Khal-Ma Municipality

DRAFT ANNUAL REPORT

2024/2025

CONTENTS

CHAPTER 1 – MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

COMPONENT A: MAYOR'S FOREWORD

Councillor Estella Cloete (Ward 2)- Mayor

Khai-Ma Municipality remains committed to satisfactory service delivery to communities within its jurisdiction, though it is not so easy. Basic services should be reliable, affordable, available, and ready to all consumers. Thus, problems and challenges being experienced during the year should be overcome through the progressive implementation of

Low income and cash flow challenges, however hampered the delivering the services. The installation of prepaid water meters at households, where water could be purchased could only be implemented in Pofadder and Onseepkans which did not yet enhance municipal revenue. In future, with all households connected, it will help to maintain the existing infrastructure and equipment for optimal utilization. So, we have to look into other available sources for an improved revenue such as public private partnerships

Local economic development is one of our main focuses and our wish is that our people become prosperous and self-sufficient. We can create more jobs and opportunities for SMME's in the local economy with the assistance of both public and private sectors.

An improved participation by the residents, which is very important in our democratic government and can lead to ownership by the residents. We aim to be as transparent as possible and we want to believe that our communication to the communities has improved via Radio NFM announcements after an agreement with its management was concluded. Our Facebook page has been revived and WhatsApp groups were activated to reach more participants. Community meetings were attended poorly and new strategies need to be developed to improve attendance.

We, councillors and staff are driven by the values and norms of our Constitution, and we will always strive to better the lives of our residents. We will not stop believing and hoping that we will turn all our challenges around and become a prosperous Municipality rendering quality services to our people.

As Mayor of this institution, I want to thank those residents and consumers for their support and contributions made during the year, having hope that more will join to collaborate with us to achieve its development objective keeping the and create a non-racism, non-classism, non-discriminatory environment with excellent health services, social growth, economic growth, quality municipal services and prosperity to all.

T.1.0.1

COMPONENT B: EXECUTIVE SUMMARY

1.1. MUNICIPAL MANAGER'S OVERVIEW

Samantha Tatas-Titus (Mrs)

I, hereby wish to thank all residents of the Khai-Ma Municipality for being at their service during the 2024/2025 financial year, marked by significant internal transitions and persistent revenue challenges. The management team and all other staff members of the Municipality remain steadfast in its commitment to delivering essential services to the community.

Key Achievements during the year were:

1. Infrastructure Development: Successfully completion another phase of bulk water supply and storage at Onseepkans and Witbank through the MIG-programme by Department of COGTA plus another phase of extending the internal water reticulation through the Water Services Infrastructure Grant by Department of Water and Sanitation.
2. Community Empowerment by creating jobs through the Expanded Public Works Programme (EPWP) with the above-mentioned projects and funds granted directly providing valuable skills and income to community members.
3. Financial Management: Debt Collections and Credit control policies were not implemented progressively to ensure an increase of the payment percentage.

Vacancies and defective vehicles, equipment and shortage of tools in the technical department became challenges especially where these vacancies impacted the municipality's ability to effectively render and maintain essential services. This was due to a poor revenue base and collection which made the municipality continues to face challenges in generating sufficient revenue, with a high indigent percentage of 79%.

Looking Ahead:

Khai-Ma Municipality is committed to addressing these challenges through the following key strategies:

1. Filling critical vacancies: Prioritising the recruitment and appointment of qualified personnel, particularly in the technical department.

2. Strengthening governance: Enhancing internal controls, improving financial management practices, and ensuring transparency and accountability in all municipal operations. Further, process of acquiring a Municipal Standard Chart of Accounts (MSCOA)-compliant financial system to improve financial management and reporting.
3. Enhancing service delivery: Focusing on improving the quality and efficiency of service delivery to all residents.
4. Community Engagement: Prioritising community engagement and participation in decision-making processes.
5. Infrastructure Development: Continuing to invest in critical infrastructure projects to improve the quality of life for residents.
6. Financial Sustainability: Exploring innovative revenue generation strategies and implementing cost-effective measures to improve financial sustainability.

I urge residents to get on board taking ownership of its assets, using the available media for suggestions and complaints and report defaulters in vandalism and theft.

This will be motivation for the entire municipal administration to continue to serve the best interests of the community and working diligently to overcome the challenges faced by Khai-Ma Municipality.

1.2. MUNICIPAL FUNCTIONS, POPULATION AND ENVIRONMENTAL OVERVIEW

INTRODUCTION TO BACKGROUND DATA

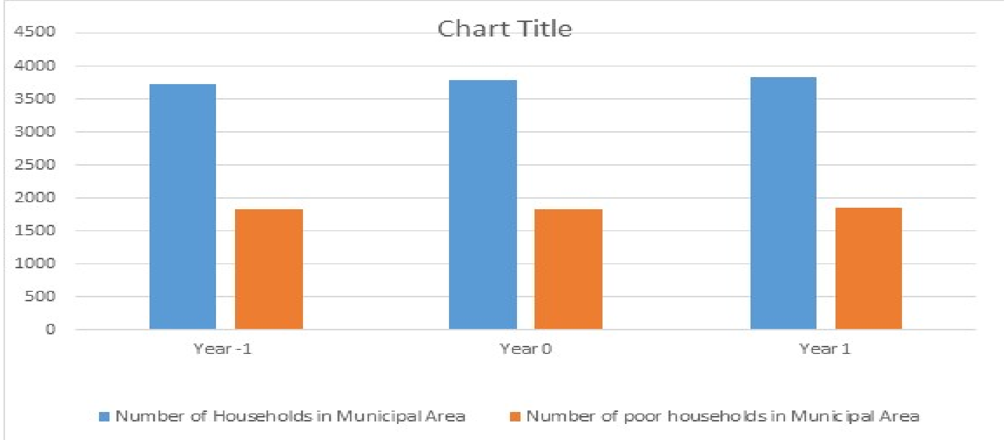
Khâl- Ma Municipality is a category B- Municipality municipality with a plenary executive system combined with a ward participatory system., established in terms of the Local Government: Municipal Structures Act, 1998, Act no. 117 of 1998 with the following functions:

- Rendering basic service delivery (water supply, sanitation services, waste management, wastewater management, electricity, and roads), land use development, commonage management, and community services.
- Maintenance of the existing infrastructure (networks, reservoirs, roads, community facilities, amenities)
- Infrastructure development (new networks)
- Local economic development (SMME development, job creation).
- Assist with human settlements matters (housing pipeline and national needs register)
- Shared functions with the district municipality include disaster management and environmental management and nature conservation and internal control.

T 1.2.1

	1996			2001			2011			2016		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
00 - 04	545	518	**1063**	577	499	**1076**	567	537	**1104**	571	460	**1031**
05-09	563	562	**1125**	596	546	**1143**	583	494	**1078**	406	630	**1036**
10-14	562	551	**1113**	560	544	**1104**	544	496	**1041**	674	513	**1187**
15 - 19	405	373	**778**	460	441	**900**	521	492	**1013**	609	345	**955**
20 - 24	410	337	**748**	625	515	**1139**	691	595	**1285**	356	372	**728**
25 - 29	397	353	**750**	592	524	**1116**	657	557	**1214**	429	667	**1096**
30 - 34	388	413	**801**	560	482	**1043**	602	474	**1075**	475	424	**899**
35 - 39	332	337	**669**	455	433	**887**	515	402	**917**	491	361	**852**
40 - 44	314	285	**599**	383	362	**745**	470	413	**883**	544	448	**992**
45 - 49	214	201	**415**	307	300	**607**	378	352	**729**	419	577	**995**
50 - 54	195	198	**393**	221	213	**434**	323	307	**630**	315	288	**603**
55 - 59	141	162	**304**	192	205	**397**	263	224	**487**	218	315	**533**
60 -64	122	120	**241**	129	155	**284**	163	156	**319**	366	316	**682**
65 - 69	70	101	**171**	102	111	**212**	110	155	**265**	337	251	**588**
70 - 74	64	63	**127**	67	85	**152**	77	98	**176**	188	289	**478**
75 - 79	43	65	**108**	48	59	**107**	56	63	**120**	22	67	**89**
80 - 84	21	42	**62**	23	44	**67**	18	45	**63**	50	70	**120**
85+	21	33	**54**	17	38	**55**	21	44	**65**	88	118	**206**
Unspecified	19	10	**29**	-	-	-	-	-	-	-	-	-
Total	**4826**	**4724**	**9550**	**5914**	**5556**	**11468**	**6559**	**5904**	**12464**	**6558**	**6511**	**13070**

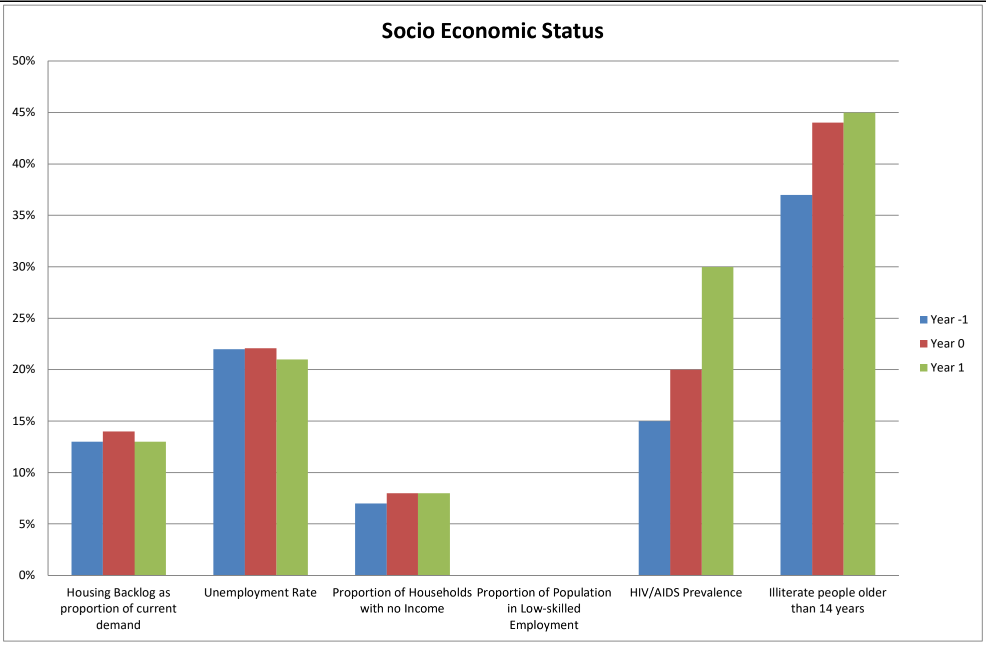
Data sourced from sheet SA9							
Description of economic indicator	Basis of calculation	2007 Census	2011	2016 Survey	Year -1	Year 0	Year 1
Demographics							
Population 0-4		685	1104	1031	1092	1104	1116
Females aged 5 - 14		95	990	1143	983	990	1002
Males aged 5 - 14		112	1044	1128	1114	1080	1139
Females aged 15 - 34		169	2065	2121	2103	1808	2142
Males aged 15 - 34		204	2157	2472	2447	1869	2495
Unemployment			1304	1302	1302	1356	1289
Number of households in municipal area				3 736	3736	3 736	3792
Number of poor households in municipal area				1 822	1822	1931	1848



T1.2.3

Socio Economic Status						
Year	Housing Backlog as proportion of current demand	Unemployment Rate	Proportion of Households with no Income	Proportion of Population in Low-skilled Employment	HIV/AIDS Prevalence	Illiterate people older than 14 years
Year -1	20%	23%	26%	48%	15%	37%
Year 0	21%	24%	26%	52%	20%	44%
Year 1	19%	22%	8%	49%	21%	45%

T1.2.4



T1.2.5

Overview of Neighbourhoods within 'Name of Municipality'		
Settlement Type	Households	Population
Towns		
Pofadder	1221	3 663
Pella	847	2 541
Aggeneys	573	2 262
Sub-Total	2 641	8 466
Townships		
Sub-Total		
Rural settlements		
Onseepkans	561	2151
Witbank	83	249
Khâl- Ma NU	990	2148
Sub-Total	1 634	4 548
Informal settlements		
Sub-Total		
Total	3782	13070
		T1.2.6

Note:

With Census 2022 the Population figures declined to **8510** (male = 52,1%, Female = 47%) from 12473 in 2011 which is 3963 persons lesser than the 2011 Census (2016 community survey included).

The total number of households declined to 1938 from 3787 during the 2011 census (2016 community survey).

The latest figures do not sound fair taking in consideration that since 2013 there was economic activities with the construction of solar plant in the KhâI-MA Municipal Jurisdiction followed by the construction of Gamsberg Mine.

The total population in 2001 was equal **11469** which is **2959** higher than 2022 Census figures while the total households were **2803** which is 1849 higher than the 2022 Census figures.

The number of households registered on the Municipality's financial system for basic services is higher than the above as indicated in the attached Annual Performance Report.

Even the total voters in this demarcated municipality's jurisdiction amounts voters registered at the IEC (Independent Electoral Commission) as per general notice 833 of 2025 promulgated in the Extra-ordinary Gazette 2814 issued on 29 September 2025 is equal to **8311** (Ward 1- 1296; Ward 2- 1584 ; Ward 3- 1240; Ward 4- 1357; Ward 5- 1243; Ward 6- 1591). The data does not include children with the age groups 0- 16.

The difference between the 2022 data for population (8510) and the total voters (8311) registered is equal to 199.

Natural Resources	
Major Natural Resource	**Relevance to Community**
Water (Orange River, Groundwater)	Land use (Living conditions, Live stock irrigation)
Land	Mining
Minerals	Tourism (SMME's)
Fauna and Flora	Fishing and Irrigation
	T1.2.7

<u>COMMENT ON BACKGROUND DATA</u>:

The municipality is characterized by vast tracts of land, pristine natural environment, unique mountains and its limited cell phone reception, which can be regarded as a unique attraction by some urban dwellers who wish to escape the rush of the cities. This inherent potential for eco-tourism needs to be exploited and managed in a sustainable manner in order to retain this unique setting. In addition, Orange River (at some point turning at the east forming the Richie water Falls and flowering season in Namaqualand attracts tourist from across the country and abroad. Khai-Ma offers numerous tourism attractions like 4X4 trails, the cathedral at Pella, a "Quiver" forest at Onseepkans and cultural heritage such as the Nama Dancers and Tradition including the language.

T1.2.8

1.3 SERVICE DELIVERY

1. Water

The majority of households (90%) within the municipal jurisdiction have access to water (inside yard). The existing solar plants and Gamsberg development in the area caused a significant impact on the consumption of water by the new consumers.
A project through the MIG- and WSIG programme will assist in decreasing water losses, since water consumption at Pella is still high in comparison with Pofadder with more households.
Water losses during 2024/25 were still higher than 77%.
Prepaid water meters with funds from the Black Mountain Complex have been installed at Pofadder, Onseepkans and Witbank with Pella to follow in the next financial years. Such exercise will be helpful in the attempt to address the losses and improve the payment culture.
Water balance/water losses must be managed properly with immediate repair of leakages and faulty water meters. A dosing machine must be installed at the Pofadder reservoir to improve the quality of water supplied by the Vaal Centre Water.

The Municipality must introduce sustainable interventions to ensure improvement in the status of the Blue Drop system.

2. **Sanitation**

More households need access to sanitation, but this function did not receive the attention are delayed because the allocation received through MIG- and WSIG programmes was spent on water supply. Other models than the dry pit system must be considered to satisfy the residents needs as requested during public participation replace it with a water born system. However, consumers should be aware of the importance of saving water.

Residents have to use buckets and throw it their waste on spaces in the veld close to their homes.

The Pofadder oxidation ponds need to be refurbished and the those at Onseepkans and Pella must be upgraded including fencing (since all fences were removed a long time ago) to comply with legislative requirements.

The Municipality must put measures in place to protect the fences of the ponds or get back to the old ways erecting using natural stones to erect fences that cannot be removed or damaged.

Three (3) sewer trucks were utilized for the removal of wastewater from households. Two (2) other trucks were out of order and the Municipality's cash flow was not sufficient for repairs. The increasing number of conservancy tanks and high cost of maintenance of those tankers remain is a challenge for the Municipality to remove sewerage timeously.

3. Waste Management

Compliance with relevant legislation for waste Disposal Sites remains is a lack and of a great concern- Chapter 3 of the National Environmental Management Act (Act 107 of 1998) and Chapter 4 of the National Environmental Management Waste Act (Act 59 of 2008) – non-compliance with permit conditions i.e. fencing; signage, display of permit numbers at landfill sites;
Another type of fence at all the landfill sites has to be considered;
Illegal dumping of waste (outside and away from the landfill sites), at all communities and the Municipality's financial position is a growing concern;
Dumping of hazardous waste by construction companies at the Pofadder landfill site is also of concern;
Only one (1) truck was available to removal of refuse at all communities once a week and service delivery is delayed. Every community must have its own refuse truck.

Business plans for the rehabilitation of landfill sites have to be prepared to obtain funds.

4. Electricity

No more households in need could be connected to the electricity network during the financial year due to the maximum demand which was exceeded. ESCOM indicated that the Midway substation needs to be upgraded first before the demand can be increased and new connections can be made, though it was not done yet.

5. Roads and Streets

The Municipality has a grader to keep the gravel roads, but it is currently out of order and cannot be utilized.

Tar roads at Pofadder were damaged due to heavy loads of extra heavy vehicles which were not catered for in the past. Khâl-Ma Municipality does not have the means to repair and maintain its internal roads and needs financial assistance in the form of grants to build new internal roads.

A storm water plan has to be developed as it is a big challenge during heavy rain falls;
Streetlighting is a challenge especially at Skool Street which is part of the national route, N14 connecting Springbok and Pretoria.

T1.3.1

Proportion of Households with minimum level of Basic services				
	Year -2	Year -1	Year 0	Year 1
Electricity service connections	80%	90%	89%	79%
Water - available within 200 m from dwelling	65%	100%	100%	97%
Sanitation - Households with at leats VIP service	58%	63%	83%	84%
Waste collection - kerbside collection once a week	35%	80%	93%	100%

Proportion of Households with minimum level of Basic services				
	Year -2	Year -1	Year 0	Year 1
Electricity service connections	80%	90%	89%	79%
Water - available within 200 m from dwelling	65%	100%	100%	97%
Sanitation - Households with at leats VIP service	58%	63%	83%	84%
Waste collection - kerbside collection once a week	35%	80%	93%	100%

T1.3.2

COMMENT ON ACCESS TO BASIC SERVICES:

The number of households every financial year having access to basic services did not change much. Replacements of water meters need attention for reducing lost.

T1.3.3

FINANCIAL HEALTH OVERVIEW

FINANCIAL OVERVIEW

The Municipality experienced severe cashflow problems in the past financial years due lack of revenue resources, low payment percentage and low income caused by the high percentage of indigents as a result of severe number of unemployed households within the region. As a result the Municipality relied on grant funding. The drought has stil a devastating effect not only in the municipal area but also in the entire Namaqua region. The equitable share has to be increased substantially in the future to avoid troubles with cash flow.

FINANCIAL SUSTAINABILITY

Management is of the opinion that will municipality will continue to operate as a going concern and perform it's functions as set out in the Constitution.

The indicators or conditions that may, individually or collectively, cast significant doubt about the going concern assumption are as follows:

Financial Indicators

The extremely high cost associated with the Delivery of Basic Services and Infrastructure needs to communities due to the vast distances between several settlements coupled with the social-economic profile (high unemployment rate) of Khai-Ma communities resulted in a serous risk for Khai-Ma Municipality's going concern.

Unless sustainable job creation is achieved, Khai-Ma Municipality will not be able to function as a going concern without Government Grants and Subsidies.

T1.4.1

Financial Overview - Year 1			R' 000
Details	**Original budget**	**Adjustment Budget**	**Actual**
Income	85,665	86,865	86865
Grants	35,839	37,039	37,039
Taxes, Levies and Tariffs	30,291	31,291	31,291
Other	7,758	7,758	7,758
Sub Total	159,553	162,953	162,953
Less Expenditure	105,193	145,443	145,443
Net Total*	54,360	17,510	17,510
** Note: surplus/(defecit)*			T1.4.2

Operating Ratios	
Detail	%
Employee Cost	37,82
Repairs & Maintenance	3.3
Finance Charges & Depreciation	9.8
	T1.4.3

Total Capital Expenditure: Year -1 to Year 1 R'000			
Detail	Year -1	Year 0	Year 1
Original Budget	14127	20227	105193
Adjustment Budget	14192	20227	105443
Actual	14192	20227	105443
			T1.4.4

T1.4.50

COMMENT ON CAPITAL EXPENDITURE:

Timeous implementation and completion of projects is imperative for sound financial management.

T 1.4.5.1

ORGANISATIONAL DEVELOPMENT OVERVIEW

1.4 STATUTORY ANNUAL REPORT PROCESS

ORGANISATIONAL DEVELOPMENT PERFORMANCE
• The municipality was politically driven by eleven councillors (6 ward and 5 party representative councillors with the ANC in the majority. • The position of municipal manager was filled with effect with 1 August 2023. • The position of senior manager for Corporate Services and Technical Services were filled; • The position of the CFO is vacant since 1 January 2024 and two acting CFO's was appointed during the last two quarter of the financial year. A suitable could not be found to fill the during the financ year. • A positions for local economic development officer and law enforcement officer were vacant a could not be filled due to financial constraints. • Provision was made for capacity building of councillors and staff through a workplace skills pl Training programmes did not realise except for MFMP training to financial staff fund through FI (finance management grant). • LLF meetings were held during the year. • The organogram was and revised adopted by the Council to be implemented in the 2024/2025 financial year. T1

1.6 AUDITOR GENERAL REPORT

AUDITOR GENERAL REPORT YEAR 1
Qualified opinion. The report was received by the municipality. The meeting between the Office to the auditor general a this Municipality for presenting and discussing the content. T 1

No	Activity	Timefra
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 (In-year financial reporting).	
3	Finalize the 4th quarter Report for previous financial year	
4	Submit draft year 1 Annual Report to Internal Audit and Auditor-General	
5	Municipal entities submit draft annual reports to MM	
6	Audit/Performance committee considers draft Annual Report of municipality and entities (where relevant)	Augus
7	Mayor tables the unaudited Annual Report	
8	Municipality submits draft Annual Report including consolidated annual financial statements and performance report to Auditor General	
9	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase	
10	Auditor General audits Annual Report including consolidated Annual Financial Statements and Performance data	Sept - O
11	Municipalities receive and start to address the Auditor General's comments	Novemb
12	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor- General's Report	
13	Audited Annual Report is made public and representation is invited	
14	Oversight Committee assesses Annual Report	
15	Council adopts Oversight report	Decemb
16	Oversight report is made public	
17	Oversight report is submitted to relevant provincial councils	
18	Commencement of draft Budget/ IDP finalization for next financial year. Annual Report and Oversight Reports to be used as input	Januar
		T1

COMMENT ON THE ANNUAL REPORT PROCESS:

T1.7

CHAPTER 2 – GOVERNANCE

INTRODUCTION TO GOVERNANCE

Khâl- Ma Municipality, in terms of legislation has to, deliver basic services to its inhabitants- individually and/ or in groups with funds generated from rates and taxes, made available by the public and private sector which require a local authority to:

- Take resolutions following all legislation made on national, provincial and local level;
- Khâl- Ma Municipality has a council for its political governance, managers and productive employees for implementation of its resolutions taken at general and special meetings.
- Appointed an accountable person for staff establishment and the execution of its resolutions
- Engage with the public and stakeholders to obtain their input during planning and evaluation;
- Account to the public and relevant stakeholders on the implementation of such resolutions.
- Prepare performance information for audit purposes;

T2

COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE

INTRODUCTION TO POLITICAL AND ADMINISTRATIVE GOVERNANCE

T2

2.1 POLITICAL GOVERNANCE

INTRODUCTION TO POLITICAL GOVERNANCE

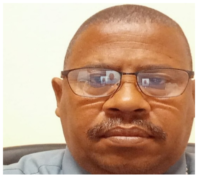
1. The Mayor is the political head and first face of the Municipality leading the local council in taki resolutions on matters concerning the communities within the Municipality's jurisdiction.
2. The Speaker as chairperson lead the council meetings, the 'Council meets the People'.
3. The whip has to ensure peace amongst councillors from the different political parties.
4. Four Council committees were elected in terms of section 79 of the Local Government: Municip Structures Act, 1998, Act 17 of 1998.
5. Khâl-Ma Municipality had to share the services of Namakwa District Municipality's audit committee through a memorandum of Understanding.
6. An oversight committee (MPAC) consist of three councillors.

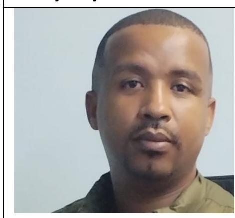
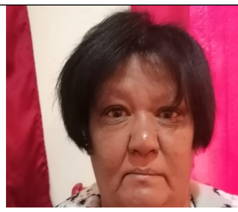
Note: MFMA S52 (a): The Mayor must provide general political guidance over the fiscal and finan affairs of the municipality

T2

COUNCILLORS

Khâl- Ma Municipality had eleven (11) Councillors:

Ward Councillors		
1  Cllr. Bernard Bock (ANC)- Speaker	**2**  Cllr. Estella Cloete (ANC)- Mayor	**3**  Cllr. Cacalia Bock (ANC)- Rep to Namakwa DM
4  Cllr. Cyntheria Masebeni (ANC)	**5**  Cllr. Edgar James Mowers (ANC)- Chief Whip	**6**  Cllr. Samatha Baker (ANC)

Party Representatives		
 'Donne-lee Jano (NCM)	 Hilton Nel (NCM)	 Sylvia Brandt (DA)

 Nigel Earl Van Rooi (Inaugurated on December 2023 as substitute for Cllr Wagae	 Cllr. Olivia Adams (COPE)	

Section 79 Committee (MSA (Structures)

The council elected the follow committees with their members listed below:

Committee	Members
Executive Committee	1. Cllr Estella Cloete (Chairperson), 2. Cllr Cyntheria Masebeni, 3. Cllr Donne-lee Jano
Finance and LED	1. Cllr Estella Cloete (Chairperson), 2. Cllr Cyntheria Masebeni, 3. Cllr Donne-lee Jano
Corporate Services	1. Cllr Donne-lee Jano- Chairperson, 2. Cllr Estella Cloete, 3. Cllr Cyntheria Masebeni,
Infrastructure Development	1. Cllr. Cyntheria Masebeni 2. Cllr. Edgar James Mowers 3. Cllr. Sylvia Brandt (Replaced by Cllr Charles Afrika) 4. Cllr. Nigel Van Rooi (replaced by Cllr Glenda Lepolesa) 5.
MPAC	1. Cllr. Samatha Baker (Chairperson) 2. Cllr. Cacalia Waterboer 3. Cllr. Hilton Nel

T2

POLITICAL DECISION-TAKING

Council resolutions, in terms of the Municipal Structures Act, nr. 117 0f 1998, section 18(2) were taken at four (4) ordinary and special meetings. Quarterly ordinary meetings are informed by recommendations made by its (working committees) committees and an executive committee.

T2

2.2 ADMINISTRATIVE GOVERNANCE

INTRODUCTION TO AD MINISTRATIVE GOVERNANCE

The position of Municipal Manager was filled with effect from 1 August 2023. As head of the administration, she had to guide and account to council on administrative governance. The Munici Manager was assisted by an acting Chief Financial Officer (managing the finance matters) of the Municipality, senior managers for technical (basic services and infrastructure Development) and corporate services (administration, human resource management and support services).

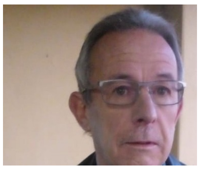
The appointed CFO retired early with effect from 1 January 2024, and the position was occupied b two acting CFOs for the rest of the financial year. The second acting CFO was seconded by the Northern Cape Provincial Treasury.

Two other senior managers assisted the Municipal Manager in her duties managing the

Performance agreements were concluded with all senior managers except the acting CFO's.

Vacant positions on the organogram, which could not be filled due to the Municipality's cashflow were: LED Officer, Law Enforcement Officer.

T2

	TOP ADMINISTRATIVE STRUCTURE	Function
	**TIER 1** **MUNICIPAL MANAGER** Samantha Tatas-Titus Appointed with effect from 1 August 2023	Accounting Officer
	Senior Managers	
	ACTING CHIEF FINANCIAL OFFICER: Mr. Amogelang Leteane Date of Appointment: 1 November 2004	Assist accounting officer with fi viability and management
	**SENIOR MANAGER: Corporate Services** Director: Mr Jan Liebenberg Date of Appointment: 16 October 2019	Assist accounting officer with m land use, housing administratio commonage management, com facilities and amenities, human and support services.
	**SENIOR MANAGER: Infrastructure Development** Director: Mr Hendry Christians Date of Appointment: 1 December 2019	Assist accounting officer with m rendering of basic service, infra development, operations and maintenance.

INTRODUCTION TO CO-OPERATIVE GOVERNANCE AND INTERGOVERNMENTAL RELATIONS

Khâi-Ma Municipality was part of all interrelation's government structures. See more details below

T 2

2.3 INTERGOVERNMENTAL RELATIONS

NATIONAL INTERGOVERNMENTAL STRUCTURES
Khâl-Ma Municipality is represented at national intergovernmental structure by Northern Ca Provincial Government's delegates. T2.

PROVINCIAL INTERGOVERNMENTAL STRUCTURE
Khâl- Ma Municipality is represented at provincial intergovernmental relationship structure throug Namakwa District Municipality's delegates. T2.

RELATIONSHIPS WITH MUNICIPAL ENTITITIES
Khâl- Ma Municipality does not have entities**.** T2

DISTRICT INTERGOVERNMENTAL STRUCTURES
Khâl-Ma Municipality is represented on district intergovernmental structures such the district IGR, District Infrastructure Forum, War on Poverty (Dept. Social Development), disaster management forum, local economic development forum and waste management forum by different delegates. T2.

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

OVERVIEW OF PUBLIC ACCOUNTABILITY AND PARTICIPATION

Council meets the People- (once off), ward councillors conducting ward meetings, notices on notic boards, website.

Whatsapp' groups were also established, but not all role players were engaged, since not all conta details of representatives were available. The draft IDP and Budget was also made available at the service points of Pella, Onseepkans and Witbank advertisement to inform the residents about it. A advertisement was published in the Gemsbok of. The public, however, participants did not respon to posts.

T 2.

2.4 PUBLIC MEETINGS

COMMUNICATION, PARTICIPATION AND FORUMS

Communications between the municipality and its citizens should be in the form of qualitative engagement. This entails the identification of needs and subsequent implementation of programm and projects that address such needs. The strategy shall amongst other things recommend that media and other means of communication be utilized by the municipality to achieve its strategic communicative goals.

T2

WARD COMMITTEES

KhâI-MA Municipality has a total of 6 (six) functional ward committees dealing with the needs for basic services by the inhabitants of each ward according to submitted to COGHSTA while the committee of ward 4 (Aggeneys) was dissolved during the financial year due to non- performance.

Each ward committee held one meeting per month during the financial year and submits their minutes/ reports to the municipality.

Each member of a ward committee was paid a stipend at the maximum of R500.00 per month as p adopted policy.

T2.4.

COMMENT ON THE EFFECTIVENESS OF THE PUBLIC MEETINGS HELD:

Public meetings which were called for the review of the IDP, were still not attended well, though proper notices are given by billboards, announcements at churches, displayed at strategic spots in communities and sent to whatsApp-groups via statuses and messages.
Ward committees have to play a prominent role to engage inhabitants in participating in the development of their communities.

Street or block meetings are another option to get more inhabitants participating.

The extension of signals of the community radio, NFM will improve communication.

T2

IDP Participation and Alignment Criteria*	Yes/
Does the municipality have impact, outcome, input, output indicators?	**Yes**
Does the IDP have priorities, objectives, KPIs, development strategies?	**Yes**
Does the IDP have multi-year targets?	**Yes**
Are the above aligned and can they calculate into a score?	**Yes**
Does the budget align directly to the KPIs in the strategic plan?	**Yes**
Do the IDP KPIs align to the Section 57 Managers	**Yes**
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	**Yes**
Were the indicators communicated to the public?	**Yes**
Were the four quarter aligned reports submitted within stipulated time frames?	**No**
** Section 26 Municipal Systems Act 2000*	T2

Note: Information could not be found due removal amongst three different office.

COMPONENT D: CORPORATE GOVERNANCE

OVERVIEW OF CORPORATE GOVERNANCE
Functions are Council administration, Land use management, Human Resources Management, Community services (service points, library services, availability of sport facilities, cemeteries) and Support Services (switchboard, record management, cleaning services and security services), Commonage Management and Disaster Management. T2.

2.6 RISK MANAGEMENT

RISK MANAGEMENT

Identification and mitigation of risk

Note: MFMA S62 (i)(c) requires a municipality to have and maintain an effective, efficient and transparent system of risk management.

The management of risk is the process by which the Accounting Officer, acting Chief Financial Offic and the other senior management of a Municipality will pro-actively, purposefully and regularly, bu at least annually, identify and define current as well as emerging business, financial and operationa risks and identify appropriate, business and cost- effective methods of managing these risks within the Municipality, as well as the risk to the stakeholders.

Risk is often created by:

- Changes that take place within the Municipality (i.e. people, systems, processes, technology legislation and regulations);
- External influences (i.e. economics, availability of human resources and damages);
- Operations and complexity of processes;
- Volume of activities within a Municipality; and
- The nature of the control environment.

Note: MFMA S62 (i) (c) requires a municipality to have and maintain an effective, efficient a transparent system of risk management.

T2.

2.7 ANTI-CORRUPTION AND FRAUD

FRAUD AND ANTI-CORRUPTION STRATEGY

Notes: See Chapter 4 details of Disciplinary Action taken on cases of financial mismanagement (T4.3.6). MSA 2000 S83(c) requires providers to be chosen through a process which minimizes the possibility of fraud and corruption.

This strategy subscribes to the principles of good corporate governance, which requires conductin business in an honest and transparent fashion. Consequently, KhâI-Ma is committed to fighting fraudulent behavior at all levels within the organization. The Fraud Prevention Plan is premised or the organisations core ethical values driving the business of the organisation, the development of i systems, policies and procedures, interactions with ratepayers, the public and other stakeholders, and even decision-making by individual managers representing the organization. This means that i practice all departments and other business units of and even external stakeholders must be guide by the Plan as the point of reference for their conduct in relation to KhâI-Ma Municipality.

In addition to promoting ethical conduct within, the Plan is also intended to assist in preventing, detecting, investigating and sanctioning fraud and corruption.

This dynamic document details the steps which have been and will continually be taken by to promote ethical conduct and address fraud and corruption.

The policy of KhâI-MA Municipality is zero tolerance to fraud and corruption. In addition, all fraud and corruption will be investigated and followed up by the application of all remedies available to full extent of the law and the implementation of appropriate prevention and detection controls. These prevention controls include the existing financial and other controls and checking mechanis as prescribed in the systems, policies and procedures of KhâI-Ma Municipality.

The efficient application of instructions contained in the policies and procedures of, is one of the most important duties to be applied by every employee in the execution of their daily tasks.

Human Resources – Employment Practices
KhâI-Ma Municipality is committed to develop human resources systems, policies and procedures, which incorporate fraud and corruption prevention practices. There is a risk of poor implementatio of its human resource systems, policies and procedures and undertakes testing thereof during internal audits in which control shortcomings are subsequently addressed.

Discipline
KhâI-Ma Municipality will be consistent and efficient in its application of the disciplinary measu Additional measures, which will be considered include:
- Communication of specific disciplinary standards and forbidden conduct;

- Introducing a system where the application of disciplinary measures is applied consistently;
- Steps for on-going training of managers in the application of disciplinary measures;
- Where managers are found to be inconsistent and/or inefficient in the application of discipline, will consider firm action; and
- Publication (within the permissible legal framework) of the outcomes and sanctions of
- Disciplinary actions, including lessons learned. The successful achievement of these initiatives, together with their communication is expected to have a deterrent effect.

Financial Systems and Control

Appropriate finance policies and procedures are also necessary to ensure appropriate internal control over finance management and to limit fraud and corruption risks. The effectiveness of the existing finance policie and procedures will also be tested during the course of internal audits and shortcomings are addressed. The Council of must approve an annual budget for before the start of the financial year. Khai-Ma Municipalit may only incur expenditure in terms of an approved budget and within limits of the amounts appropriated f the different votes in an approved budget.

Procurement

Further, the MFMA stipulates that the procurement policy of must at least address the following aspects:

The barring of persons from participating in tendering or other bidding processes that have
Been convicted of fraud or corruption during the past five years;
Wilfully neglected, reneged on or failed to comply with government contract;
During the past five years; and
Whose tax matters are not cleared by SARS.

In order to fulfil its housing role, must carry out the following functions:
- Health and Safety: ensure that conditions not conducive to health and safety of the inhabitant its areas of jurisdiction are prevented or removed;
- Efficient Services: ensure that services in respect of water, sanitation, electricity, roads, sto water drainage and transport are provided in a manner that is economically efficient;
- Housing Delivery Goals: set housing delivery goals in respect of its area of jurisdiction;
- Land for Housing: identify and designate land for housing development;
- Public Environment: create and maintain a public environment conducive to housing development which is financially and socially viable;
- Conflict Resolution: promote the resolution of conflicts arising in the housing development process;
- Bulk and Revenue Generating Services: provide bulk engineering services, and Revenue generating services in so far as specialist utility suppliers do not provide such services;
- Land Use: plan and manage land use and development; and

- Housing Development: initiate, plan, co-ordinate, facilitate, promote and enable appropri housing development in its area of jurisdiction.

Risk Management and Assessment

In order to identify and address risks facing, a risk assessment will be performed on an annual basi This process will be complimented by the specific identification of existing controls to mitigate risk identified. Additional actions to further mitigate these risks will culminate in a risk management pl Presentations to employees of will be conducted in order to ensure that they have a more detailed understanding of the fraud and corruption risks facing and the areas wherein these risks exist, thus enhancing the prospect of detecting irregularities earlier.

Internal and External Audit

The MFMA stipulates that a Municipality must maintain a system of internal audit under the contr and direction of an audit committee. Furthermore, the internal audit function is required to report on matters relating to Khâl-Ma Municipality:

- Internal Control;
- Accounting procedures and practices
- Risk and risk management;
- Loss control; and
- Compliance with applicable legislation.

Khâl-Ma created an Internal Audit Unit that only consists of one (1) official, which include anti-corruption capacity under the guidance of an Audit Committee. This Municipality shared the audit committee through a memorandum of understanding an Audit Committee. The Audit committee v represented by:

Mr Frank van der Heever (Chairperson)

Mr Frikkie Rootman

Mrs Jolene Van Wyk

Ms Lizaan Van Wyk (vacate the position during the financial year) who was by Mre Jolene Van Wyk for the remainder of the financial year.

Physical and Information Security

Physical Security

Khâl-Ma Municipality's main physical security threat arises in the area of control over its physical assets, facilities and employees. Security personnel and access systems are deployed to mitigate th threat. However, control over security personnel and access systems should continuously be reviewed for adequacy.

Furthermore, the Municipality will continue to pursue steps to ensure adequate security over its people, confidential information and information systems.

The Municipality will ensure that all employees are sensitised on a regular basis to the fraud and corruption risks associated with information security and the utilisation of computer resources, in particular – access control, and ensure that systems are developed to limit the risk of manipulatior computerised data.

Regular communiqués will be forwarded to employees pointing out security policies, with a particular emphasis on e-mail and Internet usage and the implications (e.g. disciplinary action) of abusing these and other computer related facilities. Where employees are found to have infringed on prevailing policy in this regard, disciplinary action will be taken.

Reporting and Monitoring of fraud and corruption

Reporting Channels

The reporting channels for unethical conduct, fraud and corruption impacting are the following:

- All allegations of fraud and corruption should be reported by employees to their immediate managers;
- If there is a concern that the immediate manager is involved, the report must be made to any oth member of management, the Municipal Manager and/or the Chairperson of the Audit Committe
- All managers should report all allegations to the Municipal Manager who will initiate an investigation; and
- Should an employee wish to make a report anonymously, such a report may be made to any member of management, the Municipal Manager, the Chairperson of the Audit Committee and/ the Mayor.

Implementation structure

Khâl-Ma Municipality will consider the establishment of a Fraud Prevention Committee wh responsibility will include the implementation of the Plan. This Committee will include champi from all faculties and other business units. The terms of reference of this team will include following in relation to the Plan:

- Securing buy-in from all stakeholders;
- Information sharing;
- On going identification of weaknesses in systems and solutions;
- Creating awareness and ensuring adequate training and education to promote the Plan; and
- Assessing progress and on-going maintenance and review.

Notes: See Chapter 4 details of Disciplinary Action taken on cases of financial mismanagement (T4.3.6). MSA 2000 S83(c) requires providers to be chosen through a process which minimizes the possibility of fraud and corruption.

T2

2.8 SUPPLY CHAIN MANAGEMENT

OVERVIEW SUPPLY CHAIN MANAGEMENT

The municipality's supply chain processes are guided by the MFMA, Supply Chain Regulations and Supply Chain Policy requiring:

(1) Formal written price quotations from at least three different providers preferably from, but not limited to, providers who are registered on the Central SD.

(2) Competitive bids where goods or services from a transaction value of R300 000 (VAT include and long-term contracts may only be procured through a competitive bidding process. A Committee system for competitive bids, consisting of a Bid evaluation committee (four members), and Bid adjudication committee (four members) were appointed by the Municip Manager.

T2

2.9 BY-LAWS

Newly Developed	Revised	Public Participation Conducted Prior to Adoption of By-Laws (Yes/No)	Dates of Public Participation	By-Laws Gazetted* (Yes/No)	Date of Publication
Nil	Nil	Nil	N/a	No	N/a

Note: See MSA section 13. T2.9.1

COMMENT ON BY-LAWS:

The by- laws as listed below were adopted by Council on and promulgated in the Provincial Gazett Extra-Ordinary No. 2008 dated, 28 APRIL 2016: Law enforcement are not fully implemented due tc the absence of an incumbent in the position of law enforcement office. Fines attached to the law enforcement by-laws are not promulgated yet.

1. Advertisements Signs
2. Antenna Systems
3. Building Controls
4 Caravan Parks
5. Cemetery
6. Control over Animals, Poultry and Bees
7. Control over dogs
8. Debt Collection
9. Electricity
10. Fire Brigade
11. Fireworks
12. Law Enforcement
13. Municipal Commonage
14. Rules of Order
15. Street Trading
16. Taxi Ranks
17. Waste
18. Water Supply

2.

2.10 WEBSITE

Municipal Website : Content and Currency of Material		
Documents published on the Municipality's / Entity's Website	**Yes / No**	**Publishing Date**
Current annual and adjustments budgets and all budget-related documents	No	n/a
All current budget-related policies	No	n/a
The previous annual report (Year 0)	No	n/a
The annual report (Year 1) published/to be published	No	n/a
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act (Year 1) and resulting scorecards	No	n/a
All service delivery agreements (Year 1)	No	n/a
All long-term borrowing contracts (Year 1)	n/a	n/a
All supply chain management contracts above a prescribed value (give value) for Year 1	No	n/a
An information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14 (2) or (4) during Year 1	No	n/a
Contracts agreed in Year 1 to which subsection (1) of section 33 apply, subject to subsection (3) of that section	No	n/a
Public-private partnership agreements referred to in section 120 made in Year 1	n/a	n/a
All quarterly reports tabled in the council in terms of section 52 (d) during Year 1	No	n/a
Note: MFMA S75 sets out the information that a municipality must include in its website as detailed above. Municipalities are, of course encouraged to use their websites more extensively than this to keep their community and stakeholders abreast of service delivery arrangements and municipal developments.		T2.10.1

COMMENT MUNICIPAL WEBSITE CONTENT AND ACCESS:

The website must be utilised more effectively hence and relevant documents will be published o
within the next financial year.

T2.10.

2.11 PUBLIC SATISFACTION ON MUNICIPAL SERVICES

PUBLIC SATISFACTION LEVELS

No survey was carried out during the financial year.

T2.1

Satisfaction Surveys Undertaken during: Year 0 and Year 1				
Subject matter of survey	Survey method	Survey date	No of people included in survey	Survey results indicating satisfaction or better (%)*
Overall satisfaction with:				
(a) Municipality	Not done	N/A	N/A	N/A
(b) Municipal Service Delivery	Not done	N/A	N/A	N/A
(c) Mayor	Not done	N/A	N/A	N/A
Satisfaction with:		N/A	N/A	N/A
(a) Refuse Collection	Not done	N/A	N/A	N/A
(b) Road Maintenance	Not done	N/A	N/A	N/A
(c) Electricity Supply	Not done	N/A	N/A	N/A
(d) Water Supply	Not done	N/A	N/A	N/A
(e) Information supplied by municipality to the public	Not done	N/A	N/A	N/A
(f) Opportunities for consultation on municipal affairs	Not done	N/A	N/A	N/A
** The percentage indicates the proportion of those surveyed that believed that relevant performance was at least satisfactory*				T2.11.2

T2.11.2.1

COMMENT ON SATISFACTION LEVELS:

See above

T2.11.2

2.12 OVERSIGHT COMMITTEE

INTRODUCTION TO OVERSIGHT COMMITTEE

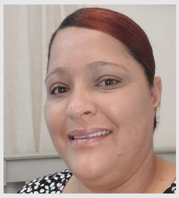
The elected Municipal Public Accounts (MPAC) is responsible for oversight in the municipality's business. The committee consists of three members elected out of the councillors of the Municipality.

The MPAC access the annual report after it is tabled before council according and makes recommendations the adoption of the annual reports

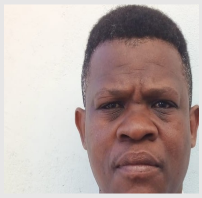
T2.1

MEMBERS OF THE MPAC

Councillor Samatha Baker
(Chairperson)



Councillor Cacilia Waterboer
(Member)



Councillor Hilton Nel
(Member)

T

INTRODUCTION

VISION

"An innovative and well governed industrial hub *that* is based on sustainable harnessing of the valuable KhâI-MA minerals and natural resources *by* a modern and technologically advanced local community *that* is thriving and creating a legacy of well-being and prosperity for future generations inspired by its cultural heritage and values."

MISSION

"Embed Batho Pele principles and thrive on Ubuntu values to enhance a municipal service delivery model for total inclusivity, sustainability and maximization of resources for the betterment of people of KhâI-MA Local Municipality region and Boesmanland as a whole, now and into the future."

STRATEGIC OBJECTIVES

Main objectives

- Eradicate backlogs in order to improve access to services and assure proper operations and maintenance.
- Promote a culture of participation and good governance
- Create an environment that promotes development of the local economy and facilitates job creation.
- To improve overall financial management in municipalities by developing and implementing appropriate financial management policies, procedures and systems.
- Improved organisational cohesion and effectiveness

Priorities

- Services Delivery
- Good Governance and Public Participation
- Local Economic Development [LED]
- Financial management and Viability
- Institutional Development and Transformation

T3.0.1 COMPONENT A: BASIC SERVICES

This component includes water, wastewater (sanitation), electricity, waste management and housing services and a summary of free basic services.

INTRODUCTION TO BASIC SERVICES

KhâI-Ma Municipality rendered all basic services to its inhabitants except for electricity supply to inhabitants of Pella, Onseepkans and Witbank which is supplied by ESCOM while Black Mountain Complex rendered services at Aggeneys.

The Municipality did not use entities for rendering service.

T3.1.0

3.1. WATER PROVISION

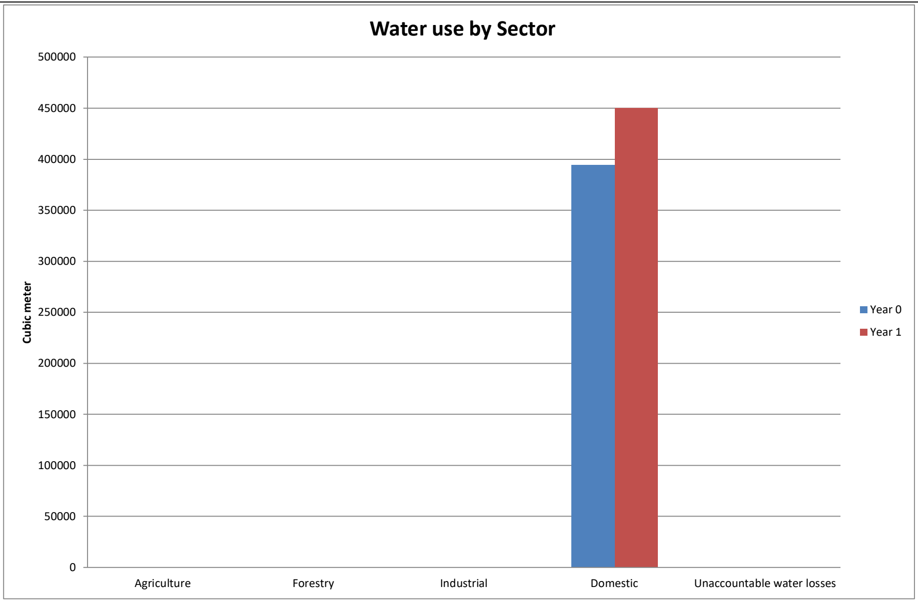
INTRODUCTION TO WATER PROVISION

KhâI- Ma Municipality is a water service authority supplying water to the inhabitants of Onseepkans and Witbank. In the case of Pofadder and Pella Vaal Central Water Board supplied water to the Municipality for reticulation.

Water supply for the higher situated households especially at Pella and Onseepkans is a concern, since some households did not have access to water every day, especially during the summer season.

T3.1.1

Total Use of Water by Sector (cubic meters)					
	Agriculture	**Forestry**	**Industrial**	**Domestic**	**Unaccountable water losses**
Year 0	0	0	0	394 338	
Year 1	0	0	0	450 000	
					T3.1.2



T3.1.2.1

COMMENT ON WATER USE BY SECTOR:

(a) The household demand decreased from the previous year.

(b) The losses are a challenge.

- (Water leakages occurred which had been caused by broken pipes and defective toilet systems.
- The replacement of faulty water meters is also a challenge.
- Water consumption at Pella with lessor consumers than Pofadder was higher.

T3.1.2.2

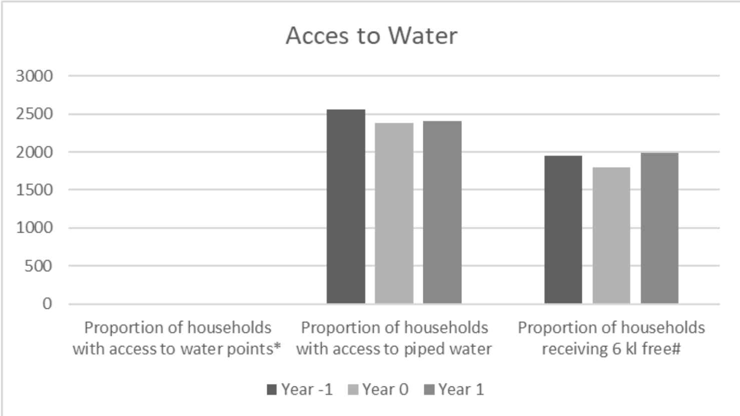
Water Service Delivery Levels				
				Households
Description	Year -2	Year -1	Year 0	Year 1
	Actual	Actual	Actual	Actual
	No.	No.	No.	No.
Water: **(above min level)**				
Piped water inside dwelling	965	975	975	975
Piped water inside yard (but not in dwelling)	1 602	2 567	1408	1438
Using public tap (within 200m from dwelling)	0	0	0	0
Other water supply (within 200m)	0	0	0	0
Minimum Service Level and Above sub-total	2 567	2 563	2383	2413
Minimum Service Level and Above Percentage	95%	95%	88%	90%
Water: **(below min level)**				
Using public tap (more than 200m from dwelling)	0	0	0	0-Jan-00
Other water supply (more than 200m from dwelling	0	0	0	0-Jan-00
No water supply	124	128	0	0-Jan-00
Below Minimum Service Level sub-total	124	128	308	278
Below Minimum Service Level Percentage	5%	5%	11%	10%
Total number of households*	**2 691**	**2 691**	**2691**	**2691**
*** To include informal settlements**				T3.1.3

						Households
Description	Year -2	Year -1	Year 0	Year 1		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households		2 691	2 691	2 691	2 691	2 691
Households below minimum service level		2 563	127	2 635	2 616	2 691
Proportion of households below minimum service level		95%	5%	98%	97%	100%
Informal Settlements						
Total households		2 691	2 691	2 691	2 691	2 691
Households ts below minimum service level		0	0	0	81	81
Proportion of households ts below minimum service level		5%	5%	2%	3%	3%
						T3.1.4

Access To Water

Access to Water			
	Proportion of households with access to water points*	Proportion of households with access to piped water	Proportion of households receiving 6 kl free#
Year -1	0	2563	1780
Year 0	0	2564	1971
Year 1	0	2616	1991
			.

** Means access to 25 litres of potable water per day supplied within 200m of a household and with a minimum flow of 10 litres per minute # 6,000 litres of potable water supplied per formal connection per month*



Water Service Policy Objectives Taken From IDP									
Service Objectives / *Service Indicators*	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*Following Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
Service Objective xxx									
Households without minimum water supply	Additional Households provided with minimum water supply during the year (Number of households (HHs) without supply at year end)	**0** additional HHs (**308** HHs outstanding)	**0** additional HHs (**308** HHs outstanding)	**0** additional HHs (**308** HHs outstanding)	**200** additional HHs (**108** HHs outstanding)	**100** additional HHs (**108** HHs outstanding)	**108** additional HHs (**0** HHs outstanding)	**0** additional HHs (**0** HHs outstanding)	**0** additional HHs (**0** HHs outstanding)
Improve reliability of water supply	Reduce the number of interruptions (**Ints**) in supply of one hour or more compared to the baseline of Year 0 (xxx interuptions of one hour or more during the yr)	T_0% (xxxxxx Ints)	A_0% (xxxxxx Ints)	T_1% (xxxxxx Ints)	T_1% (xxxxxx Ints)	A_1% (xxxxxx Ints)	T_2% (xxxxxx Ints)	T_5% (xxxxxx Ints)	T_5% (xxxxxx Ints)
Improve water conservation	Reduce unaccountable water levels compared to the baseline of Year 0 (xxx kilolitres (**KLs**) unaccounted for during the yr)	T_0% (200 KLs)	A_0% (KLs)	T_1% (xxxxxx KLs)	T_1% (xxxxxx KLs)	A_1% (xxxxxx KLs)	T_2% (xxxxxx KLs)	T_5% (xxxxxx KLs)	T_5% (xxxxxx KLs)
*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*									T3.1.6

Employees: Water Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	5	5	3	0	0%
4 - 6	3	3	3	0	0%
7 - 9	1	1	1	0	0%
10 - 12	1	1	1	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	10	10	8	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*

T3.1.7

Financial Performance Year 1: Water Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	85665	90616	0	0	0%
Expenditure:			0	0	
Employees	39794	39800	0	0	0%
Repairs and Maintenance	28835	28196	0	0	0%
Other	36564	38148	0	0	0%
Total Operational Expenditure	105193	106144	0	0	0%
Net Operational Expenditure	-19528	-15528	0	0	0%

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.1.8

Capital Expenditure Year 0: Water Services					R' 000
Capital Projects	Year 0				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	15459	25265	15158642	0,76%	
Onseepkans & Witbank Bulkwater Supply and Storage	8459	15265	15148642	0,76%	
Pofadder Internal Reticulation	10000	10000	10000	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.1.9

COMMENT ON WATER SERVICES PERFORMANCE OVERALL:

The amount of R7 million was added to the original allocation after more than 40% was spent at mid-year.

The Pofadder Internal Water Reticulation project was completed on time to ensure water supply to the consumers.

* Means access to 25 liters of potable water per day supplied within 200m of a household and with a minimum flow of 10 liters per minute.

A quantity of 6,000 liters (6 Kl) of potable water is supplied to indigent households per formal connection per month.

Only 340 prepaid meters which are installed at Pofadder were activated. More meters must be installed and activated which will increase revenue and decrease consumption.

T3.1.10

3.2 WASTEWATER (SANITATION) PROVISION

INTRODUCTION TO SANITATION PROVISION

No change can to this service can be reported. Services are rendered in all towns except at Aggeneys. Consumers make use of septic tanks in case where a sewerage system is not available. Statistics provided STATSSA about sewerage connections and septic tanks are incorrect because the biggest number of households is connected to conservancy. About 380 households are connected to a sewerage system and only at Pofadder.

Municipality has 4 (four) sewer trucks available for rendering such services, but only 2 could be utilised, s the other was out of order. Oxidation pounds need to be upgraded. Business Plans and applications were submitted to the relevant departments for funding with the assistance of MISA.

Dry pit systems, though phasing out slowly are still in utilization at Pofadder, Pella, Onseepkans and Witb but consumers are not satisfied with such system. Many households do not have access to toilet facilities

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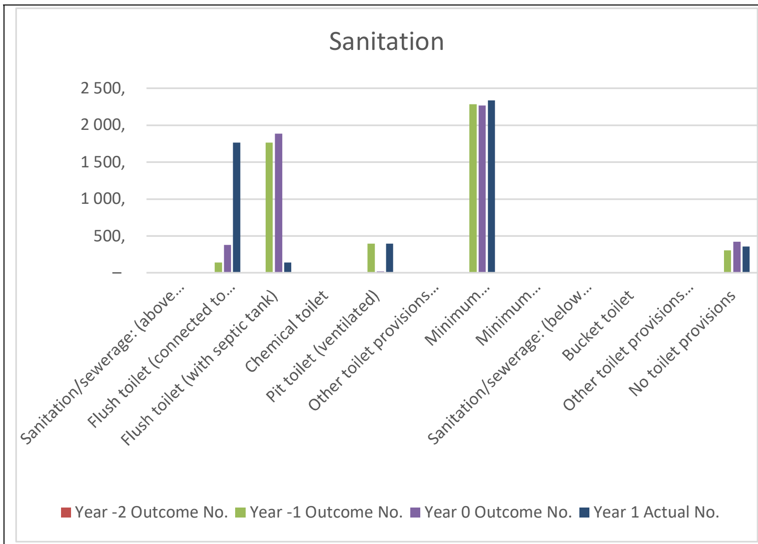
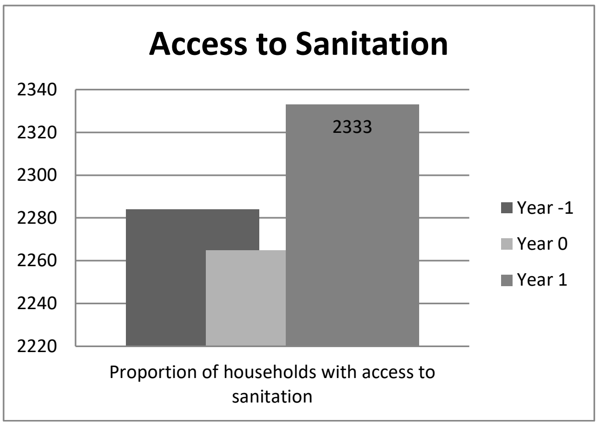


T 3.2.2

Sanitation Service Delivery Levels				
				*Households
Description	Year -2	Year -1	Year 0	Year 1
***Sanitation/sewerage:* (above minimum level)**				
Flush toilet (connected to sewerage)	140	140	380	1765
Flush toilet (with septic tank)	1 765	1 765	1885	140
Chemical toilet	0	0	0	0
Pit toilet (ventilated)	396	396	20	396
Other toilet provisions (above min.service level)				
Minimum Service Level and Above sub-total	2 284	2 284	2265	2333
Minimum Service Level and Above Percentage	85%	85%	84%	84%
***Sanitation/sewerage:* (below minimum level)**				
Bucket toilet	0	0	0	0
Other toilet provisions (below min.service level)	0	0	0	0
No toilet provisions	168	304	426	358
Below Minimum Service Level sub-total	0	0	0	0
Below Minimum Service Level Percentage	15%	15%	16%	16%
Total households	**2 691**	**2 691**	**2 691**	**2691**
Total number of households including informal settlements				T3.2.3

Households - Sanitation Service Delivery Levels below the minimum						
						Households
Description	Year -2	Year -1	Year 0	Year 1		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households	2691	2691	2 691	2691	2 691	2691
Households below minimum service level	168	304	426	322	322	322
Proportion of households below minimum service level	15%	15%	16%	12%	12%	12%
Informal Settlements						
Total households	0	0	0	0	0	0
Households ts below minimum service level	0	0	0	0	0	0
Proportion of households ts below minimum service level	0%	0%	0%	0%	0%	0%
Note: No informal settlements, but informal structures in formal settlements						T3.2.4



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Waste Water (Sanitation) Service Policy Objectives Taken From IDP								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	
		Target	Actual	Target		Actual	Targe	
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Curre Year
Service Indicators (i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
Provision of toilets within service standard	Additional Households (**HHs**) provided with minimum sanitation during the year (Number of HHs remaining without minimum sanitation at year end)	**304** additional HHs (**304** HHs remaining)	**0** additional HHs (**426** HHs remaining)	**0** additional HHs (**426** HHs remaining)	**300** additional HHs (**126** HHs remaining)	**125** additional HHs (**0** HHs remaining)	additional HHs (HHs remaining)	additional (HHs remainin

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipal to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/ID round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Sanitation Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	4	4	4	0	0%
4 - 6	0	0	0	0	0%
7 - 9	4	4	4	1	25%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	8	8	8	1	13%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*

T3.2.7

Capital Expenditure Year 1: Sanitation Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0%	0

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.

T3.2.9

COMMENT ON SANITATION SERVICES PERFORMANCE OVERALL:

1. The supply of toilet facilities to households without the service is a big need which has to be addressed with urge
2. Challenges with overflowing manholes were minimised but attention must still be given to prevent children to ca
3. More households have to be connected to the sewerage system to cut escalating costs on sewer trucks on the lo term since maintenance on vehicles are expensive.
4. Oxidation pounds at all communities have to be refurbished including fencing. The pounds of Onseepkans and Pella must be upgraded.
5. Witbank does not have such a service.

T3

3.3 ELECTRICITY

INTRODUCTION TO ELECTRICITY

1. ESCOM provides services directly to the inhabitants of Aggeneys, Pella, Witbank and Onseepkans with the excep
   of Pofadder.
2. The electricity infrastructure in Pofadder is obsolete and have to be upgraded.
3. The municipality experience difficulties with regards to electricity distribution in Pofadder due to the capacity of
   Midway substation. New household connections require an increase in the maximum demand from 1,5 KVa to 3,
   KVa which will only be possible with ESCOM's input.
4. Figures which are given in this section are only applicable to Pofadder.

Note: Recent legislation includes the Electricity Amendment Acts 1989; 1994; 1995; and the Electricity Regulation
2006.

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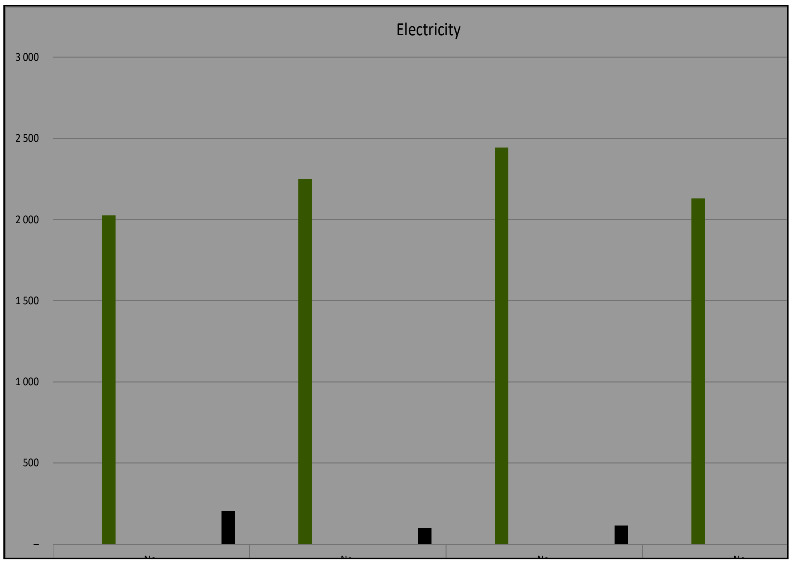


Electricity Service Delivery Levels				
				Households
Description	Year -2	Year -1	Year 0	Year 1
	Actual	Actual	Actual	Actual
	No.	No.	No.	No.
Energy: **(above minimum level)**				
Electricity (at least min.service level)				
Electricity - prepaid (min.service level)		1 470	1 335	1 355
Minimum Service Level and Above sub-total				
Minimum Service Level and Above Percentage				
Energy: **(below minimum level)**				
Electricity (< min.service level)		0	0	0
Electricity - prepaid (< min. service level)		0	0	0
Other energy sources		0	0	0
Below Minimum Service Level sub-total				
Below Minimum Service Level Percentage				
Total number of households				
				T3.3.3

Households - Electricity Service Delivery Levels below the minimum						
						Households
Description	Year -2	Year -1	Year 0	Year 1		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households						
Households below minimum service level	206	100	1 470	1 335	1 355	562
Proportion of households below minimum service level	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Informal Settlements						
Total households	0	0	0	0	0	0
Households ts below minimum service level	0	0	0	0	0	0
Proportion of households ts below minimum service level	0%	0%	0%	0%	0%	0%
Note: No informal settlements, but informal structures within formal settlements						T3.3.4

Electricity Service Policy Objectives Taken From IDP								
Service Objectives / *Service Indicators*	Outline Service Targets	Year 0		Year 1			Year 2	Y
		Target	Actual	Target		Actual	Target	
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
Provision of minimum supply of electricity	Additional households (HHs) provided with minimum supply during the year (Number of HHs below minimum supply level)	additional HHs (HHs below minimum)	xxxxxx additional HHs (xxxxxx HHs below minimum)	xxxxxx additional HHs (xxxxxx HHs below minimum)	additional HHs (xxxxxx HHs below minimum)	additional HHs (xxxxxx HHs below minimum)	xxxxxx additional HHs (xxxxxx HHs below minimum)	xxxxxx additional HH (xxxxxx HHs below minimum)

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Electricity Services					
Job Level	**Year 0**	**Year 1**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	0	0	0	0	#DIV/0!
4 - 6	0	0	0	0	0%
7 - 9	2	2	2	2	0%
10 - 12	1	1	1	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	3	3	3	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.3.6*

Financial Performance Year 1: Electricity Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	15840	15498	15498	15498	0%
Expenditure:	21961	22609	22609	22609	0%
Employees					#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure	21961	22609	22609	22609	0%
Net Operational Expenditure	-6121	-7111	-7111	-7111	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.3.7

COMMENT ON ELECTRICITY SERVICES PERFORMANCE OVERALL:

Maintenance and repairs were done during the financial year only. No new connections to the reticulation network were done.

Revised of total number of households for Pofadder since the number of households with access exceeds the total households as being determined by STATSA.

T3.3.9

3.4 WASTE MANAGEMENT (THIS SECTION TO INCLUDE: REFUSE COLLECTIONS, WASTE DISPOSAL, STREET CLEANING AND RECYCLING)

INTRODUCTION TO WASTE MANAGEMENT

Refuse removal services were rendered in all towns except Aggeneys since the Black Mountain Complex renders the services itself, once a week. Only one (1) truck (flat base) was utilised for waste removal once a week at Pofadder, Pella and Onseepkans.

No services are rendered at Witbank. The establishment of a waste transfer station was in the process but could not be completed during the financial year.

A regional landfill site is also in consideration.

The Municipality does not have the means to purchase a refuse truck.

No record of the volumes of the waste being dumped at the landfill sites are kept at all. The Municipality does not have weigh bridges for waste. Dumping at the sites was not managed.

The licenses of the landfill sites expired and application for new licenses are due.

All the landfill sites needs to be rehabilitated. A new site for Pofadder is necessary, since the existing one is obsolete and has to be closed. All sites do not have fences.

Recycling is not in fully operational. Inhabitants do waste picking and sell the waste but struggle with the collection of the waste. The Pofadder Recycling project is not in operation yet.

Illegal dumping of waste everywhere in and around the communities but mostly at Pofadder is a big concern. The municipality did not have the means to remove the illegal dumps.

Waste bins are not removed regularly to landfill sites to empty it due to poor maintenance of equipment which was caused by cash flow challenges.

Awareness signs, warning signs and law enforcement must be options to keep towns clean.

T3.4.1

Electricity Service Delivery Levels				
				Households
Description	Year -2 Actual No.	Year -1 Actual No.	Year 0 Actual No.	Year 1 Actual No.
Energy: **(above minimum level)**	0	0	0	0
Electricity (at least min.service level)				
Electricity - prepaid (min.service level)	1 352	1 351	1 352	1 352
Minimum Service Level and Above sub-total	0	0	0	0
Minimum Service Level and Above Percentage	87%	96%	82%	79%
Energy: **(below minimum level)**	0%	0%	0%	0%
Electricity (< min.service level)	0	0	0	0
Electricity - prepaid (< min. service level)	0	0	0	0
Other energy sources	0	0	0	0
Below Minimum Service Level sub-total	206	100	116	562
Below Minimum Service Level Percentage	9%	4%	18%	42%
Total number of households	1 335	1 335	1 335	1 352
				T3.3.3

Households - Solid Waste Service Delivery Levels below the minimum						
						Households
Description	Year -2	Year -1	Year 0	Year 1		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households		2 691	2691	2691	2691	2691
Households below minimum service level		96	70	0	0	81
Proportion of households below minimum service level		4%	3%	0%	0%	3%
Informal Settlements						
Total households		0	0	0	0	0
Households ts below minimum service level		0	0	0	0	0
Proportion of households ts below minimum service level		0%	0	0%	0%	0%
Note: No informal settlements exist, but informal structure in formal settlements						T3.4.3

Waste Management Service Policy Objectives Taken From IDP								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	
		Target	Actual	Target		Actual	Target	
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
Provision of weekly collection service per household (HH)	Propotionate reduction in average weekly collection failures year on year (average number of collection failures each week)	weekly collection failures	reduction from 2023/24 (xxx weekly collection failures)	**%** reduction from 2023/24 (**0** weekly collection failures)	% reduction from 2024/25 (**0** weekly collection failures)	% reduction from 2024/25 (0xxx weekly collection failures)	% reduction from 2025/26 (**0** weekly collection failures)	% reduction from 2025/2 weekly collection failures)
Provision for spare capacity	The amount of spare capacity available in terms of the number of years capacity available at the current rate of landfill usage	3 years of unused landfill capacity available	**0** years of unused landfill capacity available	years of unused landfill capacity available	years of unused landfill capacity available	years of unused landfill capacity available	years of unused landfill capacity available	years of unu landfill capac available
Proportion of waste that is recycled	Volumes of waste recycled as a percentage of total volume of waste disposed of at landfill sites.	**0**% of 2023/24 waste recycled	**0**% of 2023/24 waste recycled	**0**% of 2024/25 waste recycled	**0**% of 2024/25 waste recycled	**0**% of 2024/25 waste recycled	**0**% of 2025/26 waste recycled	**0**% of 2027/ waste recycl
Proportion of landfill sites in compliance with the Enviromental Conservation Act 1989.	**100**% of landfill sites by volume that are being managed in compliance with the Enviromental Conservation Act 1989.	**0**% of sites compliant	**0**% of sites compliant	**50**% of sites compliant	**50**% of sites compliant	**50**% of sites compliant	**0**% of sites compliant	**100**%of site compliant

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Solid Waste Magement Services					
Job Level	**Year 0**	**Year 1**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	8	8	8	4	50%
4 - 6	0	0	0	0	0%
7 - 9	2	2	2	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18					
19 - 20					
Total	10	10	10	4	50%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.4.5*

Employees: Waste Disposal and Other Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	0	0	0	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.4.6*

Financial Performance Year 1: Solid Waste Management Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	1548	1549	0	0	0,00%
Expenditure:					
Employees	870	930	0	0	0,00%
Repairs and Maintenance	231	310	0	0	0,00%
Other	0	0	0	0	0,00%
Total Operational Expenditure	**1101**	**1240**	0	0	0%
Net Operational Expenditure	447	309	0	0	0%

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.4.7

Financial Performance Year 1: Road Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	
Expenditure:					
Employees	0	0	0	0	
Repairs and Maintenance	0	0	0	0	
Other	0	0	0	0	
Total Operational Expenditure	0	0	0	0	
Net Operational Expenditure	0	0	0	0	
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.7.8

Capital Expenditure Year 1: Waste Management Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Rehabilitation of land fill sites	0	0		#DIV/0!	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.4.9

COMMENT ON WASTE MANGEMENT SERVICE PERFORMANCE OVERALL:

Waste management is a big challenge, especially with littering, illegal dumping, non- compliance with landfil site requirements, theft and vandalism.

Upgrading of landfill sites and licenses is long due. Witbank does not have a landfill site.

Recycling of Waste must be promoted.

The Municipality needs assistance with the rehabilitation and close of landfill sites, purchasing a refuse truck and capacity building. Record keeping and control of landfill sites must also receive attention.

T3.4.10

INTRODUCTION TO HOUSING

The function of supplying low-cost housing is vested in the provincial department of COGHSTA. The Municipality employed an officer to keep and update the housing pipeline and the national need register which contains the details of those inhabitants in need and availing of stands for the erection of the houses and maintain the housing pipeline.

180 beneficiaries residing at Pofadder are awaiting for the construction of their RDP houses under management of Department of COGHSTA.

T3.5.1

Percentage of households with access to basic housing

Year end	Total households (including in formal and informal settlements)	Households in formal settlements	Percentage of HHs in formal settlements
Year -2	0	0	0,0%
Year -1	0	0	0,0%
Year 0	0	0	0,0%
Year 1	0	0	0,0%
			T3.5.2

Housing Service Policy Objectives Taken From IDP								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	
		Target	Actual	Target		Actual	Target	
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Curren Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
Provision for housing for all households	Additional houses provided during the year (Houses required at year end)	xxxxxx additional houses (xxxxxx houses required)	xxxxxx additional houses (xxxxxx houses required)	xxxxxx additional houses (xxxxxx houses required)	xxxxxx additional houses (**575** houses required)	**0** additional houses (**575** houses required)	**50** additional houses (**525** houses required)	**100** additio houses (**425** hous required)

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they app These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targe set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 s out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Housing Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	1	1	1	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	1	1	1	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.5.4*

Financial Performance Year 1: Housing Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	#DIV/0!
Expenditure:					
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	0	#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.5.5

Capital Expenditure Year 1: Housing Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0%	
Project A	0	0	0	0	
Project B	0	0	0	0	
Project C	0	0	0	0	
Project D	0	0	0	0	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.5.6

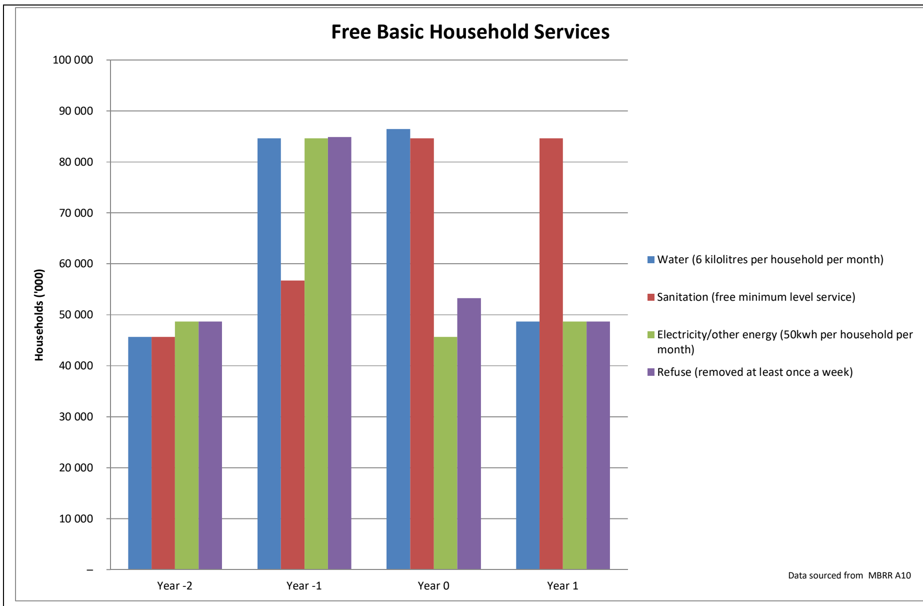
COMMENT ON THE PERFORMANCE OF THE HOUSING SERVICE OVERALL:

Construction of houses is managed by the Department of COGHSTA. Municipality updated housing pipeline anc feeds needs register. Provision of stands for the construction of the houses is a big need.

T3.5.7

3.6 FREE BASIC SERVICES AND INDIGENT SUPPORT

INTRODUCTION TO FREE BASIC SERVICES AND INDIGENT SUPPORT
Total households which received indigent support are as follows: Free basic water @ 6 kl per household per month: 1967 Free basic electricity @ 50 KWa per household per month: 1641 Free basic sanitation: 1479 Free basic refuse: 1964 Amount of Subsidy paid per month per = R675.30 T3.6.1



T3.6.2

Free Basic Services To Low Income Households										
	Number of households									
	Total	Households earning less than R3.500 per month								
			Free Basic Water		Free Basic Sanitation		Free Basic Electricity		Free Basic Refuse	
		Total	Access	%	Access	%	Access	%	Access	%
Year -1	7 900	2 691	1 971	31%	1 773	66%	1 548	58%	1 967	73%
Year 0	8 054	2 691	1 955	73%	1 488	55%	2 310	86%	1 958	73%
Year 1	8 295	2 691	1 991	74%	1 793	67%	2 310	86%	1 987	74%
										T3.6.3

Financial Performance Year 1: Cost to Municipality of Free Basic Services Delivered					
Services Delivered	Year 0	Year 1			
	Actual	Budget	Adjustment	Actual	Variance to
Water	4679	70	6432	4864	99%
Waste Water (Sanitation)	2868	0	3043	3067	100%
Electricity	947	0	1011	1010	100%
Waste Management (Solid Waste)	3074	55	3553	3214	98%
Total	11568	125	14039	12155	99%
					T3.6.4

Free Basic Service Policy Objectives Taken From IDP								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	
		Target	Actual	Target		Actual	Targe	
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Curren Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
Provision of alternative support to low income households that do not receive all Free Basic Services	Low income households (**LIHs**) who do not receive all the free basic services but <u>do</u> receive alternative support (Total number of LIHs not in receipt of free basic services)	xxxx LIHs receiving support (out of xxx LIHs in total)	xxxx LIHs receiving support (out of xxx LIHs in total)	xxxx LIHs receiving support (out of xxx LIHs in total)	xxxx LIHs receiving support (out of xxx LIHs in total)	xxxx LIHs receiving support (out of xxx LIHs in total)	xxxx LIHs receiving support (out of xxx LIHs in total)	xxxx LIHs receivin support (ou xxx LIHs total)

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they ap These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targe set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

COMMENT ON FREE BASIC SERVICES AND INDIGENT SUPPORT:

Revised Indigence policy

Based on the level of poverty, the number of households that qualify for basic free services and the amount to be appropriated for the purpose of indigence policy is as follows:

a. Households classified as indigent/ needy where the total gross income of the residents of a household over the age of 18 years and parent's income is less than or equal than the income that two social grants together earned (monthly social grants paid by the Department of Welfare, etc..) qualify for 100% subsidy on basic services viz. Garbage, Sanitation, Water plus 6kl water free and 50 kwh electricity as prescribed nationally.

b. Households who believe that they qualify must register with the local Municipal Office or the nearest office of the Municipal Council area. A list of the connections is available at the office.

c. Free 6 kl of water will be provided to each poor household. If the 6 kl limit is exceeded the difference must be paid by the consumer. If a household continue not to pay the difference in the Council shall have the right to limit the flow of water.

d. Traps will not be installed at public taps.

e. Poor households owning more than one (1) property will only be subsidized for one (1) property.

MUNICIPAL MANAGER

COUNCIL RESOLUTION 31/03/2020

Lack of implementing credit control caused that consumers utilised more than the free basic water of 6 kl without paying for the additional consumption. Leakages of toilet systems and pipes

During the IDP participation process communities indicated their acceptance of the installation of pre- paid water meters.

T3.6.6

3.7 ROADS AND TRANSPORT

COMPONENT B: ROAD TRANSPORT

This component includes: roads; transport; and waste water (storm water drainage).

INTRODUCTION TO ROAD TRANSPORT

A transport policy lacks.

T3.7.0

INTRODUCTION TO ROADS

Khâl- Ma municipality has tar roads (9,127 km), paved roads (1,867 km), and gravel roads (36, 484 km) with limited storm water drainage.

The tar roads situated in town is damaged due a heavy transport and was getting worse, the gravel roads were not graded, and rocky areas have. Speed bumps will assist with speed control.

Streets lights have to be installed in Skool Street (portion of the N14- 1,25 km) for promoting safety of pedestrians.

Road signs have also to be upgraded.

The roads are currently not been maintained due to budget constraints. Khâl-Ma Municipality has one (1) grader which need to be repaired. Potholes are repaired at Loop at Breë and Main Streets at Blyvooruitsig though new potholes occurred due to poor surfaces.

Storm water drainage needs attention.

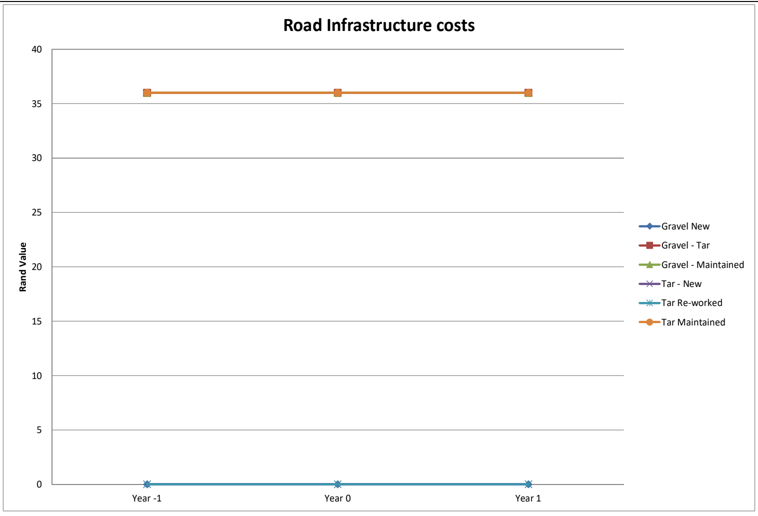
Khâl- Ma does not have a road strategy or transport plan.

T3.7.1

Gravel Road Infrastructure				
				Kilometers
	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to paved	Gravel roads graded/maintained
Year -1	36, 484	0	1.867	0
Year 0	36.484	0	1.867	0
Year 1	36.484	0	1.867	0
				T3.7.2

Tarred Road Infrastructure					
					Kilometers
	Total tarred roads	New tar roads	Existing tar roads re-tarred	Existing tar roads re-sheeted	Tar roads maintained
Year -1	9,127	0	0	0	0
Year 0	9,127	0	0	0	0
Year 1	9,127	0	0	0	0
					T3.7.3

Cost of Construction/Maintenance						
						R' 000
	Gravel			Tar		
	New	Gravel - Tar	Maintained	New	Re-worked	Maintained
Year -1	0	36	36	0	0	36
Year 0	0	36	36	0	0	36
Year 1	0	36	36	0	0	36
						T3.7.4



T3.7.5

Road Service Policy Objectives Taken From IDP								
Road Service Policy Objectives Taken From IDP	Outline Service Targets	Year 0		Year 1			Year 2	Y
		Target	Actual	Target		Actual	Target	
Service Indicators (i)	(ii)	*Previous Year (iii)	(iv)	*Previous Year (v)	*Current Year (vi)	(vii)	*Current Year (viii)	*Curren Year (ix)
Service Objective xxx								
Elimination of gravel roads in townships	Kilometers of gravel roads paved (Kilometers of gravel road remaining)	xxx kms gravel roads tarred (xxx kms gravel roads remaining)	**0** kms gravel roads tarred (**36,5** kms gravel roads remaining)	xxx kms gravel roads tarred (xxx kms gravel roads remaining)	xxx kms gravel roads tarred (kms gravel roads remaining)	**0** kms gravel roads tarred (**36,5** kms gravel roads remaining)	Baseline (xxx kms gravel roads remaining)	**3** kms gravel roads tarred (**33,5** kms gravel roads remaining)
Development of municipal roads as required	xxx kms of municipal roads developed	xxx kms	xxx kms	xxx kms	**0** kms	**0** kms	xxx kms	xxx kms

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they appl These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 se out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Road Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	#DIV/0!
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	0	0	0	0	#DIV/0!

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.7.7*

Financial Performance Year 1: Road Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-281	-413	156	-333	
Expenditure:					
Employees	0	0	0	0	
Repairs and Maintenance	0	0	0	0	
Other	0	0	0	0	
Total Operational Expenditure	1647	2198	2583	1997	
Net Operational Expenditure	1366	2055	1647	2427	

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.7.8

Capital Expenditure Year 1: Road Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
	0	0	0	#DIV/0!	0
	0	0	0	#DIV/0!	0
	0	0	0	#DIV/0!	0

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.7.9

COMMENT ON THE PERFORMANCE OF ROADS OVERALL: The roads in the Municipal area are in a very poor state. Vedanta donated a second-hand grader to the municipality but is not in very good condition. T3.7.10

3.8 TRANSPORT SERVICES

INTRODUCTION TO TRANSPORT SERVICES

INTRODUCTION TO TRANSPORT SERVICES Transport services in the Khâl-Ma Municipality's jurisdiction are limited to commuter services. Transport for employed people from home to work including mines and solar plants. School learners at Boesmanland High School are transport by bus from Pella to Pofadder. Courier services and transport of goods were rendered T3.8.1

Transport Service Policy Objectives Taken From IDP								
Service Objectives / *Service Indicators*	Outline Service Targets	Year 0		Year 1			Year 2	
		Target	Actual	Target		Actual	Targe	
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Curre Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
NOT APPLICABLE								

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they a These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targ set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Transport Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	N/A	N/A	N/A	N/A	N/A
4 - 6	N/A	N/A	N/A	N/A	N/A
7 - 9	N/A	N/A	N/A	N/A	N/A
10 - 12	N/A	N/A	N/A	N/A	N/A
13 - 15	N/A	N/A	N/A	N/A	N/A
16 - 18	N/A	N/A	N/A	N/A	N/A
19 - 20	N/A	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A	N/A

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.8.4*

Financial Performance Year 1: Transport Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	N/A	N/A	N/A	N/A	N/A
Expenditure:	N/A	N/A	N/A	N/A	N/A
Employees	N/A	N/A	N/A	N/A	N/A
Repairs and Maintenance	N/A	N/A	N/A	N/A	N/A
Other	N/A	N/A	N/A	N/A	N/A
Total Operational Expenditure	N/A	N/A	N/A	N/A	N/A
Net Operational Expenditure	N/A	N/A	N/A	N/A	N/A
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.8.5

Capital Expenditure Year 1: Transport Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	N/A	N/A	N/A	N/A	N/A
		N/A	N/A	N/A	N/A
Project A	N/A	N/A	N/A	N/A	N/A
Project B	N/A	N/A	N/A	N/A	N/A
Project C	N/A	N/A	N/A	N/A	N/A
Project D	N/A	N/A	N/A	N/A	N/A
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.8.6

COMMENT ON THE T PERFORMANCE OF TRANSPORT OVERALL:

No transport policy has been developed yet.

Roads are not maintained properly.

One Taxi rank is situated at Blyvooruitsig, Pofadder.

T3.8.7

3.9 WASTEWATER (STORMWATER DRAINAGE)

INTRODUCTION TO STORMWATER DRAINAGE

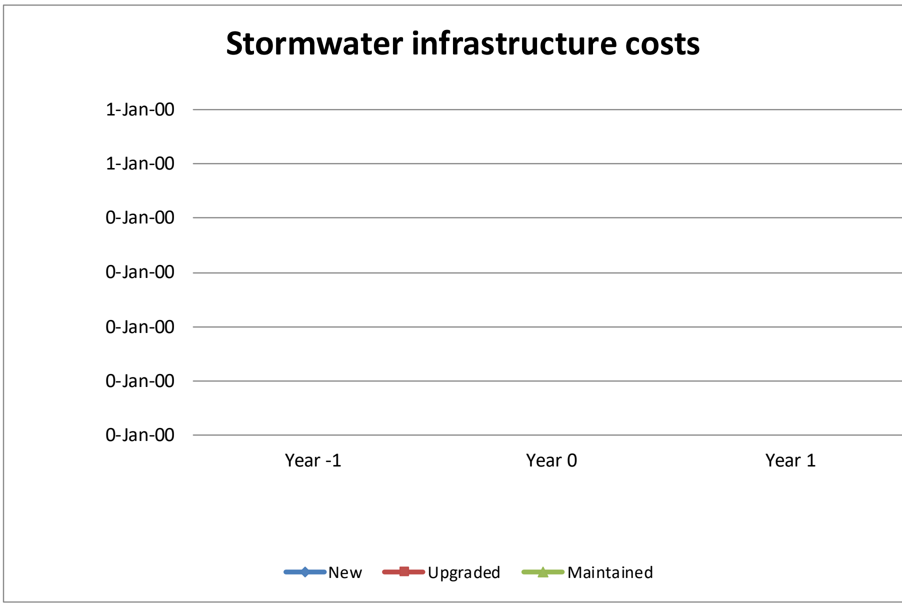
Only Pofadder has one shallow storm water canal (1,1 km) which starts at the corner of Springbok and Kampher Street along with Plein Street and Mission Street, north of Skool Street (N14) which has to be upgraded in the future. It is currently not maintained.

A storm water management plan does not exist.

T3.9.1

Stormwater Infrastructure				
				Kilometers
	Total Stormwater measures	New stormwater measures	Stormwater measures upgraded	Stormwater measures maintained
Year -1	1,10	0	0	0
Year 0	1,10	0	0	0
Year 1	1,10	0	0	0
				T3.9.2

Cost of Construction/Maintenance			
			R' 000
	Stormwater Measures		
	New	Upgraded	Maintained
Year -1	0	0	0
Year 0	0	0	0
Year 1	0	0	0
			T3.9.3


Stormwater infrastructure costs
1-Jan-00
1-Jan-00
0-Jan-00
0-Jan-00
0-Jan-00
0-Jan-00
0-Jan-00
Year -1
Year 0
Year 1
New
Upgraded
Maintained

T3.9.4

Service Objective xxx								
Development of fully integrated stormwater management systems including wetlands and natural water courses	Phasing in of systems	Strategy approval (Yes/No); Timescale x yrs	Strategy approval (Yes/No); Timescale x yrs	Strategy approval (Yes/No); Timescale x yrs	Strategy approval (Yes/No); Timescale x yrs	Strategy approval (Yes/No); Timescale x yrs	Strategy approval (Yes/No); x yrs remaining	Completion (Yes/No); x yrs remaining
		No	No	No	Yes	No	Yes	

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Stormmwater Services

Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	0	0	0	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.9.6*

Financial Performance Year 1: Stormwater Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	#DIV/0!
Expenditure:	0	0	0	0	
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	0	#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.9.7

Capital Expenditure Year 1: Stormwater Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Project A	0	0	0	#DIV/0!	280
Project B	0	0	0	#DIV/0!	150
Project C	0	0	0	#DIV/0!	320
Project D	0	0	0	#DIV/0!	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.9.8

COMMENT ON THE PERFORMANCE OF STORMWATER DRAINAGE OVERALL:

Storm water drainage needs attention when gravel roads are paved. The municipality does not have only with the paving of roads.

T3.9.9

COMPONENT C: PLANNING AND DEVELOPMENT

This component includes planning, and local economic development.

INTRODUCTION TO PLANNING AND DEVELOPMENT

The Municipal manager, supported by an IDP and LED Officer is responsible for planning and development. The position of IDP and performance management officer was filled, but the post of LED Officer was vacant.

The IDP & Performance Management Officer assist with LED matters, but not the full extent.

Public participation took place as prescribed by legislation, though not to satisfaction.

The Municipality's IDP, in terms of legislation for the period, was revised timeously.

T3.10.0

3.10 PLANNING

INTRODUCTION TO PLANNING

The Municipality has a spatial development plan and LUMS which was revised during 2023/ 2024 financial year.

The Municipality does not have its own town planner.

All land use applications were referred to the Namakwa Tribunal.

T3.10.1

Applications for Land Use Development						
Detail	Formalisation of Townships		Rezoning		Built Enviroment	
	Year 0	Year 1	Year 0	Year 1	Year 0	Year 1
Planning application received	0	0	8	11	15	
Determination made in year of receipt	0	0	8	11	15	
Determination made in following year	0	0	0	0	0	
Applications withdrawn	0	0	2	6	0	
Applications outstanding at year end	0	0	0	0	0	
						T3.

Planning Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*Fo
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	
Service Objective xxx									
Determine planning application within a reasonable timescale	Approval or rejection of all build enviroment applications within a x weeks	Determination within x weeeks	Determination within x weeeks	Determination within 12 weeeks	Determination within 12 weeeks	Determination within x weeeks	Determination within 11 weeeks	Determination within 8 weeeks	Dete withir
	Reduction in planning decisions overturned	X planning decisions overturned	X planning decisions overturned	5% planning decisions overturned	5% planning decisions overturned	X planning decisions overturned	4% planning decisions overturned	No planning decisions overturned	No p de ove

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Planning Services					
Job Level	**Year 0**	**Year 1**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	1	1	1	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	1	1	1	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.10.4*

COMMENT ON THE PERFORMANCE OF PHYSICAL PLANNING OVERALL:
T3.10.7

3.11 LOCAL ECONOMIC DEVELOPMENT (INCLUDING TOURISM AND MARKET PLACES)

INTRODUCTION TO ECONOMIC DEVELOPMENT

A (LED) Strategy Department of Economic Development and Tourism

The position of a LED officer is part of the Municipality's organogram but is not yet filled due to financial constraints. A incumbent will give effect to the content of the economic development strategy and taking the new developments with regards to the special economic zone (SEZ) into consideration.

A LED forum does not exist.

The existing tourism plan needs to be revised.

T3.11.1

Economic Activity by Sector			
			R '000
Sector	**Year -1**	**Year 0**	**Year 1**
Agric, forestry and fishing			
Mining and quarrying			
Manufacturing			
Wholesale and retail trade			
Finance, property, etc.			
Govt, community and social services			
Infrastructure services			
Total			
			T3.11.2

COMMENT ON LOCAL JOB OPPORTUNITIES

More permanent jobs have to be created since the unemployed rate remains unchanged. T3.11.4

Jobs Created during Year 1 by LED Initiatives (Excluding EPWP projects)				
Total Jobs created / Top 3 initiatives	Jobs created No.	Jobs lost/displaced by other initiatives No.	Net total jobs created in year No.	Method of validating jobs created/lost
Total (all initiatives)				
Year -1	0	0	0	
Year 0	0	0	0	
Year 1	30	0	30	
Initiative A (Year 1)				
Initiative B (Year 1)				
Initiative C (Year 1)				
				T3.11.5

Job creation through EPWP* projects		
Details	**No of EPWP Projects**	**No of Jobs created through EPWP projects**
Year -1	0	0
Year 0	0	0
Year 1	1	30
** - Extended Public Works Programme*		T3.11.6

Local Economic Development Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
Service Indicators (i)	(ii)	*Previous Year (iii)	(iv)	*Previous Year (v)	*Current Year (vi)	(vii)	*Current Year (viii)	*Current Year (ix)	*Following Year (x)
Service Objective xxx									
Training of people in essential skills: x, y, z	Number of people trained (including retrained upskilled)	**0** people trained	**0** people trained	**0** people trained	**0** people trained	**0** people trained	x people trained	x people trained	x people trained
*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*									T3.11.7

Employees: Local Economic Development Services					
Job Level	**Year 0**	**Year 1**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	1	1	0	1	100%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	1	1	0	1	100%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*
T3.11.8

Financial Performance Year 1: Local Economic Development Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	#DIV/0!
Expenditure:	0	0	0	0	
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	0	#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.
T3.11.9

Capital Expenditure Year 1: Economic Development Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Project A	0	0	0	#DIV/0!	0
Project B	0	0	0	#DIV/0!	0
Project C	0	0	0	#DIV/0!	0
Project D	0	0	0	#DIV/0!	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.11.10

COMMENT ON LOCAL ECONOMIC DEVELOPMENT PERFORMANCE OVERALL:

The appointment of a full LED officer is crucial for undivided attention to this function. Such appointment will enable the Municipality to keep an updated database of unemployment people, monitor appointments in different projects, assists inhabitants to established companies to boost SMME development and assist management to give full reports to council.

T3.11.11

COMPONENT D: COMMUNITY & SOCIAL SERVICES

This component includes libraries and archives; museums, arts and galleries; community halls; cemeteries and crematoria; childcare; aged care; social programmes, theatres.

INTRODUCTION TO COMMUNITY AND SOCIAL SERVICES

Khâl-Ma Municipality has one (1) library each in all communities. The library at Sending, Onseepkans is a container, while Pofadder, Pella and Witbank have a brick structure each.

Department of Sport, Arts and Culture renders services in all communities assisting this Municipality with an annually grant which only covers salaries and appointed incumbents at Witbank.

Each community has a community hall except Witbank. In the case of Onseepkans all three settlements have a community hall each.

T3.52.0

3.52 LIBRARIES; ARCHIEVES; MUSEUMS; GALLERIES; COMMUNITY FACILITIES; OTHER (THEATRES, ZOOS, ETC)

INTRODUCTION TO LIBRARIES; ARCHIVES; MUSEUMS; GALLERIES; COMMUNITY FACILITIES

Libraries are functional at Pofadder, Aggeneys, Pella, Onseepkans and Witbank being funded by Department of Sport, Arts and Culture. The available funds are to be made available for the following purposes:

1. Improving staff capacity (Library Transformation Programme) at the community libraries in the municipalities.
2. Funding for Library Current Awareness;
3. Funding for Library Usage and Promotion;
4. Funding for Library Development.

The transfer of funds for the Library Development program is dependent on the approval of a submitted business plan, in line with the Funding criteria and on the formats as prescribed.

Onseepkans needs a new library since a mobile unit is too small to accommodate more than 10 persons at a time.

The incumbents of Onseepkans and Witbank is part of the Department's payroll. 3 library assistants and 2 cleaners are employed through this programme.

Community halls at Pofadder, Pella, Sending, Viljoensdraai and Sending has to be maintained to ensure readiness for use by the communities. Witbank does not have a community hall.

Sport stadiums were vandalised but could not be renovated during the year of reporting. There are not any plans for the short term to for renovation.

T3.52.1

SERVICE STATISTICS FOR LIBRARIES; ARCHIVES; MUSEUMS; GALLERIES; COMMUNITY FACILITIES; OTHER (THEATRES, ZOOS, ETC)

See T3.52.3 Not applicable to museums, galleries, and other (Theatres, zoos, etc.)

T3.52.2

Employees: Libraries; Archives; Museums; Galleries; Community Facilities; Other					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	3	3	3	0	0%
4 - 6	3	3	3	0	0%
7 - 9	0	0	0	0	0%
10 - 12	2	2	2	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	8	8	8	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* T3.52.4

Financial Performance Year 1: Libraries; Archives; Museums; Galleries; Community Facilities; Other R'000					
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	1300	1406	0	0	0
Expenditure:					
Employees					0
Repairs and Maintenance					0
Other					0
Total Operational Expenditure	1300	1406	0	1200	0
Net Operational Expenditure	1300	1406	1200	0	0

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the T3.52.5

Capital Expenditure Year 1: Libraries; Archives; Museums; Galleries; Community Facilities; Other R' 000					
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
				#DIV/0!	0
				#DIV/0!	0
				#DIV/0!	0

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.52.6

COMMENT ON THE PERFORMANCE OF LIBRARIES; ARCHIVES; MUSEUMS; GALLERIES; COMMUNITY FACILITIES; OTHER (THEATRES, ZOOS, ETC) OVERALL: Community halls at Pofadder (floors), Sending (ceiling, windows, and fencing), Viljoensdraai (windows) and Melkbosrand (water supply) have to be maintained to ensure it is ready for utilization by the communities. T3.52.7

3.55 CEMETORIES AND CREMATORIUMS

INTRODUCTION TO CEMETORIES & CREMATORIUMS
The Municipality does not own crematoriums but have to develop new cemeteries for Pofadder and Pella, since the existing one is exhausted. A temporary cemetery at Pella with the approval of Department of Environmental Affairs which is utilised by the community for burying the beloved ones is exhausted and has to be extended Two private companies, City-to-City Funeral Services and Lebogang Funeral services, manage a mortuary two mortuaries separately at Pofadder. A mortuary is also managed by the community health centre at Pofadder. Onseepkans and Pella do not have mortuaries and bodies are kept at mortuaries away from the community. T3.55.1

SERVICE STATISTICS FOR CEMETORIES & CREMATORIUMS
See introduction
T3.55.2

Cemetories and Crematoriums Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	
Development of Cemeterie for Pella	1	1		1	1	0	1		
Fencing of Cemeteries at Pofadder and Onseepkans	0	0	0	1	1	0	1		

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Financial Performance Year 1: Cemetories and Crematoriums					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	0
Expenditure:	0	0	0	0	0
Employees	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Total Operational Expenditure	0	0	0	0	0
Net Operational Expenditure	0	0	0	0	0

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

T3.55.5

Capital Expenditure Year 1: Cemetories and Crematoriums					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Project A	0	0	0	#DIV/0!	0
Project B	0	0	0	#DIV/0!	0
Project C	0	0	0	#DIV/0!	0
Project D	0	0	0	#DIV/0!	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.55.6

COMMENT ON THE PERFORMANCE OF CEMETORIES & CREMATORIUMS OVERALL:

Only the cemetery in Pofadder- reserved for the previous advantage community is the property of the council. All the other cemeteries are the property of and are maintained by local churches for many years.

Pofadder's and Pella's communities need a new cemetery each.

T3.55.7

3.56 CHILD CARE; AGED CARE; SOCIAL PROGRAMMES

INTRODUCTION TO CHILD CARE; AGED CARE; SOCIAL PROGRAMMES

Not applicable to this Municipality. This function is managed by Dept. Social Services.

T3.56.1

SERVICE STATISTICS FOR CHILD CARE

See Introduction (T3.56.1)

T3.56.2

Child Care; Aged Care; Social Programmes Policy Objectives Taken From IDP								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Yea
		Target	Actual	Target		Actual	Target	
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year
Service Indicators								
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Not applicable to this Municipality- services rendered by Dept. Social Services and Development								

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Child Care; Aged Care; Social Programmes : Not Applicable					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3					#DIV/0!
4 - 6					#DIV/0!
7 - 9					#DIV/0!
10 - 12					#DIV/0!
13 - 15					#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total	0	0	0	0	#DIV/0!

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* T3.56.4

Financial Performance Year 1: Child Care; Aged Care; Social Programmes: Not applicable					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	#DIV/0!
Expenditure:					
Employees					#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.56.5

Capital Expenditure Year 1: Child Care; Aged Care; Social Programmes					
Not Applicable					**R' 000**
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All: Not applicable					
Project A					
Project B					
Project C					
Project D					
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.56.6

COMMENT ON THE PERFORMANCE OF CHILD CARE; AGED CARE; SOCIAL PROGRAMMES OVERALL:

Not applicable to this Municipality. Services are rendered by provincial government.

T3.56.7

COMPONENT E: ENVIRONMENTAL PROTECTION

This component includes pollution control; biodiversity and landscape; and costal protection.

INTRODUCTION TO ENVIRONMENTAL PROTECTION
An Integrated Environmental management plan for Namakwa District exists. This function is shared with Namakwa District Municipality. An Environment Health Officer based at the District Municipality submits monthly reports with recommendation to Municipality. By- laws exists, but a law enforcement unit for the execution of the relevant duties lacks at this Municipality. Provincial government plays also a role executing such function. T3.59.0

3.59 POLLUTION CONTROL

INTRODUCTION TO POLLUTION CONTROL
See 3.59.0

SERVICE STATISTICS FOR POLLUTION CONTROL
T3.59.2

Pollution Control Policy Objectives Taken From IDP										
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year 4		
		Target	Actual	Target		Actual	Target			
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*	
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)		
Service Objective xxx										
Water and air purity	Water: x% of all readings taken throughout the year on at least weekly to be found acceptable (clean) by National Standards	T_0% clean	A_0% clean	T_1% clean	T_1% clean	A_1% clean	T_2% acceptable	T_5% acceptable	T_5	
	Air: x% of all readings taken throughout the year on at least weekly to be found acceptable by National standard	T_0% clean	A_0% clean	T_1% clean	T_1% clean	A_1% clean	T_2% acceptable	T_5% acceptable	T_5	

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Pollution Control					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	0	0	0	0	#DIV/0!

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.59.4*

Financial Performance Year 1: Pollution Control					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue					#DIV/0!
Expenditure:					
Employees					#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure					#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.59.5

Capital Expenditure Year 1: Pollution Control					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0%	
Project A					0
Project B					0
Project C					0
Project D	0	0	0	0%	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.59.6

COMMENT ON THE PERFORMANCE OF POLLUTION CONTROL OVERALL:

This field needs urgent attention.

T3.59.7

3.60 BIO-DIVERSITY; LANDSCAPE (INCL. OPEN SPACES); AND OTHER (EG. COASTAL PROTECTION)

INTRODUCTION BIO-DIVERSITY AND LANDSCAPE
Dedicate officer has to be appointed to work unto this function together with sector department.
T3.60.1

SERVICE STATISTICS FOR BIO-DIVERSITY AND LANDSCAPE
T3.60.2

Bio-Diversity; Landscape and Other								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	
		Target	Actual	Target		Actual	Targ	
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Curr Yea
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix
Service Objective xxx								
*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal munic indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municip in which IDPs play a key role.*								

Employees: Bio-Diversity; Landscape and Other					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	0	0	0	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.60.4*

Financial Performance 2023/24: Bio-Diversity; Landscape and Other					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	#DIV/0!
Expenditure:	0	0	0	0	
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	0	#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.60.5

Capital Expenditure Year 1: Bio-Diversity; Landscape and Other					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0%	
Project A	0	0	0	0%	0
Project B	0	0	0	0%	0
Project C	0	0	0	0%	0
Project D	0	0	0	0%	0

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.60.6

COMMENT ON THE PERFORMANCE OF BIO-DIVERSITY; LANDSCAPE AND OTHER OVERALL:

No budget or activities for these functions.

T3.60.7

COMPONENT F: HEALTH

This component includes clinics; ambulance services; and health inspections.

INTRODUCTION TO HEALTH

Not applicable to this Municipality.

Services rendered by Department of Health on National and Provincial level.

T.62.0

3.62 CLINICS

INTRODUCTION TO CLINICS

Services rendered by Department of Health. Lease buildings at Pofadder and Onseepkans (Melkbosrand) to Department of Health.

T3.62.1

Service Data for Clinics					
	Details	Year -1	Year 0		Year 1
		Actual No.	Estimate No.	Actual No.	Estimate No
1	Average number of Patient visits on an average day				
2	Total Medical Staff available on an average day				
3	Average Pateint waiting time	mins	mins	mins	min
4	Number of HIV/AIDS tests undertaken in the year				
5	Number of tests in 4 above that proved positive				
6	Number of children that are immunised at under 1 year of age				
7	Child immunisation s above compared with the child population under 1 year of age	%	%	%	%
					T3.62.

Concerning T3.62.2-

Services rendered by Department of Health.

T3.62.2.1

Clinics Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year	
		Target	Actual	Target		Actual	Target		
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	
Service Objective xxx									
Proportion of population visiting public health clinics	% of children under 1 year that are immunised.	T_0% immunised	A_0% immunised	T_1% immunised	T_1% immunised	A_1% immunised	T_2% immunised	T_5% immunised	T
Proportion of population visiting public health clinics	% of those tested for HIV/AIDS that proved positive; (number of those tested)	T_0% tested positive; (xxxxxx tested)	A_0% tested positive; (xxxxx tested)	T_1% tested positive; (xxxxx tested)	T_1% tested positive; (xxxxx tested)	A_1% tested positive; (xxxxx tested)	T_2% tested positive; (xxxxx tested)	T_5% tested positive; (xxxxx tested)	

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Clinics- Not applicable to this Municipality					
Job Level	Year 0	Year 1			
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3					
4 - 6					
7 - 9					
10 - 12					
13 - 15					
16 - 18					
19 - 20					
Total					
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*					*T3.62.4*

Financial Performance 2023/24: Clinics- Not applicable to this Municipality R'000					
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue					
Expenditure:					
Employees					
Repairs and Maintenance					
Other					
Total Operational Expenditure					
Net Operational Expenditure					
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.62.5

Capital Expenditure : Clinics R' 000					
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0%	
Project A	0	0	0	0%	0
Project B	0	0	0	0%	0
Project C	0	0	0	0%	0
Project D	0	0	0	0%	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.62.6

COMMENT ON THE PERFORMANCE OF CLINICS OVERALL:

Services rendered by Department of Public Work. Thus, is not applicable to this Municipality.

T3.62.7

3.63 AMBULANCE SERVICES

INTRODUCTION TO AMBULANCE SERVICES

Not applicable for this Municipality. Services are rendered by Department of Health.

T3.63.1

Ambulance Service Data- Not applicable to this Municipality

	Details	Year -1	Year 0		Year 1
		Actual No.	Estimate No.	Actual No.	Estimate No.
1	Number of patients taken to medical facilities during the year				
2	Average time from emergency call to arrival at the patient - in urban areas				
3	Average time from emergency call to arrival at the patient - in rural areas				
4	Average time from emergency call to the transportation of patient to a medical facility - in urban areas				
5	Average time from emergency call to the transportation of patient to a medical facility - in rural areas				
6	No. ambulance				
7	No. paramedics				

T3.63.2

Concerning T3.63.2

Not applicable to Municipality

T3.63.2.1

Ambulances Policy Objectives Taken From IDP- Not applicable to this Municipality									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year	
		Target	Actual	Target		Actual	Target		
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	
Service Objective xxx									
Ambulance turnaround time (Timeout to patients and back to medical facility)	Average turnaround time in rural areas	T_0 min on average	A_0 min on average	T_1 min on average	T_1 min on average	A_1 min on average	T_2 min on average	T_5 min on average	
	Average turnaround time in urban areas	T_0 min on average	A_0 min on average	T_1 min on average	T_1 min on average	A_1 min on average	T_2 min on average	T_5 min on average	
*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*									

Employees: Ambulances- Not applicable to this Municipality					
Job Level	**Year 0**	**Year 1**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3					
4 - 6					
7 - 9					
10 - 12					
13 - 15					
16 - 18					
19 - 20					
Total	0	0	0	0	0%
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.63.4*					

Financial Performance Year 1: Ambulances- Not applicable to this Municipality					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue					#DIV/0!
Expenditure:					
Employees					#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure					#DIV/0!
Net Operational Expenditure					#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.63.5

COMMENT ON THE PERFORMANCE OF AMBULANCE SERVICES OVERALL:

Not applicable to this Municipality

T3.63.7

3.64 HEALTH INSPECTION; FOOD AND ABBATOIR LICENSING AND INSPECTION; ETC

INTRODUCTION TO HEALTH INSPECTIONS; FOOD AND ABATTOIR LICENCING AND INSPECTIONS, ETC

This is a shared function between Khâl-Ma Municipality and Namakwa District Municipality. A qualified official appointed by Namakwa District Municipality renders the services and submit monthly reports to Khâl- Ma Municipality.

T3.64.1

SERVICE STATISTICS FOR HEALTH INSPECTION, Etc

T3.64.2

Health Inspection, Etc Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2		Year
		Target	Actual	Target		Actual	Target		
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	
Service Indicators (i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	
Service Objective xxx									
	Comment: Shared function with Namakwa District Municipality. Report were submitted to Council.								
*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*									

Financial Performance Year 1: Health Inspection, Etc					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue					#DIV/0!
Expenditure:					
Employees					#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure					#DIV/0!
Net Operational Expenditure					#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.64.5

Capital Expenditure Year 1: Health Inspection, Etc R' 000					
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	
Project B				#DIV/0!	
Project C				#DIV/0!	
Project D				#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.64.6

COMMENT ON THE PERFORMANCE OF HEALTH INSPECTIONs, etc OVERALL:

See introduction

T3.64.7

COMPONENT G: SECURITY AND SAFETY

This component includes police; fire; disaster management, licensing and control of animals, and control of public nuisances, etc.

INTRODUCTION TO SECURITY & SAFETY

The services mentioned in this component is not applicable to this Municipality except since this Municipality does have such departments in its hierarchy though it deals with fires and have by- laws available for licensing and control of animals and public nuisance as well.

Controlling of animals in communities is a concern. By-laws cannot be implemented due to absence of a dedicated official.

The SAPS assisted in controlling of public nuisances.

T3.65.0

3.65 POLICE INTRODUCTION TO POLICE

Not applicable to this Municipality. Services are rendered by SAPS.

T3.65.1

Metropolitan Police Service Data Not applicable to this Municipality						
	Details	Year -1	Year 0		Year 1
		Actual No.	Estimate No.	Actual No.	Estimate No.
1	Number of road traffic accidents during the year				
2	Number of bye-law infringements attended				
3	Number of police officers in the field on an average day				
4	Number of police officers on duty on an average day				
					T3.65.2

Police Policy Objectives Taken From IDP- Not applicable to this Municipality									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*
Service Indicators (i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	
Service Objective xxx									
Reduction in road accidents	x% reduction in road accidents over the target for the previous year	T_0% reduction in 2008/09	A_0% reduction in 2008/10	T_1% reduction in 2008/11	T_1% reduction in 2008/11	A_1% reduction in 2008/12	T_2% reduction in 2008/12	T_5% reduction in 2008/13	T_5% in

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key*

Employees: Police Officers- Not applicable to this Municipality					
Job Level	Year 0	Year 1			
Police / Administrators	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.65.4*					

Financial Performance Year 1: Police- Not applicable to this Municipality					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue					
Expenditure:					
Police Officers					
Other employees					
Repairs and Maintenance					
Other					
Total Operational Expenditure					
Net Operational Expenditure					
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.65.5

Capital Expenditure Year 1: - Not applicable to this Municipality					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A					
Project B					
Project C					
Project D					
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.65.6

COMMENT ON THE PERFORMANCE OF POLICE OVERALL:

Not applicable to this Municipality

T.3.65.7

3.66 FIRE

INTRODUCTION TO FIRE SERVICES

This function is shared with Namakwa District Municipality under disaster management

This Municipality does not have a special firefighting department/ division or unit. No dedicated official for communication with Namakwa District Municipality.

Staff of technical services assist with firefighting.

The equipment is not prepared for utilisation when necessary. New equipment must be purchased

No fire hydrants are installed on water reticulation network.

Expenditure forms part of disaster management budget.

T3.66.1

	Metropolitan Fire Service Data- Not applicable to this Municipality				
	Details	Year -1	Year 0		Year 1
		Actual No.	Estimate No.	Actual No.	Estimate No.
1	Total fires attended in the year				
2	Total of other incidents attended in the year				
3	Average turnout time - urban areas				
4	Average turnout time - rural areas				
5	Fire fighters in post at year end				
6	Total fire appliances at year end				
7	Average number of appliance off the road during the year				
					T3.66.2

Concerning T3.66.2

See T3.66.1

T3.66.2.1

Fire Service Policy Objectives Taken From IDP- See T3.66.1								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Y
		Target	Actual	Target		Actual	Target	
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
Turnout time compared to National guidelines	% turn out within guidelines (total number of turn outs)	T_0% within guidelines	A_0% within guidelines or x if x is larger	T_1% within guidelines or A_0% if that is larger	70% within guidelines or A_0% if that is larger	A_1% within guidelines	75% within guidelines or A_1 if that is larger; (xxxxx emergency turn outs in year)	95% withi guidelines c A_4 if that is larger; (xxx emergency tu outs in year

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which the apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Fire Services- Not applicable to this Municipality					
Job Level	Year 0	Year 1			
Fire Fighters / Administrators	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*					*T3.66.4*

Financial Performance Year 1: Fire Services- See 3.66.1 R'000					
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue					
Expenditure:					
Fire fighters					
Other employees					
Repairs and Maintenance					
Other					
Total Operational Expenditure					
Net Operational Expenditure					
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.66.5

Capital Expenditure Year 1: Fire Services- No budget					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All					
Project A					
Project B					
Project C					
Project D					
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.66.6

COMMENT ON THE PERFORMANCE OF FIRE SERVICES OVERALL:

This equipment is not prepared for immediate usage. Onseepkans and Witbank do not have fire equipment.

The Municipality needs adequate vehicles for quicker response to fires.

T3.66.7

3.67 OTHER (DISASTER MANAGEMENT, ANIMAL LICENCING AND CONTROL, CONTROL OF PUBLIC NUISANCES AND OTHER)

INTRODUCTION TO DISASTER MANAGEMENT, ANIMAL LICENCING AND CONTROL, CONTROL OF PUBLIC NUISANCES, ETC

Disaster management are managed from district municipal level with the Municipality playing a supportive roll. A disaster management plan is in place. However, the municipality is not really prepared to deal with disasters and some employees and members of the communities should be trained.

The appointment of a law enforcement officer is necessary for the implementation of the municipalities by-laws.

3.67.1

SERVICE STATISTICS FOR DISASTER MANAGEMENT, ANIMAL LICENCING AND CONTROL, CONTROL OF PUBLIC NUISANCES, ETC

Disaster management plan was adopted.

By-laws is in place. Appointment of law enforcement officer is long overdue but was delayed by budget constraints.

T3.67.2

Disater Management, Animal Licencing and Control, Control of Public Nuisances, Etc Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*Follo Yea
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x
Service Objective xxx									
*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*									

Employees: Disaster Management, Animal Licencing and Control, Control of Public Nuisances, Etc					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	0	0	0	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.67.4*

Financial Performance Year 1: Disaster Management, Animal Licencing and Control, Control of Public Nuisances, Etc

R'000

Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	135	135	0	0	#DIV/0!
Expenditure:					
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	0	#DIV/0!
Total Operational Expenditure	135	135	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.67.5

Capital Expenditure Year 1: Disater Management, Animal Licencing and Control, Control of Public Nuisances, Etc					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Project A	0	0	0	#DIV/0!	
Project B	0	0	0	#DIV/0!	
Project C	0	0	0	#DIV/0!	
Project D	0	0	0	#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.67.6

COMMENT ON THE PERFORMANCE OF DISASTER MANAGEMENT, ANIMAL LICENCING AND CONTROL CONTROL OF PUBLIC NUISANCES, ETC OVERALL:

KhâI-Ma Municipality has to pay attention to disaster management and law enforcement to address the above-mentioned issues effectively.

T3.67.7

COMPONENT H: SPORT AND RECREATION

This component includes community parks; sports fields; sports halls; stadiums; swimming pools; and camp sites.

INTRODUCTION TO SPORT AND RECREATION
The Municipality own one (1) community park, Dr. O.T. van Schalkwyk Park which is a historical site and tourism attraction. One (1) sport stadium, the Dennis Nel Stadium is the property of the Council and one (1) is owned by Boesmanland High School. One swimming pool is situated at Dennis Nel Sport Stadium, Pofadder. The pool was vandalised long ago and not been repaired yet, thus it was not prepared for utilisation by residents. T3.68.0

3.68 SPORT AND RECREATION

SERVICE STATISTICS FOR SPORT AND RECREATION
Sport stadiums have to be guarded to prevent vandalism and further damages. The swimming pool at Pofadder is closed due to financial constraints to maintain it and also the absence of proper caretaking or guarding. Community halls at Pofadder (floors), Sending (ceiling, windows, and fencing), Viljoensdraai (windows) and Melkbosrand (water supply) have to be maintained to ensure it is ready for utilization by the communities. Kitchen and Toilet facilities have to be added to Viljoensdraai community hall. O.T. Van Schalkwyk Park in Pofadder Town needs daily caretaking. T3.68.1

Sport and Recreation									
Service Objectives / Service Indicators	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*Following Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
Upgrading of Sport Facilities at Pofadder, Pella and Onseepkans	3	3	3	3	3	3	0	0	0

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

T3.68.2

Employees: Sport and Recreation					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3					
4 - 6	1	1	1	0	0%
7 - 9					
10 - 12					
13 - 15					
16 - 18					
19 - 20					
Total	1	1	1	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.68.3*

Financial Performance : Sport and Recreation					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	0,0%
Expenditure:	0	0	0	0	0
Employees	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Total Operational Expenditure	0	0	0	0	0,0%
Net Operational Expenditure	0	0	0	0	0
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.68.4

Capital Expenditure Year 1: Sport and Recreation					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0	0
Upgrading of Sport Facilities	0	0	0	0	0
Project B	0	0	0	0	0
Project C	0	0	0	0	0
Project D	0	0	0	0	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.68.5

COMMENT ON THE PERFORMANCE OF SPORT AND RECREATION OVERALL:

See introduction.

T3.68.6

COMPONENT I: CORPORATE POLICY OFFICES AND OTHER SERVICES

This component includes: corporate policy offices, financial services, human resource services, ICT services property services.

INTRODUCTION TO CORPORATE POLICY OFFICES, Etc
Delete Directive note once comment is complete – Provide brief introductory comments.
T3.69.0

3.69 EXECUTIVE AND COUNCIL

This component includes: Executive office (mayor; councilors; and municipal manager).

INTRODUCTION TO EXECUTIVE AND COUNCIL
Delete Directive note once comment is complete – Provide brief introductory comments. Set out your top 3 service delivery priorities and the impact you have had on them during the year. Explain the measures taken to improve performance and the major efficiencies achieved by your service during the year.
T3.69.1

SERVICE STATISTICS FOR THE EXECUTIVE AND COUNCIL
T3.69.2

The Executive and Council Policy Objectives Taken From IDP								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Y
		Target	Actual	Target		Actual	Target	
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Curren Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
General Council Meeting per quarter	4	4		4	4	2	4	4

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the I must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipaliti in which IDPs play a key role.*

Employees: The Executive and Council					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	3	3	3	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	3	3	3	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at

Financial Performance : The Executive and Council					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	16100	15880			
Expenditure:					
Employees	0	0	0		
Repairs and Maintenance	0	0	0		
Other	13258	13915			
Total Operational Expenditure	13258	13915			
Net Operational Expenditure	2842	1965			

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.69.5

Capital Expenditure : The Executive and Council					
					R' 000
	Year 1				
Capital Projects	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Project A- Other	0	0		#DIV/0!	201
Project B	0	0	0	#DIV/0!	0
Project C	0	0	0	#DIV/0!	0
Project D	0	0	0	#DIV/0!	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.69.6

COMMENT ON THE PERFORMANCE OF THE EXECUTIVE AND COUNCIL:

T3.69.7

3.70 FINANCIAL SERVICES

INTRODUCTION FINANCIAL SERVICES

Management is responsible for the sound and sustainable management of the affairs of the municipality and to implement an efficient, effective and transparent financial management system for the purpose, as regulated by the MFMA.

T3.70.1

Debt Recovery								
								R' 000
Details of the types of account raised and recovered	Year 0		Year 1			Year 2		
	Actual for accounts billed in year	Proportion of accounts value billed that were collected in the year %	Billed in Year	Actual for accounts billed in year	Proportion of accounts value billed that were collected %	Billed in Year	Estmated outturn for accounts billed in year	Estimated Proportion of accounts billed that were collected %
Property Rates	9396	9162	11534	0	0	12660	0	0
Electricity - B								
Electricity - C	13145	10867	15884	0	0	16079	0	0
Water - B								
Water - C	8385	8396	10856	0	0	11707	0	0
Sanitation	1389	2077	2029	0	0	2243	0	0
Refuse	1538	2028	2293	0	0	2744	0	0
Other	7846	9508	9535	0	0	10124	0	0
B- Basic; C= Consumption. See chapter 6 for the Auditor General's rating of the quality of the financial Accounts and the systems behind them.								T3.70.2

Concerning T3.70.2

Delete Directive note once table is complete – The proportion of account value billed is calculated by taking the total value of the year's revenues collected against the bills raised in the year by the year's billed revenues.

T3.70.2.1

Financial Service Policy Objectives Taken From IDP							
Service Objectives / *Service Indicators*	Outline Service Targets	Year 0		Year 1			Year
		Target	Actual	Target		Actual	
		*Previous Year		*Previous Year	*Current Year		*Curre Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
Service Objective xxx							
Increase in speed of payment of tariffs, tax demands, invoices	No more than x% of creditors raised (in Rand value) during the year outstanding (**o/s**) at year end	No more than 37 % of current yr creditors o/s at yr end	No more than a 37% of current yr creditors o/s at yr end	No more than 30% of current yr creditors o/s at yr end	No more than 30% of current yr creditors o/s at yr end	No more than 15% of current yr creditors o/s at yr end	No more 10% of cu yr creditor at yr er
Reducing the number of invoices raised by increasing advance payment for services rendered (A project requiring partipation by all departments but let by the central finance department)	x% reduction in number of invoices raised over the previous year's target	35 % reduction in invoices raised; target limit of invoices	30% reduction in invoices raised; target limit of invoices	30% reduction in invoices raised; target limit of invoices	25% reduction in invoices raised; target limit of invoices	75% increase in invoices raised; target limit of invoices	25% redu in invoic raised; ta limit of inv
Improving speed of legal measures to recover revenues	Commence legal proceedings for recovery of revenues within 4 weeks of the due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	% of leg proceed commen within 4 w of due d

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which the 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requiremen performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Financial Services					
Job Level	**Year 0**	**Year 1**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	0	0	0	0	0%
4 - 6	2	2	2	0	0%
7 - 9	3	3	3	0	0%
10 - 12	3	3	2	1	0%
13 - 15	1	1	1	1	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	9	9	8	2	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*

Financial Performance Year 1: Human Resource Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	187	204	0	0	#REF!
Expenditure:	11940	12531	0	0	
Employees			0	0	#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure	11940	12531	0	0	#DIV/0!
Net Operational Expenditure	-175	-191469	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.71.5

Capital Expenditure Year 1: Financial Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	
Project B				#DIV/0!	
Project C				#DIV/0!	
Project D				#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.70.6

COMMENT ON THE PERFORMANCE OF FINANCIAL SERVICES OVERALL:

T3.70.7

3.71 HUMAN RESOURCE SERVICES

INTRODUCTION TO HUMAN RESOURCE SERVICES
A human resources officer assist management with lead, direct and control of staff administering, Recruitment, Personnel Administration and Labour Relations, Skills development and occupation health and safety. A payroll clerk assist management with remuneration of staff, third party contributions (provident and pension funds, medical schemes, garnish orders). Staff are recruited in terms of an adopted recruitment and selection policy which was revised during year of reporting. Cascading of performance management to the lower levels were not done due to absence of job descriptions. Generic job descriptions were signed with about six (6) outstanding. Process will be followed during the 2025/2026 financial year. T3.71.1

SERVICES STATISTICS FOR HUMAN RESOURCE SERVICES
T3.71.2

Human Resource Services Policy Objectives Taken From IDP								
Service Objectives / *Service Indicators*	Outline Service Targets	Year 0		Year 1			Year 2	Ye
		Target	Actual	Target		Actual	Target	
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								
Develop human resources policies for adoption by council			0		0	0		
Review of organogram	1	1	0	1	1	0	1	1
Capacity Building for councillors and staff (WSP)	1	1	1	1	1	1	1	1

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*

Employees: Human Resource Services					
Job Level	**Year 0**	**Year 1**			
	Employees	**Posts**	**Employees**	**Vacancies (fulltime equivalents)**	**Vacancies (as a % of total posts)**
	No.	**No.**	**No.**	**No.**	**%**
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	2	2	2	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	2	2	2	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.71.4*

Financial Performance Year 1: Human Resource Services					
					R'000
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	18910	17072	14117	19052	#REF!
Expenditure:	32223	27384	23467	27441	
Employees					#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure	32223	27384	23467	27441	0%
Net Operational Expenditure					#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.71.5

Capital Expenditure Year 1: Human Resource Services					
					R' 000
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	280
Project B				#DIV/0!	150
Project C				#DIV/0!	320
Project D				#DIV/0!	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.71.6

COMMENT ON THE PERFORMANCE OF HUMAN RESOURCE SERVICES OVERALL:

T3.71.7

3.72 INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

This component includes: Information and Communication Technology (ICT) services.

INTRODUCTION TO INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

The Municipality utilises does not have a dedicated official for this function, but a service provider rendered services to this Municipality. The Municipality utilised also the assistance of Namakwa District Municipality

An IT policy is developed and was revised during the financial year.

T3.72.1

SERVICE STATISTICS FOR ICT SERVICES

T3.72.2

ICT Services Policy Objectives Taken From IDP								
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Yea
		Target	Actual	Target		Actual	Target	
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)
Service Objective xxx								

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the ID must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalitie in which IDPs play a key role.*

Employees: ICT Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (a of total pos
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	
4 - 6	0	0	0	0	
7 - 9	0	0	0	0	
10 - 12	0	0	0	0	
13 - 15	0	0	0	0	
16 - 18	0	0	0	0	
19 - 20	0	0	0	0	
Total	0	0	0	0	

Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June
**Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by tak*
the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together
such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of p
equivalent to the accumulated days. *T3.*

Financial Performance Year 1: ICT Services					
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Varian Budg
Total Operational Revenue	0	0	0	0	#DIV
Expenditure:	0	0	0	0	
Employees	0	0	0	0	#DIV
Repairs and Maintenance	0	0	0	0	#DIV
Other	0	0	0	0	#DIV
Total Operational Expenditure	0	0	0	0	#DIV
Net Operational Expenditure	0	0	0	0	#DIV

Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T

Capital Expenditure Year 1: ICT Services					
Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Pro Valu
Total All	0	0	0	#DIV/0!	
Project A	0	0	0	#DIV/0!	
Project B	0	0	0	#DIV/0!	
Project C	0	0	0	#DIV/0!	
Project D	0	0	0	#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3

COMMENT ON THE PERFORMANCE OF ICT SERVICES OVERALL:

T3.72.7

3.73 PROPERTY; LEGAL; RISK MANAGEMENT AND PROCUREMENT SERVICES

This component includes: property; legal; risk management and procurement services.

INTRODUCTION TO PROPERTY; LEGAL; RISK MANAGEMENT AND PROCUREMENT SERVICES

A valuation roll was developed for all properties and is due for update.

A policy for legal services lacks. Policies were adopted for risk management and preferential procurement.

Risks were identified per department.

T3.73.1

SERVICE STATISTICS FOR PROPERTY; LEGAL; RISK MANAGEMENT AND PROCUREMENT SERVICES

T3.73.2

Property; Legal; Risk Management; and Procurement Services Policy Objectives Taken From IDP									
Service Objectives / *Service Indicators*	Outline Service Targets	Year 0		Year 1			Year 2	Year 4	
		Target	Actual	Target		Actual	Target		
		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*Following Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
Service Objective xxx									
*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incoporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 Budget/IDP round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Intergrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.*									T3.73.

Employees: Property; Legal; Risk Management; and Procurement Services					
Job Level	Year 0	Year 1			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4 - 6	0	0	0	0	0%
7 - 9	0	0	0	0	0%
10 - 12	3	3	3	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	3	3	3	0	0%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.73.4*

Financial Performance Year 1: Property; Legal; Risk Management; and Procurement Services					
Details	Year 0	Year 1			
	Actual	Original Budget	Adjustment Budget	Actual	Varianc Budg
Total Operational Revenue	0	0	0	0	#DIV/
Expenditure:	0	0	0	0	
Employees	0	0	0	0	#DIV/
Repairs and Maintenance	0	0	0	0	#DIV/
Other	0	0	0	0	#DIV/
Total Operational Expenditure	0	0	0	0	#DIV/
Net Operational Expenditure	0	0	0	0	#DIV/
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T

Capital Projects	Year 1				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Pro Valu
Total All	0	0	0	#DIV/0!	
Project A	0	0	0	#DIV/0!	
Project B	0	0	0	#DIV/0!	
Project C	0	0	0	#DIV/0!	
Project D	0	0	0	#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3

COMMENT ON THE PERFORMANCE OF PROPERTY SERVICES OVERALL:

T3.73.7

COMPONENT J: MISCELLANEOUS

This component includes: the provision of Airports, Abattoirs, and Forestry as municipal enterprises.

INTRODUCTION TO MISCELLANEOUS

Not applicable to this Municipality

T3.74.0

CHAPTER 4 – ORGANISATIONAL DEVELOPMENT PERFORMANCE (PERFORMANCE REPORT PART II)

INTRODUCTION

An existing organogram (see below) was not revised during this financial year. However, performance management policy and delegation system exist while a manual system was applied. The position has been filled.

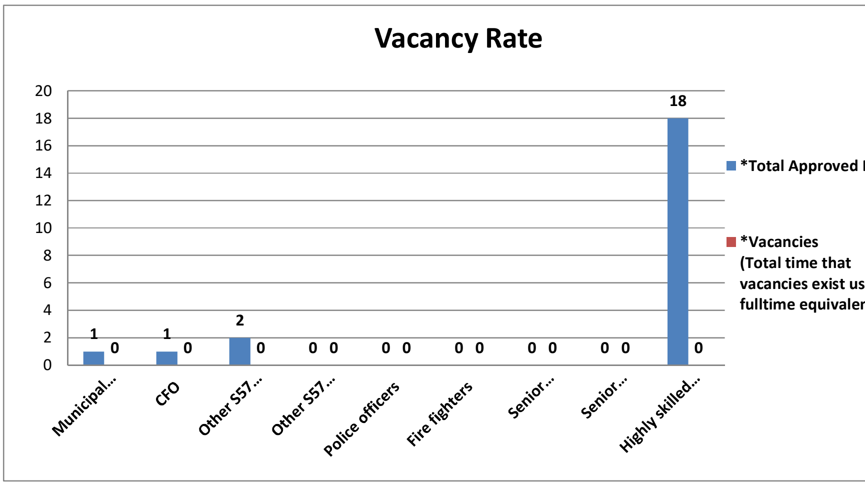
Performance Information was a challenge.

T4.0.1

COMPONENT A: INTRODUCTION TO THE MUNICIPAL PERSONNEL

4.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

Employees					
Description	Year 0	Year 1			
	Employees	Approved Posts	Employees	Vacancies	Vacancies
	No.	No.	No.	No.	%
Water	10	8	8	0	0%
Waste Water (Sanitation)	8	7	7	0	0%
Electricity	2	2	2	0	0%
Waste Management	10	11	9	2	18%
Housing	1	1	1	0	0%
Waste Water (Stormwater Drainage)	0	0	0	0	0%
Roads	2	2	2	0	0%
Transport	1	1	1	0	0%
Planning	1	2	2	0	0%
Local Economic Development	0	1	0	1	100%
Planning (Strategic & Regulatary)	0	0	0	0	0%
Community & Social Services	6	19	19	0	0%
Enviromental Proctection	0	0	0	0	0%
Health	0	0	0	0	0%
Security and Safety	3	2	2	0	0%
Sport and Recreation	8	8	8	1	17%
Corporate Policy Offices and Other	15	20	20	0	0%
Totals	**67**	**84**	**81**	**4**	**14%**
Headings follow the order of services as set out in chapter 3. Service totals should equate to those included in the Chapter 3 employee schedules. Employee and Approved Posts numbers are as at 30 June.					T4.1.1



Vacancy Rate: Year 1			
Designations	*Total Approved Posts No.	*Vacancies (Total time that vacancies exist using fulltime equivalents) No.	*Vacancies (as a proportion of total posts in each category) %
Municipal Manager	1	0	0
CFO	1	1	100
Other S57 Managers (excluding Finance Posts)	2	0	0
Other S57 Managers (Finance posts)	0	0	0
Police officers	0	0	0
Fire fighters	0	0	0
Senior management: Levels 13-15 (excluding Finance Posts)	0	0	0
Senior management: Levels 13-15 (Finance posts)	1	0	0
Highly skilled supervision: levels 9-12 (excluding Finance posts)	18	0	0
Highly skilled supervision: levels 9-12 (Finance posts)	2	0	0
Total	**25**	**1**	4,00

*Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*

T4.1.2

Turn-over Rate			
Details	Total Appointments as of beginning of Financial Year No.	Terminations during the Financial Year No.	Turn-over Rate*
2021/2022	84		
2022/2023	84	2	2%
2023/2024	84	6	7%

** Divide the number of employees who have left the organisation within a year, by total number of employees who occupied posts at the beginning of the year*

T4.1.3

COMMENT ON VACANCIES AND TURNOVER:

The position of Chief Financial Officer was vacant since 1 January 2024 until 30 June 2024 and acting two (2) acting CFOs were appointed.

The position of BTO was filled during the financial year.

COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

INTRODUCTION TO MUNICIPAL WORKFORCE MANAGEMENT

1. The Municipality revised its existing organogram. New positions must be established to execute al functions and powers assigned to this entity following a job evaluation process.
2. The positions of senior managers for corporate services and technical managers were filled and the Thus, management will be fully appointment. This action ill result into improvement of service delivery and discipline.
4. Employment Equity- all senior managers are male while no employee is classified as a disabled person.
5. A workplace skills plan was development but could not be implemented fully due to financial constraints.
5. Performance Management was not implemented as required.
6. Not all employees have employment contracts and /or job descriptions.

Note: MSA 2000 S67 requires municipalities to develop and adopt appropriate systems and procedures tc ensure fair; efficient; effective; and transparent personnel administration in accordance with the Employment Equity Act 1998.

T4.2.C

4.2.1 POLICIESS

COMMENT ON WORKFORCE POLICY DEVELOPMENT:

List of policies grew. Some policies were revised during financial year.

T4.2.1.1

4.3 INJURIES, SICKNESS AND SUSPENSIONS

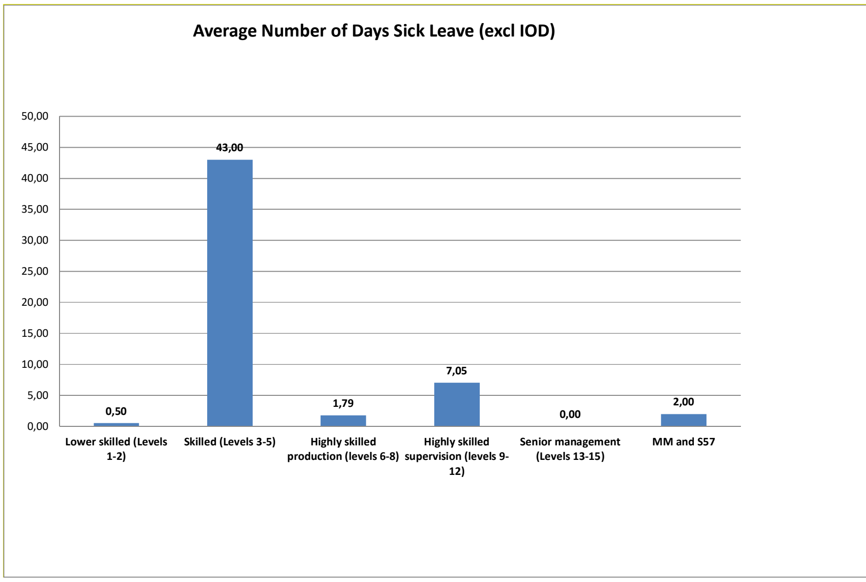
Number and Cost of Injuries on Duty					
Type of injury	Injury Leave Taken Days	Employees using injury leave No.	Proportion employees using sick leave %	Average Injury Leave per employee Days	Total Estimated Cost R'000
Required basic medical attention only	0	0	0%	0	60
Temporary total disablement	0	0	0%	0	
Permanent disablement	0	0	0%	0	
Fatal	0	0	0%	0	
Total	0	0	0%	0	60
					T4.3.1

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	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)	330		1	5	334	
Skilled (Levels 3-5)	1250		7	17	230	
Highly skilled production (levels 6-8)	2079		8	30	239	
Highly skilled supervision (levels 9-12)	1171		12	16	110	
Senior management (Levels 13-15)	140		2	2	37	
MM and S57	242		4	4	71	
Total	**5591**		**34**	**81**		

** - Number of employees in post at the beginning of the year*

**Average is calculated by taking sick leave in colunm 2 divided by total employees in colunm 5*

T4.3.2



T4.3.3

COMMENT ON INJURY AND SICK LEAVE:

T4.3.4

Number and Period of Suspensions				
Position	Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not Finalised	Date Finali
Nil	n/a	n/a	n/a	n/a
				T

Disciplinary Action Taken on Cases of Financial Misconduct			
Position	Nature of Alleged Misconduct and Rand value of any loss to the municipality	Disciplinary action taken	Da Fina
Nil	Nil	Nil	n/a
			T

COMMENT ON SUSPENSIONS AND CASES OF FINANCIAL MISCONDUCT:

No official was suspended

T4.3.7

4.4 PERFORMANCE REWARDS

Performance Rewards By Gender						
Designations	Beneficiary profile					
	Gender	Total number of employees in group	Number of beneficiaries	Expenditure on rewards Year 1 R' 000	Proportion of beneficiaries within group %
Lower skilled (Levels 1-2)	Female	No awards to municipal managerand senior managers without personal evaluation. Performace management is in process to be cascaded to staff members in lowers post levels.			
	Male				
Skilled (Levels 3-5)	Female				
	Male				
Highly skilled production (levels 6-8)	Female				
	Male				
Highly skilled supervision (levels 9-12)	Female				
	Male				
Senior management (Levels 13-15)	Female				
	Male				
MM and S57	Female				
	Male				
Total					
Has the statutory municipal calculator been used as part of the evaluation process ?					Yes/No
Note: MSA 2000 S51(d) requires that ... 'performance plans, on which rewards are based should be aligned with the IDP'... (IDP objectives and targets are set out in Chapter 3) and that Service Delivery and Budget Implementation Plans (developed under MFMA S69 and Circular 13) should be consistent with the higher level IDP targets and must be incorporated appropriately in personal performance agreements as the basis of performance rewards. Those with disability are shown in brackets '(x)' in the 'Number of beneficiaries' column as well as in the numbers at the right hand side of the column (as illustrated above).					T4.4.1

The Municipality does not have an electronics performance management system and the current was not fully functional. Quarterly measurements were done which could be reflect in an annual performance report. Evaluations of the senior managers performance were not done.

T4.4.1.1

COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE

INTRODUCTION TO WORKFORCE CAPACITY DEVELOPMENT

One Councillors, two (2) permanent staff members and five financial interns and two senior managers went for training in Municipal Finance Management (MFMP).

T4.5.0

4.5 SKILLS DEVELOPMENT AND TRAINING

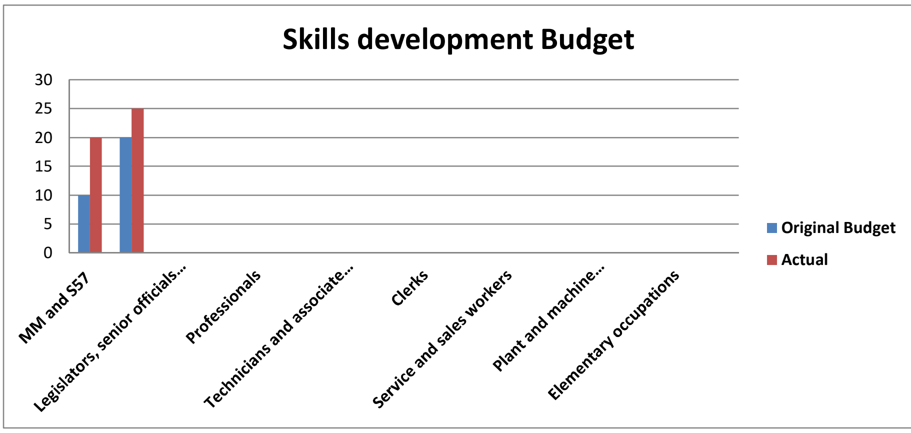
Skills Matrix														
Management level	Gender	Employees in post as at 30 June Year 1	Number of skilled employees required and actual as at 30 June Year 1											
			Learnerships			Skills programmes & other short courses			Other forms of training			Total		
		No.	Actual: End of Year 0	Actual: End of Year 1	Target	Actual: End of Year 0	Actual: End of Year 1	Target	Actual: End of Year 0	Actual: End of Year 1	Target	Actual: End of Year 0	Actual: End of Year 1	Target
MM and s57	Female	**0**	0	0	0	0	0	0	0	0	0	0	0	0
	Male	**4**	0	0	0	0	0	1	0	0	0	1	1	1
Councillors, senior officials and managers	Female	**6**	0	0	0	3	0	3	0	0	0	3	3	3
	Male	**5**	0	0	0	4	0	4	0	0	0	4	4	4
Technicians and associate professionals*	Female	0	0	0	0	0	0	0	0	0	0	0	0	0
	Male	1	0	0	0	0	0	1	0	0	0	0	1	1
Professionals	Female	0	0	0	0	0	0	0	0	0	0	0	0	9
	Male	0	0	0	0	0	0	0	0	0	0	0	5	0
Sub total	Female	6	0	0	0	3	0	3	0	0	0	4	4	8
	Male	10	0	0	0	6	0	6	0	0	0	11	11	22
Total		**16**	**0**	**0**	**0**	**0**	**0**	**9**	**0**	**0**	**0**		**15**	**39**

T4.5.1

Financial Competency Development: Progress Report*						
Description	A. Total number of officials employed by municipality (Regulation 14(4)(a) and (c))	B. Total number of officials employed by municipal entities (Regulation 14(4)(a) and (c)	Consolidated: Total of A and B	Consolidated: Competency assessments completed for A and B (Regulation 14(4)(b) and (d))	Consolidated: Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Consolidated: Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Financial Officials						
Accounting officer	0	0	0	0	1	0
Chief financial officer	0	0	0	0	1	1
Senior managers	0	0	0	2	0	0
Any other financial officials	2	0	2	0	0	0
Supply Chain Management Officials						
Heads of supply chain management units	0	0	0	0	0	0
Supply chain management senior managers	0	0	0	0	0	1
TOTAL	**2**	**0**	**2**	**2**	**2**	**2**

** This is a statutory report under the National Treasury: Local Government: MFMA Competency Regulations (June 2007)*

T4.5.2



COMMENT ON SKILLS DEVELOPMENT AND RELATED EXPENDITURE AND ON THE FINANCIAL COMPETENCY REGULATIONS:

T4.5.4

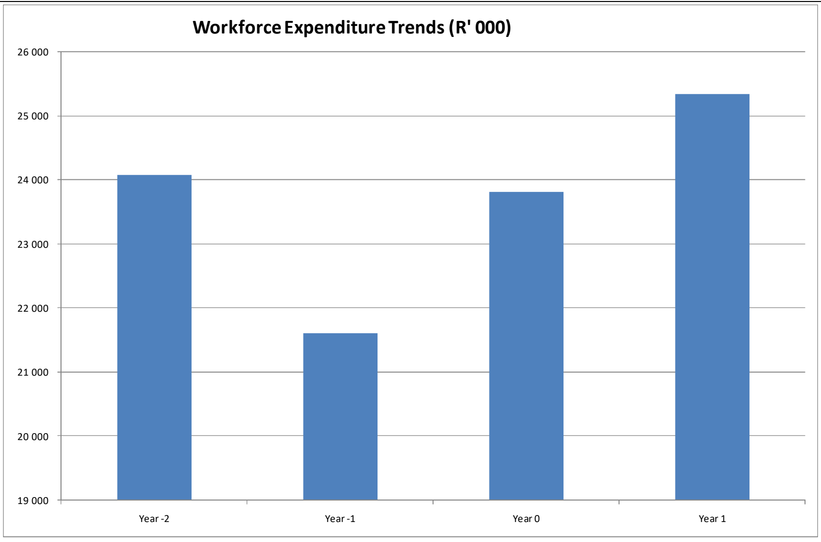
COMPONENT D: MANAGING THE WORKFORCE EXPENDITURE

INTRODUCTION TO WORKFORCE EXPENDITURE

This field is still a challenge. The personnel expenditure was above the norm of -35% of the total expenditure being influenced by the low payment culture.

T4.6.0

4.6 EMPLOYEE EXPENDITURE



Source: MBRR SA22

T4.6.1

COMMENT ON WORKFORCE EXPENDITURE:

Revenue enhancement could help the Municipality to reduce the personnel expenditure as a portion/ percentage of the total expenditure.

T4.6.1.1

Number Of Employees Whose Salaries Were Increased Due To Their Positions Being Upgraded		
Beneficiaries	**Gender**	**Total**
Lower skilled (Levels 1-2)	Female	0
	Male	0
Skilled (Levels 3-5)	Female	0
	Male	0
Highly skilled production (Levels 6-8)	Female	0
	Male	0
Highly skilled supervision (Levels9-12)	Female	0
	Male	0
Senior management (Levels13-16)	Female	0
	Male	0
MM and S 57	Female	0
	Male	0
Total		0
Those with disability are shown in brackets '(x)' in the 'Number of beneficiaries' column as well as in the numbers at the right hand side of the column (as illustrated above).		T4.6.2

Employees Whose Salary Levels Exceed The Grade Determined By Job Evaluation				
Occupation	**Number of employees**	**Job evaluation level**	**Remuneration level**	**Reason for deviation**
Library Assistant	1	11	11	Incorrect application of task job description and remuneration
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
				T4.6.3

Employees appointed to posts not approved				
Department	**Level**	**Date of appoinment**	**No. appointed**	**Reason for appointment when no established post exist**
NIL	N/a	N/a	N/a	N/a
				T4.6.4

COMMENT ON UPGRADED POSTS AND THOSE THAT ARE AT VARIANCE WITH NORMAL PRACTICE: No comment T4.6.5

DISCLOSURES OF FINANCIAL INTERESTS ***Delete Directive note once comment is complete*** – Refer to disclosures made by officials and councillors concerning their financial interests as required by PM Regulations 805 of 2006 are set out in **Appendix J**. Make other comments as appropriate. T4.6.6

KHAI-MA
MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS
30 JUNE 2025

KHAI-MA MUNICIPALITY

Index

KHAI-MA MUNICIPALITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

GENERAL INFORMATION

NATURE OF BUSINESS

Khai-Ma Municipality is a local municipality performing the functions as set out in the Constitution. (Act no 105 of 1996)

GRADING OF MUNICIPALITY

GRADE 1

COUNTRY OF ORIGIN AND LEGAL FORM

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act. (Act no 117 of 1998)

JURISDICTION

The Khai-Ma Municipality includes the areas of Pofadder, Aggeneys, Pella, Witbank and Onseepkans.

MAYOR

E Cloete

SPEAKER

BJ Bock

CHIEF WHIP

EJ Mowers

MEMBERS OF THE EXECUTIVE COMMITTEE

Executive Mayor	E Cloete
Speaker	BJ Bock
Executive Councillor	NC Masebeni
Executive Councillor	DL Jano

ACTING MUNICIPAL MANAGER

SA Tatas-Titus

CHIEF FINANCIAL OFFICER

A Leteane (Acting)

REGISTERED OFFICE

P.O. Box 108
POFADDER
8890

AUDITORS

Auditor-General of South Africa

PRINCIPLE BANKERS

The Standard Bank of S.A. Ltd

ATTORNEYS	
Van der Merwe/Miller Ing.	
RELEVANT LEGISLATION	
Basic Conditions of Employment Act (Act no 75 of 1997)	
Collective Agreements	
Division of Revenue Act	
Electricity Act (Act no 41 of 1987)	
Employment Equity Act (Act no 55 of 1998)	
Housing Act (Act no 107 of 1997)	
Infrastructure Grants	
Municipal Budget and Reporting Regulations	
Municipal Finance Management Act (Act no 56 of 2003)	
Municipal Planning and Performance Management Regulations	
Municipal Property Rates Act (Act no 6 of 2004)	
Municipal Regulations on Standard Chart of Accounts	
Municipal Structures Act (Act no 117 of 1998)	
Municipal Systems Act (Act no 32 of 2000)	
Municipal Systems Amendment Act (Act no 7 of 2011)	
SALBC Leave Regulations	
Skills Development Levies Act (Act no 9 of 1999)	
Supply Chain Management Regulations, 2005	
The Income Tax Act	
Unemployment Insurance Act (Act no 30 of 1966)	
Value Added Tax Act	
Water Services Act (Act no 108 of 1997)	
MEMBERS OF THE KHAI-MA MUNICIPALITY	
COUNCILLOR	
S S Brandt	
EP Cloete	
NE Van Rooi (Resigned)	
SM Baker	
BJ Bock	
EJ Mowers	
NC Masebeni	
DL Jano	
CA Waterboer	
O Adams	
T Wagae (Resigned)	
HD Nel	
KG Lepolesa (Replacement)	

KHAI-MA MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2025

	Notes	2025 R	2024 R
ASSETS			
Non-Current Assets		**190,383,657**	**170,956,143**
Property, Plant and Equipment	2	186,173,708	166,778,244
Investment Property	3	4,150,000	4,156,096
Intangible Assets	4	59,949	21,802
Current Assets		**54,911,742**	**38,074,627**
Inventory	6	22,813,556	15,761,874
Receivables from Exchange Transactions	7	8,853,109	6,308,669
Receivables from Non-exchange Transactions	8	783,906	1,315,720
Operating Lease Asset	5	49,990	50,175
Taxes	18	17,771,503	14,090,211
Cash and Cash Equivalents	9	4,639,678	547,978
Total Assets		**245,295,399**	**209,030,770**
NET ASSETS AND LIABILITIES			
Non-Current Liabilities		**71,617,012**	**78,425,502**
Long-term Borrowings	10	45,600	87,162
Non-current Provisions	11	49,931,096	47,378,351
Non-current Employee Benefits	12	8,622,001	7,543,001
Long-term Trade and Other Payables	13	13,018,315	23,416,988
Current Liabilities		**114,440,531**	**79,440,766**
Consumer Deposits	14	339,728	298,983
Current Employee Benefits	15	4,250,528	4,130,376
Trade and Other Payables from Exchange Transactions	16	118,836,829	63,284,811
Unspent Transfers and Subsidies	17	1,366,508	1,287,840
Current Portion of Long-term Trade and Other Payables	13	(10,394,623)	10,394,623
Current Portion of Long-term Borrowings	10	41,561	44,132
Total Liabilities		**186,057,543**	**157,866,267**
Net Assets		**59,237,856**	**51,164,503**
Revaluation Reserve	19	38,255,130	40,681,441
Accumulated Surplus/(Deficit)		20,982,726	10,483,061
Total Net Assets and Liabilities		**245,295,399**	**209,030,770**

KHAI-MA MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 R	2024 R
REVENUE			
Revenue from Non-exchange Transactions		**89,087,434**	**62,225,027**
Taxation Revenue		**8,932,365**	**9,193,774**
Property Rates	20	8,893,950	9,162,279
Surcharges and Taxes		38,415	31,494
Transfer Revenue		**60,518,462**	**47,992,253**
Government Grants and Subsidies	21	60,518,462	47,992,253
Other Revenue		**19,636,607**	**5,039,001**
Availability Charges	22	69,894	66,948
Fines. Penalties and Forfeits		-	16,900
Interest Earned - Non-exchange Transactions		1,049,468	1,181,636
Operational Revenue	29	18,517,245	3,773,517
Revenue from Exchange Transactions		**38,239,484**	**46,318,540**
Service Charges	24	28,434,104	26,697,554
Sales of Goods and Rendering of Services	25	39,171	158,545
Rental from Fixed Assets	26	449,559	745,791
Interest Earned - External Investments	27	146,868	151,677
Interest Earned - Exchange Transactions	28	9,099,044	9,021,102
Licences and Permits	23	68,243	74,461
Operational Revenue	29	2,496	9,469,409
Total Revenue		**127,326,918**	**108,543,567**
EXPENDITURE			
Employee related costs	30	(31,587,321)	(30,923,326)
Remuneration of Councillors	31	(5,370,829)	(4,957,767)
Bad Debts Written Off		(53,059)	-
Contracted Services	32	(2,297,214)	(1,833,933)
Depreciation and Amortisation	33	(5,322,766)	(5,027,947)
Actuarial Losses	12	(457,993)	(158,861)
Finance Costs	34	(10,633,181)	(8,196,973)
Bulk Purchases	35	(14,177,551)	(11,762,773)
Inventory Consumed	6	(2,165,934)	(2,885,639)
Operational Costs	36	(11,860,211)	(11,803,221)
Total Expenditure		**(83,926,059)**	**(77,550,439)**
Operating Surplus/(Deficit) for the Year		**43,400,859**	**30,993,127**
Inventories: (Write-down)/Reversal of Write-down to Net Realisable Value	6	-	(7,999)
Reversal of Impairment Loss/(Impairment Loss) on Receivables	37	(15,550,296)	(17,055,444)
Gains/(Loss) on Sale of Fixed Assets	38	-	(52,631)
NET SURPLUS/(DEFICIT) FOR THE YEAR		**27,850,563**	**13,877,053**

KHAI-MA MUNICIPALITY			
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025			
	Notes	**2025 R**	**2024 R**
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts			
Taxation		8,786,063	8,085,848
Service Charges		22,648,522	20,476,729
Other Revenue		19,233,578	14,241,207
Government - Operating		46,182,523	32,915,111
Government - Capital		17,387,126	16,030,807
Interest		146,868	151,677
Cash payments			
Suppliers of goods and services		(55,008,822)	(38,958,971)
Employee related cost		(37,151,992)	(35,986,278)
Finance Charges		(4,913,842)	(1,337,882)
Transfers and Grants		-	-
Net Cash from Operating Activities	**40**	**17,310,025**	**15,618,248**
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(24,307,392)	(15,911,920)
Purchase of Intangible Assets		(50,791)	-
Net Cash from Investing Activities		**(24,358,183)**	**(15,911,920)**
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of Borrowing		(44,132)	(14,425)
Net Cash from Financing Activities		**(44,132)**	**(14,425)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(7,092,290)	(308,097)
Cash and Cash Equivalents at the beginning of the year		547,978	856,075
Cash and Cash Equivalents at the end of the year	41	4,639,678	547,978
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**4,091,700**	**(308,097)**

KHAI-MA MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

	Revaluation Reserve	Accumulated Surplus/ (Deficit)	Total
	R	R	R
Balance at 1 July 2023	42,764,501.00	**(2,083,695)**	**40,680,806**
Correction of Error - note 39.9	-	-	-
Restated balance	42,764,501	(2,083,695)	40,680,806
Net Surplus/(Deficit) for the year	-	13,877,053	13,877,053
Net Surplus/(Deficit) previously reported	-	13,877,053	13,877,053
Effects of Correction of Errors - note 39.10		-	-
Offsetting of depreciation	(2,083,060)	2,083,060	-
Restated balance	**40,681,441**	**13,876,419**	**54,557,860**
Net Surplus/(Deficit) for the year	-	27,850,563	27,850,563
Offsetting of depreciation	(2,426,311)	2,426,311	-
Balance at 30 June 2025	**38,255,130**	**44,153,293**	**82,408,423**

KHAI-MA MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2025

	Notes	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final Adjustment Budget	Shifting of Funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved by-law)	Final Budget	Actual Outcome 2024
		R	R	R	R	R	R	R
ASSETS								
Current Assets								
Cash and cash equivalents		(11,895,255)	(6,050,000)	(17,945,255)	-	-	(17,945,255)	4,639,678
Trade and other receivables from exchange transactions		23,600,185	-	23,600,185	-	-	23,600,185	8,853,109
Receivables from non-exchange transactions		1,860,764	-	1,860,764	-	-	1,860,764	783,906
Inventory		2,738,600	-	2,738,600	-	-	2,738,600	22,813,556
VAT		6,999,049	-	6,999,049	-	-	6,999,049	17,771,503
Other current assets		1,194,967	-	1,194,967	-	-	1,194,967	49,990
Total Current Assets	**44.2.1**	24,498,310	(6,050,000)	18,448,310	-	-	18,448,310	54,911,742
Non-Current Assets								
Investment property		4,161,890	-	4,161,890	-	-	4,161,890	4,150,000
Property, plant and equipment		166,207,885	6,650,000	172,857,885	-	-	172,857,885	186,173,708
Intangible assets		5,624	-	5,624	-	-	5,624	59,949
Total Non-Current Assets	**44.2.2**	170,375,399	6,650,000	177,025,399	-	-	177,025,399	190,383,657
TOTAL ASSETS		194,873,709	600,000	195,473,709	-	-	195,473,709	245,295,399

LIABILITIES								
Current Liabilities								
Consumer deposits		237,515	-	237,515	-	-	237,515	339,72
Trade and other payables from exchange transactions		74,397,373	6,650,000	81,047,373	-	-	81,047,373	118,836,82
Trade and other payables from non-exchange transactions		20,000,000	-	20,000,000	-	-	20,000,000	1,366,50
Provision		13,315,015	-	13,315,015	-	-	13,315,015	4,250,52
Other current liabilities		-	-	-	-	-	-	(10,353,06
Total Current Liabilities	**44.2.3**	107,949,903	6,650,000	114,599,903	-	-	114,599,903	114,440,53
Non-Current Liabilities								
Financial liabilities		-	-	-	-	-	-	45,60
Provision		32,206,624	-	32,206,624	-	-	32,206,624	58,553,09
Long term portion of trade payables		-	-	-	-	-	-	13,018,31
Total Non-Current Liabilities	**44.2.4**	32,206,624	-	32,206,624	-	-	32,206,624	71,617,01
TOTAL LIABILITIES		140,156,527	6,650,000	146,806,527	-	-	146,806,527	186,057,54
NET ASSETS								
Accumulated Surplus/(Deficit)		52,045,033	(4,724,000)	4,724,000	-	-	4,724,000	20,982,72
Reserves		-	-	-	-	-	-	38,255,13
TOTAL NET ASSETS	**44.2.5**	52,045,033	(4,724,000)	4,724,000	-	-	4,724,000	59,237,85

KHAI-MA MUNICIPALITY STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025	Notes	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final Adjustment Budget	Shifting of Funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved by-law)	Final Budget	Actual Outcome 2024
		R	R	R	R	R	R	R
REVENUE								
Exchange Revenue								
Service charges - Electricity		16,490,685	-	16,490,685	-	-	16,490,685	14,948,948
Service charges - Water		9,674,848	-	9,674,848	-	-	9,674,848	8,438,780
Service charges - Waste Water Management		1,889,804	1,000,000	2,889,804	-	-	2,889,804	2,401,515
Service charges - Waste Management		2,192,798	-	2,192,798	-	-	2,192,798	2,644,861
Sale of Goods and Rendering of Services		42,498	-	42,498	-	-	42,498	39,171
Interest earned from Receivables		7,757,603	-	7,757,603	-	-	7,757,603	9,099,044
Interest earned from Current and Non Current Assets		156,903	-	156,903	-	-	156,903	146,868
Rental from Fixed Assets		522,425	-	522,425	-	-	522,425	449,559
Licence and permits		136,872	-	136,872	-	-	136,872	68,243
Operational Revenue		119,936	-	119,936	-	-	119,936	2,496
Non-Exchange Revenue								
Property rates		10,810,589	(1,000,000)	9,810,589	-	-	9,810,589	8,893,950
Surcharges and Taxes		-	-	-	-	-	-	38,415
Fines, penalties and forfeits		30,518	-	30,518	-	-	30,518	-
Licences or permits		-	-	-	-	-	-	-
Transfer and subsidies - Operational		35,839,100	1,200,000	37,039,100	-	-	37,039,100	41,178,336
Interest		-	-	-	-	-	-	1,049,468
Operational Revenue		-	-	-	-	-	-	18,587,139
Total Revenue (excluding capital transfers and contributions)	**44.2.6**	85,664,579	1,200,000	86,864,579	-	-	86,864,579	107,986,792
EXPENDITURE								
Employee related costs		39,794,423	(814,000)	38,980,423	-	-	38,980,423	32,045,314
Remuneration of councillors		3,977,020	800,000	4,777,020	-	-	4,777,020	5,370,829
Bulk purchases - electricity		14,247,508	-	14,247,508	-	-	14,247,508	14,177,551
Inventory consumed		9,842,151	-	9,842,151	-	-	9,842,151	2,165,934
Debt impairment		11,527,873	-	11,527,873	-	-	11,527,873	15,550,296
Depreciation and amortisation		6,145,139	-	6,145,139	-	-	6,145,139	5,322,766
Interest		2,351,555	-	2,351,555	-	-	2,351,555	10,633,181
Contracted services		4,038,811	(3,898,811)	140,000	-	-	140,000	2,297,214
Operational costs		13,268,642	(726,000)	12,542,642	-	-	12,542,642	11,860,211
Losses on disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure	**44.2.7**	105,193,122	(4,638,811)	100,554,311	-	-	100,554,311	99,423,297
Surplus/(Deficit)		(19,528,543)	5,838,811	(13,689,732)	-	-	(13,689,732)	8,563,495
Transfers and subsidies - capital (monetary allocations)		19,756,800	2,924,000	22,680,800	-	-	22,680,800	19,340,126
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-
Surplus/(Deficit) after Capital Transfers & Contributions		228,257	8,762,811	8,991,068	-	-	8,991,068	27,903,622
Taxation		-	-	-	-	-	-	-
Surplus/(Deficit) after Taxation		228,257	8,762,811	8,991,068	-	-	8,991,068	27,903,622
Attributable to Minorities		-	-	-	-	-	-	-
Surplus/(Deficit) Attributable to Municipality		228,257	8,762,811	8,991,068	-	-	8,991,068	27,903,622
Share of Surplus/(Deficit) of Associate		-	-	-	-	-	-	-
Surplus/(Deficit) for the year		228,257	8,762,811	8,991,068	-	-	8,991,068	27,903,622

	Notes	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final Adjustment Budget	Shifting of Funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved by-law)	Final Budget	Actual Outcome 2024
KHAI-MA MUNICIPALITY								
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS								
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025								
		R	R	R	R	R	R	R
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Taxation		6,535,121	-	6,535,121	-	-	6,535,121	8,786,063
Service Charges		18,663,640	-	18,663,640	-	-	18,663,640	22,648,522
Other Revenue		5,090,475	-	5,090,475	-	-	5,090,475	19,233,578
Government - Operating		42,308,000	-	42,308,000	-	-	42,308,000	46,182,523
Government - Capital		8,798,000	-	8,798,000	-	-	8,798,000	17,387,126
Interest		-	-	-	-	-	-	146,868
Dividends		-	-	-	-	-	-	-
Payments								
Suppliers and Employees		(80,673,836)	-	(80,673,836)	-	-	(80,673,836)	(92,160,814)
Finance costs		(2,351,555)	-	(2,351,555)	-	-	(2,351,555)	(4,913,842)
Transfers and Grants		-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44.2.8**	(1,630,155)	-	(1,630,155)	-	-	(1,630,155)	17,310,025
CASH FLOW FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		-	-	-	-	-	-	-
Decrease/(Increase) in Non-Current Debtors			-	-	-	-	-	-
Decrease/(Increase) in Other Non-Current Receivables		-	-	-	-	-	-	-
Decrease/(Increase) in Non-Current Investments		-	-	-	-	-	-	-
Payments								
Capital Assets		(14,127,000)	-	(14,127,000)	-	-	(14,127,000)	(24,358,183)
Net Cash from/(used) Investing Activities	**44.2.9**	(14,127,000)	-	(14,127,000)	-	-	(14,127,000)	(24,358,183)

CASH FLOW FROM FINANCING ACTIVITIES								
Receipts								
Short Term Loans		-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-
Increase/(Decrease) in Consumer Deposits		11,208	-	11,208	-	-	11,208	-
Payments								
Repayment of Borrowing		-	-	-	-	-	-	(44,132)
Net Cash from/(used) Financing Activities	**44.2.10**	11,208	-	11,208	-	-	11,208	(44,132)
NET INCREASE/(DECREASE) IN CASH HELD		(15,745,947)	-	(15,745,947)	-	-	(15,745,947)	(7,092,290)
Cash and Cash Equivalents at the year begin:		4,946,192	-	4,946,192			4,946,192	547,978
Cash and Cash Equivalents at the year end:		(10,799,755)	-	(10,799,755)	-	-	(10,799,755)	(6,544,313)

2. PROPERTY, PLANT AND EQUIPMENT

2.1 30 JUNE 2025

	Cost/Revaluation						Accumulated Depreciation and Impairment Losses					
	Opening Balance	Correction of Error	Additions	Revaluation	Write-off	Closing Balance	Opening Balance	Correction of Error	Depreciation	Write-off	Impairment	Closing Balanc
Infrastructure												
Roads and Storm Water	22,904,778	-	-	-	-	22,904,778	14,205,680	-	592,913	-	-	14,798,
Electricity	13,160,930	-	1,698,261	-	-	14,859,191	6,333,994	-	195,123	-	-	6,529,
Water Supply	88,185,872	-	20,380,215	-	-	108,566,088	17,557,955	-	1,669,338	-	-	19,227,
Sanitation	10,196,560	-	1,384,012	-	-	11,580,572	6,321,579	-	246,960	-	-	6,568,
Solid Waste	17,768,026	-	1,088,755	-	-	18,856,781	14,662,551	-	562,629	-	-	15,225,
	152,216,166	-	24,551,243	-	-	176,767,409	59,081,759	-	3,266,963	-	-	62,348,
Community Assets												
Community Facilities												
Halls	15,420,131	-	-	-	-	15,420,131	10,073,996	-	647,827	-	-	10,721,
Fire/Ambulance Stations	28,734	-	-	-	(14,367)	14,367	28,135	-	449	(14,367)	-	14,
Libraries	3,359,967	-	-	-	-	3,359,967	974,569	-	151,832	-	-	1,126,
Sport and Recreation Facilities												
Outdoor Facilities	11,119,989	-	-	-	-	11,119,989	5,355,557	-	557,781	-	-	5,913,
	29,928,822	-	-	-	(14,367)	29,914,455	16,432,258	-	1,357,889	(14,367)	-	17,775,
Other Assets												
Other Land	52,655,990	-	-	-	-	52,655,990	286,350	-	-	-	-	286,
Operational Buildings												
Municipal Offices	6,690,478	-	-	-	-	6,690,478	542,150	-	94,609	-	-	636,
Workshops	4,620	-	-	-	-	4,620	4,094	-	143	-	-	4,
Computer Equipment	1,025,295	-	133,914	-	(140,402)	1,018,807	553,226	-	158,610	(140,402)	-	571,
Furniture and Office Equipment	985,230	-	-	-	(252,074)	733,156	805,895	-	149,012	(252,074)	-	702,
Machinery and Equipment	1,011,670	-	14,333	-	(127,217)	898,786	844,368	-	72,507	(127,217)	-	789,
Transport Assets	5,778,719	-	-	-	(83,657)	5,695,062	5,105,696	-	204,293	(83,657)	-	5,226,
	68,152,003	-	148,246	-	(603,349)	67,696,900	8,141,779	-	679,174	(603,349)	-	8,217,
Leases												
Furniture and Office Equipment	61,379	-		-		61,379	(75,670)	-	-		-	(75,
	61,379	-	-	-	-	61,379	(75,670)	-	-	-	-	(75,
Total	250,358,370	-	24,699,489	-	(617,716)	274,440,143	83,580,126	-	5,304,026	(617,716)	-	88,266,

2.2 30 JUNE 2024

	Cost/Revaluation						Accumulated Depreciation and Impairment Losses					
	Opening Balance	Correction of Error	Additions	Under Construction	Write-off	Closing Balance	Opening Balance	Correction of Error	Depreciation	Write-off	Impairment	Closing Balanc
Infrastructure												
Roads and Storm Water	22,904,778	-	-	-	-	22,904,778	13,606,685	-	598,994	-	-	14,205,
Electricity	13,160,930	-	-	-	-	13,160,930	6,138,847	-	195,147	-	-	6,333,
Water Supply	72,604,403	-	15,581,470	-	-	88,185,872	16,247,966	-	1,309,990	-	-	17,557,
Sanitation	10,196,560	-	-	-	-	10,196,560	6,138,201	-	183,378	-	-	6,321,
Solid Waste	17,120,202	-	647,824	-	-	17,768,026	13,927,095	-	735,456	-	-	14,662,
	135,986,873	-	16,229,293	-	-	152,216,166	56,058,793	-	3,022,966	-	-	59,081,
Community Assets												
Community Facilities												
Halls	15,420,131	-	-	-	-	15,420,131	9,416,933	-	657,063	-	-	10,073,
Fire/Ambulance Stations	28,734	-	-	-	-	28,734	27,537	-	599	-	-	28,
Libraries	3,359,967	-	-	-	-	3,359,967	822,738	-	151,832	-	-	974,
Sport and Recreation Facilities												
Outdoor Facilities	11,119,989	-	-	-	-	11,119,989	4,797,016	-	558,542	-	-	5,355,
	29,928,822	-	-	-	-	29,928,822	15,064,223	-	1,368,035	-	-	16,432,
Other Assets												
Other Land	52,655,990	-	-	-	-	52,655,990	286,350	-	-	-	-	286,
Operational Buildings												
Municipal Offices	6,690,478	-	-	-	-	6,690,478	447,306	-	94,844	-	-	542,
Workshops	4,620	-	-	-	-	4,620	3,951	-	143	-	-	4,
Computer Equipment	869,280	-	294,572	-	(138,558)	1,025,295	592,066	-	75,100	(113,940)	-	553,
Furniture and Office Equipment	1,084,973	-	48,040	-	(147,783)	985,230	869,271	-	63,371	(126,746)	-	805,
Machinery and Equipment	1,100,673	-	4,039	-	(93,042)	1,011,670	858,058	-	78,150	(91,840)	-	844,
Transport Assets	5,778,719	-	-	-	-	5,778,719	4,806,408	-	299,287	-	-	5,105,
	68,184,735	-	346,651	-	(379,382)	68,152,003	7,863,410	-	610,896	(332,526)	-	8,141,
Leases												
Furniture and Office Equipment	34,749	-	108,000	-	(81,370)	61,379	4,344	-	-	(80,014)	-	(75,
	34,749	-	108,000	-	(81,370)	61,379	4,344	-	-	(80,014)	-	(75,
Total	234,135,178	-	16,683,944	-	(460,752)	250,358,370	78,990,769	-	5,001,896	(412,540)	-	83,580,

Chapter 6

Row Labels	Sum of Historical Cost Open Balance (Include WIP)	Sum of COE - Cost	Sum of Historical Cost Additions (Include WIP)	Sum of IGRAP 2 Adjustments	Sum of Historical Cost Write Offs	Sum of Historical Cost Close Balance (Include WIP)	Sum of Depreciate Open Balance	Sum of COE - Acc Depr	Sum of Depreciate Additions	Sum of Depreciate Write Off	Sum of Depreciate Close Balance	Sum of Historical Cost Carrying Balance
COMMUNITY ASSETS	**29,928,821.53**	**-**	**-**	**-**	**(14,367.00)**	**29,914,454.53**	**16,432,257.72**	**-**	**1,357,889.16**	**(14,367.00)**	**17,775,779.88**	**12,138,674.65**
FIRE/AMBULANCE STATIONS	28,734.00	-	-	-	(14,367.00)	14,367.00	28,135.44	-	448.92	(14,367.00)	14,217.36	149.64
HALLS	15,420,130.81	-	-	-	-	15,420,130.81	10,073,995.66	-	647,827.36	-	10,721,823.02	4,698,307.79
LIBRARIES	3,359,967.47	-	-	-	-	3,359,967.47	974,569.45	-	151,831.87	-	1,126,401.32	2,233,566.15
OUTDOOR FACILITIES	11,119,989.26	-	-	-	-	11,119,989.26	5,355,557.17	-	557,781.01	-	5,913,338.18	5,206,651.08
INFRASTRUCTURE	**152,216,165.95**	**-**	**24,159,145.76**	**392,097.20**	**-**	**176,767,408.91**	**59,081,758.57**	**-**	**3,266,962.59**	**-**	**62,348,721.16**	**114,418,687.75**
ELECTRICITY	13,160,929.86	-	1,698,260.87	-	-	14,859,190.73	6,333,993.89	-	195,123.49	-	6,529,117.38	8,330,073.35
ROADS	22,904,777.99	-	-	-	-	22,904,777.99	14,205,679.55	-	592,912.66	-	14,798,592.21	8,106,185.78
SANITATION	10,196,559.28	-	1,384,011.70	-	-	11,580,570.98	6,321,579.06	-	246,959.64	-	6,568,538.70	5,012,032.28
SOLID WASTE	17,768,025.67	-	696,657.89	392,097.20	-	18,856,780.76	14,662,550.71	-	562,628.84	-	15,225,179.55	3,631,601.21
WATER SUPPLY	88,185,873.15	-	20,380,215.30	-	-	108,566,088.45	17,557,955.36	-	1,669,337.96	-	19,227,293.32	89,338,795.13
INTANGIBLE ASSETS	**509,017.43**	**-**	**50,791.20**	**-**	**(11,133.47)**	**548,675.16**	**487,215.04**	**-**	**12,644.58**	**(11,133.47)**	**488,726.15**	**59,949.01**
INTANGIBLE ASSETS	509,017.43	-	50,791.20	-	(11,133.47)	548,675.16	487,215.04	-	12,644.58	(11,133.47)	488,726.15	59,949.01
INVESTMENT PROPERTY	**4,369,622.12**	**-**	**-**	**-**	**-**	**4,369,622.12**	**213,526.71**	**-**	**6,095.96**	**-**	**219,622.67**	**4,149,999.45**
INVESTMENT PROPERTY	4,369,622.12	-	-	-	-	4,369,622.12	213,526.71	-	6,095.96	-	219,622.67	4,149,999.45
OTHER ASSETS	**68,213,382.04**	**-**	**148,246.32**	**-**	**(603,349.08)**	**67,758,279.29**	**8,066,109.28**	**-**	**679,174.15**	**(603,349.07)**	**8,141,934.36**	**59,616,344.92**
COMPUTER EQUIPMENT	1,025,294.94	-	133,913.53	-	(140,401.52)	1,018,806.95	557,569.39	-	158,609.89	(140,401.51)	575,777.77	443,029.18
FURNITURE AND OFFICE EQUIPMENT	1,046,609.18	-	-	-	(252,073.73)	794,535.45	725,881.32	-	149,012.12	(252,073.73)	622,819.71	171,715.74
MACHINERY AND EQUIPMENT	1,011,670.06	-	14,332.79	-	(127,216.83)	898,786.02	844,368.35	-	72,507.18	(127,216.82)	789,658.70	109,127.32
MUNICIPAL OFFICES	6,690,478.46	-	-	-	-	6,690,478.46	542,150.40	-	94,608.95	-	636,759.35	6,053,719.11
OTHER LAND	52,655,990.45	-	-	-	-	52,655,990.45	286,349.89	-	-	-	286,349.89	52,369,640.56
TRANSPORT ASSETS	5,778,718.95	-	-	-	(83,657.00)	5,695,061.95	5,105,695.65	-	204,292.63	(83,657.00)	5,226,331.28	468,730.67
WORKSHOPS	4,620.00	-	-	-	-	4,620.00	4,094.28	-	143.38	-	4,237.66	382.34
Grand Total	**255,237,009.08**	**-**	**24,358,183.28**	**392,097.20**	**(628,849.55)**	**279,358,440.01**	**84,280,867.32**	**-**	**5,322,766.44**	**(628,849.54)**	**88,974,784.22**	**190,383,655.79**

		2025 R
2.3	**Property, Plant and Equipment which is in the process of being constructed or developed:**	
	Infrastructure Assets	22,966,669
	Electricity	1,698,261
	Water Supply	21,268,408
	Community Assets	-
	Other Assets	5,449,800
	Total Property, Plant and Equipment under construction	**28,416,469**
	The movements for the year can be reconciled as follows:	
	Balance at beginning of year	32,948,703
	Expenditure during the year	24,159,146
	Assets unbundled during the year	(28,691,381)
	Balance at end of year	**28,416,469**
2.4	**Property, Plant and Equipment that is taking a significantly longer period of time to complete than expected:**	
	Infrastructure Assets	21,268,408
	Water Supply	21,268,408
	Community Assets	-
	Other Assets	5,449,800
	Total	26,718,208
	The Municipality awaits further funding and additional budget allocation to complete the projects. However MIG has now	
2.5	**Expenditure incurred to repair and maintain Property, Plant and Equipment:**	
	Other materials	1,474,687
	Contracted Services	615,456
	Total Repairs and Maintenance	**2,090,143**
2.6	**Assets pledged as security:**	
	Leased Property, Plant and Equipment of R142 749 (2024:R133 233) is secured for leases as set out in Note 10.	
2.7	**Details of Valuation**	
	Land and Buildings were revalued on 1 July 2019 by an independent valuer, DDP Valuations. Fair values were determined by reference to observable prices in the active market or recent market transactions on arm's length transactions. Land and Buildings are revalued every 5 years.	
	Reconciliation of Revaluation Surplus:	
	Opening balance	40,681,441
	Offsetting of depreciation	(2,426,311)
	Closing balance	38,255,130
2.8	**Contractual commitments for acquisition of Property, Plant and Equipment:**	
	Approved and contracted for:	2,049,250
	Infrastructure	2,049,250
	Community	-
	Total	**2,049,250**
	This expenditure will be financed from:	
	Government Grants	2,049,250
	Total	**2,049,250**

Chapter 6

57 REPORTABLE SEGMENTS FOR THE YEAR ENDED 30 JUNE 2025

For management purposes, the municipality is organised and operates in key functional segments (or business units). To this end, management monitors the operating results of these business units for the purpose of making decisions about resource allocations and assessment of performance. Revenues and expenditures relating to these business units are allocated at a transactional level.

Management receives on a monthly basis a C Schedule that provides actual amounts at that time per both the department and function.

The key functional segments comprise of:

PRIMARY SEGMENTS

Functional Segments	Sub vote	Aggregation	Reportable Segment	Types of Goods/Services delivered
Vote 1 - Municipal Manager	1.1 - Council and General	Aggregated	Governance and Administration	Supporting service departments
	1.2 - Municipal Manager	Aggregated	Governance and Administration	Supporting service departments
Vote 2 - Finance	2.1 - Assessment Rates	Aggregated	Governance and Administration	Supporting service departments
	2.2 - Chief Financial Officer	Aggregated	Governance and Administration	Supporting service departments
	2.3 - Internal Auditor	Aggregated	Governance and Administration	Supporting service departments
	2.4 - Other Subsidies	Aggregated	Governance and Administration	Supporting service departments
	2.5 - Propery Services	Aggregated	Governance and Administration	Supporting service departments
	2.6 - Vehicle Licencing and Testing	Aggregated	Governance and Administration	Supporting service departments
Vote 3 - Corporate Services	3.1 - Cemetery	Aggregated	Governance and Administration	Supporting service departments
	3.2 - Corporate Services	Aggregated	Governance and Administration	Supporting service departments
	3.3 - Disaster Management	Aggregated	Governance and Administration	Supporting service departments
	3.4 - Health	Aggregated	Governance and Administration	Supporting service departments
	3.5 - Library	Aggregated	Governance and Administration	Supporting service departments
	3.6 - Municipal and Public Buildings	Aggregated	Governance and Administration	Supporting service departments
	3.7 - Fleet Management	Aggregated	Governance and Administration	Supporting service departments
	3.8 - Traffic	Aggregated	Governance and Administration	Supporting service departments
Vote 4 - Infrastructure Development	4.1 - Electricity	Aggregated	Technical Services	Water management, Electricity services and waste water management. Recreation centers.
	4.2 - Parks and Recreation	Aggregated	Technical Services	
	4.3 - Refuse	Aggregated	Technical Services	
	4.4 - Roads	Aggregated	Technical Services	
	4.5 - Sewerage	Aggregated	Technical Services	
	4.6 - Media	Aggregated	Technical Services	
	4.7 - Water	Aggregated	Technical Services	
Vote 5 - Economic Development	5.1 - Housing	Aggregated	Governance and Administration	Supporting service departments
	5.2 - IDP/LED	Aggregated	Governance and Administration	Supporting service departments
	5.3 - Tourism	Aggregated	Other	Tourism
	5.4 - Town Planning	Individually Reported	Town Planning	Building plans

SECONDARY SEGMENTS

Mscoa Functional Segments identified	Aggregation	Aggregation	Reportable Segment	Types of Goods/Services delivered
• Governance and Administration	Executive and council	Aggregated	Governance and Administration	Supporting service departments
	Finance and administration	Aggregated	Governance and Administration	Supporting service departments
	Internal audit	Aggregated	Governance and Administration	Supporting service departments
• Community and public safety	Community and social services	Aggregated	Community and public safety	Library services, Community halls rentals and recreation centers
	Sport and recreation	Aggregated	Community and public safety	
	Public safety	Aggregated	Governance and Administration	Supporting service departments
	Health services	Aggregated	Governance and Administration	Supporting service departments
	Housing services	Aggregated	Governance and Administration	Supporting service departments
• Economic and environmental services	Planning and development	Individually Reported	Economic and environmental services	Building plans
	Road transport	Aggregated	Governance and Administration	Supporting service departments
	Environmental protection services	Aggregated	Governance and Administration	Supporting service departments
• Trading services	Energy sources	Individually Reported	Energy sources	Electricity services
	Water management	Individually Reported	Water management	Water management
	Waste water management	Individually Reported	Waste water management	Waste water management
	Waste management service	Individually Reported	Waste management service	Waste management service
• Other	Abattoirs	Aggregated	Governance and Administration	Supporting service departments
	Air Transport	Aggregated	Other	Airfield Rental
	Forestry	Aggregated	Governance and Administration	Supporting service departments
	Licensing and Regulation	Aggregated	Other	Licensing
	Markets	Aggregated	Governance and Administration	Supporting service departments
	Tourism	Aggregated	Other	Tourism

The grouping of these segments is consistent with the functional classification of government activities which considers the nature of the services, the beneficiaries of such services and the fees charged for the services rendered (if any).

APPENDIX A

KHAI-MA MUNICIPALITY

SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2025

EXTERNAL LOANS	Rate	Loan Number	Redeemable	Balance at 30 June 2024	Correction of Error	Received during the period	Redeemed written off during the period
LEASE LIABILITY							
Office Equipment	10.00%	Various	31/03/2025	131,294	-		(44,132)
Total Lease Liabilities				131,294	-	-	(44,132)
TOTAL EXTERNAL LOANS				131,294	-	-	(44,132)

APPENDIX B

KHAI-MA MUNICIPALITY

SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 202

GENERAL FINANCE STATISTIC CLASSIFICATIONS

2024 Actual Income R	2024 Actual Expenditure R	2024 Surplus/ (Deficit) R		2025 Actual Income R	2025 Actual Expenditure R
			Governance and Administration		
27,500,000	(11,132,314)	16,367,686	Executive and council	22,780,063	(13,350,948)
19,051,937	(27,440,667)	(8,388,730)	Finance and administration	32,560,747	(22,919,389)
-	-	-	Internal audit	-	-
			Community and Public Safety		
1,082,093	(2,802,544)	(1,720,451)	Community and social services	1,118,127	(2,134,263)
(156,386)	(324,691)	(481,077)	Sport and recreation	(107,544)	(853,160)
-	-	-	Public safety	-	-
-	-	-	Housing	-	-
-	-	-	Health	-	-
			Economic and Environmental Services		
-	(732,306)	(732,306)	Planning and development	-	(682,576)
(333,290)	(1,997,026)	(2,330,317)	Road transport	(342,135)	(1,734,469)
-	-	-	Environmental protection	-	-
			Trading Services		
23,564,714	(19,708,113)	3,856,601	Energy sources	17,773,478	(21,296,679)
32,507,727	(20,339,454)	12,168,273	Water management	42,878,844	(24,859,087)
2,348,149	(2,782,503)	(434,354)	Waste water management	5,533,400	(3,277,613)
2,978,624	(7,406,896)	(4,428,273)	Waste management	5,131,937	(5,744,480)
-	-	-	**Other**	-	-
108,543,567	(94,666,513)	13,877,053	Sub Total	127,326,918	(96,852,664)
-	-	-	Less Inter-Departmental Charges	-	-
108,543,567	(94,666,513)	13,877,053	**Total**	127,326,918	(96,852,664)

APPENDIX C						
KHAI-MA MUNICIPALITY						
SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025						
MUNICIPAL VOTES CLASSIFICATIONS						
2024 Actual Income R	2024 Actual Expenditure R	2024 Surplus/ (Deficit) R		2025 Actual Income R	2025 Actual Expenditure R	2025 Surplus/ (Deficit) R
			Municipal Manager			
-	(7,021,763)	(7,021,763)	Council and General	2,700,000	(8,572,704)	(5,872,70
27,500,000	(4,110,551)	23,389,449	Municipal Manager	20,080,063	(4,768,846)	15,311,21
			Finance			
6,009,701	(10,108,422)	(4,098,722)	Chief Financial Officer	4,216,186	(9,928,113)	(5,711,92
10,343,916	(2,060,289)	8,283,627	Assessment Rates	26,561,214	(1,206,843)	25,354,37
-	-	-	Internal Auditor	-	-	
-	(844,927)	(844,927)	Other Subsidies	-	(944,482)	(944,48
749,210	(6,096)	743,114	Propery Services	456,141	(58,719)	397,42
94,387	(310,825)	(216,438)	Vehicle Licencing and Testing	70,739	(92,071)	(21,33
			Corporate Services			
(113,633)	(6,515)	(120,147)	Cemetery	(85,958)	(22,244)	(108,20
336,730	(10,513,004)	(10,176,275)	Corporate Services	217,871	(9,746,141)	(9,528,27
-	-	-	Disaster Management	-	(24,165)	(24,16
-	-	-	Health	-	-	
1,209,089	(2,751,897)	(1,542,807)	Library	1,218,707	(2,087,818)	(869,11
(281,497)	(2,481,212)	(2,762,709)	Municipal and Public Buildings	(323,297)	(360,743)	(684,04
1,893,878	(2,271,643)	(377,766)	Public Works	1,432,633	(1,628,229)	(195,59
-	-	-	Fleet Management	-	-	
-	-	-	Traffic	-	-	
			Infrastructure Development			
23,564,714	(18,863,186)	4,701,528	Electricity	17,773,478	(20,352,198)	(2,578,72
(156,386)	(324,691)	(481,077)	Parks and Recreation	(107,544)	(853,160)	(960,70
2,978,624	(7,406,896)	(4,428,273)	Refuse	5,131,937	(5,744,480)	(612,54
(427,678)	(1,686,201)	(2,113,879)	Roads	(412,874)	(1,642,397)	(2,055,27
2,348,149	(2,782,503)	(434,354)	Sewerage	5,533,400	(3,277,613)	2,255,78
(13,363)	(44,132)	(57,496)	Television	(14,622)	(36)	(14,65
-	-	-	Media	-	-	
32,507,727	(20,339,454)	12,168,273	Water	42,878,844	(24,859,087)	18,019,75
			Economic Development			
-	-	-	Housing	-	-	
-	(732,306)	(732,306)	IDP/LED	-	(682,576)	(682,57
-	-	-	Tourism	-	-	
-	-	-	Town Planning	-	-	
108,543,567	(94,666,513)	13,877,053	Sub Total	127,326,918	(96,852,664)	30,474,25
-	-	-	Less Inter-Departmental Charges	-	-	
108,543,567	(94,666,513)	13,877,053	**Total**	127,326,918	(96,852,664)	30,474,25

APPENDIX D

KHAI-MA MUNICIPALITY

SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT, INVESTMENT PROPERTIES, INTANGIBLE ASSETS, BIOLOGICAL ASSETS AND HERITAGE ASSETS AS AT 30

GENERAL FINANCE STATISTICS CLASSIFICATION

	Cost/Revaluation						Accumulated Depreciation				
	Opening Balance	Correction of Error	Additions	Under Construction	Write-off/ Impairment	Closing Balance	Opening Balance	Correction of Error	Depreciation	Write-off/ Impairment	Closing Balance
Community and social services	3,019,784	-	-	-	(13,321)	3,006,463	846,708	-	131,135	(13,321)	964,5
Electricity	13,164,095	-	1,698,261	-	(120)	14,862,236	6,337,133	-	195,138	(120)	6,532,1
Executive and council	9,430,925	-	199,038	-	(486,772)	9,143,191	2,582,362	-	458,406	(486,772)	2,553,9
Finance and administration	79,316,595	-	-	-	(115,649)	79,200,946	16,262,572	-	910,826	(115,649)	17,057,7
Roads	22,454,274	-	-	-	-	22,454,274	14,024,615	-	554,556	-	14,579,1
Solid Waste	17,768,026	-	392,097	-	-	18,160,123	14,662,551	-	535,537	-	15,198,0
Sport and recreation	11,247,388	-	-	-	(10,256)	11,237,132	5,449,583	-	560,711	(10,256)	6,000,0
Waste water management	10,216,416	-	592,500	-	-	10,808,916	6,423,241	-	211,737	-	6,634,9
Water Distribution	88,619,507	-	21,868,385	-	(2,732)	110,485,160	17,780,169	-	1,759,584	(2,732)	19,537,0
	255,237,009	-	24,750,280	-	(628,850)	279,358,440	84,368,933	-	5,317,629	(628,850)	89,057,7

APPENDIX E

KHAI-MA MUNICIPALITY

DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

Grant Description	Balance 30 June 2024	Correction of Error	Restated Balance 30 June 2024	Contributions during the year	Interest on Investments	Repaid to National Revenue Fund	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance 30 June 2025	Unspent 30 June 20 (Creditor)
National Government Grants										
Equitable Share	-	-	-	29,006,816	-	-	(29,006,816)	-	-	
Finance Management Grant	663,816	-	663,816	2,900,000	-	(663,816)	(2,316,737)	-	583,263	583,2
Municipal System Improvement Grant	212,118	-	212,118		-	-			212,118	212,1
Municipal Infrastructure Grant	-	-	-	15,265,000	-	-	(7,877,874)	(7,387,126)	-	
Expanded Public Works Programme	-	-	-	771,000	-	-	(758,202)	-	12,798	12,7
Water Services Infrastructure Grant	-	-	-	10,000,000	-	-		(10,000,000)	-	
Integrated National Electrification Programme	-	-	-	1,953,000	-	-	-	(1,953,000)	-	
Total National Government Grants	**875,934**	**-**	**875,934**	**59,895,816**	**-**	**(663,816)**	**(39,959,628)**	**(19,340,126)**	**808,179**	**808,1**
Provincial Government Grants										
Library	42,911	-	42,911	1,308,000	-	-	(1,218,707)	-	132,203	132,2
Total Provincial Government Grants	**42,911**	**-**	**42,911**	**1,308,000**	**-**	**-**	**(1,218,707)**	**-**	**132,203**	**132,2**
Other Grant Providers										
LG SETA	368,995	-	368,995	57,130	-	-	-	-	426,125	426,1
Total Other Grant Providers	**368,995**	**-**	**368,995**	**57,130**	**-**	**-**	**-**	**-**	**426,125**	**426,1**
Total Grants	1,287,840	-	1,287,840	61,260,946	-	(663,816)	(41,178,336)	(19,340,126)	1,366,508	1,366,5

Chapter 6

KHAI-MA MUN - Reconciliation of Table A1 Budget Summary

Description	2024/2025								2023/24			
R thousands	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Financial Performance												
Property rates	10,811	(1,000)	9,811	8,894		917	-9.3%	-17.7%				9,162
Service charges	30,248	1,000	31,248	28,434		2,814	-9.0%	-6.0%				26,698
Investment revenue	157	–	157	147		10	-6.4%	-6.4%				152
Transfers recognised - operational	35,839	1,200	37,039	41,178		(4,139)	11.2%	14.9%				28,652
Other own revenue	8,567	–	8,567	29,294		(20,727)	241.9%	241.9%				24,381
Total Revenue (excluding capital transfers and contributions)	**85,622**	**1,200**	**86,822**	**107,948**		**(21,126)**	**24.3%**	**26.1%**				**89,045**
Employee costs	39,794	(814)	38,980	32,045	–	6,935	-17.8%	-19.5%	–	–	–	31,082
Remuneration of councillors	3,977	800	4,777	5,371	–	(594)	12.4%	35.0%	–	–	–	4,958
Depreciation & asset impairment	6,145	–	6,145	5,323	–	822	-13.4%	-13.4%	–	–	–	5,028
Finance charges	2,352	–	2,352	10,633	–	(8,282)	352.2%	352.2%	–	–	–	8,197
Inventory consumed and bulk purchases	24,090	–	24,090	16,343	–	7,746	-32.2%	-32.2%	–	–	–	14,648
Transfers and grants	–	–	–	–	–	–	-	-	–	–	–	–
Other expenditure	28,835	(4,625)	24,211	29,708	–	(5,497)	22.7%	3.0%	–	–	–	30,753
Total Expenditure	**105,193**	**(4,639)**	**100,554**	**99,423**	**–**	**1,131**	**-1.1%**	**-5.5%**	**–**	**–**	**–**	**94,667**
Surplus/(Deficit)	**(19,571)**	**5,839**	**(13,732)**	**8,524**		**(22,257)**	**-162.1%**	**-143.6%**				**(5,622)**
Transfers and subsidies - capital (monetary allocations)	19,757	2,924	22,681	19,340		3,341	-14.7%	-2.1%				19,340
Transfers and subsidies - capital (in-kind - all)	–	–	–	–		–	#DIV/0!	100.0%				–
Surplus/(Deficit) after capital transfers & contributions	**186**	**8,763**	**8,949**	**27,864**		**(18,916)**	**211.4%**	**14900.3%**				**13,719**
Share of surplus/ (deficit) of associate	–	–	–	–		–	-	-				–
Surplus/(Deficit) for the year	**186**	**8,763**	**8,949**	**27,864**		**(18,916)**	**211.4%**	**14900.3%**				**13,719**
Capital expenditure & funds sources												
Capital expenditure												
Transfers recognised - capital	13,807	6,650	20,457	19,340		1,117	-	-				16,031
Borrowing	–	–	–	–		–	#DIV/0!	#DIV/0!				–
Internally generated funds	320	1,349	320	5,410		(5,090)	1590.7%	1590.7%				628
Total sources of capital funds	**14,127**	**7,999**	**20,777**	**24,750**	**–**	**(3,973)**	**19.1%**	**75.2%**				**16,658**
Cash flows												
Net cash from (used) operating	(1,630)	–	(1,630)	17,310		(18,940)	-11.62	-11.62				–
Net cash from (used) investing	(14,127)	–	(14,127)	(24,358)		10,231	0.72	0.72				–
Net cash from (used) financing	11	–	11	(44)		55	-4.94	-4.94				–
Cash/cash equivalents at the year end	**(10,800)**	**–**	**(10,800)**	**(6,544)**		**(4,255)**	-0.39	-0.39				**–**

KHAI-MA MUN - Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)											
Description	2024/25								2023/24		
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance recove
	1	2	3	4	5	6	7	8	9	10	11
Revenue - Standard											
Governance and administration	**32,145**	**(1,000)**	**31,145**	**55,341**		**(24,196)**	**77.7%**	**72.2%**			
Executive and council	16,100	–	16,100	22,780		(6,680)	41.5%	41.5%			
Finance and administration	16,045	(1,000)	15,045	32,561		(17,516)	116.4%	102.9%			
Internal audit	–	–	–	–		–	-	-			
Community and public safety	**1,406**	**–**	**1,406**	**1,011**		**395**	**-28.1%**	**-28.1%**			
Community and social services	1,406	–	1,406	1,118		287	-20.4%	-20.4%			
Sport and recreation	–	–	–	(108)		108	#DIV/0!	#DIV/0!			
Public safety	–	–	–	–		–	-	-			
Housing	–	–	–	–		–	-	-			
Health	–	–	–	–		–	-	-			
Economic and environmental services	**172**	**400**	**572**	**(342)**		**914**	**-159.8%**	**-299.1%**			
Planning and development	–	–	–	–		–	-	-			
Road transport	172	400	572	(342)		914	-159.8%	-299.1%			
Environmental protection	–	–	–	–		–	-	-			
Trading services	**71,699**	**4,724**	**76,423**	**71,318**		**5,105**	**-6.7%**	**-0.5%**			
Electricity	19,298	2,924	22,222	17,773		4,448	-20.0%	-7.9%			
Water	38,931	400	39,331	42,879		(3,547)	9.0%	10.1%			
Waste water management	6,202	1,400	7,602	5,533		2,069	-27.2%	-10.8%			
Waste management	7,268	–	7,268	5,132		2,136	-29.4%	-29.4%			
Other	–	–	–	–		–	-	-			
Total Revenue - Standard	**105,421**	**4,124**	**109,545**	**127,327**		**(17,782)**	**116.2%**	**120.8%**			
Expenditure - Standard											
Governance and administration	**40,166**	**913**	**41,079**	**36,270**	**–**	**–**	**-11.7%**	**-9.7%**	**–**	**–**	
Executive and council	13,258	868	14,126	13,351	(775)	775	-5.5%	0.7%	–	–	
Finance and administration	26,908	45	26,953	22,919	(4,034)	4,034	-15.0%	-14.8%	–	–	
Internal audit	–	–	–	–	–	–	-	-	–	–	
Community and public safety	**5,521**	**(18)**	**5,503**	**2,987**	**–**	**–**	**-45.7%**	**-45.9%**	**–**	**–**	
Community and social services	4,292	(18)	4,274	2,134	(2,140)	2,140	-50.1%	-50.3%	–	–	
Sport and recreation	1,229	–	1,229	853	(376)	376	-30.6%	-30.6%	–	–	
Public safety	–	–	–	–	–	–	-	-	–	–	
Housing	–	–	–	–	–	–	-	-	–	–	
Health	–	–	–	–	–	–	-	-	–	–	
Economic and environmental services	**4,415**	**(290)**	**4,125**	**2,417**	**–**	**–**	**-41.4%**	**-45.3%**	**–**	**–**	
Planning and development	1,515	(250)	1,265	683	(583)	583	-46.1%	-55.0%	–	–	
Road transport	2,899	(40)	2,859	1,734	(1,125)	1,125	-39.3%	-40.2%	–	–	
Environmental protection	–	–	–	–	–	–	-	-	–	–	
Trading services	**52,419**	**(19,218)**	**33,201**	**55,178**	**–**	**–**	**66.2%**	**5.3%**	**–**	**–**	
Electricity	22,536	56	22,592	21,297	(1,295)	1,295	-5.7%	-5.5%	–	–	
Water	18,013	(18,454)	(441)	24,859	25,300	(25,300)	-5737.0%	38.0%	–	–	
Waste water management	5,739	(262)	5,477	3,278	(2,199)	2,199	-40.2%	-42.9%	–	–	
Waste management	6,131	(558)	5,574	5,744	171	(171)	3.1%	-6.3%	–	–	
Other	–	–	–	–	–	–	-	-	–	–	
Total Expenditure - Standard	**102,521**	**(18,613)**	**83,908**	**96,853**	**–**	**(12,944)**	**15.4%**	**-5.5%**	**–**	**–**	
Surplus/(Deficit) for the year	**2,900**	**22,737**	**25,637**	**30,474**	**–**	**(4,837)**	**18.9%**	**950.7%**	**–**	**–**	

KHAI-MA MUN - Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)											
Vote Description	2024/25								2023/24		
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to recovere
	1	2	3	4	5	6	7	8	9	10	11
Revenue by Vote											
Vote 1 - Municipal Manager	16,100	–	16,100	22,780		(6,680)	41.5%	41.5%			
Vote 2 - Finance	15,858	(1,000)	14,858	31,304		(16,447)	110.7%	97.4%			
Vote 3 - Corporate Services	187	–	187	2,460		(2,273)	1215.6%	1215.6%			
Vote 4 - Infrastructure Development	73,276	5,124	78,400	70,783		7,618	-9.7%	-3.4%			
Vote 5 - Economic Development	–	–	–	–		–	-	-			
Total Revenue by Vote	105,421	4,124	109,545	127,327		(17,782)	116.2%	120.8%			
Expenditure by Vote *to be appropriated*											
Vote 1 - Municipal Manager	13,258	868	14,126	13,342	(785)	785	-5.6%	0.6%	–	–	
Vote 2 - Finance	17,296	45	17,341	12,230	(5,111)	5,111	-29.5%	-29.3%	–	–	
Vote 3 - Corporate Services	11,940	–	11,940	13,869	1,929	(1,929)	16.2%	16.2%	–	–	
Vote 4 - Infrastructure Development	58,511	(59,774)	(1,263)	56,729	57,992	(57,992)	-4591.6%	-3.0%	–	–	
Vote 5 - Economic Development	1,515	(250)	1,265	683	(583)	583	-46.1%	-55.0%	–	–	
Total Expenditure by Vote	102,521	(59,111)	43,410	96,853	–	(53,443)	223.1%	94.5%	–	–	
Surplus/(Deficit) for the year	2,900	63,235	66,136	30,474		35,661	46.1%	1050.7%			

KHAI-MA MUN - Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	2024/25								2023/24		
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to b recovered
	1	2	3	4	5	6	7	8	9	10	11
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	16,491	–	16,491	14,949		1,542	-9.3%	-9.3%			
Service charges - Water	9,675	–	9,675	8,439		1,236	-12.8%	-12.8%			
Service charges - Waste Water Management	1,890	1,000	2,890	2,402		488	-16.9%	27.1%			
Service charges - Waste Management	2,193	–	2,193	2,645		(452)	20.6%	20.6%			
Sale of Goods and Rendering of Services	42	–	42	39		3	-7.8%	-7.8%			
Agency services	–	–	–	–		–	#DIV/0!	#DIV/0!			
Interest		–	–	–		–	#DIV/0!	#DIV/0!			
Interest earned from Receivables	7,758	–	7,758	9,099		(1,341)	17.3%	17.3%			
Interest earned from Current and Non Current Assets	157	–	157	147		10	-	-			
Dividends		–	–	–		–	#DIV/0!	#DIV/0!			
Rent on Land		–	–	–		–	#DIV/0!	#DIV/0!			
Rental from Fixed Assets	522	–	522	450		73	-	-			
Licence and permits	106	–	106	68		38	-35.8%	-35.8%			
Operational Revenue	120	–	120	2		117	-97.9%	-97.9%			
Non-Exchange Revenue											
Property rates	10,811	(1,000)	9,811	8,894		917	-9.3%	-17.7%			
Surcharges and Taxes	–	–	–	38		(38)	#DIV/0!	#DIV/0!			
Fines, penalties and forfeits	31	–	31	–		31	-100.0%	-100.0%			
Licences or permits	31	–	31	–		31	-100.0%	-100.0%			
Transfer and subsidies - Operational	35,839	1,200	37,039	41,178		(4,139)	11.2%	14.9%			
Interest	–	–	–	1,049		(1,049)	#DIV/0!	#DIV/0!			
Fuel Levy	–	–	–	–		–	#DIV/0!	#DIV/0!			
Operational Revenue	–	–	–	18,587		(18,587)	#DIV/0!	#DIV/0!			
Gains on disposal of Assets	–	–	–	–		–	#DIV/0!	#DIV/0!			
Other Gains	–	–	–	–		–	100.0%	100.0%			
Total Revenue (excluding capital transfers and contributions)	**85,665**	**1,200**	**86,865**	**107,987**		**(21,122)**	**124.3%**	**126.1%**			

Expenditure By Type			–				-	-		
Employee related costs	39,794	(814)	38,980	32,045	–	6,935	-17.8%	-19.5%	–	–
Remuneration of councillors	3,977	800	4,777	5,371	–	(594)	12.4%	35.0%	–	–
Bulk purchases - electricity	14,248	–	14,248	14,178	–	70	-0.5%	-0.5%	–	–
Inventory consumed	9,842	–	9,842	2,166	–	7,676	-78.0%	-78.0%	–	–
Debt impairment	11,528	–	11,528	15,550	–	(4,022)	34.9%	34.9%	–	–
Depreciation and amortisation	6,145	–	6,145	5,323	–	822	-13.4%	-13.4%	–	–
Interest	2,352	–	2,352	10,633	–	(8,282)	352.2%	352.2%	–	–
Contracted services	4,039	(3,899)	140	2,297	–	(2,157)	1540.9%	-43.1%	–	–
Transfers and subsidies	–	–	–	–	–	–	#DIV/0!	#DIV/0!		
Irrecoverable debts written off		–	–	–	–	–	#DIV/0!	#DIV/0!		
Operational costs	13,269	(726)	12,543	11,860	–	682	-	-	–	–
Losses on disposal of Assets	–	–	–	–	–	–	#DIV/0!	#DIV/0!	–	–
Other Losses	–	–	–	–	–	–	100.0%	100.0%	–	–
Total Expenditure	**105,193**	**(4,639)**	**100,554**	**99,423**	**-**	**1,131**	**98.9%**	**94.5%**	**-**	**-**
Surplus/(Deficit)	**(19,529)**	**5,839**	**(13,690)**	**8,563**		**(22,253)**	**-62.6%**	**-43.9%**		
Transfers and subsidies - capital (monetary allocations)	19,757	2,924	22,681	19,340		3,341	-14.7%	-2.1%		
Transfers and subsidies - capital (in-kind - all)	–	–	–	–		–	#DIV/0!	100.0%		
Surplus/(Deficit) after capital transfers & contributions	**228**	**8,763**	**8,991**	**27,904**		**(18,913)**	**310.3%**	**12224.7%**		
Taxation	–	–	–	–		–	-	-		
Surplus/(Deficit) after taxation	**228**	**8,763**	**8,991**	**27,904**		**(18,913)**	**310.3%**	**12224.7%**		
Attributable to minorities	–	–	–	–		–	-	-		
Surplus/(Deficit) attributable to municipality	**228**	**8,763**	**8,991**	**27,904**		**(18,913)**	**310.3%**	**12224.7%**		
Share of surplus/ (deficit) of associate	–	–	–	–		–	-	-		
Surplus/(Deficit) for the year	**228**	**8,763**	**8,991**	**27,904**		**(18,913)**	**310.3%**	**12224.7%**		

KHAI-MA MUN - Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2024/2025								2023/24		
R thousand	Original Budget	Total Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to recovere
	1	2	3	4	5	6	7	8	9	10	11
Capital expenditure - Vote											
Multi-year expenditure											
Vote 1 - Municipal Manager	–	–	–	–	–	–	-	-	–	–	
Vote 2 - Finance	–	–	–	–	–	–	-	-	–	–	
Vote 3 - Corporate Services	–	–	–	–	–	–	-	-	–	–	
Vote 4 - Infrastructure Development	–	–	–	–	–	–	-	-	–	–	
Vote 5 - Economic Development	–	–	–	–	–	–	-	-	–	–	
Capital multi-year expenditure	–	–	–	–	–	–	-	-	–	–	
Single-year expenditure											
Vote 1 - Municipal Manager	320	–	320	199	–	121	-37.8%	-37.8%	–	–	
Vote 2 - Finance	–	–	–	–	–	–	-100%	-100%	–	–	
Vote 3 - Corporate Services	–	–	–	–	–	–	-100%	-100%	–	–	
Vote 4 - Infrastructure Development	13,807	6,650	20,457	24,551	4,094	(4,094)	20%	78%	–	–	
Vote 5 - Economic Development	–	–	–	–	–	–	-	-	–	–	
Capital single-year expenditure	14,127	6,650	20,777	24,750	4,094	(3,973)	-218%	-160%	–	–	
Total Capital Expenditure - Vote	14,127	6,650	20,777	24,750	4,094	(3,973)	-218%	-160%	–	–	
Capital Expenditure - Standard											
Governance and administration	**320**	–	**320**	**199**	–	**121**	**-138%**	**-138%**	–	–	
Executive and council	320	–	320	199	–	121	-38%	-38%	–	–	
Finance and administration	–	–	–	–	–	–	-100%	-100%	–	–	
Internal audit		–	–	–	–	–	-	-	–	–	
Community and public safety	–	–	–	–	–	–	**-200%**	**-200%**	–	–	
Community and social services	–	–	–	–	–	–	-100%	-100%	–	–	
Sport and recreation	–	–	–	–	–	–	-100%	-100%	–	–	
Public safety	–	–	–	–	–	–	-	-	–	–	
Housing	–	–	–	–	–	–	-	-	–	–	
Health	–	–	–	–	–	–	-	-	–	–	
Economic and environmental services	–	–	–	–	–	–	**-100%**	**-100%**	–	–	
Planning and development	–	–	–	–	–	–	-	-	–	–	
Road transport	–	–	–	–	–	–	-100%	-100%	–	–	
Environmental protection	–	–	–	–	–	–	-	-	–	–	
Trading services	**13,807**	**6,650**	**20,457**	**24,551**	–	**(4,094)**	**-68%**	**#DIV/0!**	–	–	
Electricity	1,483	–	1,483	1,698	–	(215)	15%	15%	–	–	
Water	12,324	6,050	18,374	21,868	–	(3,494)	19%	77%	–	–	
Waste water management	–	600	600	593	–	8	-1%	#DIV/0!	–	–	
Waste management		–	–	392	–	(392)	-100%	-100%	–	–	
Other		–	–	–	–	–	-	-	–	–	
Total Capital Expenditure - Standard	**14,127**	**6,650**	**20,777**	**24,750**	–	**(3,973)**	**-506%**	**#DIV/0!**	–	–	
Funded by:											
National Government	13,807	6,650	20,457	19,340	–	1,117	-5%	40%	–	–	
Provincial Government	–	–	–	–	–	–	-	-	–	–	
District Municipality	–	–	–	–	–	–	-	-	–	–	
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	-	-	–	–	
Transfers recognised - capital	**13,807**	**6,650**	**20,457**	**19,340**	–	**1,117**	**-5%**	**40%**	–	–	
Borrowing	–	–	–	–	–	–	-	-	–	–	
Internally generated funds	**320**	**1,349**	**320**	**5,410**	–	**(5,090)**	**1691%**	**1691%**	–	–	
Total Capital Funding	**14,127**	**6,650**	**20,777**	**24,750**	–	**(3,973)**	**1685%**	**1731%**	–	–	

KHAI-MA MUN - Reconciliation of Table A7 Budgeted Cash Flows

Description	2024/25							2023/24
R thousand	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	1	2	3	4	5	6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	6,535	–	6,535	8,786	(6,535)	34.4%	34.4%	8,0
Service charges	18,664	–	18,664	22,649	(18,664)	21.4%	21.4%	20,4
Other revenue	5,090	–	5,090	19,234	(5,090)	277.8%	277.8%	14,2
Transfers and Subsidies - Operational	42,308	–	42,308	46,183	(42,308)	9.2%	9.2%	32,9
Transfers and Subsidies - Capital	8,798	–	8,798	17,387	(8,798)	97.6%	97.6%	16,0
Interest	–	–	–	147	–	#DIV/0!	#DIV/0!	1
Dividends	–	–	–	–	–	-	-	
Payments		–						
Suppliers and employees	(80,674)	–	(80,674)	(92,161)	80,674	14.2%	14.2%	(38,9
Finance charges	(2,352)	–	(2,352)	(4,914)	2,352	-100.0%	-100.0%	(35,9
Transfers and Grants	–	–	–	–	–	-	-	(1,3
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(1,630)**	**–**	**(1,630)**	**17,310**	**1,630**	**#DIV/0!**	**#DIV/0!**	**15,6**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	–	–	-	-	
Decrease (Increase) in non-current debtors	–	–	–	–	–	-	-	
Decrease (increase) other non-current receivables	–	–	–	–	–	-	-	
Decrease (increase) in non-current investments	–	–	–	–	–	-	-	
Payments								
Capital assets	(14,127)	(6,087)	(14,127)	(24,358)	8,040	72.4%	72.4%	(15,9
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(14,127)**	**–**	**(14,127)**	**(24,358)**	**8,040**	72.4%	72.4%	**(15,9**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	-	-	
Borrowing long term/refinancing	–	–	–	–	–	-	-	
Increase (decrease) in consumer deposits	11	–	11	–	(11)	-100.0%	-100.0%	
Payments								
Repayment of borrowing	–	–	–	(44)	–	-	-	(
NET CASH FROM/(USED) FINANCING ACTIVITIES	**11**	**–**	**11**	**(44)**	**(11)**	-493.8%	-493.8%	(
NET INCREASE/ (DECREASE) IN CASH HELD	(15,746)	–	(15,746)	(7,092)				(3
Cash/cash equivalents at the year begin:	4,946	–	4,946	548				8
Cash/cash equivalents at the year end:	(10,800)	–	(10,800)	(6,544)	10,800	-39.4%	-39.4%	5

COMMENT ON FINANCIAL PERFORMANCE:

Delete Directive note once comment is complete –

T5.1.3

Chapter 6

CHAPTER 6 – AUDITOR GENERAL AUDIT FINDINGS

INTRODUCTION T6.0.1

COMPONENT A: AUDITOR-GENERAL OPINION OF FINANCIAL STATEMENTS YEAR 0

6.1 AUDITOR GENERAL REPORTS YEAR 0 (PREVIOUS YEAR)

COMPONENT B: AUDITOR-GENERAL OPINION YEAR 1 (CURRENT YEAR)

6.2 AUDITOR GENERAL REPORT YEAR

Report of the auditor-general to the Northern Cape Provincial Legislature and the council on Khai-Ma Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Khai-Ma Local Municipality set out on pages xx to xx, which comprise the statement of financial position at 30 June 2025, statement of financial performance, statement of changes in net assets, cash flow statement, and the statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Khai-Ma Local Municipality as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practise (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Property, Plant and Equipment

3. The municipality did not account property, plant and equipment in accordance with GRAP 17, *Property, plant and equipment*, as the municipality did not have an adequate system of internal control to ensure that assets are correctly accounted for. Investment property was incorrectly reported as other land and assets that are not controlled by the municipality were recognised as other land. Consequently, other land included in note 2.1 was overstated by R37 968 253 (2024: R7 303 728), investment property included in note 3 was understated by R35 968 253 (2024: R7 303 728) and accumulated surplus was overstated by R2 000 000 in the financial statements. In addition, I was unable to obtain sufficient appropriate audit evidence for other land, due to the status of accounting records. I was unable to confirm this other land by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to other land stated at R52 369 641 (2024: R52 369 641) in the financial statements.

4. The municipality did not account items of property, plant and equipment in accordance with GRAP 17, *Property, plant and equipment*, as the municipality disclosed assets that are in the location and condition necessary to be capable of operating in the manner intended by management as property, plant and equipment which is in the process of being constructed or developed. Consequently, property, plant and equipment which is in the process of being constructed or developed in note 2.3 was overstated by R5 449 800 and municipal offices in note 2.1 were understated by R5 449 800. I was unable to quantify the misstatement of the

depreciation amount as the municipality did not determine the useful life of this municipal office. There was a resultant impact on the surplus for the period and on the accumulated surplus.

5. The municipality did not account property, plant and equipment in accordance with GRAP 17, *Property, plant and equipment*, as the municipality did not have an adequate system of internal control to ensure that assets are correctly accounted for. Community assets were incorrectly accounted for as investment property and assets that are not controlled by the municipality were accounted for as community assets. Additionally, municipal offices were incorrectly classified as community assets. Consequently, community assets in note 2.1 were understated by R1 159 894 (2024: R1 366 641), municipal offices in note 2.1 were understated by R1 467 859 and investment property in note 3 was overstated by R3 920 000 in the annual financial statements. This also has an impact on the surplus for the period and on the accumulated surplus.

6. The municipality did not correctly calculate the depreciation for electricity, sanitation and community assets as required by GRAP 17*, Property, plant and equipment*, as the municipality did not have a system of internal control to account for changes in useful lives and as the depreciable amount of the assets was not allocated on a systematic basis over their useful lives. The effect on the financial statements was that electricity in note 2.1 was understated by R1 036 947, sanitation in note 2.1 was understated by R5 011 027 and community assets in note 2.1 was understated by R5 581 567. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.

7. During 2024, I was unable to obtain sufficient appropriate audit evidence for water supply and roads and storm water, due to the status of accounting records. I was unable to confirm these physical assets by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to water supply stated at R70 627 917 and roads and storm water stated at R8 699 098 in the financial statements. My audit opinion on the financial statements for the period ended 30 June 2024 was modified accordingly. My opinion on the current year financial statements is also modified because of the possible effect of this matter on the comparability of the other land and water supply and roads and storm water for the current period.

8. During 2024, the municipality did not correctly calculate the depreciation for other assets and roads and storm water as required by GRAP 17, *Property, plant and equipment,* as the municipality did not have a system of internal control to account for changes in useful lives. The effect on the financial statements was that other assets in note 2.1 was overstated by R6 478 339 and roads and storm water in note 2.1 was overstated by R199 680, depreciation in note 33 was understated by R6 678 019. Additionally, there was an impact on the surplus for the previous year and on the accumulated surplus. My audit opinion on the financial statements for the period ended 30 June 2024 was modified accordingly. My opinion on the current year financial statements is also modified because of the possible effect of this matter on the comparability of the other assets and roads and storm water for the current period.

Chapter 6

AUDITOR GENERAL REPORT ON THE FINANCIAL STATEMENTS: YEAR 1
T6.2.3

COMMENTS ON AUDITOR-GENERAL'S OPINION YEAR 1:

Audit plan was develop on National Treasure website (fmmhttps://fmcmmaap.treasury.gov.za/enduser/audit-actionplans) T6.2.4

COMMENTS ON MFMA SECTION 71 RESPONSIBILITIES: Section 71 of the MFMA requires municipalities to return a series of financial performance data to the National Treasury at specified intervals throughout the year. The Chief financial officer states that these data sets have been returned according to the reporting requirements/ with the exception of those items and for those reasons given at **Appendix S** (***delete '/…' if not applicable***). Signed (Chief financial Officer) …………………………………………………………….. Dated T6.2.5

GLOSSARY

GLOSSARY

Accessibility indicators	Explore whether the intended beneficiaries are able to access services or outputs.
Accountability documents	Documents used by executive authorities to give *"full and regular"* reports on matters under their control to Parliament and provincial legislatures as prescribed the Constitution. This includes plans, budgets, in-year and Annual Reports.
Activities	The processes or actions that use a range of inputs to produce the desired outputs ultimately outcomes. In essence, activities describe *"what we do"*.
Adequacy indicators	The quantity of input or output relative to the need or demand.
Annual Report	A report to be prepared and submitted annually based on the regulations set ou Section 121 of the Municipal Finance Management Act. Such a report must incl annual financial statements as submitted to and approved by the Auditor-General.
Approved Budget	The annual financial statements of a municipality as audited by the Auditor General approved by council or a provincial or national executive.
Baseline	Current level of performance that a municipality aims to improve when set performance targets. The baseline relates to the level of performance recorded in a prior to the planning period.
Basic municipal service	A municipal service that is necessary to ensure an acceptable and reasonable qualit life to citizens within that particular area. If not provided it may endanger the pu health and safety or the environment.
Budget year	The financial year for which an annual budget is to be approved – means a year en on 30 June.
Cost indicators	The overall cost or expenditure of producing a specified quantity of outputs.
Distribution indicators	The distribution of capacity to deliver services.
Financial Statements	Includes at least a statement of financial position, statement of financial performa cash-flow statement, notes to these statements and any other statements that ma prescribed.
General Key performance indicators	After consultation with MECs for local government, the Minister may prescribe gen key performance indicators that are appropriate and applicable to local governm generally.
Impact	The results of achieving specific outcomes, such as reducing poverty and creating job
Inputs	All the resources that contribute to the production and delivery of outputs. Inputs "what we use to do the work". They include finances, personnel, equipment buildings.
Integrated	Set out municipal goals and development plans.

GLOSSARY

Development Plan (IDP)	
National Key performance areas	• Service delivery & infrastructure • Economic development • Municipal transformation and institutional development • Financial viability and management • Good governance and community participation
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategi goals and objectives set out in its plans. Outcomes are "what we wish to achieve".
Outputs	The final products, or goods and services produced for delivery. Outputs may be defi as "what we produce or deliver". An output is a concrete achievement (i.e. a prod such as a passport, an action such as a presentation or immunization, or a service s as processing an application) that contributes to the achievement of a Key Result Are
Performance Indicator	Indicators should be specified to measure performance in relation to input, activi outputs, outcomes and impacts. An indicator is a type of information used to gauge extent to which an output has been achieved (policy developed, presentation delive service rendered)
Performance Information	Generic terms for non-financial information about municipal services and activitie can also be used interchangeably with performance measures.
Performance Standards:	The minimum acceptable level of performance or the level of performance tha generally accepted. Standards are informed by legislative requirements and serv level agreements. Performance standards are mutually agreed criteria to describe h well work must be done in terms of quantity and/or quality and timeliness, to clarify outputs and related activities of a job by describing what the required result should In this EPMDS performance standards are divided into indicators and the time factor
Performance Targets:	The level of performance that municipalities and their employees strive to achi Performance Targets relate to current baselines and express a specific leve performance that a municipality aims to achieve within a given period.
Service Delivery Budget Implementation Plan	Detailed plan approved by the mayor for implementing the municipality's deliver services; including projections of the revenue collected and operational and cap expenditure by vote for each month. Service delivery targets and performa indicators must also be included.
Vote:	One of the main segments into which a budget of a municipality is divided appropriation of money for the different departments or functional areas of municipality. The Vote specifies the total amount that is appropriate for the purpos a specific department or functional area. Section 1 of the MFMA defines a "vote" as: *a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and* *b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned*

ANNEXURE 1

APPENDICES

APPENDIX A – COUNCILLORS; COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE

Councillors, Committees Allocated and Council Attendance					
Council Members	**Full Time / Part Time** **FT/PT**	**Committees Allocated**	***Ward and/ or Party Represented**	**Percentage Council Meetings Attendance** %	**Per Ap fo atte**
Estella Cloete	FT	Finance and LED (Chairperson, EXCO	Ward	100%	
Donnelee Jano	PT	Corporate Services (Chairperson), Finance & LED, EXCO	Ward	82%	
Cyntheria Masebeni	PT	Infrastructure (Chairperson), Finance & LED, EXCO	Ward	82%	
Olivia Adams	PT	Infrastructure	Ward	100%	
Sylvia Brandt (Resigned- April 2025)	PT	Infrastructure	Party Represented	45%	
Charles Africa- Replace for Sylvia Brandt (jun 2025)	PT	Infrastructure	Party Represented	100%	
Nigel Van Rooi (Replaced by party)	PT	Infrastructure	Party Represented		
Glenda Lepolesa (Replace for Nigel Van Rooi- May 2025	PT	Infrastructure	Party Represented	50%	
Samatha Baker	PT	MPAC	Ward	90%	
Cacilia Waterboer	PT	MPAC	Ward	100%	
Hilton Nel	PT	MPAC	Party Represented	100%	
James Mowers	PT		Ward	100%	
Bernard Bock	FT		Ward	100%	
*Note: * Councillors appointed on a proportional basis do not have wards allocated to them*					

CONCERNING TA

ANNEXURE 1

APPENDIX B – COMMITTEES AND COMMITTEE PURPOSES

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	**Purpose of Committee**
Finance and LED- Cllrs Estella Cloete, Cynthenia Masebeni, Donne-Lee Jano	Address and Recommend issues related to finance and local economic development.
Infrastructure Development- Cllrs Cynthenia Masebeni, Nigel Van Rooi (substituted by Glenda Lepolesa), Olivia Adams, Sylvia Brandt (Substituted by Charles Africa)	Address and Recommend issues related to basic services and infrastructure development.
Corporate Services- Cllrs Donne-Lee Jano, Estella Cloete, Cyntheria Masebeni,	Address and Comment issues related to administration, Landuse, Housing, Supportservices and human resource management)
Municipal Public Accounts Committee- Cllrs Samatha Baker, Cacilia Waterboer, Hilton Nel	Oversight over financial revenue and expenditures of the municipali
	T B

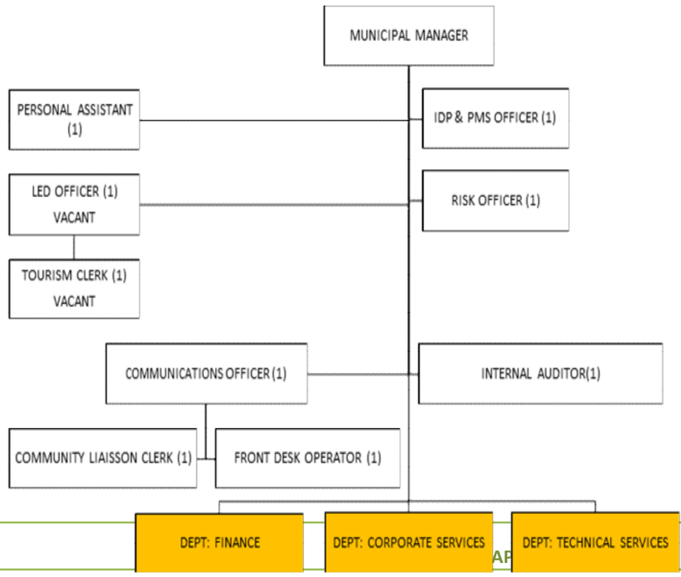
Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	**Purpose of Committee**
Finance and LED- Cllrs Estella Cloete, Cynthenia Masebeni, Donne-Lee Jano	Address and Recommend issues related to finance and l economic development.
Infrastructure Development- Cllrs Cynthenia Masebeni, Nigel Van Rooi (substituted by Glenda Lepolesa), Olivia Adams, Sylvia Brandt (Substituted by Charles Africa)	Address and Recommend issues related to basic service infrastructure development.
Corporate Services- Cllrs Donne-Lee Jano, Estella Cloete, Cyntheria Masebeni,	Address and Comment issues related to administration, Housing, Supportservices and human resource managen
Municipal Public Accounts Committee- Cllrs Samatha Baker, Cacilia Waterboer, Hilton Nel	Oversight over financial revenue and expenditures of th

APPENDIX C –THIRD TIER ADMINISTRATIVE STRUCTURE

ANNEXURE 1

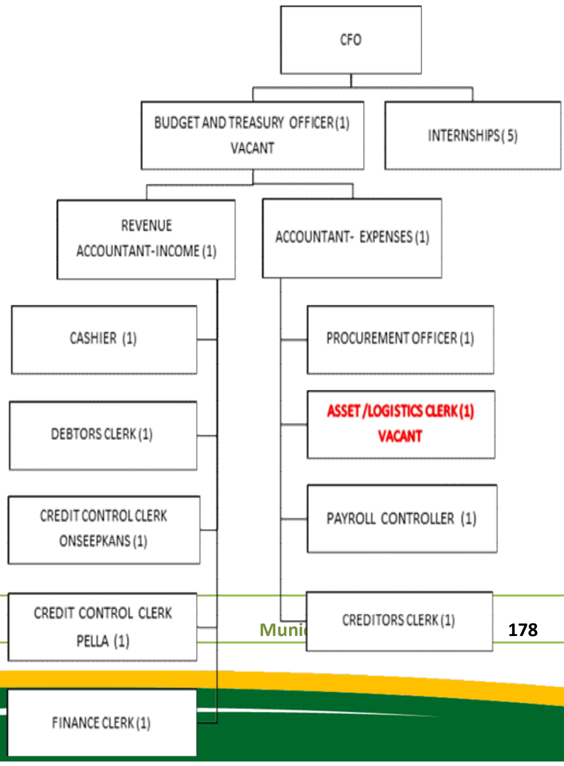
Third Tier Structure	
Directorate	**Director/Manager (State title and name)**
Finance	CFO (Acting)- Amogelang Leteane
Technical Services	Senior Manager- Hendry Christians
Corporate Services	Senior Manager- Jan Liebenberg
Use as a spill-over schedule if top 3 tiers cannot be accomodated in chapter 2 (T2.2.2).	T C

1. OFFICE OF THE MUNICIPAL MANAGER

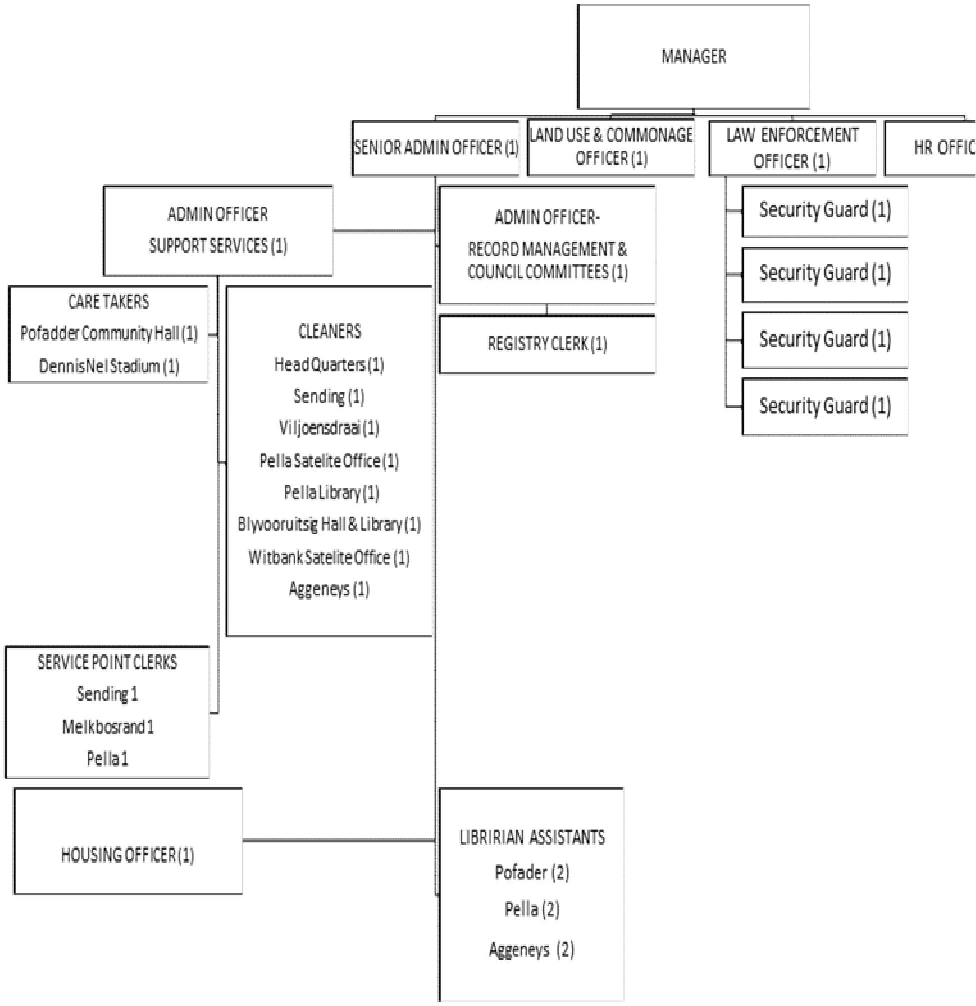


ANNEXURE 1

FINANCE (BUDGET AND TREASURY)

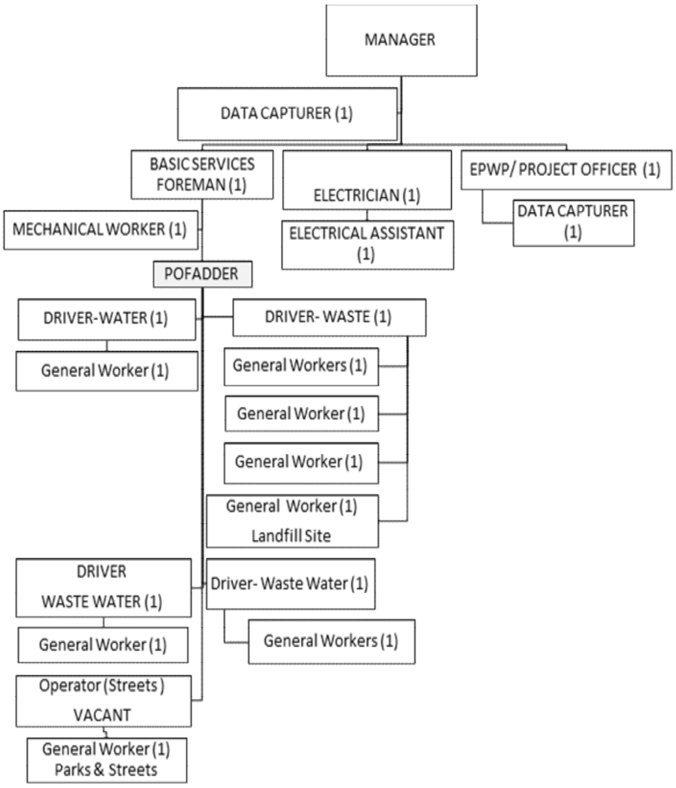


ANNEXURE 1

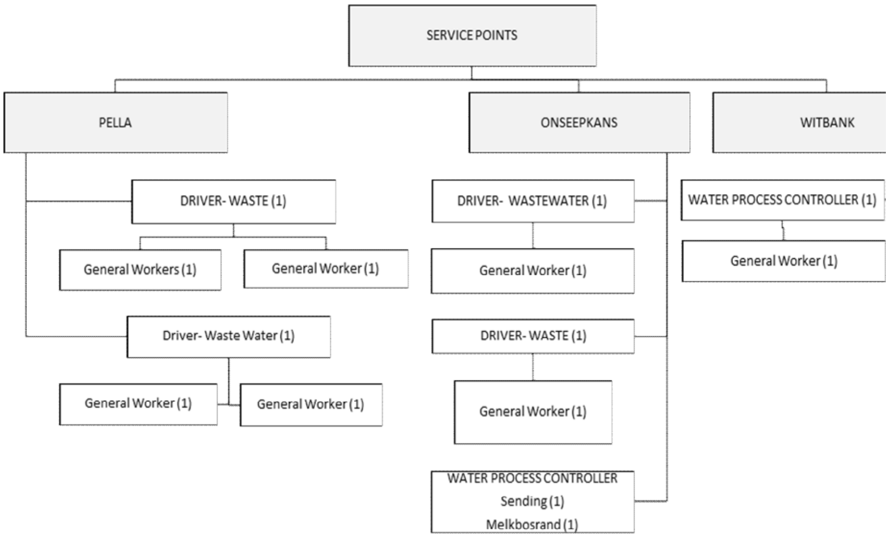

MANAGER
SENIOR ADMIN OFFICER (1)
LAND USE & COMMONAGE OFFICER (1)
LAW ENFORCEMENT OFFICER (1)
HR OFFIC
ADMIN OFFICER SUPPORT SERVICES (1)
ADMIN OFFICER- RECORD MANAGEMENT & COUNCIL COMMITTEES (1)
REGISTRY CLERK (1)
Security Guard (1)
Security Guard (1)
Security Guard (1)
Security Guard (1)
CARE TAKERS
Pofadder Community Hall (1)
Dennis Nel Stadium (1)
CLEANERS
Head Quarters (1)
Sending (1)
Viljoensdraai (1)
Pella Satelite Office (1)
Pella Library (1)
Blyvooruitsig Hall & Library (1)
Witbank Satelite Office (1)
Aggeneys (1)
SERVICE POINT CLERKS
Sending 1
Melkbosrand 1
Pella 1
HOUSING OFFICER (1)
LIBRIRIAN ASSISTANTS
Pofader (2)
Pella (2)
Aggeneys (2)

ANNEXURE 1

TECHNICAL SERVICES (HEAD QUARTERS)



ANNEXURE 1



TECHNICAL SERVICES (SERVICE POINTS)

ANNEXURE 1

APPENDIX D – FUNCTIONS OF MUNICIPALITY / ENTITY

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	**Function Applicable to Municipality (Yes / No)***	**Fun Appli to E (Yes**
Constitution Schedule 4, Part B functions:		
Air pollution	Yes	
Building regulations	Yes	
Child care facilities	No	
Electricity and gas reticulation	Yes	
Firefighting services	Yes	
Local tourism	Yes	
Municipal airports	No	
Municipal planning	Yes	
Municipal health services	No	
Municipal public transport	No	
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	Yes	
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters	No	
Stormwater management systems in built-up areas	Yes	
Trading regulations	Yes	
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	Yes	
Continued next page		

Continued from previous page

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	**Function Applicable to Municipality (Yes / No)***	**Fun Appli to E (Yes**
Constitution Schedule 5, Part B functions:		
Beaches and amusement facilities	No	
Billboards and the display of advertisements in public places	Yes	
Cemeteries, funeral parlours and crematoria	Yes	
Cleansing	Yes	
Control of public nuisances	Yes	
Control of undertakings that sell liquor to the public	No	
Facilities for the accommodation, care and burial of animals	No	
Fencing and fences	Yes	
Licensing of dogs	Yes	
Licensing and control of undertakings that sell food to the public	Yes	
Local amenities	Yes	
Local sport facilities	Yes	
Markets	Yes	
Municipal abattoirs	Yes	
Municipal parks and recreation	Yes	
Municipal roads	Yes	
Noise pollution	Yes	
Pounds	No	
Public places	Yes	
Refuse removal, refuse dumps and solid waste disposal	Yes	
Street trading	Yes	
Street lighting	Yes	
Traffic and parking	Yes	
***If municipality: indicate (yes or No); * If entity: Provide name of entity**		

ANNEXURE 1

APPENDIX E – WARD REPORTING

ELECTED WARD MEMBERS (STATING NUMBER OF MEETING ATTENDED – MAXIMUM 12 MEETINGS)

ANNEXURE 1

Functionality of Ward Committees				
Ward Name (Number)	Name of Ward Councillor and elected Ward committee members	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speakers Office on time
1	Bernard Bock (Councillor)	Yes		12
	Mariska Kordom			
	Wyomia Bostander			
	Elmarie Blom			
	Celecia Simon			
	Dominikus Basson			
	Benedickta L. Hendricks			
	Hazel-Dean Disten			
	Hendrieka Jaar			
	Mechtilda Rita Hakskeen			
	Theresa Kordom			
2	Estelle Cloete (W/C)	Yes	12	12
	Virginia Basson			
	Sara Kangoetie			
	Toronick Ukena			
	J.M. Shamboaya			
	Lee-Ann Julie			
	Thessa Irion			
3	Cacalia Waterboer	Yes	12	12
	Petrus Jannetjies			
	Silvia Swartbooi			
	Teheresa Abel			
	Alinda Van Heerden			
	Kiewido (Kokstad) Finnish			
	Paulus Waterboer			
	Noelien Basson			
	John Christiaan			
	John Johns			
	Magdalena Townsend			
4	Cyntheria Masebeni			
5	Edgar James Mowers	Yes	12	12
	Theodine Booysen			
	Petrus Simboya			
	Maglin Simboya			
	Chereldine Diergaardt			
	Eva Niewegeld			
	Paula Simboya			
	Antonias R. Swartz			
	Charlene Nel			
	Maria Pretorius			
6	Samatha Baker (W/C)	Yes	12	12
	Gertruida Basson			
	Richard Cloete			
	Christoffel Cloete			
	Juan Brandt			
	Kennedy Abel Thlakanye			
	Lee-Andrea Isaks			
	Mary- Jane Isaks			
	Rewounia Christiaan			
	Rachel Visagie			
	Johan Loots			

APPENDIX F – WARD INFORMATION

ANNEXURE 1

Ward 1, 3 , 4				
Capital Projects: Largest in Year 1				
No.	**Project Name and detail**	**Start Date**	**End Date**	**Tot**
1.	Onseepkans and Witbank Water Supply, Treatment and storage	01/07/2025	30/06/2025	
2.	Pofadder Internal Reticulation (Phase 4)	01/07/2025	30/06/2024	
3.	Pofadder Microgrid MW1 Project	01/07/2025	30/07/2026	

Basic Service Provision					
Detail	**Water**	**Sanitation**	**Electricity**	**Refuse**	**H**
Households with minimum service delivery	2383	2265	1352	2669	
Households without minimum service delivery	308	426	562	22	
Total Households*	2691	2691	1335	2691	
Houses completed in year					
Shortfall in Housing units					
**Including informal settlements*					

Top Four Service Delivery Priorities for Ward (Highest Priority First)		
No.	**Priority Name and Detail**	**Progress During Year 1**
3 & 5	Water (Upgrading of Supply, Storage and Reticulation)	In process- Multi-year projects
	Reduction of Water losses	Installion of Pre- paid water meters
2	Electricity Supply	Construction of Microgrid- additional funds needed
1,2,3,4,6	Waste Water Management	Nil
1,2,3,4,6	Waste Management	Nil

APPENDIX G – RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE YEAR 1

ANNEXURE 1

APPENDIX H – LONG TERM CONTRACTS AND PUBLIC PRIVATE PARTNERSHIPS

Long Term Contracts (20 Largest Contracts Entered into Year 1)					
					R'
Name of Service Provider (Entity or Municipal Department)	Description of Services Rendered by the Service Provider	Start Date of Contract	Expiry date of Contract	Project manager	Contra Valu
No Long Term Contracts entered into					

APPENDIX I – MUNICIPAL ENTITY/ SERVICE PROVIDER PERFORMANCE SCHEDULE

ANNEXURE 1

Municipal Entity/Service Provider Performance Schedule							
Name of Entity & Purpose	(a) Service Indicators	Year 0		Year 1			Year 2
		Target	Actual	Target		Actual	
		*Previous Year		*Previous Year	*Current Year		*Current Year
(i)	(b) Service Targets (ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
KHAI-MA Municipality	Nil (No entities)	0	0	0	0	0	0

*Note: This statement should include no more than the top four priority indicators. * 'Previous Year' refers to the targets that were set in the Year 0 Budget/IDP round; *'Current Year' refers to the targets set in the Year 1 B round. *'Following Year' refers to the targets set in the Year 2 Budget/IDP round. Note that all targets must be fundable within approved budget provision. In column (ii) set out the Service Indicator (In bold italics) then t underneath (not in bold - standard type face) to denote the difference.*

APPENDIX J – DISCLOSURES OF FINANCIAL INTERESTS

ANNEXURE 1

NOTE: To be viewed at office- To many pages due to total number of councillors and staff

Revenue Collection Performance by Vote 2024/2025

Disclosures of Financial Interests		
Period 1 July to 30 June of Year 1 (Current Year)		
Position	**Name**	**Description of Financial interests (Nil / Or details)**
(Executive) Mayor	Estelle Cloete	Nil
Member of MayCo / Exco	Cynthenia Masebeni	Retail Business (Clothing)
	Donne Lee Jano	Nil
Councillor	Bernard Bock	Nil
	Cacilia Waterboer	Nil
	Edgar James Mowers	Nil
	Samatha Baker	Akkommodasie
	Hilton Nel	Nil
	Tshepaone Wagai	Nil
	Nigel Van Rooi (Replaced Wagae)	Nil
	Olivia Adams	Nil
	Sylvia Brand	Nil
	Charles Africa (Replaced Sylvia Btrandt)	Nil
	Nigel Van Rooi	Nil
	Glenda Lepolesa (Replaced Nigel Van Rooi)	Nil
Municipal Manager	Samantha Tatas-Titus	Nil
Chief Financial Officer	Amogelang Leteane (Acting)	Nil
Deputy MM and (Executive) Directors		
Other S57 Officials	Jan Liebenberg	Nil
	Hendry Christians	Nil

** Financial intersests to be disclosed even if they incurred for only part of the year. See MBRR SA34A*

ANNEXURE 1

Vote Description	Year 0	Current Year: Year 1			Year 1 Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustme Budge
Municipal Manager		16100	16100	16100		
Finance		15858	14858	14858		
Corporate Services		187	187	187		
Infrastructure Development		73236	78400	78400		
Economic Development		0	0	0		
Total Revenue by Vote						

R' 000

Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A3

T

APPENDIX K 1 REVENUE COLLECTION BY VOTE

APPENDIDIX K 2 REVENUE COLLECTION BY SOURCE

Revenue Collection Performance by Source 2024/25

R

Description	Year 0	Year 1			Year 1 Variance	
	Actual	Original Budget	Adjustments Budget	Actual	Original Budget	Adjustm Budg
Property rates	6,928	6,928				
Service charges - electricity revenue	16,485	16,485				
Service charges - water revenue	7,772	7,772				
Service charges - sanitation revenue	2,066	2,066				
Service charges - refuse revenue	1,549	1,549				
Rental of facilities and equipment	335	335				
Interest earned - external investments	500	500				
Interest earned - outstanding debtors						
Dividends received						
Fines, penalties and forfeits						
Licences and permits	146	146				
Agency services	–	–				
Transfers and Subsidies - Operational	42,393	42,393				
Other revenue	(14,692)	(14,692)				
Total Revenue (excluding capital transfers and contributions)						

Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A4.

COMMENT ON CONDITIONAL GRANTS EXCLUDING MIG:

APPENDIX L: CONDITIONAL GRANTS RECEIVED: EXCLUDING MIG

Conditional Grants: excluding MIG 2024/25						
Details	Budget	Adjust-ments Budget	Actual	Variance		Major conditions applied by dono below if necessary)
				Budget	Adjust-ments Budget	
Neighbourhood Development Partnership Grant	0	0	0	0%	0%	
Public Transport Infrastructure and Systems Grant	0	0	0	0%	0%	
WSIG	10000	10000	10000	0%	0%	Water Supply
INEP	1,9	1,9	1,9	0%	0%	Power Supply
FMG						
LIBRARY DEVELOPMENT FUND	1,3	1,3	852	35%	0%	Library Development
Total						

** This includes Neighbourhood Development Partnership Grant, Public Transport Infrastructure and Systems Grant and any other grant excluding Municipal Infrastructure Grant (MIG) which is dealt with in the main report, see T5.8.3. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.*

APPENDIX M (i): CAPITAL EXPENDITURE - NEW ASSETS PROGRAMME

No new capital project was start due to lack of funding.

ANNEXURE 1

APPENDIX M: CAPITAL EXPENDITURE – NEW & UPGRADE/RENEWAL PROGRAMMES

Ward 1, 3 , 4

Capital Projects: Largest in Year 1				
No.	**Project Name and detail**	**Start Date**	**End Date**	**Total V**
1.	Pella: Bullk Water Storage Reticulation and Prpeaid Water Meters	01/07/2025	30/06/2025	
2.	Pofadder Internal Reticulation (Phase 4)	01/07/2025	30/06/2024	
3.	Pofadder Microgrid MW1 Project	01/07/2025	30/07/2026	

APPENDIX M (ii): CAPITAL EXPENDITURE – UPGRADE/RENEWAL PROGRAMME

ANNEXURE 1

New Capital Programme by Project: Year 2024/25				
Capital Project	Original Budget	Adjustment Budget	Actual	Variance (Act- Adj) %
Water				
Onseepkans & Witbank: Upgrading of Bulk Warter Supply and Storage	8 459	15 265	15 159	0,76%
WSIG- Pofadder Water Reticulation	10 000	10 000	10 000	0%
Roads/Stormwater	0	0	0	0%
Electricity				
Electricity connections (INEP)	1,9	1,9	1,9	
Sewerage	0	0	0	0%
Community	0	0	0	0%
Parks and Recreation	0	0	0	0%

APPENDIX N – CAPITAL PROGRAMME BY PROJECT YEAR 1

APPENDIX O – CAPITAL PROGRAMME BY PROJECT BY WARD YEAR 1

ANNEXURE 1

Capital Programme by Project by Ward: Year 1		
Capital Project	Ward(s) affected	Works com (Yes/N
Water		
Onseepkans & Witbank: Bulk Supply and Storage	Ward 1 & 5	Yes
Pofadder - Water Internal Reticulation	Ward 6	Yes
Roads and Stormwater	Nil	N/a
Electricity	Ward 6	No
Sewerage	Nil	N/a
Sports, Arts & Culture	Nil	N/a

APPENDIX P – SERVICE CONNECTION BAC KLOGS AT SCHOOLS AND CLINICS

Service Backlogs: Schools and Clinics				
Establishments lacking basic services	Water	Sanitation	Electricity	Solid Waste Collection
Schools (NAMES, LOCATIONS)				
Nil				
Clinics (NAMES, LOCATIONS)				
Nil				
Names and locations of schools and clinics lacking one or more services. Use 'x' to mark lack of service at appropriate level for the number of people attending the school/clinic, allowing for the proper functioning of the establishment concerned.				T P

APPENDIX Q – SERVICE BACKLOGS EXPERIENCED BY THE COMMUNITY WHERE ANOTHER SPHERE OF GOVERNMENT IS RESPONSIBLE FOR SERVICE PROVISION

ANNEXURE 1

Service Backlogs Experienced by the Commmunity where another Sphere of Government is the Se (where the municipality whether or not act on agency basis)		
Services and Locations	Scale of backlogs	Impact of bac
Clinics:	**n/a**	
Housing:	n/a	
Licencing and Testing Centre:	n/a	
Reseviors	n/a	
Schools (Primary and High):		
Sports Fields:	n/a	

APPENDIX R – DECLARATION OF LOANS AND GRANTS MADE BY THE MUNICIPALITY

Declaration of Loans and Grants made by the municipality: Year 1				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value Year 1 R' 000	Total Amount committed over previous and future years
No Loans				
** Loans/Grants - whether in cash or in kind*				T R

MFMA Section 71 Returns Not Made During Year 1 According to Reporting Requirements	
Return	**Reason Return has not been properly made o date**

ANNEXURE 1

CONCERNING TS

APPENDIX T – NATIONAL AND PROVINCIAL OUTCOMES FOR LOCAL GOVERNMENT

National and Provincial Outcomes for Local Government	
Outcome/Output	**Progress to date**
Output: Improving access to basic services	Water, sanitation, refuse removal, roads, storm wate electricity, land and housing
Output: Implementation of the Community Work Programme	Organisational transformation to match IDP requirements, internal policies dealing with national priorities, general management practices and training
Output: Deepen democracy through a refined Ward Committee model	Public relations, marketing and communication, empoweri wards, public participation structures and mechanisms a service ethics (Batho Pele)
Output: Administrative and financial capability	Financial policies, budget management, assets and liabili control and supporting strategies to fund priorities

** Note: Some of the outputs detailed on this table might have been reported for in other chapters, the information thereof should c previously reported information.*

ANNEXURE 1

KHâI-MA MUNICIPALITY

ANNUAL PERFORMANCE REPORT

2024/2025

ANNEXURE 1

Contents

ANNEXURE 1

1. INTRODUCTION

This report, compiled in terms of section 46 of the Local Government: Municipal Systems Act, 2000, Act 32 of 2000 and the MFMA Circular 11 on annual reporting, is the result of Khâl-Ma Municipality's performance for the 2024/ 2025 financial year which commenced on 1 July 2024 and ending on 31 June 2025.

This report will give Council an indication of whether it has achieved its development goals set for the financial year, the challenges experienced and what to be done to address those challenges and improve on its performance.

The main challenge for the municipality's poor performance was cash flow, which affected the filling of critical positions on the organogram. Such lack of resources has negative influences on maintenance and safeguarding or protection of infrastructure, removable assets, vehicle fleet, and the executions of functions. Personnel costs were higher than the norm and only an improvement on debt collection can enable the Municipality to perform better.

2. LEGAL REQUIREMENTS

Annual Performance Report has been compiled in compliance with the requirements of section 46 (1) of the Local Government: Municipal Systems Act, 2000; which stipulates as follows:

(1) A municipality must prepare for each financial year a performance report reflecting—

- (a) the performance of the Municipality and each external service provider during that financial year;
- (b) a comparison of the performance referred to in paragraph (a) with targets set for performance in the previous financial year; and
- (c) measures taken to improve performance.

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states:

"A Municipality's Performance Management System entails 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 roles of the different role players."

Performance management is not only relevant to the organisation as a whole, but also to the individuals employed in the organisation as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

No performance agreements were signed by individual employees in lower levels which hamper the fully implementation of the performance management system.

3. PERFORMANCE OVERVIEW AND PROCESS

In order to improve on performance planning, implementation, measurement and reporting, the institution has to develop the following plans:

3.1 Departmental operational plans (for monitoring and reporting operational programmes)-

Management managed to develop a long-term financial plan which was adopted during the 2023/ 2023 financial year, but still the following plans list beneath were still not completed:

(i) Drafts water and sewerage master plans
(ii) Electricity Master Plan;
(iv) Integrated Waste management Plan (in draft);
(v) Storm Water management plan;
(vi) Operation and Maintenance Plan;

3.2 Performance Management System-

(a) An electronic performance system is absent due to a lack of financial capacity of the Municipality. A policy framework, delegation system had been developed and performance agreements been signed by the municipal manager and tree other senior managers.

It has to be mentioned that position of the CFO was still vacant since 1 January 2024 and was occupied by a secondment by the Provincial Treasury from 21 November 2024 during the financial year.

No personal measurements had been done during the financial year.

(b) Performance agreements were signed with the municipal manager and the three (3) senior managers directly accountable to the municipal manager.

(c) The performance management system was not cascaded to staff members in the lower positions of the organogram due to absence of job descriptions.

3.3 Planning and Implementation

(1) A revised Integrated Development Plan (IDP) and medium- term budget for the 2024/2025, 2025/2026 and 2026/2027 financial years were adopted by the Council on 30 June 2024 to be implemented during 2024/2025 financial year
(2) The key performance indicators as set out in the original SDBIP remains the same;
(3) A SDBIP (Service Delivery and Budget Implementation) was developed and approved by the honourable mayor on within the prescribed timeframe as set out in the regulations.

4. THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (TOP LAYER)

The Service Delivery and Budget Implementation plan (SDBIP) served as a tool to measure the performance of the Municipality.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business process of the Municipality are implemented. It also allocates responsibility to Departments to deliver the services in terms of the IDP and Budget. Thus, this SDBIP is align with the budget

The MFMA Circular No.13 determines:

"The IDP and budget must be aligned; The budget must address the strategic

priorities;

The SDBIP should indicate what the municipality is going to do during next the 12 months; and

The SDBIP should form the basis for measuring the performance against goals set during the budget /IDP processes.

The SDBIP was prepared as described in the paragraphs below and approved by the Executive Mayor on 10 June 2015."

The SDBIP (Service Delivery and Budget Implementation Plan) which contains all key performance areas and achievements on the key performance indicators are attached.

The SDBIP is the source document for determination of the performance against the national key performance areas as set per Local Government regulations, and the municipal key performance areas.

The following changes were made to the original SDBIP (2024/ 2025):

(1) KPI's TL3 and TL4 were exchange for date arrangements- Draft comes become final;
(2) KPI's were removed due to duplication;
(3) KPI's, TL25, TL26, TL27 were added as municipal KPI's;
(4) The number of indigents who received subsidy on electricity must reflect all households in the municipal jurisdiction being subsidised;

ANNEXURE 1

PERFORMANCE- QUARTER MEASUREMENTS

													Not Met	75%	Almost Met	76- 99%	Met	100%	
Internal Ref / Indicator Code	Responsible Directorate	National KPA	KPI Name	Description of Unit of Measurement	Proof of Evidence	KPI Owner	Baseline	Target Type	Targets and Performance										Remedial Actions
									Annual		Q1		Q2		Q3		Q4		
									Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual	
TL1	Municipal Manager	Good Governance and Public Participation	Nr of Performance Agreements concluded with senior managers by 31 July 2024	Nr of Performance Agreements concluded with senior managers by 31 July 2024	Copies of Agreements	Municipal Manager	4	Number	4	4	4	4							
TL2	Municipal Manager	Good Governance and Public Participation	Prepare the Draft Annual Performance Report for 2023/24 and submit to the Council, Auditor- General and other stakeholders by 31 August 2024	Prepare the Draft Annual Performance Report for 2023/24 and submit to the Council, Auditor- General and other stakeholders by 31 August 2024	Minutes- Council accept draft	Municipal Manager	1	Number	1	1	1	1							
TL3	Municipal Manager	Good Governance and Public Participation	Prepare the Annual Financial statements for 2023/24 and submit to the Auditor General and other stakeholders by 31 August 2024	Prepare the Annual Financial statements for 2023/24 and submit to the Auditor General by 31 August 2024	Proof of submission of financial Statement Statement	Municipal Manager	1	Number	1	1	1	1							
TL4	Municipal Manager	Good governance and Public Participation	IDP & Budget Process plan is developed and table before council at least 10 months prior to commence of the financial year- 31 Aug 2024	IDP & Budget Process plan is developed and table before council at least 10 months prior to commence of the financial year- 31 Aug 2024	Minutes- Council adopt draft process plan	Municipal Manager	1	Number	1	1	1	1							

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TL5	Municipal Manager	Good Governance and Public Participation	Compile the draft Annual Report for 2023/24 and table before council by 31 January 2025	Draft Annual Report for 2023/24 was submitted to council by 31 January 2025	Minutes- Draft Annual Report was tabled	Municipal Manager	1	Number	1	1					1	1		
TL6	Municipal Manager	Good Governance and Public Participation	Compile and submit the adjusted annual medium term budget (2024/2025, 2025/2026, 2026/2027 before Council by 25 January 2025	Adjusted annual medium term budget (2024/2025, 2025/2026, 2026/2027) was submitted to Council by 25 January 2025	Minutes- Council adopted draft process plan	Municipal Manager	1	Number	1	1					1	1		
TL7	Municipal Manager	Good Governance and Public Participation	Compile the draft revised IDP (2025/2026) and submit to council by 31 March 2025	Draft IDP was submitted to council by 31 March 2025	Minutes- Tabling of draft IDP	Municipal Manager	1	Number	1	1					1	1		
TL8	Municipal Manager	Good Governance and Public Participation	Compile and table the draft annual medium term budget (2025/2026, 2026/2027, 2027/2028 for by 31 March 2025	Draft annual medium term budget (2025/2026, 2026/2027, 2027/2028) was tabled before Council by 31 March 2025	Minutes- Council accepted Draft Budget	Municipal Manager	1	Number	1	1					1	1		
TL9	Municipal Manager	Good Governance and Public Participation	Compile the final revised IDP (2025/2026) and submit to council by 30 June 2025	Final IDP was submitted to council by 30 June 2025	Minutes- Council adopted IDP	Municipal Manager	1	Number	1	1							1	1
TL10	Municipal Manager	Good Governance and Public Participation	Develop a Risk Based Audit Plan for the 2025/26 financial year and submit to the audit committee for consideration by 30 June 2025	Risk Based Audit Plan developed and submitted to the audit committee by 30 June 2025	Minutes plus audit plan	Municipal Manager	1	Number	1	1							1	1
TL11	Municipal Manager	Good Governance and Public Participation	Compile and submit the final annual medium term budget (2025/2026, 2026/2027, 2027/2028 for by 30 June 2025	Compile and submit the annual medium term budget (2025/2026, 2026/2027, 2027/2028 for by 30 June 2025	Minutes- Council adopted budget	Municipal Manager	1	Number	1	1							1	1
TL12	Municipal Manager	Good Governance and Public Participation	Review the Internal Audit Charter and Audit Committee Charter and submit to the Audit Committee by 30 June 2025	Internal Audit Charter and Audit Committee Charter was submitted to the Audit Committee by 30 June 2025		Municipal Manager	1	Number	1	1							1	1
TL13	Municipal Manager	Local Economic Development	Create job opportunities into EPWP by 30 June 2025	Number of job opportunities were created by 30 June 2025	Proofs of	Municipal Manager	1	Number	30	30	7	11	7	30	16	30	16	30

ANNEXURE 1

TL14	Finance	Service Delivery and Infrastructure Development	Nr of residential properties that which are billed for water or have pre paid meters that is connected to the municipal water infrastructure network as at 30 June 2025	Nr of residential properties that which are billed for water or have pre paid meters that is connected to the municipal water infrastructure network as at 30 June 2025	Financial Report (BS545)	Senior Manager: Technical Services	2,669	Number	2,682	2,821	2,682	2,649	2,682	2,392	2,682	2,393	2,682	2,821	Audit on watermeters
TL15	Finance	Service Delivery and Infrastructure Development	Number of residential properties which are billed for refuse removal as at 30 June 2025	Number of residential properties which are billed for refuse removal as at 30 June 2025	Financial Report (BS545)	Senior Manager: Technical Services	2,712	Number	2,726	2,709	2,726	2,659	2,726	2,662	2,726	2,679	2,726	2,676	Capture all households on financial systems
TL16	Technical Services	Service Delivery and Infrastructure Development	100% spent of the budget for the MIG Project: Upgrading of Bulk Water & Storage at Onseepkans & Witbank in terms of the grant allocation received by 30 June 2025 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)}	100% spent of the budget for the MIG Project: Upgrading of Bulk Water & Storage at Onseepkans and Witbank in terms of the grant allocation received by 30 June 2025 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)}	Progress Report by Service Providers plus section 52 Report	Senior Manager: Technical Services	103%	Percentage	100%	100%	10%	44%	40%	94%	75%	94%	100%	100%	
TL17	Technical Services	Service Delivery and Infrastructure Development	100% spent of the budget (WSIG) for the upgrading of internal water reticulation, Pofadder of the grant allocation received by 30 June 2025 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	100% spent of the budget (WSIG) for the upgrading of internal water reticulation, Pofadder of the grant allocation received by 30 June 2025 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	Progress Report by Service Providers plus section 52 Report	Senior Manager: Technical Services	0%	Percentage	100%	100%	12%	12%	40.00%	86%	100%	86%	100%	100%	
TL18	Finance	Financial Viability and Management	Provide free basic water to indigent households earning less than two state grants as at 30 June 2025	Number of households receiving free basic water as at 30 June 2025	Financial Report (BS545) + Contour Reports +	CFO	1,962	Number	1,972	1,951	1,972	1,951	1,972	1,798	1,972	1,802	1,972	1,796	Install water meters at all households
TL19	Finance	Financial Viability and Management	Provide free basic electricity to indigent households earning less than two state grants as at 30 June 2025	Number of households receiving free basic electricity as at 30 June 2025	Contour Report plus Escom Confirmation of HHS been covered by subsidy	CFO	1,343	Number	1,350	748	1350	748	1,350	742	1350	740	1,350	747	Provide performance information certified by ESCOM
TL20	Finance	Financial Viability and Management	Number of households provided with free gas (1x9kg gas) to targeted households as benificiaries from RDP project on a by monthly basis as at 30 June 2025	Number of households provided with free gas (1x9kg gas) to targeted households as benificiaries from RDP project on a by monthly basis as at 30 June 2025	Finance report (Register)	CFO	19	Number	19		19	20	19	21	19	20	19	20	

ANNEXURE 1

TL21	Finance	Financial Viability and Management	Provide free basic sanitation to indigent households earning less than two state grants as at 30 June 2025	Number of households receiving free basic sanitation as at 30 June 2025		CFO	1,485	Number	1,492	1,503	1,492	1,479	1,492	1480	1492	1501	1492	1503	
TL22	Finance	Financial Viability and Management	Provide free basic refuse removal to indigent households earning less than two state grants as at 30 June 2025	Number of indigent households earning less than R5290 receiving free basic refuse removal as at 30 June 2025		CFO	1962	Number	1,972	1,974	1972	1955	1,972	1,955	1972	1,974	1,972	1,972	
TL23	Finance	Financial Viability and Management	Nr of Section 71 (MFMA) reports compile and submitted to Mayor	Nr of Section 71 (MFMA) reports compile and submitted to Mayor	Copies of Section 71 Report	CFO	12	Number	12	12	3	3	3	3	3	3	3	3	
TL24	Finance	Financial Viability and Management	Nr of Section 52 (MFMA) reports compile and submitted to Mayor	Nr of Section 52 (MFMA) reports compile and submitted to Mayor	Copies of Section 52 Report	CFO	4	Number	3	3	3	3	3	3	3	3	3	3	
TL25	Finance	Financial Viability and Management	Nr of Section 72 (MFMA) reports compile and submitted to Mayor	Nr of Section 72 (MFMA) reports compile and submitted to Mayor	Copies of Section 72 Report	CFO	1	Number	1	1					1	1			
TL26	Corporate Services	Municipal Transformation and Institutional Development	Percentage of people from employment equity target groups appointed in the three highest levels of management during the 2024/25 financial year in compliance with the municipality's approved employment equity plan	% of people that will be appointed in the three highest levels of management in compliance with a municipality's approved employment equity plan	HR Report	Corporate Service Manager	66%	Percentage	66%	25%	66%						66%	25%	Encourage women and disabled people to apply for vacancies during recruitment
TL27	Corporate Services	Municipal Transformation and Institutional Development	% of municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 ((Total Actual Training Expenditure/ Total personnel Budget)x100))	% of municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 ((Total Actual Training Expenditure/ Total personnel Budget)x100))	HR Report	Corporate Service Manager	1%	Percentage	1%	0%	1%	0%	1.00%	0%	1%	0%	1%	0%	Revenue enhancement for cashflow to implement budget
TL28	Finance	Financial Viability and Management	Financial viability measured i.t.o the municipality's ability to meet it's service debt obligations at 30 June 2025 {Debt to Revenue (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant}	% Debt coverage as at 30 June 2025		CFO	0.02%	Percentage	1%	0.3%								0.3%	

ANNEXURE 1

TL29	Finance	Financial Viability and Management	Financial viability measured in % i.t.o the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2025 {Net Service debtors to revenue - (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services) x100}	% outstanding service debtors at 30 June 2025		CFO	17%	Percentage	14%	18%								18.00%	
TL30	Finance	Financial Viability and Management	Financial viability measured i.to. the available cash to cover fixed operating expenditure at 30 June 2025 {Cost coverage ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))}	Cost coverage ratio as at 30 June 2025		CFO	0.4	Percentage	0.6	1,5%								1.5%	
TL31	Corporate Services	Municipal Transformation and Institutional Development	Limit vacancy rate to 20% of funded posts by 30 June 2025 {(Number of funded posts vacant divided by budgeted funded posts)x100	(Number of funded posts vacant divided by budgeted funded posts)x100	HR Report	Corporate Service Manager	8.00%	Percentage	20%	0%							20%	0%	Appointment of suitable persons in the vacant positions
TL32	Corporate Services	Municipal Transformation and Institutional Development	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2025	Workplace Skills Plan submitted to LGSETA by 30 April 2025		Corporate Service Manager	1	Number	1	1							1	1	
TL33	Corporate Services	Municipal Transformation and Institutional Development	100% spent of the library operational conditional grant by 30 June 2025 {(Actual expenditure divided by the total grant received) x 100	100% the library operational conditional grant spent by 30 June 2025 {(Actual expenditure divided by the total grant received) x 100}	Copies of Library Development reports	Corporate Service Manager	159%	Percentage	100%	88%	100%	20%	100%	80%	100%	72%	100%	88%	Appointment of Library assistant and budget for repair and maintenance
TL34	Finance	Service Delivery and Infrastructure Development	Nr of residential properties which are billed for electricity or have pre paid meters as at 30 June 2025 (excl Eskom areas)	Nr of residential properties which are billed for electricity or have pre paid meters as at 30 June 2025 (Excluding Eskom areas)	Contour report	Senior Manager: Technical Services	1,343	Number	1,343	1,326	1,433	1,115	1,433	1,149	1,433	1,335	1362	1,326	Total meters versus active

ANNEXURE 1

TL35	Finance	Service Delivery and Infrastructure Development	connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as	connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as	Financial Report (BS545)	Senior Manager: Technical Services	2,433	Number	2,445	2,265	2,445	2,152	2,445	2,156	2,445	2,178	2,445	2,181	
TL36	Technical Services	Service Delivery and Infrastructure Development	Limit unaccounted for electricity to less than 12% by 30 June 2025 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}	Limit unaccounted for electricity to less than 12% by 30 June 2025 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}		Senior Manager: Technical Services	15%	Percentage	12%	13%	12%	26%	12%	16%	12%	17%	12%	13%	Regular inspections on connections
TL37	Technical Services	Service Delivery and Infrastructure Development	Limit unaccounted for water to less than 50% by 30 June 2025 {(Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified)x 100}	Limit unaccounted for water to less than 50% by 30 June 2025 {(Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified)x 100}		Senior Manager: Technical Services	71%	Percentage	50%	0%	25%	0%		0%	25%	0%	25%	0%	Timously submission of data
TL38	Technical Services	Service Delivery and Infrastructure Development	100% spent of the budget (INEP) for the electricity supply construction of a 1MW micro-grid, Pofadder of the grant allocation received by 30 June 2025 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	100% spent of the budget (INEP) for the electricity supply construction of a 1MW micro-grid, Pofadder of the grant allocation received by 30 June 2025 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	Progress Report by Service Providers plus section 52 Report	Senior Manager: Technical Services	0%	Percentage	100%	100%	0%	0%	40%	23%	75	23%	100%	100%	Ensure timous spending of every cent allocated.
TL39	Technical Services	Service Delivery and Infrastructure Development	90% of microbiological water quality level achieved as per SANS 241 by 30 June 2025	90% of microbiological water quality level achieved as per SANS 241 by 30 June 2025	Test Result from Laboratorium Pathcare	Senior Manager: Technical Services	0%	Percentage	90%	0%	90%	0%	90%	0%	90%	0%	90%	0%	Purchase equipment for tests
TL40	Technical Services	Service Delivery and Infrastructure Development	Wastewater quality measured into the Dept of Water and Sanitation's License Conditions for physical and micro parameters as at 30 June 2025	Wastewater quality measured ito the Dept of Water and Sanitation's License Conditions for physical and micro parameters as at 30 June 2025	Test Result from Laboratorium Pathcare	Senior Manager: Technical Services	0.00%	Percentage	70%	0%	70%	0%	70%	0%	70%	0%	70%	0%	Purchase equipment for tests

ANNEXURE 1

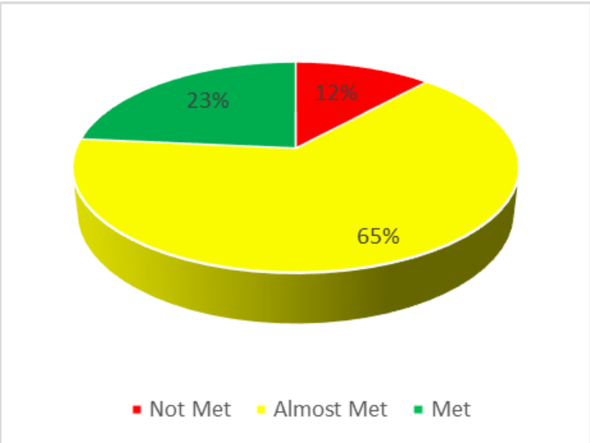
5. ASSESSMENT OF PERFORMANCE

The overall assessment of actual performance against targets set for the Key Performance Indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

Measurements was done quarterly and the outcome is displayed in numbers or percentages as determined during the planning process.

5.1 The Municipal Scorecard- Planned Target vs Actual Results
5.1.1 Municipal Performance per National Key Performance Indicator

National KPI's	Targets	Met	Almost Met	Not Met
7	17 (100%	4 (23%)	11 (65%)	2 (12%)



These Key Performance Indicators are linked to the National Key Performance Areas as set out below:

5.1.2 Municipal Performance per Key Performance Area and Municipal Department

ANNEXURE 1

The following tables indicate the Municipality's performance in terms of the National Key Performance Areas.

The figures of Quarter 4 were taken as the final results during the measurements. The figures may in this report differ from the figures in the reports which were at submitted previously at council meetings, after revision was done.

KhâI-Ma Municipality's performance during the financial year was poor, achieving fifty three percent (53%)- 21 out of the 40 targets.

Management must include the KPI's with achievements in numbers and percentage in their reports and provide proofs of evidence on time.

Indicators required in accordance with the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA.

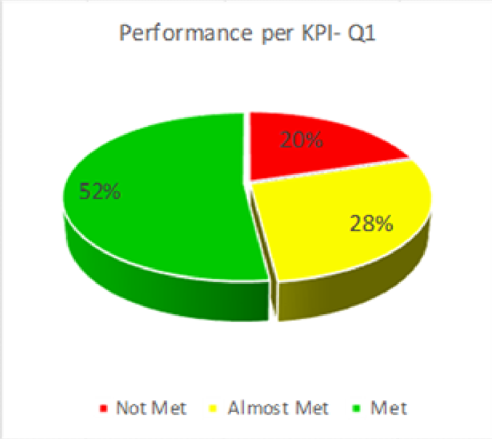
ANNEXURE 1

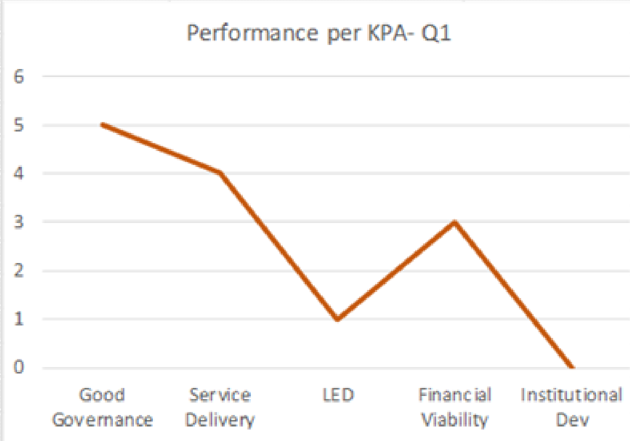
Performance per Key Performance Area (KPA)- Quarter 1

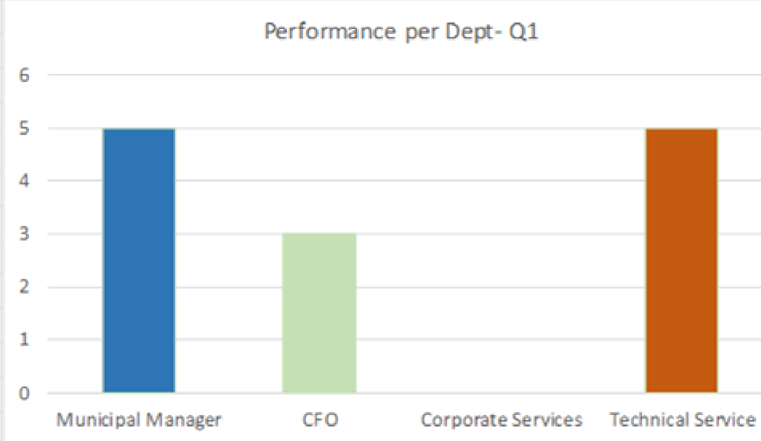
Key Performance Indicator	Nr of Targets	Not Met	Almost Met	Met	% Met
Service Delivery and Infrastructure	11	3	3	5	45
Good Governance and Partipation	4			4	100
Local Ecomomic Development	1			1	100
Financial Viability and Management	7	1	3	3	43
Development	2	1	1	0	50
Total	**25**	**5**	**7**	**13**	**52%**

Performance per Department

Performa	Nr of Targets	Not Met	Almost Met	Met	% Met
Municipal Manager	5	0	0	5	100
CFO	7	1	3	3	43
Corporate Service	2	1	1	0	50
Technical Service	11	3	3	5	45
Total	**25**	**5**	**7**	**13**	**52%**



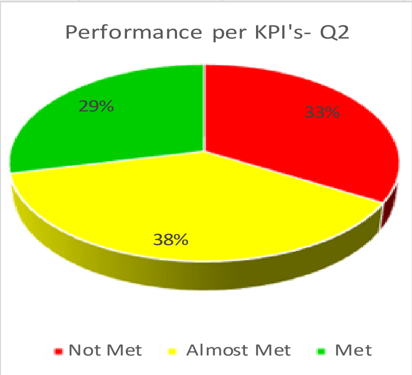


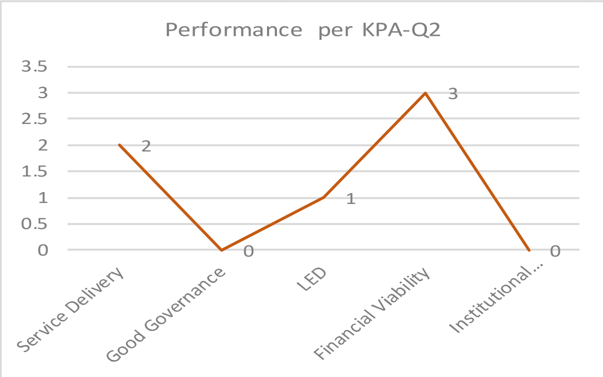


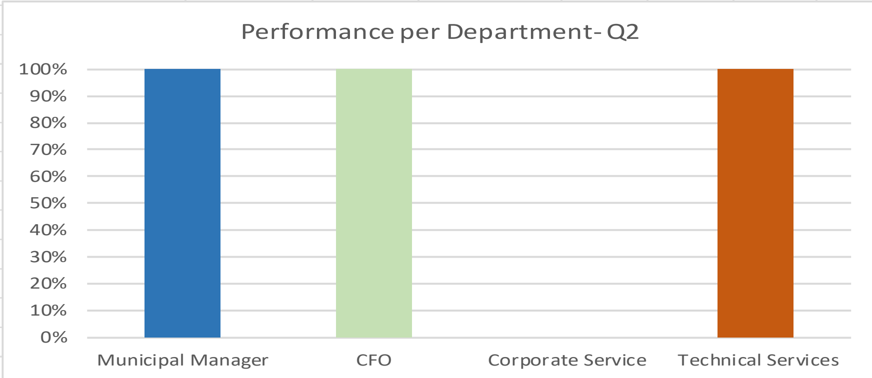
ANNEXURE 1

Performance per Key Performance Area (KPA)- Quarter 2					
Key Performance Indicator	Nr of Targets	Not Met	Almost Met	Met	% Met
Service Delivery and Infrastructure	11	5	4	2	21%
Good Governance and Partipation	0	0	0	0	0
Local Ecomomic Development	1	0	0	1	100%
Financial Viability and Management	7	1	3	3	43%
Municipal Capacity and Institutional Development	2	1	1	0	0%
Total	**21**	**7**	**8**	**6**	**29%**

Performance per Department					
Key Performance Indicator	Nr of Targets	Not Met	Almost Met	Met	% Met
Municipal Manager	1	0	0	1	100%
CFO	7	1	3	3	43%
Corporate Service	2	1	1	0	0
Technical Service	11	5	4	2	0
Total	**21**	**7**	**8**	**6**	**29%**







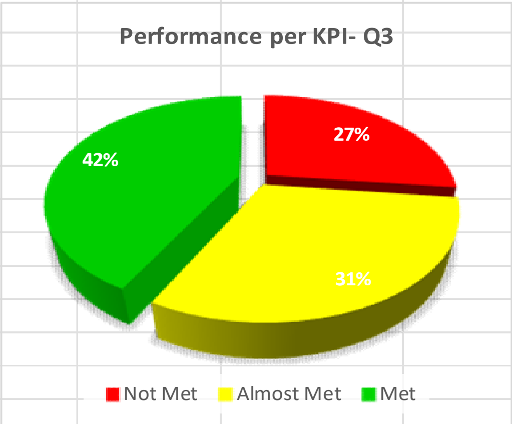
ANNEXURE 1

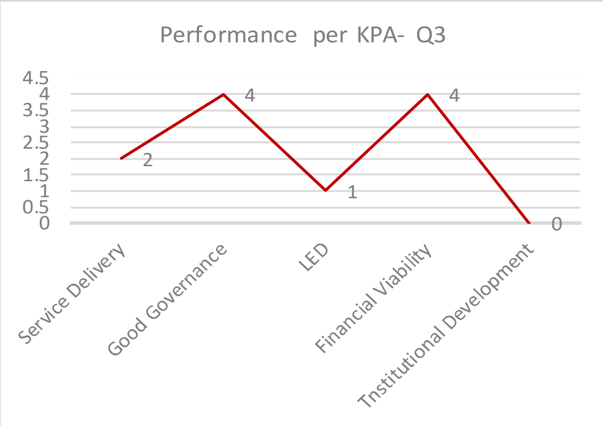
Performance per Key Performance Area (KPA)- Quarter 3

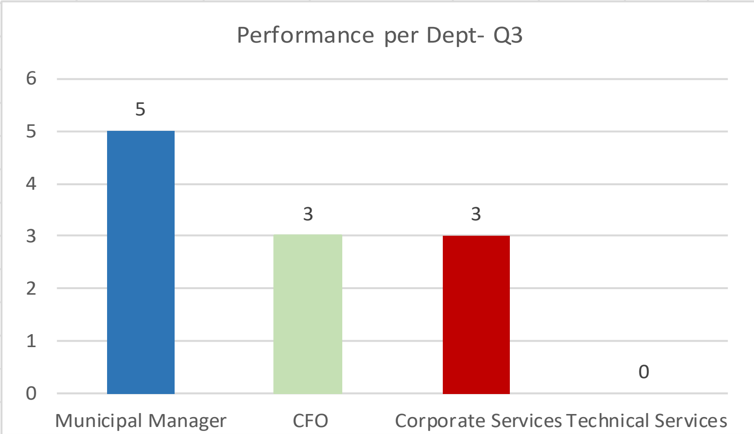
Key Performance Indicator	Nr of Targets	Not Met	Almost Met	Met	% Met
Service Delivery and Infrastructure	11	4	5	2	29
Good Governance and Partipation	4	0	0	4	100
Local Ecomomic Development	1	0	0	1	100
Financial Viability and Management	8	1	3	4	50
Municipal Capacity and Institutional Development	2	2	0	0	0
Total	**26**	**7**	**8**	**11**	**42%**

Performance per Department

Key Performance Indicator	Nr of Targets	Not Met	Almost Met	Met	%
Municipal Manager	5	0	0	5	100
Technical Services	10	4	5	3	30
Finance	7	1	3	3	50
Corporate Service	2	2	0	0	0
Total	**26**	**7**	**8**	**11**	**42%**







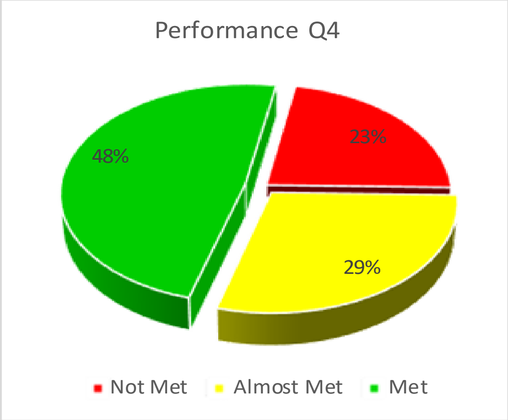
ANNEXURE 1

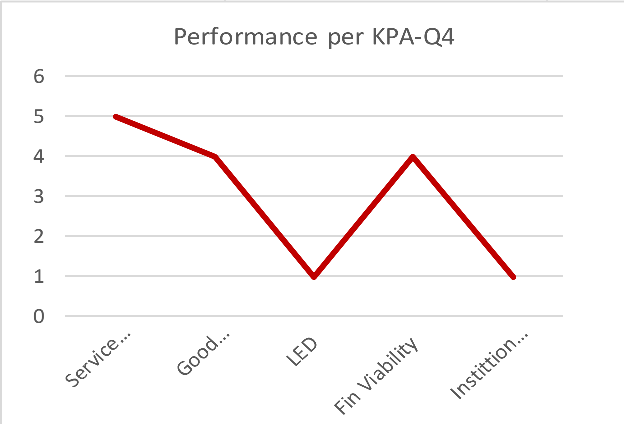
Performance per Key Performance Area (KPA)- Quarter 4

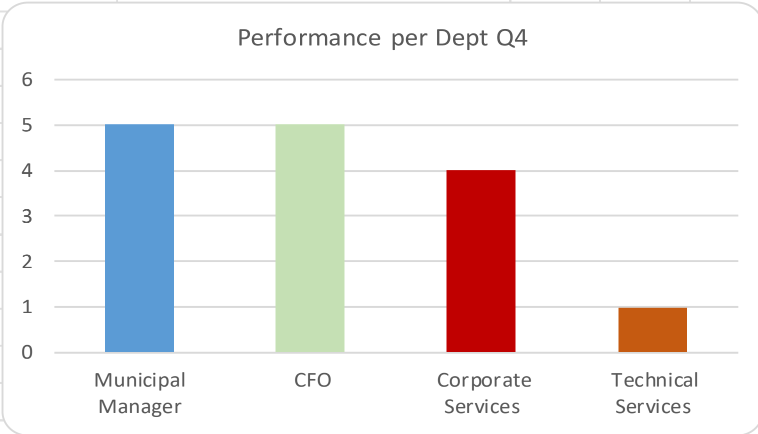
Key Performance Indicator	Nr of Targets	Not Met	Almost Met	Met	% Met
Service Delivery and Infrastructure	11	2	4	5	12.50%
Good Governance and Partipation	4			4	100%
Local Ecomomic Development	1			1	100%
Financial Viability and Management	10	1	5	4	40%
Development	5	4		1	25%
Total	**31**	**7**	**9**	**15**	**48%**

Performance per Department

Department	Nr of Targets	Not Met	Almost Met	Met	% Met
Municipal Manager	5			5	100%
Technical Services	11	2	4	5	45%
Finance	10	1	5	4	40%
Corporate Service	5	4		1	20%
Total	**31**	**7**	**9**	**15**	**48%**







ANNEXURE 1

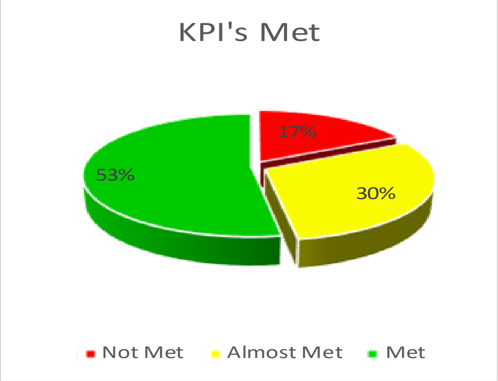
5.1.3 Overall Performance per Municipal Key Performance Area and Department

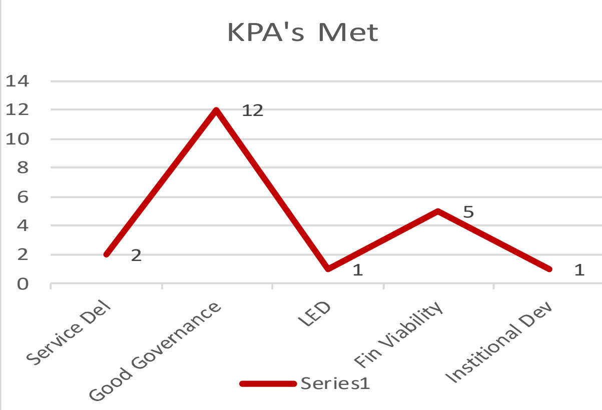
ANNUALL PERFORMANCE

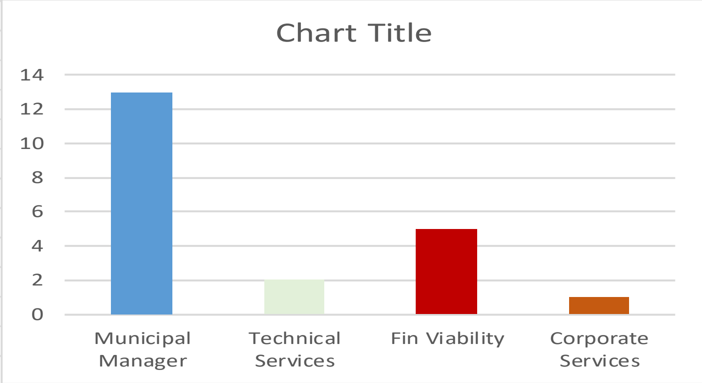
Key Performance Indicator	Nr of KPI's	Not Met	Almost Met	Met	% Met
Service Delivery and Infrastructure	11	3	6	2	18.00%
Good Governance and Partipation	12	0	0	12	100%
Local Ecomomic Development	1	0	0	1	100%
Financial Viability and Management	11	0	6	5	45%
Development	5	4	0	1	20%
Total	**40**	**7**	**12**	**21**	**53%**

Performance per Department

Department	Nr of Targets	Not Met	Almost Met	Met	% Met
Municipal Manager	13	0	0	13	100%
Technical Services	11	3	6	2	15.00%
Finance	11	0	6	5	45%
Corporate Service	5	4	0	1	20%
Total	**40**	**7**	**12**	**21**	**53%**







ANNEXURE 1

6. COMPARISON OF PERFORMANCE WITH PREVIOUS FINANCIAL YEAR (2023/24)

Internal Ref / Indicator Code	KPI Name	2023/24 PERFORMANCE		Mitigation step to be taken	2024/25 Performance		Current Performance Status
		TARGET	ACTUAL		TARGET	ACTUAL	
TL1	Nr of Performance Agreements concluded with senior managers by 31 July	4	4		4	4	Achieved
TL2	Prepare the Draft Annual Performance Report and submit to the Council, Auditor- General and other stakeholders by 31 August	1	1		1	1	Achieved
TL3	Prepare the Annual Financial statements and submit to the Auditor General and other stakeholders by 31 August	1	1		1	1	Achieved
TL4	IDP & Budget Process plan is developed and table before council at least 10 months prior to commence of the financial year- 31 Aug	1	1		1	1	Achieved
TL5	Compile the draft Annual Report and table before council by 31 January	1	1		1	1	Achieved
TL6	Compile and submit the adjusted annual medium-term budget before Council by 25 January	1	1		1	1	Achieved
TL7	Compile the draft revised IDP and submit to council by 31 March	1	1		1	1	Achieved
TL8	Compile and table the draft annual medium- term budget for by 31 March	1	1		1	1	Achieved
TL9	Compile the final revised IDP and submit to council by 30 June	1	1		1	1	Achieved

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TL10	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June	1	1		1	1	Achieved
TL11	Compile and submit the final annual medium term budget by 30 June	1	1		1	1	Achieved
TL12	Review the Internal Audit Charter and Audit Committee Charter and submit to the Audit Committee by 30 June	1	1		1	1	Achieved
TL13	Create job opportunities into EPWP by 30 June	30	0		30	30	Achieved
TL14	Nr of residential properties that which are billed for water or have pre-paid meters that is connected to the municipal water infrastructure network as at 30 June	2616	2564	Replaced with prepaid water meters	2682	2 821	Achieved
TL15	Nr of residential properties which are billed for electricity or have pre paid meters as at 30 June (excluding Eskom areas)	1335	1335		1350	748	Almost Achieved
TL16	Nr of residential properties connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June	2399	2394	Verification of data on system	2 399	2 265	Almost Achieved
TL17	Number of residential properties which are billed for refuse removal as at 30 June	2649	2621		2 726	2 709	Achieved
TL18	Provide free basic water to indigent households earning less than two state grants as at 30 June	1991	1955		1972	1951	Almost Achieved
TL19	Provide free basic electricity to indigent households earning less than two state grants as at 30 June	2130	2130		2130	2116	Almost Achieved

TL20	Provide free gas to targeted households as beneficiaries from RDP project as at 30 June	19	19		19	21	Achieved
TL21	Provide free basic sanitation to indigent households earning less than two state grants as at 30 June	1793	1488		1492	1503	Achieved
TL22	Provide free basic refuse removal to indigent households earning less than two state grants as at 30 June	1987	1958		1972	1974	Achieved
TL23	Nr of Section 71 (MFMA) reports compile and submitted to Mayor	12	12		12	12	Achieved
TL24	Nr of Section 52 (MFMA) reports compile and submitted to Mayor	1	1		4	4	Achieved
TL25	Nr of Section 72 (MFMA) reports compile and submitted to Mayor	1	1		1	1	Achieved
TL26	Percentage of people from employment equity target groups appointed in the three highest levels of management during the financial year in compliance with the municipality's approved employment equity plan	4	4	Consider women and disabled people for appointment	66%	25%	Not achieved
TL27	% of municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June ((Total Actual Training Expenditure/ Total personnel Budget)x100))	1%	1	Register and subject staff for training and capacity building	1%	0%	Not achieved
TL28	Financial viability measured i.t.o the municipality's ability to meet it's service debt obligations at 30 June {Debt to Revenue (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant}	1%	0%		1	0,3%	Achieved

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TL29	Financial viability measured in % i.t.o the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June {Net Service debtors to revenue - (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services) x100}	14%	0%		14%	18%	Almost Achieved
TL30	Financial viability measured i.to. the available cash to cover fixed operating expenditure at 30 June {Cost coverage ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))}	0,6	0		0,6	1,5	Almost Achieved
TL31	Limit vacancy rate to 20% of funded posts by 30 June {(Number of funded posts vacant divided by budgeted funded posts) x100	20%	0	Implement recruitment, selection and appointment policy in case of vacancies	20%	0%	Not achieved
TL32	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April	1	1	Implementation	1	1	Achieved
	100% (95%) spent of the library operational conditional grant by 30 June {(Actual expenditure divided by the total grant received) x 100	100%	100%	Appointment of library assistant at Blyvooruitsig Library	100%	88%	Almost Achieved
TL34	Limit unaccounted for electricity to less than 12% by 30 June 2025 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}	12%	0%	Continuous inspection on households and timeous reports	12%	13%	Almost achieved
TL35	Limit unaccounted for water to less than 50% by 30 June {(Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified) x 100}	Was not included in SDBIP this financial year		Installation of bulk water meters and timeous readings and reports	25%	0%	Not achieved

TL36	90% spent of the budget for the MIG Project: Upgrading of Bulk Water & Storage at Onseepkans & Witbank in terms of the grant allocation received by 30 June {(Actual capital expenditure on the project divided by the total approved capital budget for the project)}	90%	90%	Accelerated implementation	100%	100%	Almost Achieved
TL37	90% spent of the budget- WSIG for the upgrading of internal water reticulation, Pofadder of the grant allocation received by 30 June {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	100%	100%		100%	100%	Achieved
TL38	90% spent of the budget (INEP) for the upgrading of internal water reticulation, Pofadder of the grant allocation received by 30 June {(Actual capital expenditure on the project divided by the total approved capital budget for the project) x100}	0%	0%		100%	100%	Almost Achieved
TL39	90% of microbiological water quality level achieved as per SANS 241 by 30 June	90%	0%	Purchased of equipment for tests	90%	0%	Not achieved
TL40	Wastewater quality measured i.t.o the Dept of Water and Sanitation’s License Conditions for physical and micro parameters as at 30 June	70%	0%	Purchase of Equipment needed for tests.	70%	0%	Not achieved

Note: *The decrease in some figures regarding the basic services is a concern with a growing community though slow. Those figures should be verified after capturing on the financial system.*

7. TARGETS FOR NEXT FINANCIAL YEAR

Internal Ref/ Indicator Code	National KPA	KPI Name	Ar Ta
TL1	Service Delivery and Infrastructure Development	Nr of residential properties that which are billed for water or have prepaid meters that is connected to the municipal water infrastructure network as at 30 June 2026	
TL2	Service Delivery and Infrastructure Development	Nr of residential properties connected to the municipal waste water sanitation/ sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2026	
TL3	Service Delivery and Infrastructure Development	Number of residential properties which are billed for refuse removal as at 30 June 2026	
TL4	Service Delivery and Infrastructure Development	Nr of residential properties which are billed for electricity or have prepaid meters as at 30 June 2026 (excl Eskom areas)	
TL5	Service Delivery and Infrastructure Development	Kilometers of internal Roads which are maintained as at 30 June 2026	
TL6	Service Delivery and Infrastructure Development	Limit unaccounted for electricity to less than 12% by 30 June 2026 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}	
TL7	Service Delivery and Infrastructure Development	Limit unaccounted for water to less than 50% by 30 June 2026 {(Number of Kilolitres Water Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purified) x 100}	
TL8	Service Delivery and Infrastructure Development	100% spent of the budget for the MIG Project: Pella-Upgrading of Bulk Water Reticulation and Prepaid Water Meters in terms of the annually grant allocation received by 30 June 2026 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)}	
TL9	Service Delivery and Infrastructure Development	100% spent of the budget (WSIG) for the upgrading of internal water reticulation, Pofadder of the annually grant allocation received by 30 June 2026 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	
TL10	Service Delivery and Infrastructure Development	100% spent of the budget (INEP) for the Pofadder Connection households to electricity mnetwork of the annually grant allocation received by 30 June 2026 {(Actual capital expenditure on the project divided by the total approved capital budget for the project)x100}	
TL11	Service Delivery and Infrastructure Development	90% of microbiological water quality level achieved as per SANS 241 by 30 June 2026	

TL12	Good Governance and Public Participation	Wastewater quality measured ito the Dept of Water and Sanitation's License Conditions for physical and micro parameters as at 30 June 2026	
TL13	Good Governance and Public Participation	Nr of Performance Agreements concluded with senior managers by 31 July 2025	
TL14	Good Governance and Public Participation	Prepare the Draft Annual Performance Report for 2024/2025 and submit to the Council, Auditor-General and other stakeholders by 25 August 2025	
TL15	Good Governance and Public Participation	IDP & Budget Process plan is developed and table before council at least 10 months prior to commence of the financial year- 31 Aug 2025	
TL16	Good Governance and Public Participation	Compile the draft Annual Report for 2024/2025 and table before council by 31 January 2026	
TL17	Good Governance and Public Participation	Compile and submit the adjusted annual medium term budget (2026/2027, 2027/2028, 2028/2029 before Council by 25 February 2026	
TL18	Good Governance and Public Participation	Compile the draft revised IDP (2026/2027) and submit to council by 31 March 2026	
TL19	Good Governance and Public Participation	Compile and table the draft annual medium budget (2026/2027, 2027/2028, 2028/2029 for by 31 March 2026	
TL20	Good Governance and Public Participation	Compile the final revised IDP (2026/2027) and submit to council by 30 June 2026	
TL21	Good Governance and Public Participation	Develop a Risk Based Audit Plan for the 2026/27 financial year and submit to the audit committee for consideration by 30 June 2026	
TL22	Good Governance and Public Participation	Nr of Risk reports compiled and submitted to Council as at 30 June 2026	

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TL23	Good Governance and Public Participation	Compile and submit the final annual medium term budget (2026/2027, 2027/2028, 2028/2029 for by 30 June 2026
TL24	Local Economic Development	Review the Internal Audit Charter and Audit Committee Charter and submit to the Audit Committee by 30 June 2026
TL25	Local Economic Development	Development of LED Strategy
TL26	Financial Viability and Management	Create job opportunities into EPWP by 30 June 2026
TL27	Financial Viability and Management	Provide free basic water to indigent households earning less than two state grants as at 30 June 2026
TL28	Financial Viability and Management	Provide free basic sanitation to indigent households earning less than two state grants as at 30 June 2026
TL29	Financial Viability and Management	Provide free basic refuse removal to indigent households earning less than two state grants as at 30 June 2026
TL30	Financial Viability and Management	Provide free basic electricity to indigent households earning less than two state grants as at 30 June 2026
TL31	Financial Viability and Management	Nr of Section 71 (MFMA) reports compile and submitted to Mayor as at 30 June 2026.
TL32	Financial Viability and Management	Nr of Section 52 (MFMA) reports compile and submitted to Mayor as at 30 June 2026
TL33	Financial Viability and Management	Nr of Section 72 (MFMA) reports compile and submitted to Mayor as at 30 June 2026
TL34	Financial Viability and Management	Financial viability measured i.t.o the municipality's ability to meet it's service debt obligations at 30 June 2026 {Debt to Revenue (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant}
TL35	Financial Viability and Management	Financial viability measured in % i.t.o the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2026 {Net Service debtors to revenue - (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services) x100}
TL36	Financial Viability and Management	Financial viability measured i.to. the available cash to cover fixed operating expenditure at 30 June 2026 {Cost coverage ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))}
TL37	Financial Viability and Management	Financial viability measured i.t.o the municipality's ability to meet it's service debt obligations at 30 June 2026 {Debt to Revenue (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant}

TL38	Municipal Transformation and Institutional Development	100% (95%) spent of the library operational conditional grant by 30 June 2026 {(Actual expenditure divided by the total grant received) x 100	
TL39	Municipal Transformation and Institutional Development	Review organogram of the Municipality by as 30 June 2026	
TL40	Municipal Transformation and Institutional Development	Limit vacancy rate to 20% of funded posts by 30 June 2026 {(Number of funded posts vacant divided by budgeted funded posts)x100	
TL41	Municipal Transformation and Institutional Development	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2026	
TL42	Municipal Transformation and Institutional Development	% of municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 ((Total Actual Training Expenditure/ Total personnel Budget) x100))	

8. CHALLENGES AND POSSIBLE OUTCOMES

The main challenge for the municipality's poor performance was cash flow due to a low payment percentage which affected the filling of critical positions on the organogram and has a negative influence on maintenance of infrastructure, removable assets, vehicle fleet, and the executions of functions.

It also caused that Personnel costs were higher than the norm and only an improvement on debt collection can enable the Municipality to perform better.

Management is however, capable to perform better through the implementation of financial policies such as debit and credit control policies, appointment of dedicated staff in the vacant positions, training of all staff members, complying with legislation including procedures and timeframes.

Proper record keeping and timeous reporting contribute also to the poor performance in this assessment.

Standard operating procedures were developed and to address the challenges of timeous reporting.

9. CONCLUSION

KhâI-Ma Municipality performed poor for reasons which were mention above. She, however can do better with a change in attitude and responsibility of all senior managers, managers and staff members towards implementation and even ownership of powers, functions by following the recommendations made and guidance which will be given in future. Those resources have to develop pride and be committed in assisting Council to achieve her development objectives and satisfy her communities in their needs.

COMPILED BY: P.J. Baker **Samatha Tatas-Titus**

Position: Officer: IDP and Performance Management **Municipal Manager**