

**REPORT OF THE AUDITOR-GENERAL TO THE LIMPOPO  
PROVINCIAL LEGISLATURE AND THE COUNCIL ON  
LEPELLE-NKUMPI LOCAL MUNICIPALITY**

# Report of the auditor-general to the Limpopo Provincial Legislature and the council on Lepelle-Nkumpi Local Municipality

## Report on the audit of the financial statements

### Opinion

1. I have audited the financial statements of the Lepelle-Nkumpi Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended 30 June 2024, 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 Lepelle-Nkumpi Local Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the requirements of the Standards of Generally Recognised Accounting Practise (Standards of GRAP), 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.

#### Underspending on grants

7. As disclosed in note 13 to the financial statements, the municipality has materially underspent the municipal infrastructure grant by R51 121 765, the municipal disaster relief grant by R12 338 668 and the integrated national electrification programme grant by R3 473 000.

#### Material impairment

8. As disclosed in note 35 to the financial statements, an amount of R89 239 115 was impaired because of the municipality's inability to recover the amounts owed by its trade debtors.

#### Restatement of corresponding figures

9. As disclosed in note 39 to the financial statements, the corresponding figures for 30 June 2024 have been restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2023.

#### Significant uncertainties

10. As disclosed in note 40 to the financial statements, the municipality is a defendant in various legal claims. The municipality is opposing these claims, as it believes that it has reasonable grounds to defend the cases. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

#### Other matters

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

#### Unaudited disclosure notes

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

#### Responsibilities of the accounting officer for the financial statements

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

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

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

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

16. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page XX, forms part of our auditor's report.

### Report on the audit of the annual performance report

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

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

Key performance area	Page numbers	Purpose
Basic service delivery and infrastructure development	XX - XX	<ul style="list-style-type: none"> <li>• To improve access to waste management services.</li> <li>• To ensure public safety on the road</li> <li>• To ensure access to free basic services.</li> <li>• To promote social cohesion and nation building.</li> <li>• To ensure environmental compliance and protection</li> <li>• To provide access to community, sports, recreation and child care facilities.</li> </ul>

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

20. I performed procedures to test whether:

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

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

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

### **Other matters**

23. I draw attention to the matters below.

#### **Achievement of planned targets**

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

25. The table that follows provide information on the achievement of planned targets and list the key service delivery 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 xx to xx.

Basic service delivery and infrastructure development

<i>Targets achieved: 13%</i> <i>Budget spent: 12%</i>			
Key indicators not achieved		Planned target	Reported achievement
Tec 01 - Number of public facilities constructed at Lesetsi village by June 2024		1	0
Tec 02 - Number of kilometres of internal street planned for resealing to surfaced road at Zone B by June 2024.		1km	0km
Tec 03 - Number of kilometres of internal road planned for designing and upgrading from gravel road to tar road at Zone A by June 2024.		1km	0km
Tec 04 - Number of kilometres of internal street planned for upgrading from gravel road to surfaced road at Memolo village by June 2024.		2km	0km
Tec 05 - Number of kilometres of internal street and storm water control planned for upgrading from gravel road to surfaced road at Memolo to Mamiji village by June 2024.		0.8km	0km
Tec 06 - Number of kilometres of internal street planned for construction from gravel road to tar (box cutting, layer works and surfacing) by June 2024 at Zone S&R.		1km	0km
Tec 07 - Number of kilometres of storm water control constructed (earthworks, setting out, and levelling, concrete works) at Zone F by June 2024.		0.5km	0km
Tec 08 - Number of kilometres of storm water control constructed (earthworks, setting out, and levelling, concrete works) at Mathibela village by June 2024.		3km	0km
Tec 11 - Number of kilometres of internal street planned for upgrading from gravel road to surfaced road and storm water control at Ga-Mathabatha (Moleke village) by June 2024.		1.8km	1.8km of internal street upgraded from gravel road to surfaced road and storm water control not achieved  (Project is at practical completion stage. Road Marking, Speed humps, Surfacing, Axillary works, Kerbing, Roadbed, Box.

<p>Targets achieved: 13%</p> <p>Budget spent: 12%</p>		
Key indicators not achieved	Planned target	Reported achievement
		Cutting, site Clearance)
Tec 13 - Number of kilometres of access road planned for upgrading from gravel road to surfaced road and storm water control at Majjane/Makaung/ Makaepa (Phase 3) by June 2024 (box cutting, layer works and surfacing)	2.8km	0km
Tec 14 - Number of additional households planned for connection to electricity grid at Makushwaneng village.	80	0
Tec 15 - Number of kilometres of access road planned for upgrading from gravel road to surfaced road and storm water control at unit H by June 2024	1.5km	0km
Tec 16 - Number of kilometres of access road planned for upgrading from gravel road to surfaced road and storm water control at Phalokwane village by June 2024.	6.4km	0
Tec 17 - Number of kilometres of access road planned for upgrading from gravel road to surfaced road and storm water control at Ga - Ledwaba (MEC road) by June 2024.	1km	0km
Tec 18 - Number of access bridge planned for construction at Malakabaneng village by June 2024.	1	0
Tec 20 - Number of wet lands protected with Palisade Fencing at Motlapodi wet land	1	0
Tec 21 - Number of public facilities constructed at Lebowakgomo vehicle testing station (VTS grade A)	1	0
Tec 22 - Number of public facilities constructed at Mogotlane village	1	0
Tec 23 - Number of public facilities constructed at Seruleng village	1	0
Tec 24 - Number of public facilities constructed at Makushwaneng village	1	0
Tec 25 - Number of public facilities constructed at Madishaditiro village	1	0
Tec 26 - Number of recreational facilities/stadium refurbishment at Lebowakgomo Zone P (stadium) by end of June 2024.	1	0
Tec 27 - Number of additional households planned for connection to electricity grid at Lebowakgomo unit H.	304	0
Tec 28 - Number of additional households planned for connection to electricity grid at Sedimonthole village.	150	0

<i>Targets achieved: 13%</i>		
<i>Budget spent: 12%</i>		
<b>Key indicators not achieved</b>	<b>Planned target</b>	<b>Reported achievement</b>
Tec 29 - Number of additional households planned for connection to electricity grid at Manaileng village.	128	0
Tec 30 - Number of additional households planned for connection to electricity grid at Manaileng village.	149	0
Tec 31 - Number of additional households planned for connection to electricity grid at Zone B.	11	0
Tec 32 - Number of additional households planned for connection to electricity grid at Lenting village.	Discontinued	Discontinued
Tec 33 - Number of additional households planned for connection to electricity grid at Mphaaneng village.	75	0
Tec 34 - Number of additional households planned for connection to electricity grid at Makgoba village.	50	0
Tec 35 - Number of additional households planned for connection to electricity grid at Matjati village.	100	0
Tec 36 - Number of additional households planned for connection to electricity grid at Gedroogte village.	80	0
Tec 37 - Number of additional households planned for connection to electricity grid at Mashite village.	50	0
Tec 38 - Number of additional households planned for connection to electricity grid at Madilaneng village.	20	0
Tec 39 - Number of additional households planned for connection to electricity grid at Tjiane village.	85	0
Tec 40 - Number of additional households planned for connection to electricity grid at Maijane village.	80	0
Tec 41 - Number of additional households planned for connection to electricity grid at Kliphuiwel village.	Discontinued	Discontinued
Tec 42 - Number of additional households planned for connection to electricity grid at Mapatjakeng village	39	0
Tec 43 - Number of additional households planned for connection to electricity grid at Motantanyane village	250	0
Tec 44 - Number of additional households planned for connection to electricity grid at Bolatjana village	359	0

<i>Targets achieved: 13%</i>			
<i>Budget spent: 12%</i>			
<b>Key indicators not achieved</b>		<b>Planned target</b>	<b>Reported achievement</b>
Tec 45 - Number of additional households planned for connection to electricity grid at Mogoto village		Discontinued	Discontinued
Tec 46 - Number of additional households planned for connection to electricity grid at Hweleshaneng village		30	0
Tec 47 - Number of additional households planned for connection to electricity grid at Byldrift village.		Discontinued	Discontinued
Tec 48 - Number of additional households planned for connection to electricity grid at Lekurung village.		150	0
Tec 49 - Number of additional households planned for connection to electricity grid at Matatane village		90	0
Tec 50 - Number of additional households planned for connection to electricity grid at Malaineng village.		Discontinued	Discontinued
Tec 51 - Number of additional households planned for connection to electricity grid at Makgophong village		110	0
Tec 52 - Number of additional households planned for connection to electricity grid at Jackinland village.		500	0
Tec 53 - Number of additional households planned for connection to electricity grid at Bolahlagomo village.		Discontinued	Discontinued
Tec 54 - Number of additional households planned for connection to electricity grid at Matime village.		35	0
Tec 55 - Number of high mast lights planned for erection at Seloane village.		1	0
Tec 56 - Number of high mast lights planned for erection at Magatle/Mapatjakeng		1	0
Tec 57 - Number of high mast lights planned for erection at Zone A		1	0
Tec 58 - Number of high mast lights planned for erection at Lebowakgomo cemetery.		1	0
Tec 59 - Number of high mast lights planned for erection at Sepanapudi.		1	0
Tec 60 - Number of high mast lights planned for erection at Sekgweng		1	0

<i>Targets achieved: 13%</i> <i>Budget spent: 12%</i>			
Key indicators not achieved		Planned target	Reported achievement
Tec 61 - Number of high mast lights planned for erection at Mphaaneng village.		1	0
Tec 62 - Number of high mast lights planned for erection at Motantanyane.		1	0
Tec 63 - Number of high mast lights planned for erection at Kgwaripe/Makgapong.		1	0
Tec 64 - Number of high mast lights planned for erection at Gedroogte		1	0
Tec 65 - Number of high mast lights planned for erection at Seruleng.		1	0
Tec 66 - Number of high mast lights planned for erection at Makurung/Dithabaneng.		1	0
Tec 67 - Number of high mast lights planned for erection at Tijane.		1	0
Tec 68 - Number of high mast lights planned for erection at Morotse village		1	0
Tec 69 - Number of high mast lights planned for erection at Matome village.		1	0
Tec 70 - Number of high mast lights planned for erection at Malemang village.		1	0
Tec 71 - Number of additional households planned for connection to electricity grid at Mamogasho village.		280	0
Tec 74 - Number of kilometres of storm water control constructed at Zone B to Zone F by June 2024		1.4km	0km
Tec 75 - Number of kilometres of road upgraded from gravel to tar and storm water control constructed at Zone A by June 2024		0.5 km	0km
Tec 76 - Number of additional households planned for connection to electricity grid by end of June 2024 at Modjadji village.		150	0
Tec 77 - Number of public facilities (recreational facility) constructed by June 2024 at Lekurung village		1	01 public facility (Recreational Facility) constructed by June 2024 at Lekurung village not achieved

<p>Targets achieved: 13%</p> <p>Budget spent: 12%</p>			
Key indicators not achieved		Planned target	Reported achievement
			(Project at practical completion stage.(Construction of Concrete palisade fence, Combi Court, outdoor gym & family park, ablution facility % septic tank & soccer field, Equipping of borehole, Installation of soccer field lights)
Com 02 - Number of Land fill site managed on waste disposal per annum		1	0
Com 06 -Number of indigents registers compiled and approved by council by June 2024		1	0
Tec 19 -Number of kilometres of access road planned for design at unit BA by June 2024.		1km	0km
Tec 77 - Number of public facilities (recreational facility) constructed by June 2024 at Lekurung village		1	01 public facility (Recreational Facility) constructed by June 2024 at Lekurung village not achieved  (Project at practical completion stage.(Construction of Concrete palisade fence, Combi Court, outdoor gym & family park, ablution facility % septic tank & soccer field, Equipping of borehole, Installation of soccer field lights)

#### Material misstatements

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

#### Report on compliance with legislation

27. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.
28. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
29. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
30. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

#### Financial statements

31. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA.

Material misstatements of non-current assets and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently which resulted in the financial statements receiving an unqualified opinion.

#### Expenditure management

32. Reasonable steps were not taken to prevent irregular expenditure amounting to R56 122 997 as disclosed in note 47 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with the supply chain management regulations.

### Other information in the annual report

33. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected objectives presented in the annual performance report that have been specifically reported on in this auditor's report.
34. 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.
35. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected development priorities presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
36. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, 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

37. 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.
38. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
39. Senior management did not adequately oversee the operations of the municipality, as the financial statements and annual performance report contained material misstatements not detected by the municipality's own system of internal control.
40. Internal controls for monitoring compliance with legislation were ineffective as it did not detect and prevent instances of non-compliance.
41. The municipality developed and monitored plans to address prior year external audit findings, but the plans did not adequately address the significant findings on compliance with legislation included in this report.

Other reports

42. I draw attention to the following engagement conducted. This report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
43. An independent forensic consultant investigated allegations of employee misconduct, fraud and other irregular activities, which covered the period 2022-23 to 2023-24. The investigation was still in progress by the end of the financial year.

*auditor-general*

Polokwane

30 November 2024



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Annexure to the auditor's report**

The annexure includes the following:

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

### **Auditor-general's responsibility for the audit**

#### **Professional judgement and professional scepticism**

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected development priority 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.

- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

#### Communication with those charged with governance

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

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

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 - Definition: service delivery and budget implementation plan Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure Section 32(2) Section 32(2)(a) Section 32(2)(a)(i) Section 32(2)(a)(ii) Section 32(2)(b) Section 32(6)(a) Section 32(7) Section 170 Section 171(4)(a) Section 171(4)(b) Section 24(2)(c)(iv) Section 53(1)(c)(ii) Section 54(1)(c) Section 72(1)(a)(ii) Section 13(2) Section 14(1) Section 14(2)(a) Section 14(2)(b) Section 63(2)(a) Section 63(2)(c) Section 11(1) Section 15 Section 28(1) Section 29(1) Section 29(2)(b) Section 62(1)(d) Section 65(2)(a) Section 65(2)(b) Section 65(2)(e) Section 64(2)(b) Section 64(2)(c) Section 64(2)(e)

Legislation	Sections or regulations
	Section 64(2)(f) Section 64(2)(g) Section 62(1)(f)(i) Section 62(1)(f)(iii) Section 62(1)(f)(ii) Section 122(1) Section 126(1)(a) Section 127(2) Section 127(5)(a)(i) Section 127(5)(a)(ii) Section 129(1) Section 129(3) Section 133(1)(a) Section 133(1)(c)(i) Section 133(1)(c)(ii) Section 112(1)(j) Section 116(2)(b) Section 116(2)(c)(ii) Section 117
Municipal Investment Regulations	Regulation 3(1)(a) Regulation 3(3) Regulation 6 Regulation 7 Regulation 12(2) Regulation 12(3)
Municipal budgeting and reporting regulation	Regulation 71(1)(a) Regulation 71(1)(b) Regulation 71(2)(a) Regulation 71(2)(b) Regulation 71(2)(d) Regulation 72(a) Regulation 72(b) Regulation 72(c)
Municipal System Act	Section 25(1) Section 26(a) Section 26(c) Section 26(h) Section 26(i)

Legislation	Sections or regulations
	Section 29(1)(b)(ii) Section 29(3)(b) Section 34(a) Section 34(b) Section 38(a) Section 41(1)(a) Section 41(1)(b) Section 41(1)(c)(ii) Section 42 Section 43(2) Section 54A(1)(a) Section 56(1)(a) Section 57(2)(a) Section 57(6)(a) Section 66(1)(a) Section 66(1)(b) Section 67(1)(d) Section 74(1) Section 96(b)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulation 17(2) Regulation 36(1)(a)
MSA: Municipal Staff Regulations	Regulation 7(1) Regulation 31
Municipal Planning and Performance Management Reg.	Regulation 2(1)(e ) Regulation 2(3)(a) Regulation 3(3) Regulation 3(4)(b) Regulation 3(6)(a) Regulation 7(1) Regulation 8 Regulation 9(1)(a) Regulation 10(a) Regulation 12(1) Regulation 15(1)(a)(i) Regulation 15(1)(a)(ii)
Division of Revenue Act 5 of 2023 (DoRA)	Section 12(5) Section 16(1)

Legislation	Sections or regulations
Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulation 5(4) Regulation 6(8)(a) Regulation 6(8)(b) Regulation 10(1)
Municipal Property Rates Act:	Section 3(1)
Disciplinary Regulations for Senior Managers	Regulation 5(2) Regulation 5(3) Regulation 5(6) Regulation 8(4)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulation 5(4) Regulation 6(8)(a) Regulation 6(8)(b) Regulation 10(1)
PRECCA	Section 34(1)
Municipal performance regulations for municipal managers and directly accountable to municipal managers	Regulation 2(3)(a) Regulation 4(4)(b) Regulation 8(1) Regulation 8(2) Regulation 8(3)
Regulations on appointments and conditions of employment of senior managers	Regulation 17(2) Regulation 36(1)(a)
Preferential Procurement Policy Framework Act 5 of 2000	Section 2(1)(a) Section 2(1)(f)
Municipal Supply Chain Management	Regulation 5 Regulation 12(1)(c) Regulation 13(b) Regulation 16(a) Regulation 17(1)(a) Regulation 17(1)(b) Regulation 17(1)(c) Regulation 19(a) Regulation 21(b) Regulation 22(1)(b)(i) Regulation 22(2) Regulation 27(2)(a) Regulation 28(1)(a)(i)

Legislation	Sections or regulations
	Regulation 29(1)(a) Regulation 29(1)(b) Regulation 29(5)(a)(ii) Regulation 29(5)(b)(ii) Regulation 32 Regulation 36(1) Regulation 36(1)(a) Regulation 38(1) (c) Regulation 38(1)(d)(ii) Regulation 38(1)(e) Regulation 38(1)(g)(i) Regulation 38(1)(g)(ii) Regulation 38(1)(g)(iii) Regulation 43 Regulation 44 Regulation 46(2)(e) Regulation 46(2)(f)
Construction Industry Development Board Act	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17 Regulations 25(7A)
Préferential Procurement Regulations, 2022	Regulation 4(1) Regulation 4(4) Regulation 5(1) Regulation 5(4)

**AUDIT AND PERFORMANCE COMMITTEE REPORT  
ANNUAL REPORT 2023/2024**

# Audit and Performance

## AUDIT AND PERFORMANCE COMMITTEE ANNUAL REPORT 2023/2024

We are pleased to present our report for the financial year ended 30 June 2024.

### 1. Audit Committee Responsibility

The Audit and Performance Audit Committee reports that it has complied with its responsibilities arising from Section 166 of the Municipal Finance Management Act and Circular 65 issued by National Treasury. The Audit and Performance Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit and Performance Audit Committee Charter, and it has regulated its affairs in compliance with this Charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

### 2. Audit Committee members and attendance

The Audit and Performance Audit Committee, consisting of independent outside members, meets at least four times per annum as per its approved terms of reference, however additional special meetings may be called as the need arises.

### 3. The Effectiveness of Internal Controls

Our review of the internal control environment revealed that there were some material breaches of the system of internal controls during the year under review. In addition, there were also some several deficiencies in the system of internal controls and/or deviations reported by the internal auditors and the Auditor General South Africa (AGSA). Nevertheless, the Audit and Performance Committee noted management's commitment and action plans to correct such deficiencies.

### 4. In-Year Management and Monthly or Quarterly Report

The municipality does have an effective monthly and quarterly reporting system to the Council as required by the Municipal Finance Management Act (MFMA).

### 5. Performance and Risk Management

The Audit and Performance Committee has reviewed functionality of the performance and risk management system, and they appear to be partially adequate. There is a room for improvement in so far as achievement of planned targets is concerned and submission of portfolio of evidence timely.

### 6. Compliance with laws and regulations

Several non-compliance with the enabling laws and regulations were revealed by Audit and Performance Audit Committee, AGSA, and Internal Audit during the year. Thus, there is a room for improvement regarding the establishment of an effective system for monitoring compliance with laws and regulations.

### 7. Internal Audit

The Audit and Performance Audit Committee is satisfied with the effectiveness of Internal Audit Unit and recommends that Management and Council should consider capacitating this unit further to enable them to increase their coverage of the risk profile of the Municipality.

**8. Progress in implementation of AGSA findings from prior year**

AGSA, Audit and Performance Committee and Internal Audit's recommendations affecting the audit report were partially implemented by Management at the time of this report. Management should consider prioritising the implementation of the recommendations of AGSA, Audit and Performance Audit Committee and Internal Audit Unit.

**9. Evaluation of the Annual Financial Statements**

Following the review by the Audit and Performance Audit Committee of the Annual Financial Statements for the year ended 30 June 2024 after the audit, the Committee is of the view that, in all material respects, it complied with the relevant provisions of the MFMA and GRAP and fairly presents the financial position at that date and the results of its operations and cash flows for the year then ended.

**10. Evaluation of Annual Performance Report**

Following the review by the Audit and Performance Audit Committee of the Annual Performance Report for the year ended 30 June 2024 after the audit, the Committee is of the view that, in all material respects, the Municipality complied with the relevant provisions of the MFMA and Framework for Managing Programme Performance Information (FMPPPI) and fairly presents the performance of the Municipality at that date. Furthermore, the Audit and Performance Audit Committee concurs with reasons for deviations and measures proposed to address the underachieved contained in the report.

**11. Final Auditor General South Africa's Report**

The Audit and Performance Audit Committee concurs and accepts the conclusions of the AGSA on the Annual Financial Statements which is unqualified with findings, and unqualified audit opinion on Annual Performance Report. Consequently, the Audit and Performance Audit Committee is of the opinion that the audited Annual Financial Statements and Annual Performance Report be accepted and read together with the report of the AGSA.

Having achieved unqualified audit opinion for the financial year, the Audit and Performance Audit Committee commend Her Worship the Mayor, Council, Municipal Manager and municipal staff for receiving an unqualified audit opinion.

**12. Conclusion**

The Audit and Performance Audit Committee wishes to acknowledge the commitment from Council, Management and staff of the Municipality. The stability in terms of the political and administrative leadership of the Municipality has contributed to these improvements reported above.

We would also like to thank and appreciate the Mayor for his support, Councillors, Senior Management for their efforts and Internal Audit for their contribution.



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**Ms MP Ramutsheli**  
**Chairperson of the Audit and Performance Audit Committee**  
**Lepelle-Nkumpi Local Municipality**  
**January 2025**

# AGSA ACTION PLAN



11	Other	Property, plant and equipment, statement of accounting policy.	Inadequate review of the Accounting Policy.	Management should ensure that accounting policies applied are consistent with the operations of the municipality and regulated practices. In case existing information on the financial statements that is not relevant nor understandable to the users of financial statements.	Management acknowledges the finding and agrees not to have an inconsistency between the accounting policy note and the actual management facts applied to land and buildings.	No	0	Rudani Ramabulu	23-Aug-2025	Management will align the accounting policies and issues management policy.	Agrees to the action plan	Action Plan on time bound
13	Other	Carrying amount of the moving assets not accurate	Inadequate review of the movement of assets and supporting documents	Management should ensure the movement of assets is recorded in the correct period and is supported by appropriate documents.	Management acknowledges the difference identified between the carrying amounts of the moving assets reported in the annual financial statements (AFS) and those in the system (SAP). Management agrees with the recommendation ensuring the accuracy and completeness of the carrying amounts as reported in the annual financial statements and compliance with applicable standards.	No	0	Rudani Ramabulu	23-Aug-2025	Management will ensure the carrying amounts of the moving assets are reported in the financial statements accurately.	Agrees to the action plan	Action Plan and time bound
12	Other	Non-Compliance Finding: Inadequate recording of liabilities	Physical non-compliance with recording of liabilities	Management should ensure that liabilities are recorded accurately and completely by accounting for all the transactions that are payable at year end.	Management agrees with the audit finding.	No	0	Mahaba Mahamba	23-Aug-2025	Recording of all payable liabilities including transactions of year end. Adequate review of AFS and supporting documents for completeness and accuracy by 30 August 2025.	Action Plan addressed the root cause	Action plan adequate
14	Other	Leave Provision Understatement of the leave provision	Inadequate review of AFS and supporting documents	Management should ensure that they follow proper procedures in terms of granting of a new remuneration package and seek approval in this regard. Management should ensure that accurate and complete information is provided for audit. Management should perform adequate reviews of all financial statements.	Management agrees with the audit finding.	No	0	Mahaba Mahamba	30-Aug-2025	Adequate review of the AFS and the supporting information for accuracy and completeness by 30 August 2025.	Action plan address the root cause	Action Plan is adequate
15	Other	Lack of recording supporting documents for prior period VAT journal entry	Inadequate review of the supporting documents	It is recommended that the municipality enforce strict controls and internal audits, particularly requiring of VAT adjustments to be backed by comprehensive supporting documentation, implementing a checklist for journal entry approvals that ensure compliance with MFMA, VAT, and GRAP standards.	Management will investigate the missing supporting documents for prior period VAT journal entry and will enforce internal controls over journal entries submission.	No	0	Rudani Ramabulu	30-Aug-2025	Management will ensure that supporting documents are submitted.	Agrees to the action plan	Action Plan not time bound and not specific on how the documents are going to be kept safe.
16	Other	Debitors from South Africa (management regulations not reviewed)	Inadequate review of AFS and supporting information	Management must ensure that the disclosures in the financial statements are accurate.	Management agrees with the finding. The Debitors as per the cancelled system will be adjusted on the cancelled register accordingly.	No	0	Rwani Mashane	28-Aug-2025	Adequate review of the Debitors from South Africa to ensure that cancelled entries are removed from the register on a monthly basis.	Action plan address the root cause	Action Plan address the root cause
17	Other	Incorrect treatment of VAT	Inadequate review of VAT Prescripts	Management should ensure that accounting for value added transactions is done in accordance with the VAT Act. The matter as reported should be investigated and corrective measures should be taken where necessary.	Management agrees with the audit finding. Management further notes that the audit finding does not constitute a material misstatement of the VAT balance presented in the 2024/25 Annual Financial Statements.	No	0	Daniel Muthalega	28-Aug-2025	VAT will be treated as per VAT prescripts on a monthly basis. Review of VAT prescripts on a monthly basis to ensure compliance and alignment to VAT prescripts.	Agrees to the action plan	Action plan noted
18	Other	Non-Compliance Finding: Unexplained difference between the amount recorded in the cash bank and the amount at per bank statements	Inadequate review of AFS and supporting documents	Management should ensure that reported financial statements and cash requirements are supported by appropriate and complete supporting records.	Management agrees with the essential finding in that the investigation of unexplained difference is not yet finalized. Management notes the auditor's recommendation and is continuously engaging the software service provider to assist with the system reconciliations.	No	0	Daphney Moshale	28-Aug-2025	Management will engage with the service provider to ensure that the bank reconciliations are finalized with all reconciling items investigated by 30 March 2025.	Action plan address the root cause	Management documents adequate
19	Other	Contingent liabilities	Inadequate review of AFS and supporting information	Management should ensure that contingent liabilities are disclosed in line with GRAP. Management must ensure that contingent liabilities are disclosed in the financial statements and are supported by appropriate and complete supporting records. Additional effort should be placed on the identification of cases that are not properly settled as at year end to ensure that the contingencies are disclosed accurately and not misstated.	Management agrees with the audit finding.	No	0	Mahaba Mahamba	28-Aug-2025	Adequate review of AFS and supporting information.	Action plan address the root cause	Action Plan is adequate
20	General	Misstatement of Municipal Expenditure	Inadequate review of AFS and supporting information	Management should ensure that the municipal services rendered to only the expenditure related to the corresponding period and is recorded as the expenditure incurred and not paid.	Management agrees with the audit finding.	No	0	Daphney Moshale	28-Aug-2025	Adequate review of AFS and supporting information to ensure alignment with relevant prescripts.	Action plan is adequate	Action plan is adequate
21	Other	Overstatement of revenue	Inadequate review of AFS and supporting documents	Management should ensure that only transactions that are genuine and measurable are recorded on the system and maintenance work (Management should regularly the above transactions to their relevant code accounts).	Management agrees with the audit finding. Management opposes an adjustment of plant and car hire as discussed and agreed to the audit finding. There will be no adjustment to other contract of services. Please see the attached email.	No	0	Daphney Moshale	28-Aug-2025	Adequate review of AFS and supporting documents to ensure compliance with applicable prescripts.	Action plan address the finding	Action Plan is adequate
22	Other	Provision of asset and equipment depreciation not accurate	Inadequate review of the assets register to ensure compliance with GRAP standards	Management should ensure that the assets register is accurate and that the quality of depreciation is disclosed.	Management acknowledges the audit finding and recognizes the importance of the calculation of depreciation for community assets. The difference arose due to certain assets not being depreciated, which resulted in an understatement of depreciation. Management agrees with the recommendation and will conduct a thorough review of the asset register to ensure that all assets qualifying for depreciation are properly depreciated in accordance with GRAP. We will also strengthen our internal control procedures to ensure ongoing compliance and accuracy in future financial reporting.	No	0	Rudani Ramabulu	28-Aug-2025	Management will review asset registers to ensure an accurate and timely depreciation and depreciation.	Agrees to the action plan.	Action Plan not time bound

21	Other Investments	Heritage assets, preservation and disclosure	Not compliance with GRAP Standards	Management should enhance their review procedures and processes by including a checklist of observations required by GRAP and use this to measure the disclosures in the RFS for completeness and accuracy.	Management acknowledges the finding and agrees that the disclosure note for heritage assets was incomplete. The findings will enhance oversight in the review of the actual financial statements to ensure all disclosures required by GRAP including reasons for not obtaining fair values for heritage assets, are included/ disclosed. We are committed to ensuring our financial statement review process to cover such disclosures in future. The responsibility should enhance the review process for the actual financial statements (AFS) to ensure all required disclosures under GRAP are included/ specifically including an explanation of the heritage assets note detailing the reasons for not measuring heritage assets at fair value. The additional information to be disclosed is as follows: Note 15: Heritage Assets	No	0	Rustan Municipality	28-Aug-2025	Management will enhance oversight in the review of the actual financial statements to ensure all disclosures required by GRAP, including reasons for not obtaining fair values for heritage assets, are included/ disclosed.	Agrees to the action plan.	Action plan not from the board
24	Other	Heritage Assets preservation and disclosure	Not compliance with GRAP Standards	Management should enhance their review procedures by including a checklist of disclosures required by GRAP and use this to measure the disclosures in the RFS for completeness.	Management acknowledges the finding and agrees that the disclosure note for heritage assets was incomplete. The findings will enhance oversight in the review of the actual financial statements to ensure all disclosures required by GRAP including reasons for not obtaining fair values for heritage assets, are included/ disclosed. We are committed to ensuring our financial statement review process to cover such disclosures in future. The responsibility should enhance the review process for the actual financial statements (AFS) to ensure all required disclosures under GRAP are included/ specifically including an explanation of the heritage assets note detailing the reasons for not measuring heritage assets at fair value. The additional information to be disclosed is as follows: Note 15: Heritage Assets	No	0	Rustan Municipality	28-Aug-2025	Management will enhance oversight in the review of the actual financial statements to ensure all disclosures required by GRAP, including reasons for not obtaining fair values for heritage assets, are included/ disclosed. We are committed to ensuring our financial statement review process to cover such disclosures in future. The responsibility should enhance the review process for the actual financial statements (AFS) to ensure all required disclosures under GRAP are included/ specifically including an explanation of the heritage assets note detailing the reasons for not measuring heritage assets at fair value. The additional information to be disclosed is as follows: Note 15: Heritage Assets	Agrees to the action plan.	Action plan not from the board
23	Other	Property plant and equipment (PPPE) changes in physical net book value	Not compliance with GRAP Standards	Management should prepare a complete schedule of the significant changes in PPPE and ensure that all required disclosures are complete.	Management acknowledges the finding and agrees that the required disclosure of the changes in estimates for PPPE was not included in the financial statements.	No	0	Rustan Municipality	28-Aug-2025	Management will align with the accounting policies and ensure Management policy.	Agrees to the action plan.	Action Plan not from the board and also not fully addressing the identified root cause.
26	Other	Provision for landfill sites, Non-compliance with Landfill Site Rehabilitation Permit conditions in completing the site daily	Not compliance with GRAP Standards	The accounting officer and the audit firm are responsible for ensuring that they take all the necessary steps to ensure the audit file is completed daily per the permit conditions and compliance with the Environment Conservation Act for the year under review. Proactive measures and mechanisms to be implemented to prevent the recurrence of such non-compliance with the permit conditions within the financial statements.	Management agrees with the findings and will ensure compliance with the Law and Regulations.	No	0	Livingstone Municipality	30-Jun-2025	Management will ensure compliance with the permit conditions for the landfill sites by 31 January 2025. Daily monitoring of the landfill sites to ensure that landfill site is completed implementation of the permit conditions in case the surface conditions are not complying with the permit conditions on a daily basis.	Action plan addresses root cause.	Action Plan address root cause.
27	Other	Contract Management - Engage in open tender process for contracts that do not have any dates	Not compliance with GRAP Standards	Management should ensure that the tendering process is performed in accordance with applicable legislation and process. Management should ensure that contracts have terms and are not open ended.	Management agrees with the findings.	No	0	Kwena Municipality	30-Jun-2025	Management will ensure the specific information date of the contract is part of the Service Level Agreement and the Service Provider.	Agrees to the action plan.	Action plan should be time bound. Action plan should cover the actions to be taken on the existing contracts. Management will ensure compliance with the 2025 financial year.
28	Other	Non-compliance Contract Management - Execution of Security Contract	Not compliance with GRAP Standards	Management should ensure that the contract is performed in accordance with applicable legislation and policies. Management should investigate the root cause and determine the full extent of irregularities on the contract and ensure corrective measures. Once irregularity is detected in procurement process, management must take steps to ensure compliance with the law to avoid incurring a regular penalty.	Management agrees with the findings and will ensure compliance with the law and regulations. The Municipality has since advised the contractor to stop work on the project as the Municipality is not in a position to fund the project.	No	0	Kwena Municipality	30-Jun-2025	Management to ensure compliance with the law and regulations during the execution and adjudication process. Management to Develop Compliance Checklist.	Agrees to the action plan.	Action Plan should be time bound and address the root cause. Management will ensure compliance with the law and regulations during the execution and adjudication process. Management to Develop Compliance Checklist.
29	Other	Non-compliance Procurement process	Not compliance with GRAP Standards	Management should ensure that work is allocated to supplier in accordance with applicable legislation and process. Management should ensure that work on the project is allocated fairly, equitably and transparently.	Management agrees with the findings.	No	0	Kwena Municipality	30-Jun-2025	Management to ensure compliance with the law and regulations during the execution and adjudication process. Management to Develop Compliance Checklist.	Agrees to the action plan.	Action Plan should be time bound and address the root cause. Management will ensure compliance with the law and regulations during the execution and adjudication process. Management to Develop Compliance Checklist.
30	Compliance	Compliance with the law and regulations	Not compliance with GRAP Standards	Management should ensure that the financial statements are accurate and complete.	Management agrees with the findings and will ensure compliance with the law and regulations. The Municipality has since advised the contractor to stop work on the project as the Municipality is not in a position to fund the project.	No	0	Kwena Municipality	30-Jun-2025	Management will perform thorough review of the financial statements to ensure the correct figures.	Agrees to the action plan.	Action Plan not from the board

# SKILLS DEVELOPMENT GAPS AND PLANS

## E6. List of learning interventions by name - Employed

List of learning interventions by name - Employed												
LGSETA Strategic Focus Area	Municipal/Key Performance Area	Skills Gap	Type of learning intervention	Qualification/Trade Title	SAQA/Trade ID	Learnership Code	Learnership Title	Name of learning intervention (Other)	Work Experience	NQF Level	Funded By	Number trained in this learning intervention
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Examiner of Drivers Licence and Motor Vehicle	Bursary	Diploma in Metropolitan and Traffic Policing	50204					NQF Level 6	Other Municipality funding	1
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Examiner of Drivers Licence and Motor Vehicle	Bursary	Diploma in Metropolitan and Traffic Policing	50204					NQF Level 6	Other Municipality funding	1
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0

Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q140030181666	National Certificate in Municipal Finance Management Level 6			NQF Level 5	LGSETA - Discretionary Grant funds	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Learnership	National Certificate: Hygiene and Cleaning Supervision	20175	23Q230045351203	Hygiene and Cleaning Supervision Level 3			NQF Level 3	Other Municipality funding	2
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Learnership	National Certificate: Hygiene and Cleaning Supervision	20175	23Q230045351203	Hygiene and Cleaning Supervision Level 3			NQF Level 3	Other Municipality funding	1
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Learnership	National Certificate: Environmental Practice	49752	14Q140045231223	National Certificate: Environmental Practice			NQF Level 3	Other Municipality funding	2
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q140030181666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	14

Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development		Learnership	Further Education and Training Certificate: Project Management	50080	23Q23006828 1364	National Certificate in Generic Project Management Level 4			NQF Level 4	Other Municipality funding	1
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0

Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0
Promoting Spatial Transformation and Inclusion	Sustainable Local Economic Development	Performance Management	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	1
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Municipal Financial Management and Reporting	Learnership	Certificate: Municipal Financial Management	48965	14Q14003018 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	0

Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Examiner of Drivers Licence and Motor Vehicle	Learnership	Certificate: Municipal Financial Management	48965	14Q140030:18 1666	National Certificate in Municipal Finance Management Level 6			NQF Level 6	LGSETA - Discretionary Grant funds	2
Promoting Spatial Transformation and Inclusion	Sustainable Local Economic Development	Integrated Development Planning	Skills Programme towards a Qualification	National Certificate: Local Economic Development	36436			certificate in LED and Planning		NQF Level 4	Mandatory Grant funds	0
Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Leadership/Ethics/Governance	Skills Programme towards a Qualification	Further Education and Training Certificate: Leadership Development	50081			leades		NQF Level 4	Other Municipality funding	0
Promoting Spatial Transformation and Inclusion	Sustainable Local Economic Development	Integrated Development Planning	Skills Programme towards a Qualification	National Certificate: Local Economic Development	36436			certificate in LED and Planning		NQF Level 4	Mandatory Grant funds	2
Enhancing Good Governance, Leadership and Management Capabilities	Good Governance and the linking of democracy	Garden Maintenance	Skills Programme towards a Qualification	General Education and Training Certificate: Horticulture	49868			horticulturist certificate		NQF Level 1	Mandatory Grant funds	10
Promoting Sound Financial Management & Financial Viability	Municipal Financial Viability and Management	GRAP / Accounting Standard Update and Implementation Standards	Skills Programme towards a Qualification	Advanced Certificate in Financial Planning	93710			GRAP Training		NQF Level 6	Mandatory Grant funds	10
Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Leadership/Ethics/Governance	Skills Programme towards a Qualification	Further Education and Training Certificate: Leadership Development	50081			leades		NQF Level 4	Other Municipality funding	70
Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Municipal Governance	Skills Programme towards a Qualification	National Certificate: Municipal Governance	67467			municipal governance certificate		NQF Level 5	Other Municipality funding	64
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Short Course: Non-credit					TLB, Mobile Grain; Grader		Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Short Course: Non-credit					TLB, Mobile Grain; Grader		Below NQF Level 1	Other Municipality funding	7

Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Short Course: Non-credit					TLB, Mobile Grain; Grader	Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Short Course: Non-credit					TLB, Mobile Grain; Grader	Below NQF Level 1	Other Municipality funding	0
Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Communication Skills	Short Course: Non-credit					Social Media Course; Development Communication; Leadership in Municipality Governance Programme; Municipality Public Finance Management Programme; Professional Development Courses	Below NQF Level 1	Other Municipality funding	2
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Road Maintenance	Short Course: Non-credit					road marking training	Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Cable Joining	Short Course: Non-credit					Cable joining training	Below NQF Level 1	Other Municipality funding	0
Enhancing Good Governance, Leadership and Management Capabilities	Good Governance and the linking of democracy	Waste Collection and Transportation Systems	Short Course: Non-credit					Hygiene; waste collections	Below NQF Level 1	Other Municipality funding	0
Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Communication Skills	Short Course: Non-credit					Social Media Course; Development Communication; Leadership in Municipality Governance Programme; Municipality Public Finance Management Programme; Professional Development Courses	Below NQF Level 1	Other Municipality funding	0

Promoting Sound Financial Management & Financial Viability	Municipal Financial Viability and Management	Bid Committee Training	Short Course: Non-credit						bid committee training		Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Short Course: Non-credit						TLB, Mobile Grain; Grader		Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Road Staff Training	Short Course: Non-credit						ROAD SAFETY PROGRAMME S AND COMPUTER LITERACY		Below NQF Level 1	Other Municipality funding	1
Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Youth Development programme	Short Course: Non-credit						PROJECT MANAGEMENT, HIV AND AIDS PROGRAMME S, PROJECT MANAGEMENT AND EVENT TRAINING		Below NQF Level 1	Other Municipality funding	2
Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Risk Based Assurance and Risk Compliance in Public Sector	Short Course: Non-credit						MFMP, FORENSIC INVESTIGATION, RISK TRAINING		Below NQF Level 1	Other Municipality funding	1
Enhancing Good Governance, Leadership and Management Capabilities	Good Governance and the linking of democracy	Report Writing	Short Course: Non-credit						report writing training		Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Air Conditioning	Short Course: Non-credit						air condition certificate		Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Waste Management	Short Course: Non-credit						TLB, Mobile Grain; Grader		Below NQF Level 1	Other Municipality funding	0
Enhancing Good Governance, Leadership and Management Capabilities	Good Governance and the linking of democracy	Report Writing	Short Course: Non-credit						report writing training		Below NQF Level 1	Other Municipality funding	6
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Drivers Licence Code 14 (ECI)	Short Course: Non-credit						code 14 drivers licence		Below NQF Level 1	Other Municipality funding	3

Enhancing Good Governance, Leadership and Management Capabilities	Good Governance and the linking of democracy	Cleaning Systems	Short Course: Non-credit						Cleaning and hygiene	Below NQF Level 1	Other Municipality funding	0
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Traffic Policing	Short Course: Non-credit						Computer Certificate, Advance Driving, Examiner of Driving License, firearm Training, accident reporting training, payroll system	Below NQF Level 1	Other Municipality funding	9
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Human Resource Planning and Implementation	Short Course: Non-credit						payday system	Below NQF Level 1	Other Municipality funding	0
Promoting Sound Financial Management & Financial Viability	Municipal Financial Viability and Management	VAT Reconciliation	Short Course: Non-credit						VAT Training	Below NQF Level 1	Other Municipality funding	2
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Environment Management	Short Course: Non-credit						RISK MANAGEMENT TRAINING ; SAMTREK, OHS AND PROJECT MANAGEMENT	Below NQF Level 1	Other Municipality funding	1
Enhancing Good Governance, Leadership and Management Capabilities	Good Governance and the linking of democracy	Records and Archives Management	Short Course: Non-credit						RECORDS MANAGEMENT TRAINING	Below NQF Level 1	Other Municipality funding	6
Enhancing Good Governance, Leadership and Management Capabilities	Good Governance and the linking of democracy		Short Course: Non-credit						occupational and safety compliance trainings, scaffolding training, working at heights, fall protection plan	Below NQF Level 1	Other Municipality funding	1

Enhancing Municipal Planning	Municipal Transformation and Institutional Development	Short Course: Non-credit					Below NQF Level 1	Other Municipality funding	2
						<p>Assess the importance of ethical practices in a disrupted world; knowledge exchange session; ensuring complete health of the organisation; CEO Discussion forum; INTEGRATED REPORTING UPDATE; KEY DEVELOPMENTS AND FACTORS THAT REQUIRE THE ATTENTION IA 27 May 2021 ; performance management in the workplace; IT Auditing for non-IT auditing, Auditing, Project Management Infrastructure</p> <p>Environmental Waste Management; Conflict Management, GRAP and Auditing of Annual Financial Statement; Ethics and the Internal Auditing</p>		Other Municipality funding	18
Enhancing Infrastructure and Service Delivery	Basic Service Delivery and Infrastructure Development	Short Course: Non-credit					Below NQF Level 1	Other Municipality funding	

