigned on November 2023 and the new director has resumed the post on the 04 June 2024.

Community and Social Services

Annual Remuneration	778 259	613 826
Travel Allowance	120 000	-
Performance Bonuses	68 169	77 272
Contributions to UIF, Medical and Pension Funds	11 700	144 160
Other	89 679	335 970
	1 067 807	**1 171 228**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

26. Employee related costs (continued)

Infrastructure, Planning and Development

Annual Remuneration	377 205	726 983
Car Allowance	95 000	-
Performance Bonuses	68 169	63 903
Contributions to UIF, Medical and Pension Funds	7 664	2 125
Other	71 639	-
Long Service	42 896	261 953
	662 573	**1 054 964**

The director has resigned in August 2023 and the new director has resumed the post on the 1 April 2024

27. Remuneration of councillors

Mayor	1 001 857	957 559
Deputy Mayor	810 768	775 642
EXCO Members	2 545 681	2 424 992
Speaker	809 827	773 304
Councillors	6 648 157	6 301 580
	11 816 290	**11 233 077**

In-kind benefits

The Executive Mayor, Deputy Executive Mayor, Speaker and Mayoral Committee Members are full-time. Mayor and Speaker are provided with an office and secretarial support at the cost of the Council.

The Mayor and the Deputy Mayor and speaker use of separate Council owned vehicles for official duties.

The Mayor has two full-time bodyguards. The Speaker has one full-time bodyguards.

The Executive Mayor has two full-time bodyguards.

Additional information

The salaries, allowance and benefits of councillors are within the upper limits of the framework envisaged in section 219 of the Constitution of South Africa.

The Salaries, allowances and benefits of political office bearers and councillors of the municipality whether financial or in kind , including a statement by the accounting officer whether or not those salaries, allowances and benefits are within the upper limits of the framework envisaged in section 219 of the constitution.

28. Grants and Subsidies Expense

Grants and Subsidies Expense	2 072 043	2 497 256

There was a reclassification from operational cost to transfers and subsidies of an amount of R2 497 256 and has been done as a result of the implementation of MSCAO AFS Specimen.

29. Depreciation and amortisation

Property ,Plant and Equipment	27 826 126	27 789 350
Investment property	500 363	621 058
Intangible assets	438 424	861 514
	28 764 913	**29 271 922**

Included above there is an amount of R87 030.35 for Plant used in the construction of Internal Projects.

Figures in Rand	2024	2023

30. Impairment loss

Property ,Plant and Equipment	(2 570 011)	2 681 050
Impairment - Municipal Building	-	4 782
Impairment - Roads	5 337 611	-
Impairment - Community Assets	785 936	9 459 412
	3 553 536	**12 145 244**

A conditional assessment was performed for all property plant and equipment items. Based on the assessment results, assets assessed to have a very poor conditions and not in use were impaired. Conditions considered during this assessment includes amongst others, the functionality of the assets as well as its physical status. Some infrastructure and community assets as well as office buildings have been impaired during the year.

31. Operating Leases

Operating Leases	555 411	939 304

There was a reclassification from operational cost to Operating Leases of an amount of R939 304 and has been done as a result of the implementation of MSCAO AFS Specimen.

32. Debt Impairment

Provision for Inventory Debtor	258 509	-
Provision For Traffic Fines	782 705	739 884
Provision For Bad Debts Receivables	17 251 403	8 836 758
	18 292 617	**9 576 642**

33. Inventory Consumed

Inventory Consumed	1 486 834	1 368 521

34. Bad Debt Written Off

Bad Debt Written Off	1 813 325	-

35. Interest Paid

Finance cost	3 078	6 405

36. Contracted services

Security Services	8 666 750	5 333 087
Legal Fees	705 925	2 814 661
Valuation Services	283 962	724 217
Repairs and Maintenance	6 156 444	3 038 955
Landfill Site Rental	1 036 696	490 117
Catering Services	700 295	589 890
Events Promoters	756 625	1 001 972
Consultants and professional fees	5 531 612	6 668 513
Pest Control and fumigation	207 648	30 296
Audit Committee Fees	3 423 284	269 602

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
36. Contracted services (continued)		
	27 469 241	**20 961 310**
37. Construction Contract Cost		
Contractors - Electricity / INEP	18 874 044	6 081 715
Retention	137 260	-
	19 011 304	**6 081 715**
38. Operational Costs		
mSCOA Implementation and System Development	1 321 000	1 425 129
Advertising	2 504 727	1 683 016
Auditors remuneration	2 562 689	3 004 560
Bank charges	329 485	423 191
Compensation Fund	482 318	429 253
Entertainment	146 729	79 113
Road Traffic Levies	4 233	5 493
Free Basic Services	-	117 400
Insurance	1 816 235	1 326 045
Parking Fees	133 639	129 884
Skills Development Levy	868 741	840 231
Specialised Computer Equipment	959 026	1 236 565
Fuel and oil	4 702 420	4 686 915
Postage, Printing and stationery	605 237	441 193
Trainings	1 156 811	883 075
Software Expenses	1 279 259	984 128
Ward Committees	1 646 445	1 495 945
Subscriptions and membership fees	1 127 892	1 053 923
EPWP Stipend	8 781 454	2 544 467
Travel - local	1 631 938	1 897 074
Water and Electricity	2 754 509	1 298 795
Uniforms / Protective Clothing	1 100 216	1 156 375
Communication Costs	2 303 264	2 191 665
Licences and Permits	186 232	414 624
Community Development Programme	1 224 898	634 582
	39 629 397	**30 382 641**

There was a reclassification from operational cost to the following items due to mSCOA Specimen:
(1) Transfers and subsidies of an amount of R2 497 256.
(2) Inventory Consumed of an amount of R1 368 52.
(3) Operating Leases of an amount of R 939 304.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

39. Provision for Long Service - Short Term Portion

Long Service Award - 30 June 2024

	Opening Balance	Additions	Total
Long term service award provision	2 903 261	1 113 061	4 016 322
Short term service award provision	407 739	(70 061)	337 678
	3 311 000	**1 043 000**	**4 354 000**

Reconciliation of provision for long service - short term portion - 30 June 2023

	Opening Balance	Total
Long term service award provision	2 244 275	2 903 261
Short term service award provision	601 736	407 739
	2 846 011	**3 311 000**

Provision for Long Service Awards has been reclassified between the short- term portion and the Long-term portion in the current financial year.

Long services award in the form of monetary value are payable after ten years of continuous service and every five years. The Valuation was performed in line with GRAP 25 Employee benefits by an Independent Actuaries and Consultants as at 30 June 2024.

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.

40. Councillors / Employees owing the municipality

Below are the staff members /Councillors who were in arrears for more than 90 days as at 30 June 2024 in terms on Section 214 1 (b) of the MFMA.

The Staff members disclosed below has entered into payment arrangement in terms of section 103 of the Municipal Systems Act.

Account Numbers	180 Days	150 Days	120 > Days	Total
1. 116 662	16 072	783	3 914	20 769
2. 169 763	50 198	1 715	8 547	60 460
3. 136 770	2 057	828	4 149	7 034
4. 185 926	12 862	6 247	7 641	26 750
5. 117 508	36 066	1 112	5 621	42 799
6. 117 625	15 092	524	531	16 147
7. 103 309	2 200	187	965	3 352
8. 142 562	21 395	242	242	21 879
	155 942	**11 638**	**31 610**	**199 190**

41. Agency Services

Licence Commission	1 310 185	1 208 640

The municipality receives revenue from the Department of Transport as commission for issuing motor vehicle licenses on it's behalf. The Municipality has accrued income of R 73,412 for the month of June 2024 disclosed in Note 4.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

42. Licences and permits

Drivers Licences	3 313 678	2 601 445
Market Porters / Hawkers Permits	63 629	61 411
	3 377 307	**2 662 856**

43. Construction Revenue

Construction Revenue	19 011 304	6 081 715

44. Unauthorised Expenditure

Opening balances as previously reported	20 040 040	83 920
Add: Unauthorised Expenditure - Current - Non Cash	7 404 759	19 956 120
Add: Unauthorised Expenditure - Current - Cash	2 489 764	-
Less: Unauthorised Written Off	(22 040 040)	-
	7 894 523	**20 040 040**

Unauthorised expenditure is derives from Debt impairment and Capital Asset.

45. Cash generated from operations

Surplus	59 860 371	21 795 900
Adjustments for:		
Depreciation and amortisation	28 764 913	29 271 922
Income from equity accounted investments	-	(4 119 642)
Impairment Loss	3 553 535	12 145 245
Debt impairment	18 292 617	9 576 643
Long Service Award	1 043 000	464 984
Post Retirement Benefits	2 340 000	(5 991 498)
Bad Debt Written Off	1 813 325	-
Loss on sale	359 585	879 408
Changes in working capital:		
Inventories	(181 143)	(276 221)
Receivables from exchange transactions	(2 651 265)	(2 829 643)
Receivables from non - exchange transaction	(15 181 986)	(12 194)
Provision for Impairment	(20 105 942)	(10 082 274)
Other Current Assets	-	345 159
Payables from exchange transactions	682 371	1 475 459
VAT	3 299 105	89 372
Unspent conditional grants and receipts	(5 158 921)	4 651 388
Payables From Non exchange transactions	-	(5 000 000)
	76 729 565	**52 384 008**

46. Financial instruments disclosure

Categories of financial instruments

30 June 2024

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	13 014 757	13 014 757
Cash and cash equivalents	202 422 031	202 422 031
	215 436 788	**215 436 788**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

46. Financial instruments disclosure (continued)

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	24 944 876	24 944 876

30 June 2023

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	13 929 989	13 929 989
Cash and cash equivalents	181 054 949	181 054 949
	194 984 938	**194 984 938**

Financial liabilities

	At amortised cost	Total
Trade and other payables from exchange transactions	22 724 909	22 724 909

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

47. Commitments

Authorised capital expenditure

Already contracted and provided for		
• Infrastructure	7 007 283	8 852 167
• Community Assets	16 868 017	3 500 503
• Prior Year Correction on Infrastructure Projects	-	289 797
• Prior Year Correction on Community Projects	-	602 457
	23 875 300	**13 244 924**
Already Contracted but not Provided for		
• Infrastructure	478 505	-
Total capital commitments		
Already contracted for but provided for	23 875 300	13 244 924
Already Contracted but not Provided for	478 505	-
	24 353 805	**13 244 924**

Authorised operational expenditure

Already contracted and provided for		
• Operating Expenditure	10 924 751	22 626 888
• Electrification	9 243 421	4 041 936
• Prior Year Adjustment of Electrification Projects	-	148 476
	20 168 172	**26 817 300**
Already contracted for but not provided for		
• Electrification	799 341	-
Total operational commitments		
Already contracted for but not provided for	20 168 172	26 817 300
Already Contracted for but not provided for	799 341	-
	20 967 513	**26 817 300**

Total commitments

Total commitments		
Authorised capital expenditure	24 353 805	13 244 924
Authorised operational expenditure	20 967 513	26 817 300
	45 321 318	**40 062 224**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

47. Commitments (continued)

This committed expenditure relates to property and will be financed by available bank facilities, retained surpluses and grants.

- Correction on infrastructure was as a result of additional studies for Little Flower to Fairview project which had not been accounted for in the previous financial year.
- Correction on INEP emanated from variation order for KwaNothi electrification that was not included in the previous financial year calculations.
- Correction on community assets relates to formula error that did not pull through correctly in the previous financial year under Ixopo Industrial Park, payment certificate number 7 was not included for Plain Hill hall under the previous year and highflats market stall's expenditure was erroneously included whereas there was not expenditure incurred in 2022/23 financial year.

Commitments Amounts disclosed are VAT Inclusive.

Operating leases - as lessee (expense)

Minimum lease payments due		
- within one year	456 393	1 016 070
- Prior Year Adjustment	-	(1 864)
	456 393	**1 014 206**

Operating Leases relates to the rental of photocopying machines which is on a long term contract.

Notes to the Annual Financial Statements

Figures in Rand

48. Contingent Liability

LEGAL MATTERS	REASONS/ BACKGROUND	UNDERTAKEN BY/ OTHER PARTY	CONTIGENT IIABILITY AMOUNT	CONTIGENT ASSETS AMOUNT
1. SZ Mntungwa & another v Ubuhlebezwe LM	Two former municipal Employees (PA to IPD Director and GA Office Cleaner) were dismissed in July as a result of an alleged misconduct where an internal disciplinary hearing there were found guilty, and sanction of disposal was imposed, Further Mntungwa and others Appealed the case at the labour court and the matter is still pending.	Mdledle Inc.	In the event that the Appellant becomes successful .there is anticipated contingent liability of and amount of R115 082.82 and R50 000 for Legal and disbursement cost.	
2. T Gumede V Ubuhlebezwe LM	This is a labour Court matter, an application for review of an arbitration award issued by the commissioner after an arbitration hearing was held at the bargaining council to confirm a dismissal of the application from his employment. The matter is still at pleading stage where evidence in a material form. T Gumede Appealed the case at the labour court and the matter is still pending.	Mdledle Inc.	In the event that the Appellant becomes successful .there is anticipated contingent liability of and amount of R361 ,408.71 and R80 000 for Legal and disbursement cost.	

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

49. Related parties

There were Related Party Transactions in the current financial year. The Two related party transactions were the municipalities councillors and S57 Employees as per GRAP 20.

Remuneration of management

Remuneration of Management

30 June 2024

	Basic salary	Bonuses and performance related payments	Travelling Allowances	Other benefits received	Total
Name					
Municipal Manager	1 084 361	77 837	-	104 918	1 267 116
Chief Financial Officer	778 259	76 690	120 000	86 973	1 061 922
Director Infrastructure, planning and development.	377 205	68 169	95 000	122 199	662 573
Director Community and Social Services	778 259	68 169	120 000	101 379	1 067 807
Director Corporate Services	391 560	67 169	81 336	193 125	733 190
	3 409 644	**358 034**	**416 336**	**608 594**	**4 792 608**

30 June 2023

	Basic salary	Bonuses and performance related payments	Other short-term employee benefits	Other benefits received	Total
Name					
Municipal Manager	991 464	149 076	71 312	148 486	1 360 338
Chief Financial Officer	663 988	65 205	78 893	198 322	1 006 408
Director Corporate Services	740 197	65 205	107 683	89 551	1 002 636
Director Community and Social Services	613 826	77 272	144 160	335 970	1 171 228
Director Infrastructure ,Planning and Development	726 983	63 903	2 125	261 953	1 054 964
	3 736 458	**420 661**	**404 173**	**1 034 282**	**5 595 574**

Councillors

30 June 2024

	Bonuses and performance related payments	Councillors Remuneration	Total
Councillors	358 034	11 816 290	11 816 290

30 June 2023

	Councillors Remuneration	Total
Councillors	11 233 077	11 233 077

Figures in Rand	2024	2023

49. Related parties (continued)

Councillors are paid standard amounts as per the upper limits of the framework envisaged in Section 219 of the Constitution, read in conjunction with the Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act. As a result, the disclosure of councillors remuneration per person was not considered material."

50. Change of Accounting estimation uncertainties and Adjustments

Property ,Plant and Equipment

The useful life of assets was changed as a result of different classes of assets that are still in use but fully depreciated or close to the end of their lifespan.

Assets Class	Previous estimate	Impact due to change in accounting estimate	Current estimate
IT Equipment	27 059	(9 776)	17 283
Furniture	29 818	(10 581)	19 237
Machinery	59 345	(23 464)	35 881
Transport	57 570	(17 766)	39 804
Infrastructure	1 115 847	(181 995)	933 852
Community	95 820	(24 184)	71 636
Other assets(Buildings)	3 497	(445)	3 052
Intangible	267 405	(102 183)	165 222
	1 656 361	**(370 394)**	**1 285 967**

51. Prior period errors

1. Bank charges that were erroneously classified in the previous year as Expenditure under bank charges instead of cash and cash equivalent. (reclassification)

2. Correction of License Commission relates to June 2023 accrual that was not raised in the previous financial year and reversal of previously raised accruals that were not reversed.

3.Correction Of Understated Depreciation for Motor Vehicles.

4. Correction of Overstated Community Assets relates to a hall that was duplicated.

5. Correction of understated Investment Property relates to newly identified land portions that were previously not accounted for.

6. Correction of Receivables from non-exchange transaction (Rates).

7. Apportionment of VAT portion on prior year Debt Impairment that was previously not accountant for.

8. Correction of Investment Property that was erroneously included under Investment Property but is privately owned.

9. Bonus Accrual relating to 13th cheque for staff member that was previously not provided for; but budgeted for.

Figures in Rand	2024	2023

51. Prior period errors (continued)

Statement of Financial Position	Amount Previously Reported	Adjustment	Total
1. Cash and Cash Equivalent	181 055 976	(1 027)	181 054 949
2. Receivables from Exchange transactions	8 671 603	75 551	8 747 154
2. Receivables from Exchange transactions	8 747 154	(765 180)	7 981 974
2. Accumulated Surplus	552 083 672	(765 180)	551 318 492
3. Property ,Plant and Equipment	333 622 179	(1 108)	333 621 071
4. Property ,Plant and Equipment	333 621 071	(275 181)	333 345 890
5. Investment Property	23 722 794	3 480 500	27 203 294
4. Accumulated Surplus	551 318 492	(275 181)	551 043 311
5. Accumulated Surplus	551 043 311	3 480 500	554 523 811
6. Receivables form non exchange transactions	20 766 380	(451 341)	20 315 039
6. Accumulated Surplus	554 523 811	(451 341)	554 072 470
7. VAT Receivables	4 972 225	505 632	5 477 857
8. Investment property	29 227 942	(305 000)	28 922 942
8. Accumulated Surplus	554 651 518	(305 000)	554 346 518
9. Payables from exchange transactions	20 405 639	1 849 107	22 254 746
	3 728 433 767	**5 795 751**	**3 734 229 518**

Statement of financial Performance	Amount Previously Reported	Adjustment	Total
1.Bank Charges	554 072 470	(1 027)	554 071 443
2. Licence Commission	554 071 443	75 551	554 146 994
3. Depreciation	554 146 994	(1 108)	554 145 886
7. Debt Impairment	554 145 886	505 632	554 651 518
9. Bonus	554 346 518	(1 849 107)	552 497 411
	2 770 783 311	**(1 270 059)**	**2 769 513 252**

52. 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 payables from exchange transaction amounting to R21 038 097.

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	30 June 2024	30 June 2023
Cash and Cash Equivalent	202 422 031	181 054 949
Trade and other receivables from exchange transaction.	13 014 757	13 929 989

Figures in Rand	2024	2023

53. Going concern

We draw attention to the fact that at 30 June 2024, the municipality had an accumulated surplus (deficit) of 612 357 787 and that the municipality's total Assets exceed its Liabilities by 612 731 574.

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.

54. Fruitless and wasteful expenditure

Opening balance as previously reported	7 546	1 142
Add: Fruitless and wasteful expenditure identified - current	3 078	6 404
Less: Amount written off - current	(10 405)	-
Closing balance	**219**	**7 546**

55. Irregular expenditure

Opening balance as previously reported	3 242 262	20 285 543
Add: Irregular expenditure - current	533 348	7 129 472
Add: Irregular expenditure - prior period	330 435	485 218
Less: Amount written off - current	(4 106 045)	(24 657 971)
Closing balance	**-**	**3 242 262**

Analysis of Expenditure awaiting write off .

Current Year	-	3 242 262

The Irregular Expenditure is based on all transactions that were incurred whilst the composition of the Bid adjudication was not as per the required legislation and any additional findings due to non-compliance with the legislations in terms of SCM processes. Disclose on Irregular Expenditure incurred is at 100 % coverage for 2020/2021, 2021/22 ,2022/23 and 2023/24 financial years.
The Irregular Expenditure reported is exclusive of Value Added Tax.

There was no deviation for the year.

56. Additional disclosure in terms of Municipal Finance Management Act

Contributions to organised local government

Current year subscription / fee	951 899	1 037 120
Amount paid - current year	(951 899)	(1 037 120)
	-	**-**

Audit fees

Current year subscription / fee	2 562 689	3 004 560
Amount paid - current year	(2 562 689)	(3 004 560)
	-	**-**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

56. Additional disclosure in terms of Municipal Finance Management Act (continued)

PAYE, UIF and SDL

Current year subscription / fee	15 184 466	12 591 003
Amount paid - current year	(15 184 466)	(12 591 003)
	-	-

Pension and Medical Aid Deductions

Current year subscription / fee	21 879 757	20 050 694
Amount paid - current year	(21 879 757)	(20 050 694)
	-	-

VAT

VAT receivable	2 178 752	5 477 857

The municipality declares output tax on taxable supply of goods and services and claim input tax credits on expenses incurred. The output is declared and the input is claimed by completing VAT 201 return.

Vat is charged at 15% of taxable supplies

All VAT returns have been submitted by the due date throughout the year.

Disclosures by municipal entity on intergovernmental and other allocations

57. Accounting by principals and agents

Ubuhlebezwe Municipality is a party to a principal-agent arrangement(s).

Details of the arrangment(s) is|are as follows:

UBuhlebezwe Municipality Local municipality is an Agent of the department of Human Settlement.

The municipality entered into an arrangement with the Department of Human Settlement whereby the municipality act as an Agent on behalf of a department in overseeing the contractors engaged by the department to build houses for distribution to beneficiaries within UBuhlebezwe jurisdiction. The municipality receives cash from the department, accept invoices from service providers and work done and manages the payment processes on behalf of department. The risk that may arise in the
execution of the housing project are the responsibility of the principal (Department of human settlement).

UBuhlebezwe Municipality Local municipality is an Agent of the department of Transport.

The municipality act as an agent of the Department of Transport for the renewal of vehicle licences and there is an agreement is in place. Revenue recognised only related to the commission that the municipality is entitled to.

Department of Human Settlement		
Received during the year	13 377 604	42 821 509
Expenditure for the year	(13 377 604)	(42 821 509)
	-	-

Department Of Transport		
Received during the year	1 312 244	1 133 089

Notes to the Annual Financial Statements

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58. Segment information

General information

Identification of segments

The municipality is organised and reports to management on the basis of four major functional areas: Governance and administration, Community and public safety, Economic planning and development and Trading services. Management uses these same segments for determining strategic objectives. Segments were aggregated for reporting purposes. Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes

Aggregated segments

The municipality is organised and operates in three key reportable functions throughout the fourteen (14) wards under Ubuhlebezwe Local Municipality demarcations. Segments were aggregated on the basis of services delivered as management considered that the economic characteristics of the segments throughout uBuhlebezwe were sufficiently similar to warrant aggregation.

Community and public safety: Sports and recreation, Parks and gardens, Human settlements, Library services and Community services. Economic planning and development: Local Development and Technical departments. Trading services: Waste management

Notes to the Annual Financial Statements

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58. Segment information (continued)

Segment surplus or deficit, assets and liabilities

30 June 2024

	Community and public safety	Economic and environmental services	Municipal Governance	Trading Services	Total
Revenue					
Property Rates	-	-	(27 442 995)	(24 498 293)	(51 941 288)
Fines, Penalties and Forfeits	(848 550)	-	-	-	(848 550)
Interest Received - Investment	-	-	(19 799 827)	-	(19 799 827)
Interest on outstanding debtors	-	-	(8 939 419)	-	(8 939 419)
Licences and Permits	(3 304 944)	(72 364)	-	-	(3 377 308)
Operating Revenue	(2 001)	-	(2 938 504)	-	(2 940 505)
Rental of Facilities	(247 552)	-	(2 743 501)	-	(2 991 053)
Service Charges	(65 811)	-	-	(3 319 838)	(3 385 649)
Transfers and Subsidies	(9 093 245)	(43 508 366)	(141 267 000)	-	(193 868 611)
Agency Services	(1 310 185)	-	-	-	(1 310 185)
Sales of goods	(66 340)	(19 143 672)	(75 369)	-	(19 285 381)
Total segment revenue	**(14 938 628)**	**(62 724 402)**	**(203 206 615)**	**(27 818 131)**	**(308 687 776)**
Entity's revenue					**(308 687 776)**

Notes to the Annual Financial Statements

Figures in Rand

	Community and public safety	Economic and environmental services	Municipal Governance	Trading Services	Total
58. Segment information (continued)					
Expenditure					
Employees related Cost	(54 433 089)	(10 358 143)	(23 817 526)	(5 391 074)	(93 999 832)
Remuneration of Councillors	-	-	(11 816 290)	-	(11 816 290)
Depreciation and amortisation	-	-	(28 764 913)	-	(28 764 913)
Operating Lease	-	-	(555 411)	-	(555 411)
Debt Write off	(232 301)	-	(1 581 024)	-	(1 813 325)
Interest Paid	-	-	(3 078)	-	(3 078)
Contracted Services	(2 593 063)	(3 558 107)	(20 232 430)	(1 085 640)	(27 469 240)
Transfers and Subsidies (Expenditure)	(1 409 760)	(639 325)	(22 958)	-	(2 072 043)
Operating Expenses	(5 071 721)	(12 340 897)	(20 713 045)	(1 503 777)	(39 629 440)
Inventory Consumed	(929 939)	(72 320)	(74 696)	(409 878)	(1 486 833)
Impairment loss	-	-	(19 736 343)	(2 109 809)	(21 846 152)
Construction Contract cost	-	-	-	(19 011 304)	(19 011 304)
Disposal of assets	-	-	(359 585)	-	(359 585)
Total segment expenditure	**(64 669 873)**	**(26 968 792)**	**(127 677 299)**	**(29 511 482)**	**(248 827 446)**
Total segmental surplus/(deficit)					**(59 860 330)**
Assets					
Inventory	-	12 509	5 881 869	-	5 894 378
Receivables from Non Exchange Transaction	847 550	-	34 649 475	-	35 497 025
Receivables from Exchange Transaction	75 652	-	12 939 105	-	13 014 757
Cash and Cash equivalent	6 744 144	(6 940 309)	201 914 242	703 954	202 422 031
Property Plant and Equipment	113 864 076	343 595 697	(117 741 001)	14 377 391	354 096 163
Intangible Assets	-	478 027	2 802 164	-	3 280 191
Investment Property	-	-	28 922 942	-	28 922 942
Heritage Assets	-	-	4 808 819	-	4 808 819
Total segment assets	**121 531 422**	**337 145 924**	**174 177 615**	**15 081 345**	**647 936 306**
Total assets as per Statement of financial Position					**647 936 306**

Notes to the Annual Financial Statements

Figures in Rand

	Community and public safety	Economic and environmental services	Municipal Governance	Trading Services	Total
58. Segment information (continued)					
Liabilities					
Trade and other payables from exchange transactions	-	-	(23 095 769)	-	(23 095 769)
Unspent conditional grants and receipts	-	-	(100 000)	-	(100 000)
Employee benefit obligation - Medical Aid	-	-	(7 655 000)	-	(7 655 000)
Provision for Long service	-	-	(4 354 000)	-	(4 354 000)
Total segment liabilities	**-**	**-**	**(35 204 769)**	**-**	**(35 204 769)**
Accumulated Surplus					(612 357 787)
Housing Development Fund					(373 787)
Total liabilities as per Statement of financial Position					**35 204 769**

Following a change in the composition of its reportable segments, the corresponding items of segment information for earlier periods has been restated.

59. Events after the reporting date

Housing Debtor for the amount of R101 775 was written off by council on the 25 July 2024, subsequently to the financial year end.

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