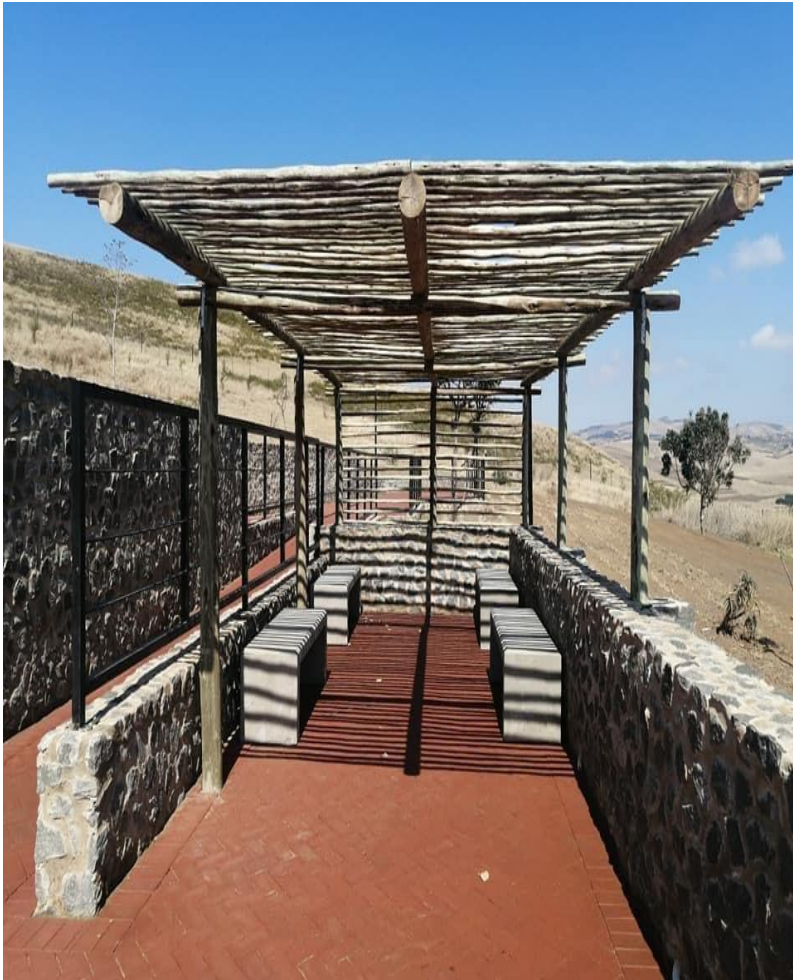


EC443 WINNIE MADIKIZELA – MANDELA LOCAL MUNICIPALITY



2022-23 DRAFT ANNUAL REPORT



2022-23 DRAFT ANNUAL REPORT

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MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

Component A: Mayor's Foreword

Our municipality enhanced its strategic planning alignment through the introduction of the District Development Model (DDM) and functional Intergovernmental relations system to ensure alignment with Provincial development plans and the Alfred Nzo District development plans. The improved development planning alignment and implementation makes me proud present the record of our annual work during the past financial year (2022/23). This reported service delivery work was made possible through collaboration with the community of Mbizana and all the stakeholders. This is a record of service delivery activities undertaken during the period starting on the 01 July 2022 to the 30 June 2023.

The highlights of work done on our key service provision work is summarised below: -

- We constructed 12.6 new kilometres of access roads;
- We maintained 169.2 kilometres of access roads;
- We provided electricity to 652 rural households that did not have electricity before;
- We managed to complete one of our major Multi-year projects, Mphuthumi Mafumbatha stadium upgrade;
- We trained and supported 41 local farmers;
- We provided 4216 indigent households with Free Basic Energy & 2646 Free Basic Alternative Energy;
- Collected refuse from 1362 households and businesses; and
- We created 292 EPWP opportunities as we continue to fight poverty.

The Municipal Council approved Integrated Development Plan (IDP) and the supporting implementation plans being the Budget and Service Delivery and Budget Implementation Plan (SDBIP), we ensured that our IDP is aligned to the Eastern Cape Provincial Growth & Development Plan (PGDP) priorities. This report further gives a detailed progress undertaken in correcting areas of poor performance as indicated in the IDP and the previous Annual Report.

The municipality has made significant progress in providing basic services to all 32 municipal wards constituting our municipality, this happened with the support of other organs of state at provincial and national government. This positive progress in providing services to our community was confirmed by Stats SA through the census report they issued during the year. The Municipal Council is determined to progressively extend the provision of basic services to all municipal wards, villages and household in accordance with applicable laws and municipal By-laws. The major challenge that we continue to face is that of improving the state of our rural access roads to a level far beyond what we have achieved. Our progress in this regard gets limited by a huge backlog on roads maintenance which is exacerbated by the topography, climate change coupled with heavy rains and limited funding. However, the municipality is progressively increasing work efficiencies of our roads maintenance machinery in order to respond faster. We worked very hard on roads and bridges rehabilitation works following the April 2022 terrestrial rains that caused extensive damages to many of our roads, destroyed people's houses and destroyed farmers crops

and livestock. To this end, I wish to thank CoGTA and National Treasury for allocating us disaster funding during this in order to ensure speedy rehabilitation of roads and bridges.

The municipality has seen better collaboration with all our customers, residents and rate-payers association in ensuring progress in our town and rural villages. I wish to thank our customers and rate-payers for continuing to pay their municipal service bills against the harsh economic conditions we all face as South Africans. I want to assure you that we are equally doing our best in ensuring proper and valuable usage of every rand at our disposal for social and economic growth of our communities.

We continuously improve our public participation mechanisms in order to ensure that all community members across the age divide are able to talk to us. We have improved our social media platforms and municipal website for the benefit of the public, we have improved our response time to encourage and nurture communication. The Mayor and the Executive Committee members participated in radio slots such as "Talk to your Mayor/ Councillor" programme meant to inform and get the views of the community on how best to inform them about the work done by the municipality and the entire government. We truly appreciate the cooperation received from all our 32 Wards, our public participation mechanisms were indeed successful, educating and rewarding. We managed to conduct our Mayoral Imbizo programme in an effort of ensuring people participation in the affairs of the municipality and to report progress on government projects and programmes. The Mayoral Imbizo meetings are receive further community development needs and get feedback on the quality of services the municipality provides, this improves our Back2Basics programme.

The Municipal Council reiterated its resolve to enhance electricity connections to the remaining un-electrified households. This we will do by also introducing an improved solar power system to the a few areas that are still not connected to the grid system. We are glad to report that all wards and municipal villages do enjoy some form of electricity supply. We are aware of the new extensions and settlements that do not have electricity services, we are working hard to ensure supply within the next few financial years.

We are working hard with our development partners and stakeholders in implementing the resolution of the Municipal Council to improve our work on the local economic development programme and projects in order to fight poverty and unemployment in our community. We are continuing as recorded in this report to implement the good lessons learnt through our participation in an international programme called Building Inclusive Green Municipalities (BIGM) as was facilitated by South African Local Government Association (SALGA). Federation of Canadian Municipalities (FCM) and the government of Canada. We have undertaken focused implementation of the manufacturing hubs programme with the support funding from National Treasury. The manufacturing hubs programme is meant to ensure improved productivity at our various wards, we have reported on the specific projects that we continue to support for economic development, poverty alleviation and reducing unemployment levels. This report further records work done in developing small agro-processing plants within our municipality in an effort of ensuring food security and economic growth.

In conclusion, we know the difficulties faced by our communities and we are responding to the best of our ability, this annual report is our recorded evidence. We are determined to do more through partnerships with our communities, development partners and funders. We are determined to improve our access roads

that are continuously damaged by heavy rains, we intend introducing new roads technologies that will be designed to withstand the current weather conditions.

We are continuously improving our institutional systems and reporting obligations in line with the expected legal prescripts, our Unqualified Audit Report (Clean Audit) from the Auditor-General bears testimony.

We are privileged and honoured to serve you!!

Cllr TD Mafumbatha
Honourable Mayor

Component B: Municipal Manager's Foreword & Executive Summary

Municipal demographics overview

Our municipality falls under the Alfred District Municipality in the Eastern Cape Province, it covers an area of 2806 km² with 32 municipal wards. The municipality is 98% rural with a population of 319 943 people (StatsSA: CS: 2016. The Municipality is characterized by the youthfulness of its population with 47% of the total population less than 35 years of age and 48% of the population economically active. Consistent with the national trends, 55% of the population is women. The statistics tells us that we have to develop policies and programmes that will address the plight of the young people and women.

Good governance and Intergovernmental relations

The current Municipal Council is composed of 64 councillors from eight (8) political parties. The Municipal Council at its meeting in May 2022 approved a revised Integrated Development Plan (IDP) for implementation, the approval was done after extensive consultation with internal and external stakeholders. The IDP as the strategic plan for development informs the Municipal Budget and the annual Service Delivery and Budget Implementation Plan (SDBIP). The planning and implementation processes are guided by the assigned Powers & Functions of our municipality, which are listed below:-

Function	ANDM	WMM LM	Implementation Status	Challenges
Schedule 4 Part B				
Air pollution	X	N/A	N/A	N/A
Building regulations		X	By law under review as there were gaps identified during implementation	Illegal buildings due to non-compliance with approved building plans
Child care facilities		X	Progressing fairly	Keeping up with demand from communities
Electricity reticulation	X	X	Progressing well	Limited funds to
Firefighting Services	X	X	Vehicles and staff deployed by the DM	Vastness of wards and roads conditions in some areas
Local tourism	X	X	Progressing well	N/A
Municipal airports	X		N/A	N/A
Municipal planning	X	X	Progressing well	N/A
Municipal Health Services	X		N/A	N/A
Municipal Public Transport		X	Not implemented	Limited funding
Pontoons and Ferries	X		N/A	N/A
Storm water		X	Progressing	Limited resources
Trading regulations		X	By law gazetted and implemented	Rapid growth of traders within limited space
Water (potable)	X		N/A	N/A
Sanitation	X		N/A	N/A
Schedule 5 Part B				
Beaches and amusement facilities		X	Progressing	Seasonal operation and access due to roads leading to these facilities
Billboards and the display of adverts in public places		X	By law gazetted	Illegal billboards
Cemeteries, Crematoria and funeral parlours		X	One cemetery operating	Limited space
Cleansing		X	Progressing well	Currently utilising unlicensed dumping site
Control of public nuisances		X	By law gazetted and implemented	N/A
Control of undertakings that sell liquor to the public		X	Bylaw in process of promulgation	No by law in place which has resulted in illegal liquor trading especial in rural areas

Function	ANDM	WMM LM	Implementation Status	Challenges
Schedule 4 Part B				
Facilities for the accommodation, care and burial of animals		X	By law gazetted and service provider appointed to undertake removal and burial of animals	Removal of fencing along the main roads resulting to stray animals gett
Fencing and fences	X		N/A	N/A
Licensing of dogs		X	Bylaw gazetted	Illegal keeping of dogs
Licensing and control of undertakings that sell food to the public		X	By law gazetted	Non-compliance by traders with by law provisions
Local amenities		X	Progressing well	N/A
Local sport facilities		X	Progressing at slow pace due to limited resources	Maintenance of facilities and lack of ownership by communities
Markets		X	Temporal market place operational	Unavailability of space/land
Municipal abattoirs		X	Currently performed by DM	N/A
Municipal parks and recreation		X	1 park in town	Unavailability of space/land
Municipal roads		X	Progressing with back log	Maintenance of constructed roads
Noise pollution		X	By law gazetted and	Difficulty in implementing the bylaw due to cultural practices
Pounds		X	Animal pound operational	N/A
Public places		X	Non available	N/A
Refuse removal, refuse dumps and solid waste disposal		X	In progress	Operating unlicensed dumping site
Street trading		X	Issuing of trading licencing progressing	Number of traffic wardens to keep up with the number of street vendors
Street lighting		X	Progressing	N/A
Traffic and parking		X	In progress	Increasing volume of motor vehicles in town
Disaster Management	X	X (Devolv ed Functio n)	Disaster management plan developed and adopted	Community understanding of disaster terms

This Annual Report for 2022/2023 presents work done during the financial year in implementing the assigned Powers and Functions as listed above. We can confirm to the community and readers of this report that we did all possible within the limits of the resources available to implement our legal mandate. We implemented the priorities of the community under the guidance of the Municipal Council approved IDP. We enjoyed better coordination and support of sector departments and State-owned entities through the revival of the Intergovernmental relations (IGR) and the District Development Model (DDM). We witnessed improvements in our IGR systems through enhanced projects planning, implementation and reporting. We have implemented enhanced public participation mechanisms in order to ensure vibrant community participation especially the youth and women who are the majority victims of poverty and unemployment.

Local Economic Development

Our main economic drivers as prioritised in the LED strategy are agriculture, tourism and mining and all require extensive investment for improved development and productivity. We have implemented various

interventions in support of Small, Medium and Micro Enterprises (SMME) development and continued to maintain functional LED forum, Local Tourism Organisation and Annual business conference programme for information sharing, capacity development and marketing. The Municipality in collaboration with other key stakeholders supported SMMEs in all sectors through provision of training, funding, marketing, and creating access to markets and information. The Municipality has also assisted SMMEs to apply for government support funds for the sustainability of the small business sector, this report records interventions made in support of SMMEs. Our sectoral economic plans as revised and approved by Council also seek to attract and retain investors to invest in Mbizana for sustainable development and job creation. There are compounding environmental challenges coupled with lack of internal capacity to undertake key responsibilities in terms of our powers and functions. It is worth mentioning that the legislated powers and functions meant to improve socio-economic growth are being satisfactory implemented though experiencing weaknesses that require continuous improvement through sustained support.

The municipality has progressed in implementing the signed Memorandum of Understanding (MoU) with Ray Nkonyeni municipality a municipality in KwaZulu Natal Province, this MoU is on sharing best practices and acting collaboratively on the identified LED initiatives which include business licencing and business incubation. The municipality has continued to implement lessons learnt during a three (3) year partnership with Strathroy-Caradoc Municipality of Canada through the facilitation and the support of the South African Local Government Association (SALGA) and the Federation of Canadian Municipalities (FCM). The main objective of development partnerships is to enhance Local Economic Development with special emphasis on the most vulnerable groups such as the youth, women and people with disabilities. The municipality continues to progressively implement three identified projects for Building Inclusive Green Municipalities (BIGM) being the LED Institutional development; Business Incubator programme and Replication of the Rural economic Development Hub (the agro-processing initiative).

Institutional Development & Transformation

The municipality conducted an extensive review and thereafter approved all necessary institutional policies meant to ensure compliance with laws and regulations as well as to ensure business controls. All the sub-structures of the Municipal Council have Terms of Reference (ToR) that are approved and maintained relevant. The main Council sub-structures include the Ward Committees in each ward, the Executive Committee (the principal committee of Council), Municipal Public Accounts Committee, the Audit Committee, standing committees covering all Key performance areas and administrative departments. Ward Councillors are chairpersons of ward committees which are responsible for discussing local development issues and concerns. The Municipal Council meets at least once a quarter to consider recommendations from the Executive Committee and/or the Standing Committees through the Executive Committee report that gets tabled at Council by the Honourable Mayor. The Executive Committee meets on a monthly basis to consider matters tabled to it by the Municipal Manager together with the management team.

The Organisational Structure for 2022/2023 was designed to achieve the strategic objectives of the municipality and was aligned to the 2021 Municipal Staff Regulations as issued by the Minister of Cooperative governance and Traditional Affairs and adopted by Council with a total of 282 positions and 243 positions filled and 39 vacant positions. The administration is clustered into six areas of service delivery

or departments. There are five Section 56 Managers reporting to the Municipal Manager, all posts are filled on a permanent based employment contract. All senior managers meet the minimum competency requirements as prescribed by National Treasury and CoGTA.

The municipality has developed, adopted and is implementing a skills plan and an equity plan to guide our capacity building and training interventions. All the necessary policies guide the functioning of the municipality and the implementation of priorities by the workforce.

Financial Viability and Management

Our municipality is one of the rural municipalities with a small revenue base generated largely from the only one small urban area comprising of the town and surrounding urban settlements, this makes the reliance on government grants funding unavoidable. The 2022/23 Annual adjusted budgets were funded by both grant and own generated funding. We also report that the main budget together with the Adjustments budgets for the year were assessed by National Treasury as compliant and funded. The point about a limited revenue base is then demonstrated by the fact that of the total budget has only 16% of it as own funding and the remaining 84% as grant funding. However, due to three major projects that were implemented over the past three to four years, the municipality depleted its internal reserves at a time the revenue collection trends dropped due to the after effects of Covid19 and our struggling economy, this led to deterioration of our financial health. The municipality resolved on implementing a comprehensive revenue enhancement initiative coupled with an amnesty package for the identified categories and debtors age analysis. The municipality did not undertake any borrowings during the 2022/23 financial year and the near future but rather focus of implementing its revenue enhancement strategy.

The municipality has sustained operation of reliable accounting systems that are able to produce reports as and when they are needed. The current accounting systems have translated into Unqualified audit outcomes with no material findings over the past three years as improvements are done consistently. The improvements are both on accounting systems as well as the operational systems within the institution. The Budget and Treasury Office is established and is satisfactory staffed, and efforts are made to ensure that the finance personnel are trained on a regular basis to ensure that they are always informed of the changes that are happening within the local government financial management framework. The municipality is working hard to see more improvements in the management of public finances and public assets. The Auditor-General alerted the municipality to the concerning financial health as evidence by the declining revenue collection.

Risk registers were developed for all departments within the municipality detailing the risks identified on all the strategic objectives outlined in the Integrated Development Plan, root causes and the rating of the effectiveness of the existing internal controls for the risks identified was performed.

The top ten (10) risks faced by the municipality were identified:

1. Failure to comply with COVID-19 occupational health and safety measures in workplaces as envisaged in the directive issued by the Minister of Employment and Labour leading to business closure;
2. COVID 19 Infections;
3. Poor performance of contractors;
4. Inability to collect revenue owed to the Municipality;
5. Misuse of municipal vehicles;
6. Ageing infrastructure;
7. Delayed implementation of electricity infrastructure plan due to COVID-19;
8. Inability to create sustainable employment;
9. Inability to attract investment; and
10. Climate Change.

This report records all mitigating measures that have been effectively implemented and such has seen a reduction in the number of risks identified in our risk profile. However, the municipality is mindful of the fact that some of the risks identified are inherent to the nature of the functions performed.

Basic Service Delivery

This report records service provision work done during the financial year, this is the functional area of work that creates value to the public whilst it also remains the most challenging in eliminating historical backlogs. The Alfred Nzo District municipality as a water services Authority and Provider has revived most of the water schemes in rural areas and plans are in place to reticulate water from the Ludeke dam. Our Water provision backlog is at 73.6% whilst that of Sanitation services provision backlog is at 27%.

The urban households and all businesses (urban & rural) including rural business hubs receive refuse collection services from the municipality. Electricity backlog is currently sitting at 9701 (13%) households pending completion of the current running projects, however, we estimate an additional 16000 growth of households that need electricity due to new households and newly established villages/ extensions. About 28% of households have no access to any form of telecommunications system. Those who have access are largely assisted by cell phone connectivity which is often hampered by poor network and signal coverage in some of the rural areas.

The Municipal Infrastructure Grant (MIG) funding construct and complete 12.6 KMs of new access roads at the end of the 2022/23 with a budget of R23 974 300.02 Million. We have a high roads maintenance backlog due to topography and the effects of climate change that compels a recurring need for road maintenance. The municipality has managed to maintain 169.2 KMs of gravel access roads during the financial year using internal roads machinery and external service providers.

We have improved provision of social amenities, community services, public health, improved road network, transport services, and social development services. The municipality does involve all sector departments' in the IDP Representative Forum and the Intergovernmental relations forum in order to integrate our

infrastructure plans. This integration of work has led to notable improvement though more work still needs to be done in order to attain total alignment of work programmes/ projects. The municipality continuously updates its Comprehensive Infrastructure Plan in order to enjoy a responsive and well-coordinated infrastructure roll-out. The introduction of the District Development Model (DDM) as a government wide intergovernmental relations coordination mechanism promises better results in our public service function.

We are determined to serve our community better.

Mr. L. Mahlaka
Municipal Manager

1.1 The Municipal Context and Demographic Profile

Winnie Madikizela - Mandela Local Municipality (EC443) was established in terms of Section 155 (1) (b) of the Constitution of the Republic of South Africa. WMM LM is one of the four category B municipalities falls within the Alfred Nzo District Municipality (DC44). It is located within the Wild Coast Region of the Eastern Cape Province along R61 connecting kwaZulu Natal South coastal boundary to the N2 highway. To the west and south the municipality shares common boundaries with the Umzimvubu, Ntabankulu and Ngquza Hill local municipalities. The Mtamvuna and Mtentu rivers form the northern and southern boundaries of the municipality. Dominant land users within WMMLM Municipality are mostly rural with a large emphasis on subsistence agriculture in the interior and some tourism development along the coast. The natural environment in the coastal belt of the area is in an unspoiled condition and has exceptionally high conservation value. The conservation value of the inland areas is significantly lower than the coastal areas due to human activities.

1.1.1 Population Trends and Concerns

The total population of WMMLM municipality has increased from 319 948 in 2016 to 350 000. WMMLM accounts above 35% of the total district population which makes it the largest in population size within ANDM

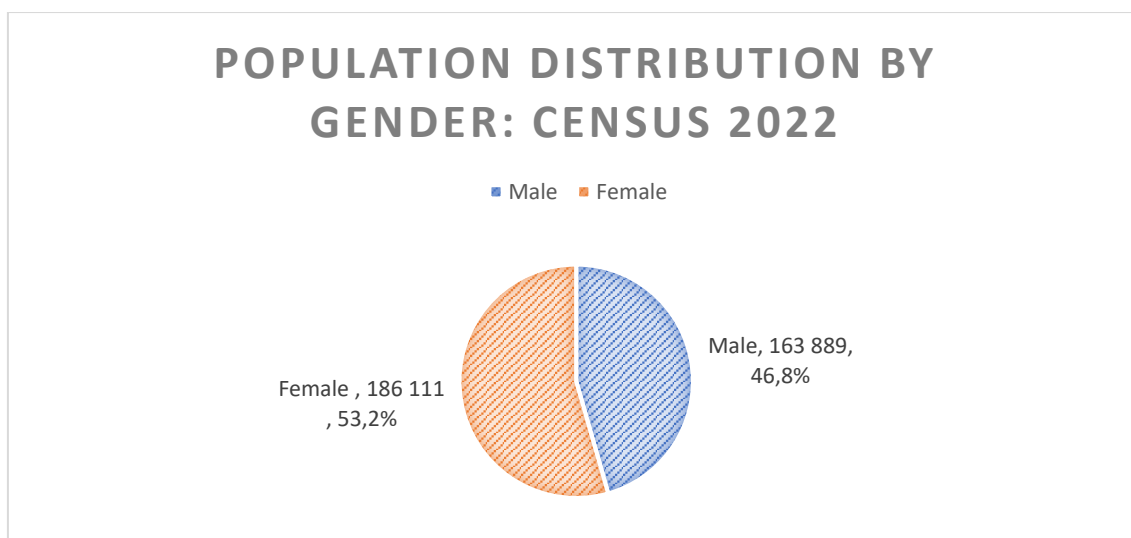
Population by Households Census 2011 – CS 2022			
2011		2022	
Total Households	62 479	Total Households	48 446
Average Household size	5,6	Average Household size	5,8

There are also factors such as migration of people into the municipality particularly in the urban area of Bizana for better employment opportunities and services this exerts pressure to the municipality as it has to increase its budget for service provision in town and mainly for indigent households. As the municipality is a boarder municipality there has been also a great noticeable migration of young people to Kwazulu Natal for employment some drop out of school this also affects education levels of the municipality. The municipality also experiences high HIV/AIDS prevalence rate due to migration of teenagers from Kwazulu Natal. Interventions have been developed by the municipality and NGOs to overcome this strategy. The table below illustrates population growth between 2011 and 2022 Census.

Population Trends Census 2016 – CS 2022							
Census 2011						Census 2022	
Total Population		Total (15-34years)		Youth Proportion	Persons aged 20 years completed grade 12	Total Population	
Male	128332	Male	43053	32,9	21278	Male	163889
Female	153573	Female	49789			Female	186111
Total Population	281905	Total Youth	92842			Total Population	350 000

1.1.2 Gender Distribution

The **Census 2011 and Census 2022 by Stats SA** simultaneously indicates the population of Mbizana is dominated by females at about 53.2% of the total population compared to 46.8% of males. The table below shows that about 186 111 (53.2%) of the total population of Mbizana is women against 163 889 (46.8%) which are males: C 2022.



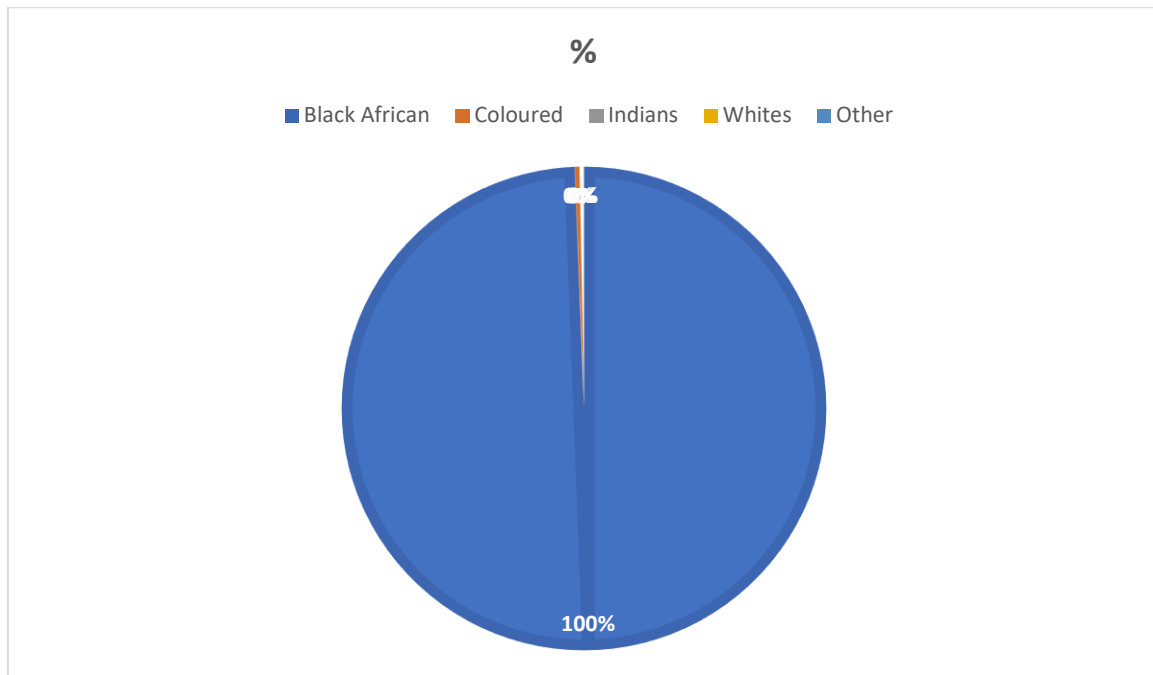
This indicates that there should be dedicated programs of integration and incorporation of women in key planning and decision-making roles of the municipality. Moreover, there is need for consideration of the following

- ⇒ Promoting participation of women in policy making and development.
- ⇒ Ensure involvement of women in economic development activities.
- ⇒ Improving women's earning power and reducing vulnerability of women to poverty.

The following table indicates that according to census of 2022 by Stats SA about 1 of the total population is the youth ages between 15 to 34 years, of which 53.2% are women against 46,8% which are male.

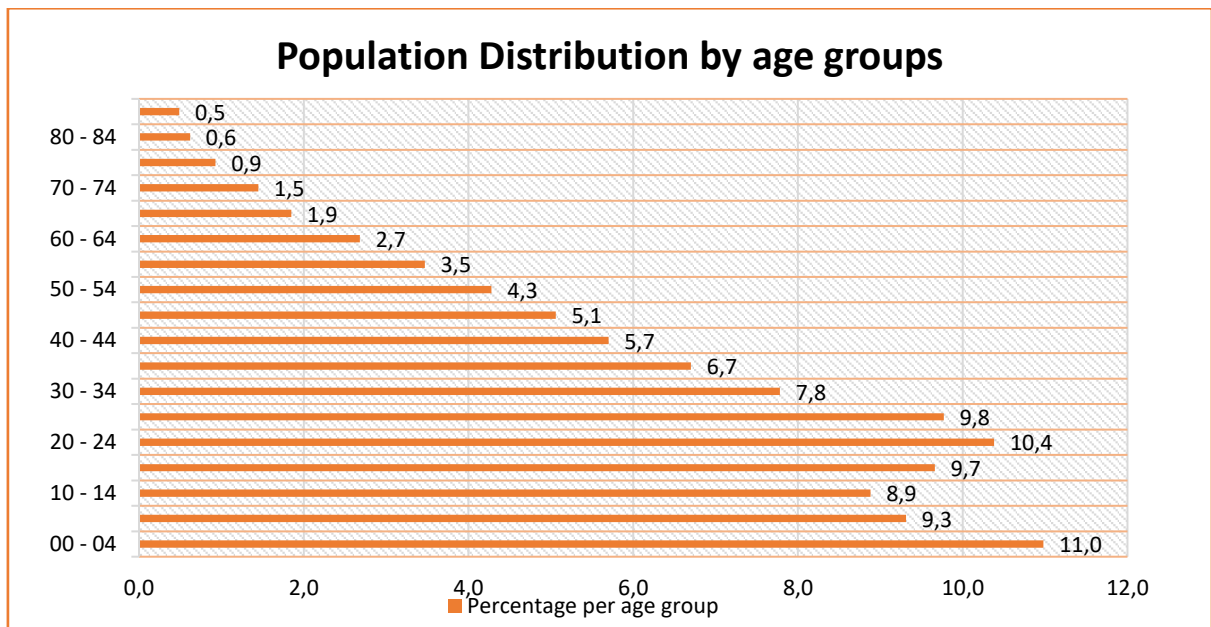
1.1.3 Population Distribution by Race

The largest population group in Mbizana is Black Africans at 99,4% of the total population followed by Coloureds at 0,3%, Indians / Asians at 0,1 %, Whites at 0, 1% and others at 0, 1% as demonstrated in the chart below:-



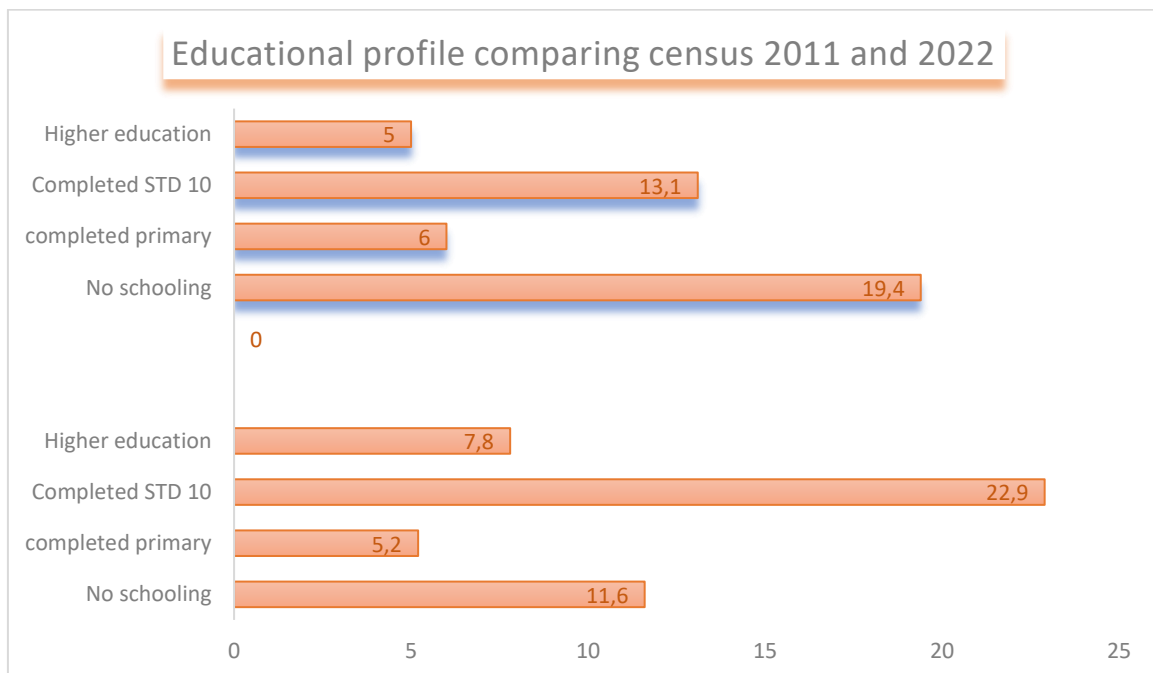
1.1.4 Population Distribution by age groups

The age profile below shows that approximately 66% of Mbizana population is young people between 0 to 34 years old. These population trends oblige government in all levels to ensure that a large percentage of the budget is allocated to youth development and learner support programmes in order to deal with the needs of this majority section of our populations. The elderly people age group 60 and over accounts for 5,2% of the total population.



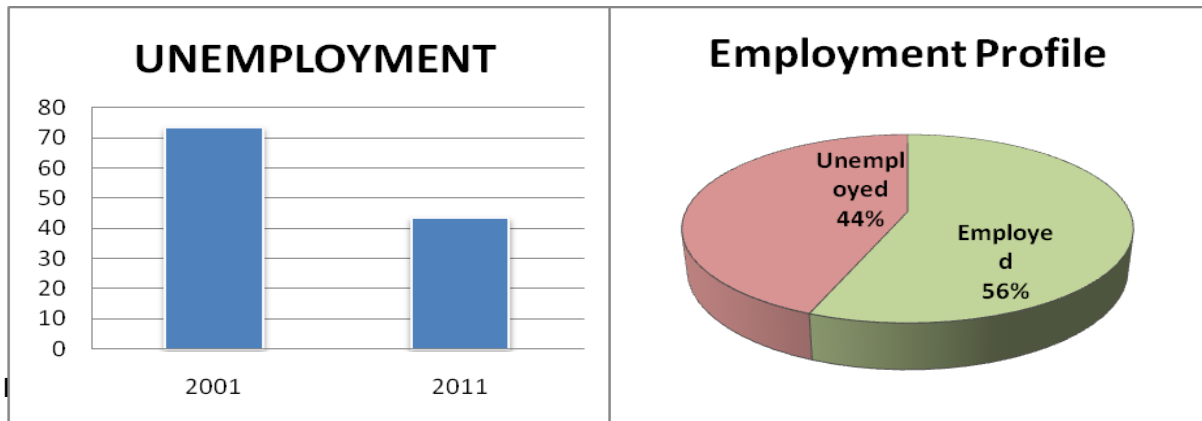
1.1.5 Educational Profile and Literacy Levels

Education plays a fundamental role in community development as it provides a set of basic skills for development, creativity and innovative abilities within individuals. The South African Constitution states that everyone has a right to education. Educational levels for Mbizana are low with less than 50% of people attending at pre-school, primary schools and secondary school level. Only few people attend post matric studies and that calls for the government to have enough resources allocated for education as primary factor.

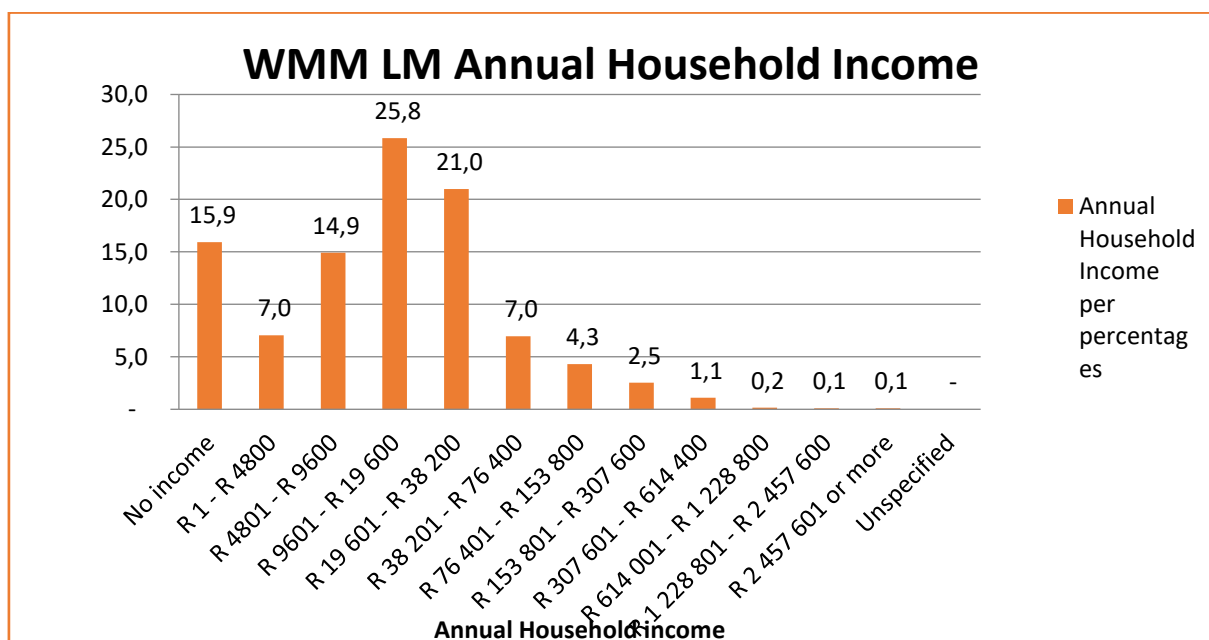


1.1.6 Employment Profile

The employment profile of WMMLM shows that unemployment rate declined between 2001 and 2011. In 2001 unemployment was 73.5% which dropped to 44% in 2011. Likewise, figure shows that people who were employed in 2011 were 56% compared to 44% of unemployed. This indicates that Mbizana has made significant strides in creating new job opportunities.

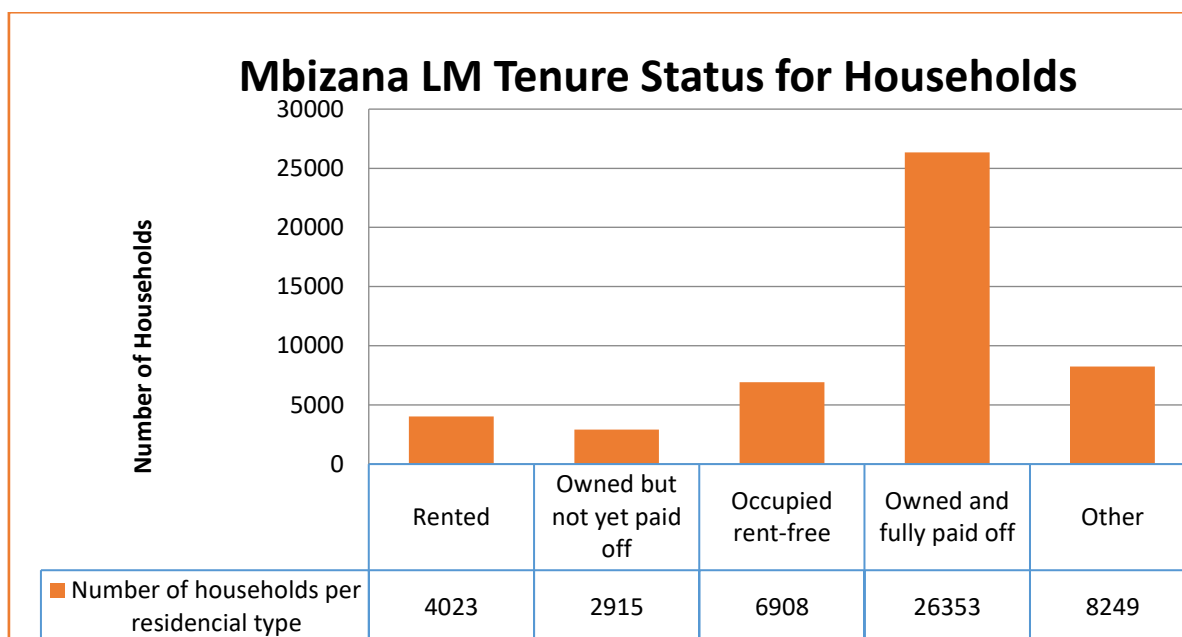


According to Census 2011 by Statistics South Africa, approximately only 15,9% of people have no income and that shows another improvement as compared to 2007 community survey where 76% of the total population had no income. As shown in chart below the highest number of population which is at 25,8 is earning between R9 601 – R19 600 and the lowest number of population which is 0,1% is earning R2 457 601 or more.



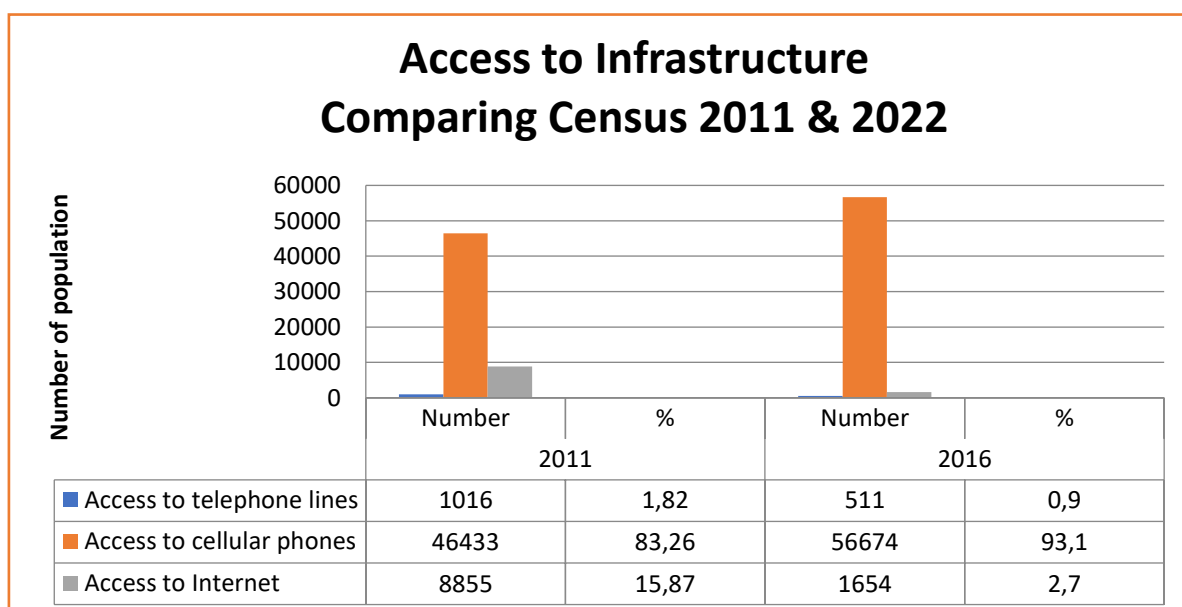
1.1.7 Tenure Status

There are different tenures within the municipality. However, it is encouraging that the majority of households either own or have paid off their houses. By 2022, the number of households that owned and fully paid off their houses were 54, 4%. This is encouraging houses are regarded as an asset for households.



1.1.8 Household Access to infrastructure services

According to 2022 Census, the majority of the total population of Mbizana depends on cellular phones for tele – communication and internet access as only 0,9% of the population have access to telephone lines and only 2,7% have access to internet services. The graph below illustrates the comparison between 2011 and 2022 Census



Report of the auditor-general to the Eastern Cape Provincial Legislature and the council on the Winnie Madikizela-Mandela Local Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Winnie Madikizela-Mandela Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2023, statement of financial performance, statement of changes in net assets and statement of cash flows and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Winnie Madikizela-Mandela Local Municipality as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Material impairments- receivables from exchange transactions

7. As disclosed in note 13 to the financial statements, the municipality reported a material impairment of R18,0 million (2022: R17,9 million) as a result of irrecoverable debtors.

Other matters

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

Unaudited disclosure notes

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

Unaudited supplementary schedules

10. Supplementary information set out in pages .. to .. does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

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

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

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

Report on the audit of the annual performance report

15. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance area

presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

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

Key Performance Area (KPA)	Page numbers	Purpose
KPA 1: basic service delivery	[XX]	The development priority is key to the core function of the municipality and service delivery within the municipality

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

18. I performed procedures to test whether:

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

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

20. I did not identify any material findings on the reported performance information for the selected key performance area: basic service delivery.

Other matter

21. I draw attention to the matter below.

Achievement of planned targets

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

Report on compliance with legislation

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

Other information in the annual report

27. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected key performance areas presented in the annual performance report that have been specifically reported on in this auditor's report.
28. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
29. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
30. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I

am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

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

Auditor-General

East London

30 November 2023



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Section 1 – paragraph (a), (b) & (d) of the definition: irregular expenditure Section 1 – definition: service delivery and budget implementation plan Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1) Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b) Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i) Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b) Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e) Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1) Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii) Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170 Sections 171(4)(a), 171(4)(b)
Municipal Budget and Reporting Regulations	Regulation 71 (1) and 71 (2)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b) Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a) Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)
Municipal Property Rates Act 6 of 2004	Section 3 (1)
Municipal investment regulations	Regulations 3(1)(a) and 3(3), 6, 7 12(2) and 12(3)

Legislation	Sections or regulations
Prevention and Combatting of Corrupt Activities Act 12 of 2004	Section 34(1)
MSA: Municipal Planning and Performance Management Regulations 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a) Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)
MSA: Disciplinary Regulations for Senior Managers	Regulations 5(2), 5(3), 5(6), 8(4)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a) Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a) Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b) Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c) Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43 Regulations 44, 46(2)(e), 46(2)(f)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8) Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2) Regulations 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)
Municipal Cost Containment Regulations, 2019	Regulations 5(1), 5(5)(f) MFMA 62(1)(a) / MFMA 78(1)(b) MFMA 95(a) / MFMA 105(1)(b)

CHAPTER 2

GOVERNANCE

Component A: Political and Administration governance

2.1. Political Governance

Municipality is governed by council which has mandated the Executive committee to exercise oversight over the administration as well as the Speaker and the Chief whip overseeing constituency work.

Name of Councillor	Portfolio	Committee
Hon. Cllr T. D. Mafumbatha	Her Worship, the Mayor	Chairperson of Executive Committee
Cllr Z. Mhlwazi	The Speaker	Chairperson of the Council
Cllr M. Mbhele	Whip of Council	Council Whip
Cllr N. P. Mavundla	Chairperson	Municipal Public Accounts Committee (MPAC)
Cllr N Dlamini	Chairperson	Engineering Services
Cllr L.G. Mcambalala	Chairperson	Corporate Services
Cllr N. Madikizela	Chairperson	Budget and Treasury Office
Cllr Cllr L. Makholosa	Chairperson	Development Planning and LED
Cllr Y. Govana	Chairperson	Good Governance, SPU & IGR
Cllr N.M. Njomi	Chairperson	Community Services
Cllr N. Nxasana		Executive Committee Member
Cllr N. E. Cengimbo		Executive Committee Member
Cllr P.B. Majavu		Executive Committee Member

Political Office Bearers

Executive Committee Members (NOVEMBER 2021– JUNE 2023)

WINNIE MADIKIZELA-MANDLELA LOCAL MUNICIPALITY



Leadership

TROIKA



Her Worship the Mayor
Cllr TD Mafumbatha



Hon. Speaker
Cllr Z Mhlwazi



Whip of the Council
Cllr M Mpetshwa

EXECUTIVE COMMITTEE



Cllr N Njomi
Community Services



Cllr N Madikizela
Budget and Treasury



Cllr L Mcambalala
Corporate Services



Cllr L Makholosa
Local Economic Development



Cllr S Madikizela



Cllr Y Govana
Good Governance



Cllr P Majavu



Cllr N Dlamini
Engineering Services



Cllr N Cengimbo

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2.2. Administrative Governance

At high level the municipality has six directorates each managed by a senior Manager

Heads of Departments including Municipal Manager	
Municipal Manager: Mr L.Mahlaka	<ul style="list-style-type: none"> Head of Administration and as accounting officer, takes responsibility of the overall performance of the organization, including: the transformation of the organization to one that is developmentally focused; The development of an economical, effective, efficient and accountable administration equipped to carry out the task of implementing the

	<p>municipality's Integrated Development Plan, operating in accordance with the Municipality's Performance Management System, responsive to the needs of the local community to participate in the affairs of the municipality;</p> <ul style="list-style-type: none"> • Implementation of the Municipality's Integrated Development Plan and monitoring the progress with regard to implementing the plan; • Administering and implementing the Municipality's by-laws and other legislation; • Advising the political structure and political office bearers of the Municipality; • Rendering support to the office of the Mayor, Speaker and the Office of the Chief Whip.
<p>Chief Finance Officer: Mr. Z.A. Zukulu</p>	<ul style="list-style-type: none"> • Manages budget and treasury department • Implements integrated development plan and strategic goals of the budget and treasury • Provides support and advice to the Council and municipal manager • Implements service delivery budget implementation plan • Prepares and implement municipal budget • Prepares annual financial statements and other legislative financial management reports • Performs duties and functions delegated to CFO by the Finance Management Act • Manage efficient provision of municipal service • Establish, operate and maintain the support structures, processes and systems • Leads and directs staff in the department to ensure that they meet the objectives in line with the municipality's requirements and resources.
<p>Senior Manager Community Services: Mr S. Mtshengu</p>	<ul style="list-style-type: none"> • Ensures the development of appropriate Strategies, Policies and plans for all relevant areas • Directs the implementation of specific procedures, systems and controls associated with key functional areas embodied in the Community Services Departmental Structure • Provides Strategic leadership and planning for the department, Community development Management • Responsible for public safety, which amongst other things includes traffic management, security management and Law Enforcement. • Responsible Management of Community Facilities e.g. Community Halls, Cemeteries, Sports Fields, Libraries, and other Municipal properties. • Responsible for environmental management in general and the coordination of disaster management. • Coordinates and Monitors development of Sports , Arts and Cultural Programmes and development of social programmes • Alignment , creating awareness, capacity and relationship management in all stakeholder forums
<p>Senior Manager: Corporate Services: Mr Z. Gwala</p>	<ul style="list-style-type: none"> • Leading and directing the corporate Services Directorate • Ensures the Municipality is provided with an effective support services regarding corporate administration, human resources, information technology and legal services • Manages corporate administration functions which relate to the provision of record managements

	<ul style="list-style-type: none"> • Managing the directorates budget planning, implementation and budget review to support priorities and deliveries in the context of IDP • Advising the Municipal Manager timeously and effectively on matters pertaining the Directorate • Provides visionary and innovative leadership to diverse workforce, to ensure optimal utilisation of the Council's resources in terms of implementing its strategic objectives articulated in the IDP and in the fulfilment of its legislative mandate • Manages Human Resource portfolio in accordance with labour legislation and collective agreement
Senior Manager: Development Planning: Ms N. Mafumbatha	<ul style="list-style-type: none"> • Develops, co-ordinate and manage the operations of the planning and Development department, integrated Development Planning, Local Economic Development and Tourism sub-sections • Develops methodologies and approaches to guide specific urban design investigations and research processes • Manages developmental project management processes associated with scoping, resourcing, implementation, monitoring and communication • Manages the IDP implementation and review process, advise the Municipal Manager on planning and development matters • Prepares reports on the activities of the component, as and when required to do so.
Senior Engineering services: Mr L. Gwala	<ul style="list-style-type: none"> • Manages complex civil infrastructure project from conceptualization, design, contract management, quality assurance and compliance, and ensure their proper integration to the local municipality's overall plan (IDP) • Performs financial monitoring through commissioning, operations and maintenance to ensure effective and efficient functioning of the department within the budgetary constraints of the municipality • Provides professional advisory services to the municipality • Manages all the department's contracts and tenders according to the approval of SLAs, council requirements, ensuring adherence to the SLAs, terms of reference, letter of appointment and contracted project time lines as per specification • Ensures that projects reflecting to IDP are registered in accordance with CIDB requirements



SENIOR MANAGERS



Mr L. Mahlaka
Municipal Manager



MR Z. Gwala
Corporate Services



Mr Z Zukulu
CFO



Miss N. Mafumbatha
Development Planning



Mr L. Gwala
Engineering Services



Mr S Mtshengu
Community Services

2.3 Audit Performance

Audit Committee Report for the financial year ended 30 June 2023

I am pleased to present our report for the financial year ended 30 June 2023.

Audit committee members and attendance

The audit committee consists of the following members listed hereunder and should meet at least four (4) times per annum as per its approved terms of reference.

During the financial year, five (5) meetings were held.

Meeting date	03 August 2022	29 August 2022	28 October 2022	28 February 2023	29 May 2023	Total meetings
Type	Physically Ordinary	Virtual Special	Virtual Ordinary	Physically Ordinary	Physically Ordinary	
Mr. A.D. Gonzalves (Chairperson)	✓	✓	✓	✓	No longer AC member	4/4
Dr. T. Mjekevu	✓	✓	✓	✓	No longer AC member	4/4
Ms. N.E Mungwane CA(SA) -	✓	✓	✓	✓	✓	5/5
Mr T Gwanya – Deputy	✓	✓	✓	✓	✓	5/5
Mr S Nelani	✓	✓	✓	✓	✓	5/5
Mr M Phesa					✓	1/1
Ms H Zantsi					✓	1/1

Changes in Audit Committee members

- Mr A.D Gonzalves and Dr TI Mjekevu contract expired on the 28th February 2023

New appointments

- Ms H Zantsi and Mr M Phesa were appointed as new members in the committee on the 2nd May 2023
- Ms NE Mungwane was newly appointed as Chairperson of the committee on the 2nd May 2023
- Mr T Gwanya was newly appointed as Deputy Chairperson of the committee on the 2nd May 2023

Audit committee meetings

During the financial year under review the audit committee held its meetings as follows:

Meeting	Date	Type of meeting
1.	03 August 2022	Ordinary

2.	29 August 2022	Special
3.	28 October 2023	Ordinary
4.	28 February 2023	Ordinary
5.	29 May 2023	Ordinary

Audit committee responsibility

The audit committee reports that it has complied with its responsibilities arising from section 166 of the MFMA. The audit committee also reports that it has adopted formal terms of reference as its audit committee charter, has regulated its affairs in compliance with its charter and has discharged all its responsibilities as contained therein.

The effectiveness of internal controls

In line with the MFMA, the internal audit function provides the audit committee and management with assurance that the internal controls are appropriate and effective. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested enhancements

to the controls and processes. From the in-year reports of the internal audit function, it was noted that there was an improvement within the municipality's control environment as compared to prior years.

The quality of the in-year management and monthly/quarterly reports submitted in terms of the MFMA, MSA, and the Division of Revenue Act improved in comparison to prior years. Management is encouraged to implement continual focus on the recoverability of outstanding statutory and trade receivables to avoid the potential burden on future cashflows from operating activities. Management must guard against individuals that may purport their indigent status to exploit the municipality and for this purpose the effectiveness of internal controls must be improved in terms of the recommendations of internal audit.

The audit committee recommends that management diligently implement preventative controls to ensure that compliance with year-end financial reporting GRAP standards is maintained to avoid potential material audit adjustments. Management is encouraged to sustain adequate and proper oversight over the effective implementation of preventative controls with respect to supply chain management to prevent unauthorized, irregular, and wasteful expenditure. It is further recommended that management continue to place acute focus on the preventative controls to ensure that the performance management in-year reporting is credible. Consequence management must continually be implemented to ensure that internal controls remain effective throughout the year.

Internal audit

The audit committee reviewed and approved the internal audit charter and the risk based annual Internal audit plan, evaluated the independence and effectiveness and performance of the internal audit function, and reviewed the work performed by internal audit on a quarterly basis and the implementation of internal audit recommendations.

The audit committee is satisfied that the internal audit function is operating effectively and that it has addressed the risks pertinent to the municipality. From the in-year reports of the internal audit function, it was noted that there was an improvement within the municipality's control environment as compared to prior years.

The following management disciplines were reviewed by internal audit during the year:

No.	Description
1.	Performance management
2.	Revenue management
3.	Expenditure management
4.	Governance
5.	Human resources management
6.	Supply chain management
7.	Bank and cash management
8.	Inventory management
9.	Technical Services (Infrastructure)
10.	Budget and Reporting
11.	Investigation of wasteful, fruitless, irregular and unauthorised expenditure
12.	Information Technology
13.	Annual Inventory Stock Count
14.	Asset management
15.	Year-end reporting: annual financial statements and annual performance report

The audit committee will continue to monitor implementation of management corrective action and the enhancement of the control environment in the 2023/2024 financial year.

The internal audit function played a critical role in assisting management in addressing findings related to its compliance reviews over supply chain management, revenue management, performance management and year-end financial reporting. The work of internal audit contributed to the clean audit

outcome of the year under review. The audit committee recommends that management response to internal audit findings be completed in a timely manner.

The internal audit function maintained its independence and objectivity throughout the year under review.

Risk management

The audit committee recommends that a risk management official be recruited to carry out the function of risk management independently of the internal audit function. The Audit Committee will continue to exercise its advisory and oversight function in respect of risk management.

Performance management

The audit committee reviewed the in-year performance reports and performance results reported by management. Considerable improvements were noted in the effectiveness of the processes and the quality of information reported however room for improvement exists.

External audit: Auditor General of South Africa - (AGSA)

The audit committee reviewed, and discussed the audit report, management letter and engaged the Auditor General (South Africa) on the audit report and management letter. The audit committee is satisfied with the independence of the Auditor General (South Africa).

Evaluation of the annual financial statements

The audit committee reviewed and discussed the audited financial statements to be included in the annual report, with the Auditor General South Africa, reviewed the Auditor General South Africa's management report and managements responses thereto, reviewed the entities compliance with legal and regulatory provisions, and reviewed significant adjustments resulting from the audit. The audit committee concurs with and accepted the Auditor General of South Africa's audit report on the annual financial statements and is of the opinion that the audited annual financial statements should be accepted and read together with the report of the Auditor General of South Africa.

Conclusion

The clean audit outcome sustained by the municipality bears testament to the commitment of the Municipal Manager, the Chief financial officer, the internal audit function, management and staff on their diligent efforts, strong work ethic and the exercise of due care. The fruits of their labour over the past years are now being reaped. The audit committee is pleased with this and is optimistic that council and management will sustain this outcome into the foreseeable future. As a final recommendation to the incoming council, stability amongst senior key administrative positions should be preserved to sustain the clean audit outcomes in future years. The sustained clean audit outcome is a step closer to ensuring effective, fair, and transparent service delivery to the electorate. For this purpose, council and management must embrace this challenge and commit itself to sustaining the clean audit outcomes into the foreseeable future.

The audit committee expresses its gratitude to council, her worship the mayor, the chairperson of MPAC, the Municipal Manager, the Chief financial officer, senior management and the administrative staff and the AGSA for their outstanding commitment, purposeful efforts, and cooperation with the audit committee throughout the year. The audit committee relies extensively on the work of internal audit. The work undertaken by internal audit has paid off. The audit committee expresses its gratitude to the Manager: Internal Audit and his team for assisting the audit committee throughout the year.



Ms N.E Mungwane CA(SA)
Chairperson of the Audit
Committee Date: 29/09/ 2023

Audit Committee Resolution Register 2022-2023

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
Minutes of the 03 August 2022								
2.8.1	Revenue Management	That Senior Manager: Engineering must report to the next audit committee meeting the internal controls in place to prevent the	Senior Manager: Engineering Services	3-Aug-22	Ongoing	Intensify disconnections to non paying consumers. Bulking on commercial buildings to minimise number of metering units and	Satisfactory	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		electricity distribution losses				to charge for KVA on customers who are consuming more than 100 Amps.		
3.8.1	Revenue Management	That CFO must present the closeout report in the next Audit Committee meeting in respect of the outcomes of those properties that were incorrectly billed	Chief Finance Officer	3-Aug-22	Closed	This was a financial system error that was confirmed to have been resolved with an update rolled out by Munsoft.	Satisfactory	
4.8.2	SCM	The management should consider using Internal Audit to give assurance to the adjudication reports before the Municipal Manager sign the appointment	Municipal Manager	3-Aug-22	Open	Management is presently developing the implementation plan of this advisory resolution with effect from the 3rd quarter of this financial year with		

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		nt letter for awarded service provider.				infrastructure projects of 2023/24 FY.		
8	Fleet Management	Corporate services should implement accountability and there must be a formal document which will state the areas of work for the drivers so that there will be accountability amongst the drivers.	Senior Manager: Corporate Services	28-Oct-22	Closed	Drivers have clear job descriptions and are working in accordance with those	Satisfactory	
8	Fleet Management	Senior Manager Corporate services should update Fleet Management policy and include the Audit committee's recommendations	Senior Manager: Corporate Services	28-Oct-22	Closed	Fleet Management Policy has recently been adopted to include the recommendations.	Satisfactory	

Item/ Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
8	Leave Management	Section Managers should regularly review attendance registers	Senior Manager: Corporate Services	28-Oct-22	Closed	Management regularly review attendance registers	Satisfactory	
8	PPE	Management should re-assess useful life after the Assets has fully recovered	Chief Finance Officer	28-Oct-22	Closed	This was done as part of the review of the FAR that is currently being audited	Satisfactory	
8	PPE	Management should put more controls when assets are approved for disposal as to what happens between the time of approval for disposal and the actual disposal.	Chief Finance Officer	28-Oct-22	Closed	These are kept on a separate register and verified quarterly until they have been disposed.	Satisfactory	
8	Revenue Management	The Internal Audit as part of consulting activity assist the CFO in designing	Chief Finance Officer/Manager Internal Audit	November 2022	Closed	As part of accounting for distribution losses, check-metre have been procured	Satisfactory	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		the adequate controls around the electricity to prevent further distribution losses				and installed and is waiting for commissioning		
8	Fleet Management	Audit Committee recommended that consequence management must be applied against officials that are found to be negligent causing undue damage from using municipal vehicle, costs be recovered from those affected officials after the investigation of the wasteful expenditure has been	Senior Manager: Corporate Services	November 2022	Ongoing	The recommendation has been noted. Once the cases of the similar nature occur the Corporate Service Department will investigate matter and disciplinary processes will be followed and consequences will be instituted against the perpetrators.	Satisfactory	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		conducted						
Minutes of the 29 August 2022								
5.1	AFS	The resolution of the council (that Mayoral Chain will no longer be reported as PPE but will be recognized as intangible asset and as such be included in the financial statements;	Chief Finance Officer	30-Aug-22	Closed	Management has disclosed Mayoral Chain as Heritage asset	Satisfactory	
5.1	AFS	The classification of intangible asset be included on the notes of the Annual Financial Statements.	Chief Finance Officer	30-Aug-22	Closed	Management has disclosed Mayoral Chain as Heritage asset	Satisfactory	

Item/ Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
5.1	AFS	The Internal Audit to report together with final set of AFS and email them to the Audit Committee members prior to submission to Auditor General on 31 st August 2022.	Manager: Internal Audit	30-Aug-22	Closed	Internal Audit audited AFS before final submission to AG(SA) and was emailed to Audit Committee Members	Satisfactory	
Minutes of the 28 October 2022								
8(1)	Leave Management	Amount for leave taken without leave approval be recovered from the affected employee so as to prevent any financial loss to the municipality	Senior Manager: Corporate Services		Closed	The said leaves were captured as AWOL by the payroll office during reconciliation (attached are screenshots of system generated reports).	The matter was not satisfactorily closed. The management did not take disciplinary action against the employee in question	

Item/ Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
8(1)	Leave Management	Internal audit should perform a verification test of accumulated leave balance at year end each year	Manager: Internal Audit		Closed	Internal audit unit will perform a verification test of accumulated leave balance as at 30 June 2023. The verification test report will be compiled and submitted to audit committee before the municipality submit final set of Annual Financial Statement to Auditor General on the 31 August 2023.	The verification test of accumulated leave balance was done in Quarter 1 of 2023-2024 prior submission of AFS. Leave Management report was issued to management	
8(2)	Overtime Management	Employee who fail to obtain approval prior to working hours that extend beyond their regular work hour	Senior Manager: Corporate Services		Closed	The affected employee has engaged with Payroll section and agreement reached to deduct the	Subsequent inspection of payroll revealed that the amount was indeed deducted from the	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		and who fraudulent claim for overtime should be subject to disciplinary action				amount from employee's salary.	employee concerned	
8(6)	SCM-Tenders	The matter should be forwarded to Council by the Accounting officer and proper investigations should be conducted	Accounting Officer		Closed	The management had cancelled the contract with the service provider concerned accordingly the Accounting officer has reported the matter to SAPS	Proof that the matter was reported to the police was received and reviewed by Internal Auditor	
8(6)	SCM-Tenders	In the next audit committee meeting internal audit should provide feedback as to whether the matter of MBD 6.1 signed after closing date has been dealt	Manager: Internal Audit		Closed	Internal audit unit has conducted its subsequent review in regards to raised finding where an awarded service provider's MBD 6.1 was dated after closing	Upon inspection and verification on the mail box, it was confirmed that YG Solutions bid documents were received on the 16th June 2022 at	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		with by MPAC				date of the advert.	16:44 and the MBD 6.1 in question was also part of those documents received on the 16th June 2022.	
8(3)	S&T	The accounting officer should assess the impact of S&T paid for non-official duty trip with respect to financial loss incurred by the municipality and should recover the set amount from affected employee. Disciplinary process	Accounting Officer		Closed	The officer concerned has made arrangement with the municipality payback the money	Follow up by Internal Audit will be carried out regularly to validate the matter	

Item/ Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		should be done						
8(3)	S&T	Dismissal through termination of employment is recommended, should the municipal official who claimed S&T to attend an event in Alice found guilty.	Senior Manager: Corporate Services		Closed		The disciplinary hearing did take place and a sanction was issued to employee affected.	
8(3)	S&T	In the next ordinary meeting of the audit committee the Accounting officer or whoever he may delegate will present status report on the outcome of the	Senior Manager: Corporate Services		Closed		The disciplinary hearing did take place and a sanction was issued to employee affected.	

Item/ Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		actions undertaken in respect of resolutions.						
8(5)	Cost Containment	The Accounting officer must provide a feedback in the next meeting on how the matter was dealt with in terms of the finding raised by internal audit and if the amount as per the finding contained in the internal audit report was subsequently recovered from the employee	Accounting Officer					

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
8(7)	Expenditure Management	It was recommended that with respect to the potential fruitless and wasteful expenditure in relation to Rates charged and paid but not appearing in pricing schedule and payment made for services not rendered, internal audit must go back and investigate to assist the potential of fruitless and wasteful expenditure incurred as a result of this particular contract and report the results	Manager: Internal Audit		Closed	Internal Audit met with Acting Manager: ICT for further clarity on fees that being charged but not appearing on the pricing schedule of the service provider. During our discussion, the Acting Manager requested more time to make a follow-up on the raised findings as she was busy communicating with service provider who supplied such services as per invoice.	Upon inspection of information submitted by the Acting ICT manager, it was established that rates charged were falling to the consolidated rate. The service provider unblinded those rates and they were satisfactory to the Internal Audit to conclude that rates charged were indeed part of the pricing schedule	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		of the investigations in the next audit committee meeting.						
Minutes of the 28 February 2023								
Item 1	Human Resource	It was recommended that Internal audit unit should perform a verification test of accumulated leave balance at year end each year.	Manager: Internal Audit	Jul-23	Closed	Internal audit unit will perform a verification test of accumulated leave balance as at 30 June 2023. The verification test report will be compiled and submitted to audit committee before the municipality submit final set of Annual Financial Statement to Auditor General on the 31 August 2023.	The verification test of accumulated leave balance was done in Quarter 1 of 2023-2024 prior submission of AFS. Leave Management report was issued to management	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
Item 2	Human Resource	It was recommended that the amount for leave taken without leave approval be recovered from the affected employee so as to prevent any financial loss to the municipality	SM Corporate Services	Jul-23	Open			
Item 3	S&T	It was recommended that accounting officer should assess the impact of S&T paid for non-official duty trip with respect to financial loss incurred by the municipality and should	Accounting Officer	Jul-23	Open	Management disagree with a finding, the regulation quoted is specifically referring to return trip which is not the same as stated, the municipal official was writing an examination in Supplier	Management responses are not addressing the raised finding. Internal audit	

Item/ Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
		recover the set amount from affected employee				Relations and Whole Life Marketing Asset Management modules and examination dates were 11.07.2022 and 13.07.2022 and examination time is 12:00pm and 15:00pm respectively.		
Minutes of the 29 May 2023								
Item 1	Expenditure Management (Advanced to driver)	1. Management must develop a policy or amend an existing one for advanced payments;	Chief Financial Officer	Sep-23	Closed	The management had opted to discontinue payment in advance and taken a decision that they will not develop the policy.	Internal Audit will continue with the reviews to test if there are advanced payments subsequent to this stance taken by management	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
Item 2	Training & Development	It was recommended that review of training and development policy should be considered as there is a policy gap	SM Corporate Services	Sep-23	Open			
Item 3	None	If management disagree with the finding without providing evidence, the report will be taken as a final report	All Senior Managers	Sep-23	Ongoing	N/A		
Item 4	Social & Indigent Report	There should be capacity building for people who are capturing information onto the system relating to indigent beneficiaries;	SM Community Services	Sep-23	Open	The Municipality will get services of a service provider to verify the register that is about to be adopted by Council whilst the full electronic system is being	Upon observation the advert sourcing out the services of the service provider was issued and closed and waiting for	

Item/Ref (minutes)	Internal Audit Report Ref	Resolution	Responsible official	turnaround time	Status	Management Comment	Internal Audit Input/comment	Audit Committee Input/comment
						considered for the next financial years.	appointment	
Item 5	Infrastructure	It is recommended that Internal audit must conduct value for money reviews on infrastructure projects on an ongoing basis;	Manager Internal Audit	Jul-23	Ongoing	Internal Audit have included Infrastructure review in its Coverage Plan for 2023-2024 which will be audited bi-annually	Progress reports/ Infrastructure IA reports will be issued to audit committee	
Item 6	SCM Tenders (SP for Socio Economic Survey)	Municipal Manager, CFO and Manager: Legal services should work together to look at the matter of a service provider submitted fraudulent appointment letters and reference letters.	MM, CFO, Legal Advisor	Jul-23		The management had cancelled the contract with the service provider concerned accordingly the Accounting officer has reported the matter to SAPS	Proof that the matter was reported to the police was received and reviewed by Internal Auditor	

COMPONENT B: Intergovernmental Relations

2.4 Intergovernmental relations

As per the IGR Framework Act No 13 of 2005 is to establish the framework for the national government, provincial governments and local governments to promote and facilitate intergovernmental relations, to provide for mechanism and procedures to facilitate the settlement of intergovernmental disputes, and to provide for matters connected therewith. WMMLM developed and adopted IGR terms of reference during 2022/23 financial year which serve as a guideline for managing local intergovernmental relations for quarterly meetings were planned for the year and all four set, mostly all were in discussion of Integrated development planning matters.

Challenges noted revolve around non-attendance by some senior managers both from the municipality and other government departments

The Mayor of WMM local Municipality and the Municipal Manager participate in District Mayor's Forums and make inputs on issues Mbizana needs the attention of the District Mayors Forum. Issues discussed in the Mbizana IGR forum find expression in the DIMAFO agenda

Both the Mayor and municipal manager attend MUNIMEC meetings in which issues of relations across spheres of government are discussed

Except participation in Mbizana IGR forum relations of WMM local municipality with other social partners takes place through Operation Masipathisane at local war rooms. Here local sector departments and the municipality work together in facilitation of service delivery through joint problem solving. Some of the issues that face our Communities which are critical are in Education, Health, and Human Settlements.

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

2.5. Public Meetings

The municipality has established 32 ward committee structures with 10 members per ward with the Ward Councillor being the chairperson (320 members) and administratively supported by councillor support assistants (32) and community development workers (CDW) 19 currently. Their function is to assist ward councillors in conducting village and ward meetings to ensure proper service delivery and dissemination of information within communities. All ward committee members were inducted on legislations governing the municipality, roles and responsibilities, municipal communications strategy, conflict management and Code of conduct of ward committees. Ward committee structures convene

monthly meeting with ward councillor as a platform to engage and discuss their respective communities needs from village level. They also organise participants and consult traditional leaders and other structures prior the public consultation meetings as part of deepening and strengthening public participation. Another structure at the ward level is the Ward War Room which is composed of all stakeholders in a ward convened at least once a quarter being provided secretariat support by CDWs. Round table meetings are held with CDWs each quarter to share municipal program and their role to play during those activities and crafting of activities to respond on the challenges discussed during round table meeting. The municipality uses IDP Representative Forum, Mayoral Imbizo, Roadshows, Public hearings, Radio slots, Municipality Facebook page as public participation platforms. The municipal council reviewed the public participation policy and was adopted on the 13 May 2022. Community education programs were conducted in 12 wards in strengthening the knowledge of communities in their role during consultative processes.

PUBLIC COMMENTS FROM MAYORAL IMBIZO HELD

Mayoral Imbizo program was held on the 08th of November 2022.

WARD NO.	DATE	IDP & BUDGET RELATED COMMENTS	INCOMPLETE PROJECTS	GENERAL SERVICE DELIVERY COMPLAINTS
02	08/11/22	<ul style="list-style-type: none"> Nothing involves Nokhatshile clinic in the IDP. Ntamonde access road is still not on the IDP. 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> None
23	08/11/22	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> RDP Houses were left with no roof, some were left with only the foundation 	<ul style="list-style-type: none"> None
24	08/11/22	<ul style="list-style-type: none"> Bulala to Mdatya access road in bad condition, clarity on the disaster funds meant to fix the road. The issue of the road being patched instead of rehabilitation. Clarity on the library issue in Ebenezer accessibility for community members as it is attached at school. 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> NYDA is too far from WMMLM and the youth of Bizana is not benefiting from it. Recognition of small businesses Requested capacity

				building of small business owners
25	08/11/22	<ul style="list-style-type: none"> Mnyameni Bridge was done by community members, requested for intervention because it is not safe to use. Mtata to Moscow access road not on the IDP. Xholobeni electrification 	<ul style="list-style-type: none"> Mtolani access road incomplete. Mtentu access road incomplete and it is very busy, as this is a tourism route. <p>Skhombhe access road not complete</p>	<ul style="list-style-type: none"> They were not aware of any data collectors in their area. Correspondences sent to the Mayor's office by Amadiba crisis committee has not received any response after given 10 days. Life guards in Mtentu work only in December, they requested that they be employed permanently.
30	08/11/22	Dutyini access road needs maintenance.	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> None

PUBLIC COMMENTS FROM IDP & BUDGET ROADSHOWS

IDP & Budget roadshows from 19 to 21 April 2023

DATE	WARD	IDP & BUDGET RELATED COMMENTS	UNFINISHED PROJECTS	GENERAL SERVICE DELIVERY COMPLAINTS
19/04/23	03	<ul style="list-style-type: none"> Request for maintenance of Mbiba access road because it is damaged and worse than before due to heavy rains. Request for a mobile clinic in Mbiba, placed at Mbiba school because clinics are too far. 	Community hall has no water tank, the toilets are in a terrible state. Request for intervention.	<ul style="list-style-type: none"> Request for a shopping centre.

		<ul style="list-style-type: none"> • Appreciation of the construction of Mwilini to Zibanzini access road. • Request for access road in Qhabangeni. • Request for maintenance of Sithukuthezi and Nomathebe school roads. • Mantshangase to Komkhulu is damaged and needs maintenance. 		
19/04/23	08	<ul style="list-style-type: none"> • Request for maintenance of Galatyeni access road • Freemantle to Spotini access road and Maphakathini school • Road to clinic, because there is a huge Hewu forest and people are being raped. • Request for Ntshikintshane Bhukuveni access road. • Mfolozi access road needs maintenance. <p>Request for street lights.</p>	<ul style="list-style-type: none"> • Request for completion of landfills because people are doing illegal connections. 	<ul style="list-style-type: none"> • Request for a mobile clinic or construction of a closer one. • Houses were damaged by storm, request for progress to date after home visits. • Department of Agriculture to assist farmers in local offices, because walk-ins are not receiving any assistance. <p>AB350 busses do not take people from Mfundisweni because it was blocked by taxi association</p>
19/04/23	10	<ul style="list-style-type: none"> • . Lack of information given by councillors. • IDP is poorly publicised and should be taken to villages. • There should be a follow up done on completed projects to monitor functionality. 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Unemployment rate is too high but people above the age of 40 are not considered for employment and they do not have funds to rehabilitate their small gardens. • Request for scholar transport because of the long distances to schools.

		<ul style="list-style-type: none"> • EPWP employees are not doing their job and the program is not serving the purpose. 		Request for services on wheels to access grant payments in villages.
19/04/23	11	<ul style="list-style-type: none"> • Request for Phakethe to Madada access road • Requested for skills development centre in Madada. 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None
19/04/23	29	<ul style="list-style-type: none"> • All villages in the ward be provided with water. • Speed Humps must be installed next to School along R61 Road. • The Community Hall must be maintained. • A mobile clinic is needed in this ward, as community members seeking for medical help travel long distance to the clinics. • Joyini to Mfolozi School Bridge must be constructed. • Little Aden Access road must be maintained. • Ntunjani Access Road must be maintained. • Mpinge Bridge must be maintained. 	<ul style="list-style-type: none"> • RDP incomplete housing construction must be considered 	<ul style="list-style-type: none"> • As statistics shows that most learners from tertiary institution in the Eastern Cape as well as KZN are from this Alfred Nzo and OR Tambo regions, a Tertiary institution (University is needed, the relevant departments must be consulted.
19/04/23	24	<ul style="list-style-type: none"> • Pot-holes must be fixed. • RDP Houses at Ebenezer must be constructed (Sirhasheni and Reformed villages). • Ebenezer to Garane, Sirhasheni to Lucingweni access roads that were affected during heavy rains must be maintained. • Bore-holes are not functional as a result there is no water. • Maintenance of the Hall, there are not toilets. Bore- 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None

		holes are not functional as a result there is no water. <ul style="list-style-type: none"> • Maintenance of the Hall, there are no toilets. 		
19/04/23	21	<ul style="list-style-type: none"> • Mhlabeni to Mlenzana A/R must be constructed • Provision of water at Ntika and Greenville villages as there are no boreholes. • Dipping tank at Nobamba Village be constructed. • Schools must be provided with libraries. • Provision of the RDP houses • Pot-holes on the tared road to Greenville Hospital must be fixed • Greenville to Maqasha A/R must be maintained. 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None
19/04/23	20	<ul style="list-style-type: none"> • Access Road to Lindokuhle School must be maintained. • Speed Humps be installed next to Nongeke School. As there are a number of accidents that had occurred in that area. • Construction of toilets at Quza Village. • Completion of RDP Houses at Ethridge and Jakada Villages that were left incomplete. 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None
19/04/23	22	<ul style="list-style-type: none"> • Dinezulu to Bhabhaloni Access Road must be maintained. • Vungwana to Bethule Access Road must be maintained. • R61 to Magawana A/R be maintained. • Lukholo to Ncedabantu A/R to be constructed • Water Crisis 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None

		Mabula to Reformed Access Road Church be constructed		
20/04/23	28	<ul style="list-style-type: none"> • Mshawedikazi to Lundini Access Road done, bridges must be considered as they are not in a good state. • Mdatya A/Road was not completed. • Mdatya 2000 houses not constructed. • Toilets must be constructed • Provision of water is an urgent matter. • No electricity at Lubekele 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Lityeni -EPWP- Youth must be employed
20/04/23	25	<ul style="list-style-type: none"> • Mtolana Access Road must be constructed. 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None
20/04/23	14	<ul style="list-style-type: none"> • Housing project not started yet as we were promised long ago. 		<ul style="list-style-type: none"> • None
20/04/23	16	<ul style="list-style-type: none"> • Shongweni road not completed as the drainage system is not properly done. 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None
21/04/23	13	<ul style="list-style-type: none"> • Ntsingizi to Khotsho Access Road be maintained • Matwebu be provided with water, boreholes be maintained • Daki A/R be constructed • Matwebu to Ngcingo A/Road be constructed • A bridge from ward 30 to ward 13(Matwebu School be constructed). • Pipes damaged by Graders during road 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None

		maintenance must be fixed.		
21/04/23	6	<ul style="list-style-type: none"> All streets at Mhlanga Village be bladed and that headmen must be informed when the project begins in this village. 	Ntshamathe Access Road not completed. Mhlanga Acces Road not completed.	<ul style="list-style-type: none"> None
21/04/23	18	<ul style="list-style-type: none"> Villages without water be provided with water especially that we are approaching winter season. Mpunzi must be provided with toilets 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> None
21/04/23	30	<ul style="list-style-type: none"> . Nyanisweni be provided with boreholes as there is no water in the ward. Nyanisweni Access Road need heavy maintenance. Toilets at EXT 3 need to be upgraded to flushing toilets. 	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> None

2.6. IDP Participation and alignment

The 2023 - 2024 IDP process plan was developed with scheduled activities and time frames as per Section 28 of the Local Government Municipal Systems Act of 2000 and it was approved by council on the 30th August 2022. The review process has followed the legislative prescripts with regards to the community involvement and participation in the review of IDP and the 2023 – 2024 IDP document have conformed to the core components of the IDP as prescribed in Section 26 of the Local Government Municipal Systems Act of 2000.

In compliance with section 17 of the Municipal Systems Act, during the year under review the municipality has established the following appropriate mechanisms, process and procedures to enable the local communities to participate in the affairs of the municipality: -

- IDP Representative Forum;

- Mayoral Outreaches to communities and Stakeholders;
- Mayor's conversations with different stakeholders;
- Ward Community & Ward Committee meetings convened by Councillors;
- Newspaper advertisements and notices;
- Making the IDP document available to all members of the public;
- Information dissemination through the WMMLM quarterly newsletter;
- Sector specific for a, namely, LED Forums, Local Communicators Forum.

The role of stakeholders is outlined as follows:

STAKEHOLDER	COMPOSITION AND RESPONSIBILITY
Winnie Madikizela-Mandela Local Council	<p>The Winnie Madikizela-Mandela Municipal Council is the ultimate political decision-making body of the municipality and the Council has the responsibility to:</p> <ul style="list-style-type: none"> • consider and adopt the IDP Process Plan & time schedule for the preparation, tabling & approval of the annual budget; • consider and adopt the IDP and annual Budget; • ensure the municipal budget is coordinated with and based on the IDP; • adopt a Performance Management System (PMS) <p>Monitor progress and IDP implementation</p>
The Executive Committee of Winnie Madikizela-Mandela Local Municipality	<p>The Executive Committee of Winnie Madikizela-Mandela Local Municipality have the ultimate responsibility for the preparation and implementation of the IDP, Budget & Performance Management. The EXCO is responsible for:</p> <ul style="list-style-type: none"> • for the overall oversight, development and monitoring of the process or delegate IDP & PMS responsibilities to the Municipal Manager; • ensure that the budget, IDP & budget related policies are mutually consistent & credible; • Submit the revised IDP & the Annual Budget to the municipal Council for adoption.

STAKEHOLDER	COMPOSITION AND RESPONSIBILITY
Ward Councilors, Traditional & Ward Committees	<p>Ward Councillors are the major link between the municipal government and the residents. As such, their role is to: -</p> <ul style="list-style-type: none"> • link the planning process to their constituencies and/or wards; • ensure communities understand the purpose and the key mechanisms of the IDP, Budget process, Performance Management and are motivated to actively participate; • facilitate public consultation and participation within their wards. • provide feedback to their communities on the adopted IDP and Budget.
The IDP, PMS & Budget Steering Committee	<p>The IDP/PMS Steering Committee will be established to provide technical guidance over the IDP/Budget & PMS review. An IDP Steering Committee that would function, as a technical working team shall be composed of the following members: -</p> <ul style="list-style-type: none"> • Municipal Manager (Chairperson) • Municipal Management Team • Senior Managers from Sector Departments • Secretariat from IDP & PMS Unit
The Municipal Manager	<p>The Municipal Manager has the responsibility to provide guidance and ensure that the administration actively participates and supports the development and review of the IDP and Budget and works towards its implementation.</p>
Directorates & Departments	<p>Directorates and Departments are responsible for sector planning and for the implementation of the IDP. The participation of all Departments is thus critical and they: -</p> <ul style="list-style-type: none"> • provide technical / sector expertise and information, throughout the IDP Budget process; • ensure that the review process is participatory, integrated, strategic, implementation-oriented, budget linked and aligned with and satisfies sector planning requirements;
Representative Forum and Community Stakeholders	<p>The IDP/ PMS/ Budget Representative Forum constitutes the structure that institutionalizes sectoral participation in the IDP Process. The</p>

STAKEHOLDER	COMPOSITION AND RESPONSIBILITY
	<p>members of the IDP Representative Forum include Business, Traditional leaders Government& NGO sectors (as well as political and technical leaders of the IDP Clusters).</p> <p>The Mayor or her nominee chairs the Forum. The Forum represents the interests of their constituents in the IDP processes.</p>
<p>Budget Steering Committee: Shall be constituted as follows:</p> <p>The Mayor</p> <p>The Chairperson – Finance Standing Committee</p> <p>The Municipal Manager</p> <p>All Senior managers</p> <p>Managers IDP & PMS</p>	<p>The primary aim of the Budget Steering Committee is to ensure: -</p> <ul style="list-style-type: none"> • that the process followed to compile the budget complies with legislation and good budget practices; • that there is proper alignment between the policy and the service delivery priorities set out in the municipality's IDP and the budget, considering the need to protect the financial sustainability of the municipality; • that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and • that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

The IDP document for the 2023 – 2024 financial year was adopted by council on the 26th May 2023. The alignment of the 2023 - 2024 IDP document with the performance contracts of section 57 managers as well as the Provincial Key Performance Indicators on the 12 outcomes particularly outcome 9 is tabulated in the table below: -

NO.	CRITERIA	N/Y	COMMENTS
1	Does the Municipality have Impact, outcome, input Indicators	Yes	Municipality doesn't have Impact Indicators
2.	Does the IDP have Priorities, objectives, KPIs and Development Strategies	Yes	
3.	Does the IDP have Multi Year targets	Yes	
4.	Are the above aligned and calculate into a score	Yes	
5.	Does the budget align directly to the KPIs in the IDP	Yes	
6.	Do IDP KPI's align to Section 57 managers contracts	Yes	

7.	Do KPIs lead to the functional area KPIs as the SDBIP	Yes	
8.	Do the IDP KPIs align with Provincial KPIs on 12 outcomes particularly outcome 9	Yes	
9	Were the Indicators communicated with the public	Yes	
10	Were the quarterly reports submitted to Council at stipulated time frames	Yes	

COMPONENT D: Corporate Governance

2.7. Risk Management

The risk management of Winne Madikizela Mandela Local Municipality is facilitated by the internal audit unit. There is no risk management unit within the municipality. Risk management policy was adopted by the Council in May 2022. The Internal Audit unit facilitates the risk assessment on regular basis together with the management. Internal Audit Unit facilitated risk assessment during June 2023 together with the management. The internal audit unit has conducted the municipal wide risk assessment where risk registers were developed for all departments within the municipality detailing the risks identified on all the strategic objectives as per Integrated Development Plan, root causes and by rating the effectiveness of the existing controls for the risks identified. This strengthens the risk management within the organisation and mechanisms to mitigate those risks and contain them to an acceptable level.

The top ten (10) risks faced by the municipality were identified

1. Inability to reduce the backlog and constructing the required 32km access road
2. Inability to rehabilitate the required 450km gravel access roads
3. Inability to provide reliable provision of electricity to the required number of households
4. Inability to provide sustainable municipal facilities
5. Inability to grow and strengthen agricultural sector
6. Inability to promote sustainable use of marine resources
7. Inability to promote enterprise development

8. Inability to reduce disaster risks
9. Poor use of natural resources (Land, Marine, General)
10. Inability to achieve competent workforce to achieve organizational objectives.

Risk Management Committee was established during 2023/24 financial year and members were appointed from the meeting of the Council of 30th August 2023 at Winnie Madikizela Mandela Local Municipality Council Chambers. The Committee Charter was also adopted by the Council in the same council meeting.

The Committee held its first meeting on the 09th November 2023 at Winnie Madikizela Mandela Local Municipality Premises. The meeting served as an inaugural one where all members introduced themselves. Part of the agenda items in the meeting were, amongst other things, Risk management policy, Risk Appetite Framework, Risk Tolerance Framework, Risk Implementation Plan and Risk Management Strategy. All these frameworks were adopted by the Council in December 2023. Internal Audit Unit facilitated risk assessment during June 2023 together with the management. The internal audit unit has conducted the municipal wide risk assessment where risk registers were developed for all departments within the municipality detailing the risks identified on all the strategic objectives as per Integrated Development Plan, root causes and by rating the effectiveness of the existing controls for the risks identified.

2.8 Fraud and Corruption

Winnie Madikizela Mandela Local Municipality has the Anti Corruption Policy and implementation plan which encompass the whole range of activities. The objective of this policy is to ensure that all fraudulent activities are discouraged, mitigated and attended to in a coherent and integrated manner, and promoting ethical conduct or behaviour amongst its employees and councillors. Fraud & anti-corruption policy is in place and was adopted and approved by the council during May 2022.

The municipality has got Fraud & anti-corruption burners that are displayed in all municipal events, ranging from Council meeting, awareness events, imbizo, and etc. Burners are currently outdated as

they reflect the old municipal logo. Therefore, new burners are required to be acquired by the Municipality. Poster with theme of fraud & anti corruption in senior managers offices are on display. Fraud & anti-corruption awareness campaigns will be done twice a year. The first session was done at Sinawe Hotel and Boutique in Nyanisweni to officers. The second awareness will be conducted to the councillors and Senior Managers. The challenges faced with when this awareness are conducted are the non-attendance of key employees being targeted.

Winnie Madikizela Mandela Local Municipality is committed to fighting fraudulent behaviour at all levels within the organisation by promoting ethical conduct and early warnings of fraud and corruption. All fraud and corruption cases reported are timely investigated and followed up by the application of all remedies available within the full extent of the mighty law and the implementation of appropriate prevention and detection controls.

The scope of the Anti Corruption policy applies to all fraud, corruption, theft, maladministration or suspected irregularities involving the following persons or entities: -

- All employees of the municipality;
- Consultants, suppliers, contractors and other providers of goods or services to the Municipality; and
- Any other parties receiving benefits from the Municipality.

The Winnie Madikizela Mandela Local Municipality Fraud Prevention Plan comprises of five pillars, namely;

- Prevention of Fraud and Corruption;
- Detection of Fraud and Corruption;
- Investigation of Fraud and Corruption;
- Resolution of Fraud and Corruption; and
- Maintenance and evaluation of the Fraud Prevention Plan.

Internal Audit/Audit committee and Compliance

The audit committee; an independent advisory committee is required in terms of s166 of the Municipality Finance Management Act; MFMA s56 of 2003 to among others perform functions required by the Act in line with the terms of reference; the audit Committee Charter.

As provided for in terms of section 166(2) of the MFMA, the municipality had an audit committee established to address matters relating to the compliance, performance and internal controls assurance and any other activity the council may deem necessary. These matters include amongst others the following:

- Governance; Ethics; and policies and procedures
- Assessment of the effectiveness of Internal Controls;
- Performance management
- Risk Management

Effectiveness of Internal and External Auditors

The Council established the Audit Committee some of couple of years back and appointed five independent members outside the employ of the municipality. is functional with 5 independent members selected from different areas of expertise to enhance the audit committee's overall knowledge of the municipality or entity and the ability to discharge its obligations and provide appropriate recommendations to the council.

Winnie Madikizela Mandela local municipality Audit Committee members acquired the following skills:

- Financial Management
- Legal
- Admin and Governance (i.e. Internal Audit, Risk Management, IT, Human Resources, Planning, etc.
- Performance Management

Audit Committee terms of reference was adopted by Council and Audit committee is executing their responsibilities as set in the approved Audit Committee Charter.

The Audit opinions for the past three years were clean audit in 2020/21; 2021/22 and 2022/23 financial years. After the final audit report received from the Office of the Auditor General, follow up procedures are currently implemented by internal audit to ensure the implementation of action plan prepared by management to address issues raised by Auditor General. The audit committee played a major role in this regard.

Municipality is required to have an internal audit function in terms of section 165 (1) of the Municipal Finance Management Act no 56 of 2003 ("MFMA"). This requirement is re-enforced by the recommendations of the King IV Report on Corporate Governance.

Winnie Madikizela Mandela Local Municipality has functional Internal Audit unit. Internal Audit Risk based Audit coverage plan have been drafted during the financial year. The Internal Audit structure has six staff members being the Manager and one Senior Internal Auditor, Junior Auditor,

2.9. Websites

Winnie Madikizela Mandela Local Municipality has a functional and compliant website (URL: <https://www.winniemmlm.gov.za>) as per section 21B of MSA No. 32 of 2000 and section 75 of MFMA No. 56 of 2003. The municipal website is managed and updated internally by the Information and Communication Technology Section.

2.10. Supply chain Management

The Municipal Finance Management Act No 56, of 2003, section 80, directs the establishment of a Budget and Treasury Office by all municipalities. The established Budget and Treasury Office is then required to be headed by the Chief Financial Officer with a number of responsibilities assigned to him/her. One of the responsibilities assigned to the Chief Financial Officer also include supply chain management.

Winnie Madikizela-Mandela Local Municipality has established the Budget and Treasury Office, within which a Supply Chain Management Unit has further been established. This unit is responsible for all demand management, procurement, logistics and disposals within the municipality.

The unit is headed by a Supply Chain Management Manager, who reports directly to the Chief Financial Officer. The unit also has two Supply Chain Management Officers who report to the manager. Further to this, there are three Supply Chain Management Clerks who report to the officers, making it a total of Six members of the unit. These personnel are further enhanced by financial management interns who rotate within all sections within the Budget and Treasury office. As part of their rotation plan, Supply Chain Management unit forms part of their programme. Our records indicate that all the Supply Chain Management officials meet the minimum competency levels required for SCM officials.

As part of the section 71 reports that are tabled to the Mayor through the council committees at the end of each month, Supply Chain Management issues are also reported. This means that there are twelve (12) reports that are tabled to the Mayor through council committees on an annual basis.

The supply chain management policy is reviewed on a yearly basis and forms part of the budget related policies. This review therefore also happened for the 2022/23 financial period. The following thresholds are outlined in that policy: -

STRUCTURE OF APPROVAL		
GOODS/SERVICE VALUE	PROCUREMENT METHOD MINIMUM	APPROVAL AUTHORITY
R0 – 200	Petty Cash	Head of Department
R201 – R2 000	One Written Quotation	Head of Department
R2 001 – R30 000	Three Written Quotations	Head of Department
R30 001 – R200 000	7 days advert on the Notice Board and the Website	Accounting Officer or delegated
R200 001 – R50 Million	Competitive Bidding Process	Accounting Officer
Above R50 Million	Competitive Bidding Process	Accounting Officer

The bid committees are appointed for specific projects with the following principle applied at all times:

- The Bid Specification committee is chaired by the Senior Manager of the procuring department, a Supply Chain Management Officer (Practitioner), a member from Engineering Services department as well as any members deemed necessary
- The Bid Evaluation Committee is composed of at least three managers reporting to senior managers, and each committee always has a Supply Chain Management Officer (Practitioner).
- The Bid Adjudication Committee is composed of at least four Senior Managers (of which one is considered a technical expert), a senior Supply Chain Management official, the scribe and is chaired by the Chief Financial Officer

The performance of the committees and their commitment to their sitting is central to the achievement of all targets that have been set by the municipality. It is essential therefore that these committees convene as often as required to ensure delivery of much needed services to our communities.

As per our tender register and other documentation, the following is the number of awards that have been made throughout the financial year: -

Overview of the supply chain and reporting protocols and number of reports submitted to council and its committees. Thresholds used by the municipality, performance of bid committees, existence of the policy and its implementation number awards made in the year under review. Staff component and meeting requirements as outlined by National Treasury.

N O	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Vitsha Trading	R 5,594,999.70	WMM LM 31/05/22/02 SMA	CONSTRUCTION OF SIGINQINI TO MARINA ACCESS ROAD	Friday, July 22, 2022	Engineering Department
2	YG Solutions	R 646,225.25	WMM LM 31/05/22/01 MEI	MAINTENANCE OF ELECTRICITY INFRASTRUCTURE	Friday, August 19, 2022	Engineering Department
3	Oracle Energy and Power	R 5,485,723.24	WMM LM 0059E MV	ELECTRIFICATION OF NOMLACU VILLAGE	Wednesday, September 14, 2022	Engineering Department
4	Moya Training and Projects	Rates	WMM LM 0064 SRM	Supply and Delivery Of Social Relief Material for 3 Years	Thursday, June 9, 2022	Community Services
5	Mabozela Trading and Enterprise	R 8,255,733.77	WMM LM 31/05/22/03 SAR	CONSTRUCTION OF SIXHAXHENI ACCESS ROAD	Tuesday, September 6, 2022	Engineering Department
6	Masilo Jv Mshakeni	R 1,312,600.69	WMM LM 00090 Q-S A/R	REHABILITATION OF QOBO TO SIZINDENI ACCESS ROAD	Thursday, October 20, 2022	Engineering Services
7	Stira Construction and Projects cc	R 1,830,184.95	WMM LM 00092 M A/R & B	REHABILITATION OF MNYAMENI ACCESS ROAD AND BRIDGE	Thursday, October 20, 2022	Engineering Services
8	Mabozela Trading and Enterprise	R 3,885,094.57	WMM LM 00095 B A/R & B	REHABILITATION OF BAZANA ACCESS ROAD	Thursday, October 20, 2022	Engineering Services
9	Vitsha Trading	R 3,522,826.29	WMM LM 00091 SKM A/R	REHABILITATION OF SIKHOMBE ACCESS ROAD	Thursday, October 20, 2022	Engineering Services
10	Zebhi Institute	R 650,000.00	WMM 004/S-EIAS	SOCIO-ECONOMIC INFRASTRUCTURE	Tuesday, January 11, 2022	Municipal Manager's Office

N O	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
11	Vitsha Trading	R 1,692,588.98	WMM LM 31/05/22/03 TAR	CONSTRUCTION OF TSHONGWENI ACCESS ROAD IN WARD 16	Friday, November 11, 2022	Engineering Services
12	Sakhiwe Contractors	R 1,287,700.00	WMM 00083 PEM&T	PROCUREMENT OF ELECTRICITY MATERIAL AND TOOLS	Wednesday, November 16, 2022	Engineering
13	Sebekho Holdings	R 484,380.00	WMM LM 09/06/22	SUPPLY AND DELIVERY OF ARTS AND CRAFT MATERIAL AND EQUIPMENT	Wednesday, November 16, 2022	Development Planning
14	Toyota South Africa Motors Pty Ltd	R 1,596,687.92	33040	PURCHASE OF TWO VEHICLES	Thursday, December 15, 2022	Corporate Services
15	Mvi Construction and Maintenance	R 2,358,132.67	WMM LM 00093	REHABILITATION OF MATSHEZINI ACCESS ROAD	Monday, December 19, 2022	Engineering Services
16	Isivuno Esihle Construction	R 7,534,851.06	WMM/LM 00097	CONSTRUCTION OF TSHUZE TO LUPHILISWENI ACCESS ROAD	Wednesday, December 21, 2022	Engineering Services
17	YG Solutions	R 8,162,989.79	WMM LM 0060E	ELECTRIFICATION OF MSARHWENI ACCESS VILLAGE	Wednesday, December 21, 2022	Engineering Services
18	Iheans Traveling Agency	Rates	WMM LM 30/06/22/01 TRA	PROVISION OF TRAVEL AGENCY FOR 36 MONTHS	Wednesday, December 21, 2022	BTO
19	Tunimart	Rates	WMM LM 30/06/22/01 TRA	PROVISION OF TRAVEL AGENCY FOR 36 MONTHS	Wednesday, December 21, 2022	BTO
20	Bomba Diesele	Rates	WMM LM 09/09/1/01	SUPPLY AND DELIVERY OF STATIONERY FOR 12 MONTHS	Wednesday, December 21, 2022	BTO
21	Abangula ICT Solutions	R 1,700,828.15	WMM LM 03/11/22/01	RE-CABLING OF THE MAIN MUNICIPAL BUILDING	Wednesday, December 21, 2022	Corporate Services
22	Nikhwe Group	R 700,000.00	G	FENCING OF MZAMBA COMMUNITY HALL & DUDUMENI	Wednesday, December 21, 2022	Community Services

N O	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				COMMUNITY HALL		
23	Thahle Projects Jv Ayagu Trading	R 19,990,389.66	WMM LM 00098	CONSTRUCTION OF SIDANGA ACCESS ROAD WITH BRIDGES	Thursday, January 5, 2023	Engineering Services
24	Madstof	R 1,200,000.00	WMM LM 06/10/22/01 SBD	CBD ROAD MAINTENANCE	Monday, January 16, 2023	Engineering Services
25	XS Dollarz	R 860,706.00	WMM LM 08/12/22/01 CGH	CONSTRUCTION OF DLTC GUARD HOUSE	Friday, March 3, 2023	Engineering Services
26	Nikhwe Group	R 1,557,620.17	WMM LM 00099 R&M MB	REPAIRS AND MAINTENANCE OF MUNICIPAL MAIN BUILDING	Friday, March 3, 2023	Engineering Services
27	Mabozela Trading Enterprise Jv Boboshe Trading Enterprise	R 4,845,112.10	WMM LM 00057E MV	ELECTRIFICATION OF REDOUBT VILLAGE (WARD 20) 180 HOUSEHOLDS	Monday, March 6, 2023	Engineering Services
28	XS Dollarz	R 3,494,043.85	WMM LM 25/05/22/05 ECDC	CONSTRUCTION OF WARD 13 ECDC	Monday, March 6, 2023	Engineering Services
29	Thahle Projects Jv Ayagu Trading	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Wednesday, March 15, 2023	Engineering Services
30	Mabozela Trading and Enterprise	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Wednesday, March 15, 2023	Engineering Services
31	Mvi Construction and Maintenance	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Wednesday, March 15, 2023	Engineering Services
32	Manyobo Group	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Wednesday, March 15, 2023	Engineering Services
33	LG Construction	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Wednesday, March 15, 2023	Engineering Services
34	Phahle Construction	R 680,000.00	WMM LM/102/22/01 CCR	SUPPLY AND DELIVERY OF A CUSTOMISED	Wednesday, March 15, 2023	Community Services

N O	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				CHANGE ROOM CONTAINER		
35	Wosa Nawe Trading 16	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Monday, March 27, 2023	Engineering Services
36	Siti Cargo cc	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Friday, March 24, 2023	Engineering Services
37	Nikhwe Group	Rates	WMM LM 08/12/22/02 HPC	HIRING OF CONSTRUCTION PLANT AND TRUCKS	Friday, March 24, 2023	Engineering Services
38	Mayile Solutions	Rates	WMM LM 06/10/22/03 IAS	PROVISION OF INTERNAL AUDIT SERVICES	Monday, April 24, 2023	Municipal Manager's Office
39	ZML Africa Group	R 7,836,167.58	WMM LM 00058E	ELECTRIFICATION OF ZIZITYANENENI VILLAGE	Friday, April 28, 2023	Engineering Services
40	Masinyane and Son Pty Ltd	R 453,510.00	WMM LM 00101 S&D FE &M	SUPPLY AND DELIVERY OF FISHING MATERIAL AND EQUIPMENT	Friday, April 28, 2023	Development Planning
41	Masinyane and Son Pty Ltd	R 1,194,685.00	WMM LM 06/10/22/02 AGR	SUPPLY AND DELIVERY OF AGRICULTURAL INPUTS	Friday, April 28, 2023	Development Planning
42	Ezamavovo Trading Pty Ltd	R 542,376.67	WMM LM 02/06/22/01 PST	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING FOR 12 MONTHS	Monday, June 5, 2023	Community Services
43	Citeplan	R 276,000.00	WMM LM/24/08/22 K/M LSDF	KUBHA/MAGUSH ENI LSDF	Wednesday , June 7, 2023	Development Planning
44	NanoChip Technologies	R 1,524,520.00	WMM LM 16/03/23/01 SLD	SUPPLY AND DELIVERY OF LAPTOPS AND DESKTOPS	Thursday, June 8, 2023	Corporate Services
45	Manyobo Group	Rates	WMM LM 04/08/22/02 RMD	REHABILITATION OF DUMPING SITE FOR 18 MONTHS	Thursday, June 8, 2023	Community Services
46	Lilitha Project Managers	R 1,722,106.00	WMM LM 14/06/22 FAR	PREPARATION OF GRAP COMPLIANT IMMOVABLE	Thursday, June 8, 2023	BTO

N O	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				ASSET REGISTER FOR 2022/23FY		
47	Wandile and Son Trading Pty Ltd	Rates	WMM LM 03/11/22/05 EMT	MULTI THREE YEAR CONTRACT FOR SUPPLY AND DELIVERY OF ELECTRICITY MATERIAL	Thursday, June 8, 2023	Engineering Services
48	Zinzame Consulting	Rates	WMM LM 25/03/22/01 MDP	MULTI DISCIPLINE PANEL OF CONSULTANTS FOR PERIOD OF 3 YEARS	Friday, June 23, 2023	Engineering Services
49	Nikhwe Group	Rates	WMM LM 25/03/22/01 MDP	MULTI DISCIPLINE PANEL OF CONSULTANTS FOR PERIOD OF 3 YEARS	Friday, June 23, 2023	Engineering Services
50	Masilo 85 Logistics	R 3,491,945.22	WMM LM 00081 RLV	REFURBISHMENT OF LOW VOLTAGE LINES IN EXTENSION 4	Friday, June 23, 2023	Engineering Services
Total		R 106,370,729.28				

2.11 Legal Services

Functions of Legal Services

Legal Services is tasked with the following Areas of Operations:

1. Litigation Management
2. By Law Development
3. Contract Management
4. Legislation Regulation and Policy Compliance
5. Ad hoc support to departments

Litigation Management

The municipality developed and adopted legal risk management policy and strategy and has a functional legal section. A panel of attorneys for a period three (3) is in place wherein the Municipality selects members of the panel to attend to various matters that the Municipality has such as, litigation, obtaining legal opinions, transactional advices etc.

Litigation status quo:

20 Civil cases

Category of cases:

- Civil Claim for damages
- Labour Related matters
- Debt collection
- Contractual disputes

Challenges

We have dormant cases: people who are suing the Municipality are losing interest in terms of pursuing their matters into finality. (Litigation is very expensive)

Meter readings are either not working or inaccurate, it affects the billings and makes enforcement of payment difficult due to disputes raised leading to litigation

Overaged debtors as the Municipal debtor's analysis, it affects the billing and makes enforcement of payment.

Litigation Risk Reduction Action Plan

Every action of the Municipality is potentially litigious and complicated by the requirement for compliance to all Local Government related legislative prescripts, whilst also requiring compliance with other general legislation as may become pertinent, depending on the activity which has resulted in the litigation at hand.

Legal Services created the Litigation Risk Management Strategy by introducing a Litigation Reduction Monitoring Tool. The strategy is aimed at identifying the various areas of litigation risk, develop an action plan to mitigate those risks.

The Litigation Risk Management Strategy of the Winnie Madikizela-Mandela Local Municipality aims to:

- identify, manage, monitor and mitigate risks of litigation throughout the Municipality.
- actively mitigate these risks by identifying them, setting minimum standards for their management and allocating clear responsibility for such management to Management
- ensure that sound legal principles and legislative compliance is mainstreamed into operational activities
- ensure a reduction of litigation against the Municipality through proactive monitoring.

Mitigation Processes

Litigation risk reduction will be implemented through:

- Identification of and continuous review of areas where litigation risk exists
- Documented advisory service aimed at mitigation
- Allocation of responsibility for the development of procedures for management and mitigation of these risks
- Installation of appropriate segregation of duties, so that legal documentation is reviewed and executed with the appropriate level of independence from the persons involved in proposing or promoting transaction
- Ongoing examination of the relationship between litigation risk and other areas of risk management, so as to ensure that there are no gaps in the risk management process
- Establishing of minimum standards for mitigating and controlling each risk, including the nature and extent of work to be undertaken by internal and external legal resources
- Establishing of procedures to monitor compliance, considering the required minimum standards
- Continuous awareness of legal reform and development in order that current compliance is continuously observed.

The litigation risk reduction plan and schematic process was developed to ensure that the municipality complies with the strategy. The plan is disseminated quarterly for departments to populate and indicate compliance to the strategy where applicable.

Municipal By-Laws

The legal support services office is tasked with ensuring that the municipality has all the required by-laws and policies in place in order to have the proper and effective controls to ensure that the services to the community are carried out in compliance with the framework of the by-laws as anticipated by the legislation that creates these by-laws. The municipality continuously researches the areas where by-laws must be developed and periodically reviews and where applicable amends the by-laws.

It is imperative that consumers and the community at large familiarize themselves with the by-laws. This will help the consumer to be aware of not only their rights but equally important their responsibilities. This will be ensured through extensive continuous public consultations/participation, public notices and media statements and stakeholder engagements for harmonious relations which will impact on sound and efficient inter-governmental relations.

Institutional Compliance

The municipality is a creature of statute and such it operates within the ambit of a vast number of legislations. An Institutional Compliance checklist has been developed for the municipality wherein all the issue of legislative compliance are listed, the persons responsible, the actions require, the time frame and the evidence for compliance with same. The legal support services are tasked with ensuring that the compliance checklist is disseminated to departments to populate and provide evidence to show compliance on prescribed legislative provisions. This exercise is to done quarterly with each quarter being guided by the applicable legislative provisions.

Further the unit as one area of priority ensures compliance of the institution through conducting quarterly workshops on updates and/or amendments on legislation, regulations, decided case law etc.

Contract Management

The municipality procures services through competitive bidding, amongst other, SCM processes in compliance with the SCM policy, SCM regulations. The municipality is required by law to conclude contracts for certain services and for the most part this speaks to the majority of the services that the municipality requires.

It is the prerogative of the municipality to ensure that such contracts are compliant, legally binding and implementable. The section is working closely with SCM and various departments to ensure that contracts entered into by the Municipality are sound by either drafting or vetting such contracts and negotiating sound contracts on behalf of the Municipality.

Further the performance of Service providers and Contractors in respect of awarded contracts is closely monitored to ensure optimal performance of Service Providers and Contractors.

Ad hoc support to Departments

Legal Services is also tasked with the duty to provide ad hoc support to departments as and when required to ensure legal compliance to legislation on engagements that departments engage in that are binding or likely to be binding. These include but not limited to legal assistance in respect of transactional advises that departments engage in on behalf of the Municipality, special projects, labour matters etc.

2.12. Municipal Public Accounts Committee (MPAC)

MPAC was established and is functional with seven members according political party representation and a traditional leader during the previous term of council. Meetings are convened according to the adopted schedule by council and reports are prepared with recommendations to be received by Municipal Council for resolution. The members names of the MPAC and number of meetings attended.

Municipal Public Accounts Committee Attendance

Initial & Surname	FT / PT	Political Org/Prop – PR /WC	Total meetings planned	Number of attended including special	Absent
1. Cllr N. P. Mavundla	F T	Chairperson	04	04	00
2. Cllr n Sikibi	P/T	ANC /PR	04	03	01
3. Cllr A Maquthu	P/T	ANC /WC	04	04	00
4. Cllr Z.H Dyarvane	P/T	ANC/WC	04	01	03

5. Cllr K. Zinya	P/T	ATM/PR Cllr	04	01	03
6. Cllr B.W. Mangqalaza	P/T	DA/PR Cllr	04	03	01
7. Cllr P. Nophinga	P/T	EFF/PR Cllr	04	02	02

The above members served in the committee from November 2021. On the 25 November 2021 the council established the new committee as it was the beginning of a five-year term (2021- 2026 Local Government Term) of council. Below are members of the committee:

CHAPTER 3

SERVICE DELIVERY PERFORMANCE

Component A: Basic Service Delivery

3.1. Electricity

The Winnie Madikizela – Mandela Local Municipality has a NERSA approved electricity distribution licence (NER/D/EC 132/2016/17) and is responsible for the provision and maintenance of electricity to the residents of the town which is the seat of the local municipality and Eskom provides the service of electricity to the rest of the municipal area starting from the outskirts of the town to the municipal boundary. The municipality also receives funds from the department of Energy through schedule 5b to do electrification on the rural areas. The municipality and Eskom did a 5-year electrification master plan which when completed the municipality would have reached a universal access within its area of jurisdiction. This electrification master plan has been adopted by council though the numbers per village are reviewed before the implementation of the project.

There is a general increase of electricity demand in Mbizana as new households are constructed. In conjunction with Eskom the Municipality has managed to reduce electricity backlogs from 19000 (39 %) households in 2011 to 1 836 (4%) in 2019 based on STATS 2011.

This backlog will further reduce once the on-going projects are completed. In the current financial year 23/24 WMM municipality received INEP funding allocation of R 17 000 000.00 which will be utilised for the connection of 471 households in Ward 26,31,20 and 22. The new statistics as per the recent population survey shows an increase in households because of the new extensions that are created in the already electrified area.

WMM Local Municipality is working closely with the Department of Energy in the installation of solar backed electricity in villages where grid electricity will take more than three years to be installed and where the terrain makes it difficult for grid electricity.

Financial Performance Year 2022/2023: Electricity Services					
Details	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance if any
Total Operational Budget	- 59,438,105.00	- 47,325,308.00	- 53,325,308.00	- 57,288,025.39	- 3,962,717.39
Expenditure					
Employees	4,496,137.93	5,746,132.00	5,446,132.00	5,045,207.83	400,924.17
Repairs and Maintenance	1,753,815.12	4,634,800.00	4,984,800.00	943,401.18	4,041,398.82
Other	88,442,590.21	53,027,422.00	77,098,406.00	88,208,788.07	- 11,110,382.07
Total Operating Expenditure	94,692,543.26	63,408,354.00	87,529,338.00	94,197,397.08	- 6,668,059.08

Net Operational Expenditure	35,254,438.26	16,083,046.00	34,204,030.00	36,909,371.69	- 10,630,776.47
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Capital Expenditure Year 2022/23: Electricity Services					
Capital Project	2022/23				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
Transport Assets	700,000.00	-	-	-	
Electrification of Lower Etheridge	3,060,000.00	2,766,435.00	2,746,342.82	20,092.18	R3,015,293.85
Electrification of Msarhweni	3,740,000.00	5,826,087.00	5,739,187.98	86,899.02	R 5 982 431.76
Electrification of Zizityaneni	5,100,000.00	3,581,391.00	3,512,026.19	69,364.81	R4,038,830.11
Electrification of Nomlacu	2,040,000.00	2,086,957.00	2,434,758.50	- 347,801.50	R2,799,972.28
Supply and Installation of High Masts	1,785,000.00	1,304,348.00	819,868.80	484,479.20	R1,437,513.77
				-	

Employees: Electricity services					
Level	2021-22	2022/2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3	A0323, A0269 A 0390	3	A0323, A0269, A0390	-	
4-6	A0028	1	1		
7-9					
10-12	A 0209, A 0242, A 0041, A 0389, A 0324	5	A0209, A0242, A0041,A0389,A0324	-	
13-15	A0315	1	A0315	-	
Total	10	10	10	0	

3.2. Waste Management and Refuse Removal

The waste management service is rendered by the refuse removal section within community services department. The section is responsible for coordinating Collection, transportation and disposal of waste within Bizana. The section provides waste management services to the CBD and surrounding extensions (EXT 1, EXT2, EXT3 and EXT 4). On EXT1, EXT2 and EXT3 waste is collected through curbside collection once a week on Mondays and EXT 4 waste is provided through communal collection by the use of skips placed in identified areas along the area and collected as per need.

In the CBD waste collection is done 3 to 7 days a week depending on the category of the shop/ business. Street sweeping is done 7 days a week using EPWP beneficiaries and refuse removal employees, using the shift system from 7h00 to 19h00 during the week and 8h00 to 17h00 over the weekend.

The section has also extended the service to areas along R61 which includes government departments and privately-owned businesses. Waste collection in outside areas is done 3 times a week on Monday, Tuesday and Friday.

Refuse bags are being provided to households annually. The number of refuse bag to be issued depends on the category of the household. The categories and number of refuse bags are distributed as follows:

refuse bags are distributed as follows:

Category	No of Refuse Bags	Amounts	Residential Plot
Category 1	100	R187.00	House only
Category 2	300	R375.00	House with secondary structure (domestic use) with 5 or less rooms/Flats
Category 3	400	R752.00	House with secondary structure (domestic use) with 5 or more rooms/Flats
Category 4	250	R316.00	Flats/Rooms for domestic use only with 5 or less rooms
Category 5	250	R564.00	Flats/Rooms for domestic use only with 5 or more rooms.
Category 6	100	R187.00	NGO's, Churches, Hospice, Daycare
Category 7	250	R354.00	NGO's with secondary structure for businesses
Category 8	40 (Occasional)	R88.00	Vacant land (zoned as residential)
Category 9	100	R90.00	Bulk/Communal Collection (Low Cost Income Area)

Businesses are being issued with wheelie bins both businesses in the CBD and in rural areas. The municipality has reviewed and adopted the IWMP and it was submitted to DEDEAT for reviewal and submission to the MEC for endorsement. Furthermore, the waste management by-law was removed and it has been gazetted. The municipality also reviews its tariff policy annually.

Our area has five public beach areas where waste collection is managed through EPWP beneficiaries working along the coast. The beneficiaries are responsible for waste collection and removal of invasive alien plant species along the coast. The area is characterised by dongas due to illegal sand mining. These dongas are utilized as waste hot spots.

Waste Management Campaigns/Clean up Campaigns

One of the targets on the approved SDBIP is to conduct 8 waste management awareness campaigns within Bizana. The purpose of the campaigns is to educate communities about best practices of waste management and assist communities in achieving cleaner communities by instilling culture of the 3R principles and with high emphasis on recycling.

These campaigns had played a significant role in decreasing the amount of illegal dumping spots around Bizana area, and as such most areas which were previously used as illegal dumping spots have been rehabilitated. Eight waste management awareness's have been conducted in financial year 2022/2023 namely;

- Waste Management campaign conducted at Ward 13, 18 & 20 on the 29th of July 2022.
- Waste Management campaign conducted at Multi-purpose Youth Centre on the 1st of September 2022.
- Waste Management campaign conducted at Ezizityaneni community Hall on the 16th of November 2022.
- Waste Management campaign conducted at O.R Tambo Cultural Village on the 17th of November 2022.
- Waste Management campaign conducted at O.R Tambo Cultural Village on the 17th February 2023.
- Waste Management campaign conducted at Ntombekhaya Mhlembana Pre-School on the Ext 3 Dumping site on the 30th of March 2023.
- Waste Management campaign conducted in Ward 13 Community Hall on the 4th of May 2023.
- Waste Management campaign conducted in Ward 23&24 on the 9th of June 2023.



WASTE MINIMIZATION AND RECYCLING PROGRAMMES

The municipality has an initiative to motivate recycling projects which assists in waste minimisation within Mbizana jurisdiction. The municipality supports 4 waste recycling cooperatives.

- Two are situated at the dumping site ward 1 (Sibambene recycling responsible for cardboards and Kwakhanya recycling responsible for plastics).
- Laphum'khwezi recycling cooperative is situated at Kwanikhwe location ward 32 responsible for bottles.
- Athandiwe Nursery is situated at Mathwebu location ward 13 responsible for composting.

There are also a number of unregistered/ informal recyclers focusing mostly on cardboards, plastics and can recycling. All of these local recyclers are at the primary stage of recycling, meaning that they sell their products to other companies such as Consol, Mondi, Collect cans for processing and manufacturing.

The municipality assists these recyclers in finding buyers for their products as the municipality has no buy back centre to receive all recyclables. The municipality has received a proposal of two companies which are requesting to open recycling buy back centres which will focus on cardboard, plastics and cans. This will be privately owned and it will assist the municipality as recyclers will be motivated because they will be selling their products locally and it will be easily assessable.



SKIP BIN SERVICES

The municipality is continuing with provision of skip bin service and in the financial year 5 skips have been added to make the total of skip bins 35. The project has proved to be highly sustainable in management of areas with high volumes of waste in the CBD and in elimination of illegal dumping at ext 4 in ward 1, this area has been one of the areas where it was very difficult to manage waste due to high production rate of waste, currently the area is improving from its previous state.

The cleaning and management of skip bins within the municipality is championed by the municipal EPWP and Refuse removal employees. Daily up liftment of all 30 skip bins is done using municipal skip loader truck, purchased purposely for skip bins.

More areas outside the CBD and along R61 with high volumes of waste production requests skip bins to be placed in their areas.



CLEANING OF BEACHES

The municipality is continuing with cleaning and removal of aliens in five beaches that are in ward 24, 25 and 28. This is achieved by using mopping project (DFFE) beneficiaries, EPWP beneficiaries and conducting joint cleaning campaigns along the coast.



EXTENSION OF WASTE MANAGEMENT SERVICES TO RURAL AREAS

The municipality extended its waste management services through introduction of cage system in rural areas. The project was initially piloted in 3 wards (ward 13, 23 and 24) with a total of 15 sites. After realising how effective the project has been on the piloted areas, 9 areas were added.

In the added areas ward 10 and ward 08 cages were placed and in other wards hotspots were identified as collection points. EPWP beneficiaries are placed in all these areas and collection is done by EPWP beneficiaries and refuse removal employees with municipal fleet.

The areas that are serviced are as follows:

Ward 13 (Mathwebu, Didi & Ngcingo), Ward 23 (Zikhuba, Plangweni & Sea View), Ward 24 (Ebenezer, Garane & Mzamba Mouth), Ward 04 (Ludeke Halt, Siwisa Bus stop area), Ward 6 (Mhlanga entrance), Ward 07 (Nyanisweni, Jerusalem Bus stops), Ward 08 (Dudumeni, Magusheni business centre), Ward 10 (Ntlenzi area), Ward 19 (Zamokuhle Special School), Ward 20 (Imizizi Clinic), Ward 21 (Greenville Hospital and Clinic), Ward 23 (Zikhuba, Marina & Seaview areas) Ward 24 (Lubusi Boutique Hotel, EMampingeni Lodge), Ward 26 (Magadla, Nomlacu bus stop, Nompumalanga bus stop, Hluma Flea Market and Lodge) and Ward 31 (Zizityaneni bus stop).





FOLLOWING ARE THE WASTE EQUIPMENT/FLEET USED FOR WASTE COLLECTION SERVICES BY THE MUNICIPALITY:

Reg. Number	Section/Division	Make
FWK 197 EC	Solid Waste	Compactor Truck
JNV 743 EC	Solid Waste	Tractor
DTH 289 EC	Solid Waste	Compactor Truck
JNG 815EC	Solid Waste	Compactor Truck
JNX120EC	Solid Waste	4 ton truck
JTG 283EC	Solid Waste	Skip Loader
JFG 442 EC	Solid Waste	4 ton truck
KFG 940 EC	Solid waste	Bakkie



REPORTING TO SOUTH AFRICAN WASTE INFORMATION SYSTEM (SAWIS)

The municipality is reporting to SAWIS on tonnages and quantities of waste disposed at the municipal disposal site. The last reported tonnages of waste disposed were 7092 tons, and that was reported by end June 2023.

TARIFF STRUCTURE FOR WMMLM

The municipality reviews its tariff structure annually. This is done in trying to balance, resolve complaints received and to accommodate changes that were noticed in the previous year. There has been a decrease in the number of complaints received as customers are now aware of the tariff structure and aware of how to lodge their complaints. The municipality has formed a team responsible for tariff management; the team is responsible for monthly assessment, updating of the refuse billing data base and attend all complaints.

Solid Waste Service Delivery Levels:						
House Holds	2020/21	2021/22	2022/2023	Original Budget No	Adjusted No	Actual No
	Actual No	Actual No	Actual No			
Solid Waste Removal:	0	0	0			
Removed Once a week	1266	1362	1362			
Removed more than once a week	0	0	0			
Total Number of House holds	1266	1362	1362			

Employees: Waste Management and Refuse Removal services					
Level	2021/22	2022/2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a %of total posts
0-3	A0009	30	A0009	8	
	A0064		A0064		
	A0071		A0071		
	A0072		A0072		
	A0073		A0073		
	A0102		A0102		
	A0128		A0128		
	A0129		A0129		
	A0130		A0130		
	A0133		A0133		
	A0141		A0141		
	A0142		A0142		
	A0143		A0143		
	A0146		A0146		
	A0147		A0147		
	A0148		A0148		
	A0272		A0272		
	A0273		A0273		
	A0274		A0274		
	A0275		A0275		
	A0276		A0276		

	A0277 A0278 A0279 A0282 A0294 A0295 A0296 A0297 A0298		A0277 A0278 A0279 A0282 A0294 A0295 A0296 A0297 A0298		
4-6	A0305 A0018 A0022 A0077 A0381 A0382	6	A0305 A0018 A0022 A0077 A0381 A0382	1	
7-9	A0251 A0383	2	A0251 A0383	1	
10-12	A0251 A0303				
13-15					

Capital Expenditure Year 2022/2023: Waste Management and Refuse Removal					
Capital Project	2022/2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
Transport Assets (Refuse Bakkie)	R700 000	-R55 000	R602 228.17	R42 771.83	R602 228.17
Office Equipment (Change room container)	R425 000	+R270 652	R695 652	-	R695 652
Landfill (Construction of Landfill)	R 8 075 000	-R6 685 217	R1 031 532.64	R358 250.36	R1 031 532.64

Financial Performance Year 2022/23: Waste Management and Refuse Removal					
Details	2021/22	2022/2023			
	Actual (R)	Original Budget (R)	Adjusted Budget (R)	Actual (R)	Variance if any (R)
Total Operational Revenue	- 7,771,924.00	- 9,550,293.00	- 8,217,982.00	- 19,164,472.96	10,946,490.96
Expenditure					-
Employees	9,079,328.36	11,649,336.00	10,366,336.00	9,431,779.37	934,556.63
Repairs and Maintenance	806,802.14	505,000.00	873,000.00	866,719.18	6,280.82
Other	4,686,820.99	14,741,806.00	14,549,806.00	15,017,364.27	- 467,558.27
Total Operating Expenditure	14,572,951.49	26,896,142.00	25,789,142.00	25,315,862.82	473,279.18
Net Operational Expenditure	6,801,027.49	17,345,849.00	17,571,160.00	6,151,389.86	11,419,770.14

3.3. Housing

The majority of people in the municipal area live in rural communal areas (98%) in traditional housing. The bulk of the housing demand is therefore vested in rural areas. The exact housing need in the municipal area is 19 627. The majority of people within the municipal jurisdiction are residing within self-built structures (traditional dwellings) within rural settlements. WMMLM is rural in nature, and consists of dispersed, scattered rural unplanned settlements. The municipality is implementing rural housing subsidy programme, aiming in building houses within the rural communities. There is a huge demand of housing within the municipal jurisdiction in both Urban and Rural Areas.

The exact housing backlog and subsequent housing demand for the WMMLM is in rural areas compared to the urban. The settlement pattern of the municipal area reflects a predominantly rural character and the vast majority of the population resides in rural traditional houses. There is a high demand of middle-income houses within the urban area; the main issue is unavailability of land, due to unresolved land claims between the municipality and communities as the municipal commonage is subject to land claims. The municipality has completed the formalisation of the down town informal settlement upgrading through the insitu upgrading. The scope of work entailed pre-planning and the layout plan was adopted by the council. The surveying (pegging) is also completed, awaiting for the approval of the general plan by the office of the surveyor general, while Environmental Impact Assessment (EIA) Approval has been granted by the department of economic development and environmental affairs. The project will be handed over to the department of human settlements for the construction of top structures soon as the general plan is approved.

In addition, the Municipality's Spatial Development Framework identifies land for future settlement development. The municipality adopted the reviewed spatial development framework, aiming in guiding development within the municipal jurisdiction. According to the spatial development framework, numerous land pockets are identified for human settlement development, proposing various housing densities and typologies. The spatial development framework is aligned to the municipal integrated development plan and it contains the housing chapter extracted from the housing sector plan for the purpose of housing development and delivery within the municipal jurisdiction.

In this financial year, The service provider for reviewing the WMMLM Housing Sector Plan has completed all the 3 phases of the project which were; Phase 1 – Project Inception. Phase 2- Review of Existing Housing Sector Plan and Phase 3- Submission of Revised Housing Sector Plan. Service Provider received comments from councillors and is currently finalising the document. The purpose of the review is to develop a strategic document to inform and guide the WMMLM in the allocation of resources with regards to housing, access to services, administration, and socio economic realities. The plan will incorporate the municipal housing need register, determine the backlogs, infrastructure and Spatial Illustration of projects, demand and backlogs in ward-based approach

Employees: Housing					
Level	2021/22	2022/2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3					
4-6	2	2	2	0	
7-9					
10-12	1	1	1	0	
13-15					
Total	3	3	3	0	

Financial Performance Year 2022/2023: Housing					
Details	2021/22	2022/2023			
	Actual (R)	Original Budget (R)	Adjusted Budget (R)	Actual (R)	Variance if any (R)
Total Operational Revenue	-	-	-	-	-
Expenditure					
Employees	818,070.50	846,157.00	846,157.00	883,626.86	- 37,469.86
Repairs and Maintenance	-	-	-	-	-
Other	-	200,000.00	200,000.00	172,173.91	27,826.09
Total Operating Expenditure	818,070.50	1,046,157.00	1,046,157.00	1,055,800.77	- 9,643.77
Net Operational Expenditure	- 818,070.50	- 1,046,157.00	- 1,046,157.00	- 1,055,800.77	9,643.77

Capital Expenditure Year 2022/2023 Housing					
Capital Project	2022/2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
Housing Sector Plan	R 200 000	R 200 000	R 172 173.91	R 27 826.09	R 200 000

WMMLM doesn't have developer status in terms of implementing the housing delivery, it only coordinates, facilitate and administer housing projects. The Department of Human Settlements is responsible for all housing related projects and is the implementing agent on behalf of the municipality; therefore the Municipality doesn't provide any capital expenditure budget for housing section, except for employees.

Below is the project budget from the department of human settlements for the reviewal of sector plan.

KEY PERFORMANCE INDICATOR	ANNUAL TARGETS FOR 2022/23
DESTITUTE AND VULNERABLE	19 627
UNITS	715 (209 Temporal Shelters)
FULL SERVICES	0
PARTIAL SERVICES	

RECTIFICATION	0
BUDGET	R 200 000.00

Successes

The department of human settlements has provided a number of 209 Temporal Shelters to the municipality as a response to a disaster that occurred.
A number of 715 of 1300 permanent structures have been constructed however the project is still ongoing.

A Service Provider was appointed to conduct the development of a Housing Sector Plan, the project was a success and the time frame was met.

The Department of Human Settlements appointed Housing Development Agency (HDA) as the Implementing Agent of this project. HDA appointed Sizeya Consulting Engineers as the Professional Resource Team (PRT) to undertake professional services for the project and TCT Civil and Construction for the construction of Interim and Permanent Engineering Infrastructure Services in Downtown and Highlandview in upgrading informal settlements.

Challenges

Mbizana is the area prone to disaster, residents within the rural part of the municipality are highly vulnerable and impacted by disaster. Many disaster incidents were reported related to houses blown away by heavy winds, rains resulted to people being homeless.

The terrain is not friendly to delivery of human Settlement within the rural spaces and also result to slow delivery of houses. We are experiencing slow responses from the department for emergency houses as the contractors are not interested because of spatial issues of distance within affected areas that will not be feasible to deliver if they take the project. The municipality have a huge backlog of destitute houses to deliver on.

Sizeya Consulting Engineer's contract was terminated due to contractual issues and the project currently does not have a PRT. This negatively affects the smooth running of the project as the PSC and monthly progress meetings are not sitting.

3.4. Free Basic Services

Provision of free Basic services

The Municipality is providing free basic electricity, free basic refuse removal in Ward 1 and free basic alternative energy in the form of solar. The qualifying beneficiaries are extracted from the approved and adopted indigent register. The number of qualifying beneficiaries each year varies as it is dependent on the availability of funds.

Indigent register

The Indigent Register was approved and adopted by Council by the 30th of June 2022 for implementation in the 2022/2023 financial year. The total number of indigents for that financial year was 18 357.

Number of people benefiting

There were 4703 qualifying beneficiaries for free basic electricity and 730 qualifying beneficiaries for Free Basic Refuse Removal and 2646 for alternative energy.

Free Basic Services to Low Income House holds						
Year	Number of House Holds					
	Total	House Holds Earning Less than R 3960.00 Per month				
		FBAE	Free Basic Electricity		Free Basic Refuse	
		Access	Access	%	Access	%
2022/2023	18 357	2646 (14%)	4703	26 %	730	4%

Financial Performance 2022/2023: Cost to the Municipality Free Basic Services Delivered					
Services Delivered	2021/22	2022/2023			

	Actual	Budget	Adjustment Budget	Actual	Variance to Budget
Free Basic electricity and free Basic Alternative Energy	813 586	984 892.57	None	984 892	984 892.57
Indigent Burial Support	None	None	None	None	None
Indigent to rates	None	None	None	None	None

INDIGENT AWARENESS CAMPAIGNS CONDUCTED

Conducted 4 indigent awareness campaigns the 1st awareness campaign was held at Oliver and Adelaide Tambo Regional Hospital the second one was held at Zikhuba Community Hall the third one was held Inkosi Gcinisizwe Sigcawu Community Hall and the last one was held at Dangen Village.

Project Goals & Objectives

The goals of the project are to: -

- Get common understanding of the Indigent Policy.
- Ensure the implementation of the Indigent registration by subsidizing qualifying beneficiaries with grid electricity and FBAE.
- Pledge for support of the program.
- Ensure the provision of basic services to indigent household in communities falling under the jurisdiction of Winnie Madikizela-Mandela Local Municipality in sustainable manner, within the financial and administrative capacity of Winnie Madikizela - Mandela LM.
- To ensure the implementation of FREE BASIC SERVICES to the indigent.
- To monitor the provision of the services and impact determination.
- To establish an information system that will be use to capture data for each and every indigent households in the municipality.
- Achieve an up to date household database for the improved basic service delivery and planning.
- To collaborate with other stakeholders to ensure subsidization of poor households with free basic services.

COMPONENT B: ROADS

3.5 Roads and Storm Water Drainage

Roads infrastructure within the municipality are classified and categorized according to the authority that is responsible for their construction, maintenance and funding. Roads are classified as; provincial, district and access. Provincial and District roads are the responsibility of the Eastern Cape Department of Transport with gravel access roads being the responsibility of the local authority; Winnie Madikizela-Mandela Local Municipality.

For the 2022/2023 financial year, the municipality prioritised to construct 19.3 km of gravel access roads in various wards within its jurisdiction. The following access roads were constructed and completed; Siginqini to Marina in ward 23, Tshongweni in ward 16, Tshuze to Luphilisweni in ward 9 and Sixhanxeni in ward 31. Sidanga Access Road was also part of the prioritized roads for the 2022/2023 financial year but is a multi-year project with a duration of 18 months that is divided into two phases. It is currently under construction.

For rehabilitation of existing roads, the municipality maintained and rehabilitated the following access roads through the Disaster Grant; Qobo to Sizindeni in ward 27, KwaBulala to Mdatya in ward 28, Bazana in ward 25, Matshezini in ward 25, Mnyameni in ward 25, and Skhombe in ward 25, Zamilizwe in ward 13, Mgomazi in ward 14 & 19, Lumphondweni in ward 14, Mkolweni in ward 14, Swane in ward 11, Ntlozelo in ward 19, Monti in ward 19, Langaletu to Dotye in ward 21, Dumasi in ward 25, Matshezini Phase 2 in ward 25, Ntamonde in ward 2, Mgodini to Mcijweni in ward 10. Some of the above-mentioned roads are planned to be completed in 2023/24 financial year.

The municipality prioritized the construction and building of, the Bizana Taxi Rank, Civic Centre & Town Hall in ward 1 (CBD), and the DLTC Guard House in ward 1. The taxi rank and DLTC Guard House have been completed. The municipality also prioritised the construction of Ward 13 ECDC in ward 13 and it is still under construction. The Civic Centre is still under construction as it is a multi-year project of 36 months and with the scope of work being divided into three phases.

The municipality successfully constructed and completed about 90% of gravel access roads, rehabilitated 100% of the planned existing roads and 90% of buildings that were to be implemented for the 2022/2023 financial year however it was also met by a number of challenges as listed below;

Challenges

Borrow pits

Borrow pits are a major challenge for the municipality as they are becoming scarce and access to these resources is becoming a futile exercise. Communities that have existing borrow pits require some form of compensation prior to its use. This is a challenge for the municipality especially since the municipality relies heavily on grants for developmental initiatives. Forms of compensations varies from community to community, some communities demanding rehabilitating existing infrastructure prior to gaining access to the borrow pit. Some communities demand a form of plough back that can be in a form of providing sport kits for sports clubs within their area with the worse cases being

monetary compensation to certain individuals in the community such as the traditional leaders that demand contractors to pay amounts ranging from R10 000.00 to R50 000.00.

These demands hinder the progress of the project as these items are not catered for in the BOQ and especially in grant allocations the municipality depends on. Access to borrow pits is restricted by the communities unless these demands are met. In some wards, there are no existing borrow pits and cost increase due to the distance between the project and borrow pit such as in the case of ward 21, the nearest borrow pit is found in Mpunzi Drift which is ward 18. The distance between Mpunzi Drift and ward 21 is about 14km's and the community always makes demands prior to accessing the borrow pit. We encountered such challenges with one of the rehabilitation projects (Langaletu via Dotye to Greenville Access Road) where delays were mainly because of the demands of the community of Mpunzi Drift. The community demanded that they be bought tents, plates, spoons, African pots, as well as the construction of a 1 km long access road before the contractor could make use of the borrow pit.

To mitigate these challenges, the municipality needs to embark on awareness campaigns that will educate communities on the nature of the projects that are being implemented by the municipality that will illustrate the types of grants we receive and how they are utilised. Some of the projects are delayed by community requests that are not catered for in our budgets. It has become a trend in our communities for local contractors to demand a 30% SMME package in projects of which the bulk of projects implemented by WMMLM do not cater for such as they are usually below 30million rand which is the minimum budget for projects that can cater for such requirements. Our communities need to be educated about such matters as these can hinder the progress of a project in some cases, the municipality having to allow these demands to be considered by the contractor but resulting in financial implications for the municipality.

Contractor/service provider delays

Contractors deliberately delaying projects so they can claim standing time with every project awarded to undertake. This has become a norm for such contractors purposefully stalling the project by undertaking tasks that they were not appointed to undertake. Such Contractors are known to create problems that will hinder the progress of the project such as; wanting to change the BOQ they tendered with when construction should be taking place. During the planning and tender stages, all risks are assessed and mitigated. Challenges encountered with these contractors are not because they lack capacity to implement but it is a norm to want to delay the project and demand payments without working. Such challenges have a negative impact on service delivery initiatives and the municipality at large as it can be seen as supervision is inadequate, further impacting on the funding for the municipality. Prior to any project, the municipality holds community engagements to ensure public participation and that communities are actively involved from the inception period of the project till the asset is handed over for use by the community.

The municipal ISD Officer is tasked with ensuring the social aspect of the project is fully conducted through community engagements; community consultation prior to a project being handed over, where the community is requested to verify that the proposed project is what they requested and still their need, then Project Steering Committee meetings are held on a monthly basis throughout the

duration of the project and a close out meetings are held at the completion stage of the project with the entire Project Steering Committee led by the Ward Councillor to ensure that the completed scope of work is per the requirements. The project is also closely monitored by the Municipal Technician, Consulting Engineer, Project Steering Committee and other personnel that form part of the project management team.

For the previous financial year, the municipality successfully completed 90% of the planned projects, those remaining, are multi-year projects such as the Mphuthumi Mafumbatha Sportfield and Civic Centre. The planned and committed budget was utilised at 100%. All the projects were constructed and completed as per the requested scope of work.

Gravel Road Infrastructure: Kilometres				
Years	Total gravel Roads (Km)	New Gravel Roads Constructed	Gravel Roads Upgraded to Tar	Gravel Roads Maintained
2020/21	20.5	20.5	0	0
2021/22	25.8	25.8	0	0
2022/2023	19.25	19.25	0	0

Cost of Construction and Maintenance: Rand Per KM				
Year	Gravel Roads		Tarred Roads	
	New gravel road	Maintained Road	New	Maintained
2020/21	06	0	0	0
2021/22	08	0	0	0
2022/2023	07	0	0	0

Financial Performance Year 2022/2023: Roads					
Details	2021/22	2022/23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to the Budget
Total Operational Revenue	51 022 999.99	55 038 000.00	79 747 608.00	78 416 573.31	158 164 181.31
Expenditure	0	0	0	0	0
Employees	9 680 806.57	12 137 856.00	12 137 856.00	12 530 610.57	392 754.57
Repairs and Maintenance	7 492 486.84	21 361 454.00	38 481 454.00	7 244 654.04	31 236 799.96
Other	80 375 612.20	33 583 226.00	43 243 249.00	32 046 318.27	11 196 930.73
Total Operating Expenditure	97 548 905.61	67 082 536.00	93 862 559.00	51 821 582.88	42 040 976.12
Net Operational Expenditure	46 525 905.62	12 044 536.00	14 114 951.00	26 594 990.43	116 123 205.19
Capital Project	2022/2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
Upgrading of Taxi Rank Phase 2	1,360,000.00	5,669,545.00	2,196,468.19	3,473,076.81	R31,822,051,69
Construction of Mbizana Town Hall	7,628,075.00	10,373,642.00	9,920,871.47	452,770.53	R93 218 730,12
Construction of DLTC Guard house	340,000.00	849,635.00	748,440.00	101,195.00	R 860 706.00

Construction of ECDC Ward 13	2,975,000.00	1,943,383.00	1,889,690.01	53 692.99	R3,494,043,85
Rehabilitation of Scambeni to Thembalesizwe CompTech SSS	1,712,994.00	4,814,309.00	4,814,308.92	0.08	R7 613 484.73
Construction of Mqonjwana to Greenville AR	1,275,000.00	-	0	0	R9 681 001,48
Construction of Sixhanxeni AR	5,270,000.00	7,500,926.00	7,496,468.25	4,457.75	R9 394 045,97
Construction of Sigingqi to Marina AR with Bridge	3,527,500.00	5,304,948.00	5,182,585.18	122,362.82	R6 433 340,78
Construction of Tshuze to Philisweni AR	9,401,788.00	6,679,972.00	6,679,971.56	0.44	R8 767 556.76
Construction of Sidanga Bridge	8,674,255.00	-	18,941,792.90	599,243.90	R23 246 754,04
Construction of Qobo to Sizindeni Access Road	843,128.00	-	1,554,233.54	1,554,233.54	R1 813 257,06
Construction of Matshezini Access Road	859,060.00	1,912,802.00	4,518,945.63	2,606,143.63	R 2 195 594,59
Construction of Mnyameni Bridge	514,676.00	-	2,052,672.44	2,052,672.44	R 2 104 834,95

Construction of Bazana Access Road and Bridge	2,217,708.00	-	3,783,853.40	3,783,853.40	R 4 380 274,57
Construction of Sikhombe Access Road	2,440,962.00	-	3,419,147.13	3,419,147.13	R 2 104 834,95
Construction of Kwabulala to Mdatya Access Road	1,710,856.00	-	2,145,547.11	2,145,547.11	R 2 539 128,90
Construction of Tshongweni AR	1,355,177.00	1,488,193.00	1,488,193.00	0.46	R1,964,210.79
Rehabilitation of Umhlambi SSS Langaletu-Dotye Access Road	-	1,399,966.00	1,399,966.00	0.60	R 4 367 381.93
Rehabilitation of Mgomazi AR	-	3,570,030.00	3,456,746.19	113,283.81	R 4 323 440,20
Rehabilitation of Mgodini to Mcinjweni AR	-	3,489,993.00	2,300,712.86	1,189,280.14	R 3 717 484,19
Rehabilitation of Ntamonde Access Road	-	3,069,044.00	3,069,044.00	2.00	R 4 050 934,37
Rehabilitation of Lumphondweni AR	-	3,471,304.00	3,265,347.72	205,956.28	R 3 801 543,44
Municipal Plant and Machinery	-	86,957.00	88,914.40	1,957.40	

Rehabilitaion of Zamiliwe AR	-	1,197,698.00	1,120,137.79	77,560.21	R 1 626 790,90
Rehabilitation of Ntlozelo Access Road	-	2,459,154.00	2,402,213.42	56,940.58	R 2 837 418,85
Rehabilitation of Monti Access Road	-	1,624,982.00	1,612,069.41	12,912.59	R 1 885 809,84
Rehabilitation of Mkolweni AR	-	4,108,121.00	4,052,532.16	55,588.84	R 4 742 969,94
Rehabilitation of Dumasi AR(Disaster)	-	3,627,825.00	3,562,194.16	65,630.84	R 4 248 282,75
Rehabilitation of Swane Access Road	-	1,902,568.00	1,838,341.12	64,226.88	R 2 155 360,90
Construction of Mputhumi Mafumbatha Stadium (OWN)	-	8,571,820.00	2,858,800.00	5,713,020.00	R 77 476 603.08
Rehabilitation of Mpetshwa AR	-	-	3,652,174.36	3,652,174.36	R4 200 000.00
Rehabilitation of Zwelethu AR	-	-	4,260,869.57	4,260,869.57	R4 900 000.00
Sizabonke to Ndinomntu Access Road	-	-	2,980,000.00	2,980,000.00	R2 980 000.00

Employees: Project Management Unit and Operations and Maintenance					
Level	2022/2023				
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3	0	0	N/A	N/A	100%
4-6	3	3	A0151,A0235,A0403	0	0%
7-9	0	0	0	0	100%
10-12	5	5	A0097,A0088,A0322 A0208,A0237	0	0%
13-15	1	1	A0091	0	0%
Total	09	09	09	0	

ROAD MAINTENANCE

Over the past three years, the municipality decided to improve its internal capacity to maintain access roads. We have improved our road works machinery in order to continuously improve the state of our roads. The general state of our access roads is poor and hence the municipality has budgeted an amount of R 12 080 000.00 during 2022/2023 financial year to rehabilitate some of the gravel access roads. The Municipality has managed to maintain 105,1km during this financial year. The allocated budget is far less than the required funding in order to meaningfully eradicate roads maintenance backlogs. The municipality already has two (2) fully-fledged sets of construction plant (2 x Grader, 2 x Roller, 2 x water cart, 1 x Excavator, 1 x TLB, 1 x Diesel Tanker Truck, 1 x Lowbed Truck and 3 x tipper trucks), however these are not enough to rapidly deal with the current backlog as it is too high.

EPWP contract labourers to maintain the storm water drainage and also to fix the small to medium potholes within our CBD roads were utilized. The municipality has allocated R3 687 000.00 to create 292 new EPWP jobs by June 2023. An amount of R1 361 278.00 has been budgeted for a total of 942m² of pothole patching in the CBD for 2022/2023 financial year. The long-term strategy the

municipality is developing is that of developing a comprehensive Roads Master Plan that incorporates the road maintenance plan for a period of three to five years. The mentioned plan shall enable the municipality to enjoy an informed roads maintenance programme. The Roads Master Plan shall further explore and introduce contemporary roads maintenance technologies as our competitive edge. The section is also responsible for the maintenance of municipal buildings.

COMPONENT C: Planning and Development

3.6 Planning Development

The Development Planning consists of two sections namely; Local Economic Development, Planning and Land Use. The two sections work closely to each, due to the nature of work in order to promote development and enhance local economic growth.

Location of the section

Planning and Land Use Section is located in the Development Planning Department. The section comprises of subsections namely; Town Planning, Building Control, Housing, Geographic Information System services (GIS) and Real Estate, as per the approved organogram structure.

Objectives and functions of the section

The main objectives of the section are to facilitate, coordinate, administer, implement as per the departmental mandate;

- To ensure controlled and coordinated urban development
- To ensure a reliable register of land and valuation of properties
- To ensure Development and Review of Spatial Development Framework, Nodal Plan, Precinct Plan and Local Spatial Development Framework
- To ensure availability of land for development
- To ensure a safe and planned built environment for the future
- To ensure development of integrated, sustainable human settlements
- To avail land for purposes of development, housing, commercial, industrial, social and recreational facilities.
- To ensure maximum use of space through infill planning/ densification
- To facilitate the formalisation/ upgrading of informal settlements
- To facilitate human settlement development, township establishment, street naming and numbering, small town revitalisation

- Ensure compliance of Building legislation, town planning scheme, legislation, act adhered to
- Facilitate the prevention of illegal occupation of municipal land
- Facilitate land acquisition and disposal

Functions

A function of the section is to enhance service delivery through planning, facilitating, coordinating, administering and implementing the following functions;

Spatial Planning

- To ensure an informed approach towards development in the future in developing of Spatial Development Framework, Nodal Development Plans, Precinct Plans and Review of Spatial Planning Plans.
- Development of a Town Planning Scheme and Zoning Plan, Integrated Land Use Scheme to promote development to occur in a harmonious and coordinated manner
- Development of a Land Use Management System in providing guide lines for land use management in an integrated approach.
- Development of Land Audits in identification of municipal, state and private land for purpose of acquisition, disposals, preservation for future development, proper billing.

Building Control

In terms of the National Building Regulations and Building Standard Act “No person shall without the prior approval in writing of the local authority in question, erect any building in respect of which plans and specifications are to be drawn and submitted in terms of this Act and if a local authority, having considered a recommendation referred to, is satisfied that the application in question complies with the requirements of this Act and any other applicable law, shall grant its approval in respect thereof.

Building Control Section is mandated by council to enforce the National Building Regulations Act 103 of 1977 as amended through the following aspects plan submission, plan processing, referred plans, approved plans and archiving of original plans.

The building control subsection is to ensure the built environment is according to the required standards as per building regulations. Any construction, amendments, renovations, demolitions of the site requires prior approval and monitoring on different levels for safe environment. Unauthorised buildings are the main challenge and debilitated, deteriorating buildings that pose danger to public/ communities.

- Building Control to improve the built-up area that all building plans submitted comply with building regulations by conducting site inspection, building development, management, control and demolishing.
- Facilitate the prevention of unauthorised building works and occupation of illegal buildings.

Valuation

- Develop a credible valuation roll that will improve the property valuation, billing and revenue enhancement for the municipality. Valuation of municipal land for possible disposal and supplementary valuation roll.
- Conducting of
- supplementary valuations

Town Planning

Land use management for effective, efficient use of land, development control, enforcement and assessment of development applications received and processed for the following categories:

- Rezoning,
- Sub-division,
- Consent use,
- Removal of restrictive conditions
- Township establishments
- Permanent departures
- Temporary departures
- Consolidation
- Land Surveying

Land administration

The management and administering of council owned land, municipal buildings and investment properties for the following;

- Disposal of council land
- Property management of council land, houses and leases on land.

- Acquisition of land for development
- Dealing with land invasions on council land
- Encroachments in municipal properties

Geographic Information Services

Providing of Geo spatial services and offering support within the municipal departments in the following services;

- Undertake municipal data capturing and update spatial planning
- Undertake capturing and update of municipal immovable assets (Assets Register)
- Maintenance of GIS Infrastructure

Human Settlement

The Constitution of the Republic of South Africa, 1996 states that everyone should have access to adequate housing. The Housing Act, (of 1997 make provisions the compilation of Housing Sector Plans to be integrated with District Housing Sector Plan and aligned with the Integrated Development Plan.

- Provision of housing and services to guide human settlements, responsible for Beneficiary administration; facilitate the provision of housing and coordinating housing projects.

Key stake holders

The main players involved in development planning mainly in planning and land use Stakeholder Role Responsibility

Department of Local Government and Traditional Affairs	Planning and Surveys, Formalisation of informal settlements, statutory applications approval, spatial planning and land use management
Department of Rural Development and Land Reform	Spatial Planning and Land Use Management, SPLUMA, Land Tenure, Land Claims, Deeds Office, Surveyor General Office.

Dept of Justice	Court Orders for enforcing of bylaws, regulations and municipal policies
South African Police Services	Law Enforcement and Crime prevention
Alfred Nzo District Municipality	GIS Support, spatial planning and land use management
Department of Public Works (provincial, national)	Small Town Revitalisation, Land Acquisition and Disposal
South African Local Government Association	Small Town Regeneration Programme, Land Use Management and Spatial Planning.

Challenges and Successes

Land use management for effective, efficient use of land, development control, enforcement and assessment of development applications received and processed for the following categories:

- Contraventions of town planning scheme regulations and building act standard.
- Illegal land uses and unauthorised building
- Undeveloped residential, commercial sites,
- Land invasions, informal settlement development
- Land claims impeding development
- Dilapidated and deteriorating buildings
- Ribbon development along the R61
- Non-approval of subdivision by the Surveyor General Office as they require dual approvals
- None responsive applications in appointment of the municipal planning tribunal

Successes

The section has developed the land invasion policy to deal with the land invasions and outdoor advertising policy to increase revenue streams. The sectional organogram is approved and vacant post budgeted to be filled and implementing departmental mandate.

Implementation of by-laws,

The section is experiencing slow implementation of by-laws, due to the nature of the statutory policies require consultations, serving of notices and council resolutions, court orders prior implementation. The by-laws have been adopted by the council and gazetted.

Land audits

The municipality adopted the land audits for urban area that was completed in 2015 and for rural in 2016 is in the process of implementing both land audits respectively. The main purpose of the urban land audit was to have an up to date information on all properties, to enable an efficient billing system which will benefit the municipality and residents as well as initiate land use management system that will ensure that the municipality effectively perform its land use function. To also enable the municipality to avail accurate information to property owners in order to ensure efficient development of the said properties and the ownership status of land within the urban edge and rural properties.

The main purpose of the rural land audit was to obtain the information on the surveyed and unsurveyed properties, registered, unregistered properties in all rural wards through a ward-based approach. The municipality obtained the cadastral information that will assist in influencing planning and decision making within these rural spaces and is aligned with the rural zoning

Issues of land claims

WMMLM has a number of land claims that were lodged in the past years. Various individuals, groups and communities lodged restitution claims for various portions of land around Bizana. The nature of the claims vary from one claim to the other, most of the claims are community claims which involve large portions of land. Some of the land claims fall within the Sustainable Rural Development Program (ISDRP) nodal point. They are as follows: -

- Betterment claims
- Commonage claims
- Forestry claims
- Conservation claims
- Sugar cane claims

The restitution claims in Mbizana are at various stages of the settlement process, including research, claimant verification, valuations, settlement and court referral as guided by Restitution of Land Rights Act 22 of 1994. Urban land claims including the municipal commonage, impeding development.

Township Establishment south of Bargain wholesale and commercial development in Erf 10 is part of the land claims in Town.

Applications for Land Use Development										
Detail	Planning application received		Determination made in the year of receipt		Determination made in the following year		Applications Withdrawn		Applications outstanding at the year end	
	21-22	22-23	20-21	22-23	21-22	22-23	21-22	22-23	21-22	22-23
Subdivisions	3	2	3	0	0	0	0	0	0	2
Consolidations	0	1	0	0	0	0	0	0	0	1
Rezoning	1	3	1	1	0	0	0	0	0	2
Applications relating to land restriction	0	1	0	1	0	0	0	0	1	0
Special consents	0	1	0	1	0	0	0	0	0	0
Other application must be mentioned	0	4	0	3	0	0	0	0	1	1

Employees: Planning and Land use, Building control, and Housing					
Level	2021/2022	2022/2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3					
4-6					

7-9					
10-12		6	5	1	83%
13-15		6	5	1	83%
TOTAL		12	10	2	83%

Financial Performance Year 2022/2023: Planning and Land use , Building Control					
Details	2021/22	2022/2023			
	Actual	Original Budget	Adjusted Budget	Actual (R)	Variance to the Budget
Total Operational Revenue	(87,842.53)	(129,076.00)	(129,076.00)	(70,586.07)	199,662.07
Expenditure	0	0	0	0	0
Employees	1,882,867.41	2,430,498.00	2,305,498.00	2,114,001.13	191,496.87
Repairs and Maintenance	0	0	0	0	0
Other	865,840.25	2,882,717.00	3,004,994.00	1,269,181.76	1,735,812.24
Total Operating Expenditure	2,748,707.66	5,313,215.00	5,310,492.00	3,383,182.89	1,927,309.11
Net Operational Expenditure	2,660,865.13	5,184,139.00	5,181,416.00	3,312,596.82	1,727,647.04

Financial Performance Year 2022/2023: Housing					
Details	2021/22	2022/2023			
	Actual	Original Budget	Adjusted Budget	Actual	Variance if any
Total Operational Budget	0	0	0	0	
Expenditure					

Employees	818,070.50	846,157.00	846,157.00	883,626.86	37,469.86
Repairs and Maintenance	0	0	0	0	
Other	-	200,000.00	200,000.00	172,173.91	27,826.09
Total Operating Expenditure	818,070.50	1,046,157.00	1,046,157.00	1,055,800.77	9,643.77
Net Operational Expenditure	818,070.50	1,046,157.00	1,046,157.00	1,055,800.77	9,643.77

3.7 LOCAL ECONOMIC DEVELOPMENT AND TOURISM

The Local Economic Development Section mandate is to maximise the economic potential of the municipality and enhance the resilience of macro-economic growth through increased local economic growth, employment creation and development initiatives within the context of sustainable development and it further facilitate the economic activities for the improvement as well as development of Mbizana economy as per chapter 5 of the National LED framework which stipulates that Government has a decisive and unapologetic role in shaping the economy of the country as well as regions.

The following are the key economic drivers in Mbizana as per the LED strategy that is currently under review.

1. Agricultural Development
2. Tourism
3. SMME development
4. Mining
5. Ocean Economy
6. Manufacturing
7. Wholesalers and retail sector

LED Strategy Implementation:

The LED strategy was adopted in 2009 and is currently under review and is being implemented by the municipality. In executing the LED Strategy, the Development planning Department involved other key stakeholders in economic development, sector Departments and established key forums. Working with all business formations in Mbizana in the implementation of LED strategy maximised value.

LED CHALLENGES HINDERING ECONOMIC DEVELOPMENT

- Lack of synergy in the activities of different role players
- Limited resources are key challenges in Economic Development. This refers to the financial resources and skills to execute our bankable plans

- Land claims protract development in the area as in some areas there are financial resources allocated but the implementation cannot commence due to land claims
- Poor Economic infrastructure is a challenge in the Municipality as it keeps investment at bay such as poor access to tourist and heritage sites
The above-mentioned challenges need to be taken into consideration as it may impact negatively in the broader economic development of the area. This is the cause for economic leakage to neighbouring municipalities and province
- Lack of product supply chain system to link producers to market
- Low levels of literacy, affecting business development

LED Successes

- The municipality have received a funding for Bricks & Blocks Manufacturing Hubs and in a process to finalise feasibility study.
- The municipality has incubated 20 business SMMEs
- National Department of Tourism has completed designed for beach infrastructure development and has done signage for Amampondo Hiking trails.
- The municipality is in a process of building its boat launching site for local fisheries
- Renovation of Bukuveni market stalls & Boxer store is to build 50 hawker stalls within Bizana town.
- Department of Arts and Culture has completed the construction of Khananda Hill Grave site and O. R. Tambo Garden of Remembrance and now they are in the process of finalising interpretative library.
- DRDAR has completed one multi-purpose sheds in ward 14 and ward 18 it is still in process
- NDT has commissioned a study for beach infrastructure development along our coastline and it is still in progress
- Visitor Information Centre is well maintained and is well operating.

Agriculture Funded projects 2022/23

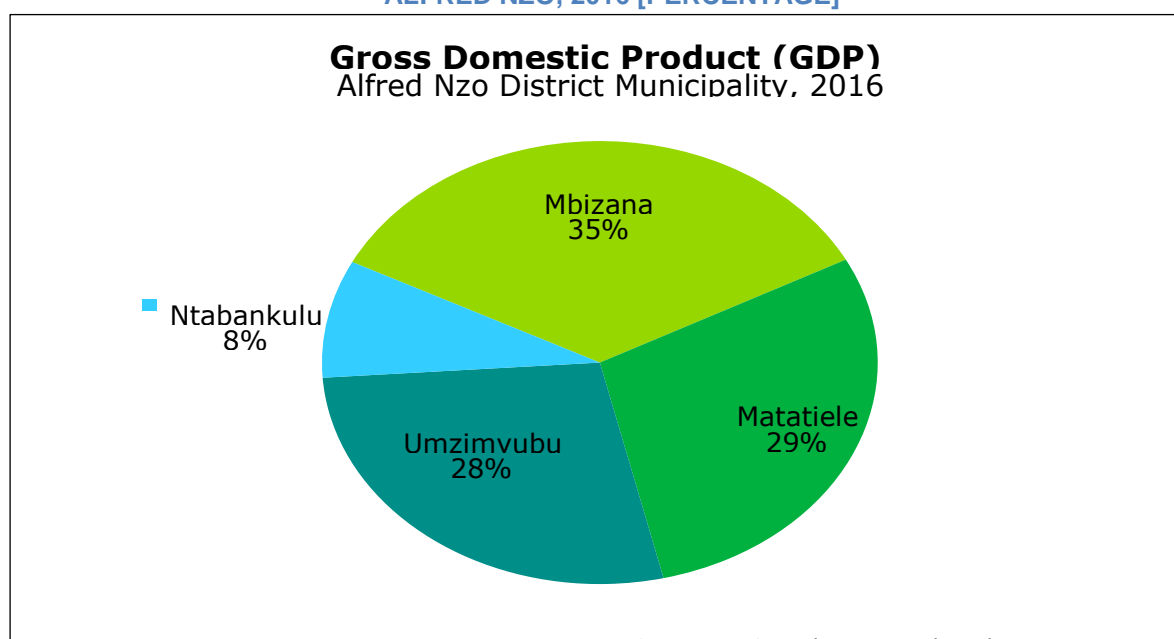
No.	Project Name/Farmer	Activity
1.	Nkosiphendulo Christophor Ward 7	Sheep production
2.	Vuyolwethu Twabu Ward 15	Cattle
3.	Nontsikelelo Nomazele Ward 13	Sheep and Cattle
4.	Zamokwakhe Matara Ward 22	Cattle
5.	Bhukula Trading Ward 13	Poultry
6.	Zoleka Madikizela Ward 14	Sheep and Cattle
7.	Kuyachuma Trading Enterprise Ward 09	Sheep
8.	Bathele Mathanjana Ward 13	Sheep and Cattle
9.	Mr Ntola Ward 25	Cattle
10.	Mamelani Njonga Ward 6	Sheep and Cattle
11.	Malixole Memory Nokwe Ward 31	Sheep and Cattle
12.	Nompendulo Joyce Qhabatshana Ward 31	Sheep and Cattle
13.	Liver Wiseman Dlamini Ward 30	Sheep and Cattle
14.	Nomangesi Phetshula Ward 29	Goat production
15.	Bongeka Tshonofolo Ward 12	Sheep and Cattle
16.	Zamanani Cc Ward 12	Sheep and Cattle
17.	Lindiwe Mavula Ward 12	Cattle
18.	Thaleni Development Pty Ltd Ward 12	Sheep and Cattle
19.	Zwelijikile Wiseman Bandezi Ward 9	Sheep and Cattle
20.	LUTHANDO JAYIYA Ward 15	Sheep and Cattle
21.	P MNOTHISWA Ward 12	Sheep and Cattle
22.	Victoria Bele Ward 31	Sheep and Cattle
23.	Nothobile Nomawethu Dotye Ward 29	Sheep

24.	Thulani Mfanwa Ward 12	Sheep and Cattle
25.	Mandisa Donga Ward 31	Poultry
26.	Amagquma Coop Ward 31	Poultry and Piggery
27.	Mangusa Fikiswa Tshezi Ward 12	Poultry
28.	Khangelani Tshezi Ward 12	Sheep and Cattle
29.	Alexia Jikizwa Ward 04	Poultry and Piggery
30.	Florence Ward 31	Poultry and Piggery
31.	Mthembu Coop Ward 12	Vegetable production
32.	Nomveliso Somgunqu Ward 6	Piggery
33.	Gloria Khwetshube WARD 9	Sheep
34.	Wenzakahle Projects Ward 31	Poultry
35.	Vigirnia N Msobo Ward 15	Poultry
36.	Fezeka Ngulubana Ward 31	Poultry
37.	Dineo Queen Ntseare Ward 31	Poultry
38.	Amandla Kabawo Coop Ward 22	Vegetable
39.	Ncebenkulu Community Project Primary Coop Ward 28	Vegetable
40.	Mpandle Veg Project Ward 13	Vegetable
41.	Kwakhas 065 Trading Enterprise Pty Ltd Ward 19	Vegetable
42.	Maphetshana Agricultural Supplies Ward 13	Poultry and Vegetable
43.	Mtasi Greens Ward 13	Vegetable
44.	Soli Noi Primary Coop Ward 11	Vegetable
45.	Amahomba Primary Coop Ward 05	Vegetable
46.	Queens Green Ward 19	Vegetable
47.	Sigidi Development Ward 28	Amadumbe and Sweet potato

No	Company Name	Ward Number
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1.	Gejemaqabane music Artist	Ward 25
2.	Belik Traditional dance	Ward 19
3.	Two-line (maskansi musician)	Ward 20
4.	Eunimak fashion designer	Ward 01
5.	Hlalazimfihla (maskandi)	Ward 02
6.	Dalisto project	Ward 30
7.	Indiphile project	Ward 31
8.	Luthando lwenkosi Arts & craft	Ward 01
9.	Inkqayi kantu poet	Ward 26
10.	Amampondo youth empowerment program	Ward 04
11.	Miks designs	Ward 01
12.	Dleziza sewing project	Ward 18
13.	Action boys (isicathamiya group)	Ward 17

GROSS DOMESTIC PRODUCT (GDP) - MBIZANA LOCAL MUNICIPALITY AND THE REST OF ALFRED NZO, 2016 [PERCENTAGE]

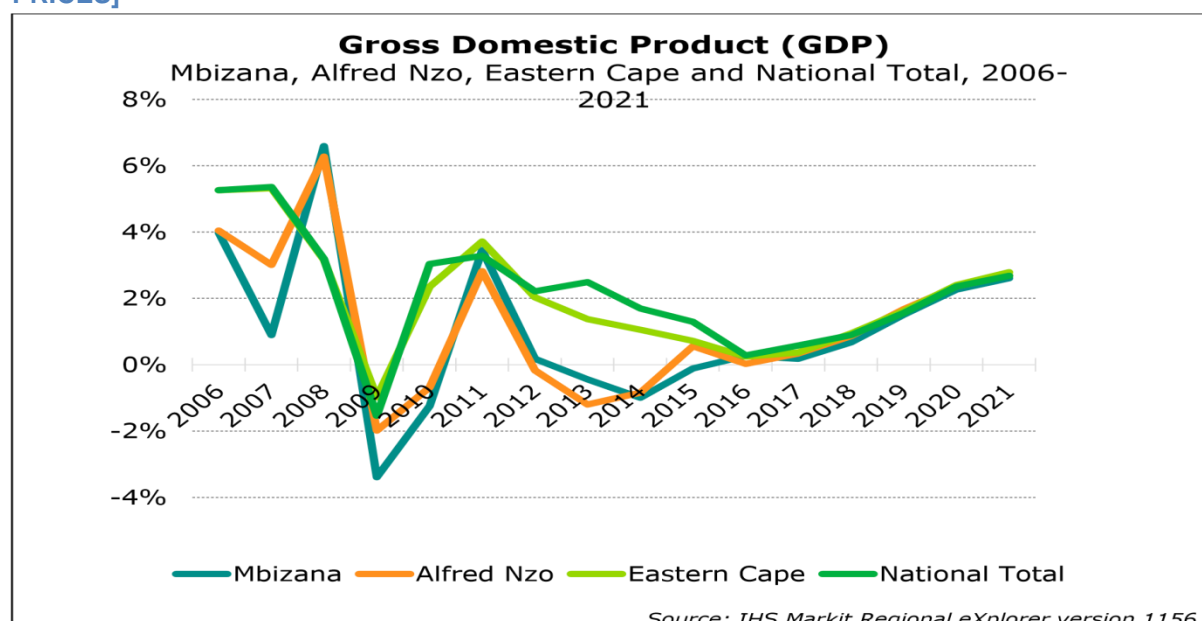


The Winnie Madikizela Mandela Local Municipality had a total GDP of R 4.31 billion and in terms of total contribution towards Alfred Nzo District Municipality the Winnie Madikizela Mandela Local Municipality ranked highest relative to all the regional economies to total Alfred Nzo District Municipality GDP. This ranking in terms of size compared to other regions of Mbizana remained the same since 2006. In terms of its share, it was in 2016 (34.8%) very similar compared to what it was in 2006 (34.8%). For the period 2006 to 2016, the average annual growth rate of 0.5% of Mbizana was the second relative to its peers in terms of growth in constant 2010 prices.

Economic Growth Forecast

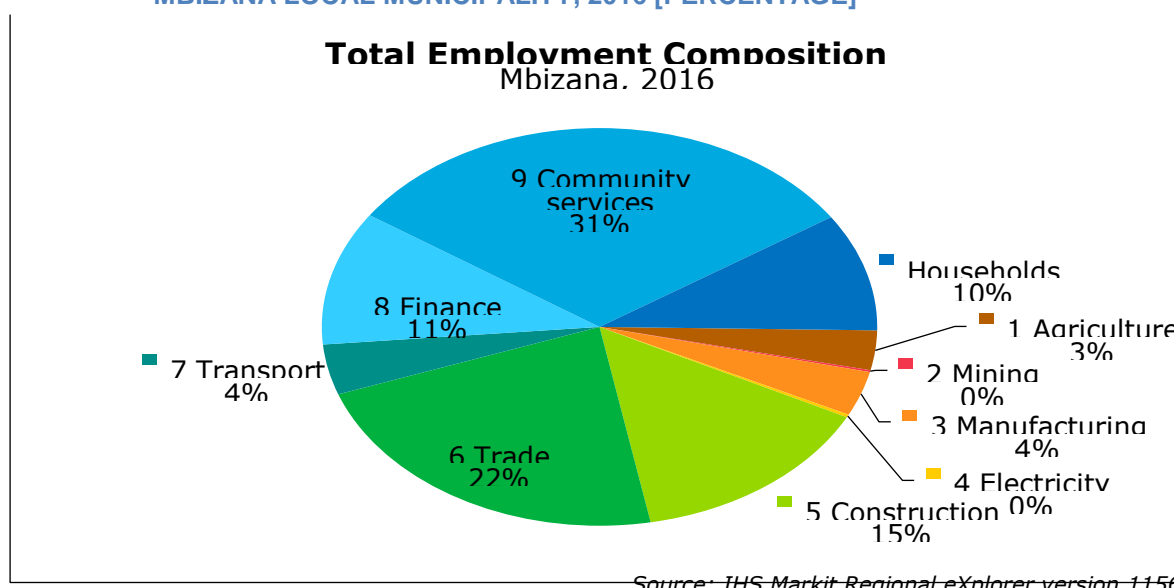
It is expected that Winnie Madikizela Mandela Local Municipality will grow at an average annual rate of 1.44% from 2016 to 2021. The average annual growth rate in the GDP of Alfred Nzo District Municipality and Eastern Cape Province is expected to be 1.58% and 1.62% respectively. South Africa is forecasted to grow at an average annual growth rate of 1.61%, which is higher than that of the Winnie Madikizela Mandela Local Municipality.

CHART 10. GROSS DOMESTIC PRODUCT (GDP) - MBIZANA, ALFRED NZO, EASTERN CAPE AND NATIONAL TOTAL, 2006-2021 [AVERAGE ANNUAL GROWTH RATE, CONSTANT 2010 PRICES]



In 2021, Mbizana's forecasted GDP will be an estimated R 3.13 billion (constant 2010 prices) or 34.5% of the total GDP of Alfred Nzo District Municipality. The ranking in terms of size of the Winnie Madikizela Mandela Local Municipality will remain the same between 2016 and 2021, with a contribution to the Alfred Nzo District Municipality GDP of 34.5% in 2021 compared to the 34.7% in 2016. At a 1.44% average annual GDP growth rate between 2016 and 2021, Mbizana ranked the second compared to the other regional economies.

CHART 23. TOTAL EMPLOYMENT PER BROAD ECONOMIC SECTOR - MBIZANA LOCAL MUNICIPALITY, 2016 [PERCENTAGE]



In Winnie Madikizela Mandela Local Municipality, the economic sectors that recorded the largest number of employments in 2016 were the community services sector with a total of 8 250 employed people or 31.2% of total employment in the local municipality. The trade sector with a total of 5 930 (22.4%) employs the second highest number of people relative to the rest of the sectors. The mining sector with 40 (0.2%) is the sector that employs the least number of people in Winnie Madikizela Mandela Local Municipality, followed by the electricity sector with 60.9 (0.2%) people employed.

Jobs Created by LED Initiatives excluding EPWP				
Year (Top 3 Initiatives	No of jobs created	Jobs lost/ displaced by other initiative	Net Total jobs created in a year	
2020-21	46	0	0	
2021-22	49	0	0	
2022/2023	109	0	0	
Jobs created by EPWP projects				
Year	No of EPWP projects		No of Jobs created	

2020-21	6	177
2021-22	8	245
2022-2023	8	542

Employees: Local Economic Development and Tourism					
Level	2021/22	2022-2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3	0	0	0	0	0
4-6	A0356	1	A0356	0	0
7-9	0	0	0	0	0
10-12	A0123 A0332 A0217	5	A0123 A0332 A0217	0	0
13-15	A0340	1	A0340	0	0
Total	5	7	5	0	0

Capital Expenditure Year 2022-2023: Local economic Development					
Capital Projects	2022-2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
Beach Infrastructure: Ablution facilities	595,000.00	608,696.00	376,800.00	231,896.00	
Construction of Market Place	1,360,000.00	2,858,909.00	2,049,646.69	809,262.31	
Construction of Manufacturing hubs	11,561,579.00	11,827,702.00	996,995.00	10,830,707.00	

Financial Performance Year 2020-2021: LED and Tourism					
Details	2021-22	2022-2023			
	Actual (R)	Original Budget (R)	Adjusted Budget (R)	Actual (R)	Variance to the Budget (R)
Total Operational Revenue	- 750,107.66	- 22,933,384.00	- 22,883,384.00	- 1,564,333.80	- 21,319,050.20
Expenditure					
Employees	7,290,510.04	7,153,612.00	7,593,612.00	7,608,864.79	- 15,252.79
Repairs and Maintenance	35,950.00	162,240.00	162,240.00	-	162,240.00
Other	5,462,953.30	21,326,813.00	21,359,013.00	9,067,988.10	12,291,024.90
Total Operating Expenditure	12,789,413.34	28,642,665.00	29,114,865.00	16,676,852.89	12,438,012.11
Net Operational Expenditure	12,039,305.68	5,709,281.00	6,231,481.00	15,112,519.09	- 8,881,038.09

Economic Growth Analysis

This section provides the analysis of economic growth and development in the WMMLM. The section uses the GVA value as a measure of economic growth and outlines the growth thereof between 2011 and 2020. It further analyses the economy by the contribution of each sector to the overall GVA. The section provides the economic sectors by their potential employment multiplier effects as well as their ability to create strong backward and forward linkages.

GVA Contribution and Growth Trend

Economic performance can be measured in Gross Value Added (GVA), which quantifies the monetary value of goods and services that have been produced in a particular area once the cost raw materials used to produce said goods and services have been subtracted. This subsection analyses the WMMLM's economic growth using the GVA value and comparing it to other local municipalities in the Alfred Nzo district. Figure 15 demonstrates this further.

Figure 15: Comparative GVA of the WMMLM and other municipalities in Alfred Nzo

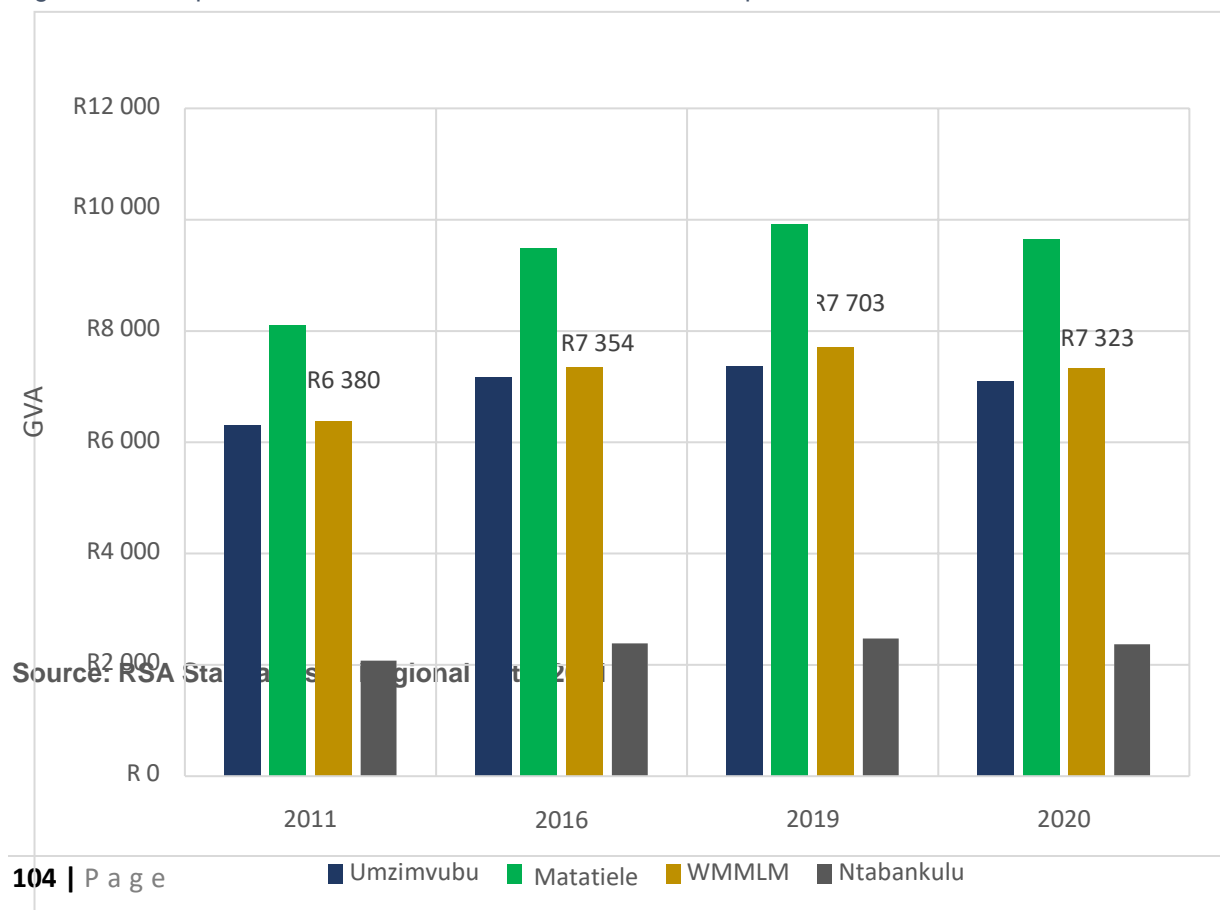
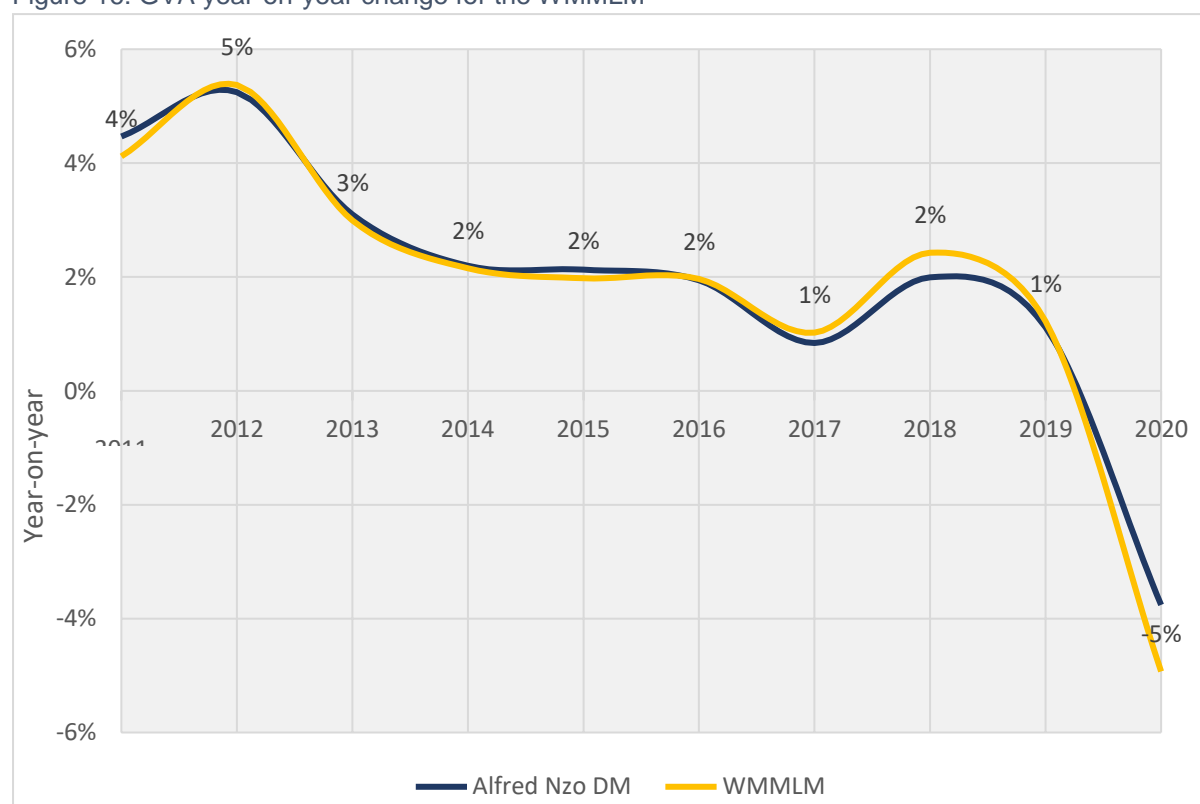


Figure 15 shows that of the four local municipalities in the Alfred Nzo district, the WMMLM has the third largest economy in terms of the GVA, the first being Matatiele LM, followed by Umzimvubu LM. In 2011 the WMMLM's GVA amounted to R6,38 billion. Between 2011 and 2019, the GVA grew at a decreasing rate from R6,38 billion to R7,70 billion. However, between 2019 and 2020, the WMMLM experienced a sharp decline in its GVA, managing to collect about R7,32 billion – the lowest value since 2016. To demonstrate the GVA growth trend over the 10-year period between 2011 and 2020, Figure 16 provides a year-on-year change in the WMMLM's GVA. The municipality's growth trend is compared with that of the Alfred Nzo district.

Figure 16: GVA year-on-year change for the WMMLM



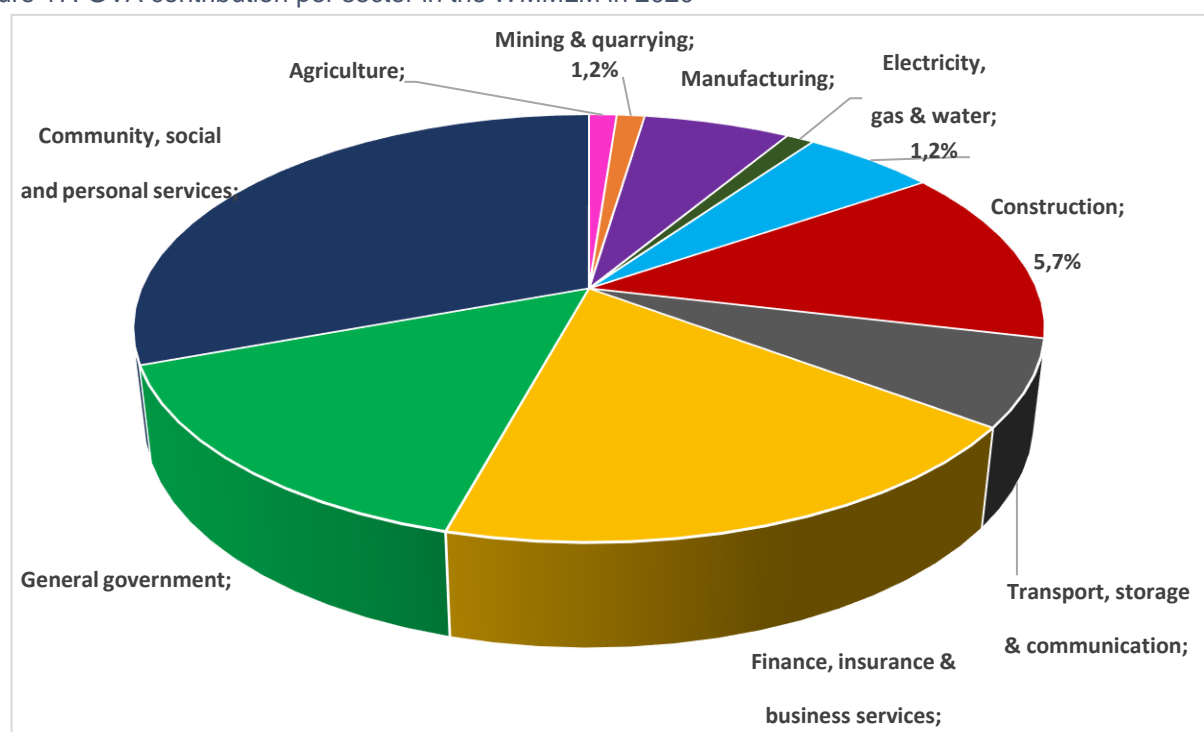
Although the previous figure showed that the municipality's GVA has seen positive growth between 2011 and 2019, Figure 16 also confirms that the GVA of the WMMLM has been increasing. However, it shows that since 2012, the growth in GVA has been occurring at a decreasing rate. This means that, the municipality's economy has been growing, although the rate at which it grew was slowing down. Furthermore, between 2019 and 2020, the WMMLM's economy contracted by -5%, reaching its lowest

levels since 2016. The Coronavirus disease 2019, also known as COVID-19 is likely to have negatively impacted the growth (or a lack thereof) in the WMMLM's economy, as well as that of the entire district municipality since it experienced a similar economic downturn over the same period. The government's decision to halt economic activities, with the exception of those deemed as essential services played a major role in the municipality's economic output.

Growth by Economic Sectors

The WMMLM's economy can be further analyzed by economic sectors. As such, this subsection demonstrates the GVA contribution of various sectors to the municipality's overall performance. Figure 17 below shows the percentage contributed by each economic sector to the WMMLM's GVA in 2020.

Figure 17: GVA contribution per sector in the WMMLM in 2020



Source: RSA Standardised Regional Data, 2021

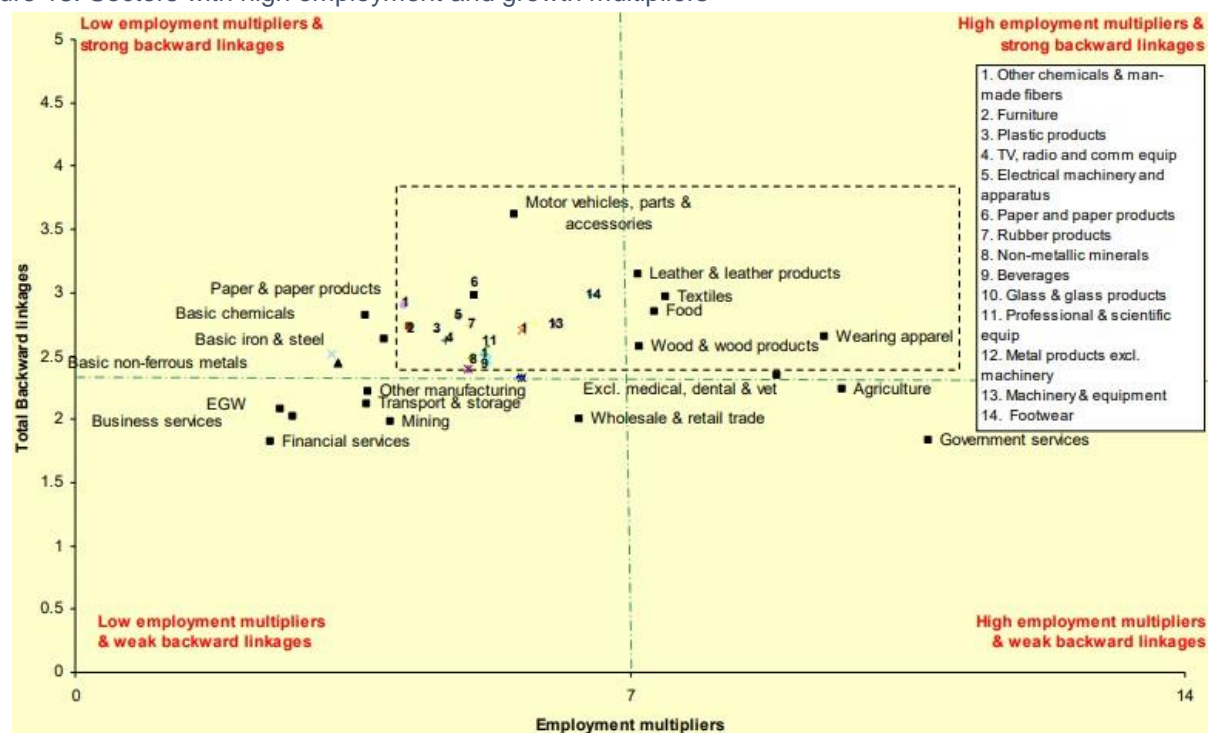
The tertiary sector appears to be the most dominant economic sector in the WMMLM as they contribute the largest share to the municipality's GVA. As shown in Figure 17, community, social and personal

services accounts for 30,7% of the municipality's GVA, followed by finance, insurance and business services at 19%, general government services at 15,1%, and thereafter wholesale, retail and accommodation at 13,3%. These economic sectors, including transport, storage and communication, which contributes 6,5% towards the GVA, fall within the tertiary sector and have a combined share of about 84,6% of the WMMLM's economy. The secondary sector is the second most dominant in the municipality, accounting for about 13,1% of the GVA. The secondary sector consists of manufacturing, which accounts for 6,2% towards the GVA, followed by construction with a contribution of 5,7% and utilities (electricity, gas and water) with 1,2%. The primary sector contributes the least to the municipality's GVA. As shown in Figure 17, agriculture, forestry and fisheries, as well as mining and quarrying each contribute about 1,2% to the WMMLM's GVA. Combined, the two subsectors make up the primary sector which accounts for a 2,4% share in the municipality's GVA.

1.1. Economic Sectors' Employment and Growth Multipliers

The significance of an economic sector is not only measured by its contribution to the GVA. It can also be measured by its ability to generate employment opportunities, as well as backward and forward linkages throughout the value chain. This subsection seeks to demonstrate the economic significance of sectors by assessing their level of employment and growth multipliers.

Figure 18: Sectors with high employment and growth multipliers



Source: IPAP 2011/12 – 2013/14

Figure 18 measures the employment multiplier of 14 value adding economic sectors along the x-axis while on the y-axis, the figure measures the growth multiplier effect for forward and backward linkages. Ideally, an economic sector should demonstrate high levels of growth multipliers and equally high employment multipliers. This would indicate that the primary products or outputs of a particular economic sector can be transformed into high value goods and services that generate more income and stimulate more direct and indirect employment opportunities throughout the entire value chain. As shown in Figure 18, the sectors that fall within the area marked with a dotted rectangle are the most desirable as they consist of high employment and growth multipliers. Non-metallic minerals consist of sand, gravel, limestone, marble and clay, and these are used in the manufacturing of building materials and will also be used in the proposed WMMLM's manufacturing hubs. Evidently, these non-metallic

materials are expected to create relatively high levels of employment and have strong backward linkages in manufacturing and construction.

The analysis of the demographics of the WMMLM indicates the following:

1. Of the four local municipalities in Alfred Nzo district, the WMMLM has the largest population size, and its population grew by an average growth rate of 0,6% over the past decade.
2. The rate at which the municipality's population grows is decreasing, possibly due to migration to more developed municipalities and cities in search of economic opportunities.
3. Women make up 57% of the population whereas men account for 43%. In 2011, however, women and men accounted for 55% and 45% of the population, respectively. This indicates that a larger proportion of men are migrating out of the municipality.

The analysis of the socioeconomic context of the WMMLM, the following conclusions have been reached:

1. The majority of the population in the WMMLM has low levels of education. About 50% of them have completed primary school as their highest level of study while almost 10% have no schooling whatsoever.
2. Over the past decade, the municipality has seen an improvement in its education levels. The functional literacy rate increased from 33% in 2011 to 37% in 2020. While this indicates some improvement, people are classified as functionally literate are unable to use their reading and writing abilities to perform competently in the workplace.
3. About 42% of the working age population in the WMMLM is unemployed. While this number seems high, unemployment has decreased substantially from 46% in 2011.
4. The majority of people who are employed in the municipality work in the formal sector, and of those, most are either in highly skilled jobs or semi-skilled jobs.
5. Over half of the households in the WMMLM earn between R9,601 and R76,800 per month, and thus can be classified as middle-income households.
6. About 22% of the population in the municipality lives in extreme poverty which is measured at R624 per person per month – the average amount needed to purchase minimum intake of energy.
7. Income inequalities are widening in the municipality as indicated by the gini coefficient value for current income which increased by 0,02 points over the past decade.

The following analysis of the economic status of the WMMLM can be reached;

1. Of the four local municipalities in the Alfred Nzo district, the WMMLM has the third largest economy in terms of its GVA contribution, after Matatiele and Umzimvubu municipalities.
2. The tertiary sector is the largest contributor to the municipality's economy in terms of the GVA, accounting for more than 80% share.
3. The primary sector, which consists of mining and quarrying as well as agriculture is the least contributor accounting for 1,2% of the GVA, each.

Although mining and quarrying (the sector under which the extraction of building materials falls) is one of the least contributors to the GVA, it has potential to create strong backward linkages along the value chain and a relatively high employment multiplier

Component D: Community and Social Services

3.8 LIBRARIES

Winnie Madikizela Mandela Local Municipality has 4 functional libraries. Mbizana Public Library is situated next to Multi-Purpose Youth Centre (Ward 1). Homework Club @ Mbizana Public Library.

Nkantolo Public Library is a modular placed at Kantolo JSS at ward 27. Monwabisi Mfingwana Public Library also a modular is placed next to Dudumeni Community Hall in Ward 08. Highland Reading Champions

Ebenezer Classroom Library used to be in a school class but has since moved to Wild Coast Sun former UNISA premises.

Ebenezer Library fully functioning @ Wild Coast Sun.

Wild Coast Sun is currently building the library for Ward 24 communities and surrounding next to Nobukhwe Gwala Community Hall in Ward 24.

DSRAC has given all 4 libraries Wi-fi and E-Books service. 1 MOA was signed between WMMLM and DSRAC for grant. Eight library awareness campaigns were conducted, supply and delivered periodicals to all our libraries and maintenance of library facilities.

Duties of the Municipality: To utilise the funding in accordance with the business plan. In accordance with the objectives as set out in this Agreement and not for any other objectives not stipulated herein. To submit reports to the department on or before the dates stipulated in the agreement.

Duties of DSRAC: Subject to clause of the agreement, effect transfer of the allocated amount to the Municipality, subject to the satisfactory fulfilment of the terms and conditions as set out in the agreement. Ensure the Municipality utilises the funding in accordance with Business plan.

Community Facilities

Number of community halls and how they are managed and booked.

Winnie Madikizela Mandela operated, maintained and equipped 36 Community halls. The municipality is using approved tariffs for bookings of the community halls and there is a service provider for minor maintenance of recreational facilities. The municipality also using EPWP Workers for daily maintenance and Caretakers for safe guarding of community halls.

The municipality has officially opened and operating Mphuthumi Mafumbatha Stadium which is booked through approved tariffs. The municipality continues to maintain and operate all recreational facilities and this is possible with cooperative assistance from established Hall Management Committees.

Hall Management Responsibilities.

- To ensure proper management of the halls.
- Receiving and consider requests from community and stakeholders for the use of Municipal Facilities; responding and/or recommending requests.
- To ensure general routine maintenance of halls.

Recreational Policy

The municipality has adopted and reviewed Recreational policy. Legislatives mandates which govern recreational facilities.

The municipality has fenced 2 community halls in Ward 08 and Ward 07 in order to secure safe keeping of municipal halls.

3.9 Cemeteries

Winnie Madikizela Mandela Local Municipality has 2 Cemeteries both in Ward 1 (EXT1). General cleansing is done on regular basis in and out. Cemeteries have been an important part of our culture and society, as such, it's of high importance that they are regularly maintained and are of high standard. Cemetery entrance was constructed for beautification of cemetery.

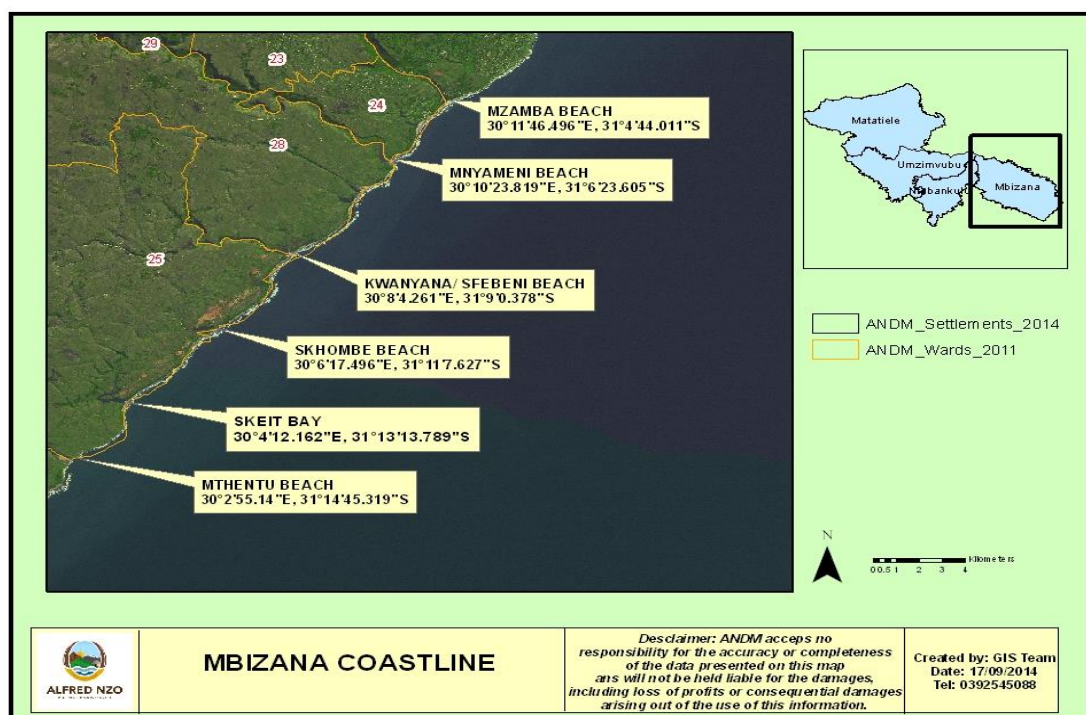


The future plans therefore, include landscaping the cemetery and provide benches, signage i.e. signboards in the current financial year.

3.10 Aquatic Safety

Bizana is categorised into inland and coastal areas and it has five public beaches namely; Mtentu, Mnyameni, Mzamba, Skhombe and Kwanyana/ Sfebeni (Beaches illustrated on the map below). Waste collection within the coastal Belt is managed through EPWP Personnel, the personnel is responsible for waste collection and removal of invasive alien plant species along the coast. There is also a project (Flood Mopping) by DFFE which assist in waste management and clearing of alien invasive plants. Invasive alien plants can transform ecosystems structure and ecosystem functioning and thus it's of high importance to identify and remove alien species.

Checking water quality has also been prioritised by the municipality, this is done so as to ensure aquatic species' safety, most importantly to ensure public space and that municipal beaches meet the Blue Flag standard.



In order to qualify for the Blue Flag, a number of stringent namely; environmental education, safety and accessibility criteria must be met and maintained. Bizana is currently prioritizing two beaches for Blue Flag status, namely; Mtentu Beach and Mzamba Beach. At the moment, 1 beach is on Pilot Blue Flag (Mzamba Beach). Beach signboards are installed in Mzamba beach and water sampling are being taken seasonal as part of the process of meeting the status of Blue Flag. Environmental awareness programmes are also conducted in coastal wards during the environmental days such as the International beach clean-up (See images below illustrating environmental awareness and beach signboards).



3.11 Special Programmes

Special Programmes Unit was able to achieve twenty nine out of thirty targets set in the Service delivery and budget implementation plan for the 2022-2023 financial year. Lobbying and advocating for mainstreaming of special groups (Children, People with disability, Elderly, Women, Men and Youth) into all internal and sector departments programmes was the main focus of the unit. All the for a are functional and working well with the municipality. WMMLM also managed to develop and adopt all special groups

policies and all the special groups participated in the development of these policies. The municipality has also been visible in most programmes for the elderly from games to support to elderly centres also campaigns aiming at decreasing violence against elderly persons.

Youth Programmes were conducted as follows

- Support of functioning of SAYC was held at Hluma Lounge on the 01 September 2022
- Initiation awareness campaign was held at Mbizana Sportfield Next to cultural village on the 22 September 2023
- Initiation Support: Traditional Male Circumcision Workshop was held at youth centre on the 01 November 2023
- Young entrepreneur development program was held at Hluma lounge on the 17 -21 November 2022.
- Career Exhibition was conducted from the 31 January 2023 - 03 February 2023 at Wild Coast Sun
- Mayors Schools Achievement Awards were conducted on the 1 March 2023 at Wild Coast Sun
- Initiation Awareness was conducted on the 22 March 2023 at Youth Centre Hall
- Youth Month Activities were conducted:
- Digital Skills Training was conducted at Youth Centre from the 26-29 June 2023
- Youth Month Celebration was held from the 16 - 17 June 2023 at Mbizana Youth Centre
- Support Material for Young Entrepreneur and Youth Owned Civil Society Organisation was handed over on the 30 June 2023
- Initiation Support was provided through the provision of municipal vehicle for monitoring from 26 June 2023 to 18 July 2023

Children

- Inkciyo monthly stipend was paid to 33 inkciyo inspectors (for the whole year, Accounts to 4 targets)
- Inkciyo support was conducted at Matshona village Ntabankulu on the 10th of September 2022,
- Support to child headed household of vouchers was conducted on the 13th of December 2022 at Bizana Sport field,
- Inkciyo end year function was conducted at Mfundweni ward 08 on the 09th-10th December 2022
- Back to School Campaign Full School Uniform was handed over to 60 learners on the 1st March 2023.
- Support to Early Childhood Development Centres Educational Tools to Preschool of excellence ward 13, Notha ECDC ward 18 and Thembelenkosi ECDC ward 18 was handed over on the 26 June 2023 and 28 June 2023.

Elderly

- support of Elderly centers: handing over of kitchen tools was conducted at Zwelitsha old age ward 04, Khananda civic center ward 22, Dikeni old civic center ward 19.
- Elderly wellness campaign was conducted at Bizana Sport field on the 13th of December 2022
- Support Functioning of Elderly Forum was conducted through the support of Nkantolo Elderly Centre with sewing machine and tools which were handed over on the 22 March 2023

People with Disability

- PWD support for Ikhaya Lembizana and Mzuvukile Special School was conducted at Hluma Guest Lodge
- Disability month was conducted at Hluma Guest Lodge on the 2nd of December 2022.
- Support functioning of PWD Forum was done through the support of Sisikelelwe Disability Project in ward 16 with 15 bags of potatoes seeds on the 9 February 2023.
- Handing over of Machine, Overlock and Sewing Material were handed over to Iphulo Lamampondo Disability Project on the 4 May 2023

Gender

- Women's month celebrations were held at Lubusi Boutique Hotel on 30th August 2022,
- Men's forum launch was held in Mbizana Sport field next to cultural village on 20th September 2022
- Men's Summit was held at Hluma Lounge on 04th November 2022,
- 16 days of activism against Women Abuse was held in three different venues Launch was held at Mhlabi village ward 12 on the 28th November 2022, build up was held at Qadu village ward 14 on the 29th November 2022, Main event was held at kwa Khanyayo Ward 15 on the 30 November 2022.

On Communicable Diseases the office of the Mayor champions the programme and are discussed at standing committee before they are approved and implemented by Local AIDS council.

- Conduct programmes on communicable diseases
- Local Communicable Diseases Management Plan was reviewed in March 2023 and presented to Standing Committee.
- The Local AIDS Council Meeting sits with all relevant WMMLM Stakeholders (Civil Societies and Government Departments) and the purpose of this Council Meeting is to implement, Develop the strategy and action plan to deal with HIV, AIDS, TB and STI's within WMMLM.



- Awareness Programmes Conducted to the following places in order to mitigate the spread of Communicable Diseases:

Schools – WMMMLM conducted an awareness campaign in Reproductive Health to limit high teenage pregnancy; the danger of using drugs and bullying in schools. The awareness was conducted at Baleni JSS, Mdeni JSS, Ebeneze JSS and Ethridge JSS



WORK PLACE – Awareness Campaign was conducted to WMMMLM Employees as they do not have time to visit clinics for these health services.



CORRECTIONAL SERVICES – Awareness campaign was conducted at Correctional services Department to educate workers and prisoners about importance of knowing your HIV&AIDS status also how to prevent the spread of Diseases.



TRADITIONAL HEALTH PRACTITIONERS – Awareness campaign was conducted in WMMLM THP's in order to link the western medicine and african medicine and understand the working procedures. To motivate THP's to be registered in their council. The Structure of the Traditional Health Practitioners was elected at Youth Centre by the Speaker of WMMLM and the councillors. in collaboration with other Stakeholders.



- Capacity Building – Capacitating the WMMLM NGO's and Traditional Health Practitioners.



- World AIDS Day – WMMLM commemorated the World AIDS Day at Khanyayo Location, ward 15 to give support to the people infected by HIV/AIDS.



- SUPPLY OF HEALTH CARE KITS – WMMLM assist the Non-Profit Organization with Health Care Kits as they assist those who are sick in the communities and has no one to look after.



- SCREENING AND EDUCATION – Screening and educating 3092 people in the Communities in collaborating with Government sisters and NGO's.



Component E: Environmental management and Signage Control

3.12 Pollution control, Biodiversity, Landscape and Coastal Protection

The Alfred Nzo District Municipality (ANDM) is located in the Eastern Cape Province. The Department of Economic Development, Environmental Affairs and Tourism (DEDEAT) is the lead agent for environmental management in the Eastern Cape Province, and subsequently for air quality management in the province. DEDEAT forms part of the provincial government's initiative to spearhead economic growth in the region. The goal being "Innovation for Sustainable Development", with a mission to "Lead economic development and environmental management in the Eastern Cape" (DEDEA, 2013).

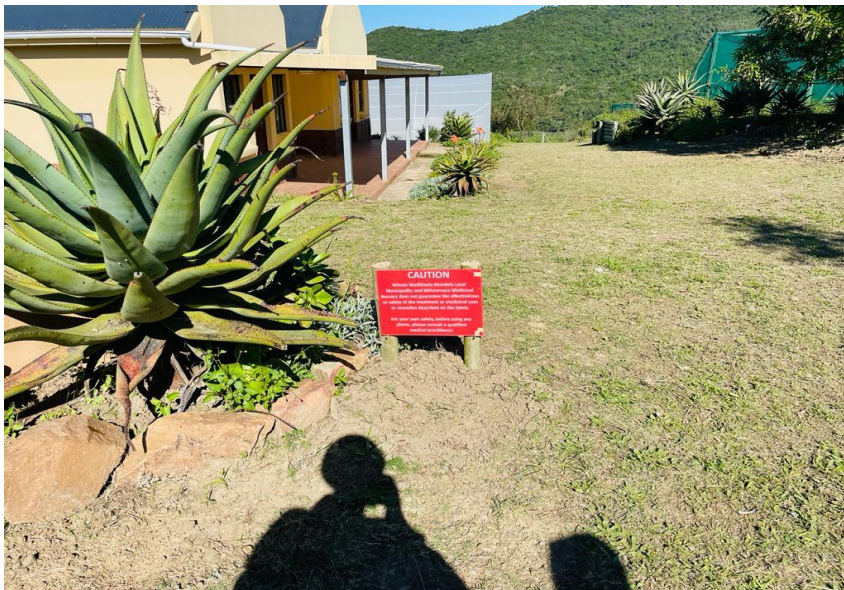
The Municipality currently relies on Air Quality Management Plan that was developed by ANDM. However, there is a plan in place to develop our own Air Quality Management Plan as the Air Quality Management bylaw is under public participation processes.

Public comfort facilities

The municipality comprises of 29 municipal facilities which includes; Community parks and Heritage Sites. Community parks is designed for recreational purposes such as picnics, sport facility, events and also has children accommodation zone. The heritage sites namely; O.R Tambo Cultural Village, O.R Tambo garden of remembrance, Winnie Madikizela-Mandela Heritage Site, Ndlovu Heritage Site and Khananda Heritage Site pride with greening, landscaping and also serves as tourist attraction areas. Grass cutting is done when required within Bizana town and it's also done in the above-mentioned public comfort facilities.

Nurseries

Currently, Bizana has two nurseries namely; uMthamvuna nursery and Cultural Village nursery located in Ward 1 & Ward 18. They are maintained in-house by the municipality; these nurseries comprise of medicinal plants (See images below).





Conducting of Environmental Management Campaigns

One of the targets on the approved SDBIP is to conduct 4 environmental awareness campaigns within Bizana and environmental clubs have been introduced in various schools. The objective of the environmental clubs is to empower different communities and schools through conducting awareness's i.e. environmental education. Six awareness's have been conducted in financial year 2022/2023 namely;

- Arbor awareness conducted at O.R Tambo Cultural Village on the 8th of September 2022.
- Marine Week awareness conducted at Mdatya SSS &Sijadu SPS on the 19th of October 2022.
- Beach Clean-up campaign conducted at Mzamba Beach on the 2nd of December 2022.
- Wetlands Day awareness conducted at Cangci SSS &Ndlovumile SPS on the 22nd of February 2023.
- Environmental Awards conducted at Wild Coast Sun on the 5th of May 2023.
- Environmental day conducted at Ngele SPS &Mpeni SSS on the 5th of June 2023.

(See figures below showing environmental awareness campaigns undertaken in various areas within Bizana).





Capital Expenditure Year 2022-2023: Environmental Management and Biodiversity					
Capital Projects	2022-2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
N/A	0	0	0	0	0

Employees: Environmental Management and Biodiversity					
Level	2022-2023				
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a %of total posts)
0-3					
4-6					
7-9	A0253	1	A0253		
10-12	A0376	1	A0376		
13-15					
Total	2	2	2		

Financial Performance Year 2022-23: Environmental Management and Biodiversity					
Details	2021-22	2022-2023			
	Actual (R)	Original Budget (R)	Adjusted Budget (R)	Actual (R)	Variance to the Budget (R)
Total Operational Revenue	-	-	-	-	-
Expenditure					
Employees	1,527,645.27	1,643,358.00	1,660,358.00	1,676,589.20	- 16,231.20
Repairs and Maintenance	-	-	-	-	-
Other	630,998.68	1,007,841.00	733,841.00	559,835.91	174,005.09
Total Operating Expenditure	2,158,643.95	2,651,199.00	2,394,199.00	2,236,425.11	157,773.89
Net Operational Expenditure	2,158,643.95	2,651,199.00	2,394,199.00	2,236,425.11	157,773.89

COMPONENT F: SAFETY AND SECURITY

3.13 FIRE AND DISASTER MANAGEMENT

Fire Management

Fire and Rescue services are conducted by ANDM, operating a Satellite centre. There is no signed (MOU) memorandum of understanding, the ANDM is currently working on it and Fire Prevention Plan & Fire Tariffs and By-Law's where in jointly Fire tariffs will be determined and implemented.

Municipality Conducts Veld Fire awareness in various ward 03 of Bizana in partnership with Alfred Nzo District Municipality Fire and Rescue on the 06th June 2023 in Amantshangase Admin area. Community Emergency Response Team Volunteers was launched on the same date of Veld fire awareness for Ward 03 and for Ward 26.

The municipality is planning to develop Fire Risk Assessment in order to develop Fire Protection Plan and tap into opportunities for funding projects like working on fire.

Objectives of working on fire

- Is intended for protection of natural vegetation;
- To create a community upliftment programme that will employ people especially the disadvantaged groups e.g. Women and Youth.

- To secure livelihoods and sustainable environment;
- To promote environmental strategies in minimizing veld fires through fire and life safety awareness and education campaigns;
- To provide trainings in different skills.

Disaster management

In terms of the Disaster Management Act, 2002 (Act 57 of 2002), municipalities are required to gather municipal disaster management plans. The municipality developed and adopted a Disaster Risk Management Plan (Level 1) in 2015; this document was reviewed in 2022/23. The function is done by both the ANDM and Winnie Madikizela Mandela Local Municipality, the district municipality has a satellite office with 4 Disaster Officials. The municipality has drafted Standard Operational Plan which is a guideline for WMMLM. WMMLM Municipality has adopted Social Relief of Distress policy which is a guideline on how to respond to affected and qualifying beneficiaries.

Disaster Awareness Campaigns

Aims of Disaster Awareness Campaigns

- Reduce the risk of disasters caused by human error
- Promote disaster management capacity building, training and education including in schools.
- Ensure the organization's ability to continue operating after a disaster.
- Place emphasis on measures that reduce the vulnerability of disaster –prone areas, communities and households.
- Promote disaster management research.
- Provide for appropriate prevention and mitigation strategies.
- Facilitate maximum emergency preparedness.
- Contain contingency plans and emergency procedures in the event of disaster by providing prompt disaster response and relief.

Disaster Awareness Campaigns Conducted

The municipality conducted 4 Disaster awareness campaigns

Objectives of Disaster awareness campaigns

- The extent of common knowledge about disaster risks, the factors that lead to disasters and the actions that can be taken individually and collectively to reduce exposure and vulnerability to hazards
- Reduce the risk of disasters caused by human error
- Promote disaster management capacity building, training and education including communities.
- Ensure the organization's ability to continue operating after a disaster.
- Place emphasis on measures that reduce the vulnerability of disaster –prone areas, communities and households.
- Promote disaster management research.
- Provide for appropriate prevention and mitigation strategies.

- Facilitate maximum emergency preparedness
- Contain contingency plans and emergency procedures in the event of disaster by providing prompt disaster response and relief.

DISASTER AWARENESS CAMPAIGNS:

The municipality launched Disaster Advisory forum that was on the 02nd September 2022 in Ward 24 Wild Coast Sun and conducted Disaster Advisory Workshop .

Community Based Disaster Risk Assessments

The municipality conducted 2 Community Based Disaster Risk Assessment in Ward 15 and in Ward 25

Objectives of CBDRA

- The key intended outcomes of the Community Based Risk Disaster Assessment are intent to increase local capacity so as to minimize the risk and impact of disaster.
- Disaster risk assessments must be actively including participation of vulnerable communities and households including physical isolated communities and female headed and child-led households.
- Monitor and educate communities about natural and man-made disasters that occurred in our communities.

Disaster Risk Assessments

The municipality assessed and responded to 278 households reported & recorded disaster incidents that were affected by disaster within 72 hours in various Wards of Mbizana.

Challenges

- Delays on intervention from Department of Human Settlement for providing assistance to affected beneficiaries.
- Temporary shelters that were erected are leaking and some are already fallen down.

3.14 PROTECTION SERVICES

Protection Services is subdivided into five sections that is; Traffic law enforcement, driving licence testing Centre, Registering Authority, Security Services and Pound.

Traffic Section

This section serves to ensure roadworthiness of public transport, the enforcement of Bylaws, Safety of road users, minimise carnages of road accident, to create free flow of traffic and encourage voluntary compliance to the Legislation (N.R.T.A 93/96).



3.15 Driving License Testing Centre

Winnie Madikizela Local Municipality is providing drivers licence testing Centre Services where we produce credible learner's licence, new drivers licence application, renewal of drivers' licence card and Application for professional driving licence. The centre is graded as grade B Driving licence testing centre. Installation of computerised learners licence system to curb fraud and corruption. This infrastructure benefits 32 wards of WMM local municipality and entire South Africa in promoting service delivery which is the mission and the vision of WMM Local Municipality.

Activities

The activities that are being conducted at the centre as scheduled as follows: Learners License bookings are done from Monday to Friday. Learners License classes are conducted 4 days a week with 2 classes a day which is Monday to Thursday where each class consist of 9 applicants and that makes a total of 72 applicants a week. These figures are depending on the availability of applicants but the DLTC is readily available to work according to the indicated plan. Currently the DLTC is having 8 driving license appointments daily for driver's license test. The centre is having 2 live enrolment unit, 3 E-eNatis computer, 2 printers and face value documents. All the above-mentioned assets are provided by the Department of Transport as the custodian of the system.

Challenges

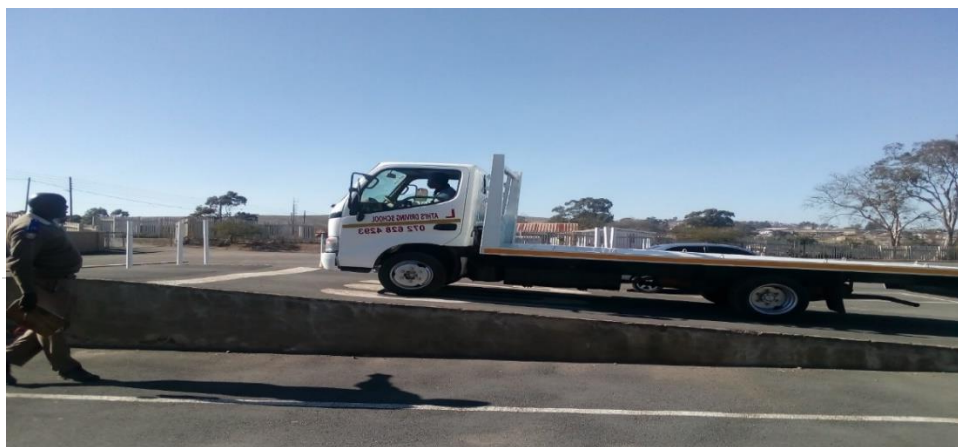
The main challenge that hinders /hampers the services is the shortage of staff which makes it very difficult to maintain good service delivery standards. The test route is giving us a problem as it is badly damaged which makes the centre not to comply with the National Road Traffic Act Standards. There is a significant decrease in the production of learner's license due to the introduction of the computerised learners license test system by the department of transport as our clients still not familiar with computers. This adversely affect the driving license bookings as the learners license is the first requirement for the application of driving license test.

Cashier office deemed to be completed but not addressing the problem.

DLTC Data		
Details	2021-2022	2022-2023
	Actuals	Actuals
Total Number of learner's licences processed	1533	3103
Total Number of driver's licences processed	5385	6611
3weeks	1 weeks	1 weeks
Average turnaround time –Drivers-licence		

Employees: DLTC					
Level	2022-2023				
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a %of total posts)
0-3					
4-6	2	2	2	0	
7-9	1	1	1	0	
10-12	3	3	3	0	
13-15					
Total	6	6	6	0	

Capital Expenditure Year 2022-23: DLTC					
Capital Projects	2022-2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
N/A	0	0	0		
N/A	0	0	0		
Financial Performance Year 2022-2023: DLTC					
Details	2021-2022	2022-2023			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to the Budget
Total Operational Revenue	(4,270,438.31)				0
Expenditure	0			0	
Employees	6,614,986.49				
Repairs and Maintenance	980,708.51				
Other	9,583,837.69				
Total Operating Expenditure	16,198,824.18				
Net Operational Expenditure	16,198,824.18				



Registration Authority

Winnie Madikizela Local Municipality entered into a memorandum of understanding with Department of Transport thereby signing a valid service level agreement which is based on total revenue collection from the Registering Authority. Department of Transport sets terms on the collection of revenue which stipulates well that the Department will supply prescribed Stationery such as; face value documents and provision of eNatis computers also mentioning dividends from the collection of licence fees where 19% goes to the Institution (WMM Local Municipality) and 81% to the Department of Transport.

The Registering Authority works effectively and efficiently with DLTC staff who work tirelessly at different levels producing good output.

Background of the Registering Authority

The Registering Authority rests with the responsibility of Registration and licensing of motor vehicles, issuing of both temporal & special permits and also motor trade numbers. This body (RA) is monitored by the Department of Transport (DOT) whereas employment of staff to ensure that service delivery is in smooth running to Mbizana Communities is the responsibility of Mbizana Local Municipality.

Registering Authority's Performance and Accessibility

The Authority is rendering a very good service, and it is more and easily accessible to customers.

Activities Conducted at Registering Authority

- Registration of all types of motor vehicles
- Licensing of motor vehicles
- Notices of change of ownerships
- Handling all motor vehicles queries
- Issuing of temporal and special permits
- Issuing of motor trade numbers
- Attending to deregistration reasons whether it's because of theft or any other reasons
- Applications for documentations
- Filing and any other issues related to motor vehicles
- Issuing of forms for all transactions

Number of Technical machines Available

The RA consists of 2 terminals system (eNatis computer system) and 1 HP printer which is also eNatis connected printer serviced by RTMC.3 Cash drawer from the municipality

Successes

- Correct transactions are done according to the regulation.
- Filing is done according to the audit manual (DOT).
- Meeting deadlines for submission of returns to the province
- Computerised Learners License System has been installed in Mbizana DLTC and it is operational.

Challenges

- Shortage of staff that result on no leave for the person who is working in the RA.
- The centre is facing in terms of performing its fundamental functions due to the severe load shading/power outages that attacks the nation at large as we solely depend on the network.
- The new system has negatively affected the revenue collection on learner's license side as the clients are running away on the new system.

Registering Authority Data		
Details	2021-2022	2022-2023
	Actuals	Actuals
Total amount collected for Department of Transport (DOT)	R 5 941 510.54	R6 696 400.29
Total amount collected for the Municipality	R2 146 051.80	R2 159 618.64
Total for registration and penalties	R 1 393 691.71	R1 565 747.99
Total for transaction fees (RTMC)	R565 560.00	R581 832.00

Capital Expenditure Year 2022-23: RA					
Capital Projects	2022-23				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
N/A					
N/A					
N/A					
N/A					
N/A					
N/A					
N/A					
Financial Performance Year 2022-23: RA					
Details	2021-22	2022-23			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to the Budget

Total Operational Revenue	0	0	0	0	0
Expenditure	N/A				
Employees	N/A				
Repairs and Maintenance	N/A				
Other	N/A				
Total Operating Expenditure	N/A				
Net Operational Expenditure	N/A				

Security

Winnie Madikizela Mandela Local Municipality has fifteen sites that should be taken care of amongst others is the institution (WMMLM) with all the resources and assets. The Institution permanently employed 20 Security Officers working from Monday to Friday, covering mornings and afternoons with two Security supervisors who are monitoring security personnel. Weekends and public holidays as well as night duties are covered by private security services.

This subsection further has a VIP protection unit with three fulltime officers. The main objective for this section is to secure all Municipal key points, Assets, Resources, staff and the unit as indicated is attached to the principals in terms of security to create safe working environment.



Traffic Police Service data					
Details	2021/2022	2022-2023			2023-2024
	Actual Number	Estimated Number	Actual Number		Number Estimated
Number of road traffic accidents during the year	610	460	552		450
Number of by-law infringements attended	256	260	183		300
Number of traffic officers on the field on an average day	14	14	14		14
Number of officers on duty on an average day	14	14	14		14
Employees: Protection Services including security services					
Level	2021-2022	2022-2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3	2	2	2	0	0
4-6	24	24	24	0	0
7-9	10	10	10	0	0
10-12	17	17	17	0	0
13-15	1	1	1	0	0
Total	54	54	54	0	0

Capital Expenditure Year 2022-2023: Protection Services					
Capital Projects	2022-2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value

CCTV Cameras	170 000.00	210 000.00	197 345,72	40 000,00	197 345,72
Security Equipment 2505	170 000.00	230 000,00	163 000,00	60 000,00	163 000,00

Financial Performance Year 2022-2023:					
Details	2021-22	2022-2023			
	Actual	Original Budget	Adjusted Budget	Actual	Variance to the Budget
Total Operational Revenue	- 3,683,579.13	- 4,293,501.00	- 4,413,501.00	- 4,698,712.98	285,211.98
Expenditure					
Employees	16,389,257.18	17,812,169.00	17,570,169.00	16,860,426.73	709,742.27
Repairs and Maintenance	701,934.73	1,371,000.00	1,149,395.00	556,658.33	592,736.67
Other	11,316,096.21	12,663,909.00	30,666,952.00	30,151,708.00	515,244.00
Total Operating Expenditure	28,407,288.12	31,847,078.00	49,386,516.00	47,568,793.06	1,817,722.94
Net Operational Expenditure	24,723,708.99	27,553,577.00	44,973,015.00	42,870,080.08	2,102,934.92

POUND

WMM Local Municipality has established a Pound situated in Highland View which is fully operational. The pound aims at implementing the legal processes of impounding stray and trespassing animals within the CBD, public roads, and private properties within WMM Local Municipality jurisdiction thus fostering to communities a sense of responsibility for their livestock and also enforcing municipal bylaws.

Activities

The activities that are presently conducted at Winnie Madikizela Mandela Pound is the collection and keeping of stray and trespassing animals within the CBD and Mbizana communities. At the moment only Large and small stock that is catered for, no domestic animals.

Number of technological machines available

- Shearing Machine
- Captive Bolt (Gun)

Successes

The Pound is performing its core functions successfully regardless of the challenges that are obstructing the service.

Challenges

- The main challenge is the access road to the Pound office
- No Sewage system



Pound: Data		
Details	2021-22	2022-23
	Actuals	Actuals
Total number of animals impounded	318	344

Employees: Pound					
Level	2022-23				
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3	2	2	2	0	
4-6					
7-9					
10-12	1	1	1	0	
13-15					
Total	3	3	3	2	

Capital Expenditure Year 2022-23: POUND					
Capital Projects	2022-2023				
	Budget	Adjusted Budget	Actual Expenditure	Variance from Original Budget	Total Project Value
Pound Equipment	31 350	(31 350)	0		

Financial Performance Year 2022-2023: Licensing					
	2021-22	2022-2023			
	Actual (R)	Original Budget (R)	Adjusted Budget (R)	Actual (R)	Variance to the Budget (R)
Total Operational Revenue	- 83,986.68	- 50,000.00	- 50,000.00	- 29,675.00	- 20,325.00
Expenditure					
Employees	892,319.40	926,930.00	949,930.00	954,263.92	- 4,333.92
Repairs and Maintenance	143,165.00	149,000.00	189,000.00	156,522.00	32,478.00

Other	373,519.18	466,450.00	516,450.00	497,814.60	18,635.40
Total Operating Expenditure	1,409,003.58	1,542,380.00	1,655,380.00	1,608,600.52	46,779.48
Net Operational Expenditure	1,325,016.90	1,492,380.00	1,605,380.00	1,578,925.52	26,454.48

COMPONENT G: Sport and Recreation

3.16 Sport Development

There were no sporting activities undertaken during the 2022/2023 financial year

COMPONENT H: Corporate Policy Offices and Other Services

3.17 Executive and Council

Council was functioning with 61 councillors both ward and proportional representatives as well as 12 traditional leaders elected from traditional councils and was fully functional and stable. all the members of the council serve in different standing committees with each standing committee headed by portfolio head. A schedule of meeting was developed and adopted by council for the optimal functioning of all council committees. The mayor heads the executive committee that has 10 members including her. Five members are full time and five are part time. The office of the Municipal manager as a department has seven units all head by a manager reporting to municipal manager. The mandates of the department include IDP and PMS, Internal Audit, Legal services, communications, IGR and customer care, public participation and council support and special programmes. The office of the municipal manager is also responsible for the administration support to all the offices of the political office bearers.

Employees: Office of the Municipal Manager Including SPU					
Level	2021-2022	2022-2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3	0	0	0	0	
4-6	11	1	11	1	
7-9	1	1	1	1	
10-12	13	7	13	7	
13-15	5	0	5	0	

Total	30	9	30	9	
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3.18 Financial Services

Winnie Madikizela - Mandela Local Municipality has established a Budget and Treasury Office in terms of section 80 of the Municipal Finance Management Act. The office is headed by the Chief Financial Officer with four managers directly reporting to him. The four managers are Manager: Supply Chain Management, Manager: Budgeting and Reporting, Manager: Revenue and Expenditure and, Manager: Assets and Stores. The structure for the section is depicted below: -

	Post	Vacant or Filled
1.	Chief Financial Officer	Filled
2.	Secretary	Filled
3.	Manager: Supply Chain Management	Filled
4.	Manager: Revenue and Expenditure	Filled
5.	Manager: Budgeting and Reporting	Filled
6.	Manager: Assets and Stores	Filled
7.	Asset Management Officer	Filled
8.	Stores Officer	Filled
9.	Supply Chain Management Officer X 2	Both Filled
10.	Asset Management Clerk	Filled
11.	Stores Clerk	Filled
12.	Procurement Clerk X 3	Filled
13.	Accountant: Budgeting	Filled
14.	Accountant: Reporting	Vacant
15.	Accountant: Billing and Revenue	Filled

	Post	Vacant or Filled
16.	Billing Clerk	Filled
17.	Meter Readers X 2	1 filled one vacant
18.	Revenue Clerk	Filled
19.	Cashiers X 2	Filled
20.	Accountant: Payroll	Filled
21.	Payroll Clerk	Filled
22.	Accountant: General Expenditure	Filled
23.	Clerk: General Expenditure	Filled
24.	Accountant: Capital Expenditure	Filled
25.	Clerk: Capital Expenditure	Filled

The Budget and Treasury Office is made up of the following sections, all of which are functional and are able to perform at the expected levels: -

- **Revenue Management:** This section is responsible for ensuring that the revenue due to the municipality is collected and accurately accounted for. This includes ensuring that billing for all services and taxes is carried out on a monthly basis.
- **Expenditure Management:** This section is responsible for all expenditure incurred by the municipality and ensuring that all service providers are paid for services rendered and goods supplied.
- **Supply Chain Management:** As detailed in the SCM Section earlier, this section is responsible for demand management, acquisition, logistics and disposals. The supply chain management also has asset management as one component that it is responsible for.
- **Budgeting and Reporting:** This ensures that budgets and adjustment budgets are compiled according to the legislations and approved within the prescribed timeframes, all expenditure is spent within the approved budgets, reporting to the requisite structures at the prescribed timeframes. This section is also responsible for the compilation of the Annual Financial Statements which are part of annual reporting. These have been prepared by our own municipal staff for the 2016/17, 2017/18, 2018/19, 2019/20, 2020/21 and, 2021/22 and 2022/23 financial years.

Employees :Budget and Treasury					
Level	2021-22	2022-2023			
	Employees No	Posts No	Employees No	Vacancies	Vacancies % (As a % of total posts)
0-3	2	01	01	0	0
4-6	2	09	09	0	0
7-9	10	0	0	0	0
10-12	10	09	09	0	0
13-15	4	04	04	0	0
Total	28	23	23	0	0

3.19. Human Resources and Skills Development

The WMMLM Employee Retention Policy provides guidance and information to Council, Management and Labour in order to effectively implement and promote the retention of staff. In the concerned financial year, the Municipality has achieved the following:

Organisational Structure

The municipality has reviewed its organisation structure and was adopted by Council on the 28th of June 2022. The total number of approved positions in the Organizational Structure is 307 with 256 filled positions and 51 vacant positions.

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY



MACRO ORGANISATIONAL STRUCTURE

Organisational Structure reviewed in 2021/22 Financial Year

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Council Adopted – 28 June 2022

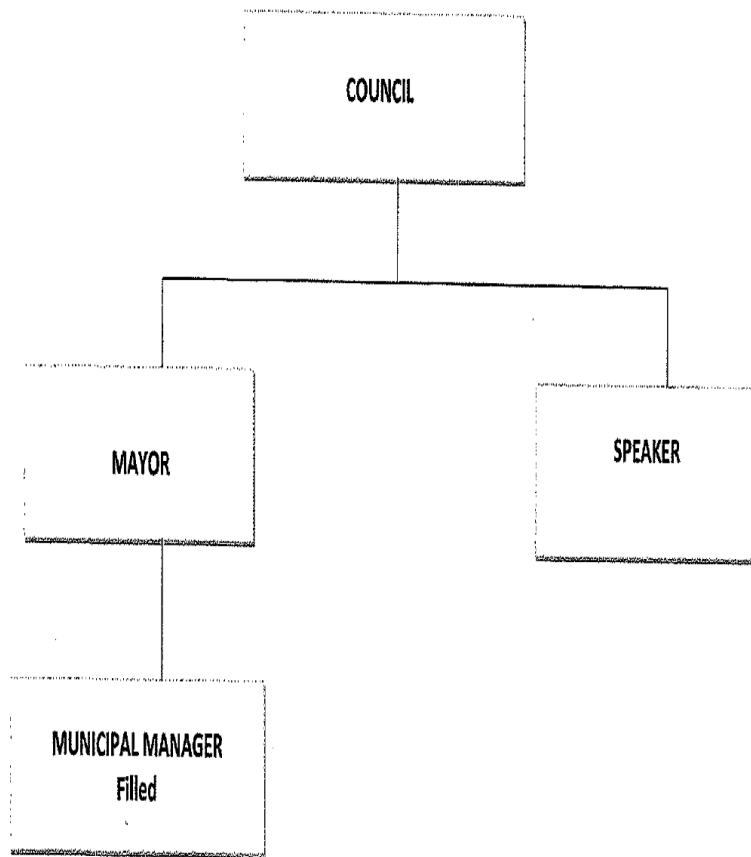
WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
PO BOX 12 BIZAMA 4300

28 JUN 2022

OFFICE OF THE MUNICIPAL MANAGER

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LOCAL MUNICIPALITY
PO BOX 72 BIZANA 4800

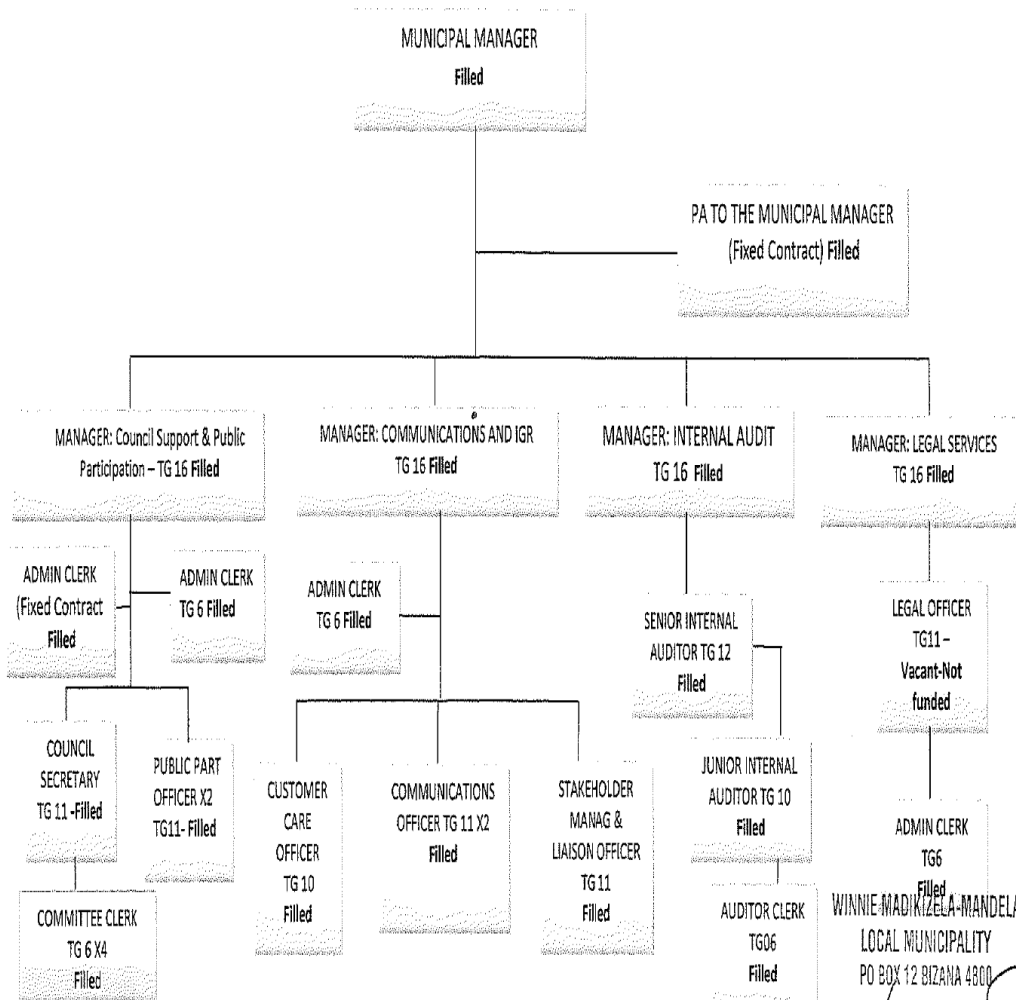
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FAX: 039 251 0917

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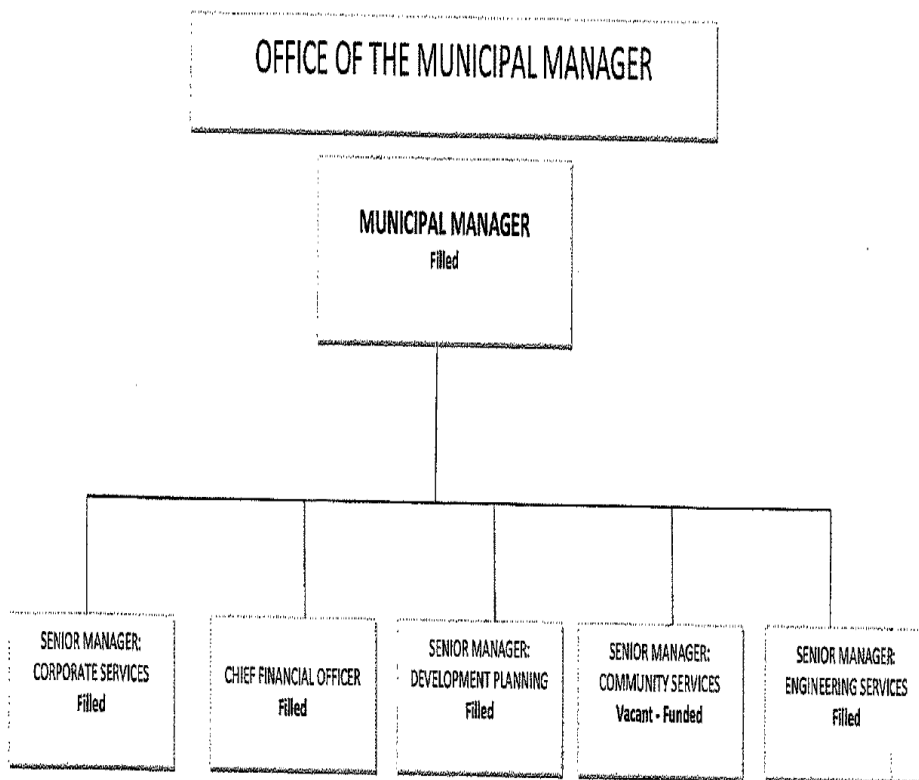


Organisational Structure reviewed in 2021/22 Financial Year

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Council Adopted – 28 June 2022

28 JUN 2022
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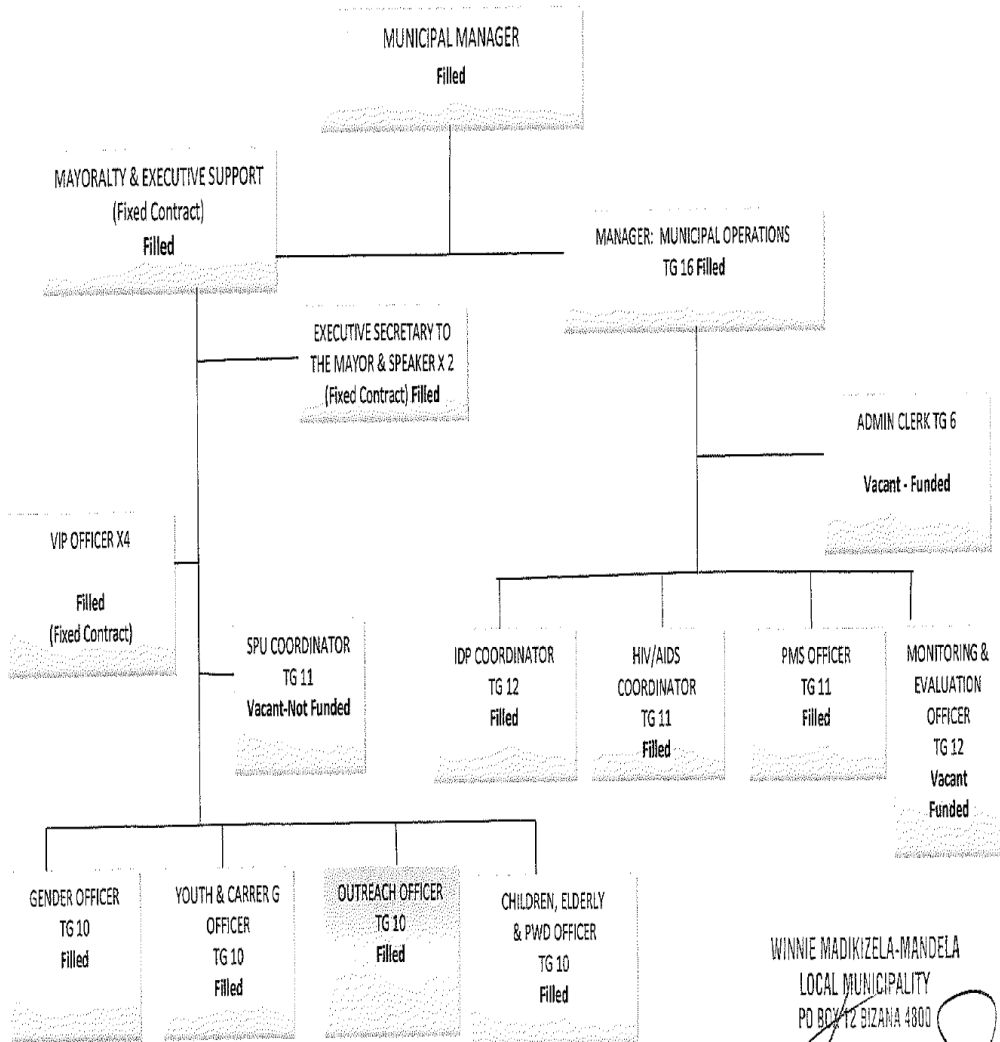
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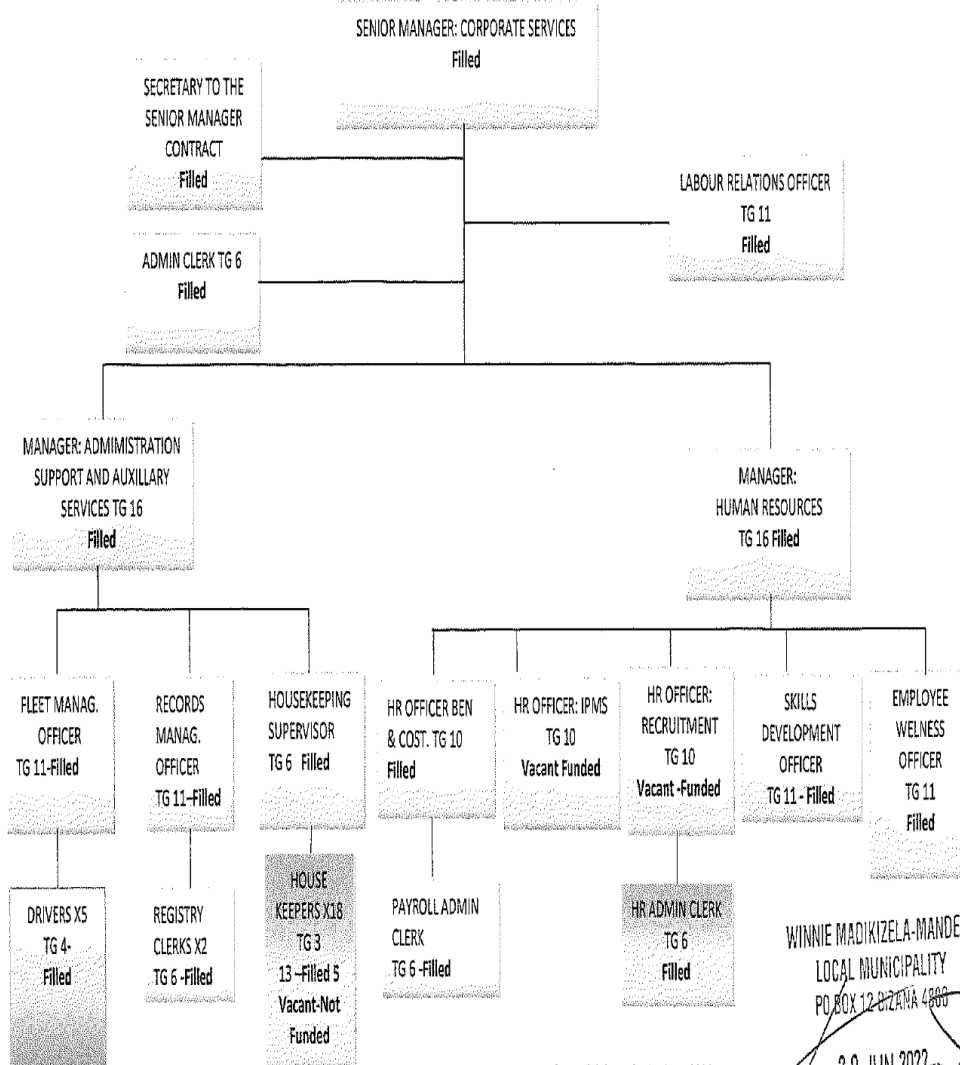
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OFFICE OF THE MUNICIPAL MANAGER



CORPORATE SERVICES DEPARTMENT



Organisational Structure reviewed in 2021/22 Financial Year

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Council Adopted - 28 June 2022

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LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4000

28 JUN 2022
OFFICE OF THE MUNICIPAL MANAGER
TEL : 039 251 0230
FAX: 039 251 0917

CORPORATE SERVICES DEPARTMENT

MANAGER: INFORMATION
COMMUNICATION
TECHNOLOGY TG 16
Filled

RECEPTIONIST X2
TG 5
1 Filled & 1 Vacant Funded

SYSTEMS ADMINISTRATOR
TG 12 - Filled

IT TECHNICIANS X2
TG 11
1 Filled, 1 Vacant
Funded

WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
PO BOX 12-BIZANA 4000

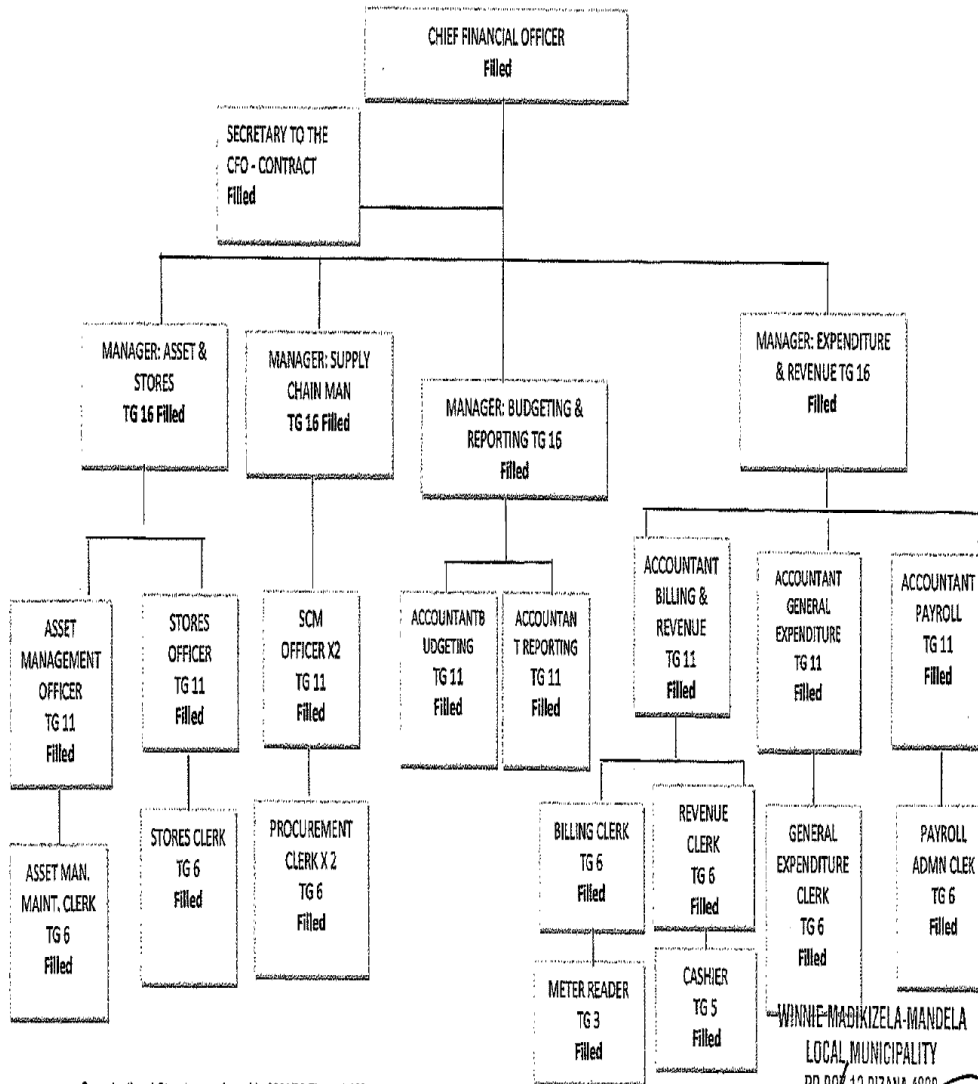
28 JUN 2022

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BUDGET AND TREASURY OFFICE



Organisational Structure reviewed in 2021/22 Financial Year

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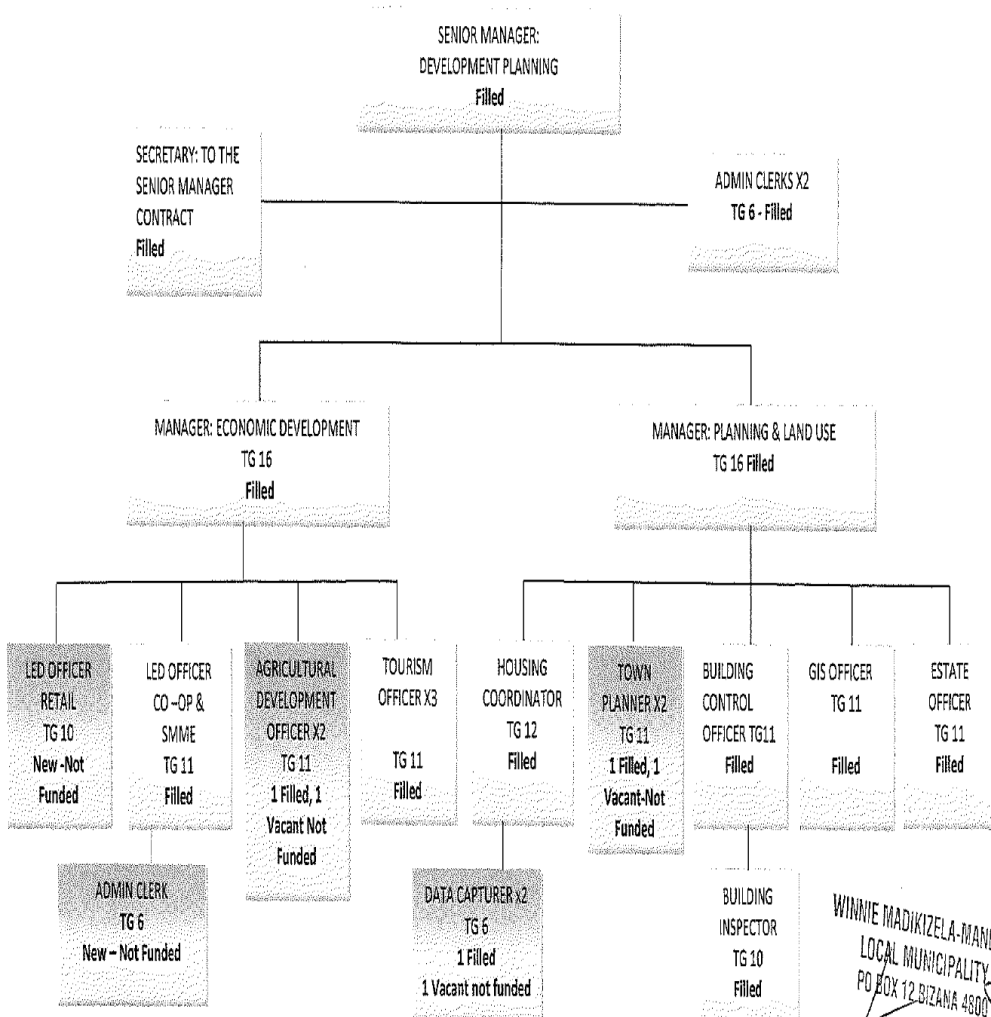
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LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4800

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DEVELOPMENT PLANNING DEPARTMENT



Organisational Structure reviewed in 2021/22 Financial Year

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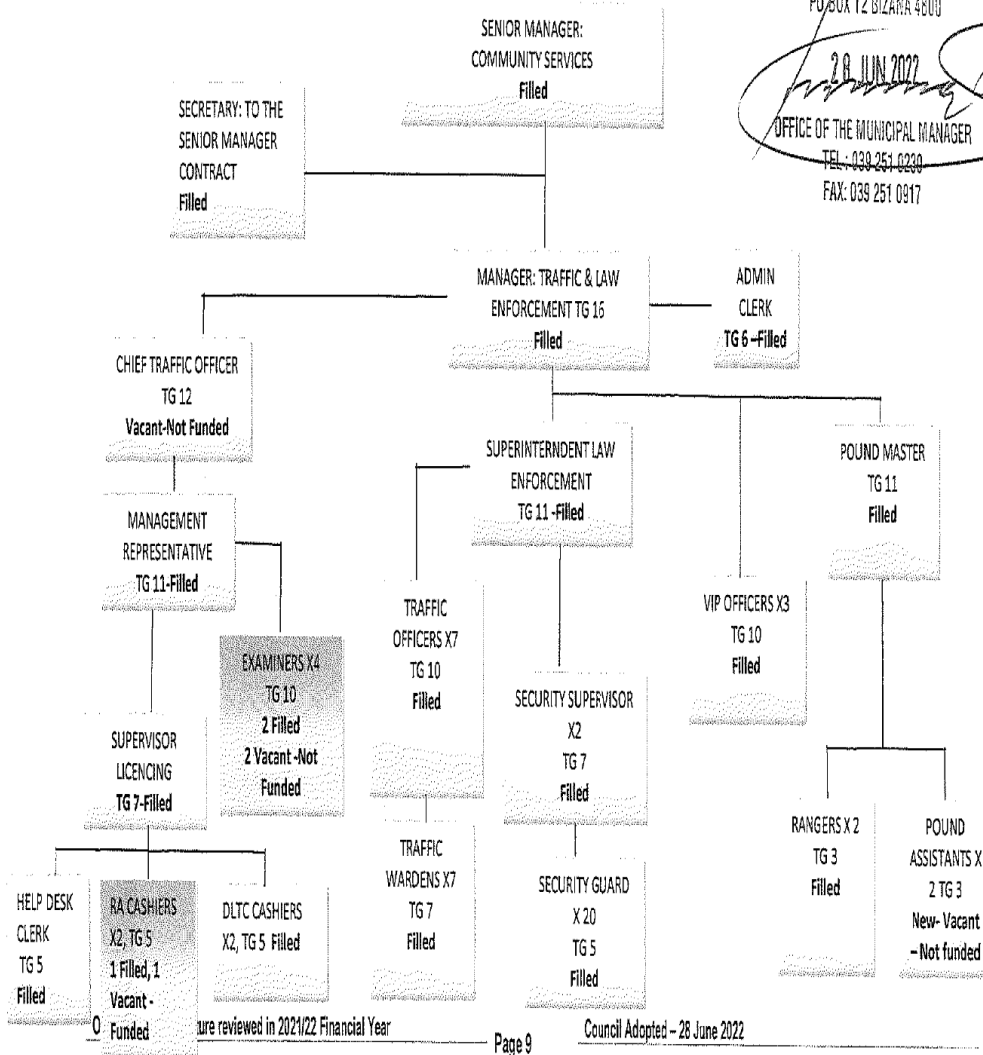
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PO BOX 12 BIZANA 4800

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FAX: 039 251 0917

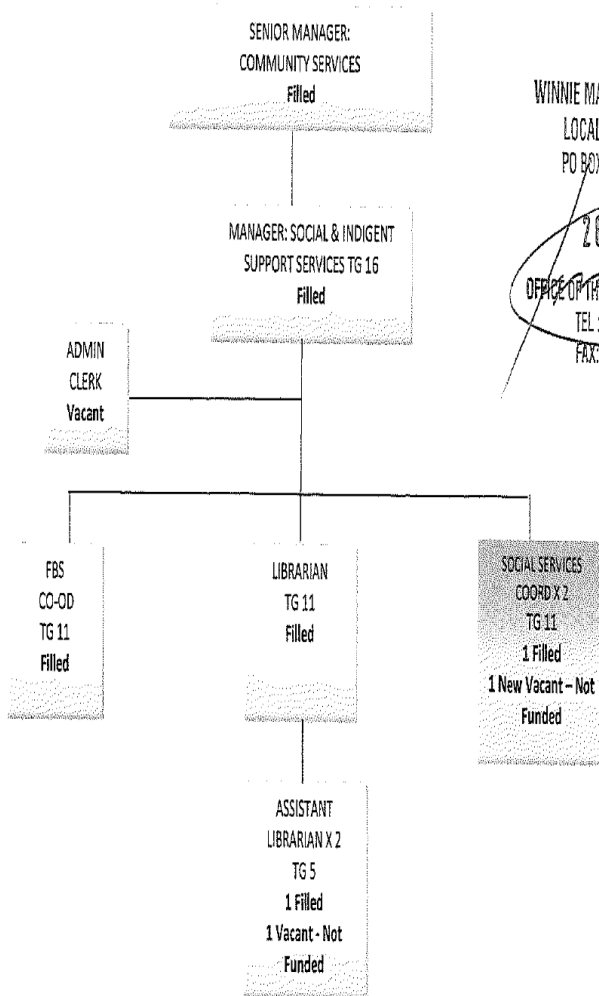
COMMUNITY SERVICES DEPARTMENT

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LOCAL MUNICIPALITY
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FAX: 039 251 0917



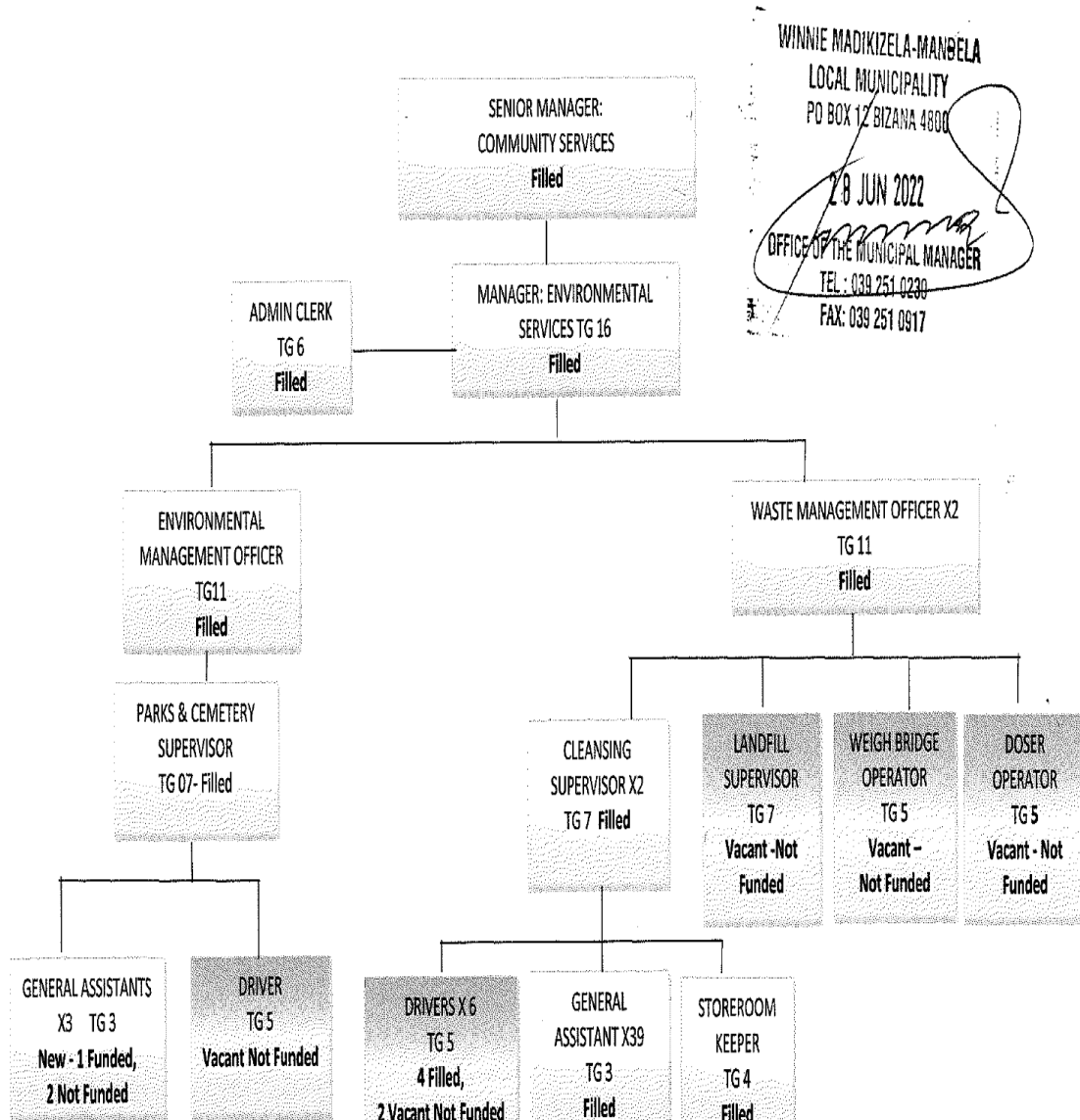
COMMUNITY SERVICES DEPARTMENT



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28 JUN 2022
OFFICE OF THE MUNICIPAL MANAGER
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FAX: 033 251 0917

COMMUNITY SERVICES DEPARTMENT

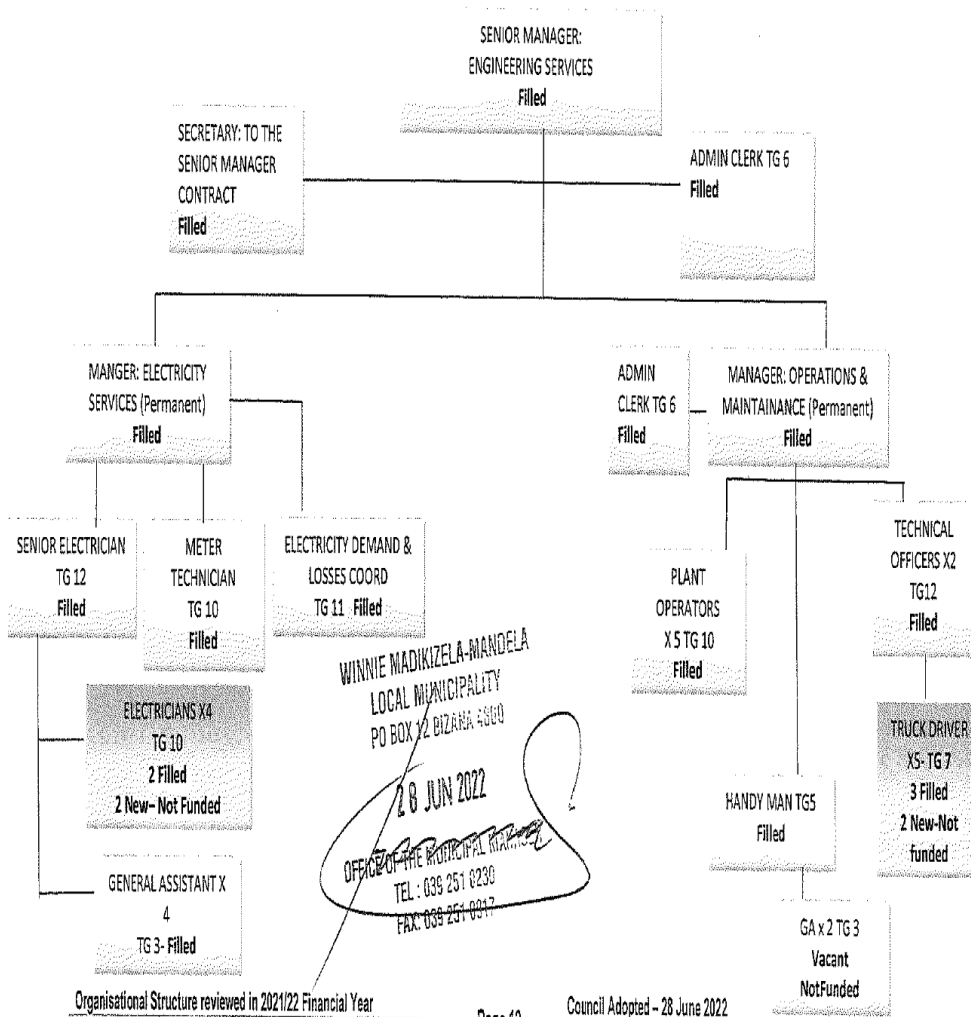


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LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4800

28 JUN 2022

OFFICE OF THE MUNICIPAL MANAGER
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FAX: 039 251 0917

ENGINEERING SERVICES DEPARTMENT

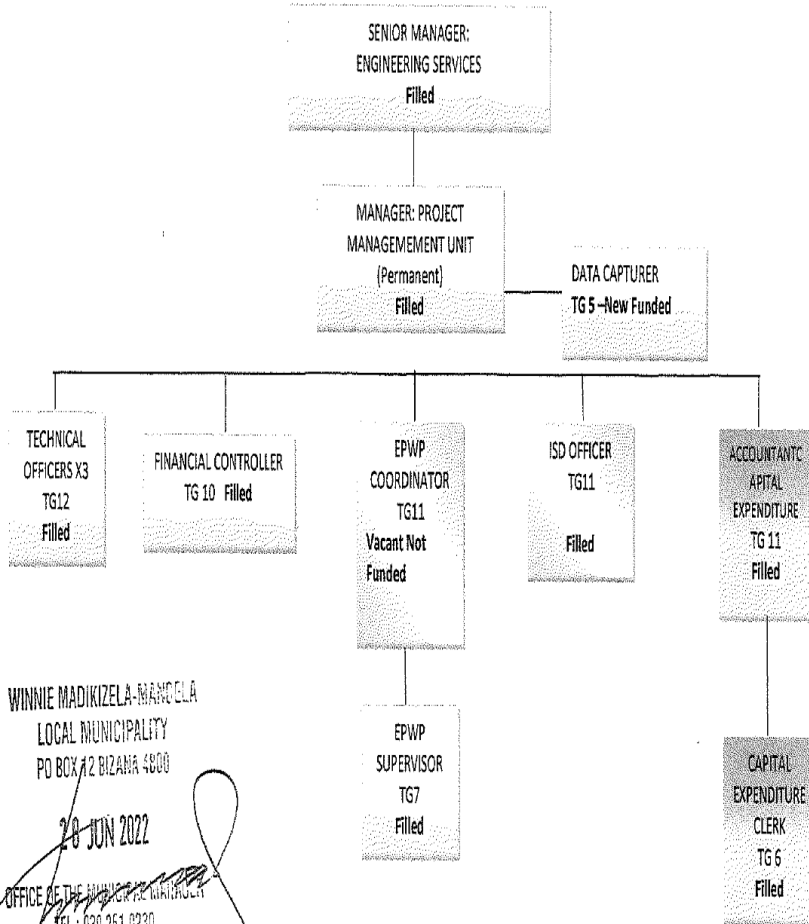


WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4000

28 JUN 2022

OFFICE OF THE MUNICIPAL MANAGER
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FAX: 036 251 0317

ENGINEERING SERVICES DEPARTMENT



WINNIE MADIKIZELA-MANDLA
LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4800

28 JUN 2022

OFFICE OF THE MUNICIPAL MANAGER
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FAX: 039 251 0917

Retention Policy

The WMMLM Employee Retention Policy provides guidance and information to Council, Management and Labour in order to effectively implement and promote the retention of staff. In the concerned financial year the Municipality has achieved the following:

- Retained four (4) employees by means of promotion to higher positions.
- Absorbed three (3) of the EPWP beneficiaries into permanent positions.

Performance Management System

Performance management is implemented at the level of section 56 managers, middle managers and officers. Workshops have been conducted to all levels and we are in the process of formulating templates that are understandable and relatable mostly to lower levels in terms of the performance plan and reporting. Bi-annual and annual assessments have been conducted to middle management and officers that have signed their performance agreement and performance plans. The Municipality has procured a PMS system which has incorporated the organisational as well as individual performance management. The main objective of the system is to sync Municipal information as well as to centralise the record management. Information is being captured at the same time testing the capabilities of the system versus the needs of the municipality.

Employee Wellness

The municipality is committed to promoting equal opportunities and fair treatment to all its employees, through the elimination of unfair discrimination and integrated wellness programmes and policies. The municipality has adopted a holistic approach to address social and work-related problems through awareness programmes for its employees on HIV and AIDS, Chronic illnesses, Disability and Occupational Health and Safety for its employees.

Health & Safety representatives have been appointed, inducted and trained through the skill development programme.

The section has undertaken the following during the reporting year:-

- A total of one hundred and eighty (180) employees that are exposed to high risk areas have been exposed to medical surveillance in order to ascertain that they are still fit to conduct their duties.
- The OHS Committee with the assistance of DOL (department of labour) led the Occupational Risk Assessment and have also conducted an inspection of all Municipal Buildings and vehicles and made recommendations on findings with time frames.
- An awareness programme of Organisational Culture and work ethics was conducted to all municipal employees.
- First aiders were appointed according to the different areas of concern in and around the municipality in order to adhere to the OHS Act and training was organised but could not get an

appropriate provider and the department has had to devise other means going into the next financial year.

3.20 Information and Communication Technology Services

The Information and Communication Technology (ICT) section is responsible for ICT architecture, ICT hardware, software and networking including peripheral devices. As ICT unit, a number of duties are performed to ensure that employees have full access to the network and municipal systems. Information technology (IT) has become a vital and integral part in all government spheres in introducing efficiencies and ensuring data integrity.

ICT supports a server room with 2 hosts with 12 virtual servers and 3 other physical servers, a UPS for the entire server room with a backup generator. The server room has access control security system (biometric reader). All cabinets with distribution switches are supplied with UPSs. The municipality has a fully functional VoIP telephony system.

To improve internet and email traffic, the municipality has a 20mb fibre (Metro-E) running Voice over IP (VoIP), VIDEO and standard Data traffic. The Municipality has both physical and wireless Access points (Wi-LAN).

The Municipality has an offsite storage. Daily backups are kept and stored this offsite storage that is fire proof, in a Data Centre in Centurion, Gauteng

ICT Governance Framework

The municipality had several policies that were consolidated to policy manuals. The first step was for the council to adopt ICT Governance Policy Framework (ICTGPF) and then two policy manuals were adopted which are IT Policy Manual and ICT Security Manual. The ICT Security Policy Manual has 21 policy statements and the ICT Policy Manual has 20 Policy Statements including change control procedures.

The Municipality further adopted a Business Continuity Plan (BCP), Disaster Recovery Plan (DRP), ICT Governance Policy Framework, ICT Charter and ICT Strategy as part of the documentation that will assist with the governance of ICT.

ICT Infrastructure Projects

The Municipality procured a bigger Ups high powered UPS to supply clean power that protects the server room from power surges emanating from the power grid instabilities. The rack mounted UPSs on all our cabinets. All our Distribution points (cabinets) have POE switches providing power to all IP phones. With the use of Redstor the municipality is able to back up all critical information from laptops and desktops and all servers.

A 20mb fibre (Metro-E) is also provided running Voice, VoIP, VIDEO and standard Data traffic. The Municipality has both physical and wireless Access points (Wi-LAN).

Municipal Website

WMM Local Municipality website is up and running, URL: <https://www.winniemmlm.gov.za>. ICT is responsible for compliance on the website in terms legislations and laws applicable to municipal websites. The role of Winnie Madikizela-Mandela website, as platform for information dissemination, participation and disclosure has been significantly catered for in various pieces of legislation, including:

- The Local Government Municipal Systems Act No 32 of 2000 ("the Systems Act");
- The Local Government Municipal Financial Management Act No 56 of 2003 ("the MFMA"); and
- The Municipal Property Rates Act, no 6 of 2004 ("the MPRA").

ICT is responsible for uploading compliance documents in terms of s75 of the Municipal Finance Management Act No. 56 of 2003 and all applicable laws of the republic of South Africa, With the collaboration with Municipal directorates, ICT is able to maintain fresh content on the website including social media platforms.

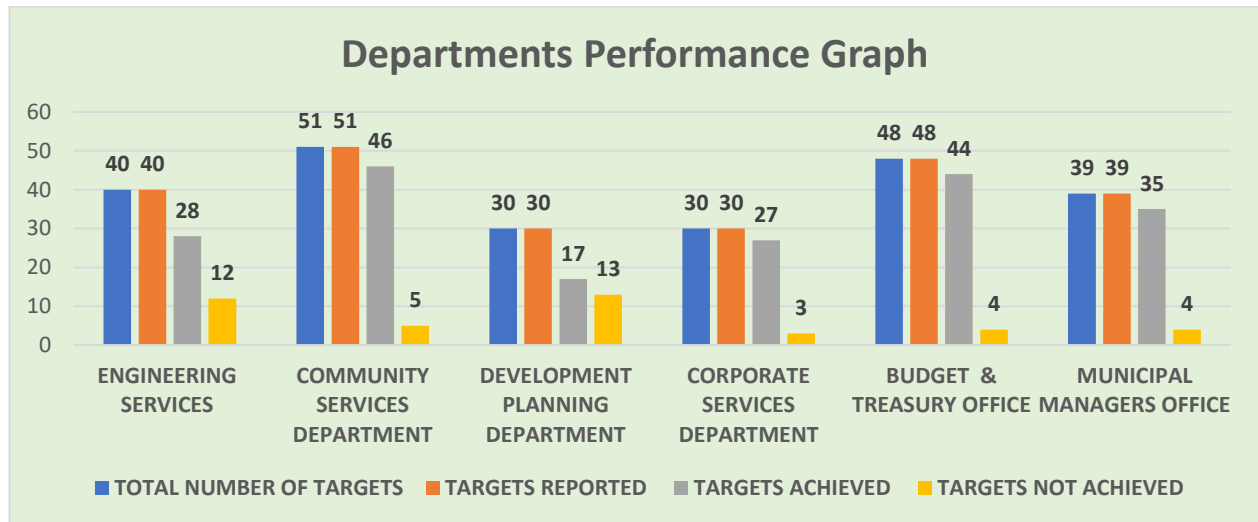
Disaster Recovery

The Municipality has an adopted Disaster Recovery Plan to be implemented with the adopted Business Continuity Plan that has also been adopted by the Municipal council. This is to ensure smooth recovery with minimal negative impact when a disaster occurs. The municipality has two hosts with several Virtualized servers and a dedicated server housing VEEAM with HYPER-V for back-up and replication. For offsite back up, the municipality has a service level agreement in a data center in Centurion, Gauteng province providing a cloud solution. As part of recovery plans and archiving, the municipality procured a records management system specifically for the managing of Finance records that are growing at a higher rate.

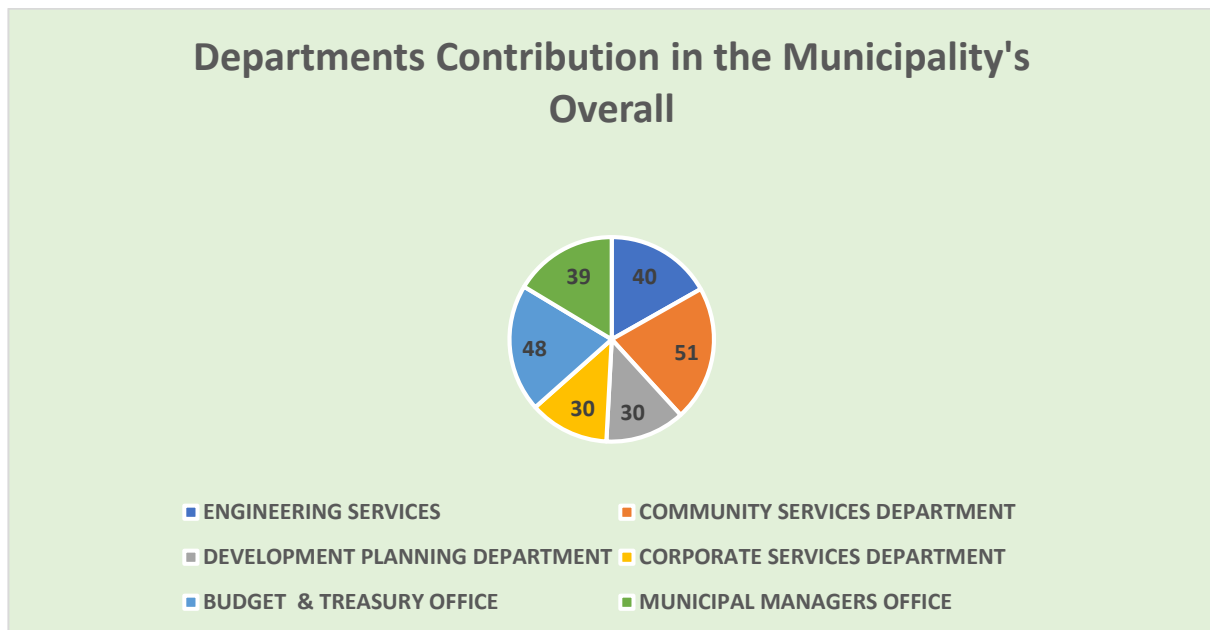
2022/2023 ANNUAL PERFORMANCE REPORT IN NUMBERS AND PERCENTAGES

DEPT/KPA	TOTAL NUMBER OF TARGETS	TARGETS REPORTED	TARGETS ACHIEVED	TARGETS NOT ACHIEVED	ACHIEVEMENT PERCENTAGE	PERFORMANCE IMPROVED OR DROPPED COMPARED TO 2021/2022	COLOUR CODDING FOR OVERALL PERFORMANCE
ENGINEERING SERVICES DEPARTMENT	40	40	28	12	70%	↑	
COMMUNITY SERVICES DEPARTMENT	51	51	46	5	90%	↑	
DEVELOPMENT PLANNING DEPARTMENT	30	30	17	13	57%	↑	
CORPORATE SERVICES DEPARTMENT	30	30	27	3	90%	↑	
BUDGET & TREASURY OFFICE	48	48	44	4	94%	↓	
MUNICIPAL MANAGER'S OFFICE	39	39	35	4	90%	↑	
OVERALL PERFORMANCE	238	238	197	41	83%	↑	

DEPARTMENTS PERFORMANCE GRAPHS



DEPARTMENTS CONTRIBUTION IN THE MUNICIPALITY'S OVERALL PERFORMANCE



COMPARISONS BETWEEN 2021/2022 AND 2022/2023 FINANCIAL YEARS ANNUAL PERFORMANCE

DEPARTMENT	2021/2022 FY ANNUAL PERFORMANCE ASSESSMENT IN PERCENTAGE		2022/2023 FY ANNUAL PERFORMANCE ASSESSMENT IN PERCENTAGE	
	Achieved	Not Achieved	Achieved	Not Achieved
ENGINEERING SERVICES - BASIC SERVICE DELIVERY 1	63%	37%	70%	30%
COMMUNITY SERVICES - BASIC SERVICE DELIVERY 2	60%	40%	90%	10%
DEVELOPMENT PLANNING - LOCAL ECONOMIC DEVELOPMENT	50%	50%	57%	43%
CORPORATE SERVICES – INSTITUTIONAL TRANSFORMATION & DEVELOPMENT	87%	13%	90%	10%
BUDGET & TREASURY OFFICE - FINANCIAL VIABILITY	94%	6%	92%	8%
MUNICIPAL MANAGER'S OFFICE	81%	19%	90%	10%

MUNICIPALITY'S OVERALL PERFORMANCE COMPARISON

2021/2022 FINANCIAL YEAR PERFORMANCE					2022/2023 FINANCIAL YEAR PERFORMANCE				
ACHIEVED	NOT ACHIEVED	NOT REPORTED	TOTAL	PERCENTAGE	ACHIEVED	NOT ACHIEVED	NOT REPORTED	TOTAL	PERCENTAGE
136	53	0	189	72%	197	41	0	238	83%

The Municipality's Annual Performance for 2022/2023 Financial Year stands at **83%**. When compared to the preceding 2021/2022 Financial Year's 72% Annual Performance Assessment Report, the municipality's performance has increase by **11%** in its service delivery mandate. The reasons for non-achievement of targets with remedial measures thereof are outlined per department as follows: -

4.1 BREAKDOWN OF DEPARTMENTS TARGETS NOT ACHIEVED

ENGINEERING SERVICES TARGETS NOT ACHIEVED CONSTITUTING ABOUT 30% OF THE DEPARTMENT'S OVERALL TARGETS				
Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Construction of Sidanga gravel access road with bridge and construction of concrete slab	1.1.1	Constructed 4.5km of Sidanga gravel access road with Bridge and 1km of concrete slab constructed by June 2023	Bridge not completed due to delays in delivery of material.	Project to be completed in Quarter one of 2023/24FY.
Rehabilitation of uMhlambi AR	1.1.17	Rehabilitated 5km of UMhlambi SSS Langaletu- Dotye access road by June 2023.	Project could not be completed due to the non-availability of borrow pits in the Ward. Had to approach nearby Wards and they had unrealistic demands in which the Political Principals had to engage the	The issue has since been resolved and the project will be completed in the first quarter of the 2023-2024 FY.

Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
			community for access to the borrow pit.	
Rehabilitation of Ntamonde AR	1.1.19	Rehabilitated 8km of Ntamonde gravel access road by June 2023.	Delays in delivery of concrete	Project to be completed in August 2023/24FY.
Rehabilitation of Mgodini AR	1.1.20	Rehabilitated 6km of Mgodini access road by June 2023.	Delays in delivery of concrete	Project to be completed in August 2023/24FY.
Rehabilitation of Mgomanzi AR	1.1.21	Rehabilitated 2,5km of Mgomazi access road by June 2023	Delays in delivery of concrete for slab.	Project to be completed in First quarter of 2023/24FY.
Rehabilitation of Luphondweni AR	1.1.22	Rehabilitated 2,5km of Luphondweni access road by June 2023.	The delays in delivery of concrete.	Concrete has been delivered now and busy with concrete slab now, project will be completed by end of August.

Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Construction of the Civic Centre	1.2.2	1 Civic Centre constructed and completed by June 2023	Project stalled due to the fact project team challenges which resulted in the municipality terminating the contract of the PSP and having to renegotiate for the Contractor to proceed with works.	The issue has since been resolved and the Contractor is back on site anticipating to complete the project in the second quarter of the 2023-2024 FY
Periodic repairs and maintenance of Municipal buildings	1.5.1	Municipal buildings periodically repaired and maintained by June 2023	Service provider was appointed late as the project has to be rescope late in the second quarter.	Contractor on cause to complete within contract period.
Electrification of Lower Etheridge Village	1.6.2	Connected 90 households in Lower Etheridge by June 2023	Lack of plant trucks on site,90 Households not connected due to Eskom outage delays.	Liaise with Eskom to complete inspection and book outages before end of September 2023/24FY.

Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Electrification of Msarhweni Village	1.6.3	Connected and energized 110 households in Msarhweni by June 2023	Work has been monitored. Inspections for defects not done by Eskom.	Follow up with Eskom to come and do inspections.
Electrification of Nomlacu Village	1.6.5	Connected and energized 67 households in Nomlacu by June 2023	Technical challenges regarding Eskom feeder lines.	Liaise with Eskom to provide alternative feeder line to connect households.
Low Voltage lines Upgrade	1.7.1	2 KM of Low Voltage lines upgraded by June 2023	Appointment was only done in 26 June 2023 then delayed in identification of suitable project site.	Fastrack site establishment in first quarter of 2023-24FY.

COMMUNITY SERVICES TARGETS NOT ACHIEVED CONSTITUTING ABOUT 10% OF THE DEPARTMENT'S OVERALL TARGETS

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Purchasing of grass cutting machines and accessories and maintenance of garden power tools	1.17.1	Purchased 5 grass cutting machines with accessories and 30 maintained garden power tools by June 2023	After taking more than 6 months to get a suitable bidder, A Service Provider appointed but he went to purchase the machines already prices were up, hence ended up purchasing 4 instead of 5 machines.	Grass cutting machine is planned to be purchased in second quarter of 2023/24FY.
firearms cleaning kit, alcohol breathalyzers and tyre measuring tools.	1.19.4	50 firearms cleaning kit, 04 alcohol breathalyzers and 15 tyre measuring tools by June 2023	Non-responsive of bidders	Speed up quotation request processes in the first month of this financial year.
Maintenance of robots, CCTV cameras and calibration of machine	1.19.5	100% Maintained robots and CCTV cameras once a year and calibrated machine once a year by June 2023	Non-responsive of bidders	Speed up the seating of adjudication committee this financial year.

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Supply of protective clothing to employees	1.19.7	Supplied protective clothing to 48 employees by June 2023	Protective clothing was delivered on the 30th of June 2023 but unfortunately other employees were absent and others already left for the day in question, since their shift end at 14:00 due to the reasons stated above they couldn't sign the issue register.	Protective clothing was issued to other employees in July.
Requisition traffic management system and pay parking meters.	1.20.2	1 Requisition of traffic management system and pay parking meter by June 2023	No budget allocation for this project.	Project should be taken out of the SDBIP as it does not have budget for next financial year.

DEVELOPMENT PLANNING TARGETS NOT ACHIEVED CONSTITUTING ABOUT 43% OF THE DEPARTMENT'S OVERALL TARGETS

Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Local Spatial Development Framework for Kubha/Magusheni	2.1.1	Development of Kubha/Magusheni LSDF by June 2023	Delays in the appointment of service provider, finally appointment has been done at end of June.	Service Provider has been appointed and project will progress in 2023/24 FY.
Subdividing and surveying municipal land and sub divisional plans	2.3.1	Subdivided and surveyed municipal land and sub divisional plans by June 2023	Non-responsiveness of Service Providers to tender.	To request Land Surveying Services from Engineering Services Panel of Professional by the first quarter of 2023/24FY.
Updating of municipal geodatabase. Hosting of GIS Open day and scanning of building plans and link them with GIS.	2.7.1	Updated municipal geodatabase. 1 Hosted GIS Open day and 100 scanned building plans and link them with GIS by June 2023	Non-responsiveness of Service Providers to tender and Plotter needs repairs to complete internally.	Complete internally once the plotter has been repaired by the first quarter of 2023/24FY.

Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
To host Business Conference and develop business plans	2.11.2	1 Hosted Business Conference and 2 business plans developed for economic development by June 2023	Service provider for business plans appointed only on the 30th June 2023	The business plans to continue into the 2023/24 financial year.
Construction of Manufacturing Hubs	2.12.1	3 Manufacturing Hubs constructed at Blorhweni, Mpisi and Dudumeni (Phase 1) by June 2023	Delays in approval of EIA by DEDEAT.	Follow up on DEDEAT on Approval of EIA by the first quarter of 2023/24Fy.
Facilitate capacity building of manufacturing hubs.	2.12.2	100 people facilitated for capacity building of manufacturing hubs by June 2023	Non-responsiveness of Service Providers to tender.	To follow up on the re-advert in the first quarter of 2023/24FY
Contract lifeguards and provision of Mzamba tower	2.13.1	15 lifeguards contracted and provided 1 Mzamba tower by June 2023	Delays in appointing the Service provider for provision of tower, It was only appointed on 20 June 2023. Unavailability of lifeguards and had to continue	Follow up with service provider to deliver the tower after 15 days.

Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
			working with the previous ones contracted in Q3.	
Review Agricultural Development Plan	2.14.2	1 Reviewed Agricultural Development Plan by June 2023	Delays in appointment of service provider.	Project to be completed in first quarter of 2023/24FY.
Construction of Mini market (Phase 1)	2.14.3	1 Mini market constructed (Phase 1) by June 2023	Disputes between principal agent and the main contractor and rainfalls caused delays.	To Fastrack the main contractor to complete the construction during 1st quarter of 23/24FY
Construction of the Beach Infrastructure at Tompson Bay (Phase 1)	2.15.1	1 Beach Infrastructure constructed at Tompson bay (Phase 1) by June 2023	The EIA has not been completed and this has delayed construction of phase 1	To follow up on the approval of the EIA.
Support & Capacity for SMME's	2.16.1	20 Supported & Capacitated SMMEs by June 2023 (repetitive)	Non-Responsiveness of Service Providers	Request for re-advert in the 2023/24 financial year

Project To Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Support & Capacitate Incubatees.	2.16.2	20 Supported & Capacitated Incubatees by June 2023	Submitted requisition to SCM for sourcing of Service Provider and advert was published, bidders were non - responsive	Request for re-advert in the 2023/24 financial year
Capacitate and Support wholesalers and retailers.	2.18.1	Capacitated and Supported 80 wholesalers and retailers by June 2023	Delays on the appointment of service provider (Service provider was appointed on the 30 June 2023)	The capacity and support of wholesalers and retailers is in progress and to be completed in the first quarter of 2023/24FY.

CORPORATE SERVICES TARGETS NOT ACHIEVED CONSTITUTING ABOUT 10% OF THE DEPARTMENT'S OVERALL TARGETS

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Provided experiential learning for students.	3.3.3	Provided experiential learning for 15 students by June 2023	The supporting document after IA review was found to be insufficient due to the times dated. The	There is no recovering due to the in-take intervals for such programs.

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
			supporting document fell in the previous FY.	
Draft 35 job descriptions and submit to the DJEC by June 2023	3.6.1	Draft 35 job descriptions and submit to the DJEC by June 2023	35 job description were drafted, awaiting for submission for evaluations to DJEC, delays are caused by backlogs in the actual evaluation of Job Evaluation Committee.	There is a Planned special DJEC to consider Job Description of WMMLM only in September 2023.
Reviewal of the ICT Disaster Recovery Plan and Policies	3.10.3	1 Reviewed ICT Disaster Recovery Plan and 2 Policies by June 2023.	There were no responsive bidders.	This project has been re-advertised.

BUDGET & TREASURY TARGETS NOT ACHIEVED CONSTITUTING ABOUT 8% OF THE DEPARTMENT'S OVERALL TARGETS

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
Promulgating of property rates	4.1.9	02 Gazetted property rates	A request for quotation was sent	The municipality will continue

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
policy and credit control policy		policy and credit control policy by June 2023	to the Government Printers, however, due to the backlog they confirmed to have this has not been responded to, regardless of numerous emails and phone calls during the month of June.	making follow ups until an update is received which we hope will be before the end of July 2023
Monitoring of Electronic filing system and loading of Budget and Treasury Office Documents	4.3.1	100 Budget and Treasury documents scanned using Electronic Filling system by June 2023	The successful implementation of the project requires the municipality's servers to be upgraded which has been advertised about two times with no responsive bidders. The municipality has since opted to get help in procuring these through SITA which is a requirement of the SCM regulations	ICT has committed to finalizing the procurement of server room infrastructure during the first quarter of the 2023/24 financial year.

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
			on procurement of IT equipment.	
Training of SCM Officials	4.3.9	Training of 1 SCM Manager and 1 SCM officer on CIPS by June 2023	SCM Manager and officer were enrolled for a 2year formal programme, since it's continuous therefore it's not achieved for 2022-23FY.	The formal program will be completed at the end of second quarter.
Appointment of service provider for provision of insurance services for a period of 36 months	4.4.9	Appointment of service provider for the provision of insurance services for a period of 36 months by June 2023	The advert for the Provision of Insurance Services was done with all other required Supply chain processes, however all the Bids submitted were non-responsive.	The bid has been re-advertised, closed and awaiting evaluation and adjudication processes. From which an alternative process will be recommended to the council if there is still not responsive bidder on the 3rd attempt.

MUNICIPAL MANAGERS OFFICE TARGETS NOT ACHIEVED CONSTITUTING ABOUT 10% OF THE DEPARTMENT'S OVERALL TARGETS

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
conducting a socio-economic infrastructure survey as part of the situational analysis report	5.1.2	Socio economic infrastructure study conducted, and report produced by June 2023	The contract was terminated after the fraudulent documents were identified. The project was therefore not carried out to completion.	The project has been planned for the 2023/2024 financial year. It went on re-advert and evaluation has been done in August 2023.
Implementation of Gender Programs	5.8.5	6 Council Approved Gender programs implemented by June 2023	Non-Responsiveness of service providers	Reschedule to next financial year.
Implementation of Legacy programmes and installation of Winnie-Madikizela Mandela Statue	5.9.1	Seven (7) Council Approved Legacy programmes implemented and installation of Winnie-Madikizela Mandela Statue by June 2023	The commemoration of Mphuthumi Mafumbatha legacy was not achieved due to numerous postponements informed. For the	The project has been carried out on the 11 th August 2023. The project was re-advert and evaluation has

Project to Be Implemented	KPI No.	Annual Target	Reason For Variance	Remedial Action
			installation of Winnie Madikizela – Mandela Statue, bidders were non – responsive.	been done in August 2023.
To conduct research on institutional heritage	5.9.2	Appointed Service Provider for the development of institutional heritage book by June 2023	Non-responsiveness of bidders	Project is planned in the current Financial Year, went on re-advert and evaluation has been done in August 2023.

Component I: organisational Score Card

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
Roads	Improved access to Basic Services	To reduce access roads backlog by constructing 32kms by June 2027	1.1	By constructing 19,3 kms of gravel access roads and rehabilitating 12,7 km of gravel	865 kms in place	Construction of sidanga gravel access road with bridge and construction of concrete slab	Number of Kms constructed from Sidanga gravel access road with Bridge and concrete slab cons	1.1.1	1	Proof of submission to SCM, Appointment letter, Progress Report.	R 8,674,255.00	R 8,873,917.00	N/A	MIG	N/A	N/A	Constructed 4.5km of Sidanga gravel access road with Bridge and 1km of concrete slab con	Constructed 4.5km of Sidanga gravel access road with 1km concrete slab only bridge that is	R21,789,061.85	Not Achieved	Bridge not completed due to delays in delivery of material	The project progressed above expectations and more funds were moved to the	Project to be completed in the first quarter of 2023/24 FY.

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
				el access roads by end June 2023			tructed										stru cted by June 2023	still under construction. Sida nga Access Road: Additional work done on site includes			project		

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		the following : •Extra earthworks on the bridges as well as additional steel and earth					

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		Two works on steep areas •Additional length of 800 m concrete slab					

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					865 kms in place	Construction of Siginqini to Marina gravel access road with bridge	Number of Kms constructed from Siginqini to Marina gravel access road with bridge	1.1.2	1	Proof of submission to SCM, Appointment letter, Progress Report, completion	R 3,527,500.00	R 7,795,565.00	N/A	MIG	N/A	N/A	Constructed 2.5 Km of Siginqini to Marina gravel access road with bridge by June	Constructed 2.5kms of Siginqini to Marina gravel access road with bridge	R5 959 972; 95	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
										certificate.							2023						
					865 kms in place	Construction of Tshongweni gravel access road	Number of Kms constructed at Tshongweni gravel access Road	1.1.3	1	appointment letter, progress report, completion certificate.	R 1,355,177.00	R 1,996,050.00	N/A	MIG	N/A	N/A	Constructed 1.2km of Tshongweni gravel access road by June 2023	Constructed 1.2km of Tshongweni gravel access road	R1 711 421; 25	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					865 kms in place	Construction of Tshuze to Luphisilweni gravel access road	Number of Kms constructed from Tshuze to Luphisilweni gravel access road	1.1.4	0.5	proof of submission , appointment letter, progress report.	R 9,401,788.00	R 9,114,795.00	N/A	MIG	N/A	N/A	Constructed 3.9km of Tshuze to Luphisilweni gravel access road by June 2023	Constructed 3.95 km of Tshuze to Luphisilweni gravel access road	R7 681 967, 32	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					865 kms in place	Construction of Sixh anx eni gravel access road	Number of Kms constructed from Sixh anx eni gravel access road	1. 1. 5	0. 5	Appointment letter, progress report, Practical Completion Certificate	R 5,270,000.00	R 7,864,477.00	N/A	MIG	N/A	N/A	Constructed 5km of Sixh anx eni gravel access road by June 2023	Constructed 5km of Sixh anx eni gravel access road	R8 620 938; 50	Achieved	N/A	Appointment amounts for service provider was higher than allocated budget more fund	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																					swer moved towards the budget to cater for the budget variance		

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 KM kms in place	Rehabilitation of Qobo to Sizinde ni gravel access road	Number of Kms rehabilitated from Qobo to Sizin deni gravel access Road	1.1.6	0.5	Practical Completion Certificate	R 843,128.00	R 1,761,000.00	N/A	MDRG	N/A	N/A	Rehabilitated 3.5km of Qobo to Sizinde ni gravel access road by June 2023	Rehabilitated 4km of Qobo to Sizinde ni gravel access road	R1 787 368; 54	Achieved	N/A	Project was co-funded internal funding hence the budget variance	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7kms in place	Rehabilitation of Kwa Bula la to Mda tyagravel access road	Number of Kms rehabilitated from Kwa Bulala to Mdatyagravel access road	1.1.7	0.5	Practical Completion Certificate	R 1,710,856.00	R 2,624,280.00	N/A	MDRG	N/A	N/A	Rehabilitated 2.1km of Kwa Bula la to Mda tyagravel access road by June 2023	Rehabilitated 2.5km of Kwa Bula la to Mda tyagravel access road	R2 467 379; 19	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of Bazana gravel access road & Bridge	Number of Kms rehabilitated Bazana gravel access road & Bridge	1.1.8	0.5	Practical Completion Certificate	R 2,217,708.00	R 3,245,962.00	N/A	MDRG	N/A	N/A	Rehabilitated 0.4km of Bazana gravel access Road & Bridge by June 2023	Rehabilitated 4km of Bazana gravel access Road & Bridge	R4 351 431; 41	Achieved	N/A	Project was co-funded internal funding hence the budget variance	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of Mat shez ini gravel access road & Bridge	Number of Kms rehabilitated from Mats hezini gravel access Road & Bridge	1. 1. 9	0. 5	Practical Completion Certificate	R 468, 000. 00	R 2,70 4,77 2.00	N/A	M D R G	N/A	N/A	Rehabilitated 1km Mat shezini gravel Access Road & Bridge Phase 1 by June 2023	Rehabilitated 7.75 km Mat shezini gravel Access Road & Bridge Phase 1	R3 083 145; 45	Achieved	N/A	Project was co-funded internal funding hence the budget variance	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of Mnyameni gravel access road & Bridge	Number of Kms rehabilitated Mnyameni gravel access Road & Bridge	1.1.10	0.5	Practical Completion Certificate	R 514,676.00	R 2,305,660.00	N/A	MDRG	N/A	N/A	Rehabilitated 0.8km Mnyameni gravel Access Road & Bridge by June 2023	Rehabilitated 1km Mnyameni gravel Access Road & Bridge	R2 086 122; 44	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of Sikh omb e gravel access road	Number of Kms rehabilitated from Sikh omb e gravel access Road	1.11	0.5	Practical Completion Certificate	R 2,440,962.00	R 3,997,563.00	N/A	M D R G	N/A	N/A	Rehabilitated 3km of Sikh omb e gravel access road by June 2023	Rehabilitated 3.5km of Sikh omb e gravel access road	R3 932 019; 19	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					865 kms in place	Construction of long bridge & concrete slab from Mqonjwana to Greenville gravel access road	Number of meters for long Bridge & Concrete Slab from Mqonjwana to Greenville gravel access road	1.1.12	0.5	advert, tender document, proof of submission to SCM	R 1,275,000.00	R 869,565.00	Equitable Share	N/A	Constructed and completed 55m long Mqonjwana to Greenville Access Road bridge by	Construction and completion of 55m long Mqonjwana to Greenville Access Road bridge	Advert Mqonjwana to Greenville gravel access road by June 2023	Advert Mqonjwana to Greenville gravel access road developed and submitted to	R0,00	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																June 2022	ge not done		SCM.				
					12.7 kms in place	Rehabilitation of zamilizwe access road	Number of Kms rehabilitated from zamilizwe access road.	1.1.13	0.5	Practical Completion Certificate	R 4,259,296.45	R 3,485,243.08	N/A	MDRG	N/A	N/A	Rehabilitated 0,5km of zamilizwe access road by June	Rehabilitated 5.7km of zamilizwe access road	R1,288,158.47	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		2023.					
					12.7 kms in place	Rehabilitation of Montigravel access road	Number of Kms rehabilitated from Montigravel access road.	1.1.14	0.5	Practical Completion Certificate	R 1,754,032.97	R 1,438,307.05	N/A	MDRG	N/A	N/A	Rehabilitated 2,5km of Montigravel access road by June 2023.	Rehabilitated 2,5km of Montigravel access road	R1,853,879.82	Achieved	N/A	interventions were done to cater for difference.	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of Ntlozelo access road.	Number of rehabilitated Kms from Ntlozelo access road.	1.1.15	0.5	Practical Completion Certificate	R 2,046,372.14	R 1,678,025.16	N/A	MDRG	N/A	N/A	Rehabilitated 3km of ntlozelo gravel access road by June 2023.	Rehabilitated 3km of ntlozelo gravel access road	R2,762,545.45	Achieved	N/A	vements were done to cater for difference.	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of Dumas access road.	Number of Kms rehabilitated from Dumas gravel access road.	1.1.16	0.5	Practical Completion Certificate	R 3,173,664.16	R 2,602,404.61	N/A	MDRG	N/A	N/A	Rehabilitated 6,9km of Dumas gravel access road by June 2023.	Rehabilitated 6,9km of Dumas gravel access road	R4,096,523.67	Achieved	N/A	Appointment amounts for service providers was higher than the budget available when	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																					ce the budget variance		

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of umhlambi AR	Number of Kms rehabilitated from umhlambi AR	1.1.17	0,5	appointment letter, Progress report	R 2,285,932.10	R 1,874,464.33	N/A	MDRG	N/A	N/A	Rehabilitated 5km of Umhlambi SSS langalet hu-Doty access road by June 2023.	Rehabilitated 0km of Umhlambi SSS langalet hu-Doty access road, however 5Km access	R1,609,960.22	Not Achieved	Project could not be completed due to the non - availability of borrow pits in the	N/A	The issue has since been resolved and the project will be completed in the first quar

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		road is still under construction.		Ward. Had to approach nearby Wards and they had unrealistic demands in which		ter of the 2023-2024 FY	

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																					the Political Principals had to engage the community for access to the borrow pit		

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of mat shezini AR	Number of Kms rehabilitated from mats hezini AR	1.1.18	0,5	appointment letter, Progress report	R 2,988,896.07	R 2,450,894.79	N/A	MDRG	N/A	N/A	Rehabilitated 2km of Mat shezini gravel access road Phase 2 by June 2023.	Rehabilitated 2km of Mat shezini gravel access road phase 2.	R2,113,642.01	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of Ntamonde AR	Number of Kms rehabilitated from Ntamonde AR	1.1.19	0,5	appointment letter, Progress report	R 2,782,609.00	R 2,782,609.00	N/A	MDRG	N/A	N/A	Rehabilitated 8km of Ntamonde gravel access road by June 2023.	Rehabilitated 0km of Ntamonde gravel access road, however 8km access road is still und	R3,529,398.30	Not Achieved	Delays in delivery of concrete	interventions were done to cater for difference.	Project to be completed in August 2023/24 FY.

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		er construction.					
					12.7 kms in place	Rehabilitation of mgo dini AR	Number of rehabilitated Kms from mgo dini AR	1. 1. 20	0, 5	Practical Completion Certificate	R 3,83 4,78 3.00	R 3,83 4,78 3.00	N/A	M D R G	N/A	N/A	Rehabilitated 6km of Mgo dini access road by June 2023.	Rehabilitated 0Km of Mgo dini gravel access road , however 6Km	R2,6 45,8 19.7 9	Not Achieved	Delays in delivery of concrete	N/A	Project to be completed in August 2023/24 FY.

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		access road is under construction.					
					12.7 kms in place	Rehabilitation of mgo manzi AR	Number of Kms rehabilitates from mgo mazi AR	1. 1. 21	0, 5	Practical Completion Certificate	R 4,49 2,33 8.13	R3,6 83,7 17.2 7	N/A	M D R G	N/A	N/A	Rehabilitated 2,5km of Mgo mazi access road by	Rehabilitated 0km of Mgo mazi access road , how	R3,9 75,2 58.0 9	Not Achieved	Delays in delivery of concrete for slab .	N/A	Project to be completed in First quarter of 202

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																	June 2023	ever 2,5Km access road is still under construction, concrete slab in progress.				3/24 FY.	

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of luphondweni AR	Number of Kms rehabilitated from luphondweni AR	1.1.22	0,5	appointment and progress report.	R 3,720,997.56	R 3,051,218.01	N/A	MDRG	N/A	N/A	Rehabilitated 2,5km of Luphondweni access road by June 2023.	Rehabilitated 0km of Luphondweni access road, however 2,5Km access road is still und	R3,755,149.87	Not Achieved	Delays in delivery of concrete.	Appointment amounts for service providers was higher than the budget available when	Concrete has been delivered now and busy with concrete slab now, project will be completed

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		er construction, only concrete slab left.			ce the budget variance	by end of August.	
					12.7 kms in place	Rehabilitation of Mkolweni AR	Number of Kms rehabilitated from mkolweni AR	1.1.23	0,5	Practical Completion Certificate	R 3,987,901.00	R 3,987,901.00	N/A	MDRG	N/A	N/A	Rehabilitated 4,5km of Mkolweni access road	Rehabilitated 4,5km of Mkolweni access road	R4,660,413.13	Achieved	N/A	Appointment amounts for service providers	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																	by June 2023	done				was higher than the budget available hence the budget variance	

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
					12.7 kms in place	Rehabilitation of swane AR	Number of rehabilitated Kms from swane AR	1.1.24	0,5	Appointment letter, progress report.	R 1,684,156.00	R 1,684,156.00	N/A	MDRG	N/A	N/A	Rehabilitated 2km Swane access road by June 2023.	Rehabilitated 2km Swane access road done	R2,114,092.29	Achieved	N/A	Appointment amounts for service providers was higher than the budget available when	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																					ce the budget variance and virements were approved to cover the difference		

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
Buildings	Improved access to Basic Services	To construct 1 Early Childhood Development Centre (ECDC) in the villages of Bizana	1.2	By constructing 1 Early Childhood Development Centre (ECDC) using services of	6 Early Childhood Development Centres	Construction of Early Childhood Development Centre constructed	Number of Early Childhood Development Centres constructed	1.2.1	1	Progress report	R 2,975,000.00	R 434,783.00	Equitable Share	N/A	Constructed and Completed 1 Early Childhood Development Centre (ECDC) at Ward 13 Centre (ECDC) at Ward 13	1 Early Childhood Development Centre (ECDC) at Ward 13 has been constructed	1 Early Childhood Development Centre under construction at Ward 13 by June	1 Early Childhood Development Centre under construction at Ward 13 and prog	R2,173,143.50	Achieved	N/A	Appointment amounts for service providers was higher than the budget available when	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
		by end June 2023		service providers by June 2023												1 by June 2022	and completed	2023	performing well				the budget variance and interventions were approved to cover the difference

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
	Improved access to Basic Services	To complete the construction of Civic Centre by June 2023		By constructing Civic Centre through the services of the services provider by June	MPY C Hall and Incomplete Civic Centre Building	Construction of the Civic Centre	Number of building infrastructure constructed and completed	1.2.2	1	Progress Report	R 7,628,075.00	R 4,207,321.09	N/A	M/G	Constructed Phase 3 of the Civic Centre by June 2022	Construction of Phase 3 Civic Centre not done	1 Civic Centre constructed and Completed by June 2023	0 Civic Centre constructed and completed, however 1 Civic Centre is under construction	R7,652,400.24	Not Achieved	Project stalled due to the fact project team challenges which resulted in the municipality	Expenditure incurred includes the fees that were agreed upon to be paid to the PS P	The issue has since been resolved and the Contractor is back on site anticipating to complete

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
				2023															struction.		palit y termination the contract of the PSP and having to renegotiate for the Con	during the termination process	plet e the project in the second quarter of the 2023-2024 FY

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																					tractor to proceed with works		
	Refurbishment of the dilapidated	To upgrade buildings structures and		By employing services of serv	One undeveloped Taxi Rank	Upgrading of Taxi Rank (Phase	Number of Ranks Upgraded	1. 2. 3	1	Practical Completion Cert	R 1,360,000.00	R 5,669,545.00	Equitable Share	N/A	1 Taxi Rank (Phase 1) Upg	Taxi Rank (Phase 1) Upgrade	Completed and Upgraded Taxi	Completed and Upgraded Taxi	R6,992,031.05	Achieved	N/A	Additional works on the proj	N/A

Basic Service Delivery (Engineering Services)																								
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action	
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved				
	infrastructure to acceptable standards	related infrastructure by June 2023		ice providers to upgrade buildings and related infrastructure by June 2023	in the CBD	se 2)				ificate						rade d at the CBD by June 2022	d done	Rank (Phase 2) by June 2023	Rank (Phase 2) done				ect that had to be factored in during construction	

Basic Service Delivery (Engineering Services)																								
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action	
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved				
	Improved access to Basic Services	To construct security guard houses at DLT C and Cultural Village by June 2023		By constructing security guard house at DLT C by June 2023	DLT C Buildings	Construction of security guard house at DLT C	Number of Security Guard Houses constructed	1. 2. 4	0. 5	Progress Report	R 340,000.00	R 173,043.00	Equitable Share	N/A	N/A	N/A	N/A	1 security guard house under construction at DLT C by June 2023	1 security guard house has been completed and at Practical Completion	R860,706.00	Achieved	N/A	Appointment amount for service provider was higher than the budget available hence	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																						the budget variance	
EP WP	High unemployment rate	Provide short term EP WP job opportunities to alleviate poverty	1.3	By facilitating recruitment of EP WP workers in all WM	745 EPWP Jobs created	Creating of 292 EP WP Job Opportunities	Number of EPWP Job Opportunities created	1.3.1	1	Signed Employment Contracts, Signed Expenditure	R 3,687,000.00	R 3,687,000.00	N/A	EPWP Grant	400 EPWP Jobs created by June 2022	894 EPWP Jobs created	292 EPWP Job Opportunities Created by June 2023	292 EPWP Job Opportunities Created done	R10,559,776.69	Achieved	N/A	Project co-funded with Equitable Share and EPWP Grant	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
		and unemployment by June 2027		MLM Wars by June 2023						Report											nt. Co-funding is a result of the insufficient funds by the EP WP Grant		

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
Roads Maintenance	Improved road network in CBD	To routinely maintain a better standard of our CBD Roads by June 2027	1.4	By appointing service providers to maintain CBD Roads and acquisition of small	6.3 km tarred roads	CBD Road Maintenance	Numbers of square meters of potholes patched at the CBD	1.4.1	1	Completion Certificate	R 1,657,654.00	R 2,367,654.00	Equitable Share	N/A	200 m² potholes patched by June 2022	2925 m² of potholes patched	500 m² potholes patched at the CBD by June 2023	942 m² potholes patched	R1,106,471.14	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
				tools and equipment for maintenance by June 2023																			
	Road rehabilitation	To routinely rehabilitate 450km		By utilizing the services of serv	865 km gravel access roads	Maintenance of gravel access	Number of kilometers of gravel	1.4.2	0.5	Completion Certificate	R18,169,788.00	R18,169,788.00	Equitable Share	N/A	72,2 kms of gravel access roads	139.3 km of access roads	85km of gravel access roads	105.1km of gravel access road	R12,080,000.51	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
		gravel access roads by June 2027		ice providers and internal plan to maintain gravel access roads by June 2023		roads	access roads maintained									s maintained by June 2022	maintained	Maintained by June 2023	maintained				

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
Buildings Maintenance	Building infrastructure not into accepted standards	To maintain rehabilitate and repair buildings structures and related infrastructure by June 2027	1.5	By employing services of service providers to maintaining , rehabilitating and repairing	Municipal buildings	Periodic repairs and maintenance of Municipal buildings	Municipal buildings periodically repaired and maintained by June 2023	1.5.1	0.5	Completion Certificate	R 3,900,000.00	R 2,758,297.00	Equitable Share	N/A	1 building infrastructure (Main municipal building) periodically repaired and maintained	Monitored periodic repairs and maintenance to completion	Municipal buildings periodically repaired and maintained by June 2023	Municipal buildings repairs and maintenance still in progress	R1,275,025.11	Not Achieved	Service provider was appointed late as the project has to be rescope late in the sec	Less buildings needed maintenance	Contractor on cause to complete within contract period

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
				municipal buildings and related infrastructure by June 2023												ned by June 2022					ond quarter		
Electricity	Electrification of rural houses	Ensure reliable provision	1.6	Connect electricity to form	42 834 households with	Electrification of Xhobhe	Number of households	1.6.1	0.5	Completion Cert	R 4,000,000.00	R 4,000,000.00	N/A	IN EP	80% of poles planted	80% of Excavation of	Connected and energize	386 Households connect	R2,362,477.01	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
	eholds	of electricity to households by June 2027		al households within the municipal jurisdiction by June 2023	electricity	ni Village	connected and energized in Xholobeni			ificate						and backfilled with MV and LV Lines stringed at Xholobeni by June 2022	poles, planting and backfilling. MV and LV lines stringed at 80%	d 385 households in Xholobeni by June 2023	ed and energized.				

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
						Electrification of Lower Etheridge Village	Number of households connected and energized in Lower Etheridge	1.6.2	1	Completion Certificate	R 3,060,000.00	R 3,060,000.00	N/A	IN EP	N/A	N/A	Connected 90 households in Lower Etheridge by June 2023	0 households connected, However Project is at 70% construction.	R3,015,293.85	Not Achieved	Lack of plant trucks on site, 90 Households not connected due to Eskom outage	N/A	Liaise with Eskom to complete inspection and book outages before end of Septemb

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
						Electrification of Msarhweni Village	Number of households connected and energized in Msarhweni	1.6.3	0.5	Completion Certificate	R 3,740,000.00	R 3,740,000.00	N/A	IN EP	N/A	N/A	Connected and energized 110 households in Msarhweni by June	0 households Connected and Energized, However Project is at 70% construction	R 5982431.76	Not Achieved	Work has been monitored. Inspections for defects not done by Eskom.	N/A	Follow up with Eskom to come and do inspections.

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																	2023	ction.					
						Electrication of Zizit yane ni Village	Number of households connected and energized in Zizit yane ni	1.6.4	0.5	appointment Letter	R 5,100,000.00	R 5,100,000.00	N/A	IN EP	N/A	N/A	Appointed a contractor and works commenced at Zizit yane ni	Contractor appointed and works has commenced at 52%.	R4,038,830.11	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																	by June 2023						
						Electricitation of Nomlacu Village	Number of households connected and energized in Nomlacu	1.65	0.5	Completion Certificate	R 2,040,000.00	R 2,040,000.00	N/A	IN EP	N/A	N/A	Connected and energized 67 households in Nomlacu by Jun	67 Households Connected and awaiting Eskom to energize 67	R2,799,972.28	Not Achieved	Technical challenges regarding Eskom feeders.	INEP was under budgeted therefore virement was	Liaise with Eskom to provide alternative feeder line to con

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																	e 2023	households ,MV & LV excavation , planting and stringing for 67 Households at 100 %.			done.	next households.	

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
Electricity	Low Voltage lines upgrade	Have a conductive and safe electricity network by June 2025	1.7	Installation of 35mm, 4 core Aerial Bundle conductors by June 2023	4,5 KM of Low Voltage lines upgraded in town	Low Voltage lines Upgrade	Number of LV lines and poles replaced	1.7.1	0.5	Progress Report	R 3,000,000.00	R 3,000,000.00	Equitable Share	N/A	100 % of Low Voltage lines and poles Upgraded by June 2022	Low voltage lines and poles upgraded	2 KM of Low Voltage lines upgraded by June 2023	0Km of LV lines upgraded, However Contractor has been appointed and project handed	R0.00	Not Achieved	Appointment was only done in 26 June 2023 then delayed in identification of suit	N/A	Fast track site establishment in first quarter of 2023-24FY.

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		over done.			able project site.		
Electricity	Installation of High Mast Lights	Have safer and light efficient streets by June 2026	1.8	Facilitating the installation and energizing of High Mast lights by	Two High Mast Lights Installed in High and View	Installation of High Mast Lights	Number of High mast lights installed	1.8.1	1	Completion Certificate	R 1,785,000.00	R 1,785,000.00	Equitable Share	N/A	2 high mast lights installed at high land view by June 2022	Concrete foundations, no High Mast lights installed	Two High Mast Lights installed by June 2023	Two High Mast lights installed	R1,437,513.77	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
				June 2023																			
Electricity	Maintenance of Electricity Infrastructure	Reduce technical losses and have reliable, safe distribution network by June 2027	1.9	Replacement of old and faulty electricity infrastructure by June 2023	Five vandalized meter kiosks and 22 meters replaced.	Replacement of damaged and faulty electricity infrastructure	Number of damaged and faulty infrastructure replaced	1.9.1	1	Completion Certificate	R 1,500,000.00	R 1,500,000.00	Equitable Share	N/A	N/A	N/A	Replaced damaged and faulty electricity infrastructure in town by June	6 Kiosks replaced in town and 4 Vandalized Substation doors repl	R452,174.73	Achieved	N/A	N/A	N/A

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																	e 2023	aced with Burglar gates installed. Lights and Plug circuits installed @ 2 sub stations.					

Basic Service Delivery (Engineering Services)																							
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reasons for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non - Financial	Annual Target	Actual Performance Non - Financial	Actual Financial	Achieved/ Not Achieved			
																		Projects complete.					

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
Free basic services	High number of indigent household	To ensure Satisfaction of poor households in order to receive basic services by June	1.12	By providing 5500 beneficiaries with free grid electricity & 5150 FBAE by June 2023	Subsidized 4994 beneficiaries with free grid electricity & 5980 beneficiaries with FBAE	Subsidized 4000 qualifying beneficiaries with free grid electricity and 2646 with FBAE	Number of beneficiaries receiving free grid subsidy & receiving FBAE	1.12.1	1	12 Monthly reports and invoices	R8,800,000.00	R8,800,000.00	Yes	N/A	Subsidized 4000 qualifying beneficiaries with grid electricity and 5150 with FBAE by June 2022	Subsidized 4584 qualifying beneficiaries with grid electricity and 2646 with FBAE	By providing 4000 beneficiaries with free grid electricity & 2646 FBAE by June 2023	Provided 4216 Beneficiaries with free grid electricity and 2646 FBAE beneficiaries by June 2023.	R9,700,608.92	Achieved	N/A	Beneficiaries that claimed were more than the budgeted beneficiaries	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Obj ec tiv e No .	Stra tegi es	Baselin e Informa tion	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari anc e	Re as on for Budg et Vari anc e.	Re media l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Act ual Perfor man ce Non-Fina ncial	Ann ual Targ et	Act ual Perfor man ce Non-Fina ncial	Act ual Fina ncia l	Achieve d/ Not Achieve d			
	Incons istent indige nt regist er	202 7		By facili tatin g proc ess of appli catio ns for revie wal of indig ent regis ter by June 202 3	Adopt ed credi ble indig ent regis ter	Revi ewal and adop tion of credi ble indig ent regis ter	Revi ewe d and ado pted credi ble indig ent regis ter	1.1 2.2	1	12 Monthl y reports , Adopte d credibl e indigen t register & Council resoluti on	605 000. 00	R35, 000. 00	Yes	N/ A	Revi ewed and adopt ed 1 credi ble indig ent regist er by June 2022	1 Revi ewed and Adopt ed credib le indige nt regist er on the 28th June 2022	1 Revi ewe d and adop ted credi ble indig ent regist er by June 2023	Condu cted 32 Stake holde r enga geme nt sessi ons, Colle ction of data in all 32 wards and verifi cation was done in all 32	N/A	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bu dg et Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																	wards , and the Register was adopt ed by Coun cil on 27 June 2023.						

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va rian c e	Re as on for Bu dg et Va rian c e.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Act ual Perfo rman ce Non-Fina ncial	Ann ual Targ et	Act ual Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach iev e d/ Not Ach iev e d			
				By conducting awareness campaigns to assist process of applications for review of indigent regis	Conduct ed 4 indigent awareness campaigns	Conduct 4 Indigent awareness campaigns	Number of indigent awareness campaigns conducted	1.1 2.3	0. 5	4 Awareness campaigns report & 4 attendance registers	647 300. 00	647 300. 00	Yes	N/ A	Conducted 4 indigent awareness campaigns by June 2022	Conducted 4 Indigent awareness campaigns on the 10th September 2021 at Council Chamber , 20 December 2021 at Ward	4 indigent awareness campaigns conducted by June 2023	Conducted 4 indigent awareness campaigns on the 06th September 2022 at Oliver and Adelaide Tamboro Regional Hospi	R22 3 300. 00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action	
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved				
				ter by June 2023												3 Eman tshan gase Hall, 30th of March 2022 at M.P.Y .C and on the 10th June 2022 at Adelaide and O.R.T ambo Regional		tal, 6th December 2022 at Zikhuba Community Hall, 14th March 2023 at ward 09 Inkosi Gcini sizwe Community Hall						

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rmance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																Hospit al		and on the 23rd of May 2023 at Dang eni Villag e.					

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Noncompliance with indigent policy			By providing 730 beneficiaries with free refuse removal by June 2023	New indicator	Providing 730 qualifying beneficiaries with free refuse removal.	Number of beneficiaries qualifying for free refuse removal.	1.12.4	0.5	12 Monthly reports	N/A	N/A	Yes	N/A	N/A	N/A	Provided 730 qualifying beneficiaries with free refuse removal by June 2023	Provided 730 Qualifying beneficiaries with free refuse removal by June 2023	N/A	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
Disaster Management	Lack of systematic approach in responding to disaster risk management	To ensure disaster risk reduction by June 2027	1.13	By Monitoring, assessing and coordinating Council's disaster risk management by June 2023	Assessed & responded to 699 reported & recorded disaster incidents within 72 hours.	Assess and respond to all reported & recorded disaster incidents within 72 hours	Assessed & responded to reported & recorded disaster incidents within 72 hours.	1.13.1	0.5	Disaster incidents register and disaster report	R706,500.00	719 000.00	Yes	N/A	Assessed & responded to reported & recorded disaster incidents within 72 hours by June 2022	Assessed & responded to reported & recorded to 733 disaster incidents within 72 hours	Assessed and responded to all reported & recorded disaster incidents within 72 hours by June 2023	Assessed and responded to 278 disaster incidents reported and recorded in various Wards of Mbizana	R980 920.00	Achieved	N/A	April Disasters that were intensive saw a high number of people in need of SRD therefore	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Act ual Perfo rman ce Non-Fina ncial	Ann ual Targ et	Act ual Perf orm ance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																					e more funds had to be avail ed to assi st.		

Community Services Outcome 9 Objective																							
S u b-R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
					1 adopted Disaster Risk Management Plan	Review and adoption of the Disaster Risk Management Plan	Number of Reviewed and adopted Disaster Risk Management Plans	1.1 3.2	0.5	5 Monthly reports and Council resolution	R500 ,000.00	R500 ,000.00	Yes	N/A	1 Reviewed Disaster Risk Management Plan by June 2022	The service provider was appointed in April 2022, consultative meetings were held and the terms of reference for Local	1 Reviewed and adopted Disaster Risk Management Plan by June 2023	Reviewed and adopted Disaster Risk Management Plan	R480 000.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bu dg et Vari an ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Target	Act ual Perfor man ce Non-Fin ancial	Ann ual Target	Act ual Perfor mance Non-Fin ancial	Act ual Financia l	Ach ieve d/ Not Ach ieve d			
																Disaster Management Advisory Forum developed.							

Community Services Outcome 9 Objective																							
S u b-R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
					Conducted 4 disaster awareness campaigns.	Conduct disaster & social services awareness campaigns.	Number of disaster & social services awareness campaigns conducted	1.1 3.3	0.5	6 Awareness campaign reports & 6 attendance registers	R480 ,500.00	R480 ,500.00	Yes	N/A	4 Disaster awareness campaigns conducted by June 2022	Conducted 4 Disaster Awareness Campaigns in Ward 31 Isikhumba sikaMzitshana on the 15 September 2021, on the 22 December	4 Disaster & 2 social services awareness campaigns conducted by June 2023	Conducted 4 Disaster awareness in Ward 04 28th September 2022 in Ward 04 Sizalutambo Community Hall, on	R167 000.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl eme nted	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Budg et Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Act ual Perfo rman ce Non-Fina ncial	Ann ual Targ et	Act ual Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																2021 Ward 01 MPY C, on the 30 March 2022 @ MPY C and on the 24th June 2022 @ Isikhu mba SikaM zitsha na comm unity Hall		the 20th Octob er 2022 in Ward 23 Izikhu ba Com munit y Hall, on the 30th Marc h 2023 in Ward 02 Mbut hweni					

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
																		Community Hall, on the 12 May 2023 in Ward 06 Ntshamath e Community Hall and Conducted 02 Social awar					

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl eme nted	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va ria nce	Re as on for Bu dget Va ria nce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																	ness on the 02nd September 2022 in Ward 01 M.P. Y.C and on the 06 June 2023 in Ward 06 Aman tshan gase						

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Strategi es	Baselin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																		Villag e.					
					No Disa ster Bakk ie	Purc hase of 1 Disa ster Bakk ie	Num ber of Disa ster Bak kies purc hase d	1.1 3.4	0. 5	Appoin tment letter/o rder, follow up email and Deliver y note	R700 ,000. 00	R700 ,000. 00	Ye s	N/ A			1 Disa ster Bakk ie purc hase d by June 2023	Purch ased 1 Disas ter Bakki e	R60 2,22 8.17	Achi eved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
Recreational facilities	Adhoc operation & management of community facilities	To provide sustainable services of municipal facilities to the communities by June 2027	1.14	By managing proper functioning of municipal facilities by June 2023	Operated & managed 32 municipal facilities	Operate, Manage & Equip Community facilities	Number of municipal facilities operated , managed & equipped	1.14.1	1	12 Monthly checklists and 12 Progress certificates	R250,000.00	R399,640.00	Yes	N/A	Operated, maintained and equipped 52 Municipal facilities by June 2022	Operated, maintained and equipped 52 Municipal facilities.	Operated, maintained and equipped 36 Municipal facilities by June 2023	Operated 36 recreational facilities, maintained 36 recreational facilities and equipped 36 Municipal facilities	R441,860.00	Achieved	N/A	In the Previous years there was no service provider for maintenance of recreational facilities and	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl eme nted	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va ria nce	Re as on for Bu dget Va ria nce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																					most facilities were more damaged so more money was spent and the target is under bud		

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
																					gete d.		
				By managing proper functioning of municipal facilities by June 2023	Shortage of Ablution facilities in Taxi rank.	Purchase 2 mobile toilets	Number of ablution facilities purchased, operated and maintained.	1.14.2	0.5	Requisition, Specification and follow up email.	R0.00	R173,913.00	Yes	N/A	N/A	N/A	Purchase , operate and maintain 2 mobile toilets by June 2023	Purchased, operated and maintained 2 mobile toilets .	R177400.00	Achieved	N/A		N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				By operating & managing proper functioning of municipal facilities by June 2023	Provided employees with Protective clothing.	Provide Protective clothing to employees	Number of employees receiving Protective Clothing.	1.14.3	0.5	Requisition, Specification and follow up email.	R0.00	200 000.00	Yes	N/A	N/A	N/A	Provided protective clothing to 70 employees by June 2023	Provided protective clothing to 70 employees	R170 000.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Inconsistent use of Parks Municipal facilities.			By operating & managing proper functioning of municipal facilities by June 2023	Provided employees with cleaning equipment.	Provide resources to employees	Number of employees receiving resources.	1.14.4	0.5	Appointment letter, Delivery notes and issue registers	R300,000.00	R300,000.00	Yes	N/A	N/A	N/A	Provided cleaning resources to 36 employees by June 2023.	Provided cleaning resources to 36 employees.	R129 640.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Unsecured recreational facilities			By facilitating fencing of recreational facilities by June 2023	26 facilities fenced	Fencing of recreational facilities	Number of recreational facilities fenced	1.14.5	1	Appointment letter & Progress/Completion certificate	R846,087.00	R846,087.00	Yes	N/A	2 recreational facilities fenced by June 2022	Fencing of 2 recreational facilities was not done.	2 recreational facilities fenced by June 2023	Fenced 2 recreational facilities in Ward 07 Mzamba Community Hall and in Ward 08 Extension fencing of Dudumeni Com	R797060.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issue	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e.	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d				
																		munit y Hall.						

Community Services Outcome 9 Objective																							
S u b-R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
Library Services	High rate of illiteracy	To facilitate provision of library services to Mbizana Community by June 2027	1.15	By instilling a culture of reading and lifelong learning by June 2023	Conducted 4 library awareness campaigns	Conduct library awareness campaigns	Number of library awareness campaigns conducted	1.15.1	0.5	8 Awareness reports & 8 Attendance registers	R443,100.00	R443,100.00	Yes	N/A	4 library awareness campaigns conducted by June 2022	Conducted 4 Library awareness campaigns on the 25 August 2021 @ Mbizana Public Library (ward 1), 15 December 2021	8 library awareness campaigns conducted by June 2023	Conducted 8 library awareness campaigns at Dudumeni Hall (ward 8)on the 25 Aug 2022, Nkantolo Community hall (ward	R189,850.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl eme nted	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an c e	Re as on for Bu dg et Vari an c e.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
															@ Mbizana Community Park next to Ferguson(Ward 1), 07 March 2022 @ MPY C /Mbizana Public Library & 26 May 2022 @		27) on the 29th Sep 22, Mbizana Public Library (ward 1)on the 4 November 22, MPY C (ward 1) on the 13 Dec						

Community Services Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action	
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved				
															ward 24 Ebenezer, Ward 27 Oliver Regional Tamboko Public School & ward 8 Monwabisi Mfingwana Public Library.		22, Various schools on the 1 Feb 23, MPYC (ward 1) on the 28 Feb 23, Mbizana Public Library (ward 1) & Eben							

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl eme nted	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																	ezer JSS (ward 24) on the 25 April 23, Mbizana Community Park (ward 1) on the 22 June 23.						

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
					Maintained 3 Mbizana libraries & Provided Library signage for 2 libraries	Maintain main Library and Dudumeni library & equip Nkantolo and Ebenzer	Number of Libraries maintained and equipped	1.15.2	0.5	Requisition, Specification and follow up email.	R155,000.00	R155,000.00	Yes	N/A	Maintain & equip 1 Library by June 2022	None	2 libraries maintained and 2 libraries equipped by June 2023	Maintained Mbizana Public Library and Monwabisi Mfingwana Public Library. Equipped Nkantolo Public Library and Eben	R189,500.00	Achieved	N/A	The service provider was appointed above the allocated budget.	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
																	ezer JSS. Maintenance and equip was done by Sword Group						
					Supplied 3000 periodicals	Supply periodicals	Number of periodicals supplied	1.15.3	0.5	Appointment letter and supply of periodicals register	R100,000.00	R100,000.00	Yes	N/A	Supply 2250 periodicals by June 2022	Supplied and delivered 1838 periodicals from July - Dec	3000 periodicals supplied by June 2023	3368 periodicals supplied and delivered to main library	R36,313.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
																2021, Advertisement for the service provider was done							
Environmental Management	Inadequate legal environmental tools. Required continuous maintenance of	To ensure conservation and management of natural reso	1.16	By facilitating application for blue flag beaches and provision	Applied for blue flag beaches & Provided beach material	Application of Pilot blue flag beach & provision of beach	Number of pilot blue flag beaches applied for and provision	1.16.1	0.5	Application for blue flag beach, confirmation of recipient of water samples, order &	R147,950.00	147,950.00	Yes	N/A	Application for 2 blue flag beaches by June 2022	Collected 120 water samples from Mzamba and Mthentu, applied for 2	Application for 1 Pilot blue flag beach and Provided Beach	Completed and submitted Application for 1 Pilot Blue Flag beach, collec	R76,346.35	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	beaches	urces for sustainable use by June 2027		of beach material by June 2023		material	of beach material			delivery notes						blue flag beaches and provided beach information material for 2 beaches	Material by June 2023	ted & submitted 110 Water Samples and provided Beach material in the form of signboards					

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Inadequate legal environmental tools required			By reviewing and implementing environmental management tools (Climate Change Strategy) by June	Adopted Climate Change Strategy	Adoption and Implementation of climate change strategy	Number of Council documents adopted & implemented	1.16.2	0.5	Adopted Climate change strategy, Council Resolution and 3 Reports	R371,000.00	8100.00	Yes	N/A	1 Reviewed Climate Change Strategy by June 2022	Status quo report done, establishment of Local Climate Change Committee, development of an implementation plan for the strate	1 Adopted & implemented Climate change strategy by June 2023	1 Adopted & implemented Climate change strategy, implementation was done in the form of workshops in tribal autho	R83,800.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																									
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action		
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved					
				2023												gy, conducted a workshop with all relevant stakeholders for the review of climate change which is still in progress.		rities and removal of alien plants.							

Community Services Outcome 9 Objective																							
S u b-R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Variance	Re as on for Budget Variance.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Achieve d/ Not Achieve d			
				By establishing and conduct coastal committee meetings by June 2023	New Indicator	Establishment and conducting Coastal Committee meetings	Established coastal committee and Coastal Committee meetings conducted	1.16.3	0.5	4 Attendance Registers and 4 Reports	R50,000.00	R50,000.00	Yes	N/A	N/A	N/A	1Established coastal committee and 3 Coastal Committee meetings conducted by June 2023	1Established coastal committee and 3 Coastal committee meetings conducted on the 15th Sept 2022 at Khum	R6,700.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
																	buza Community Hall (Ward 25), on the 13th December 2022 at Zikhuba Community Hall, on the 22nd March 2023						

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Act ual Perfor man ce Non-Fina ncial	Ann ual Targ et	Act ual Perfor man ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																	at Mdat ya SSS (Ward 28) and on the 24th May 2023 at Khumbuza Community Hall.						

				Conduct environmental awareness campaigns by June 2023	Conduct environmental Awareness Campaigns	Conduct environmental awareness campaigns	Number of environmental awareness campaigns conducted	1.1 6.4	0.5	4 Attendance Registers, 4 Awareness Campaign Reports	R320,400.00	R365,400.00	Yes	N/A	3 Environmental awareness campaigns conducted by June 2022	Conducted 4 Environmental Awareness campaigns on the 09 September 2021 @ Mpunzi Drift S.P.S, 22 March 2022 @ Majavuu S.S.S, 10 May 2022 @ St Patrick S.P.S & 01 June 2022 @ Marina S.S.S	4 Environmental Awareness campaigns conducted by June 2023	Conducted 6 Environmental Awareness campaigns on the 22nd February 2022 at Cangci SSS & Ndlovumile SPS (Ward 25), on the 8th September 2022 at O.R Tamboko Cultural Village (Ward 1), on the	R227 930	Achieved	N/A	N/A	N/A
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[illegible]

																	Ngele SPS and Mpen i SSS (War d 2)						
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Parks, Cemetery & Municipal facilities	Irregular maintenance of Parks, Management of Cemetery & other Municipal facilities	To provide sustainable services of Parks, Cemeteries and municipal facilities by June 2027	1.17	By providing grass cutting machines and accessories, maintenance of garden power tools by June 2023	Purchased 5 grass cutting machines and accessories	Purchasing of grass cutting machines and accessories and maintenance of garden power tools	Number of grass cutting machines and accessories purchased and number of maintained garden power tools	1.17.1	0.5	2 Appointment letters/orders, delivery note/s, progress/completion certificate.	R337,500.00	420,435	Yes	N/A	Purchased 5 grass cutting machines with accessories, Fuel tanker and trailer by June 2022	Purchased 5 grass cutting machines with accessories, advertised for purchase of fuel tanker and trailer	Purchased 5 grass cutting machines with accessories and 30 maintained garden power tools by June 2023	Purchased 4 grass cutting machines and maintained 30 garden power tools	R326,500.00	Not Achieved	After taking more than 6 months to get a suitable bidder, A Service Provider appointed but he went to purchase the machines alone	N/A	Grass cutting machines are planned to be purchased in second quarter of 2023/24 FY.

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Community Services Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action	
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved				
				facilities by June 2023			tained			certificates					Mthamvuna nursery & Community park by June 2022	provider for installation of solar lights & panels at cemetery, Mthamvuna nursery and community park	June 2023							
Waste	Poor provision measures	To ensure proper	1.18	By ensuring the effect	12 routine rehabilitation	Routine rehabilitation	Number of routine	1.18.1	0.5	12 Monthly monitoring	R 1 500 000.00	R 1 500 000.00	Yes	N/A	12 routine rehabilitation	12 routine rehabilitation	12 Routine rehabilitation	12 routine rehabilitation	R908,094.06	Achieved	N/A	N/A	N/A	

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	to remediate contaminated land	disposal of waste by June 2027		timely and efficient disposal of waste by June 2023	tion of EXT 3 dumping site done	of EXT 3 dumping site	rehabilitations of EXT 3 dumping site			reports , 12 Progress/ completion certificates, advert					tion of extension 3 dumping site by June 2022	n of EXT 3 dumping site done	tion of EXT 3 dumping site by June 2023	n of EXT 3 dumping site were done.					
					1 financial projections report was compiled	Compilation of financial projections report	Number of financial projection reports compiled	1.18.2	0.5	Appointment letter, 1 Approved financial projection report, Advertisement	R300 000.00	R400 ,000.00	Yes	N/A	1 Financial projection report for EXT 3 dumping site compiled	1 Financial projection report for EXT 3 dumping site compiled	1 Financial projection report compiled by June 2023	Compiled 1 Financial projection report .	R19 8610.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Strategi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va rian ce	Re as on for Bu dge t Va rian ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perform ance Non-Fina ncial	Ann ual Targ et	Actu al Perform ance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
															iled by June 2022								

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Inadequate, compliant landfills which hinders safe disposal of all waste streams.	To establish effective compliance with Waste Act by June 2027		By establish ment of prop er disposal site by June 2023	New indicator	Fencing of Majazi Land fill site	Number of landf ill sites Fenced	1.18.3	1	Requisition, Adverts, tender and for design s.	R8 075 000.00	R1,389,783.00	Yes	N/A	N/A	N/A	Advertis ement for fencing of Majazi Land fill site & Environmental Consultants. App ointment of consu	Adver tised for fencin g of Majaz i Landf ill site & Envir onmental Cons ultants (Panel of Cons ultants). Appoi nted a consu	R1,186,262.54	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfor mance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																	ultati on for preli minary desi gns and deve lopm ent tend er docu ment by June 2023	Itant to overs ee planni ng (desi gns and tende r docu ment) and monit oring of const ructio n site					

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	High volumes of obstacles which cause harm/nuisance to the environment.	To ensure proper collection and disposal of environmental threatening obstacles by June 2027		By collecting, transporting and safely disposing of all environmental threatening obstacles by June	200 environmental threatening obstacles were attended	Attended to reported and recorded environmental threatening obstacles	Number of reported and recorded environmental threatening obstacles attended to	1.18.4	0.5	12 Monthly monitoring reports and 12 progress/completion certificates	R420 000.00	R100 ,000.00	Yes	N/A	200 reported, attended and recorded environmental threatening obstacles by June 2022	Reported, recorded and attended to 227 environmental threatening obstacles.	Attended to 250 reported and recorded environmental threatening obstacles by June 2023	Attended to 268 reported and recorded environmental threatening obstacles.	Nil	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				2023																			
	Inadequate delivery of waste service and Limited knowledge	To ensure effective and efficient delivery of		By providing waste management working	Provided cleaning resources to 168 employees &	Provide cleaning resources to 163 employees,	Number of cleaning resources provided and	1.18.5	0.5	Appointment letter, Delivery Note, Issue registers	R1,810,640.00	R1,730,640.00	Yes	N/A	Provided cleaning resources to 168 employee	Provided cleaning resources to 168 employees & 1362	Provided cleaning resources to 163 employees,	Provided cleaning resources to 168 employees,	R1,174,718.10	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	to communities about the importance of living in a healthy environment	waste service by June 2027		resources to employees by June 2023	1362 households and 50 waste receptacles were installed	1362 households. Installation of 50 waste receptacles in the CBD.	Number of waste receptacles installed.								s & 1362 households and 50 waste receptacles purchased by June 2022	households and 50 waste receptacles purchased and Issued	1362 households and 50 waste receptacles installed in the CBD by June 2023	1662 households and 50 waste receptacles installed in the CBD and issued out 100 wheelie bins					

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
						Provide 5 skip bins in the CBD	Number of skip bins provided	1.18.6	0.5	Appointment letter and delivery note	R0.00	R173,913.00	Yes	N/A	30 skip bins serviced and 15 skip bins purchased by June 2022	Serviced 30 skips bins, advertised for supply and delivery of 15 Skip Bins.	Provided 5 skip bins in the CBD by June 2023	5 skip bins were provided in the CBD.	R150 000.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Inadequate delivery of waste service and Limited knowledge to communities about the importance of living in a healthy enviro	To ensure effective and efficient delivery of waste service by June 2027		By providing PPE to employees by June 2023	Provided PPE to 215 beneficiaries	Provision of PPE to Employees	Number of employees provided with Protective Clothing	1.18.7	0.5	Appointment letter, Delivery Note, Issue registers	R500 000.00	R1,869,000.00	Yes	N/A	Provided PPE to 215 EPWP beneficiaries by June 2022	Provided PPE to 215 EPWP beneficiaries, Service provider delivered PPE for 223 EPWP beneficiaries.	Provided Protective Clothing to 41 employees and 170 EPWP employees by June 2023.	Provided protective clothing to 41 employees and 174 EPWP employees	R1,297,261.91	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl eme nted	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va ria nce	Re as on for Bu dget Va ria nce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
	nment .																						

Inadequate delivery of waste service and Limited knowledge to communities about the importance of living in a healthy environment .			By conducting waste education programmes, and clean up campaigns for proper waste delivery by June 2023	Conducted 6 waste management awareness campaigns	Number of waste management awareness campaigns conducted	1.18.8	0.5	8 Awareness/workshop reports & 8 Attendance registers	R289,398.00	R309,398.00	Yes	N/A	3 waste awareness campaigns conducted and supported 2 waste minimization projects by June 2022	Conducted 05 Awareness campaigns on the 23 August 2021 @ Spar Taxi Rank, 06 November 2021 @ ward 1, 25 March 2022 @ Town Entrances, 06 May 2022 @ Bizan a CBD ,04 June 2022 @ CBD & R61 and suppo	8 waste management awareness campaigns conducted by June 2023	Conducted 8 waste management awareness campaigns on the 29th July 2022 at Ward 13, 18 & 20, on the 1st September 2022 at Multi-Purpose Youth Centre (Ward 1), 16th November 2022 at Zizity aneni	R22,000.00	Achieved	N/A	N/A	N/A
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																	aya Mhlel emba na Pre- Scho ol (War d 1), ,on the 4th May 2023 at Ngcin go Com munit y Hall (War d 13), on the 9th June 2023 at Zikhu ba and Eben ezer Halls (War d 23 & 24)					
Limited knowledge to			By conducting waste	new Indicator	Conduct waste manage	Number of waste man	1.1 8.9	0. 5	4 Attendance Registers	R50 000. 00	R50, 000. 00	Yes	N/ A			4 waste manage ment	Conducted 4 waste manage ment	R5,1 25.0 0	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	communities and waste customers about waste management service.			management committee meetings to ensure transparency and effective waste delivery by June		management committee meetings conducted				and4 reports							committee meetings conducted by June 2023	nt committee meetings on the 14th September 2022 at Council Chamber, on the 29th November 2022 at Coun					

Community Services Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issue	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e.	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
				2023														cil Chamber, on the 17th March 2023 at WMM LM(Council Chamber),on the 11th May 2023 at Mbizana Library.						

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Limited vehicles/fleet to facilitate/undertake waste collection duties.	To ensure that there is enough fleet to achieve an integrated waste management by June 2027		By increasing waste collection fleet for effective waste service delivery by June 2023	3 Compact or trucks, 2 mini-trucks, 1 skip loader, 1 tractor and 1 bakkie	Purchase of refuse bakkie	Number of bakkies purchased	1.18.10	0.5	Order & Delivery note	R700 000.00	R645 ,000.00	Yes	N/A	N/A	N/A	1 refuse bakkie purchased by June 2023	Purchased 1 refuse bakkie	R60 2,228.17	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Historical backlog, inadequate delivery of waste services in more remote areas	To ensure that more remote areas receive waste service by June 2027		By extending waste collection services to unsewered areas and managing illegal dumping by June	Extended waste management services to 15 rural areas, and attended to illegal dumping along R61	Provide waste management services to rural areas	Number of rural areas provided for waste management services	1.18.11	1	Monthly monitoring reports	R1 242 000.00	R742 ,000.00	Yes	N/A	Extension of waste management service to 10 rural areas and illegal dumping in R61 by June 2022	Extended waste management services to 25 rural areas and illegal dumping in R61	15 rural areas provided waste management services by June 2023	Provided waste management service to 24 rural areas	Nil	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				2023																			
	Limited facilities for employees	Provision of facilities for employees by June 2027		By providing proper change room for employees by June 2023	2 showers and 2 toilets	Purchase of change room containers	Number of change room containers purchased	1.18.12	0.5	Appointment letter and delivery note	R420,000.00	R695,652.00	Yes	N/A	Purchased 1 Change room container by June 2022	Advertisement was done on the 03 June 2022 and closed on the 17 June 2022 and appointment of BEC	1 change room purchased by June 2023	Purchased 1 change room container.	R680 000.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
																was done.							
Security Services	To comply with Municipal Systems, Act of 2000	To ensure all Municipal key points, assets and resources are safe	1.19	Visibility of Security personnel by June 2023	44 private security personnel	Provision of security personnel to sites	Number of security personnel to sites	1.19.1	1	Signed SLA & Attendance registers, 12 Monthly monitoring reports	R8,300,000.00	R10,876,700.00	Yes	N/A	48 Security Personnel to safeguard 15 Municipal sites by June 2022	48 Security Personnel to safeguard 15 Municipal sites has been done	Provision of 48 security personnel to safe guard 15 sites by June 2023	48 security personnel has been provided to safeguard 15 Municipal sites.	R10,876,700.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
		by June 2027		By installing CCTV Cameras by June 2023	Main building and DLT C with installed CCTV cameras	Installation of CCTV cameras	Number of CCTV cameras installed	1.19.2	0.5	Appointment letter & Completion Certificate	R170,000.00	R210,000.00	N/A	N/A	10 CCTV cameras installed at the DLT C containers and the Pound by June 2022	The project was published on the 06th of June 2022 and the closing date for the project was on the 15th of June 2022.	15 CCTV cameras installed by June 2023	15 CCTV Cameras have been installed in Cultural village, DLTC and Pound.	R 197,345.72	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Variance	Re as on for Budget Variance.	Re media l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
				By providing security equipment by June 2023	11 glock 19,10 firearm cleaning kit and 04 breathalyzer alcohol	Purchasing of glocks, firearms	Number of glocks firearms	1.19.3	0.5	WMM proof of payment and proof of purchase from the Dealer	R170 000.00	R230 ,000.00	N/A	N/A	N/A	N/A	Purchased 10 glock 19 firearms	10 glock 19 firearms were purchased and confirmation of ownership has been issued to the Municipality.	R 163, 000.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				By providing security equipment by June 2023	11 glocks 19,10 firearm cleaning kit and 04 breathalyzer alcohol	firearms cleaning kit, alcohol breathalizers and tyre measuring tools	Number of Fire arms cleaning kit, alcohol breathalizers and tyre measuring tools purchased	1.19.4	0.5	Appointment letter and delivery note	R170 000.00	R230 ,000.00	N/A	N/A	N/A	N/A	50 firearms cleaning kit, 04 alcohol breathalizers and 15 tyre measuring tools by June 2023	Request for quotation was done by SCM twice and reported that bidders were non-responsive.	N/A	Not achieved	Non-responsive of bidders	N/A	Speed up quotation request processes in the first month of this financial year

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				By facilitating maintenance of robots, cctv cameras and calibration of machinery by June 2023	Functional CCTV cameras, robots and calibration of machinery	Maintenance of robots, CCTV cameras and calibration of machine	% of maintenances done for robots, CCTV cameras and calibration of machine	1.19.5	0.5	Completion Certificate	R500,000.00	R500,000.00	N/A	N/A	Maintained robots and CCTV cameras twice a year and calibrated machine once a year by June 2022	Advertisement of traffic lights was done on 17th of June 2022 and the closing date for the project was on the 18th of July 2022. The	100% Maintained robots and CCTV cameras once a year and calibrated machine once a year by	The project was advertised for the fourth time and we are waiting for the seating of adjudication committee.	N/A	Not achieved	Non-responsive of bidders	N/A	Speed up the seating of adjudication committee this financial year.

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
															CCTV Cameras were not done since they were functional during the quarter under hence the target was not met. The Calibration	June 2023							

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
																of machine was done							

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				By facilitating Acquisition of consumables by June 2023	Purchased 20 Rechargeable Torches, 3000 rounds for handgun, 1000 rounds for rifle and 3000 rubber bullets,	Purchasing of Rechargeable Torches, rounds for handgun, rounds for rifle, rubber bullets, pepper sprays,	Number of Rechargeable Torches, rounds for handgun, rounds for rifle, rubber bullets, pepper	1.19.6	0.5	Appointment letter and delivery note	R177,000.00	R207,000.00	N/A	N/A	Purchased 05 Rechargeable Torches, 500 rounds for handgun, 500 rounds for rifle, 2000 rubber bullets, 50 pepper spray	Purchased 05 Rechargeable Torches, 500 rounds for handgun, 500 rounds for rifle, 2000 rubber bullets, 50 pepper spray	Purchased 05 Rechargeable Torches, 200 rounds for handgun, 200 rounds for rifle, 3000 rubber bullets, 50 pepper spray,	05 Rechargeable Torches, 200 rounds for handgun, 200 rounds for rifle, 3000 rubber bullets, 50 pepper spray, 25 hand	R155,750.00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
					ts and 100 pepper sprays and 50 hand cuffs	hand cuffs and traffic cones	sprays, hand cuffs and traffic cones								er spray s, 25 hand cuffs and 25 traffic cone s by June 2022	s, 25 hand cuffs and 25 traffic cones has been done.	50 pepper sprays, 25 hand cuffs and 50 traffic cone s by June 2023	cuffs and 50 traffic cones were purchased and received.					

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e.	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
				By providing protective clothing to 48 employees by June 2023	48 personnel receiving protective clothing	Supply of protective clothing to employees	Number of employees supplied protective clothing	1.19.7	0.5	Issue register & Progress/Completion certificate	R526,000.00	R526,000.00	Yes	N/A	Supplied protective clothing to 48 employees by June 2022	Advertisement done on the 17th of June 2022 and the closing date was on the 01st of July 2022.	Supplied protective clothing to 48 employees by June 2023	Protective clothing for 48 employees was purchased and issued	R362,000.00	Not Achieved	Protective clothing was delivered on the 30th of June 2023 but unfortunately other employee	N/A	Protective clothing was issued to other employees in July.

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfor mance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																				es wer e absent and others already left for the day in que stion, sinc e their shift end at 14:0			

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfor mance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																				0 due to the reasons stated above they couldn't sign the issue register.			

Traffic Services	Road users disobeying rules of the road that contributed to road carnages and we need to ensure compliance to the NRTA 93\96 and Mbiza na Municipal By-laws and Lack for education to communities regarding traffic services	To ensure consistency of road users by June 2027	1.20	By ensuring General law enforcement, provision of equipment & resources and improve road signage by June 2023	1627 Traffic fines issued 20 road blocks conducted	Issuing of traffic fines, and conduct road blocks	Number of traffic fines issued, and road blocks conducted	1.20.1	1	Traffic fines issued and road block authorization from SAPS	N/A	N/A	N/A	N/A	1200 of traffic fines issued, 15 Road blocks conducted by June 2022	1603 Traffic fines issued and 22 Road blocks conducted on the:30 August 2021 at Masi mini Bus Stop R61 Road, 03 September 2021 at QotyanaBus Stop R61, 17 September 2021 at Ludeke bus stopR 61 Road ,23 September 2021	1500 traffic fines issued, 20 road blocks conducted by June 2023	1942 Traffic fines issued and 20 road blocks conducted in the following : 8June 2023 at Nomlacu R61, 01 May 2023 at Magusheni bus Stop R61, 11 April 2023 at Masi mini R61 , 04 April 2023 at Noml	N/A	Achieved	N/A	N/A	N/A

[illegible]

[illegible]

[illegible]

															Noml acu Bus Stop R61 Road, 17 June at Noml acu Bus Stop R61 Road and 24 June 2022 Ludek e Bus Stop R61 Road.								
				By facili tatin g	7 pay parki ng	Requ isiti on traffi	Req uisiti on traffi	1.2 0.2	0. 5	Pay parking meter progre	R0.0 0	R0.0 0	N/ A	N/ A	N/A	N/A	1 Req uisiti on of	No requi sition for	N/A	Not Achi eve d	No bud get allo	N/A	Proj ect sho uld

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				regulating pay parking meters and traffic Management system by June 2023	signs installed	c management system and pay parking meters	c management system and pay parking meter			ss report and traffic management system progress report							traffic management system and pay parking meter by June 2023	Pay Parking meter and traffic management system, only reports and quotations were acquired.			caution for this project.		be taken out of the SDB IP as it does not have budget for next financial year.

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				By ensuring General law enforcement, provision of equipment & resources and improve road signage	8 road signs erected and renewal of 22 kilometres of road markings	Purchase of Road signs and road marking paint; renewal of road markings	Number of Renewed kilometres of road markings and purchased road marking paint and signs and	1.20.3	0.5	Appointment letter & Delivery note, pictures for road markings, monitoring report	R520,000.00	R549,000.00	N/A	N/A	Purchased 08 Road signs and road marking paint and 22 kilometres road markings renewed by June 2022	Purchased 08 Road signs & road marking paint and renewed of 27.3 kilometres road markings has been done.	Renewed 33 kilometres of road markings and purchased road marking paint and signs and 8 road signs	35 kilometres of road markings have been renewed, road marking paint, 8 road signs purchased and 8 road signs	R 244,400,00	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl eme nted	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Budg et Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rman ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
				by June 2023			num ber of road sign s erec ted										erect ed sign s June 2023	erect ed .					

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				By Facilitating community education programs by June 2023	4 Community safety awareness campaigns conducted	Conduct Community safety awareness campaigns	Number of community safety awareness campaigns conducted	1.20.4	0.5	4 Community safety Awareness campaigns report & 4 attendance registers	R343 900.00	R383 ,900.00	N/A	N/A	4 community safety awareness campaigns conducted by June 2022	04 Awareness campaigns has been conducted on the 15 December 2021 at Cultural Village Sport Field Ward 1, 15 December	4 community safety awareness campaigns conducted on the 01 June 2023 at Wild Coast Sun. 08 June 2023 at Noml	4 community safety awareness campaigns conducted on the 01 June 2023 at Wild Coast Sun. 08 June 2023 at Noml	R310 400 ,00	Achieved	N/A	The budget was not enough due to price escalation in market	N/A

Community Services Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va ria nce	Re as on for Bu dget Va ria nce.	Re media l Act ion	
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rmance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d				
																2021 at Masi mini R61 Road in a form of Road block , 28 May 2022 at Qotya na bus stop in a form of roadbl ock, 31		acu R61 (Roa d block, 08 Dece mber 2022 next Cultur al Villag e and 08 Dece mber 2022 at Masi mini R61 (Road						

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfor mance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																May 2022 at Dudu meni.		block).					

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
Driving License Testing Centre	Unlicensed motor vehicles on the road contributed to road carnages and we need	To ensure consistent safety of road users by June 2027	1.2.1	Registration and licensing of motor vehicle by June 2023	540 of registration and licensing of motor vehicles	Registration and licensing of vehicles	Number of vehicles registered and licensed	1.2.1.1	1	List of registered and licensed motor vehicles from Natis system (RD 323)	N/A	N/A	N/A	N/A	1800 registered and licensed vehicles by June 2022	Registration and licensing of 8723 has been done.	3000 vehicles registered and licensed by June 2023	8972 vehicles registered and licensed by 2022/23 Financial Year	N/A	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	to ensure compliance to the NRTA 93/96.			Application of learner's license, driving license and PrDPs by June 2023	1500 learners license,480 driving license and PrDPs	Learners license, application for learner's license, driving license and PrDPs issued	Number of learner's license, driving license and PrDPs issued	1.2 1.2	0.5	List of registered and licensed motor vehicles from Natis system (RD 323)	N/A	N/A	N/A	N/A	450 learners license, 2000 driving license and 100 PrDPs by June 2022	2986 learners license, 6046 driving license and 929 PrDPs has been done.	240 learners license, 500 learners license application, 2500 driving licenses and 500 PrDPs by June 2023	715 learners license, 2388 learners license application, 6611 driving license and 1070 PrDPs by	N/A	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e.	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
																		June 2023					
				By facilitating process of purchasing stationary by June	10 000 professional driving permits & learners licenses	Supply of DLT C Stationery	DLT C stationery supplied	1.2 1.3	0. 5	Delivery note	R603 ,000. 00	R603 ,000. 00	Yes	N/ A	DLT C Stationery supplied by June 2022	Advertisement was published on the 03 June 2022 and closed on the 04	DLT C Stationery supplied by June 2023	DLTC Stationery Purchased and delivered	R 593, 326. 11	Achieved	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b-R e s u l t A r e a	Issue	Strategi c Objective	Obj ec tive No .	Stra tegies	Baselin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Budg et Vari an ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
				2023	forms and 1000 face value documents											July 2022							
Pound	Contr ol of stray animal s as per traffic NRTA 93 of 96	cont rol of stray animal s within CBD , communities and publi	1.2 2	By upgr adin g the pound to comply with pres cribe d stan	4 camps with shelter s, No provi sion for crus h pan, palis ade	Impo undi ng of animal s	Num ber of animal s impou nded	1.2 2.1	0. 5	Entry register of impoun ded animal s	N/A	N/A	Ye s	N/ A	200 Anim als impou nde d by June 2022	Collec tion of 318 trespa ssing and stray anima ls has been done	240- Ani mals impou nde d by June 2023	344 strayi ng animal s collec ted	N/A	Achi eve d	N/A	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
		roads by June 2027		ards by June 2023	fencing, No provision for feedlot																		

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objecti ve	Obj ec tiv e No .	Stra tegi es	Baselin e Infor mation	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei gh t	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va rian ce	Re as on for Budg et Va rian ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non- Fina ncial	Ann ual Targ et	Actu al Perfor man ce Non- Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
				By facili tatin g purch asi ng of feed , rem edie s and cons uma bles by June 202 3	No provi sion for rem edie s and feed	Purc hasin g of feed bales , bags of conc entra tes, crus hed maiz e, licks, Pelle ts, salt, litres of reme dies and cons	Num ber of feed bale s, bags of conc entr ates, crus hed maiz e, licks , Pell ets, salt, litres of rem edie s	1.2 2.2	0. 5	Compl etion Certificate and Deliver y note	R400 ,000. 00	R532 ,000. 00	Ye s	N/ A	Purc hase d 1000 feed bales ,650 bags conc entra te,15 0 crush ed maiz e, 30 licks, 150 Pellet s, 200 x50k g	Appoi ntmen t of servic e provid er was done on the 05 July 2022.	Purc hase d 1000 feed bale s, 50kg x300 bags conc entr ates, 50kg x200 crus hed maiz e, 50x5 0kg yello w maiz e,45	1000 feed bales, 50kgx 300 bags conce ntrate s, 50kgx 200 crush ed maize , 50x5 0kg yello w maize 45 licks, 40kg x75P ellets,	R48 9 89.0 0	Achi eve d	The targ et has bee n over achi eve d sinc e the feed for the last quar ter of 21/2 2 fina ncia l	N/A	N/A

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rma tion	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Va rian ce	Re as on for Bu dget Va rian ce.	Re me dia l Act ion
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfo man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfo rmance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
						umab les	and cons uma bles								salt, 80 litres of remedies and consumables by June 2022		licks, 40kg x75 Pellets, 50kg x 75 salt, 80 litres of remedies of remedies, 05 Knap sack sprayers, 10x5 0m Ropes, 10x 20ltr	50kg x 75 salt, 80 litres of remedies ,05 Knap sack sprayers, 10x5 0m Rope s, 10x 20ltrs Molasses and consumabl es were			year was appointed on the 08 July 2023 and delivered in the 1st quarter of 22/23 financial		

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategi c Objective	Ob jec tiv e No .	Stra tegi es	Bas elin e Information	Proj ect to be Impl emented	Out put - KPI	K PI N o.	K PI W ei ght	Mean s of Verifi cation	Bud get	Adj uste d Bud get	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Re as on s for Vari an ce	Re as on for Bud get Vari an ce.	Re me dia l Action
													Int er na l	Ex ter na l	Ann ual Targ et	Actu al Perfor man ce Non-Fina ncial	Ann ual Targ et	Actu al Perfor mance Non-Fina ncial	Act ual Fina ncia l	Ach ieve d/ Not Ach ieve d			
																	s Mola sses and cons uma bles by June 2023	purch ased			year thus also usin g the bud get of 22/2 3 fina ncia l year .		

Community Services Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issue	Strategic Objective	Objective No .	Strategies	Baseline Information	Project to be Implemented	Output - KPI	K P I N o.	K P I W e i g h t	Means of Verification	Budget	Adjusted Budget	Budget Source		Actual Measurable Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance.	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
				By upgrading the pound to comply with required standards by June 2023	Palisade fenced Pound	Upgrading and Maintenance of animal pound	Number of upgraded and Maintained animal pound	1.2 2.3	0.5	Appointment letter, Completion Certificate	R149 ,000.00	R149 ,000.00	N/A	N/A	Upgraded and Maintained animal pound by June 2022	Upgrade and Maintenance of animal Pound has been done	1 Upgraded and Maintained animal pound by June 2023	Maintenance of animal pound was done and completed	R 180,000.30	Achieved	N/A	Na	N/A

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas elin e Infor mat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI Wei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bud ge t vari anc e.	Re me dial Act ion
													In te rnal	Ex te rnal	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Act ual Perf orm anc e Non- Fina ncial	Act ual Fina ncial	Ach iev ed/ Not Ach iev ed			
Spatial Development Framework	Redr essi ng past spatia l imba lances	To Impl eme nt municipa l SDF that will guid e develop men tal	2.1	By impl eme nting municipa l SDF adopted by the coun cil by June	Spatia l Develop men t Framew ork	Local Spatia l Develop men t Framew ork for Kubh a/Magush eni	Developme nt of Kubh a/Magush eni LSDF	2. 1. 1	1	Ter ms of refer ence , atte nda nce regis ters, LSD F repo rts	R28 5,28 0.00	R58 5,28 0.00	Y es	N/ A	N/A	N/A	Devel opme nt of Kubh a/Magush eni LSDF by June 2023	Kubh a/Magush eni LSDF was not Devel oped	Nil	Not Ach iev ed	Delay s in the appoi ntme nt of servic e provid er, finally appoi ntme nt has been done at	Dur ing bud get adj ust me nt More, fun ds wer e allo cat	Ser vice provid er has bee n appoi nted and proj ect will prog res s in 202

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bud get vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
		prog ram mes and proj ects by 202 7		202 3																	end of June.	ed to cov er/ co mpl ete bud get cos ts of Proj ect	3/24 FY.

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proje ct to be Im pleme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri fati on	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Budg et vari ance.	Re me dial Acti on
													Int er nal	Ex te r nal	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Act ual Perf orm ance Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
Integrated Land Use Management Systems	Non- Con form ing land uses , enc roa ch men ts and land inva sion s with in	To en fo rce regu lati ons of the use of land and to ens ure cont rol led	2.2	By im ple me nting the coun cil integ rate d land use sche me and en fo rce men	Inte grat ed land use sche me and land use man age men t sys tem	Contr avent ion noti ces serve d	Num ber of contr avent ion noti ces serve d	2. 2. 1	1	4 Cont rave ntion noti ces and Moni torin g Rep ort	N/A	N/A	Y es	N/ A	N/A	N/A	4 contr avent ion noti ces serve d by June 2023	4 Contr avent ion Noti ces Serv ed	Nil	Ach ieve d	N/A	N/A	N/A

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o. .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e.	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	municipal jurisdiction	land use management by June 2027		tion land usage by June 2023																			

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b-R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
Land Audit	Unsurveyed, unregistered municipal land and properties	By ensuring that properties are registered and survey of, and to	2.3	By implementing municipal land audit by June 2023	Land Audit	Subdividing and surveying municipal land and subdivisional plans	Subdivided and surveyed municipal land and subdivisional plans	2.3.1	1.2	1 General plan	R250,000.00	R356,000.00	Yes	N/A	2 Surveyed Layout and Subdivisional plans by June 2022	2 Surveyed general plans approved	Subdivided and surveyed municipal land and subdivisional plans by June 2023	Subdivision and Surveying of Municipal Land and Subdivision plans not done	Nil	Not Achieved	Non-responsiveness of Service Providers to tender	During budget adjustment More funds were allocated to	To request Land Surveying Services from Engineering

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
		mai ntai n and upd ate the regi ster of prop ertie s withi n mun icipa l																				cover/ co mpl ete bud get cos ts of Proj ect	Ser vice s Pan el of Pro fes sio nal by the first qua rter of 202

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
		juris dicti on by Jun e 202 7																					3/2 4fy
Valuation Roll	New Prop erty deve lopm	To dev elop a cred	2.4	By form ulating valu	Valu ation roll	Suppl emen tary Valua	Suppl emen tary Valua	2. 4. 1	1. 3	Sup plem entary	R31 5,00 0.00	R30 0,00 0.00	Y es	N/ A	1 Sup plem entary	Sup plem entary valu	1 Suppl emen tary Valua	1 Suppl emen tary Valua	Nil	Ach ieve d	N/A	N/A	N/A

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dge t vari anc e.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
	ents, sub divisi ons, rezo ning and prop erty trans fers	ible valu ation, roll by 202 7		ation , supp leme ntar y valu ation roll to impr ove reve nue colle ction by June		tion Roll	tion Roll			Valu ation					valu ation roll com piled by June 202 2	ation roll not com piled	tion Roll by June 2023	tion Roll comp iled					

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bud get vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
				2023																			
Provision of Human Settlements	Housing backlog	To guide human settlements in ensuring acc	2.5	By providing beneficiary administration and applications	Municipal Housing sector plan	Maintaining and Updating housing needs register. Monitor	Maintained and Updated housing needs register. Monitor	2.5.1	2	Maintained and Updated Housing Needs Register. Rep	N/A	N/A	N/A	N/A	1 Maintained and updated housing needs register	Maintained and updated 1 housing register	1 Maintained and Updated housing needs register. Monitor	1 Housing Needs Register Maintained and Updated. Monitor	Nil	Achieved	N/A	N/A	N/A

KPA NO 2: Development Planning																								
Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion	
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d				
		ess to hou sing is achi eve d by Jun e 202 7		for fundi ng by June 202 3		huma n settle ment s proje cts and signi ng of happ y letter s	huma n settle ment s proje cts and numb er of happ y letter s signe d			orts and 20 Sign ed Hap py Lett ers of the com plete d Hou ses					by June 202 2		or huma n settle ment s proje cts and 20 happ y letter s signe d by June 2023	ored Hum an Settle ment s Proje cts and Signe d 20 Happ y Letter s						

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
						Revie w Housi ng Secto r Plan	Revie wed Housi ng Secto r Plan	2. 5. 2		Ter ms of Refere nce, Atte ndance Regi sters , Rep orts and Final Revi ewe	R20 0 000. 00	R20 0,00 0.00	Y es	N/ A	N/A	N/A	1 Revie wed Housi ng Secto r Plan by June 2023	1 Housi ng Secto r Plan Revie wed	R19 8,0 00. 00	Achi eve d	N/A	N/A	N/A

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
										d Hou sing Sect or Plan													

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
Building Control	Illegal building construction	To ensure compliance with National Building Regulations by June	2.6	By updating building plan register and conducting inspections on sub mitte	Nati onal Building Regulations	Upda te buildi ng plan regis ter and routi ne inspe ction s conducted	Upda ted buildi ng plan regis ter and numb er of routi ne inspe ction s conducted	2. 6. 1	1. 3	Upda ted Build ing Plan Regis ter and 12 Rout ine Insp ectio n Regis ters	R1,5 04,7 73.6 0	R0.0 0	Y es	N/ A	1 Upda ted build ing plan regis ter and 12 routi ne insp ectio ns cond uct e d by	Upda ted 1 build ing plan regis ter and cond uct e d 12 routi ne insp ectio ns as	1 Upda ted Buildi ng Plan Regis ter and 12 routi ne insp ectio ns cond uct e d by	Upda ted Buildi ng Plan Regis ter and Cond uct e d 12 Routi ne Insp ectio ns	Nil	Achi eve d	N/A	Bud get was allo cat ed for Co nstr ucti on of Wel co me Sig nag es	N/A

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Outcome 9 Objective																									
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bud ge t vari anc e.	Re me dial Act ion		
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d					
		2027		d build ing plan s by June 2023												June 2022	well as serv ed cont rave ntion notic es and insp ectio n shee ts	June 2023						ho wev er the proj ect was rem ove d fro m the SD BIP , Funds	

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																						were the n transferred to other projects during Budget Adj	

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																						ust me nt	

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
						Imple ment ation of the Outd oor adver tising Polic y	Outd oor adver tising Polic y imple ment ed	2. 6. 2	0. 5	Rep ort with phot os					N/A	N/A	Outd oor adver tising Polic y imple ment ed by June 2023	Outd oor Adve rtisin g Polic y Imple ment ed by Identi fying and Rem oving Illega l Sign	Nil	Achi eve d	N/A	N/A	N/A

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																		Boar ds					

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proje ct to be Im plem ented	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri fati on	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bud get vari ance.	Re me dial Act ion
													Int er nal	Ex te r nal	Ann ual Targ et	Act ual Per form ance Non - Fina ncia l	Ann ual Targ et	Actu al Per form ance Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
Geographic Information System	Outdated municipal geospatial information	To ensure management and update of municipal geospatial infor	2.7	By implementation of GIS system as a tool to enhance service delivery	Council adopted GIS strategy and policy	Updating of municipal geodatabase. Hosting of GIS Open day and scanning of buildi	Updated municipal geodatabase. 1 Hosted GIS Open day and 100 scanned buildi	2.7.1	0.9	Updated municipal geo database , Attendance registers, scanned building plan	R35 0,00 0.00	R20 0,00 0.00	Yes	N/A	Final Report of Online Land Use Application and Updated Geo Data base	Final report of online land use application not done. Municipal geo data base	Updated municipal geodatabase. 1 Hosted GIS Open day and 100 scanned buildi	Municipal Geodatabase Updated. Hosted 1 GIS Open Day and Scanned 33 Building	Nil	Not Achieved	Non-responsiveness of Service Providers to tender and Plotter needs repai	N/A	Complete internally once the plotter has been repaired by

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													Int ern al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
		mati on by Jun e 202 7		thro ugh spati al infor mati on by June 202 3		ng plans and link them with GIS	ng plans and link them with GIS			s and linke d to GIS					by June 202 2	up dated .	ng plans and link them with GIS by June 2023	Plans intern ally and linke d them with GIS			rs to com plete intern ally		the first qua rter of 202 3/2 4Fy
Implementation of	Past Spatial Imbalances	To ensure compliance with	2.8	By Facilitating the implement	Spatial Planning, Land Use	Attending to Land Development	% of Land Development Application	2.8.1	0.5	Proof of submission, approval	R14 0,30 0.00	R19 4,30 0.00	Yes	N/A	N/A	N/A	100% of Land Development Application	100% of Land Development Application	Nil	Achieved	N/A	N/A	N/A

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Annual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
		SPL UM A by Jun e 202 7		ntati on of SPL UM A by June 202 3	Man age men t Act and SPL UM A Reg ulati ons	Appli cations	ns atten ded			lette rs and Rep ort								catio ns atten ded by June 2023	catio ns Atten ded				
Land Acquisition &	Unuti lized, und evel ope	To faci litate acq uisiti on of	2.9	By en suring maxi mu m utiliz	Land Audit Rep ort	Acqui sition of strate gic land for	Facili tated of Trans fers by mean	2. 9. 1	0. 8	Deed of Sale / Lease agre	R40 0,00 0.00	400 000. 00	Y es	N/ A	5 Disp osed avail able muni cipal	Disp osed 1 muni cipal land	Facili tated of Trans fers by mean	Facili tated 4 Trans fers by mean	R36 2,9 72. 78	Ach ieve d	N/A	N/A	N/A

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
	d land	well loca ted land and dispo sal of cou ncil land by Jun e 202 7		ation of prim e land by June 202 3		devel opme nt	s of Deed of Sale/ Leas e Agre emen t			eme nt					land by June 202 2		s of 4 Deed of Sale/ Leas e Agre emen t by June 2023	s of Deed of Sales					

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas elin e Infor mat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI Wei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022FY		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bu dge t vari anc e.	Re me dial Act ion
													In te rnal	Ex te rnal	Ann ual Targ et	Act ual Perf orm anc e Non - Financia l	Ann ual Targ et	Act ual Perf orm anc e Non- Financia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
Township Establishment	Una vaila bility of land parcels for land deve lopm ent	To facili tate tow nshi p esta blish men t appli cati ons by Jun e 202 7	2.1 0	By crea ting land parcels for land deve lopm ent by June 202 3	SPL UM A By- Law s	Appr oved Town ship Estab lishm ent Layo ut Plan	Appr oved Town ship Estab lishm ent Layo ut Plan	2. 10 .1	1. 5	Rep ort and Appr oved Layo ut Plan	R50 0,00 0.00	R70 0,00 0.00	Y es	N/ A	2 Appr oved Tow nshi p Estab lish men t Appli cati ons by June 202 2	No appr oved Tow nshi p Estab lish men t Tow nshi p Estab lish men t repo	1 Appr oved Town ship Estab lishm ent Layo ut Plan by June 2023	1 Appr oved Town ship Estab lishm ent Layo ut Plan	Nil	Ach ieve d	N/A	N/A	N/A

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
							</																

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas elin e Infor mat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022FY		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bud ge t vari anc e.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perf orman ce Non-Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
Local Economic Development Governance	Lack of stakeholder integration	To revise structures to contribute to local economic	2.11	Capacitate and work in collaboration with structures in all	There are a number of local formations and structure	Facilitate stakeholder meetings	Number of stakeholder meetings facilitated	2.11.1	1	Attendance Registers	R750,100.00	R863,136.50	Yes	N/A	4 stakeholder engagements conducted by June 2022	5 stakeholder engagements conducted	4 Stakeholder meetings facilitated by June 2023	4 Stakeholder Meetings Facilitated	Nil	Achieved	N/A	Budget Adjustment	N/A

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Outcome 9 Objective																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
		dev elop men t initia tives by Jun e 202 7		sect ors by June 202 3	s that are not fully oper ation al and too much cont estat ions in form	To host Busin ess Conf erenc e and devel op busin ess plans	Num ber of Busin ess Conf erenc es hos ted and busin ess plans devel oped	2. 11 .2	1	Con cept docu men t and atte nda nce regis ter Draft and Final Busin ess Plan s			Y es	N/ A	1 Host ed Infra struc ture Dev elop men t Imbi zo, 1 Busi ness Conf eren ce and	Host ed 1 Infra struc ture Dev elop men t Imbi zo, 1 Busi ness conf eren ce, and 3	1 Host ed Busin ess Conf erenc e and 2 busin ess plans devel oped for econ omic devel	Host ed 1 Busin ess Conf erenc e and 2 Busin ess Plans not Devel oped for Econ omic Devel	R55 3,9 85	Not Ach ieve d	Servi ce provi der for busi ness plan s appo inted only on the 30th June 2023	Bud get Adj ust ment	The busi ness plan s to con tinu e into the 202 3/2 4 finan cial

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Outcome 9 Objective																										
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion			
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d						
					ations					Delivery note for mar ketin g mat erial					3	Business plans deve lope d by June 202 2	business plans were deve lope d	opme nt by June 2023	opme nt							year.

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bud get vari ance.	Re me dial Act ion
													In te r n al	Ex te r n al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Act ual Perf orm anc e Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
Manufacturing	Undeveloped manufacturing sector	To develop and support manufacturing across municipality until June	2.12	Facilitate Integrated implementation of the LED Strategy by June 2023	Approved Business Plan by National Treasury	Construction of Manufacturing Hubs	Number of Manufacturing Hubs constructed	2.12.1	2	Progress Report	R12,461,579.00	R19,837,785.30	Yes	N/A	N/A	N/A	3 Manufacturing Hubs constructed at Blorhweni, Mpisi and Dudumeni (Phase 1) by	Plans, designs and BOQ are in place, and feasibility studies have been submitted to	R996,995	Not Achieved	Delays in approval of EIA by DED EAT.	More Additional funds were allocated by National Treasury	Follow up on DEDETAT on Approval of EIA by the first quarter

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
		2027															June 2023	DED EAT for approval and 3 Manufacturing Hubs not Constructed at Blorhweni, Mpisi and				asury	of 2023/24FY

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																		Dudu meni (Pha se 1)					

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bud get vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
						Facili tate capa city buildi ng of manu factur ing hubs	Num ber of peopl e facilit ated for capa city buildi ng of manu factur ing hubs	2. 12 .2		Atte nda nce Regi sters and traini ng repo rts			Y es	N/ A	N/A	N/A	100 peopl e facilit ated for capa city buildi ng of manu factur ing hubs by June 2023	17 Peopl e Facili tated for Capa city Buildi ng of Manu factur ing Hubs not facilit ated	R40 6,7 99. 92	Not Ach ieve d	Non- resp onsiv enes s of Servi ce Provi ders to tend er	More Add itio nal fun ds wer e allo cat ed by Nati onal Tre	To foll ow up on the re- adv ert in the first qua rter of 202 3/2 4fy

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																						asu ry	

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
Tourism	Tourists statistics is not prepared monthly	To grow the tourism industry & increase the number of tourists	2.13	Facilitate Integrated Implementation of the tourism plan by June 2023	Tourism plan implementation	Contract life guards and provision of Mzamba tower	Number of life guards contracted and number of Mzamba towers provided	2.13.1	1	Attendance Registers , Signed Terms of Reference, Reports	R 1000 000.00	R20 1,997.60	Yes	N/A	Contract 15 Life guards and Supported 5 arts and crafters by June 2022	Contracted 14 life guards and supported, 5 Arts and crafters not supplied	15 life guards contracted and provided 1 Mzamba tower by June 2023	15 life guards not contracted and 1 Mzamba tower not provided	R236 800.00	Not Achieved	Delays in appointing the Service provider for provision of tower ,It was only appointed on 20	Budget Adjustment	Follow up with service provider to deliver the tower after 15 days.

KPA NO 2: Development Planning																								
Outcome 9 Objective																								
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o. .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 /2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e.	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d				
		by 10% by Jun e 202 7															orte d					June 2023. Unav ailabil ity of life guard s and had to conti nue worki ng with the previ ous ones contr		

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Reas ons for Vari ance	Reaso n for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
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KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
						Supp ort artist s and crafte rs	Num ber of artist s & crafte rs supp orted	2. 13 .2	1	App oint men t Lett er, Distr ibuti on Regi ster and Com pleti on Certi ficat e	R59 3 000. 00	R59 3 000. 00	Y es	N/ A	N/A	N/A	5 artist s & crafte rs supp orted by June 2023	11 artist s & crafte rs supp orted	R48 4,3 80	Ach ieve d	N/A	N/A	N/A

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
						Host festiv al for artist s & crafte rs	Num ber of festiv als hoste d for artist s & crafte rs	2. 13 .3	0. 5	Atte nda nce Regi ster					N/A	N/A	1 festiv al hoste d for artist s & crafte rs by June 2023	1 Festi val for artist s & crafts hoste d	R 108 620 ,00	Ach ieve d	N/A	N/A	N/A

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas elin e Infor mat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI Wei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022FY		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bud ge t vari anc e.	Re me dial Act ion
													In te rnal	Ex te rnal	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Act ual Perf orm anc e Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
						Supp ort Touri sm produ ct owne rs, devel op brand ing and mark eting mater ial to atten	Supp ort Touri sm produ ct owne rs, devel oped brand ing and mark eting mater ial to atten	2. 13 .4	1	Rep orts, deliv ery & recei ving note , atte nda nce regis ter	R35 5 600. 00	R17 7,70 0.00	Y es	N/ A	N/A	N/A	Supp ort ed 2 Touri sm produ ct owne rs, devel oped brand ing and mark eting mater ial to	Supp ort ed 2 Touri sm produ ct owne rs with brand ing and mark eting mater ial, Atten	R13 0 800 .00	Ach ieve d	N/A	Vire me nt was ma de to cov er for the diff erence bet we en the	N/A

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
						d 2023 exhib ition & inves tment attrac tion	d exhib ition & inves tment attrac tion										atten d 1 exhib ition & 1 inves tment attrac tion by June	ded 1 exhib ition and 1 inves tment attrac tion				app oint me nt am oun t the ava ilabl e bud get.	

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas elin e Infor mat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI Wei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022FY		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bud ge t vari anc e.	Re me dial Act ion
													In te rnal	Ex te rnal	Annual Target	Act ual Perf orm anc e Non - Fina ncia l	Annua l Targ et	Actua l Perfo rman ce Non-Fina ncial	Act ual Fin ancial	Achieve d/ Not Achieve d			
						Maint enan ce of Visito r Infor mat ion Centr e	Maint ained Visito r Infor mat ion Centr e	2. 13 .5	0. 5	Atte nda nce Regi ster, Visit or Infor mat ion Centr e Main tena nce Rep ort,	R16 2,24 0.00	R17 7,70 0.00	Y es	N/ A	Con duct ed 1 touri sm awar enes s, 5 Sup port ed prod uct own ers and main tena	Con duct ed 2 touri sm awar enes s,15 supp ort ed prod uct own ers, Main taine d	1 Maint ained Visito r Infor mat ion Centr e at the Casin o Wild Coas t by June 2023	1 Visito r Infor mat ion Centr e maint ained	Nil	Achieve d	N/A	The bud get was not spe nt as VIC syst em was mai ntai ned inte rnal ly.	N/A

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Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion	
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d				
										Signed Ter ms of Refe renc e						n ce of Vic tors Info rmati on Cent re (VIC) by June 202 2	Visi t or Info rmati on Cent re (VIC)							

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
Agriculture	Lack of access to market and infrastructure	To grow and strengthen the agricultural sector or by supporting local	2.14	Integrated farmer support by June 2023	Outdated Agricultural Development Plan	Facilitate farmer support programme and Agri parks programme	Number of local farmers supported	2.14	1.5	Delivery note , attendance register, Reports	R1,400,000.00	R1,400,000.00	Yes	N/A	5 local farmers supported through Agri-parks program & Farmer Sup	5 local farmers were not supported A notice for Farmers Development	5 Local Farmers supported by June 2023	41 Local Farmers supported	R 1194685.00	Achieved	N/A	N/A	N/A

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Outcome 9 Objective																								
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d				
		farmers by June 2027														port program by June 2022	t Program was done, site							
						Review Agricultural Development Plan	Agricultural Development Plan Reviewed	2.14.2	0.5	Signed Terms of Reference, Attendance			Yes	N/A	Renewal of Agricultural development plan	verification done, Executive Committee	1 Reviewed Agricultural Development Plan	Draft Agricultural Development Plan developed,	R165750,00	Not Achieved	Delays in appointment of service provider.	N/A	Project to be completed in first quarter	

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
										nce regis ters, Rep orts, Revi ewe d Agri cultu ral Dev Plan					by June 202 2	e resol ved 5 proj ects to be supp orte d	by June 2023	the servi ce provi der was only appoi nted in June.					ter of 202 3/2 4F Y.

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas elin e Infor mat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI Wei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022FY		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bud ge t vari anc e.	Re me dial Act ion
													In te rnal	Ex te rnal	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Act ual Perf orm anc e Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
	Con gesti on in the CBD	To Red uce Infor mal Trad ing in the CD B by Jun e 202 7		To crea te a cond uciv e Envi ron men t for Infor mal Trad ers by June 202 3	Mar ket Plac e Fea sibili ty Stud y Rep ort	Cons tructi on of Mini mark et (Pha se 1)	Mini mark et Cons tructe d (Pha se 1)	2. 14 .3	1	Prog ress repo rt and clos e out repo rt	R2 500 000. 00	R2,2 07,7 28.6 0	Y es	N/ A	Con struc ted Tem pora l mar ket plac e by June 202 2	Tem pora l mar ket plan not cons tructe d	1 Mini mark et const ructe d (Pha se 1) by June 2023	Phas e 1 of mini mark et has been not comp leted, pavin g has been done awaiti ng comp letion	R2 357 093 ,79	Not Ach ieve d	Dispu tes betw een princ ipal agen t and the main contr actor and rainf alls caus ed	N/A	To Fas trac k the mai n contrac tor to co mpl ete the con stru ctio

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outpu t - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																		of phas e 1 shelt ers		delays.		n duri ng 1st qua ter of 23/ 24F Y	

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b-R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
Mari culture	U n a v a i l a b i l i t y o f B o a t L a u n c h i n g S i t e a n d I n f r a s t r u c t u r e	T o p r o m o t e s u s t a i n a b l e u s e o f m a r i n e r e s o u r c e s t o c o n t r i b u t e i n t h e	2.15	T o D e v e l o p s m a l l s c a l e a n d c o m m e r c i a l f i s h e r i e s b y J u n e 2 0 2 3	D i s t r i c t O c e a n E c o n o m y S e c t o r P l a n	C o n s t r u c t i o n o f t h e B e a c h I n f r a s t r u c t u r e a t T o m p s o n B a y (P h a s e 1)	B e a c h I n f r a s t r u c t u r e c o n s t r u c t e d a t T o m p s o n B a y (P h a s e 1)	2.15	1.5	S i g n e d T e r m s o f R e f e r e n c e , R e q u i s i t i o n a n d r e p o r t s	R595,000.00	R608,696.00	Y e s	N / A	B e a c h I n f r a s t r u c t u r e C o n s t r u c t e d a n d F a c i l i t a t e d b o a t l a u n c h i n g s i t e b y	B e a c h I n f r a s t r u c t u r e n o t C o n s t r u c t e d a n d f a c i l i t a t e d 2 b o a t l a u n c h i n g s i t e	1 B e a c h I n f r a s t r u c t u r e c o n s t r u c t e d a t T h o m p s o n b a y (P h a s e 1) b y J u n e 2 0 2 3	C o n s u l t a n t h a v e b e e n a p p o i n t e d a n d h a v e d e v e l o p e d d r a f t p l a n s a n d t h e y a r e c i r c u l a t i n g f o r	N i l	N o t A c h i e v e d	The EIA has not been completed and this has delayed construction of phase 1	N/A	To follow up on the approval of the EIA by June 2024

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outpu t - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
		local eco nom y by Jun e 202 7														June 202 2	mee tings .		com ment s and 1 Beac h Infras tructu re has been not const ructe d				

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas elin e Infor mat ion	Proje ct to be Impl emen ted	Outp ut - KPI	K PI N o.	K PI Wei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022FY		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bud ge t vari anc e.	Re me dial Act ion
													In te rnal	Ex te rnal	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Act ual Perf orm anc e Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
				To Dev elop smal l scal e and com mer cial fishe ries by June 202 3		Supp ort Small Scale & Com mer cial Fishe rs	Num ber of Small Scale & Com mer cial Fishe rs supp ort ed	2. 15 .2	1	Req uisiti ons, Atte nda nce Regi ster, Rep ort and deliv ery note s	R39 1,00 0.00	R39 1,00 0.00	Y es	N/ A	Sup port ed 1 com mer cial and 1 smal l scal e fishe ries by June 202 2	Sup port ed 1 com mer cial and 1 smal l scal e fishe ries whi ch is Mza mba	2 Small Scale & Com mer cial Fishe rs supp ort ed by June 2023 (asse sme nt)	4 Small Scale & Com mer cial Fishe rs has been supp ort ed	R45 3 510 , 00	Ach ieve d	N/A	Bud get was tak en fro m oth er proj ect s to co mple te the sup port	N/A

KPA NO 2: Development Planning																								
Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion	
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d				
																	small scale fisheries						of fish ers.	

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bud get vari ance.	Re me dial Act ion
													In te r n al	Ex te r n al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
Enterprise Development	Lack of Finance	To promote enterprise development to contribute 10% by June	2.16	Implementation of SMM & Cooperative Plan by June 2023	Adopted SMM & Cooperative Plan	Support & Capacity for SMM E's	Number of SMM Es Supported & capacitated	2.16	1.5	Delivery note and Distribution register	R3,956,503.20	R605,655.00	Yes	N/A	20 SMM E's Capacitated and supported with equipment, protective	20 SMM E's Capacitated and supported with equipment, protective	20 Supported & Capacitate d SMM Es by June 2023 (repetitive)	TORs were developed, advert was published and 6 SMM Es were supported & Capa	Nil	Not Achieved	Non-Responsiveness of Service Providers	N/A	Request for re-advert in the 2023/24 financial year

KPA NO 2: Development Planning																									
Outcome 9 Objective																									
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outpu t - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion		
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d					
		2027														cloth ing, mac hine ry and pro moti onal mat erial by June 2022	cloth ing, mac hine ry and pro moti onal mat erial.		citate d.						

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
	U n s u s t a i n a b l e B u s i n e s s e s					S u p p o r t & C a p a c i t a t e I n c u b a t e e s	N u m b e r o f S u p p o r t e d & C a p a c i t a t e d I n c u b a t e e s	2 . 1 6 . 2	1 . 5	A t t e n d a n c e R e g i s t e r s a n d R e p o r t s			Y e s	N / A	1 B u s i n e s s I n c u b a t o r P l a n I m p l e m e n t e d b y J u n e 2 0 2 2	1 B u s i n e s s i n c u b a t o r p l a n n o t i m p l e m e n t e d . T h e a d v e r t s w e r e d o n e f o r	2 0 S u p p o r t e d & C a p a c i t a t e d I n c u b a t e e s b y J u n e 2 0 2 3	T O R s w e r e d e v e l o p e d , a d v e r t w a s p u b l i s h e d a n d S e l e c t i o n o f 9 I n c u b a t e e s w a s d o n e .	N i l	N o t A c h i e v e d	S u b m i t t e d r e q u i s i t i o n t o S C M f o r s o u r c i n g o f S e r v i c e P r o v i d e r a n d a d v e r t	N / A	R e q u e s t f o r r e - a d v e r t i n t h e 2 0 2 3 / 2 4 f i n a n c i a l y e a r

KPA NO 2: Development Planning																								
Outcome 9 Objective																								
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion	
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncia l	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d				
																	the Busi ness incu bato r plan but no app oint men t was mad e for the year					was publi shed , bidd ers were non - resp onsiv e		

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl ement ed	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm ance Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																	und er revie w						
Mining	Mini ng not fully supp orte d	Coor dina tion of Mini ng activ ities by Jun e 202 7	2.1 7	Inte grati on of key indu stry play ers for mini ng activ ities	Unc oord inate d mini ng activ ities	Con ductin g SLP Meeti ngs	Num ber of Socia l Labo ur Plan Meeti ngs	2. 17 .1	0. 5	Atte nda nce Regi sters	N/A	N/A	N/ A	N/ A	2 Soci al Lab our Plan mee tings by June 202 2	2 Soci al Lab our Plan mee tings were done	2 Conti nuous facilit ated SLP meeti ngs by June 2023	2 SLP has been facilit ated	Nil	Ach ieve d	N/A	N/A	N/A

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b-R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec ti ve No .	Stra tegi es	Bas eli n e I nfo rma ti on	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022FY		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Re aso n for Bud ge t vari anc e.	Re me dial Act ion
													In te rnal	Ex te rnal	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Act ual Perf orm anc e Non-Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
				by June 2023																			
Wholesalers & Retailers	Lack of growth and skills on local wholesalers and	To capacitate and promote small wholesalers	2.18	Collaboration of key industry players for wholesalers	WMLM Database	Capacitate and Support wholesalers and retailers	Number of wholesalers and retailers capacitated and supported	2.18.1	1	Attendance Registers and Reports	R100,000.00	R100,000.00	Yes	N/A	N/A	N/A	Capacitated and Supported 80 wholesalers and retailers by	TORs were developed, advert was published and 80 wholesale	Nil	Not Achieved	Delays on the appointment of service provider (Ser	N/A	The capacity and support of wholesalers and

KPA N0 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g y e a r 2 0 2 1 / 2 0 2 2 F Y		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t v a r i a n c e .	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
	retailers	by June 2027		and retailers by June 2023													June 2023	rs & retailers has been not capacitate d & supported			vice provider was appointed on the 30 June 2023)		retailers is in progress and to be completed in the first quarter

KPA NO 2: Development Planning																							
Outcome 9 Objective																							
S u b- R e s u l t A r e a	Issu e	Stra tegi c Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proje ct to be Impl eme nted	Outp ut - KPI	K PI N o.	K PI W ei gh t	Mea ns of Veri ficat ion	Bud get	Adju sted Bud get	Budget Source		Preceding year 2021/2022F Y		Actual Measurable Performance 2022/2023				Rea sons for Vari ance	Rea son for Bu dget vari ance.	Re me dial Act ion
													In te rn al	Ex te rn al	Ann ual Targ et	Act ual Perf orm anc e Non - Fina ncia l	Ann ual Targ et	Actu al Perfo rman ce Non- Fina ncial	Act ual Fin anc ial	Ach ieve d/ Not Ach ieve d			
																							of 202 3/2 4F Y

**KPA NO 4:
Budget &
Treasury**

Revenue Management																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	Rev e n u e c o l l e c t i o n t r e n d s a r e d e c r e a s i n g p o s i n g a t h r e a t t o t h e m u n i c i p a l i t y s g o i n g	To a c h i e v e 100 % b i l l i n g f o r a l l s e r v i c e s t h a t a r e t o b e b i l l e d b y J u n e	4.1	Mete r i n g o f a l l e l e c t r i c i t y c o n s u m p t i o n	Elec t r i c i t y m e t e r s a r e r e a d , r e c o r d e d , a n d c a p t u r e d m a n u a l l y	Rea d i n g o f e l e c t r i c i t y m e t e r s	Acc u r a t e b i l l i n g o f e l e c t r i c i t y c o n s u m p t i o n	4. 1. 1	0. 5	12 M o n t h s M e t e r r e a d i n g R e p o r t f r o m t h e A M R S y s t e m , i n v o i c e a n d G R V	R 900, 000. 00	R 900,0 00.00	Y e s	N/ A	Rea d i n g o f 78 e l e c t r i c i t y m e t e r s u t i l i z i n g t h e A u t o m a t e d s y s t e m b y J u n e 202 2	86 m e t e r s r e a d i n J u l y , 117 i n A u g , 85 i n S e p t e m b e r , 91 i n O c t , 94 i n N o v a n d D e c 92,9 2	M o n t h l y R e a d i n g o f 92 e l e c t r i c i t y m e t e r s u t i l i z i n g t h e A u t o m a t e d s y s t e m b y J u n e	94 J u l y , 94 A u g , 94 S e p t , 94 O c t , 94 N o v , 96 D e c , 96 J a n , 96 F e b , 96 M a r c h , 96 A p r i l , 96 M a y	R 939, 013. 92	A c h i e v e d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
	concern	2022															meters for January; 90 meters for February and 84 meters,94 meters for April; 94 meters for May and 94	2023	and 96 June electricity meters read						

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei g ht	Means of Verific ation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s for Vari anc e	Rea son for Bud get Vari anc e	Re me dial Acti on	
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf orma nce Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d				
																mete rs for June								

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri fication	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d			
				Mont hly billin g of all cons ume rs for all servi ces	90% billin g on prop erty rate s, 80% on elect ricity and 90% on refu se	Mai ntain an accu rate and com plet e con sum er mas ter data bas e for refu se, elec tricit	Red uce d Cus tom er quer ies - 100 % of con sum ers bille d as per con sum er mas ter	4. 1. 2	0. 5	12 monthl y Billing Report	R -	R -	Y es	N/ A	Billin g of 2 246 cons ume r acco unts for Prop erty rate s, refu se and elect ricity by June	Billin g has been perfo rmed of an aver age of 2 238 acco unts	Billin g of 100 % activ e cons umer acco unts (2118 July, 2117 Augu st and 2115 Sept, 2114 Oct, 2111 Nov, 2111 in	100 % activ e cons umer acco unts (2118 July, 2117 Augu st and 2115 Sept, 2114 Oct, 2111 Nov, 2111 in	R -	Ach ieve d	N/A	N/A	N/A

KPA NO 4:
Budget &
Treasury

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Verifi cation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reason s for Vari anc e	Reason for Bud get Vari anc e	Re me dial Acti on
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d			
						y and prop erty rate s	data bas e									202 2		202 3	Dec, 2109 Jan, 2106 Feb and 2102 Marc h,21 01 Apr, 2100 May and 2092 June) for Prop erty rates , refus				

KPA NO 4:
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Treasury

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
																		e and electr icity billed by June 2023 .						

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
					Billin g com ple te d beyo nd the 3rd day of the follo wing mon th	Co mpl etio n of billin g proc ess es by the 3rd day of eac h follo win g mon th		4. 1. 3	0. 5	12 Mon th end clos ing Repor ts	R -	R -	Y es	N/ A	Billin g com ple te d by the 3rd day of eac h mon th follo wing the billin g mon th by June 202 2	12 mon th s mon th h end repo rt for cons umer debt ors and sund ry debt ors were perfo rmed	Billin g com ple te d by the 3rd day of eac h mon th follo wing the billin g mon th by	July to June were billed withi n the 3 worki ng days of eac h mon th follo wing the billin g mon th.	R -	Ach ieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Impl ement ed	Out put - KPI	K P I N o.	K PI W ei gh t	Means of Veri fication	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s for Vari anc e	Rea son for Bud get Vari anc e	Re me dial Acti on	
													In ter nal	Ex ter nal	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d				
																		Jun e 202 3						
					Man ual distri bution of consu mer state ments	Sen ding of mon thly stat ement usin g ema ils		4. 1. 4	0. 5	12 Month ly Statem ents distribu tion Report	R 7,00 0.00	R 7,000 .00	Y es	N/ A	Distr ibuti on of elect ronic al mon thly consu mer	12 mont hly Stat ement s have been deliv ered via emai	Distr ibuti on of elect roni cal mon thly consu mer	12 mont hs mont hly elect ronic state ment s distrib ute	R -	Ach ieve d	N/A	N/A	N/A	

KPA NO 4:
Budget &
Treasury

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
						and SM S's									state men ts by June 202 2	l, SMS and hand deliv ered from the mont h of Marc h sinc e the lock dow n was now termi nate d.	stat eme nts by June 202 3	d by 30 June 2023 .					

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S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
				Revi ew and Impl eme ntati on of the Rev enue enha nce ment Strat egy	Rev enu e Enh ance men t Strat egy revie wed in 202 0/21	Mon itori ng of the Rev enu e enh anc eme nt Strat egy Acti on Plan	Impr ove d reve nue coll ecti on and gen erati on	4. 1. 5	0. 5	4 Quarte rly Reven ue enhanc ement Strateg y Comm ittee minute s and attend ance registe r	R -	R -	Y es	N/ A	Impl eme ntati on of the Rev enu e enh ance men t Strat egy Acti on Plan by June 202 2	02 Meet ings were orga nize d for the Rev enue enha nce ment Strat egy Actio n plan	Impl eme nted Rev enu e enh anc eme nt Strat egy Acti on Plan by June 202 3	4 Meeti ng were held durin g the year (on the 29th Sept emb er Virtu al plat form, 4 Nov 2022 ,8 Marc	R -	N/A	N/A	N/A	

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Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	Ob j e c t i v e N o .	Str a t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o. K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea s o n s f o r V a r i a n c e	Rea s o n f o r Bud g e t V a r i a n c e	Re m e d i a l A c t i o n
												In t e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu a l Perf o r m a n c e Non- Fina ncial	Ann u a l Tar get	Actu a l Perf o r m a n c e Non- Fina ncial	Actu a l Fina ncial	Ach i e v e d/ Not Ach i e v e d			
																	h a n d 2 2 J u n e 2 0 2 3)					

**KPA NO 4:
Budget &
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S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ect ive	Ob jec tiv e No .	Stra te gie s	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Ver ific ation	Bud get	Adju sted Bud get	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari anc e	Reason for Bud get Vari anc e	Re me dial Acti on
													Internal	External	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Ach ieve d			
		To achi eve at leas t 95 % coll ecti on of all deb t		Impl eme ntati on of credi t contr ol meas ures	Long outst andi ng debt ors, whic h are more than 365 days	Out sour cing of coll ecti on serv ices	Han ding over of all busi ness accou nts that are bey ond 90 day s over due	4. 1. 6	0. 5	4 Quarte rly report on all busine ss accoun ts hande d over that are beyon d 90 days overdu e	R 900, 000. 00	R 1,300 ,000. 00	Y es	N/ A	Con sum er Data anal yses and clea nsin g to ensu re read ines s for han ding over of all acco unts beyo	An inve stiga tion was perfo rmed and 127 acco unts have been atten ded to for debt colle ction and as well	Han ding over of all busi ness acco unts that are bey ond 90 days over due by Jun e 202 3	100 % busin ess acco unts that are beyo nd 90 days were hand ed over for debt colle ction to debt	R 1,08 3,26 8.63	Achie ved	N/A	N/A	N/A

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S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W e i g h t	Means of Verifi cation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance	Re me dial Acti on		
													In te rn al	Ex te rn al	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Ach ieve d/ Not Ach ieve d					
																nd 90 days by June 202 2. Han ding over of acco unts that are beyo nd 90 days by June	data clea nsin g how ever this was com bine d as one repo rt as this is done conc urre ntly, Pay ment		colle ctors by 30 June 2023 .						

KPA NO 4:
Budget &
Treasury

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
																2022	file on collected accounts report has been attached that reflect the number of accounts hand								

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S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Verific ation	Bud get	Adju sted Bud get	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on	
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d				
																ed over and reco vere d.								

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S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ect ive	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Ver ific ation	Bud get	Adju sted Bud get	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on
													In te rn al	Ex te rn al	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Ach ieve d			
	Account s with error s takin g long er to ident ify and resol ve	To achi eve a clea n aud it as at 30 Jun e 202 2		Perform ance of month ly debt ors, rates and inve stme nt reco ncili ations	Month ly reco ncili ation s not perf orm ed by the 7th day of each mon th	Month ly revi ewa l of debt ors, rate s and inve stm ent reco ncili ation by the 7th wor king day	Nu mbe r of mon thly revi ewe d debt ors, inve stm ents and rate s reco ncili ation	4. 1. 7	0. 5	12 month ly Signed debtor s,12 month ly signed invest ments and 12 month ly signed rates recon cili ation	R -	R -	Y es	N/ A	12 mon thly revie wed debt ors ,12 inve stme nts and 12 rate s reco ncili ation by June 202 2	12 Mont hly reco ncilia tion for Debt ors, Inve stme nts and Rate s have been perfo rmed and sign ed.	12 mon thly revi ewe d debt ors ,12 inve stm ents and 12 rate s reco ncili ation by Jun e	12 mon thly revie wed debt ors ,12 inves tm ents and 12 rates reco ncilia tion by June 2023	R -	Ach ieve d	N/A	N/A	N/A

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S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
						of each month												2023							

**KPA NO 4:
Budget &
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Annual Performance Report 2022/2023																								
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding Year Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance	Remedial Action	
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved				
	Outdated Policies	Annually Review of sectional Policies		Reviewing sectional policies	Sectional policies that are not reviewed annually	Review of policies and presentation to the relevant stakeholders	Number of reviewed policies	4.1.8	0.5	03 Reviewed and signed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy.	R -	R -	Yes	N/A	N/A	N/A	N/A	03 Reviewed Credit control and debt collection policy, Tariff Policy, Tariffs Policy, Property Rates	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	R -	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury	
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Annual Performance Report 2022/2023																								
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 / 2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d				
																		P o l i c y a n d p r e s e n t a t i o n t o t h e r e l e v a n t s t a k e h o l d e r s b y J u n e 2 0 2 3	b y 3 0 J u n e 2 0 2 3 .					

**KPA NO 4:
Budget &
Treasury**

Annual Performance Report 2022/2023																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding Year Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions		Pro mulgation of Property Rates policy and credit control policy into by-laws	Revenue by laws that not pro mulgated on time	Pro mulgating of prop erty rate s policy and cred it control poli cy	Nu mbe r of gaz ette d poli cies	4. 1. 9	0. 5	02 Gazett ed policie s	R -	R -	Y es	N/ A	N/A	N/A	02 Gaz ette d prop erty rate s polic y and cred it control polic y by Jun e 202 3	Prop erty rates and credit polic y were not gazet ted by 30 June 2023 .	R -	Not ach ieve d	A requ est for gout ation was sent to the Gov ern men t Print ers, how ever , due to the	The mun icip ality will cont inue mak ing follo w ups until an upd ate is rece ived whic h we	The mun icip ality will cont inue mak ing follo w ups until an upd ate is rece ived whic h we

KPA NO 4:
Budget &
Treasury

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
																					back log they confirmed to have this has not been responded to, regardless of numerous	hope will be before the end of July 2023	hope will be before the end of July 2023

KPA NO 4:
Budget &
Treasury

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	O b j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reason s for Vari anc e	Reason for Bud get Vari anc e	Re me dial Acti on
													In t e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu al Perf orm ance Non- Fina ncial	Ann u a l Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d			
																					emai ls and pho ne calls duri ng the mon th of June		

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
				Pro m u l g a t i o n o f t h e a p p r o v e d t a r i f f s (g a z e t t i n g)	G a z e t t i n g o f a p p r o v e d m u n i c i p a l t a r i f f s n o t p e r f o r m e d o n t i m e	Pro m u l g a t i o n o f t h e a p p r o v e d p r o p e r t y r a t e s t a r i f f s (g a z e t t i n g)	Nu m b e r o f G a z e t t e d a p p r o v e d p r o p e r t y r a t e s t a r i f f s (g a z e t t i n g)	4. 1. 1 0	0. 5	Advert o r G a z e t t e f o r p r o p e r t y r a t e s t a r i f f s	R -	R -	Y e s	N/ A	N/A	N/A	1 G a z e t t e d o f t h e a p p r o v e d p r o p e r t y r a t e s t a r i f f s (g a z e t t i n g) b y 30 J u n e 2023	Gaze t t e d p r o p e r t y r a t e s t a r i f f s w e r e a d v e r t i s e d o n E a s t G r i q u a l a n d N e w s P a p e r	R -	A c h i e v e d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June		Enforcement of system descriptions and processes as per the Account payable policy	Invoices still taking longer to reach BTO for payment	Centralization of submission of invoices per department	Age analysis reflecting creditors within 30 days	4.1.1.1	0.5	Invoice register and age analysis report	R -	R -	Yes	N/A	Payment of all presented acceptable invoices within 30 days from receipt of invoice by June	All valid invoices presented were settled within 30 days	Payment of all presented acceptable invoices within 30 days from receipt of invoice by	All creditors for July to June presented for payment were paid within 30 days	R -	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o. .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
		2022														2022		June 2023							

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	Data strings that are submitted with incomplete information and month end procedures	To achieve a clean audit as at 30 June 2022	4.2	Develop sound, strict and effective procedures for reporting	Non-implementation of all monthly procedures	Implementing of month end procedures for 3 modules (creditor s, cashbook)	Number of Submitted monthly data strings and Reports not later than 10 working days	4.2.1	0.5	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	R -	Yes	N/A	Submitting monthly data strings and Reports not later than 10 working days after month end	12 monthly data strings to LG Portal submitted not later than 10 working days after month end	Submitting 12 monthly data strings and Reports not later than 10 working days after month	12 monthly data strings to LG Portal and Reports were submitted not later than 10 working days after	R -	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf ormat ion	Proj ect to be Imp lem ented	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri fication	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on	
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Per form ance Non- Fina ncial	Ann ual Targ et	Actu al Per form ance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d				
	that are not perf orm ed on time						after mon th end of eac h mon th								of each mon th by June 202 2		end of eac h mon th by June 202 3	the end of each mon th for the past 12 mont hs.						
Inac cura te and inco mple te com mitm					Com mitm ent regis ter with mat erial miss	Mon thly revi ewa l of com mit men t	Nu mbe r of mon thly revi ewe d com	4. 2. 2	0. 5	12 signed commit ment registe r	R -	R -	Y es	N/ A	12 mon thly revie wed com mitm ent regis	12 mon thly com mitm ents regis ters were	12 mon thly revi ewe d com mit men	12 mon thly com mitm ents regist ers were	R -	Ach ieve d	N/A	N/A	N/A	

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
	ent regis ter				tate men ts	regi ster by the 7th wor king day of eac h mon th	mit men t regi ster									ter by June 202 2	prep ared and revie wed	t regi ster by Jun e 202 3	prep ared and signe d by 30 June 2023 .					

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	Cred i t o r s a n d g r a n t s w i t h e r r o r s t a k i n g l o n g e r t o i d e n t i f y a n d r e s o l v e	To a c h i e v e a c l e a n a u d i t a s a t 30 J u n e 2022		Per f o r m a n c e o f m o n t h l y C o n d i t i o n a l G r a n t s c r e d i t o r s r e t e n t i o n a n d v a t r e c o n c i l i a t i o n	Mon t h l y r e c o n c i l i a t i o n s n o t p e r f o r m e d b y t h e 7th d a y o f e a c h m o n t h	Mon t h l y r e v i e w a l o f C o n d i t i o n a l G r a n t s c r e d i t o r s r e t e n t i o n a n d v a t r e c o n c i l i a t i o n b y	Nu m b e r o f m o n t h l y r e v i e w e d C o n d i t i o n a l g r a n t s m o n t h l y c r e d i t o r s r e t e n t i o n a n d 12 m o n t h l y v a t r e c o n c i l i a t i o n	4. 2. 3	0. 5	12 S i g n e d m o n t h l y C o n d i t i o n a l g r a n t s 12 m o n t h l y c r e d i t o r s 12 m o n t h l y r e t e n t i o n a n d 12 m o n t h l y v a t r e c o n c i l i a t i o n	R -	R -	Y e s	N/ A	12 m o n t h l y r e v i e w e d C o n d i t i o n a l g r a n t s 12 c r e d i t o r s 12 c r e d i t o r s 12 r e t e n t i o n a n d 12 v a t r e c o n c i l i a t i o n	12 m o n t h l y g r a n t s 12 m o n t h l y g l o b a l c r e d i t o r s 12 m o n t h l y r e t e n t i o n a n d 12 m o n t h l y v a t r e c o n c i l i a t i o n	12 m o n t h l y r e v i e w e d C o n d i t i o n a l g r a n t s 12 c r e d i t o r s 12 m o n t h l y c r e d i t o r s 12 m o n t h l y r e t e n t i o n a n d 12 m o n t h l y v a t r e c o n c i l i a t i o n	12 m o n t h s m o n t h l y C o n d i t i o n a l g r a n t s 12 m o n t h l y c r e d i t o r s 12 m o n t h l y r e t e n t i o n a n d 12 m o n t h l y v a t r e c o n c i l i a t i o n	R -	A c h i e v e d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imple ment ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Verific ation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s for Vari ance	Rea son for Bud get Vari ance	Re me dial Acti on	
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d				
						the 7th wor king day of each mon th	n and mon thly vat reco ncili atio n								by June 202 2	ncilia tions were prep ared and revie wed	and 12 mon thly vat reco ncili atio n by June 202 3	hly vat reco ncilia tion were prep ared and revie wed by 30 June 2023						

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation	Monthly reconciliation not performed by the 7th day of each month	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.4	0.5	12 Signed monthly payroll reconciliation	R -	R -	Yes	N/A	12 monthly reviewed payroll reconciliation by June 2022	12 months monthly payroll reconciliations submitted and reviewed	12 monthly reviewed payroll reconciliation by June 2023	12 months monthly payroll reconciliations (July to June) were prepared and signed	R -	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
	Outdated Policies	Annually Review of sectional Policies		Reviewing sectional policies	Sectional policies that are not reviewed annually	Review of Accounts Payable policy and presentation to the relevant stakeholders	Number of Reviewed policies	4.2.5	0.5	01 Reviewed and signed Accounts Payables Policy	R-	R-	Yes	N/A	N/A	N/A	N/A	1 Reviewed Accounts Payables policy and presentation to the relevant stakeholder	Payables accounts policy was reviewed and presented to council	R-	Achieved	N/A	N/A	N/A

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Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d				
																	ders by 30 June 2023							

Supply Chain Management	Inadequate filing space and system for the volume of documents in the Budget and Treasury office	To have an effective and reliable filing system for SCM and all awarded tender documents and payment vouchers	4.3	Conversion of Supply Chain Management filing to electronic for old documents already audited	Paper based and physical filing	Monitoring of Electronic filing system and loading of Budget and Treasury Office Documents	Conversion of information into electronic documents	4.3.1	0.5	System printout Reflecting the number of documents Scanned	R -	R -	Yes	N/A	Electronic filing system setup and loading of Budget and Treasury Office Documents by June 2022	Filing system setup concluded and SCM documents scanned onto the system	100 Budget and Treasury documents scanned using Electronic Filing system by June 2023	The Municipality is currently busy finalizing with SITA to find other means of procuring the server	R -	Not achieved	The successful implementation of the project requires the municipality's servers to be upgraded which has been advertised about two times with	ICT has committed to finalizing the procurement of server room infrastructure during the first quarter of the 2023/24 financial year.	ICT has committed to finalizing the procurement of server room infrastructure during the first quarter of the 2023/24 financial year.

[illegible]

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective		Monitoring of adherence to the procurement plan	Approved procurement plan with no clear monitoring plan	Monthly monitoring of the procurement plan	Number of monthly reports on the monitoring of the procurement plan	4.3.2	0.5	Signed report by the SCM Manager	R	R	Yes	N/A	12 monthly reports on the monitoring of the procurement plan by June 2022	12 SCM Reports on the monitoring of the procurement plan pre	12 monthly reports on the monitoring of the procurement plan by June 2023	12 monthly SCM Reports were prepared	R -	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
		e p r o c u r e m e n t s y s t e m															p a r e d a n d s i g n e d							

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	The municipal needs to comply with all statutory training requirement			Training of Supply Chain Management Personnel and Communication of all updates on SCM	Officials operating with outdated information relevant to their sections	Training of SCM Officials	Number of capacitated SCM personnel	4.3.3	0.5	Email confirmation of Municipal Financial System release notes or attendance registers (where a training is	R-	R-	Yes	N/A	Capacitating of all SCM officials on updates by June 2022	6 SCM officials attended training in Munsoft offices and changes and updates on SCM were distributed	Capacitation of at least 2 SCM personnel on Municipal Financial Software updated	4 SCM Officials were trained on a new Contract Management module by Muns oft by 30 June	R13,800.00	Achieved	N/A	The training for SCM officials is budgeted under Msc oa.	N/A

KPA NO 4:
Budget &
Treasury

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
				matters						attend ed)						bute d to SCM Offici als	and rele vant mod ules, gen eral infor mati on on the syst em and newl y intro duc ed mod ules	2023 .						

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Verifi cation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari anc e	Reason for Bud get Vari anc e	Re me dial Acti on	
													Internal	External	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Ach ieve d				
																	2022/2023 by June 2023							

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri fication	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on
													In te rn al	Ex te rn al	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Achie ved			
	Supplier Data base not upd ated ann ually			Call ing of all sup pliers to upd ate their infor mati on	Supplier data base with bidd ers sho wing infor mati on that expir ed in the past year s	Annual upd ate of the sup plier data bas e	Nu mbe r of Sup plier s upd ated infor mati on	4. 3. 4	0. 5	Adverti semen t and Munso ft audit trail	R -	R -	Y es	N/ A	Supplier Data base with most bidd ers infor mati on upd ated duri ng the year by June 202 2	The sup plier data base was upd ated, the call to sup pliers was publi shed . 1200 sup plier infor mati	800 Sup plier upd ated infor mati on by Jun e 202 3	The call for sup pliers was publi cized on the muni cipal webs ite.81 8 Sup plier infor mati on have been	R -	Achieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o. K P I W ei g ht	Means of Verific ation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s for Vari anc e	Rea son for Bud get Vari anc e	Re me dial Acti on
												In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Tar get	Actu al Perf orm ance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d			
															on was upda ted		upda ted for the year.					

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri f i c a t i o n	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reason s for Vari anc e	Reason for Bud get Vari anc e	Re me dial Acti on
													In te rn al	Ex te rn al	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Achie ved			
	No sche dule of bid com mittee seati ngs			Dev elop ing Mech anisms to moni tor seati ng of the bid com mittees	Bid com mittee seati ng rand omly	Sch edule of seati ng of bid com mittees	Sch edule of bid com mitt ee seati ngs with conf irme d date s	4. 3. 5	0. 5	12 Signed schedu le of bid commit tees, attend ance registe rs for Bid Adjudi cation Comm	R	R	Y es	N/ A	Sch edule of seati ng of bid com mittees ensu ring each bid is conc lude d withi n 60 days of	The Bid com mittee sche dule was deve lope d and 56 bid com mittees seate d	Sch edule of seati ng of bid com mittees ensu ring eac h bid is conc lude d withi n 60	12 sche duled for bid com mittee seati ng were prep ared and signe d and, 98 bid com mittee	R -	Achieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
																the tend er clos ing by June 202 2		days of the tend er clos ing by Jun e 202 3	seate d withi n 60da ys from the date of adve rts.						

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	Ob j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s f o r V a r i a n c e	Rea son f o r Bud g e t V a r i a n c e	Re m e d i a l Acti on
													In t e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu al Perform ance Non- Fina ncial	Ann u a l Targ et	Actu al Perform ance Non- Fina ncial	Actu al Fina ncial	Achieve d/ Not Achieve d			
	Inadequate contract management processes			To have Effective contracts for travel agency	Contracts for travel agency	Appointment of Travel Agency	Panel of travel agencies	4.3.6	0.5	Concept Document, Signed Advert, Appointment Letter and signed SLA by both parties	R 10,000.00	R 10,000.00	Yes	N/A	N/A	N/A	Appointment of municipal travel agency by June 2023	The concept letter, appointment for bid specification and was prepared and signed. The service	R 2,000.00	Achieved	N/A	The advert only costed the municipality R2000, which means their savings for the mun	N/A

**KPA NO 4:
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Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Verifi cation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s for Vari anc e	Rea son for Bud get Vari anc e	Re me dial Acti on	
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d				
																		pro viders for the provi sion of travel servi ces for the perio d of 36 mont hs were appoi nted.					icip ality .	

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	Procurement documents not uploaded on the website on time			Monitoring of compliance with publication of documents	Publication documents uploaded late on the website	Monthly monitoring of documents uploads	Updated Website with SCM adverts, closing registers and awarded tenders	4.3.7	0.5	Screenshots of the website showing documents uploaded	R-	R-	Yes	N/A	Uploading of all Adverts, closing registers and awarded tenders on the municipal website by	All adverts for tenders, closing registers and awarded bids were uploaded on the municipal web	Uploading of all Adverts, closing registers and awarded tenders on the municipal web	All advertised Tenders were uploaded on Extender Portal and Municipal Web site from July to June	R-	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
																June 2022	web sites	site by June 2023	2023						
	Inadequate contract management processes			Monthly review of all existing contracts	Contracts only reviewed at year end	Contract register reviewed monthly	Number of contract registers reviewed monthly	4.3.8	0.5	12 monthly signed contract registers	R-	R-	Yes	N/A	12 monthly contract registers reviewed by June 2022	12 Monthly contract registers prepared and signed.	12 monthly contract registers reviewed by June 2023	12 monthly contract registers were prepared and reviewed.	R-	Achieved	N/A	N/A	N/A		

**KPA NO 4:
Budget &
Treasury**

Annual Performance Report 2022/2023																							
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding Year Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance	Remedial Action
													Internal	External	Annual Target	Actual Performance Non-Financial	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved/ Not Achieved			
	The municipality needs to comply with all statutory training requirement			Training of Supply Chain Management Personnel	Officials operating with outdated information relevant to their sections	Training of SCM Officials	Number of trained officials	4.3.9	0.5	4 exam confirmations	R-	R-	Yes	N/A	Training of 1 Manager and 1 SCM officer on CIP S by June 2022	4 exam confirmation (2 SCM official and 2 SCM Manager) as proof of attendance	Training of 1 SCM Manager and 1 SCM officer on CIP S by June 2023	SCM Manager and SCM officer wrote 1 exam each.	R-	Not Achieved	SCM Manager and officer registered for a 2 year formal programme, since it's continuous	N/A	Programme will be completed in second quarter of 2023-24FY.

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
																					ther e f o r e i t s n o t a c h i e v e d f o r 2 0 2 2- 2 3F Y.		

	Outdated Policies	Annually Review of sectional Policies	Reviewing sectional policies	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed policies	4.3.10	0.5	Reviewed and Signed of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy	R -	R -	Yes	N/A	N/A	N/A	04 Reviewed existing sectional policies and presentation to the relevant stakeholders by 30 June 2023	SCM Policy, Contract Management policy, Cost Containment Policy and Framework for infrastructure development management policy were reviewed by 30 June 2023.	R -	Achieved	N/A	N/A	N/A
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**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	Ob j e c t i v e N o	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari anc e	Reason for Bud get Vari anc e	Re m e d i a l Acti on
													Int e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu al Perf o r m a n c e Non- Fina ncial	Ann u a l Targ et	Actu al Perf o r m a n c e Non- Fina ncial	Actu al Fina ncial	Achieve d/ Not Achieve d			
Assets and Stores	Financial state ments with non-com pliance with laws	To achieve a clean audit	4.4	To have an accurate GRAP com plian t Asset Register.	Accu rate and com plete Fixed Assets Register as at 30 June 2021 with no Audit	Perf ormanc e of mon thly reco ncili ations bet ween FAR and GL withi n 5 work ing days	Nu mber of reco ncili ations that are revi ewed and appro ved	4. 4. 1	0. 5	12 month ly Fixed Assets reconci liations , by June 2023, that are signed for Revie wal and Appro val	R -	R -	Y es	N/ A	N/A	N/A	12 mon thly revi ewe d and appro ved Fixed Assets reco ncili ations, by Jun e	12 mon thly Fixed Asse ts reco ncilia tions were prep ared and revie wed by 30 June 2023 .	R -	Achieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri fication	Bud get	Adju sted Bud get	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on	
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d				
					Findi ngs	after mon th clos ure.												202 3						

KPA NO 4:
Budget &
Treasury

2022/2023																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
					GRAP compliant Asset register as at 30 June 2021	Review of the GRAP compliant Fixed asset register as at 30 June 2022 by June 2023	GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023	4.4.2	0.5	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI and Coaf Register	R 1,300,000.00	R 1,300,000.00	Yes	N/A	GRAP compliant Asset register as at 30 June 2021 by June 2022	Asset register produced, submitted to AG and found to be GRAP compliant	GRAP compliant Fixed Asset register as at 30 June 2022 by June 2023	Asset Register was submitted to AG by 31st August 2022. AG responses were subm	R 1,498,161.90	Achieved	N/A	The Virement were done during the year to accommodate the expenditure. Mov	N/A

KPA N0 4: Budget & Treasury	
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Detailed Performance Report: Q3 2023																							
S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 / 2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 / 2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d			
					Service Level Agreement as at 30 June	Appointment of Service provider for GRAP	Appointed Service provider for GRAP	4.4.3	0.5	Concept Document, Signed Advert, Appointment Letter and	R 5,000.00	R 5,000.00	Yes	N/A	GRAP compliant Asset register as at	Asset register produced, submitted to	Appointment of Service provider for GRAP Compliant	The service provider for GRAP Compliant	R -	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	O b j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget Variance	Remedial Action
													In t e r n a l	Ex t e r n a l	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Achieve d			
					2021 for the Preparation of GRAP compliant FAR	AP Compliant Fixed Asset Register	Compliant Fixed Asset Register			signed SLA by both parties					30 June 2021 by June 2022	AG and found to be GRAP compliant	AP Compliant Fixed Asset Register by June 2023	FAR was appointed by 20 June 2023.					

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	O b j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o .	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari anc e	Reason for Bud get Vari anc e	Re m e d i a l Acti on
													In t e r n a l	Ex t e r n a l	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Achieve d			
				All asse ts reco rded in the FAR do exist and valu ated accu ratel y.	Appr oved Ass ets Verif icati on Rep ort as at 30 June 202 1	Quar terly perf orm anc e of Ass ets verif icati on proc ess befo re the end of the follo win	Nu mbe r of sign ed and appr ove d quar terly ass ets verif icati on repo rts	4. 4. 4	0. 5	4 Revie wed and signed Assets Verific ation Report s, by June 2023	R -	R -	Y es	N/ A	4 Quar terly Ass ets verifi cation Rep orts by June 202 2	Phys ical verifi cation for all Assets in our FAR has been perfo rmed . Also, we have asse ssed the curre	4 Sign ed and appr ove d Quar terly Ass ets Verif icati on Rep orts by Jun e 202 3	4 quar terly Physi cal verifi cation for all Assets in our FAR were done by 30 June 2023 .	R -	Achieve d	N/A	N/A	N/A

KPA NO 4:
Budget &
Treasury

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ective	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Impl ement ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri fication	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reason s for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on
													In te rn al	Ex te rn al	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Targ et	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Achieve d			
						g mon th after the end of the quar ter										nt cond ition s of such asse ts to ident ify any indic ation s of impa rment.							
				To ensu re com plete ness of GRA P com	Cou ncil appr oved asse ts write -off repo rt as	Re mov ing of disp ose d ass ets from	Fixe d Ass et Reg ister that is com	4. 4. 5	0. 5	A signed report with a list of all assets remov ed from	R -	R -	Y es	N/ A			Com plet e GR AP com plian t FAR by	All Identi fied asset s were remo ved from the	R -	Ach ieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri fication	Bud get	Adju sted Bud get	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reason s for Vari anc e	Reason for Bud get Vari anc e	Re me dial Acti on
													In te rn al	Ex te rn al	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Tar get	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achie ved/ Not Ach ieve d			
				plian t Asse t Regi ster	at 30 June 202 1	municip al operati onal facilities	plete			municip al premises and thrown away.							30 June 202 3	municip al premises					
				Bas is and assu mpti ons on whic h asse ts are acco unte	Audi ted PPE met hod olog y as at 30 June 202 1 with no	Pre para tion and appr oval of a PPE (mov able ass ets) Met hod olog y	App rove d PPE (mov able ass ets) Met hod olog y	4. 4. 6	0. 5	Signed and appro ved PPE (mov able assets) metho dology as at June 2023.	R -	R -	Y es	N/ A			1 Appr ove d PPE (mov able asse ts) Met hod olog y by	The PPE (mov able asset s Meth odolo gy) was prep ared and revie	R -	Ach ieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	O b j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reason s for Vari anc e	Reason for Bud get Vari anc e	Re m e d i a l Acti on
													In t e r n a l	Ex t e r n a l	Annual Targ et	Actual Perform ance Non- Fina ncial	Annual Tar get	Actual Perform ance Non- Fina ncial	Actual Fina ncial	Achieve d/ Not Achie ved			
				d for to be well docu ment ed and appr oved	audit findi ngs.	hod olog y											30 Jun e 202 3	wed by June 2023 .					
				Mont hly upda te on inve ntory mov eme nts	Inve ntory repo rt and listi ng as at 30 June 202 1	Perf orm anc e of mon thly Inve ntory reco ncili ations	Nu mbe r of revi ewe d and sign ed mon thly Inve ntor	4. 4. 7	0. 5	12 Revie wed and signed Invent ory reconci liations by June 2023	R -	R -	Y es	N/ A	12 mon thly Inve ntory reco ncili ation and 4 Stoc k	Prep ared 12 inve ntory reco ncilia tions and perfo rmed 4 stoc k	12 revi ewe d and sign ed mon thly Inve ntory reco	12 inven tory reco ncilia tions were revie wed.	R -	Ach ieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
						with in 5 wor king day s a f t e r m o n t h c l o s u r e.	y r e c o n c i l i a t i o n s									coun t R e p o r t b y J u n e 2 0 2 2	k coun t.	ncili atio ns b y J u n e 2 0 2 3							

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
				I n v e n t o r y u p d a t e s o n c e e v e r y q u a r t e r	A p p r o v e d I n v e n t o r y C o u n t r e p o r t a s a t 3 0 J u n e 2 0 2 1	Q u a r t e r l y p e r f o r m a n c e o f I n v e n t o r y c o u n t p r o c e s b e f o r e t h e e n d o f t h e f o l l o w i n	N u m b e r o f R e v i e w e d I n v e n t o r y C o u n t s w i t h R e p o r t s	4. 4. 8	0. 5	4 R e v i e w e d a n d s i g n e d I n v e n t o r y C o u n t R e p o r t s	R -	R -	Y e s	N/ A			4 R e v i e w e d I n v e n t o r y C o u n t s w i t h R e p o r t s b y J u n e 2 0 2 3	4 I n v e n t o r y c o u n t s w e r e p e r f o r m e d a n d r e v i e w e d b y 3 0 J u n e 2 0 2 3	R -	A c h i e v e d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	O b j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s f o r V a r i a n c e	Rea son f o r Bud g e t V a r i a n c e	Re m e d i a l A c t i o n
													In t e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu al Perf orm ance Non- Fina ncial	Ann u a l Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d			
						g m o n t h a f t e r t h e e n d o f t h e q u a r t e r																	

All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	To ensure that the municipality has an active insurance policy	Procurement of Insurance Provision for 3 years	Active insurance policy as at 30 June 2021	Appointment of service provider for provision of insurance services for a period of 36 months	Appointment for provision of insurance services for a period of 36 months	4.4.9	0.5	An SLA for Insurance that is signed by both the Municipality and the Service provider, appointment letter	R 1,900,000.00	R 1,900,000.00	Yes	N/A	N/A	N/A	Appointment of service provider for the provision of insurance services for a period of 36 months by June 2023	The bid specification committee, bid evaluation committee was appointed. There were no responsive bidders. The bid was then re-advertised many times with no positive response.	R -	Not Achieved	The advert for the Provision of Insurance Services was done with all other required Supply chain processes, However all the Bids submitted were non-resp	N/A	The bid has been re-advertised, closed and awaiting evaluation and adjudication processes. From which an alternative process will be recommended
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																			onsi ve		to the cou ncil if ther e is still not resp onsi ve bidd er on the 3rd atte mpt.
Municipality that is operating smoothly with enough operational	To ensure that municipality has stationary available	Procurement of Provision for Stationery	None	Appointment of service provider for the supply and delivery	Appointed service provider for the supply and delivery of	4.4.10	0.5	An SLA for Stationery that is signed by both the Municipality and the Service	R 2,600,000.00	R 2,600,000.00	Yes	N/A	N/A	N/A	Appointment of service provider for the supply and delivery	The bid went for an re-advert and it was closed on 5 Dec 2022	R -	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	mat e r i a l	w h e n n e e d e d .				o f m u n i c i p a l s t a t i o n e r y	m u n i c i p a l s t a t i o n e r y			e p r o v i d e r, a p p o i n t m e n t l e t t e r							o f m u n i c i p a l s t a t i o n e r y b y J u n e 2023	.The s e r v i c e p r o v i d e r t o s u p p l y s t a t i o n e r y f o r t h e p e r i o d o f 12 m o n t h s h a s b e e n a p p o i n t e d.					

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies		Annual review Asset and Inventory Management Policies	Reviewed and approved Asset and Inventory Management Policies for 2020/21 financial	Reviewed of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management policies reviewed, approved and	4.4.11	0.5	Signed Assets and Inventory Management Policies	R-	R-	Yes	N/A	N/A	N/A	2	Asset and Inventory Management Policies were reviewed, approved and signed	R-	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n - F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
					cial year		signed										by June 2023						
	All council assets need to be well managed	Compliance with the requirements of		Development and review of an effective Asset	None	Development and review of an Asset	Number of Developed and approved Ass	4.4.12	0.5	A signed Assets Management Plan by the CFO as at 30	R-	R-	Yes	N/A	N/A	N/A	1 Developed Asset Management Plan	Asset Management Plan was developed reviewed	R-	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	d e f e c t i v e l y.	MF M A s e c t i o n 63		Man a g e m e n t P l a n		Man a g e m e n t P l a n	e t M a n a g e m e n t P l a n			June 2023							by 30 Jun e 2023	and signe d by the CFO					
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that	4.5	Develop sound, strict and effective procedures for the com	Audited Annual Financial Statements for 2019/20 with com	Development and approval of processes and procedures	Credible Annual Financial Statements submitted	4.5.1	0.5	AFS, Proof of payment, Interim Financial statements	R 200,000.00	R 200,000.00	Yes	N/A	Credible and fully compliant Annual Financial Statements	Financial Statements were produced, submitted to the AG	Credible and fully compliant Annual Financial Statements	The AFS file was rolled forward and AFS Plan was monitored to	R 205,845.57	Achieved	N/A	The Virements were done during the year to acc	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
		comply with all requirements as at 30 June 2022		pilati on of AFS	plian ce findi ngs	es for com pilat ion of Co mpli ant ann ual fina ncia l stat eme nts	by 31 Aug ust 202 2								as at 30 June 202 1 sub mitte d by 31 Aug ust 202 1	by the 31 Aug ust 2021 .	as at 30 June 202 2 sub mitt ed by 31 Aug ust 202 2 by June 202 3	meet the targe t deadl ines for 2021 /22.A nnual Fina ncial State ment were subm itted to AG.				om mod ate the exp endi ture. Mov ing of fund s from one seg men t to the othe r.	

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
		To achieve a clean audit as at 30 June 2022		Manage audit and ensure audit readiness	Audited Annual Financial Statements for 2020/21 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Manage the external audit and ensure audit readiness to achieve clean audit	4.5.2	0.5	Proof of submission to AG, COAF register, Audit Action Plan, updated Audit Action Plan	R 5,200,000.00	R 5,200,000.00	Yes	N/A	Manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30	Audit was managed and the municipality has received and Unqualified Audit opinion with no findings	Manage the external audit and ensure audit readiness to achieve clean audit opinion	AG correspondences were responded to within average of 2 days, the Municipality have received	R 3,638,986.14	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri fication	Bud get	Adju sted Bud get	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on		
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Per form ance Non- Fina ncial	Ann ual Targ et	Actu al Per form ance Non- Fina ncial	Actu al Fina ncial	Achie ved/ Not Achi eved					
							opin ion									June 202 2	ngs (Cle an Audit Opin ion)	on by 30 June 202 3	28 RFI and 4 CoA F.						
				Per form ance of Mont hly bank reco ncili ation s	Rec oncili ation s not alwa ys com plete d with in time fram es	Per form anc e of mon thly reco ncili ation s by the 7th work ing	Nu mbe r of Revi ewe d mon thly ban k reco ncili ation s	4. 5. 3	0. 5	12 Signed month ly Bank Recon ciliati on	R -	R -	Y es	N/ A	12 Revi ewe d bank reco ncili ation s by June 202 2	12 Bank Rec oncili ation s were perfo rmed month ly and revie wed as	12 Revi ewe d mon thly ban k reco ncili ation s by June	12 mont hly bank reco ncilia tions were revie wed and signe d	R -	Achie ved	N/A	N/A	N/A		

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n		
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d					
						day of each month											nece ssar y.	2023							
	Non compliance with statutory requirements	Adhere to compliance in terms of management and rep	4.6	Preparati on and sub mission of all in-year statu tory reports which is	Rep orts not sub mitte d on time	Sub mis sion of s71 Rep ort not later than 10 wor king day of eac	Nu mbe r of s71 and mon thly FM G Rep ort sub mitt ed	4. 6. 1	0. 5	Proof of submis sion of 12 signed s71 Report and 12 signed FMG report	R -	R -	Y es	N/ A	Sub miss ion of s71 Rep ort by June 202 2	12 Mont hly s71 repo rts have been prep ared and sign ed.	Sub miss ion of 12 s71 and 12 mon thly FM G Rep orts by Jun	12 s71 and 12 mont hly FMG Repo rts were subm itted.	R -	Ach ieve d	N/A	N/A	N/A		

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Inf orm ati on	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei gh t	Means of Veri f i c a t i o n	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re me dial Acti on	
													In ter nal	Ex ter nal	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Achieve d/ Not Achieve d				
		orting		section 71,5 2d and 72 of the MF MA and FMG monthly and quarterly Reports		h month												e 2023						
						Sub mission of s52d reports within 30 days of the end	Nu mber of Sub mission of s52d reports and Quarterl	4. 6. 2	0. 5	Proof of submis sion of 4 Signed s52 Report s and 4 FMG Quarte rly Report s	R -	R -	Y es	N/ A	Sub mission of s52d reports within 30 days of the end of	4 s52d and 4 FMG quart erly report has been prepared and	Sub mission of 4 s52d reports and 4 Quarterl y FM	4 s52d Quar terly and 4 FMG Repo rt were prepared and subm	R -	Achieve d	N/A	N/A	N/A	

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d / N o t A c h i e v e d				
						of each quarter	y FM G Report within 30 days of the end of each quarter									each quarter	submitted.	G Reports within 30 days of the end of each quarter by June 2023	itted within 30da ys.					

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
						Sub mis sion of the s72 repo rt by the 25th of Jan u a r y 202 3	Sign ed mid- year ass ess men t repo rt	4. 6. 3	0. 5	Proof of submis sion s72 Report by the 25th of Januar y 2023	R -	R -	Y es	N/ A	Sub miss ion of the s72 repo rt by the 25th of Janu a r y 202 2	s72 repo rt of Janu a r y 2022 have been sub mitte d	Sub miss ion of the s72 repo rt by the 25th of Jan u a r y 202 3	s72 Repo rt was prep ared and subm itted to Coun cil by the 25th Janu a r y 2023	R -	Ach ieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	Ob j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means of Ver i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari anc e	Reason for Bud get Vari anc e	Re m e d i a l Acti on
													In t e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu al Perform ance Non- Fina ncial	Ann u a l Targ et	Actu al Perform ance Non- Fina ncial	Actu al Fina ncial	Achieve d/ Not Achieve d			
Budgeting	The municipal ity needs to comply with all statutory budgeting and reporting require ments	Adhere to compli ance to Municipa l budget and rep orting requiremen ts		Preparation and submission of all in-year statutory reports	Appointed interns and new account ants	Training of financia l management interns and finance staff to meet mini mum	Number of Trained financial manage ment interns and 1 finance staff to meet	4.6.4	0.5	Proof of registrati on of 1 intern and Attendance register	R 266,000.00	R 266,000.00	N/A	Yes	Training of 2 finan cial management interns and 1 finan ce staff to meet minimum	2 Interns and 2 officials attending the Minimum Com petency Training	Training of 3 finan cial management interns and 1 finan ce staff to meet minimum	One intern and one accountant were enrolled on CPM D third year. Thre e interns and one	R324,664	Achieved	N/A	The Virement were done during the year to accom modate the expen diture. Mov	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	O b j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari anc e	Reason for Bud get Vari anc e	Re m e d i a l Acti on		
													In t e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu al Perf orm ance Non- Fina ncial	Ann u a l Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Achieve d/ Not Achieve d					
						com pete ncy requ irements by June 2023	mini mu m com pete ncy requ irements									com pete ncy requ irements by June 2022		com pete ncy requ irements by June 2023	acco unta nt were atten ding the CPM D.					ing of fund s from one seg men t to the othe r.	

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
		To t i m e l y p r o d u c e b u d g e t s i n l i n e w i t h t h e N a t i o n a l T r e a s u r y g u i d e l i n e s a n d		Dev e l o p a n d m o n i t o r p r o c e s s e s t o e n s u r e t i m e l y p r e p a r a t i o n, a d o p t i o n a n d p u b l i c a t i o n o f c r e d i	Ad j u s t m e n t s b u d g e t a p p r o v e d b y 28 F e b r u a r y 2022 a n d d r a f t b u d g e t a p p r o v e d b y 31 M a r	Co m p i l e t h r e e b u d g e t s t o b e a p p r o v e d b y c o u n c i l	Nu m b e r o f A p p r o v e d b u d g e t s	4. 6. 5	0. 5	Ad j u s t m e n t b u d g e t 22/23; D r a f t b u d g e t 23/24; A p p r o v e d 23/24 F i n a l B u d g e t a n d C o u n c i l r e s o l u t i o n s	R -	R -	Y e s	N/ A	3 A p p r o v e d b u d g e t s b y J u n e 2022	4 b u d g e t s a p p r o v e d b y J u n e 2022	3 A p p r o v e d b u d g e t s b y J u n e 2023	The m u n i c i p a l i t y h a d 2 A d j u s t e d b u d g e t o n e a d o p t e d b y c o u n c i l o n t h e 30 A u g u s t 2022 a n d	R -	A c h i e v e d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
		regulations		ble municipal budgets	ch 2022 of each year ; final budget approved 31 May 2022													27th February 2023 . The Draft budget was tabled to council on the 31 March 2023 .The Final budget for					

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
																		2023/24 was approved on the 26 May 2023						

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str a t e g i c O b j e c t i v e	O b j e c t i v e N o .	Stra t e g i e s	Bas e l i n e I n f o r m a t i o n	Proj e c t t o b e I m p l e m e n t e d	Out p u t - K P I	K P I N o.	K P I W e i g h t	Means o f V e r i f i c a t i o n	Bud g e t	Adju s t e d Bud g e t	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Vari ance	Reason for Bud get Vari ance	Re m e d i a l Acti on
													In t e r n a l	Ex t e r n a l	Ann u a l Targ et	Actu al Perf orm ance Non- Fina ncial	Ann u a l Targ et	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Achieve d/ Not Achieve d			
					non-publi cations of bud gets approved by coun cil	Publi cation of approved bud gets	Nu mber of Publi cized approved bud gets	4. 6. 6	0. 5	3 Advert s	R 62,6 08.0 0	R 62,60 8.00	Y es	N/ A	Publi cation of three approved bud gets June 202 2	4 bud gets approved and publi shed by June 2022	Publi cation of 3 approved bud gets June 202 3	Two Adju sted bud gets were adve rtised on one local news pape r on the9th Sept 2022 and 3rd Marc h	R25, 672. 58	Achieve d	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	Issu e	Str ate gic Obj ecti ve	Ob jec tiv e No .	Stra tegi es	Bas elin e Info rmat ion	Proj ect to be Imp lem ent ed	Out put - KPI	K P I N o.	K P I W ei g ht	Means of Verific ation	Bud get	Adju sted Budg et	Budget Source		Preceding Year Performanc e 2021/2022		Actual Measurable Performance 2022/2023				Rea son s for Vari anc e	Rea son for Bud get Vari anc e	Re me dial Acti on
													In te rn al	Ex te rn al	Ann ual Targ et	Actu al Perf orm ance Non- Fina ncial	Ann ual Tar get	Actu al Perf ormance Non- Fina ncial	Actu al Fina ncial	Ach ieve d/ Not Ach ieve d			
																		2023 . The draft budg et was adve rtised on local news pape r on the 7th April 2023 . The Adop ted budg et					

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o.	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2021/2022		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2022/2023				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n	
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d				
																		was table d on local news pape r on the 9th June 2023 .						

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
	Outdated Policies	Annually Review of sectional Policies		Reviewing sectional policies	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed IDP and Budget policy and presentation to the relevant stakeholders	4.6.7	0.5	01 Reviewed and signed IDP/Budget policy	R-	R-	Yes	N/A	N/A	N/A	1 Review of IDP and Budget policy and presentation to the relevant stakeholders by	1 Review of IDP and Budget policy and presentation to the relevant stakeholders by 30 June 2023	R-	Achieved	N/A	N/A	N/A

**KPA NO 4:
Budget &
Treasury**

S u b- R e s u l t A r e a	I s s u e	S t r a t e g i c O b j e c t i v e	O b j e c t i v e N o .	S t r a t e g i e s	B a s e l i n e I n f o r m a t i o n	P r o j e c t t o b e I m p l e m e n t e d	O u t p u t - K P I	K P I N o .	K P I W e i g h t	M e a n s o f V e r i f i c a t i o n	B u d g e t	A d j u s t e d B u d g e t	B u d g e t S o u r c e		P r e c e d i n g Y e a r P e r f o r m a n c e 2 0 2 1 /2 0 2 2		A c t u a l M e a s u r a b l e P e r f o r m a n c e 2 0 2 2 /2 0 2 3				R e a s o n s f o r V a r i a n c e	R e a s o n f o r B u d g e t V a r i a n c e	R e m e d i a l A c t i o n
													I n t e r n a l	E x t e r n a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A n n u a l T a r g e t	A c t u a l P e r f o r m a n c e N o n- F i n a n c i a l	A c t u a l F i n a n c i a l	A c h i e v e d/ N o t A c h i e v e d			
							eholders										30 Jun e 202 3						

KPA N0 5: Good Governance & Public Participation																							
Outcome 9 Objective																							
Sub-Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Means of Verification	Budget	Adjusted Budget	Budget Source		Preceding year Performance 2021/2022		Actual Measurable Performance 2022/2023				Reasons for Variance	Reason for Budget variance	Remedial Action
													Internal	External	Annual Target	Actual performance	Annual Target	Actual Performance Non-Financial	Actual Financial	Achieved / Not Achieved			

Integrated Development Planning	To comply with section 32 of the Municipal Systems Act	To ensure development of credible (accredited by MEC) IDP reviews - aligned with PMS & Budget by June 2027	5.1	By developing an IDP process plan, by conducting public participation process. By ensuring alignment of budget to the IDP by June 2023	An assessed credible IDP document adopted by council by May 2022	Development of annual review of IDP adopted by the Council	Council resolutions on adoption of annual IDP reviews	5.1.1	0.5	Council resolution on adoption of IDP Process Plan for 2023/24 review. Mayoral Imbizo Comments & attendance registers. Council resolution on adoption of draft IDP	R90 2,300.00	R90 2,300.00	Yes	N/A	Council Approved five-year IDP for council term 2022/27 by May 2022	Printing and binding of IDP documents for 2021/22. Developed IDP Process plan for 2022/2027 for adoption by Council. Process plan was adopted by Council on the 19th	Council Approved IDP review for 2023/24 by May 2023	IDP, PMS & Budget Process plan was developed and adopted by Council on the 30th August 2022. All the phases in the process plan were followed up to the adoption of the Final IDP review for	R36 8,850.40	Achieved	N/A	N/A	N/A
		Achieved through IDP proc																					

		ess plan by June 202 7								review for 202 3/ 202 4. Cou ncil resol ution on Ado ption of final IDP review for 202 3 / 202 4					Aug ust 2021 , sub mitte d to CoG TA and publi shed on the muni cipal web site and local new spap ers. Con solid ation of the situa tiona l anal ysis and cons ultati on with		2023/ 2024 financ ial year, adopt ed by counc il on the 26th of May 2023. Final IDP was then public ized on the local news paper , munic ipal websi te and submi tted to CoGT A and Treas ury.					
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				By facilitating appointment of a service provider to conduct a socio-economic infrastructure study as part of the situational analysis report by Jun	Terms of Reference developed and approved	conducting a socio-economic infrastructure survey as part of the situational analysis report	socio-economic infrastructure study report	5.1.2	0.5	Socio-economic infrastructure report	R798,720.00	R798,720.00	Yes	N/A		stakeholders. IDP Forum and Mayoral Imbizo was held for public consultation. Draft IDP was noted by Council on the 29th March 2022, submitted to CoGTA	Socio-economic infrastructure study conducted and report produced by June 2023	The service provider to conduct the Socio-economic infrastructure study was appointed but as the project was still in initial stages it was identified that the service provider submitted fraudulent	N/A	Not Achieved	The contract was terminated after the fraudulent documents were identified. The project was therefore not carried out to completion.	N/A	The project has been planned for the next financial year
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			e 202 3											and publi shed on the muni cipal web site and local new spap ers. IDP & Bud get road sho ws were held in all ward s for cons ultati on on draft IDP &Bu dget. Final IDP was adop ted		docu ments when biddin g for the tende r which led to the termin ation of the contra ct. This was then report ed to South Africa n Police Servic e Bizan a office with OB no: 456/0 6/202 3							
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																s for the Soci o- econ omic Infra struc ture stud y.								
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Performance Management Systems	To comply with Performance planning, implementation, monitoring and reporting regulations	To ensure compliance with laws and regulations and ensure a culture of accountability, performance excellence & monitoring by June 2027	5.2	By Facilitating and monitoring periodic reporting by June 2023	4 Quarterly Performance Reports tabled to council and its structures	4 Quarterly performance reports tabled to council and its structures for consideration	Number of Quarterly performance reports tabled to council and its structures for consideration	5.2.1	1	Minutes of council adopting reports	R570,000.00	R570,000.00	Yes	N/A	4 Quarterly Performance Reports tabled to Council and its structures for consideration for the 2021/22 Financial Year by June 2022	The 4th Quarter Performance Report 2020 - 2021 was compiled and adopted on the 19th August 2021. Q1 Performance report was compiled and adopted on	4 Quarterly Performance Reports tabled to Council and its structures for consideration for the 2022/23 Financial Year by June 2023	The 4th Quarter Performance Report 2022/23 was compiled and adopted by council on 28 July 2022. Q1 Performance report was compiled and adopted by council on the 31/10/2022	Nil	Achieved	N/A	N/A	N/A
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				By facili tatin g form al perf orm anc e ass ess men ts by Jun e 202 3	2 perf orm anc e asse ssm ents	Two perf orm ance asse ssm ents cond ucte d	Nu mbe r of perf orm anc e ass ess men ts con duct ed	5. 2. 2		Sign ed self- asse ssm ent shee ts, asse ssm ent repo rt Invit e and Atte nda nce regis ter	N/A	N/A	Y es	N/ A	2 Perf orm anc e Ass ess men ts con duct ed (An nual Perf orm anc e Ass ess men t for 202 0/20 21 and Mid- Yea r for 202 1- 202 2 Fina ncia l Yea r) by Jun	Ann ual Perf orm ance Ass essm ent for 2020 - 2021 Fin Year was cond ucte d on the 21 Dec emb er 2021 1 infor mal Perf orm ance asse ssm ent (Mid - Year for	2 Perf orm anc e Ass ess men ts con duct ed by Jun e 202 3	1 Form al perf ormanc e asses sment was done on two dates - for Senio r Mana gers on the 12th Dece mber and for the MM on the 27th Dece mber 2022. 1 Infor mal perf ormanc e	Nil	Ach iev ed	N/A	N/A	N/A
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			By Facilitating compilation of the 2021/22 annual report by June 2023	2020/2021 annual report adopted by council by May 2022	Compilation of the annual report	Annual report adopted by council	5.2.3	0.5	Annual Performance report 2021/2022, Council extract, Attendance register and oversight report with Council extract	R169,000.00	R169,000.00	Yes	N/A	2020/2021 annual report adopted by council by March 2022	Annual Performance Report 2020 - 2021 was compiled and approved by Council on the 30th August 2021. It was submitted to the AG on the 30th August 2021.	2021/2022 annual report adopted by council by May 2023	Annual Performance Report was adopted by Council on the 30th August 2022. Printing & Binding of the Annual Report 20/21 was done and 120 Annual Report copies were delivered	R96,000.00	Achieved	N/A	N/A	N/A
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														Print ing & Bindi ng of the Ann ual Rep ort for 2019 - 2020 Fin Year was also done . A total of 100 Ann ual Rep orts were deliv ered by the Serv ice Prov ider on the 21st		on the 28th Septe mber 2022. Draft annu al report was compi led and tabled to counc il on the 31st Janua ry 2023, MPA C exerci sed oversi ght as per deleg ation by the Coun cil - MPA C sessi on						
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													Sept emb er 2021 . Draft Ann ual Rep ort 2020 /21 was note d by Cou ncil on the 27th Janu ary 2022 . It was furth er publi shed on Pon do New s on the 11th Febr uary		was held on the 1- 2/03/ 2023, public hearin g on the annu al report was held on the 14/03 /2023 . Overs ight report was compi led and submi tted to counc il with Annu al report for adopti on on the					
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															2022 . Over sight Rep ort was appr oved by Cou ncil on the 29th Marc h 2022 and the Over sight Rep ort on the AR was furth er publi shed on the 1st April 2022		31st March 2023							
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Internal Audit	To comply with Section 165 of the MFMA	To promote good governance within the institution by June 2027	5.3	By reviewing adequacy and effectiveness of internal controls and compliance with laws and regulations by June 2023	Audit Committee approved Internal Audit Plan and Adhoc assignments for 2021/22	Audit Committee approved Internal Audit Coverage Plan for 2022/23	Number of Internal Audit reports & Adhoc reports	5.3.1	0.5	Approved Internal Audit Plan, Minutes of Audit Committee, Internal Audit Reports	R1,000,000.00	R1,000,000.00	Yes	N/A	32 Internal Audit Reports & Internal Audit (IA) Charter and Audit Committee (AC) Charter & Internal Audit Coverage plan by June 2022	1. Fleet Management Report Q4 2. Cash and Bank Final report Q3 3. Contract Management Follow Up Q2 4. Performance Management Report Q1 5. Exp	20 Internal Audit Reports produced and Approval of Internal Audit Plan by June 2023	22 Internal Audit reports produced: APR, AFS review, S&T Q1, Expenditure Q1, Contract management Q1, Audit Tracker, Revenue Report Q2, Loss Control Report Q2, Good Governance Q2, Budg	R367,200.00	Achieved	N/A	N/A	N/A
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														endit ure repo rt Q4 6. Exp endit ure repo rt Q3 7. Exp endit ure repo rt Q2 8. Fleet Man age ment repo rt Q3 9. HR Emp loye e Verif icati on Q4 10. Hum an Res ourc e Heal		et and Repor ting report Q2, S&T report Q2, Infrast ructur e Q3, Loss Contr ol Q3, Overti me Mana geme nt Q3, Reve nue Mana geme nt Q3, Expe nditur e Mana geme nt Q3, S&T Q3, Tend ers Q, Quota tions Q4, Expe						
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														th Safe ty repo rt Q2 11. Inter nal Audi t Advi sory repo rt of PI 12. Inter nal Audi t Con solid ated Perf orm ance revie w 13. Cont ract Man age ment Q1 14. Asse t Man		nditur e Q4, Infrast ructur e Q4, Occu pation al Healt h and Safet y Q4 2. Intern al Audit Plan was appro ved on the 03rd Augu st 2022						
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															age ment Rep ort Q4 15. Inter nal Audi t Final Con solid ated Perf orm ance repo rt Q3 16.FI eet Man age ment repo rt Q1 17. Leav e Man age ment repo rt Q1 18. Leav e Man age							
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														ment repo rt Q4 19. Loss Cont rol repo rt Q1 20. Loss Cont rol repo rt Q2 21. Rev enue Man age ment Q1 22. Inter nal Audi t Revi ew of AFS 23. Sub siste nce and Trav el repo							
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														rt Q1 24. Sub siste nce and Trav el Q4 25. Loss Cont rol Q3 26. Perf orm ance infor mati on repo rt Q3 27. PMS - SDB IP Advi sory repo rt Q4 28. Rev enue Man age ment Q3							
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					One service provider co-sourced	Co-sourced Internal Audit Services	Appointed service provider	5.3.2	0.5	Appointment letter				-	N/A	N/A	Appointment of Co-sourced Internal Audit Services provider by June 2023	Co-sourced service provider was appointed on the 24th April 2023	N/A	Achieved	N/A	N/A	N/A
					Approved Audit Committee Charter & Internal Audit Charter	Approval of Audit Committee and Internal Audit Charter & Internal Audit Charter for 2022/23	Audit Committee and Internal Audit Charters 2022/23 approved	5.3.3	0.5	Minutes of Audit Committee, Audit Committee Charter and Internal Audit	N/A	N/A	Yes	N/A	N/A	N/A	Approved Audit Committee Charter & Internal Audit Charter by Jun	Audit Committee Charter and Internal Audit Charter were approved on the 03rd Augu	N/A	Achieved	N/A	N/A	N/A

										t Char ter						e 202 3	st 2022						
Risk Management	To comply with section 165 of the MFMA	To improve Risk Management to an acceptable level by June 2027	5.4	By conducting municipal wide risk management workshops. By developing participatory risk management process	Implementable risk management plan. Risk Management Policy	Development of the Risk Management report	Audit Committee adoption of the Risk Management report	5.4.1	0.5	Risk Management report, Audit Committee minutes, Council Resolution	R20 0,00 0.00	R20 0,00 0.00	Yes	-	1 Risk Assessment Workshop conducted by June 2022	N/A	Audit Committee adopted Risk Management report and Council resolution adopting risk management policy	Risk workshop was conducted on the 21-22 July 2022, Risk Management Report was compiled	R10 6,31 5.60	Achieved	N/A	N/A	N/A

				ess plan by Jun e 202 3												y by Jun e 202 3							
Fraud and Corruption	To comply with Prevention and Combating of Corrupt activities Act 12 of 2004	To combat and defeat the fraud and corruption within the WM M Local Municipality by June	5.5	By implementation of the Fraud and Anti-Corruption policy. By conducting awareness campaigns	2 Fraud awareness campaigns conducted	Review of Fraud and Anti-Corruption Policy and conducting Fraud awareness campaigns	Fraud and Anti-Corruption policy adopted by council and Number of awareness campaigns conducted	5.5.1	0.5	Attendance registers, 2 Concept documents and Council Resolution	R200,000.00	R200,000.00	Yes	-	Reviewed Fraud & Anti-Corruption Policy adopted by Council and conducted 2 Fraud awareness	Fraud & Anti-Corruption Policy was reviewed and Adopted by Council on the 13th of May 2022	Fraud and Anti-Corruption Policy adopted by Council and 2 Fraud and anti-corruption Awareness	Fraud and anti-corruption awareness was conducted on the 13.09.2022, 05.12.2022 and 31.05.2023	R198,000.00	Achieved	N/A	N/A	N/A

		2027		with all relevant stakeholders by June 2023			duct ed								ss wor ksh ops by June 2022		cam paig ns by June 2023							
Ethics	To comply with Code of Ethics and Municipal Systems Act 32 of 2000	To instill the moral regeneration within the councilors and employees of the Municipality by June	5.6	By conducting ethics and values awareness campaigns thereby complying with Municipal Systems	2 awareness campaigns conducted	Ethics and values awareness campaigns	Number of awareness campaigns conducted	5.6.1	0.5	Attendance registers, 2 Concept documents.	R200,000.00	R200,000.00	Yes	N/A	2 Ethics campaign workshops conducted by June 2022	N/A	2 Ethics awareness campaigns conducted by June 2023	Ethics awareness was conducted on the 6th December 2022 and 31st of May 2023	R198,000.00	Achieved	N/A	N/A	N/A	

		2027		Act 32 of 2000 as well as Code of Ethics by June 2023																			
Audit Committee	To comply with section 166 of the Municipal Finance Management Act	To advise the municipal council on the adequacy and effectiveness of the systems	5.7	By advising on risks, financial, internal controls, performance and information and Annual	2 advisory reports relating to the effectiveness of risk management and internal control and internal controls	Annual Report relating to the effectiveness of risk management and internal control and review	Audit committee annual report and Audit committee Meeting	5.7.1	0.5	Notice of the meeting, Audit Committee Attendance Register, Invitation, Audit Committee	R350,000.00	R350,000.00	Yes	N/A	4 Audit Committee meetings held by June 2022	6 Audit Committee meeting (5 ordinary and 1 special) were held during the financial year: 1.	Audit committee annual report for 2021/22 and 4 Audit committee meetings conducted	5 Audit committee meeting held as follows: 03 August 2022, 29 August 2022 and 28 October 2022, 28	R326,000.00	Achieved	N/A	N/A	N/A

		of inter nal cont rols by Jun e 202 7		Fin a n c i a l S t a t e m e n t s a s w e l l a s p o l i c i e s b y J u n e 2 0 2 3	a s w e l l a s A n n u a l F i n a n c i a l S t a t e m e n t s a n d S i x (6) A u d i t C o m m i t t e e M e e t i n g s	o f A n n u a l F i n a n c i a l S t a t e m e n t s a n d s e t t i n g u p o f A u d i t C o m m i t t e e m e e t i n g s				R e p o r t f o r 2 0 2 1 - 2 0 2 2 F i n Y e a r						26 A u g u s t 2 0 2 1 2.30 A u g u s t 2 0 2 1 3. 17 S e p t e m b e r 2 0 2 1 4.29 O c t o b e r 2 0 2 1 5. 23 F e b r u a r y 2 0 2 2 6. 09 M a y 2 0 2 2	b y J u n e 2 0 2 3	F e b r u a r y 2 0 2 3, 29 M a y 2 0 2 3									
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SPU Unit	To improve participatory democracy and inclusiveness	To coordinate mainstreaming of special groups and support by June 2027	5.8	By coordinating special groups forums, internal and sector department to contribute towards mainstreaming of young people in all government prog	9 Council approved programmes targeting and in support of young people	Implementation of Youth Programmes	Number of Council approved Youth Programmes implemented	5.8.1	0.5	Concept Documents and Attendance registers	R 1,765,000.00	R 1,765,000.01	Yes	N/A	9 Council Approved Youth programmes implemented by June 2022	1. Youth Summit was conducted at Hlumama Lodge from the 14th -15 September 2021 2. Young Entrepreneur Program Support Material was handed over at Sina	8 Council Approved Youth programmes implemented by June 2023	1. Support of functioning of SAYC was held at Hlumama Lounge on the 01 September 2022 2. Initiation awareness campaign was held at Mbizana Sport field Next to cultural village on	R 1,234,453.00	Achieved	N/A	N/A	N/A
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													Gue st Lodg e, 4. Une mplo yed Grad uate Dev elop ment Prog ram Trai ning was cond ucte d at Hlu ma Gue st Lodg e form the 20- 22 Octo ber 2021 , 5. Care er Exhi	am was held at Hlum a lounge on the 17 - 21 Nove mber 2022. 5. Caree r Exhibi tion was condu cted from the 31 Janua ry 2023 - 03 Febru ary 2023 at Wild Coast Sun 6. Mayor s					
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				By coor dina ting spe cial grou ps foru ms, inter nal and sect or dep artm ent to cont ribut e tow ards mai nstr eam ing of Chil dren in all gov ern men t prog ram es	10 Cou ncil appr ove d prog ram mes targ etin g and in sup port of child ren	Impl eme ntati on of Chil dren' s Prog ram mes	Nu mbe r of Cou ncil appr ove d Chil dren prog ram mes	5. 8. 2	0. 5	Con cept Doc ume nts and Atte nda nce regis ters	R 952, 860. 00	R 952, 860. 01	Y es	N/ A	9 Cou ncil App rove d chil dren 's prog ram mes imp eme nted by Jun e 202 2	11 prog rams were done whic h inclu des inkci yo stipe nd that was done for the 4qua rters 1. Mpo ndo Ree d Dan ce was cond ucte d at Mgo mazi , War d 14, on the	9 Cou ncil App rove d Chil dren 's prog ram mes impl eme nted by Jun e 202 3	1. Inkciy o month ly stipen d was paid to 33 inkciy o inspe ctors (for the whole year, Accou nts to 4 target s) 2. Inkciy o suppo rt was condu cted at Matsh ona villag e Ntaba nkulu on the 10th	R42 3,46 0.00	Ach iev ed	N/A	N/A	N/A
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Mfund iweni ward 08 on the 09th-10th Dece mber 2022

5. Back to Scho ol Camp aining Full Scho ol Unifor m was hand ed over to 60 learne rs on the 1st march 2023.

6. Supp ort to Early Child hood

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28
June
2023.

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				By coor dina ting spe cial grou ps foru ms, inter nal and sect or dep artm ent to cont ribut e tow ards mai nstr eam ing of elde rly in all gov ern men t prog ram es	3 Cou ncil appr ove d prog ram es targ etin g and in sup port of elde rly	Impl eme ntati on of Elde rly Prog ram es	Nu mbe r of cou ncils appr ove d Elde rly prog ram es	5. 8. 3	0. 5	Con cept Doc ume nts and Atte nda nce regis ters	R 396 700	R 396 701	Y es	N/ A	3 Cou ncil App rove d elde rly prog ram es impl eme nted by Jun e 202 2	1. Sup port to elder ly cent ers: Han ding over of kitch en tools was cond ucte d at Vusi Sizw e Cent re Batvi lle Cent re and at Tha ndan ini Cent re on the 29 Sept	3 Cou ncil App rove d Elde rly prog ram es impl eme nted by Jun e 202 3	1. suppo rt of Elderl y center s: handi ng over of kitch en tools was condu cted at Zwelit sha old age ward 04, Khan anda civic center ward 22, Dikeni old civic center ward 19. 2. Elderl y	R29 7,44 3.00	Ach iev ed	N/A	N/A	N/A
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				by June 2023											ember 2021 2. Elderly Awareness Campaign was conducted on the 20 December 2021 at Cultural Village 3. Support elderly centers with kitchen tools		wellness campaign was conducted at Bizana Sport field on the 13th of December 2022 3. Support Functioning of Elderly Forum was conducted through the support of Nkantolo							
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															where e hand ed over at Vuyi sani Elde rly Cent re, Ward 26, on the 22 March 2022 and Uyolo Elde rly Cent re, Ward 32, on the 22 March 2022		Elderl y Centr e with sewin g machi ne and tools which were hand ed over on the 22 march 2023						
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				By coor dina ting spe cial grou ps foru ms, inter nal and sect or dep artm ent to cont ribut e tow ards mai nstr eam ing of PW D in all gov ern men t prog ram es	5 Cou ncil appr ove d prog ram mes targ etin g and in sup port of Peo ple with Disa bility	Impl eme ntati on of Peo ple with Disa bility Prog ram mes	Nu mbe r of cou ncil appr ove d PW D prog ram mes	5. 8. 4	0. 5	Con cept Doc ume nts and Atte nda nce regis ters	R 334 100	R 334 101	Y es	N/ A	5 Cou ncil App rove d Peo ple with Disa bility prog ram s impl eme nted by Jun e 202 2	1. PW D Sum mit was cond ucte d at St Mich aels from the 17- 18 Aug ust 2021 . 2. Disa bility Righ t Awa rene ss Mont h was cond ucte d at cultu ral Villa ge on	4 Cou ncil Appr ove d PW D prog ram mes impl eme nted by Jun e 202 3	1. PWD suppo rt for Ikhay a Lembi zana and Mzuv ukile Speci al Scho ol was condu cted at Hlum a Guest Lodg e 2. Disabi lity month was condu cted at Hlum a Guest Lodg e on the 2nd	R35 1,41 0	Ach iev ed	N/A	Vire me nts wer e ma de to acc om mo dat e the pro gra ms.	N/A
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				by June 2023										the 3 December 2021 3. Support to PWD D was provided through providing catering and Transport for Khulani License Driving program which was held on the 9 Febr		of December 2022. 3. Support functioning of PWD Forum was done through the support of Sisike lelwe Disability Project in ward 16 with 15 bags of potato seeds on the 9 February						
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															uary 2022 at Rouxivill e 4. Support to Pwd was conducted at Bale ni on the 31 May 2022 5. Support to PW D was conducted on the 14 June 2022 at Cult ural		2023. 4. Handi ng over of Machi ne, Overl ock and Sewin g Materi l were hand edove r to lphulo Lama mpon do Disabi lity Proje ct on the 4 May 2023						
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															Village									
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				By coordinating special groups forums, internal and sector department to contribute towards mainstreaming of Gender in all government programmes	4 Council Approved Gender programmes	Implementation of Gender Programmes	Number of council approved Gender programmes	5. 8. 5	0. 5	Concept Documents and Attendance registers	R 306 800	R 306 801	Yes	N/A	4 Council Approved Gender programmes implemented by June 2022	1. Women's Month Celebration Support Material to women were handed over at Sina we Guesthouse on the 30 September 2021. 2. 16 Days of Activism	6 Council Approved Gender programmes implemented by June 2023	1. Women's month celebrations was held at Lubusi Boutique Hotel on 30th August 2022, 2. Men's forum launch was held in Mbizana Sport field next to cultural village on 20th September	R 479, 871. 00	Not Achieved	Non Responsive of services providers	N/A	Rescheduled to next financial years
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Legacy Projects	Preserve legacy of prominent figure and historical events in Winnie Madikizela-Mandela	To commemorate prominent figures important events and their legacy by June 2027	5.9	By implementing six council approved legacy projects and activities by June 2023	6 programmes conducted	Implementation of Legacy programmes and installation of Winnie-Madikizela Mandela Statue	Number of Council approved legacy programmes implemented and installation of the Winnie-Madikizela Mandela Statue	5.9.1	0.5	Concept documents, Attendance registers and delivery note	R1,877,000.00	R1,877,000.00	Yes	N/A	6 Council approved legacy programmes implemented by June 2022	Three programmes were conducted as follows: 67 Minutes were conducted on the 27 August 2021, Wiini e Madi kizela-Mandela Month was conducted on the	7 Council Approved Legacy programmes implemented and installation of Winnie-Madikizela Mandela Statue by June 2023	1.67 minutes programme was done on 18 July 2022 at ward 3.2. Winnie Madi kizela Legacy programme took place at ward 14 mbh on 14 October.3 OR Tam	R367,634.30	Not Achieved	The commemoration of Mphuthumi Mafumbatha Legacy commemoration has been carried out on the 11 th August 2023. The project was re-advert and evaluation has been	N/A	The Mphuthumi Mafumbatha Legacy commemoration has been
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				By facili tatin g app oint ment of serv ice prov ider to conduct research on instit utional heritage by June 2023	N/A (new project)	To conduct research on instit utional heritage	Res earch on instit utional heritage con ducted	5. 9. 2	0. 5	Sign ed TOR and App oint ment lette r	R70 0,00 0.00	R20 000. 00	Y es	N/ A	N/A	N/A	App oint ed Serv ice Prov ider for the dev elop ment of instit utional heritage book by June 2023	TOR were devel oped and submi tted to SCM for advert isement that close d on 31 August 2022. The projec t was advert ised and bidders were non- respo nsive, there fore it went to re- advert that close	Nil	Not Ach ieved	Non- respo nsive ness of bidders.	N/A	Proj ect went on re- advert and eval uation has been done in August 2023/24 FY.
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																		d on the 6th July 2023. Evalu ation comm ittee sat in Augu st.				
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Custo mer Care	Lack of awa rene ss and com mit men t on cust ome r care relat ions	To mini miz e cust ome r care relat ed com plai nts and crea te a cust ome r frien dly envi ron men t by Jun e 202 7	5. 10	By enh anci ng cap acity with in cust ome r care func tion by Jun e 202 3	Cust ome r Car e regi ster, Com plain ts boo k and Cust ome r Car e Poli cy	Impl eme ntati on of Cust ome r care polic y	Nu mbe r of Cus tom er care prog ram mes con duct ed	5. 1 0. 1	0. 5	Con cepp t docu men ts, Atte nda nce regis ters, upda ted cust ome r com plain ts regis ter and cust ome r com plain ts prog ress repo rt	R32 6,27 3.00	R32 6,27 3.00	Y es	N/ A	8 cust ome r care prog ram mes con duct ed and 4 Cus tom er care hotli ne repo rts sub mitt ed by Jun e 202 2	Only 7 cust ome r care prog ram s done Muni cipal Serv ices Awa rene ss on the 12 Aug ust 2021 Cust ome r Care Outr each on 17 Sept emb er 2021 Muni cipal	8 Cust mer Car e Prog ram s, 4 Cust ome r Car e hotli ne Rep orts, 2 upd ated cust ome r com plain ts regi ster s and 2 Cust ome r Com plain ts Prog ress	Fisrt Quart er Custo mer Care Day condu cted on 22 Augu st 2022 Custo mer Care Outre ach on the 13 Sept ember 2022 Custo mer Careli ne Repor t Seco nd Quart er 3 Prog rams condu	R28 9,80 0.00	Ach iev ed	N/A	N/A	N/A
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																the 07 June 2023 Municipal Services Awareness on the 21 June 2023 Customer Careline Report and Customer Careline Register.					
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				By enhancing capacity within customer care function by June 2023	Customer Care Satisfaction Survey Report	Conduct Customer Care Satisfaction Survey	Number of reports submitted	5.10.2	0.5	Final Customer Care Satisfaction Survey Report	R150,000.00	R150,000.00	Yes	N/A	1 Customer satisfaction survey conducted by June 2022	No survey was conducted	1 Customer Care Satisfaction Survey Report by June 2023	Customer Care Satisfaction Survey was conducted, final report was tabled to the Exco and to Council	R199,500.00	Achieved	N/A	The appointed service provider charged more than the allocated budget. The variation order was done to accommodate the difference	N/A
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Com muni cations	Ineff ectiv e com mun icati on	To impr ove sou nd com mun icati on and publ ic liais on by Jun e 202 7	5. 11	By impl eme ntin g vari ous mec hani sms of com mun icati on with in the cou ncil appr ove d	Revi ewe d Com mun icati on strat egy	Com muni cations Strat egy revie wal and impl eme ntati on	Nu mbe r of revi ewe d com mun icati on strat egy and Impl eme nted Acti on Plan	5. 1 1.1	0. 5	Draft com muni cations strat egy, Final com muni cations Strat egy, Prog ress repo rt, atte nda nce regis ter	R1,0 12,0 00.0 0	R1,0 12,0 00.0 0	Y es	N/ A	1 revi ewe d com mun icati on strat egy and impl eme nted Acti on Plan by Jun e 202 2	Com muni cations Strat egy was impl eme nted at the start of the finan cial year and revie wed on 07-	Revi ewe d Com mun icati on strat egy by Jun e 202 3	The comm unicat ion strate gy revie wal sessi on was held succe ssfully on the 08 June 2023	R10 046 4.00	Ach iev ed	N/A	N/A	N/A	

com mun icati on strat egy by Jun e 202 3												08 June 2022							
	2 new slett ers	Com pilati on of the new slett er	Nu mbe r of new slett ers prod uce d	5. 1 1. 2	0. 5	Con cept Lett er appr oved by the MM, Draft new slett er, 1st & 2nd Final new slett er, Regi ster for proof	R15 6,00 0.00	R15 6,00 0.00	Y es	N/ A	2 new slett ers prod uce d by Jun e 202 2	2 New slett ers were prod uced by June 2022	2 new slett ers by Jun e 202 3	2 Newsl etters were produ ced and distrib uted by June 2022.	R39 425, 00	Ach iev ed	N/A	N/A	N/A

									distributio n														
				By impl eme ntin g com mun icati on strat egy by Jun e 202 3	4 quar terly LCF mee tings	Con duct Loca l Com muni cations Foru m meet ings	Nu mbe r of LCF mee tings con duct ed	5. 1 1. 3	0. 5	4 invit ation lette rs and Atte nda nce regis ters	N/A	N/A	Y es	N/ A	4 Quar terly LCF mee ting s con duct ed by Jun e 202 2	4 LCF Meet ing sat on 08 Sept emb er 2021 , 24 Nov emb er 2021 , 16 Marc h 2022 , 31 May 2022	4 quar terly LCF mee tings by Jun e 202 3	The four LCF meet ings were held succe ssfully . Three of them were held face to face and one virtual . The dates for the	N/A	Ach iev ed	N/A	N/A	N/A

																	LCF meetings are 30 August 2022, 01 November 2022, 14 February 2023 and the virtual meeting on the 23 June 2023						
Inter-Governmental Relations	Fragmen- ted co- ordi- nation of gov- ern- ment servi- ces	To impr- ove coor- dina- tion of serv- ice deli- very amongst sph	5. 12	By impl- ement- ing IGR Terms of refer- ence by June	Adopted IGR term- s of refer- ences and four IGR mee- tings	Four IGR Meet- ings facili- tated	Nu- mber of IGR mee- ting s facili- tated	5. 1 2. 1	0. 5	4 Invitation lette- rs and at- tenda- nce regis- ters	N/A	N/A	Yes	N/A	1 Adopted IGR Terms of refer- ence and 4 IGR mee-	4 IGR meet- ings were held on the 16 Septem- ber 2021, 17	4 IGR mee- tings facili- tated by June 2022	IGR meet- ings were facili- tated on 15 Septem- ber 2022, 25 Novem- ber 2022,	N/A	Achieved	N/A	N/A	N/A

		eres of gov ern men t by Jun e 202 7		202 3											ting s held by Jun e 202 2	Dec emb er 2021 , 16th Febr uary 2022 and 21st June 2022		8 March 2023, 21 June 2023.						
Mana geme nt of Com muni cable Disea ses	Incr easi ng rate of prev alen ce in num ber com mun icabl e dise ases	To redu ce the rate of prev alen ce of all com mun icabl e dise ase s by Jun e 202 7	5. 13	By roll outi ng awa rene ss on prev enta tive mea sure s of com mun icabl e dise ase s by Jun e 202 3	1 Revi ewe d Com mun icabl e Dise ases Man age men t Plan	Revi ewal of the Loca l Com muni cabl e Dise ases Man age men t Plan and pres ent to Stan ding Com mitte e	Nu mbe r of Revi ewe d Loc al Com mun icabl e Dise ase s Man age men t Plan and pres ent to Sta ndin	5. 1 3. 1	0. 5	Atte nda nce regis ter for Prog ram me, Minu tes of the Stan ding Com mitte e	R23, 000. 00	R23, 000. 00	Y es	N/ A	1 Ado pted Loc al Co mm unic able Dise ase s Man age men t Plan by Jun e 202 2	1 cons ultati on meet ing was held with stak ehol ders on the 29 Sept 2021 at the Muni cipal Cou ncil Cha mbe rs.	1 Revi ewe d Loc al Com mun icabl e Dise ases Man age men t Plan and pres ent to Stan ding Com mitt ee	Com muni cable Disea ses Mana geme nt Plan was Revie wed at Coun cil Cham ber on the 06th of Septe mber 2022 and also	R23 ,000 .00	Ach iev ed	N/A	N/A	N/A	

							g Co m m i t t e e								by Jun e 202 3	prese nted to the Stand ing Com mittee on 30 Nove mber 2022.						
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				By roll out ing aware- ness on pre- ventative measures of communicable diseases by June 2023	12 programmes implemented	Conduct programmes on reduced teen age pregnancy and other communicable diseases	Number of programmes conducted in schools on reduced teen age pregnancy and communicable diseases	5.13.2	0.5	4 Concept Documents and 8 Attendance registers	R12 0,00 0.00	R12 0,00 0.00	Yes	N/A	12 programmes conducted in 4 schools on community diseases programmes by June 2022	Awareness; Individual Counselling; Referrals and Assessment Programmes were conducted at the ff: Mjan yelwa JSS on the 16 September 2021; Mahaha	12 programmes conducted in 8 schools on reduced teen age pregnancy and communicable diseases by June 2023	12 Programmes (Awareness in Sexual Reproductive Health, Individual Counselling and Human Papilloma Virus; School Dialogue, Hand-Wash Demonstration and Awareness in Human	R70 ,000 .00	Achieved	N/A	N/A	N/A
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														JSS on the 14 Octo- ber 2021 ; Ndu- nge J.S. S on the 03 and 07 Marc- h 2022 and Mph- eni J.S. S 06 May 2022	Papill- oma Virus; Pregn- ancy Awar- eness , TB Awar- eness , STI/C ondo- m Awar- eness , Cond- om Demo- nstrati- on; Hand wash Hygie- ne Awar- eness , Indivi- dual Coun- sellin- g and Referr- als) were Conduct-						
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																	given to other stude- nts at school I to assist in motiv- ating the stude- nts, also gives identit- y to our Camp- aign and Prom- ote the good name of our Municipality					
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				By rollo utin g awa rene ss on prev enta tive mea sure s of com mun icabl e dise ase s by Jun e 202 3	2 HIV/ AID S sup port grou ps sup port ed	To supp ort 2 HIV/ AID S supp ort grou ps	Nu mbe r of HIV/ AID S sup port grou ps sup port ed	5. 1 3. 3	0. 5	Con cept Doc ume nt Atte nda nce regis ters and han d over regis ter	R12 0,00 0.00	R12 0,00 0.00	Y es	N/ A	2 HIV/ AID S sup port grou ps sup port ed by Jun e 202 2	Sup port ed 2 Sup port Grou ps on the 18 Nov emb er 2021 ; Sup port ed 13 Sup port Grou ps by cond uctin g Cap acity Build ing and Can dle Light prog ram at	8 HIV/ AID S sup port grou ps sup port ed by Jun e 202 3	Con duct ed World AIDS Day on the 29th of Nove mber 2022 at kwaK hanya yo Villag e ward 15.8 HIV/A IDS Supp ort Group s which were - 1. Josep h Ndisil e Foun dation on the 10th of	R12 0,00 0.00	Ach iev ed	N/A	N/A	N/A
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				By roll out ing aware ness on preventative measures of communicable diseases by June 2023	2 NGOs supported with health care kits and Personal Protective Equipment and promotional materials	2 NGOs supported with health care kits and Personal Protective Equipment and promotional materials and conducted 1 awareness for Traditional Health Prac	Number of NGOs supported with health care kits and Personal Protective Equipment and promotional materials and conducted 1 awareness for Tra	5.13.4	0.5	Handover register	R98,000.00	R98,000.00	Yes	N/A	2 NGOs supported with health care kits and Personal Protective Equipment and promotional materials by June 2022	Supported 2 Local NGOs with Health Care Kits ; Promotional Material and Protective Equipment.	2 NGOs supported with health care kits and Personal Protective Equipment and promotional materials and conducted 1 awareness for Traditional Heal	2 NGOs supported with Health Care Kits and Personal Protective Equipment and Promotional Material which were Sansit Health Support supported on the 2nd of December 2022	R98,000.00	Achieved	N/A	N/A	Nil
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						tion ers (TH P's)	ditional Health Practitioners (TH P's)								th Practitioners (TH P's) by June 2023	and Sinokhanyo Home - Based Care where was Hand-over at Hlumala Lodge by Mayor . Traditional Health Practitioner Awareness was Conducted at Youth Centre Hall on the 08th of Septe						
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																	mber 2022 and atten- ded an Africa n Traditi- onal Medic- ine Day on the 16th of Septe- mber 2022 at Ntaba nkulu Local Munic- ipality where THP's were transp- orted and also provid- ed with Lunch pack by					
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																WMM LM.					
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				By roll outting awareness on preventive measures of communicable diseases by June 2023	Screened and educated 400 people on Communicable diseases	Screened and educated 400 people on Communicable diseases	Number of Screened and educated people on Communicable diseases	5.13.5	0.5	Attendance Register	N/A	N/A	N/A	N/A	Screened and educated 400 people on Communicable diseases by June 2022	Awareness Programmes was conducted inside Municipality and in the Local Communities, also conducted Covid 19 Screening.	Screened and educated 400 people on Communicable diseases by June 2023	Screening and Education was conducted in 5312 people on Communicable Diseases.	N/A	Achieved	N/A	N/A	N/A
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				By roll outting awareness on preventive measures of communicable diseases by June 2023	4000 condoms distributed	40000 condoms distributed	Number of condoms distributed	5.13.6	0.5	Handover register	N/A	N/A	N/A	N/A	40000 condoms distributed by June 2022	Preventative Measures was done by Distributing and Demonstrating Condoms inside Municipality and Local Communities.	40000 condoms distributed by June 2023	47200 Condoms was Distributed on the Travelling; BnB's; Shops; Taxi & Bus Ranks and Municipal Halls	N/A	Achieved	N/A	N/A	N/A
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Litiga tions	Cent raliz ation of Leg al matt ers	To ens ure prop er man age men t of mun icipal leg al matt ers by June 202 7	5. 14	By impl ementin g cou ncil ado pted leg al risk man age men t and litiga tion polic y by June 202 3	Cas es on cour t roll	Prog ress reports on case s atten ded and sub mit ted to the Good Gover nance Stand ing Com mittee	Nu mber of prog ress reports on cas es atten ded and sub mit ted to the GG Stand ing Co mmi ttee	5. 14. 1	0. 5	Prog ress report on litiga tion per form ance and minu tes of Stand ing Com mittee	6 300 000. 00	7 300 000. 00	Y es	N/ A	4 Pro gres s re po rts on cas es at ten ded by June 202 2	4 Pro gres s re po rts on cas es at ten ded by June 2022	4 Pro gres s re po rts on cas es at ten ded by June 202 3	4 Pro gres s re po rts on cas es at ten ded to the GG Stand ing Com mittee on 31 Augu st 2022, 27 Octob er 2022, 17 Febru ary 2023 and 11 May 2023	6 998 745. 00	Ach iev ed	N/A	An adju stm ent was ma de due to the clai m for the civi c Cen tre whe rein it was ord ere d by the Cou rt to tran sfer a pro visi onal pay me nt of R66	N/A
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				By impl ment ing cou ncil ado pted lega l risk man age men t and litiga tion polic y by Jun e 202 3	2 Wor ksho ps	work shop s on polic ies	Nu mbe r of wor ksh ops con duct ed on polic ies	5. 1 4. 2	0. 5	Atte nda nce Regi ster and Pres enta tion	N/A	N/A	N/ A	N/ A	2 wor ksh ops con duct ed on polic ies by Jun e 202 2	2 work shop s were con ducte d Insti tution al Disci plina ry Cod e and proc edur e to depa rtme ntal supe rviso rs on the 28 Octo ber 2021	2 work shop s con duct ed on polic ies by Jun e 202 3	2 works hops condu cted on the Discip linary Proce dure & Code (Com munit y Servic es & LED Depar tment) on 04 Nove mber 2022 and Discip linary Proce dure and Dispu te Resol ution (Supe rvisor s) on	N/A	Ach iev ed	N/A	N/A	N/A
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Public Participation	Improve performance of public participation structures	To strengthen and enhance public participation Mechanism by June 2027	5.15	By creating engagement platform for community's community structure by June 2023	Community education in conducted in ten wards, monitor ward committee structures functionality in twelve wards.	Number of community education, ward committee meetings monitored.	5.15	0.5	Concept document, attendance register and monitoring report.	R358,800.00	R358,800.00	Internal	N/A	10 Community education programs conducted and 8 ward committee meetings monitored by June 2022	12 Community Education programs were conducted as follows: Ward 1, ward 3, ward 6, ward 7(16 Sept 2021), ward 7 (15 Oct 2021), ward 15, ward 17, ward 24, ward	10 community education programs conducted and 12 ward committee meetings monitored by June 2023	11Community Education Programs: ward 20 on 04/08/22. Ward 04 on 10/08/22. Ward 01 on 15/08/22. Ward 18 on 02/11/22. Ward 28 on 03/11/22 and Ward 32 on 07/11/22. Ward 08 on 21/02/23,	R205,590.00	Achieved	N/A	N/A	N/A
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														28, ward 32, ward 25, ward 31. 8 Ward committee sittings monitored on the ward s: ward 6, ward 2, ward 18, ward 7, ward 30, ward 28, ward 4 and ward 29.		ward 16 on 22/02 /23, ward 21 on 03/03 /23 and ward 02 on 02/03 /23. ward 31 on the 7th of June 2023. 1 Additional Program: Children's Amendment Bill Workshop was done on 14/10 /2022 12 Ward Com						
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																mittee sitting s: Ward 04 on28/ 07/22 . Ward 14 on22/ 08/22 . Ward 18 on30/ 09/22 . Ward 23 20/10 /22. Ward 20 on 18/11 /22 and Ward 26 on14/ 11/22 . ward 07 on 27/02 /23. Ward 29 on 27/03 /23.					
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																	Ward 09 on 27/03 /23. ward 31 on 23 May 2023, ward 09 on 25 May 2023 and ward 06 on 28 May 2023.					
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				By sup porting CD W's prog rams and initia tives by June 2023	1 CD W Awa rene ss Cam paig n and two round tabl e mee tings	CD W Awa rene ss Cam paig ns, ward war room moni torin g and two round table meet ings held	Nu mbe r of CD W Awa rene ss cam paig n con duct ed, num ber of round tabl e mee ting s held and ward war room moni tore d	5. 1 5. 2	0. 5	Con cept docu ment, atte nda nce regis ter and ward war room moni torin g repo rt	R14 7,60 0.00	R14 7,60 0.00	In te rn al	N/ A	1 CD W Awa rene ss Ca mpa ign, 2 round tabl e mee ting s and 8 ward war room moni tore d by June 2022	1 CD W Awa rene ss cam paig n cond ucte d on 31 Marc h 2022	1 CD W Awa rene ss Cam paig n, 2 round tabl e mee tings and 8 ward war room moni tore d by June 2023	1 CDW Awar eness Camp aign was done in ward 23 on 16/03 /23, 5 CDW Roun d table meeti ngs; 29/07 /22, 29/08 /22, 26/10 /22, 26 April 2023 and 25 May 2023. 8 Ward war room meeti ngs in wards	R78 ,000 .00	Ach iev ed	N/A	N/A	N/A
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																d at ward 10, ward 21, ward 10, ward 1, ward 13, ward 10, ward 1, ward 13, ward 10, ward 1, ward 13, ward 10.	: ward 23 20/10 /22. Ward 13 13/09 /22. Ward 13 18/08 /22. Ward 10 19/08 /22. ward 01 23/02 /23. ward 23 on 28/02 /23. Ward 01 17/05 /23. Ward 13 28/06 /23. Additi onal Progr ams: GBV Awar eness						
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																Campaigns done in 2 wards . Ward 11 on 06/10 /22 and Ward 24 on12/ 10/22					
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			By building capacity and support to public participation by June 2023.	310 ward committee member, 20 CD W's and 31 ward war rooms	Provision of training and monitoring of public participation structures	Number of training conducted and support provided	5.15.3	0.5	Concept documents, attendance registers,	R347,700.00	R347,700.00	Internal	N/A	32 Ward Committee Structures established and capacitated by June 2022	Establishment of ward committees was done on 08-28 February 2022	Provided training to 64 ward committee members and monitored of public participation structures by June 2023	Procurement of ward committee stationary and name tags. Tender advert closed on the 10/11/22. Delivery was done. Training of Ward Committees was done on 16 & 17 February 2023. Council meeting sat	R97,780.00	Achieved	N/A	N/A	N/A
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															ward com mitte es cond ucte d on 9&1 0 June 2022		on the 28th of June 2023 to adopt the sched ule of ward comm ittee meeti ngs.								
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Compliance with Section 73 MS A	To ensure coordinated public participation in all municipal programs by June 2027		By facilitating consultative sessions with communities to ensure public involvement in all municipal programs by June 2023	1 Mayoral Imbizo, IDP & Budget road show and 1 Annual Report Consultation held	To facilitate consultative sessions with communities	Number of consultative sessions with communities	5.15.4	0.5	Concept document, public comments, attendance registers.	R23 0,60 0.00	R23 0,60 0.00	Internal	N/A	1 Mayoral Imbizo, IDP & Budget Roadshows and 1 Annual Report road show for community Comments by June 2022	1 Mayoral Imbizo done on 20/10/2021 1 IDP Road show done from 10-22 May 2022 1 Annual Report Public Consultation done on 14 and	To facilitate 03 consultative sessions with communities by June 2023	1 Mayoral Imbizo on the 08th of November 2022. 1 Annual Report Public Consultation was done on 14/03/23 in wards 01 and 09. 1 IDP & Budget roads how was done on 19-21 April 2023.	R37 ,846 .38	Achieved	N/A	N/A	N/A
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															16 March 2022								
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Council	Compliance with Sec 18(1) and (2) of Municipal Structures Act	To ensure proper sitting of Council and Council Committee by June 2027	5.16	By adhering to the council adopted schedule of council meetings by June 2023	Adopted schedule of council meetings and its committees for 2021/2022	Adoption of Council meeting schedule and its committee meetings, convene Council meetings and council committees	Number of council meetings and number of council committees convened	5.16.1	0.5	Adopted schedule of council meetings and its committees for 2023/2024 FY, Adverts for council meetings and registers for council and its committee meetings	R2,908,600.00	R2,908,600.00	Internal	N/A	1 Adopted Schedule of council and its committee meetings, 4 council meetings convened and thirty-six council committees held by June 2022	1 Adopted Schedule of council and its committee meetings was done 5 council meetings convened (19-08-21, 21-10-21, 29-03-22 and 28-06-22 and	Adoption of Council meeting schedule and its committee meetings, 4 Council meetings convened and 36 council committees by June 2023	Schedule of meetings was adopted on the 28 June 2022, four (4) council meetings convened and sixty-seven (67) committee meetings held	R369,308.00	Achieved	N/A	N/A	N/A
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Bylaws	Compliance with laws and regulations	To ensure proper regulation of the municipal powers and functions by June 2027	5.17	By facilitating review and/or developed Municipal By Laws by June 2023	42 reviewed and gazetted by laws	Reviewing of By-laws and adoption by Council	Number of Gazetted By Laws Reviewed and adopted by Council	5.17.1	0.5	Copies of the 10 reviewed Municipal By laws	R216,000.00	136000.00	Yes	N/A	2 Gazetted By Laws and 2 Reviewed Bylaws submitted to Council by June 2022	2 Reviewed By Laws submitted to Council for input namely: Rank Management By Law and Waste Management By Law	10 Gazetted Municipal By Laws reviewed and adopted by Council by June 2023	10 Gazetted Municipal By Laws reviewed and adopted by Council on 27 June 2023; Public Amenities, Nuisance & Behavior, Indigent Support, Metered Parking, Keeping of Animals, cemeteries, Parks	Nil	Achieved	N/A	No budget was spent on the review process as the task of review was done in house.	N/A
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Chapter 4: Organisational Development Performance

Component A: Introduction to Municipal Personnel

4.1 Employee Totals, Turnover and Vacancies

Employees				
Description	2022-2023			
	Approved Posts	No. Of Employees	Vacancies	Vacancy Rate in %
MM's Office	43	37	6	14%
Corporate Services	47	38	9	19%
BTO	25	23	2	8%
Development Planning	23	18	5	22%
Community Services	130	108	22	17%
Engineering Services	39	32	7	18%

4..2. Meetings and Administration and registry services

For the financial year of 2022/23 the records management unit undertook the following tasks to completion:

- Quarterly trained records end-users on records classification systems requirements and policy reviews
- Facilitated and coordinated awarenesses for records end-users on file plan use and proposed file plan revisions.
- Identified office space for RM personnel
- Coordinated awareness for management on importance of records management
- Responsible for organizational widespread communication of records management compliance and legislative requirements thereto.

Managing the Work Force

4.3. Policies

Human Resources Policies	
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	Name of Policy	Completed	Reviewed	Adopted
1	Staff Establishment (Organisational Structure)	Yes	Yes	28 June 2022
2	Human Resource Plan	Yes	Yes	26 March 2020
3	Employment Equity Policy	Yes	Yes	27 June 2023
4	Workplace Skills Plan	Yes	Yes	27 June 2023
5	Acting Policy	Yes	Yes	27 June 2023
6	Attendance & Punctuality Policy	Yes	Yes	27 June 2023
7	Chronic Illness Policy	Yes	Yes	27 June 2023
8	Disciplinary Code & Procedure	Yes	Yes	27 June 2023
9	Employee Wellness Policy	Yes	Yes	27 June 2023
10	Employment Benefits & Conditions Policy	Yes	Yes	27 June 2023
11	Recruitment & Selection Policy	Yes	Yes	27 June 2023
12	Grievance Policy & Procedure	Yes	Yes	27 June 2023
13	Performance Management & Development System Policy	Yes	Yes	27 June 2023
14	Job Evaluation Policy	Yes	Yes	27 June 2023
15	Leave Policy	Yes	Yes	27 June 2023
16	Placement & Migration Policy	Yes	Yes	27 June 2023
17	Occupational Health & Safety Policy	Yes	Yes	27 June 2023
18	Organisational Design Policy	Yes	Yes	27 June 2023
19	Overtime Policy	Yes	Yes	27 June 2023
20	Retention Policy	Yes	Yes	27 June 2023
21	Remuneration Policy	Yes	Yes	27 June 2023

4.3. Suspensions

Number and period of suspensions				
Position	Nature of alleged misconduct	Date of Suspension	Details of disciplinary action taken	Date finalised
None	Nil	Nil	Nil	Nil

4.4. Performance Rewards

The Council resolved on the payment of senior management receiving performance bonuses after performance evaluations that were conducted as prescribed by the LG: Municipal Performance Regulations for Municipal Managers and Managers reporting directly to the Municipal Manager and the outcomes were as follows:-

Employee Name	Designation	Score Percentage	Reward
1. Mr. L.Mahlaka	Municipal Manager	154%	10%
2. Mr. Z.A. Zukulu	CFO	150%	10%
3. Mr. L. Gwala	SM: Engineering Services	131%	5%
4. Ms N. Mafumbatha	SM: Development Planning	134%	5%
5. Mr. Z. Gwala	SM Corporate Services	137%	7%

The reward is calculated based on the total annual remuneration of each employee.

4.5. Human Resources and Skills Management

The WMMLM Employee Retention Policy provides guidance and information to Council, Management and Labour in order to effectively implement and promote the retention of staff. In the concerned financial year the Municipality has achieved the following:

- Retained four (4) employees by means of promotion to higher positions.
- Absorbed three (3) of the EPWP beneficiaries into permanent positions.

4.6. Information and Communication Technology Services

The Information and Communication Technology (ICT) section is responsible for ICT architecture, ICT hardware, software and networking including peripheral devices. As ICT unit, a number of duties are performed to ensure that employees have full access to the network and municipal systems. Information technology (IT) has become a vital and integral part in all government spheres in introducing efficiencies and ensuring data integrity.

ICT supports a server room with 2 hosts with 12 virtual servers and 3 other physical servers, a UPS for the entire server room with a backup generator. The server room has access control security system (biometric reader). All cabinets with distribution switches are supplied with UPSs. The municipality has a fully functional VoIP telephony system.

To improve internet and email traffic, the municipality has a 20mb fibre (Metro-E) running Voice over IP (VoIP), VIDEO and standard Data traffic. The Municipality has both physical and wireless Access points (Wi-LAN).

The Municipality has an offsite storage. Daily backups are kept and stored this offsite storage that is fire proof, in a Data Centre in Centurion, Gauteng

4.7. Employee Wellness

The municipality is committed to promoting equal opportunities and fair treatment to all its employees, through the elimination of unfair discrimination and integrated wellness programmes and policies. The municipality has adopted a holistic approach to address social and work-related problems through awareness programmes for its employees on HIV and AIDS, Chronic illnesses, Disability and Occupational Health and Safety for its employees.

Health & Safety representatives have been appointed, inducted and trained through the skill development programme.

The section has undertaken the following during the reporting year:-

- A total of one hundred and eighty (180) employees that are exposed to high risk areas have been exposed to medical surveillance in order to ascertain that they are still fit to conduct their duties.
- The OHS Committee with the assistance of DOL (department of labour) led the Occupational Risk Assessment and have also conducted an inspection of all Municipal Buildings and vehicles and made recommendations on findings with time frames.
- An awareness programme of Organisational Culture and work ethics was conducted to all municipal employees.
- First aiders were appointed according to the different areas of concern in and around the municipality in order to adhere to the OHS Act and training was
- had to devise other means going into the next financial year.

- organised but could not get an appropriate provider and the department has

Chapter Five : Finanacial Management

5.1 Financial Disclosure

The financial disclosure was done by the Municipal Manager, five Senior Managers reporting to the Municipal Manager as well as all SCM Officials of the municipality. Sixty-two Councillors also completed the financial disclosure requirements.

Statement of Financial Performance

The statement of financial performance prepared by the municipality shows that the municipality has in the 2022/23 financial year continued to record an operating surplus. This may be attributed to increases in the operating grants coupled with recorded savings that might have been as a result of savings on contracted, general expenses and, a decrease recorded in the provision for dumping site rehabilitation as a result of revised figures compared to the annual budget estimates. There were also savings on recorded on non-cash expenditures like depreciation, Impairment losses and debt impairment which may have been as a result of little impairments recorded for the year as initially anticipated as well as improved debt collection measures. This surplus is also as a result of revenue recognised on conditional grants received and spent that were used to create and rehabilitate assets where the corresponding expenditure is reported in the statement of financial position while the revenue recognised goes to the accumulated surpluses to create funding for the amortisation of the corresponding assets over their useful lives.

This statement shows revenue from Exchange Transactions at above R93 million, Property Rates at R21.1 million and grants at more than R437 million. The total expenditure on the other hand shows a total expenditure of R386 million including losses on disposal of assets (see annual financial statements).

5.2 Grants

Winnie Madikizela-Mandela Local Municipality received grant funding for the 2022/23 financial year as reflected on the Division of Revenue Act 5 2022, Appropriation Act and the Provincial Government Gazette. The grant funding for the year was as follows and all the grants were received: -

Description	2022/23 Adjusted Budget	2023/24 Budget	2024/25 Budget
EQUITABLE SHARE	R 320 095 000	R 341 204 000	R 364 039 000
FINANCIAL MANAGEMENT GRANT	R 2 100 000	R 2 100 000	R 2 100 000
MIG	R 50 682 000	R 57 426 000	R 59 969 000
INEP	R 16 400 000	R 17 000 000	R 23 500 000
EPWP GRANT	R 3 687 000	R 3 222 000	
DISASTER RELIEF GRANT	R 12 790 000	R 0	R 0

Description	2022/23 Adjusted Budget	2023/24 Budget	2024/25 Budget
GENERAL BUDGET SUPPORT GRANT	R 22 819 000	R 0	R 0
DISASTER RECOVERY GRANT	R 33 806 000	R 0	R 0
LIBRARY SUPPORT GRANT	R 500 000	R 500 000	R 500 000
TOTAL	R 462 879 000	R 421 452 000	R 452 108 000

- **Equitable Share:** is utilized mainly for funding operations and could also be used for a smaller portion of capital expenditure
- **Municipal Infrastructure Grant:** is a conditional grant for the funding of municipal infrastructure developments ranging from roads, community facilities and economic development infrastructure
- **Financial Management Grant:** is aimed at building the financial management capacity as well as for the procurement and maintenance of financial systems.
- **Integrated National Electrification Grant:** is a conditional grant used for electrification of rural villages to ensure universal access to the service.
- **Disaster relief Grant:** is a conditional grant availed to the municipality to provide immediate interventions to victims of disaster that may have occurred
- **Disaster Recovery Grant:** is a conditional grant availed to the municipality to reconstruct infrastructure damaged by disaster that may have occurred
- **General Budget Support Grant:** is a conditional grant availed to the municipality following applications to support manufacturing in the area through construction of manufacturing hubs

Winnie Madikizela-Mandela Local Municipality received other grant funding for the 2022/23 financial year as indicated in the provincial gazette which has also been included on the total indicated above. The grant funding for the year was as follows and all the grants were received: -

Description	2022/23 Adjusted Budget	2023/24 Budget	2024/25 Budget
LIBRARY SUBSIDY	R 500,000	R 500,000	R 500,000
TOTAL	R 500,000	R 500,000	R 500,000

5.3 Asset Management

Asset Management is a component of the Budget and Treasury Office that is a standalone component as Assets and Stores Management with its dedicated human and financial resources. This section ensures that all assets are correctly accounted for, safe guarded and are known exactly according to their locations. Over the years the

section has ensured that a GRAP compliant fixed asset register is compiled, that is appropriately unbundled and is able to indicate the description of the assets, their locations, their useful lives, their current status, and a whole lot of other essential information as required. This register is subjected to the audit by the Auditor General to ascertain its credibility and its ability to assist management in managing assets.

Component B: Spending Against Capital Budget

5.4 Capital Expenditure

The following table shows the capital expenditure incurred by the municipality for the 2022/23 financial period: -

Description	2022/23 Adjusted Budget	ACTUAL
INFRASTRUCTURE	R 93,895,167.00	R 118,472,925
COMMUNITY ASSETS	R 31,709,378.00	R 22,494,988
VEHICLES	R 5,076,957.00	R 4,457,473
COMPUTER HARDWARE AND EQUIPMENT	R 4,439,565.00	R 3,120,966
FURNITURE AND OFFICE EQUIPMENT	R 3,307,917.00	R
MACHINERY AND EQUIPMENT	R 217,392.00	R 168,114
BUILDINGS	R 349,635.00	R 748,440
HERITAGE ASSETS	R 0.00	R
OTHER ASSETS	R 11,827,702.00	R 996,995
TOTAL	R 150,823,713.00	R 150,459,901

5.5. Sources of Finance

Apart from grant funding, the municipality also has other funding streams. It is important to note that these streams still form a very limited portion of the overall revenue generated and strategies and plans still need to be crafted to turn the situation around.

Description	Adjusted 2022/23 Budget	ACTUAL
PROPERTY RATES	R 21,468,489.00	R 21,160,320
SERVICE CHARGES - ELECTRICITY	R 36,845,308.00	R 40,847,763
SERVICE CHARGES – REFUSE REMOVAL	R 4,501,966.00	R 4,478,327
RENTAL OF FACILITIES AND EQUIPMENT	R 4,498,452.00	R 7,575,950
INTEREST ON INVESTMENTS	R 19,090,440.00	R 21,920,440
INTEREST ON ARREAR DEBT	R 5,377,731.00	R 6,450,430
FINES AND PENALTIES	R 592,627.00	R 1,224,575
AGENCY FEES	R 1,520,874.00	R 1,360,653

Description	Adjusted 2022/23 Budget	ACTUAL
LICENCES AND PERMITS	R 2,403,886.00	R 2,169,042
TRANSFERS – OPERATING	R 350,923,700.00	R 343,329,882
TRANSFERS - CAPITAL	R 107,215,366.00	R 93,671,117
OTHER INCOME	R 868,367.00	R 13,402,908
TOTAL	R 555,307,206.00	R 557 112 051

5.6. Capital Expenditure on 5 Largest Projects

Project Name	Status	Ward No	22/23 Expenditure
CONSTRUCTION OF MBIZANA CIVIC CENTER	In progress	01	R 7 652 400.24
CONSTRUCTION OF MPHUTHUMI MAFUMBATHA STADIUM	Completed	01	R 0.00
REFURBISHMENT OF TAXI RANK PHASE 2	Completed	01	R 6 992 031.05
SIDANGA ACCESS ROAD	In progress		R 21 789 061.85
SIXHANXENI ACCESS ROAD	In progress		R 8 620 938.50

Component C: Cash Flow Management and Investment

5.7 Cash flow

The municipality is still able to meet its obligations as they fall due, which is an indication that there are sufficient funds within the municipality to ensure that financial obligations and commitments are settled within time and with no difficulties.

As disclosed in the annual financial statements, the municipality is a going concern and is therefore expected to operate for at least the next 12 months. The liquidity ratio of the municipality is still showing signs of health as the current assets of the municipality far outweigh the current liabilities.

Having noted this, it must be indicated that the municipality needs to ensure a careful balancing act to ensure that there is no extravagant spending on non-essential items and taking this from the tune of the National Treasury on cost cutting and austerity measures to be implemented. As disclosed on page 78 of the annual financial statements as well, the municipality still has commitments to the value of more than R66.7 million as at the end of June 2023.

The municipality has also been able to generate in the excess of R21.9 million on interest from investments. These investments are cash that is not immediately required by the municipality and is therefore placed on short term investments to generate some interest.

The municipality's cash and cash equivalents balances at year end have increased during the year from R277.1 million to R360 million, which is in line with the savings reported earlier in this chapter.

5.8 Borrowing and Investment

The municipality has not entered into any borrowing arrangements over the past 5 years including the year being reported as all developments were funded from either grants or own funding. This was also to ensure that no additional financial burden is placed on the municipalities in terms of the cost of these borrowing arrangements.

The municipality places surplus cash into short term investments to ensure that they earn better interests and grow the municipality's income earning capacity. These are funds that we normally utilised to supplement service delivery within the municipality.

Component D: Other Financial Matters

5.10. GRAP Compliance

Winnie Madikizela-Mandela Local Municipality compiled its 2022/23 Annual Financial Statement according to the provisions of the MFMA, GRAP and other applicable legislations. This has always been supported by the compilation of a Fixed Asset Register that complies with all the requirements of GRAP. The Auditor General of South Africa then audited these and gave its opinion at the end of the process which was communicated to the municipality at the end of November 2023.

Chapter Six: Auditor General's Audit Findings

Component A: Auditor's Opinion on the Finance Statement for Prior Year.

6.1. Prior Year Comments

The Auditor General of South Africa audited the 2021/22 annual financial statements and they expressed their opinion as an unqualified audit opinion with no material findings. The municipality then, on the basis of the findings, even though not material, has prepared an audit action plan to address the findings of the AG. The plan was developed by the Chief Financial Officer and will be tabled to council and approved.

The progress on the action will then reported to management committee meetings and to the relevant council committees. This will ensure that there is enhanced monitoring on the progress in dealing with the findings. All findings should therefore be addressed by the next audit. The auditor general however emphasised the following:

- Material impairments as disclosed in note 14 to the financial statements, the municipality reported material impairment of R17.9 million (2021: R17.3 million) as a result of irrecoverable debtors

6.2. Current Year

The Auditor General of South Africa audited the 2022/23 annual financial statements and they expressed their opinion as an unqualified audit opinion with no material findings. The municipality then, on the basis of the findings, even though not material, prepared an audit action plan to address the findings of the AG and improve the quality of the information reported and presented for the audit. The plan was developed by all affected heads of departments under the guidance of the Chief Financial Officer and will be tabled to council and approved.

The progress on the action will then reported to management committee meetings and to the relevant council committees. This will ensure that there is enhanced monitoring on the progress in dealing with the findings. All findings should therefore be addressed by the next audit. The auditor general however emphasised the following:

- Material impairments as disclosed in note 14 to the financial statements, the municipality reported material impairment of R18.0 million (2022: R17.9 million) as a result of irrecoverable debtors.

Compliance with legislation and key deadlines

The municipality has complied with legislation and key deadlines relating to the implementation of the IDP and the budget. Below is a summary of the key milestones that the municipality has ensured compliance with:

- The SDBIP was approved within 30 days from the approval of the budget
- The schedule of key deadlines or IDP and budget process plan was approved at least ten months before the start of the budget year
- All monthly reports were prepared and submitted within 10 working days of the end of each month as required by s71 of the MFMA
- All quarterly reports were prepared and submitted within 30 days of the end of the quarter
- The mid-year assessment was presented by the 25th of January to the Mayor
- The budget was adjusted within 60 days of the revision of government grants
- The main adjustment budget was approved by council by the 28th of February 2023
- The draft budget was tabled and adopted by council by 31 March 2023
- The budget for the 2023/24 financial year was tabled and approved by council by 31 May 2023
- Annual financial statements were prepared and submitted to the AG for auditing by 31 August 2023.
- The audit process commenced before the end of August and completed by 30 November 2023

6.3 Appendixes

- A. WMM LM Councillors and Council Attendance
- B. Municipal Committees
- C. Third Tier Management Structure
- D. Municipal Functions
- E. Ward Reporting
- F. Public Works Capital Programme
- G. Corrective Action Plan
- H. Audit Committee Recommendations

I. Revenue Collection Performance By Vote

	Description	Final Budget	Actual Income
		6	7
		R	R
REVENUE BY VOTE			
	Mayor and Council	R 0.00	R 0.00
	Municipal Manager	R 0.00	R 0.00
	Budget and Treasury	R 363 939 871	R 373 244 835
	Corporate Services	R 509 099	R 575 685
	Development and planning	R 44 480 949	R 22 795 240
	Community and Social service	R 13 304 371	R 25 271 049
	Engineering Services	R 133 072 916	R 135 225 242
	Total Revenue by vote	R 555 307 206	R 557 112 051

J. Revenue Collection Performance by Source

	Description	Final Budget	Actual Amount
		R	R
REVENUE			
	Property rates	R 21 468 489	R 21 160 320
	Service charges - refuse and electricity	R 41 347 274	R 45 326 090
	Fines	R 592 627	R 1 224 575
	Licenses and permits	R 2 403 886	R 2 169 042
	Government grants and subsidies	R 458 139 066	R 437 000 999
	Rental of facilities and equipment	R 4 498 452	R 7 575 950
	Other income	R 2 389 241	R 12 546 488
	Interest income	R 24 468 171	R 28 370 870
	Fair value gain	R 0.00	R 1 737 717
	Total Revenue	R 555 307 206	R 557 112 051

K. Conditional Grants Excluding MIG

Name of Grant	Name of Organ of State or Municipal Entity	Quarterly Receipts
		Receipts
Financial Management Grant (FMG)	National Treasury	2,100,000.00
Sports Arts and Culture Grant	Provincial Grant	500,00.00
Expanded Public Works Program (EPWP)	National Treasury	3,687,000.00
Integrated National Electrification Grant	National Treasury	16,400,000.00
Disaster Recovery Grant	National Treasury	33,806,000.00
Disaster Relief Grant	National Treasury	12,790,000.00
Total Grants and Subsidies Received		69,283,000.00

L. Conditional Grants Excluding MIG

Name of Grant	Name of Organ of State or Municipal Entity	Quarterly Receipts
		Receipts
Financial Management Grant (FMG)	National Treasury	2,000,000.00
Sports Arts and Culture Grant	Provincial Grant	500,00.00
Expanded Public Works Program (EPWP)	National Treasury	3,570,000.00
Integrated National Electrification Grant	National Treasury	28,453,000.00
Total Grants and Subsidies Received		34,523,000

Oversight Report on Annual Report

- The oversight report on Annual Report 2022/2023 FY be adopted by Council without reservations as guided by Circular 63 of MFMA.
- The report has complied with all prescripts and applicable legislation as provided by MFMA and LGMSA of 2000
- Monitoring of all engineering services projects should be done by project managers
- Supervising of municipal plant should be done.

M. Third Tier Management Structure

Department	Name of Manager	Job Title
	1. Ms N Jokweni	Manager: Municipal Operations

Department	Name of Manager	Job Title
Office of The Municipal Manager	2. Ms. O. Nodangala	Manager: Legal Services
	3. Mr.N.Mgxiva	Manager: Internal Audit
	4. Ms.N.Ngejane	Manager: Council support and Public Participation
	5. .Mr.T.Cwibi	Manager: Communications
	8. Mr C. Noconjo	Manager Mayoralty and Executive support
Corporate Services	9. Ms. N. Mshweshwe	Manager: Human Resources
	10. Mr .M. Nqwazi/Ms N Ntlanga	Manager: ICT
	11. Ms N. Rabie	Manager Administration and Auxiliary services
Budget and Treasury	12. Ms. Z. Mehlo	Manager: Budgeting & Reporting
	13. Mr.S.Morlock	Manager: Revenue & Expenditure
	14. .Mr.Z. Khala	Manager: SCM
	15. Mr. S Mbusi/Mr M Madikizela	Manager: Assets
Development Planning	16. Ms. Z. Ndzelu	Manager: Land Use
	17. Mr B. Hlangabezo	Manager: LED
Community Services	18. .Ms N.Xoko	Manager: Social & Community Services.
	19. Mr.D.Luphoko	Manager: Community Safety
	20. Ms L Mhlembana	Manager: Indigent & Social

Department	Name of Manager	Job Title
Engineering Services	21. Mr.S.Songca	Manager: Operations & Maintenance
	22. Mr.V. Nontanda	Manager: MIG
	23. Mr V. Mqina	Electricity Superintendent

Municipal Powers and Functions

FUNCTION	ANDM	MLM		
SCHEDULE 4 PART B			Implementation Status	Challenges
Air pollution	X			
Building regulations		X	By law under review as there were gaps identified during implementation	Illegal buildings due to non-compliance with approved building plans
Child care facilities		X	Progressing fairly	Keeping up with demand from communities
Electricity reticulation	X	X	Progressing well	Limited funds to
Firefighting Services	X	X	Vehicles and staff deployed by the DM	Vastness of wards and roads conditions in some areas
Local tourism	X	X	Progressing well	N/A
Municipal airports	X		N/A	N/A
Municipal planning	X	X	Progressing well	N/A
Municipal Health Services	X		N/A	N/A
Municipal Public Transport		X	Not implemented	Limited funding
Pontoons and Ferries	X		N/A	N/A
Storm water		X	Progressing	Limited resources
Trading regulations		X	By law gazetted and implemented	Rapid growth of traders within limited space

FUNCTION	ANDM	MLM		
SCHEDULE 4 PART B		Implementation Status		Challenges
Water (potable)	X		N/A	N/A
Sanitation	X		N/A	N/A
SCHEDULE 5 PART B				
Beaches and amusement facilities		X	Progressing	Seasonal operation and access due to roads leading to these facilities
Billboards and the display of adverts in public places		X	By law gazetted	Illegal billboards
Cemeteries, Crematoria and funeral parlours		X	One operating cemetery	Limited space
Cleansing		X	Progressing well	Currently utilising unlicensed dumping site
Control of public nuisances		X	By law gazetted and implemented	N/A
Control of undertakings that sell liquor to the public		X	Bylaw in process of promulgation	No by law in place which has resulted in illegal liquor trading especial in rural areas
Facilities for the accommodation, care and burial of animals		X	By law gazetted and service provider appointed to undertake removal and burial of animals	Removal of fencing along the main roads resulting to stray animals gett
Fencing and fences	X		N/A	N/A
Licensing of dogs		X	Bylaw gazetted	Illegal keeping of dogs
Licensing and control of undertakings that sell food to the public		X	By law gazetted	Non-compliance by traders with by law provisions
Local amenities		X	Progressing well	N/A
Local sport facilities		X	Progressing at slow pace due to limited resources	Maintenance of facilities and lack of ownership by communities

FUNCTION	ANDM	MLM		
SCHEDULE 4 PART B			Implementation Status	Challenges
Markets		X	Temporal market place operational	Unavailability of space/land
Municipal abattoirs		X	Currently performed by DM	N/A
Municipal parks and recreation		X	1 park in town	Unavailability of space/land
Municipal roads		X	Progressing with back log	Maintenance of constructed roads
Noise pollution		X	By law gazetted and	Difficulty in implementing the bylaw due to cultural practices
Pounds		X	Animal pound operational	N/A
Public places		X	Non available	N/A
Refuse removal, refuse dumps and solid waste disposal		X	In progress	Operating unlicensed dumping site
Street trading		X	Issuing of trading licencing progressing	Number of traffic wardens to keep up with the number of street vendors
Street lighting		X	Progressing	N/A
Traffic and parking		X	In progress	Increasing volume of motor vehicles in town
Disaster Management	X	X (Devolved Function)	Disaster management plan developed and adopted	Community understanding of disaster terms

Council Meetings Attendance

COUNCIL ATTENDANCE 2022/23 FY- JULY to June 2023

Initials Surname	Political Org/Prop-PR/WC	No of Council meetings planned	No of Council Meetings Actual seated	No attendance including special	Absent
1.Cllr Z. Mhlwazi	ANC/WC	04	12	12	00
2.Cllr T.D Mafumbatha	ANC/PR	04	12	10	02
3.Cllr M.C Mphetshwa	ANC/PR	04	12	10	02
4.Cllr N. Dlamini	ANC/PR	04	12	10	02
5.Cllr L. Makholosa	ANC/PR	04	12	10	02
6.Cllr N. Madikizela	ANC/PR	04	12	06	06
7.Cllr Y. Govana	ANC/PR	04	12	08	04
8.Cllr N.M Njomi	ANC/PR	04	12	10	02
9.Cllr L. Mcambalala	ANC/WC	04	12	09	03
10.Cllr N. Langasiki	EFF/PR	04	12	06	06
11.Cllr N.E Cengimbo	ANC/PR	04	12	09	03
12.Cllr P.B. Majavu	ATM/PR	04	12	10	02
13.Cllr N.P Mavundla	ANC/PR	04	12	12	00
14.Cllr Z.P Ndebele	ANC/PR	04	12	11	01
15.Cllr F. Siramza	ANC/PR	04	12	06	06
16.Cllr F.N Sobazile	ANC/PR	04	12	10	02

17.Cllr F. Bewu	ANC/PR	04	12	07	05
18.Cllr N. Bongwana	ANC/PR	04	12	09	03
19.Cllr E. Voko	ANC/PR	04	12	10	02
20.Cllr L. Maqoga	ANC/PR	04	12	12	00
21.Cllr N. Sikibi	ANC/PR	04	12	11	01
22.Cllr R.F Madikizela	ANC/WC	04	12	11	01
23.Cllr S. Mphoswa	ANC/WC	04	12	11	01
24.Cllr B. Luwele	ANC/WC	04	12	06	06
25.Cllr SP. Madikizela	ANC/WC	04	12	08	04
26.Cllr M. Mbele	ANC/WC	04	12	07	05
27.Cllr F.N Nyathi	ANC/WC	04	12	10	02
28.Cllr T.Z Noconjo	ANC/WC	04	12	09	03
29.Cllr S.V Mfolozi	ANC/WC	04	12	09	03
30.Cllr L. Nomazele	ANC/WC	04	12	10	02
31.Cllr M. Msindo	ANC/WC	04	12	11	01
32.Cllr N. Mgozana	ANC/WC	04	12	06	06
33.Cllr N. Majova	ANC/WC	04	12	11	01
34.Cllr A.I Guqaza	ANC/WC	04	12	11	01
35.Cllr T. Dlamini	ANC/WC	04	12	11	01
36.Cllr A. Maquthu	ANC/WC	04	12	10	02

37.Cllr X. Bhabhazela	ANC/WC	04	12	10	02
38.Cllr X. Ntsethe	ANC/WC	04	12	10	02
39.Cllr S.M Nomvalo	ANC/WC	04	12	10	02
40.Cllr A.D Diya	ANC/WC	04	12	11	01
41.Cllr M.W Dlamini	ANC/WC	04	12	11	01
42.Cllr Z.H Dyarvane	ANC/WC	04	12	06	06
43.Cllr M.C Mbodiyi	ANC/WC	04	12	10	02
44.Cllr M. Ndovela	ANC/WC	04	12	10	02
45.Cllr N. Doko	ANC/WC	04	12	08	04
46.Cllr S. Yalo	ANC/WC	04	12	08	04
47.Cllr M. Manci	ANC/WC	04	12	10	02
48.Cllr N. Madikizela	ANC/WC	04	12	11	01
49.Cllr B. Qalaba	ANC/WC	04	12	12	00
50.Cllr S.W Jayiya	ANC/WC	04	12	08	04
51.Cllr I.M Sabuka	ACU/PR	04	12	03	09
52.Cllr N. Madikizela	AIC/PR	04	12	10	02
53.Cllr N.L Xhalabile	ATM/PR	04	12	09	03
54.Cllr K. Zinya	ATM/PR	04	12	08	04
55.Cllr Z. Moya	ATM/PR	04	12	07	05
56.Cllr L.V Nomaqhiza	ATM/PR	04	12	07	05

57.Cllr B.W Mangqalaza	DA/PR	04	12	07	05
58.Cllr N. Kwelemthini	SPSA/PR	04	12	11	01
59.Cllr P. Siramza	SPSA/PR	04	12	12	00
60.Cllr B. Matshoba	SRWP/PR	04	12	04	08
61.Cllr L. Silangwe	UDM/PR	04	12	07	06
62.Cllr Z.L Nelisi	EFF/PR	04	12	06	06
63.Cllr P. Nophinga	EFF/PR	04	12	06	06
64.Cllr N. Nxasana	EFF/PR	04	12	10	02

TRADITIONAL LEADERS

Initials Surname	Political Org/Prop - PR/WC	No of Council Meetings Planned	No of Council Meetings Actual seated	No attendance including special	Absent
1. Chief. L Baleni	TL	04	10	06	04
2.Chief B. Langasiki	TL	04	10	05	05

Executive Committee Meetings Attendance

July 2022 - June 2023

Executive Committee Member

Initials & Surname	Political Org/Prop –PR /Ward Cllr	No. of Council Meetings Planned	No of Council Meetings Actual Seated	No. of Attended including Specials	Absent
Cllr T.D Mafumbatha	Chairperson	10	13	11	02
Cllr L. Makholosa	ANC/PR	10	13	11	02
Cllr N. Madikizela	ANC /PR	10	13	05	08
Cllr. Y. Govana	ANC/ PR	10	13	10	03
Cllr L. Mcambalala	ANC/WC	10	13	11	02
Cllr.N.E. Cengimbo	ANC/ PR	10	13	11	02
Cllr N.M. Njomi	ANC/WC	10	13	13	00
Cllr N. Dlamini	ANC/PR	10	13	13	00
Cllr S. Madikizela	EFF/PR	10	13	03	04
Cllr P.B. Majavu	ATM/PR	10	13	11	02

Engineering Services Committee

Initials & Surname	Political Org/ Prop/PR/ Ward Cllr	No. of Committee meetings planned	No. of Committee Actual seated	No. of attended including Specials	Absent
Cllr N. Dlamini	ANC/PR	10	09	08	01
Cllr N. Mgozana	ANC/ PR	10	09	04	05
Cllr N. Bongwana	ANC/ WC	10	09	09	00
Cllr A.I Guqaza	ANC/WC	10	09	08	01
Cllr M.C Mbhodiya	ANC/WC	10	09	04	05
Cllr P.B Majavu	ATM/PR	10	09	07	02
Cllr N. Kwelemtini	SPSA/PR	10	09	07	02
Cllr N. Langasiki	EFF/ PR	10	00	00	06
Cllr N. Nxasana	EFF/PR	10	Joined the Committee on April	01	02

Development Planning & LED Committee

Initials & SURNAME	Political Org/ Prop/PR/ Ward Cllr	No. of Committee meetings planned	No. of Committee Actual seated	No. of attended including Specials	Absent
Cllr L. Makholosa	ANC/WC	10	10	10	00

Cllr F. Bewu	ANC/ PR	10	10	04	04
Cllr S. Madikizela	EFF/PR	10	10	03	00
Cllr B. Luwele	ANC/ PR	10	10	09	01
Cllr B. Qalaba	ANC/WC	10	10	08	02
Cllr T. Dlamini	ANC/WC	10	10	07	03
Cllr S.V Mfolozi	ANC/ WC	10	10	06 Joined the Committee on October	01
Cllr R.F Madikizela	ANC/ WC	10	10	06 Joined the committee on October	01
Cllr P. Siramza	SPSA/PR	10	10	10	00
Cllr V.L Nomaqhiza	ATM/PR Cllr	10	10	07	03
Cllr L. Nomazele	ANC/WC	10	10 joined the Committee on May 2023	02	00
Cllr N. Langasiki	EFF/PR	10	10 joined the Committee on May	00	02

Community Services Committee

Name & Surname	Political Org/Prop- /PR/Ward Cllr	No of Council Meeting	No of Council Meetings Actual Seated	Number of attended	Absent
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		planning		including special	
Cllr N.M Njomi	Chairperson	10	09	09	00
Cllr M. Msindo	ANC/WC Whip	10	09	08	01
Cllr S. Yalo	ANC/WC Cllr	10	09	06	03
Cllr N. Nyathi	ANC/PR Cllr	10	09	09	00
Cllr Z. Ndebele	ANC/PR Cllr	10	09	07	02
Cllr S.P Madikizela	ANC/PR Cllr	10	09	07	02
Cllr Z. Moya	ATM/PR Cllr	10	09	05	04
Cllr L. Nelisi	EFF/PR Cllr	10	09	04	05
Cllr N. Kwelemthini	SPSA/PR Cllr	10	09	06	03

Corporate Services Committee

Initials & Surname	Political Org/ Prop -PR/Ward Cllr	No. of committee meetings planned	No. of committee actual seated	No. of attended including Specials	Absent
Cllr. L.G Mcambalala	ANC/WC	10	08	08	00
Cllr. L. Maqoga	ANC/PR	10	08	08	00
Cllr. E. Voko	ANC/PR	10	08	06	02
Cllr. N. Doko	ANC/WC	10	08	05	03
Cllr. M. Manci	ANC/WC	10	08	05	03

Cllr. N. Madikizela	ANC/WC	10	08	06	02
Cllr. B. Matshoba	SRWP/PR	10	08	03	05
Cllr. P. Nophinga	EFF/PR	10	08	02	06
Cllr. I.M Sabuka	ACU/PR	10	08	00	08
Cllr. F. Siramza	ANC/PR	10	08	05	03

Budget & Treasury Office Committee

Initials & Surname	Political Org/Prop –PR /Ward Cllr	No. of Council Meetings Planned	No of Council Meetings Actual Seated	No. of Attended including Specials	Absent
Cllr.N Madikizela	ANC/PR	10	09	03	06
Cllr. A. Diya	ANC/WC	10	09	09	00
Cllr. N. Cengimbo	ANC /PR	10	09	08	01
Cllr X. Bhabhazela	ANC/WC	10	09	07	03
Cllr. S. Nomvalo	ANC/ WC	10	09	08	00
Cllr. S. Jayiya	ANC/ PR	10	09	09	00
Cllr P. Siramza	SPSA /PR	10	09	07	02
Cllr. L. Silangwe	UDM/PR	10	09	03	06

Good Governance, IGR, Public Participation & SPU Committee

Initials & Surname	Political Org/ Prop -PR/Ward Cllr	No. of committee meetings planned	No. of committee actual seated	No. of attended including Specials	Absent
Cllr. Y. Govana	ANC/PR	10	6	06	00
Cllr. L. Nomazele	ANC/WC	10	6	05	01
Cllr. W. Dlamini	ANC/WC	10	6	04	02
Cllr. N. Majova	ANC/WC	10	6	06	00
Cllr. M. Ndovela	ANC/WC	10	6	04	02
Cllr. X. Ntsethe	ANC/WC	10	6	05	01
Cllr. N. Madikizela	AIC/PR	10	6	03	03
Cllr. F. Siramza	ANC/PR	10	6	04	02
Cllr. F Bewu	ANC/PR	10	6	1 Joined the committee end May 2023	0

Municipal Committees

Name of standing committee	How many standing committees and council meetings planned in 2022-2023FY calendar	How many were convened including specials
Council	4	13

Executive committee	4	13
BTO	10	10
MPAC	04	04
Engineering Services	10	10
Spatial Planning &LED	10	09
Community Services	10	10
GG, IGR and SPU	10	07
Corporate Services	10	07

6.4 Ward Reporting

Winnie Madikizela – Mandela Local Municipality has thirty-two (32) wards and each has ward committee structure with ten members with the ward councillor being chairperson of the structure. The Municipality established all 320 ward committees, 100% of ward committees with replacement done upon receipt of resignations and death in various villages being attended by The Speaker in consultation with ward councillor. Functionality of ward committee meetings is measured by the submission of monthly reports. Monthly meetings are chaired by the Ward Councillors and assisted by councillor support assistant as administrative support attached to ward councillor. Monthly reports and attendance registers of ward committees form proof of activities that the ward committees have been engaged in. Individual ward service delivery matters raised during community meetings are consolidated and incorporated in the Speaker's report to Council. Executive committee provides intervention through prioritisation process of projects. In terms of feedback ward councillors are responsible for feedback to the ward committees and community meetings held quarterly in a ward.

6.5 PURPOSE OF COUNCIL COMMITTEES

Executive Committee

- Identify the needs of the Municipality

- Review and evaluate those needs in order of priority
- Recommend to the Municipal Councils strategies, programs and services to address priority needs through the integrated development plan and estimates of revenue and expenditure, considering any applicable national and provincial developmental plans
- Recommends or determine the best methods, including partnership and other approaches to deliver those strategies, programs and services to the maximum benefit of the Community.
- Monitor the management of the Municipality's administration in accordance with the policy direction of the Municipal Council.

Spatial Planning and LED Committee deals with

Land use planning, Town planning, Building control, Housing, Tourism, Agriculture, Manufacturing, Forestry, Culture & Heritage, Nature conservation, Development and reviewal of departmental policies

Engineering Services Committee deals with

- Roads construction and maintenance
- Construction of public infrastructure
- Electrification
- Development and reviewal of policies

Good Governance and Intergovernmental Relations Committee deals with

Integrated development planning, Organizational performance management, Legal services, Internal auditing, Council support & Public Participation, Intergovernmental relations, customer care and Communications, Sports development, Communicable Diseases, advocacy for special groups, Initiation programs, Development and reviewal of policies.

Community Services Committee deals with

Solid waste services, Verge cutting, Street cleaning, Area beautification, Beaches management, Pounds, Cemeteries, Traffic control and Motor licensing, Enforcement of by-laws, Disaster management, Public transport management, Safety and security, Development and reviewal of policies

Budget and Treasury Office Committee deals with

Budgeting and reporting, Expenditure management, Revenue collection and enhancement, Supply chain management, Assets management, Disposal management, Investments management, Development and reviewal of policies

Corporate Services Committee deals with

Labour relations, Staff recruitment services, Employment equity, Skills development, Occupational health and safety, Employee wellness services, Records management, Information communication technology, Facilities management, Fleet management, Employee performance management, Development and reviewal of policies

6.6 Audit Corrective Action Plan

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23												
No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
Planning												
	IIA standard 1312 requires that external Quality assurance reviews/assessments of an internal audit function by a qualified, independent reviewer or review team from outside the organisation.	Co AF 01	Medium	The cause of the finding is that the quality review assessment was re-scheduled to be performed on August 2023 by the Provincial Treasury.	The accounting officer should ensure that an external quality review assessment is performed on the internal audit functions of the municipality. The municipality can request other organisations of the state, which normally perform the external quality review of the internal audit functions of other government institutions.	An independent suitably qualified external quality review assessor will be outsourced. : In compliance with Attribute Standards 1312, the Internal Audit Unit will start the process of preparing the outsourcing of the external quality review assessor during August 2023 for assessment working session in January 2024.	No	Manager: Internal Audit	Internal Audit	31-Mar-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Review of Annual Financial Statements	2	Medium	When management was preparing the AFS, there was a number of errors on the Budget vs Actuals resulting from a corrupt file. Management before submitting the AFS realised that there was a loss on disposal amount which was updated on the GL and TB but was not pulling correctly on the Budget vs Actuals when comparing to the Statement of Financial Performance	Management should ensure that for all line items per the statement of financial position and Performance are fairly presented as required per the GRAP Standards.	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Chief Financial Officer	Internal Audit	31-Jul-24		
General IT controls												

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	IT controls - Policies not reviewed	10	Medium	The cause of the above finding is that management did not comply with the ICT policy manual by ensuring that the policies are reviewed at the prescribed dates	Management should ensure that policies are reviewed at the prescribed date's e.g. annually	In addressing this control deficiency the department has included in its Service Delivery and Budget Implementation Plan for 2023/2024 the reviewal of ICT Policies inclusive of ICT Security policy and Disaster Recovery Plan	No	Senior Manager: Corporate Services	Internal Audit	31-May-24		
Immovable assets												
	Issue 06 : WIP: 5MVA & 8MVA BACKBONE LINE - Inaccurate Cost per completion certificate	11	Medium	The completion certificate certified signed for by the Senior Manager: Engineering Services (The Employer Representative) do not reflect the factual total cost incurred by the municipality	The completion certificate certified signed for by the (The Employer Representative) should reflect the factual cost incurred by the municipality to complete the project	Introduction of review templates to be used by managers confirming the correctness of the amounts recorded before the senior manager signs	No	Senior Manager: Engineering Services	Internal Audit	31-Dec-23		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
				pertaining to the project								
	WIP: Omission of prior period error adjustment to WIP	4	Medium	Management omitted to include and assert this prior period error adjustment relating to the project: Replacement of LV & MV Lines with the project number: WMM LM 00059 LV&MVL in note 57. Prior period errors of the financial statements.	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors note to the financial statements	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Land-fill Site: Omission of prior period error adjustment to PPE	4	Medium	National Environmental Waste Act (NEMWA) section 20 (b) state states that "No person may commence, undertake or conduct a waste management activity, except in accordance with a waste management licence issued in respect of that activity, if a licence is required." Winnie Madikizela-Mandela Local Municipality has been making use of a sites as a dumping site and has been classifying it as Landfill site. However	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors not to the financial statements	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Chief Financial Officer	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

N o	Issues identified	Co AF No	Risk Leve l	Root cause	AG recommenda tion	Remedial Actions/Corr ective Measures.	Consequ ence Manage ment	Respons ible person (Entity)	Validati on of informa tion	Due date	Progr ess	POE (INTER NAL AUDIT)
				the Local Municipality has not been licensed in terms of the National Environmental Waste Act (NEMWA) or the Environmental Conservation Act (ECA). Management omitted to include and assert this prior period error adjustment relating to the Land-Fill Site reclassification in the current year financial statements								

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Issue 03: WIP Register: Asset not capitalised on to the WIP Register	11	Medium	Management did not recognise the asset on the fixed asset register as it was assumed that the project would be completed before the end of the financial period.	Management should comply with Section 63(2)(a) of the MFMA as to ensure that the all the municipality's assets are recognised. Management should recognise all capital expenditures on to the WIP register	Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24		
	Issue 07: WIP: Xholobeni, Mgungudlovu Inaccurate cost per completion certificate	11	Medium	The completion certificate certified signed for by the Senior Manager: Engineering Services (The Employer	The completion certificate certified signed for by (The Employer Representative) should reflect the	Introduction of review templates to be used by managers confirming the correctness of the amounts recorded before	No	Senior Manager: Engineering Services	Internal Audit	31-Dec-23		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
				Representative) do not reflect the factual cost incurred by the municipality pertaining to the project.	factual cost incurred by the municipality pertaining to the project	the senior manager signs						
	Issue 01: WIP: Differences between WIP register and AFS	11	Medium	The following cost was incurred (GL) but not capitalised in the register. This project has capital expenditure of R 9 920 871 relating to 2022-2023 however there is an amount 417 321 which was included in the asset register which does not recorded in the general ledger in the current year.	Management should adequately review of PPE work in progress register against the general ledger as to ensure that all capital expenditure incurred is accurately reflected in the register. All capital expenditure which has not been incurred should not be included in the asset registers	Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Issue 08: WIP: Differences per payment schedule and cost per completion certificates	11	Medium	The completion certificate certified signed for by the Senior Manager: Engineering Services (The Employer Representative) do not reflect the factual cost incurred by the municipality pertaining to the project.	The completion certificate certified signed for by (The Employer Representative) should reflect the factual cost incurred by the municipality pertaining to the project	Introduction of review templates to be used by managers confirming the correctness of the amounts recorded before the senior manager signs	No	Senior Manager: Engineering Services	Internal Audit	31-Dec-23		
	Issue 04: Differences between WIP transfers and FAR transfers	11	Medium	The cause of the finding is lack of review of work in progress register and Immovable asset register as to ensure that all transfer out from work in progress are accurately reflected in the	Management should adequately work in progress register and Immovable asset register as to ensure that all transfers from work in progress are accurately reflected in the	The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year, The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and	No	Manager: Assets and Stores Management	Internal Audit	31 January 2024 31 July 2024		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
				Immovable asset register.	Immovable asset register.	review against the WIP register for completeness WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well						
	Differences between Fixed Asset Register and Annual Financial Statement	12	Medium	No constantly review of the supporting schedule against the information report in the annual financial statement.	Management should review the supporting schedules to identify any difference with information disclosed in the financial statement.	Improve the implementation of the AFS plan to ensure sufficient time for reviews Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding Allocate each component for review by	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
						different personnel						
	Immovable assets - WIP - INEP Grant related expenditure treatment matters	16	Medium	The cause of the finding is due to managements' diverse interpretation and treatment pertaining to expenditure relating to Integrated National Electrification Programme (INEP) Grant. Management not in full agreement with the National Treasury guidance on the recognition of the INEP grant, in the current year (Accounting for Integrated National Electrification Programme	Management should ensure that they apply the requirements of GRAP 11 for transactions relating to INEP grant. The expenditure incurred to date on the INEP grant must be reclassified from fixed assets to expenditure. The management should further assess the impact of the finding on the corresponding figures.	Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024	No	Chief Financial Officer	Internal Audit	30-Jun-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
				(INEP) Grant allocations). Therefore, resulting in incorrect application of the applicable reporting standard, GRAP.								
	Assets: Differences in useful lives used to calculate depreciation	18	Medium	The management has not reviewed the depreciation calculation and ensure that all the variables used to calculation of depreciation is constant with asset management policy.	Management should excise the oversight responsibility the work done on fixed asset register and reconcile all the variables used to calculate the value of property plant and equipment.	Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews The Infrastructure FAR useful lives to be aligned with the municipality's Asset Management Policy A report on the useful lives outside the Asset Managemet	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
						guidelines to be prepared and submitted to Treasury detailing reasons for such						
	Issue 02: WIP: Project Cost not capitalised	11	Medium	Management expensed the cost to Contracted Services as measure to manage municipalities' losses.	Management should consistently apply the principals of Standard of Generally Recognised Accounting Practice Property Plant and Equipment (GRAP 17) consistently	Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024	No	Manager: Budgeting and Reporting	Internal Audit	30-Jun-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Issue 05: WIP : Prior year Completed Asset not transferred out of Work-in progress	11	Medium	The above finding is due to lack of reconciliations not being performed by management to ensure that all completed projects are transferred immediately when the practical completion certificate is available	Management should ensure that there are controls that are put in place over daily and monthly processing and reconciling of work in progress and assets to ensure that all the projects that are completed are transferred after the practical completion certificate is available	<p>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</p> <p>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year,</p> <p>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the WIP register for completeness</p> <p>WIP register to be reconciled with Accruals register to</p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
						ensure all transactions included are updated on the WIP register as well						
Investment property												
	Investment property valuation issue	17	Medium	Incorrect invoices were used as the billing for June 2023	Management should ensure that they apply the requirements of GRAP 16 for measurement of investment property. The correct rental billing for the last month should be used when following the above-mentioned method to fair value the investment properties	Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24		
Provisions												

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Provision - Environmental rehabilitation	20	Medium	The dumping site has no license which has the norms and requirements that the municipality has to abide with.	Management should ensure that the environment is kept safe and avoiding unhealthy environment. The management should ensure that the municipality is compliant with laws and regulations which governs healthy landfill/dumping site of the municipality through obtaining a license.	Environmental Affairs to be approached to formalise and license the current dump site for construction and operation while the municipality finds a suitable land for the construction of a landfill site with a bigger capacity	No	Senior Manager: Community Services	Internal Audit	30-Jun-24		
	Provision - Incorrect calculations	20	Medium	Incorrect rate was used to determine the present value of the future expected cost for the provision.	Management should ensure that they apply the requirements of GRAP 19 for measurement of provisions. The correct discount rate should be	To introduce reviews on the dumping site closure report to include the discount rate relevant to the liability being recognised	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
					used when determining the present value of the provision.							
	Provision - incorrect classification and disclosure	25	Medium	The management has not adequately reviewed the provision amount and ensure that all the amounts included in the provision are actually provision as defined.	As the amount is considered to be paid or be taken as a leave in the next 12 months by the related employee after the reporting date. The municipality should consider the amount to be an employee related obligation and be classified as such in the financial statements as required by the above mentioned GRAP.	Create disclosure notes for employee costs to improve on the disclosure of short-term benefits even though GRAP does not require such	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24		
Payables												

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Payables from exchange transactions - incorrect classification of accruals	15	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements		No	Manager: Revenue and Expenditure				
	Payables from exchange transactions - difference between AFS and GL	14	Low	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	A report on the take-on balances to the mSCOA system that have not moved and do not have supporting information to be presented to council for write-off	No	Manager: Revenue and Expenditure	Internal Audit	31-May-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
				accurate and complete.								
Employee costs												
	Employee related cost - overtime classification	8	Low	Errors in capturing of expenditure amount in the accounting system.	Management should ensure that the amounts included in the financial statements is included in the correct account when capturing into the system.	Overtime expenditure items to be mapped such that they are separately disclosed on the AFS	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24		
Operating expenditure												
	Expenditure not paid within 30 days	12	Medium	The supplier was non-tax compliance on the date invoice received by municipality as per CSD report and municipality opted not pay the supplier until such non-tax compliance status is corrected by the supplier.	Management should constantly review unpaid invoices that are about to exceed 30 days and ensure that these invoices are paid to avoid non-compliance with MFMA	Invoices for suppliers who have not complied with their tax matters for more that two payment runs not be accepted for processing until such issues have been attended to	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
Revenue												
	Rental of facilities and equipment: Leasehold fees - supporting schedules not adequately updated	6	Medium	The cause of the above finding is due to management not adequately updating the supporting registers with the transactions/journals passed in the general ledger. The submitted supporting register/schedules were not updated with the following transactions and journals that were passed in general ledger.	Management should ensure that the supporting registers to the financial statements are adequately updating with the transactions/journals passed in the general ledger.	Currently, there is no register specific for leasehold billing as this is done using the actual lease agreements and not a register. Going forward from Q2 of 2023-24 financial period, management commits to improve internal controls by performing monthly billing recons that will reconcile actual billing vs lease agreements each month for each lease to develop a register directed to leasehold billing by year end.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24		
	Service charges -	5	Medium	The cause of the above is due to a lack	Management should put controls in	The error was due to a change in capturing of a	No	Manager: Revenue and	Internal Audit	31-Jan-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	recalculation differences			of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	tariff structure in our billing system which subdivided the amount from hundreds to tens. The approved tariff is R313.81 per KVA not R3.1381 (R3.14 rounding factor). A Credit note billing will be affected, a capturing checklist as an internal control will be implemented which will be reviewed.		Expenditure				
Disclosures												
	Additional disclosure	15	Medium	One of the pension fund amount paid was erroneously omitted on the determination of amount paid when preparing the financial statements.	Management should put controls in place to ensure that there is adequate review of information used to prepare financial	The difference of an amount of R1 908.09 is due to recalculation on average PAYE reconciliation performed on the payroll system at the end of tax period. These	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
					statements to ensure appropriate presentation and accuracy of the figure presented in the financial statements.	amounts were not deducted on employees therefor the municipality is not liable to pay over to the SARS. A necessary revision will be made to the disclosure note to the annual financial statements.						
	Segment reporting - incorrect amount	22	Medium	This is due to management oversight in ensuring that the information for the segment reporting purposes agrees with the information reported on the financial statements.	Management should ensure that the amounts included in the financial statements in the segment report agrees to the amount included in the face of the financial statement and the correct account or name is used in order to ensure faithful presentation	Engagements with the system vendor on the possibility of: Current assets opening balances to be split per segment and movements to be processed against related segments	No	Chief Financial Officer	Internal Audit	28-Feb-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
					of Municipality affairs.							
	Prior period error note - fruitless and wasteful expenditure	21	Medium	The narrations regarding the nature of the change in prior period was erroneously omitted when preparing the financial statements	Management should ensure that narrations are provided in order to better understand the note disclosure and/or to ensure fair presentation of the financial statements as per the above mentioned GRAP standard.	Narratives to be included even for corrections not related to figures on the annual financial statements for users to understand the change presented	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24		
Procurement and contract management												
	SCM: Qoutations awarded exceed budgeted project costs	3	High	Management made awards to bidders which exceeded their available budget. Management did not consider the	Management should comply with Section 62(1)(a) of the MFMA as to ensure that the resources of the municipality are used in an	Estimates for procurement processes to be supported by research by the user of the goods to be procured where possible	No	Manager: Supply Chain Management	Internal Audit	31-Jan-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
				use of the municipality's resources in an economical manner	economically manner. Management should ensure that budget restrictions are adhered to by ensuring that quotation prices received and awarded do not exceed the available budget							
	Local Content: Minimum threshold not specified on advert	13	Medium	Management did not review the contents of the tender resulting in failure to comply with regulations.	Management should adequately review the content on a tender adverts before they are advertised to the general public as to ensure all compliance with the relevant legislation are adhered to.	All adverts to be reviewed to ensure they include thresholds for targeted goods	No	Manager: Supply Chain Management	Internal Audit	31-Jan-24		
Predetermined objectives												

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	AOPO: Consistency issues on the APR	9	Medium	The project is under construction and has no KM that has been completed and the data was collected based on achievements made. The project is under construction and has no civic centre completed and no households considered to be connected and energised that has been completed, and the data was collected based on achievements made.	Management should ensure that reported achievements per the annual performance report are consistent with planned targets and performance indicators	Performance reported to be aligned to the unit of measure used for the annual target	No	Manager: Municipal Operations	Internal Audit	31-Jul-24		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	Co AF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	AOPO: Differences between listing and APR	9	Medium	The quarterly reports include quarterly targets which are not annual targets. There is no other recording of data from quarterly reports to the APR	The management should ensure that the information reported per the quarterly reports is comparable with the information reported on the APR. The information reported on the quarterly report should be the information used to prepare the APR and this information has to be comparable	Reported performance on the annual performance report to be aligned and reconciled with the quarterly targets reported	No	Manager: Municipal Operations	Internal Audit	31-Jul-24		

Winnie Madikizela-Mandela Local Municipality
Audited Annual Financial Statements
for the year ended 30 June 2023

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

General Information

Nature of business and principal activities

Winnie Madikizela-Mandela Local Municipality provides the following services:
Electricity

Solid Waste Removal

TROIKA

Mayor

Speaker

T.D Mafumbatha

Z. Mhlwazi

Whip of Council

M.C Mpetshwa

Executive committee

N. Madikizela

L Makholosa

Y. Govana

N. Dlamini

N.E. Cengimbo

P.B. Majavu

S. Madikizela/N Langasiki

L.G. Mcambalala

N.M. Njomi

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

General Information

Councillors

N. Kwelemtini
E. Voko

B. Luwele
F.N. Sobazile
B Matshoba
N. Mgozozana
N. Sikibi

S.P. Madikizela
K Zinya

N. Madikizela
R.F. Madikizela
S. Mphoswa

M. Mbele
F.N. Nyathi

N.P Mavundla
T.Z. Noconjo
S.V. Mfolozi
L. Nomazele
M.S. Msindo
N. Majova

T. Dlamini
A. Maquthu

X. Bhabhazela
X. Ntsethe
S.M. Nomvalo
A.D. Diya
M.W. Dlamini
Z.H. Dyarvane
M.C. Mbodiya
N. Doko

S. Yalo
M. Manci

M. Ndovela
B. Qalaba
A.I Guqaza
S.W. Jayiya
F. Bewu
L. Maqoga
Z.P. Ndebele

N. Giyama-Bongwana
I.M. Sobuka

N. Madikizela
N.L. Xhalabile

Z.L Nelisi

Z. Moya

L.V. Nomaqhiza

B.W. Mangqalaza

P. Siramza

L. Silangwe

N. Langasiki/N Nxasana

F. Siramza

P. Nophinga

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

General Information

Grading of local authority	Grade 04
Accounting Officer	L. Mahlaka
Chief Finance Officer (CFO)	ZA Zukulu
Registered office	51 Winnie Madikizela-Mandela Street Bizana 4800
Business address	51 Winnie Madikizela-Mandela Street Bizana 4800
Postal address	P.O. Box 12 Bizana 4800
Bankers	First National Bank
Attorneys	NZ Mtshabe Incorporated Attorneys
	Dr Sugudhav - Sewpersadh Attorneys
Auditors	Auditor General of South Africa Registered Auditors

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Index

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

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Abbreviations used:

COID	Compensation for Occupational Injuries and Diseases
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DBSA	Development Bank of South Africa
GRAP	Generally Recognised Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standards
IPSAS	International Public Sector Accounting Standards
MFMA	Municipal Finance Management Act (Act 56 of 20023)
mSCOA	Municipal Standard Chart of Accounts
MIG	Municipal Infrastructure Grant
DSRAC	Department of Sport, Recreation, Arts and Culture
INEP	Intergrated National Electrification Programme

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Officer's Responsibilities and Approval

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

I am responsible for the preparation of these annual financial statements, which are set out on the pages to follow in terms of s126(1) of the MFMA and which I have signed on behalf of the municipality.

I certify that the salaries, benefits and allowances as disclosed in notes 31 and 32 of these annual financial statements are within the upper limits of the framework envisioned in section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Cooperative Governance & Traditional Affairs determination in accordance with this Act.

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

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

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

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

I have reviewed the municipality's cash flow forecast for the year to 30 June 2024 and, in the light of this review and the current financial position, I am satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The audited annual financial statements set out on pages 6 to 105, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 August 2023 and were signed on its behalf by:



Mr L. Mahlaka
Municipal Manager

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Statement of Financial Position as at 30 June 2023

Figures in Rand	Note(s)	2023	2022 Restated*
Assets			
Current Assets			
Inventories	7	1 383 544	449 850
Operating lease asset	8	15 435 571	11 731 524
Other Receivables from exchange transactions	9	1 184 466	2 373 190
Receivables from non-exchange transactions	10	2 226 890	1 727 859
Statutory receivables	11	60 288 802	50 579 522
Prepayments	12	4 720 631	12 118 629
Receivables from exchange transactions	13	22 749 772	24 881 324
Cash and cash equivalents	14	360 015 400	277 108 823
		468 005 076	380 970 721
Non-Current Assets			
Investment property	3	42 209 500	40 471 783
Property, plant and equipment	4	837 613 343	767 897 324
Intangible assets	5	631 422	43 247
Heritage assets	6	1 260 799	1 260 799
		881 715 064	809 673 153
Total Assets		1 349 720 140	1 190 643 874
Liabilities			
Current Liabilities			
Payables from exchange transactions	15	52 743 548	52 834 431
Consumer deposits	16	497 247	505 877
Unspent conditional grants and receipts	17	8 198 501	7 445 110
Provisions	18	19 918 118	21 278 518
		81 357 414	82 063 936
Non-Current Liabilities			
Provisions	18	11 484 800	22 483 946
Total Liabilities		92 842 214	104 547 882
Net Assets		1 256 877 926	1 086 095 992
Accumulated surplus		1 256 877 926	1 086 095 992
Total Net Assets		1 256 877 926	1 086 095 992



WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4330

2023 -11- 30

OFFICE OF THE MUNICIPAL MANAGER
TEL: 039 251 0230
FAX: 039 251 0917

* See Note 58 & 57

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Statement of Financial Performance

Figures in Rand	Note(s)	2023	2022 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	21	45 326 090	42 138 922
Rental of facilities and equipment	22	7 575 950	7 682 087
Agency services	23	1 360 653	1 202 470
Commissions received	24	164 806	144 819
Recoveries	24	78 500	364 022
Provision reduction	24	10 762 956	-
Other income	24	179 573	1 814 543
Interest received	25	28 370 870	15 385 924
Total revenue from exchange transactions		93 819 398	68 732 787
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	26	21 160 320	21 163 194
Licences and Permits	27	2 169 042	2 141 209
Transfer revenue			
Government grants & subsidies	28	437 000 999	375 834 380
Government donations	29	479 356	78 999
Fines, Penalties and Forfeits	30	1 224 575	386 474
Total revenue from non-exchange transactions		462 034 292	399 604 256
Total revenue	20	555 853 690	468 337 043
Expenditure			
Employee related costs	31	(125 614 323)	(117 626 288)
Remuneration of councillors	32	(26 320 579)	(25 009 923)
Depreciation and amortisation	33	(40 770 267)	(44 118 366)
Impairments	34	(991 512)	(8 555 816)
Interest and penalties	59	-	(50 372)
Lease rentals on operating lease	35	(4 736 656)	(3 643 567)
Debt Impairment	36	(1 404 083)	(821 631)
Bulk purchases	37	(42 241 255)	(40 211 160)
Contracted services	38	(43 804 603)	(55 610 747)
Transfers and Subsidies	39	(2 593 275)	(1 251 198)
General Expenses	40	(58 422 552)	(64 282 096)
Total expenditure		(346 899 105)	(361 181 164)
Operating Surplus (deficit)		208 954 585	107 155 879
Loss on disposal of assets and liabilities	41	(39 910 700)	(47 394 082)
Fair value adjustments	42	1 737 717	3 843 000
		(38 172 983)	(43 551 082)
Surplus for the year		170 781 602	63 604 797



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* See Note 58 & 57

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / (deficit)	Total net assets
Opening balance as previously reported	1 028 872 464	1 028 872 464
Adjustments		
Prior year adjustments 58	(6 381 269)	(6 381 269)
Balance at 01 July 2021 as restated*	1 022 491 195	1 022 491 195
Surplus/(Deficit) for the year	63 604 797	63 604 797
Total changes	63 604 797	63 604 797
Opening balance as previously reported	1 086 096 324	1 086 096 324
Restated* Balance at 01 July 2022 as restated*	1 086 096 324	1 086 096 324
Surplus/(Deficit) for the year	170 781 602	170 781 602
Total changes	170 781 602	170 781 602
Balance at 30 June 2023	1 256 877 926	1 256 877 926

Note(s)



WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
PD BOX 12 BIZANA 4300

2023 -11- 30

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* See Note 58 & 57

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Cash Flow Statement

Figures in Rand	Note(s)	2023	2022 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		78 006 301	72 120 922
Grants		437 754 390	378 221 076
Interest income		28 370 870	15 385 924
		<u>544 131 561</u>	<u>465 727 922</u>
Payments			
Employee costs		(151 934 902)	(142 636 211)
Suppliers		(160 067 659)	(144 281 601)
Interest and penalties		-	(50 372)
		<u>(312 002 561)</u>	<u>(286 968 184)</u>
Net cash flows from operating activities	44	232 129 000	178 759 738
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(148 622 423)	(159 792 150)
Proceeds from sale of property, plant and equipment	4	-	9 022
Purchase of other intangible assets	5	(600 000)	-
Purchase of heritage assets	6	-	(30 000)
Net cash flows from investing activities		(149 222 423)	(159 813 128)
Net increase/(decrease) in cash and cash equivalents		82 906 577	18 946 610
Cash and cash equivalents at the beginning of the year		277 108 823	258 162 213
Cash and cash equivalents at the end of the year	14	360 015 400	277 108 823

The accounting policies on pages 13 to 43 and the notes on pages 43 to 105 form an integral part of the audited annual financial statements.



WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
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* See Note 58 & 57

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance	Impairment loss/Reversal of impairment	Losses on disposal	ed-capital contribution		(27 047 160)	(49 735 160)
Revenue						-
Revenue from exchange transactions					(100 000)	(5 705 000) (9 600 000)
Service charges	Finance costs		Fair value adjustments	36 679 585	(40 005 406)	(86 644 039)
Rental of facilities and equipment				3 893 452		(3 200 000)
Agency services	Lease rentals on operating lease			1 400 874		
Commissions received				136 726		-(84 482 031)
Recoveries			Surplus before taxation	-	(431 318 239)	
Other income 1	Debt Impairment			-	(10 869 661)	82 287 958
			Actual Amount on Comparable Basis as Presented	383 268		
Other income - (rollup)				15 138 171		
Interest received - investment				57 632 076	82 287 958	
Total revenue from exchange transactions			in the Budget and Actual		71 418 297	
Revenue from non-exchange transactions			Comparative Statement		71 418 297	
Taxation revenue						
Property rates						
Licences and Permits (Non-exchange)				21 468 489		
				2 403 886		
Transfer revenue						
Government grants & subsidies						
Government Donations				338 351 500		
				-		
Fines, Penalties and Forfeits			Total expenditure	592 627		
Total revenue from non-exchange transactions			Operating surplus	362 816 502		
Total revenue				420 448 578		
Expenditure						
Personnel						
Remuneration of councillors						
Depreciation and amortisation				(124 799 443)		

		-	1 737 717	
			95 408 834	
		107 215 366	170 781 602	
		73 341 289	170 781 602	
4 667 689 605 000 120 000 27 000	41 347 274		45 326 090	3 978 816
	4 498 452	73 341	7 575 950	3 077 498
--	1 520 874	289	1 360 653	
	163 726		164 806	(160 221)
321 373 9 330 000				1 080
	-		78 500	
15 071 062	-		10 762 956	78 500
				10 762 956
	704 641		179 573	
	24 468 171		28 370 870	(525 068)
				3 902 699
	72 703 138		93 819 398	
				21 116 260
	--			
12 572 200 --			21 160 320	
	21 468 489		2 169 042	
12 572 200	2 403 886			(308 169)
				(234 844)
27 643 262				
	350 923 700		343 329 882	
	-		479 356	(7 593 818)
				479 356
	592 627		1 224 575	631 948
2 747 750 ---			368 363 175	
	375 388 702			(7 025 527)
-473 000			462 182 573	
	448 091 840			14 090 733
	--			
(12 830 614) (149 200) (36 336 122)				
(4 552 492)				
(50 647 678)	(122 051 693)		(125 614 323)	(3 562 630)
	(27 047 160)		(26 320 579)	726 581
(23 004 416) 24 927 408	(49 735 160)		(40 770 267)	
			(991 512)	8 964 893
	-			(991 512)
-				
24 927 408	(100 000)		(4 736 656)	100 000
	(5 232 000)		(1 404 083)	495 344
1 922 992	(9 600 000)			
			(42 241 255)	8 195 917
1 922 992	(40 005 406)		(43 804 603)	(2 235 849)
	(99 474 653)		(2 593 275)	
	(3 349 200)		(39 910 700)	55 670 050
	(36 336 122)		(58 422 552)	755 925
	(89 034 523)			
			(386 809 805)	(3 574 578)
	(481 965 917)			30 611 971
			75 372 768	
	(33 874 077)		93 671 117	95 156 112
	107 215 366			

109 246 845 (13 544 249)	1 737 717	(11 806	532)	97 440 313	97 440 313
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10

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Position			869		17 237 884	
Assets			504 619		55 268 174	
Current Assets					4 946 733	
Inventories						
Operating lease asset		1 878	19 990 418	(711 659) --		
Other Receivables from exchange transactions			2			
Receivables from non-exchange transactions			2			
Statutory receivables			6	18 084 389		
Prepayments			-			
Consumer debtors			-			
Cash and cash equivalents						
Non-Current Assets						
Investment property						
Property, plant and equipment						
Intangible assets						
Heritage assets						
Liabilities						
Current Liabilities						
Payables from exchange transactions						
Consumer deposits						
Unspent conditional grants and receipts						
Provisions						

		1 256 877 926	3 1 7 6 7 9 2 2 5 9 5 8 8 1 7 5 - 10 499 751 53 174 313 (35 511 884)	85 747 241
1 166 567 --			2	
	1 383 544	1	1	
	15 435 571	6	2	
37 738 774	1 184 466	9	5	
		7	9	
		7	5	
--	2 226 890	7	8	
		1	8	
43 013 774 343 411 399		5	1	
	60 288 802	4	7	
425 330 514	4 720 631	3	5	
	22 749 772	5		
	360 015 400	5		
		7		
		1		
39 090 183 830 821 084 43 247	468 005 076			
		1 184 466		
1 260 799				
871 215 313	42 209 500			
	837 613 343	6		
1 296 545 827	631 422	0		
		2	(29 374 112)	
	1 260 799	8		
		8		
	881 715 064	8	(
	1 349 720 140	0	8	
82 117 660		2	6	
		4	3	
		7	0	
	505 877 -	2)	
		0	8	
		6	1	
20 307 659	52 743 548	3	9	
		1	8	
			5	
102 931 196		(0	
	497 247	2	1	
	8 198 501	0		
		2		
22 483 946	19 918 118	6	(389 541)	
		4		
	81 357 414	0		
125 415 142		0	(21 573 782)	
		2		
1 171 130 685)		
		1		
	11 484 800	6	(10 999 146)	
		6		
	92 842 214	0		
		4		
	1 256 877 926	0	(32 572 928)	
		0		
		1	85 747 241	
		42 674 562		
1 171 130 685				
		3		
		1		
		1		
		9		

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

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

Cash Flow Statement

Cash flows from operating activities

Receipts

	115 975 309	30 441 065	146 416 374	78 006 301	(68 410 073)
Ratepayers and other	420 639 458	42 240 000	462 879 458	437 754 390	(25 125 068)
Grants	9 760 440	9 330 000	19 090 440	28 370 870	
					9 280 430

Interest income	546 375 207	82 011 065	628 386 272	544 131 561	
-----------------	-------------	------------	-------------	-------------	--

(84 254 711)

Payments

	(147 211 180)	(3 455 018)	(240 071 340)	(151 934 902)	
Employee costs	(220 620 432)	(19 450 908)	(100 000)	(160 067 659)	(1 268 704)
Suppliers	(100 000)				80 003 681

Interest and penalties	(367 931 612)		(390 837 538)	-	
------------------------	---------------	--	---------------	---	--

(22 905 926) 237 548 734 (312 002 561) 100 000

178 443 595

59 105 139 232 129 000

Net cash flows from operating activities

78 834 977

(5 419 734)

Cash flows from investing activities

(171 246 129)

Purchase of property, plant and equipment	(129 967 956)	(41 278 173)		(148 622 423)	
---	---------------	--------------	--	---------------	--

Purchase of other intangible assets	-	-	(171 246 129)	(600 000)	22 623 706
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Net cash flows from investing activities	(129 967 956)	(41 278 173)		(149 222 423)	(600 000)
--	---------------	--------------	--	---------------	-----------

66 302 605

Net increase/(decrease) in cash and cash equivalents	48 475 639	17 826 966		82 906 577	22 023 706
--	------------	------------	--	------------	------------

	336 826 809	(59 717 986)	277 108 823		
--	-------------	--------------	-------------	--	--

Cash and cash equivalents at the beginning of the year				277 108 823	16 603 972
--	--	--	--	-------------	------------

	385 302 448		343 411 428		
--	-------------	--	-------------	--	--

Cash and cash equivalents at the end of the year		(41 891 020)		360 015 400	-
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16 603 972

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Policies

1. Presentation of Audited Annual Financial Statements

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

1.1 Basis of preparations

The audited annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These audited annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

These accounting policies are consistent with the previous period.

1.2 Presentation currency

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

1.3 Going concern assumption

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

1.4 Significant judgements and sources of estimation uncertainty

In preparing the audited annual financial statements, management made estimates and assumptions that affect the amounts represented in the audited annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the audited annual financial statements. Significant judgements include:

Fair value estimation

The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the municipality is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. The municipality uses a variety of methods and makes assumptions that are based on market conditions existing at the end of each reporting period. Quoted market prices or dealer quotes for similar instruments are used for long-term debt. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments. The fair value of interest rate swaps is calculated as the present value of the estimated future cash flows. The fair value of forward foreign exchange contracts is determined using quoted forward exchange rates at the end of the reporting period.

The carrying value less Allowance for doubtful debts of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the municipality for similar financial instruments.

Impairment testing

The recoverable amounts of cash-generating/service units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the key assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of assets.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors together with economic factors such as exchange rates and inflation interest.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 18 - Provisions.

Allowance for doubtful debts

On debtors, an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the value of estimated future cash flows discounted at the rate, determined by the Council policy.

Provision for Rehabilitation of landfill site / Dumping site

The municipality has an obligation to rehabilitate its landfill sites in terms of National Environment Management Act, the Water Act and the Waste Management series as promulgated by the Department of Water and Sanitation. A provision is made for this obligation based on the size / extent of the land to be rehabilitated, site water balance, the rehabilitation cost, the monitoring and the rehabilitation period.

Provisions, contingent liabilities and contingent assets

Management's judgement is required when recognising and measuring provisions, as well as when measuring contingent liabilities and contingent assets as set out in note 19 and 47 of the financial statements. Provisions are discounted where the effect is material.

Depreciation and Amortization

Depreciation and amortization recognised on property plant and equipment and intangible assets are determined with reference to the useful lives and residual values of the underlying items. The useful lives and residual values of assets are based on management's estimation of the asset's condition, expected condition at the end of the period of use, its current use, expected future use and the municipality's expectations about the availability of finance to replace the asset at the end of its useful life.

1.5 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

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

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Accounting Policies

1.5 Investment property (continued)

Fair value

Subsequent to initial measurement, investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the municipality determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the municipality determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the municipality measures that investment property using the cost model (as per the accounting policy on Property, plant and equipment). The residual value of the investment property is then assumed to be zero. The municipality applies the cost model (as per the accounting policy on Property, plant and equipment) until disposal of the investment property.

Once the municipality becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model in accordance with the accounting policy on Property, plant and equipment.

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Policies

1.6 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

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

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

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

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

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

Item	Intangible	Infrastructure
Land	Indefinite	Indefinite
Buildings	20 years	20 years
Furniture and fixtures	5 years	5 years
Motor vehicles	5 years	5 years
Office equipment	5 years	5 years

facilities	Depreciation method	Average useful life
• Storm water	Straight line	Undefined
• Traffic lights	Straight line	
• Landfill sites	Straight line	5 - 100 years
	Straight line	2 - 26 years
• Metering Infrastructure credit	Straight line	3 - 14 years
Community	Straight line	3 - 26 years
	Straight line	3 - 17 years
• Cemeteries		
• Community halls		5 - 100 years
		9 - 60 years
• Housing scheme houses		7 - 30 years
• Recreational facilities		
Plant and Machinery		40 - 100 years
		10 years
Other property, plant and equipment		
Park Facilities		15 - 30 years
		25 years
	Straight line	10 - 30 years
		25 - 50 years
		15 years
		10 - 50 years
		2 - 15 years
		5 - 21 years
		10 - 50 years
	Straight line	
	Straight line	
	Straight line	

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

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Policies

1.6 Property, plant and equipment (continued)

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

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

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the municipality holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 4).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 4).

1.7 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and

- the cost or fair value of the asset can be measured reliably.

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

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

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Policies

1.7 Intangible assets (continued)

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

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

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

Item	Depreciation method	Average useful life
Computer software, other	Straight line	3 - 10 years

The gain or loss arising from the derecognition of an intangible assets is included in surplus or deficit when the asset is derecognised.

Accounting Policies

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

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

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

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

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:

- receive cash or another financial asset from another entity; or
- exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

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

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

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Policies

1.8 Financial instruments (continued)

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

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

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Classification

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

Class	Category
Receivables from non-exchange transactions	Financial asset measured at amortised cost
Trade and other receivables from exchange transactions	Financial asset measured at amortised cost
Cash and Cash equivalents	Financial asset measured at amortised cost

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

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost
Unspent conditional grants	Financial liability measured at amortised cost
Consumer Deposit	Financial liability measured at amortised cost

Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Accounting Policies

1.8 Financial instruments (continued)

The municipality recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The municipality measures a financial asset and financial liability initially at its fair value.

The municipality first assesses whether the substance of a concessionary loan (where applicable) is in fact a loan. On initial recognition, the municipality analyses a concessionary loan (where applicable) into its component parts and accounts for each component separately. The municipality accounts for that part of a concessionary loan (where applicable) that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories (where applicable):

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the municipality establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, the municipality calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

The fair value of a financial liability with a demand feature (e.g. a demand deposit) is not less than the amount payable on demand, discounted from the first date that the amount could be required to be paid.

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

Financial assets measured at amortised cost:

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

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

Accounting Policies

1.8 Financial instruments (continued)

Financial assets measured at cost:

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

Derecognition

Financial assets

The municipality derecognises financial assets using trade date accounting.

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality :
 - derecognise the asset; and
 - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

If the municipality transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognise either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset.

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity recognise the new financial asset, financial liability or servicing liability at fair value.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between the carrying amount allocated to the part derecognised and the sum of the consideration received for the part derecognised is recognised in surplus or deficit.

If a transfer does not result in derecognition because the municipality has retained substantially all the risks and rewards of ownership of the transferred asset, the municipality continue to recognise the transferred asset in its entirety and recognise a financial liability for the consideration received. In subsequent periods, the municipality recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another municipality by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

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Accounting Policies

1.8 Financial instruments (continued)

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Dividends or similar distributions relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the municipality currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the municipality does not offset the transferred asset and the associated liability.

1.9 Leases

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

When a lease includes both land and buildings elements, the municipality assesses the classification of each element separately.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

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

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.10 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and replacement value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

Accounting Policies

1.10 Inventories (continued)

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Accounting Policies

1.11 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

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

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also test a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

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Accounting Policies

1.11 Impairment of cash-generating assets (continued)

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Basis for estimates of future cash flows

In measuring value in use the municipality:

- base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;
- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and
- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used, unless a higher rate can be justified.

Composition of estimates of future cash flows

Estimates of future cash flows include:

- projections of cash inflows from the continuing use of the asset;
- projections of cash outflows that are necessarily incurred to generate the cash inflows from continuing use of the asset (including cash outflows to prepare the asset for use) and can be directly attributed, or allocated on a reasonable and consistent basis, to the asset; and
- net cash flows, if any, to be received (or paid) for the disposal of the asset at the end of its useful life.

Estimates of future cash flows exclude:

- cash inflows or outflows from financing activities; and
- income tax receipts or payments.

The estimate of net cash flows to be received (or paid) for the disposal of an asset at the end of its useful life is the amount that the municipality expects to obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the estimated costs of disposal.

Discount rate

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

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

Accounting Policies

1.11 Impairment of cash-generating assets (continued)

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the municipality does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

Reversal of impairment loss

The municipality assess at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

1.12 Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Accounting Policies

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

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

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

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

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

Irrespective of whether there is any indication of impairment, the municipality also test a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

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

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

Restoration cost approach

Restoration cost is the cost of restoring the service potential of an asset to its pre-impaired level. The present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the remaining service potential of the asset before impairment. The latter cost is determined as the depreciated reproduction or replacement cost of the asset, whichever is lower.

Service units approach

The present value of the remaining service potential of the asset is determined by reducing the current cost of the remaining service potential of the asset before impairment, to conform to the reduced number of service units expected from the asset in its impaired state. The current cost of replacing the remaining service potential of the asset before impairment is determined as the depreciated reproduction or replacement cost of the asset before impairment, whichever is lower.

Accounting Policies

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

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of an impairment loss

The municipality assess at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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Accounting Policies

1.13 Employee benefits

Employee benefits are all forms of consideration given by the municipality in exchange for service rendered by employees.

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in the Standard of GRAP on Related Party Disclosures) of the municipality, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the municipality's own creditors (even in liquidation) and cannot be paid to the municipality, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the municipality to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- the municipality's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from the municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the municipality during a reporting period, the municipality recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted

amount of the benefits, the municipality recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and

- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measure the expected cost of accumulating compensated absences as the additional amount that the municipality expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognise the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the municipality has no realistic alternative but to make the payments.

Leave pay

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non accumulating absences, when the absence occurs. The municipality measures the expected cost of accumulating compensated absences as the additional amount that the municipality expects to pay as result of the unused entitlement that has accumulated at the reporting date.

The liability is based on the total amount of leave days due to employees at reporting date and on basic salary of the employees.

Winnie Madikizela-Mandela Local Municipality

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Accounting Policies

1.13 Employee benefits (continued)

Long service awards

The municipality provides long service awards to eligible employees, payable on completion of a certain number of years of employment. A provision is raised to account for the expected long service awards due to be paid in the preceding year.

An employee shall qualify for the following additional leave together with the following monetary awards as recognition for continuous service at the completion of the following:

- 1) 5 years' service: 5 days accumulative leave plus a once off payment equal to 2% of the employee's annual salary.
- 2) 10 year's service: 10 days accumulative leave plus a once off payment equal to 3% of the employee's annual salary.
- 3) 15 year's service: 15 days accumulative leave plus a once off payment equal to 4% of the employee's annual salary.
- 4) 20 year's service: 15 days accumulative leave plus a once off payment equal to 5% of the employee's annual salary.
- 5) 25 year's service: 15 days accumulative leave plus a once off payment equal to 6% of the employee's annual salary.
- 6) 30, 35, 40, 45(or more years service): 15 days accumulative leave plus a once off payment equal to 6% of the employee's annual salary.

Annual Bonuses

The municipality recognise the expected cost of bonus, incentive and performance related payments only when the municipality has a present legal or constructive obligation to make such payments as a result of past events and if a reliable estimate of the obligation can be made. A present obligation exists when the municipality has no realistic alternative but to make payments.

The municipality pays out an annual bonus to its employees during the month of their birthday or annually from date of employment. A liability relating to the anticipated bonuses payable is raised and is based on the monthly basic salary of the individual.

Performance Bonuses

The municipality provides performance bonuses for rewarding an outstanding performance of senior managers. A performance bonus ranging from 5% to 14% of all inclusive remuneration package may be paid to a senior manager in recognition of such outstanding performance.

In determining the performance bonus the relevant percentage is based on the overall rating, calculated by using the applicable assessment-rating calculator provided that:

- a score of 130% to 149% is awarded a performance bonus ranging from 5% to 9% and
- a score of 150% and above is awarded a performance bonus ranging from 10% to 14%

1.14 Provisions and contingencies

Provisions are recognised when:

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

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

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

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Accounting Policies

1.14 Provisions and contingencies (continued)

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

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

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when the municipality:

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

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality

No obligation arises as a consequence of the sale or transfer of an operation until the municipality is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in municipality combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 46.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is the breach of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the municipality considers that an outflow of economic resources is probable, a municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

Provision for rehabilitation of Landfill / Dumping site

The provision for rehabilitation of landfill / dumping site relates to the legal obligation to rehabilitate the landfill / dumping site used for waste disposal. It is calculated as the Present Value of the future obligation, discounted over an average period as determined by valuers.

Winnie Madikizela-Mandela Local Municipality

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Accounting Policies

1.15 Revenue from exchange transactions

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

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

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

Measurement

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

Rendering of services

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

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

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

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

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by the proportion that costs incurred to date bear to the total estimated costs of the transaction.

Service Charges-Electricity

Service charges relating to electricity are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. The estimates of consumption between meter readings are based on a three months average consumption. Revenue arising from consumption of electricity in the month of June is fully accounted for whether invoiced or not.

Prepaid electricity

Revenue from the sale of electricity prepaid meter cards and other services provided on pre-payment basis are recognised at the point of sale.

Refuse removal

Revenue relating to refuse removal is recognised on a monthly basis in arrears by applying the approved tariff to each property that qualifies to be rendered a service. Tariffs are determined per category of property usage, and are levied monthly based on the approved (determined) number of refuse collection per property.

Rental income

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

Tariff charges

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

Income from agency fees

Winnie Madikizela-Mandela Local Municipality

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Accounting Policies

1.15 Revenue from exchange transactions (continued)

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

Investment income

Revenue arising from the use by others of municipal assets yielding interest, is recognised when:

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

Interest received is recognised, in surplus or deficit using the effective interest rate method.

Interest, royalties and dividends

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

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

Interest is recognised, in surplus or deficit, using the effective interest rate method.

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

1.16 Revenue from non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the municipality either receives value without directly giving approximately equal value in exchange, or gives value without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting municipality.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Winnie Madikizela-Mandela Local Municipality

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Accounting Policies

1.16 Revenue from non-exchange transactions (continued)

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for income tax is the earning of assessable income during the taxation period by the taxpayer.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for customs duty is the movement of dutiable goods or services across the customs boundary.

The taxable event for estate duty is the death of a person owning taxable property.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Taxation revenue are not grossed up for the amount of tax expenditures.

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

Gifts and donations, including goods in-kind

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

Concessionary loans received

A concessionary loan is a loan granted to or received by a property, plant and equipment on terms that are not market related.

The portion of the loan that is repayable, along with any interest payments, is an exchange transaction and is accounted for in accordance with the Standard of GRAP on Financial Instruments. The off-market portion of the loan is a non-exchange transaction. The off-market portion of the loan that is recognised as non-exchange revenue is calculated as the difference between the proceeds received from the loan, and the present value of the contractual cash flows of the loan, discounted using a market related rate of interest.

The recognition of revenue is determined by the nature of any conditions that exist in the loan agreement that may give rise to a liability. Where a liability exists the cash flow statement recognises revenue as and when it satisfies the conditions of the loan agreement.

1.17 Investment income

Investment income is recognised on a time-proportion basis using the effective interest method.

1.18 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.19 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

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Accounting Policies

1.19 Comparative figures (continued)

When the presentation or classification of items in the annual financial statements is amended prior period comparative amounts are also reclassified and restated unless such comparative reclassification and/or restatement is not required by a standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

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

The presentation and classification of items in the current year is consistent with the prior periods. Where there has been a reclassification or restatement the nature and reasons for the reclassification and restatement are disclosed in **note 58** 'Prior Period Errors' to the financial statements.

1.20 Unauthorised expenditure

Unauthorised expenditure means:

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

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

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.21 Fruitless and wasteful expenditure

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

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

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.22 Irregular expenditure

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

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

Irregular expenditure as defined in section 1 of the MFMA is -

- (a) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- (b) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of this Act;
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998, (Act 20 of 1998);
- (d) Expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of Winnie Madikizela-Mandela LM or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law; or
- (e) excludes expenditure by a municipality which falls within the definition of unauthorised expenditure.

Irregular expenditure that was incurred and identified during the current financial and which was written-off before year end and/or before finalisation of the annual financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the annual financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which is still being investigated at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

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Accounting Policies

1.22 Irregular expenditure (continued)

Where irregular expenditure was incurred in the previous financial year and is only written-off in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount written-off.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned/written-off by the National Treasury or council authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the municipal council may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned/written-off and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance or movements in the Statement of Financial Position and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.23 Conditional Grants and Receipts

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised.

1.24 Segment information

A segment is an activity of the municipality:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Segment information is prepared in conformity with the accounting policies applied for preparing and presenting the financial statements.

1.25 Change in accounting policy, estimate and errors

Changes in accounting policy that are affected by management have been applied retrospectively in accordance with GRAP 3 except to the extent that it is impracticable to determine the period specific effects or the accumulative effect of the change in policy. In such cases the municipality restates the opening balances of assets and liabilities and net assets for the earliest period for which retrospective restatement is practicable. Details of the changes in accounting policy are disclosed in the notes to the annual financial statements where applicable.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the notes to the annual financial statements where applicable.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 except to the extent that it is impracticable to determine the period specific effects or the cumulative effects of the error. In such cases the municipality restates the opening balances of assets and liabilities and net assets for the earliest period for which retrospective treatment is practicable. Details of prior period errors are disclosed in note 58 of the financial statements where applicable.

1.26 Budget information

Municipalities are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, council processes, appropriation or similar.

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

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

The approved budget covers the fiscal period from 2022/07/01 to 2023/06/30.

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Accounting Policies

1.26 Budget information (continued)

The Statement of comparative and actual information has been included in the audited annual financial statements as the recommended disclosure when the audited annual financial statements and the budget are on the same basis of accounting as determined by National Treasury.

1.27 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

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

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

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its audited annual financial statements.

1.28 Equity Instruments

Gains and losses arising from fair value adjustments on investments, loans and disposal of assets are presented separately from other revenue in the Statement of Financial Performance. Income, expenditure, gains and losses are recognised in surplus or deficit except for the exceptional cases where recognition directly in net assets is specifically allowed or required by a standard of GRAP.

1.29 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

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

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

1.30 Commitments

Items are classified as commitments when the municipality has committed itself to future transactions that will normally result in an outflow of resources embodying economic benefits or service potential. Commitments are not recorded in the statement of financial position as a liability, but are included in the disclosure notes in the following cases:

- Approved and contracted commitments
- where the expenditure has been approved and the contract has been awarded at the reporting date
- where disclosure is required by a specific standard of GRAP

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Accounting Policies

1.31 Prepayments

Prepayments are future payments made in advance for services or goods to be delivered in a future period that are recorded in the municipality's statement of financial position as assets at year end. and also when the municipality will benefit from early settlement discounts from subscriptions.

The municipality only limits prepayments to capital expenditure where the municipality is still contracted with the service providers for acquisition or construction of municipal assets.

The municipality also permits prepayments to take advantage of early settlement discounts on subscription fees for professional bodies as well as membership fees and also to avoid penalties on such when these are required to be settled before the start of the subscription period..Examples of these include subscriptions such as SALGA levies.

Prepayments on capital programs are made as part of the municipality's attempt to assist small business to speed up delivery, where materials are required to complete works from distributors that normally require payment upfront to supply the materials required. Examples of these include electricity meters from Eskom, building material, concrete materials and other types of materials that contractors do not necessarily produce. Prepayments are made either at the request of the contractors or at the recommendation of the municipality, these requests may either be in writing or verbal during project management engagements.

For infrastructure projects the municipality only makes prepayments where the amount will not result in the whole contract value being paid, this means that the municipality may still have mechanisms to recover the amount in terms of future work delivered.

Sometimes prepayments are made to lock the prices for the goods and services that may change and benefit from the discounts that are being offered

Recognition

Prepayments are considered current assets because they are amounts paid in advance by the municipality in exchange for goods or services to be delivered in the future. Prepayments relate to purchase of something that provides value to the municipality over several accounting periods or as part of the agreements entered into between a service provider and the municipality. The municipality records a prepayment as an asset on the statement of financial position because it represents a future benefit due to the municipality. As the benefit of the goods or service are realised, the asset's value is decreased or cleared and the amount is added to the respective asset being acquired or expensed as may be necessary. At the end of each reporting date the municipality confirms whether delivery has taken place or not.

Disclosure

The municipality discloses the following information at each reporting date relating prepayments

- Amounts paid
- Name of company paid
- Reasons for payment

Derecognition

Prepayments are derecognised in the municipality's books when the goods or services have been received and transferred to the corresponding asset being acquired or constructed or expensed in the municipality's statement of financial performance as may be necessary.

1.32 Heritage assets

Assets are resources controlled by a municipality as a result of past events and from which future economic benefits or service potential are expected to flow to the municipality.

Carrying amount is the amount at which an asset is recognised after deducting accumulated impairment losses.

Class of heritage assets means a grouping of heritage assets of a similar nature or function in a municipality's operations that is shown as a single item for the purpose of disclosure in the audited annual financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

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

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

Accounting Policies

1.32 Heritage assets (continued)

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

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

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

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

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

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

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

The municipality separately discloses expenditure to repair and maintain heritage assets in the notes to the financial statements (see note 6).

The municipality discloses relevant information relating to heritage assets under construction or development, in the notes to the financial statements (see note 6).

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

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

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

After recognition as an asset, a class of heritage assets, whose fair value can be measured reliably, is carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent impairment losses.

If a heritage asset's carrying amount is increased as a result of a revaluation, the increase is credited directly to a revaluation surplus. However, the increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same heritage asset previously recognised in surplus or deficit.

If a heritage asset's carrying amount is decreased as a result of a revaluation, the decrease is recognised in surplus or deficit. However, the decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that heritage asset.

Impairment

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

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

Accounting Policies

1.33 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount (for purposes of this Standard) for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The municipality recognises statutory receivables as follows:

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

Initial measurement

The municipality initially measures statutory receivables at their transaction amount.

Subsequent measurement

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

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

Accrued interest

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using prime+1.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the municipality is required or entitled in terms of legislation, supporting regulations, by-laws or similar means to levy additional charges on overdue or unpaid amounts, and such charges are levied, the municipality applies the principles as stated in "Accrued interest" above, as well as the relevant policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers).

Impairment losses

The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

Winnie Madikizela-Mandela Local Municipality

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Accounting Policies

1.33 Statutory receivables (continued)

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses are recognised in surplus or deficit.

In estimating the future cash flows, the municipality considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the municipality discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
 - derecognise the receivable; and
 - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The municipality considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.34 Accounting by principals and agents

Identification

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

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

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on

behalf, and for the benefit of, another entity (the principal).

Identifying whether an entity is a principal or an agent

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

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

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Winnie Madikizela-Mandela Local Municipality

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Accounting Policies

1.34 Accounting by principals and agents (continued)

Assessing which entity benefits from the transactions with third parties

When the municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the municipality concludes that it is not the agent, then it is the principal in the transactions.

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that it is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

Recognition

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

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

1.35 Contingent assets and contingent liabilities

The municipality does not recognise contingent liabilities or contingent assets but discloses them.

A contingent liability is a possible outflow of resources embodying economic benefits or service potential that is subject to a future event.

A contingent asset is a possible inflow of resources embodying economic benefits or service potential that is subject to one or more uncertain future events beyond the control of the municipality.

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2023 or later periods:

Standard/ Interpretation:

- GRAP 104 (as revised): Financial Instruments
- Guideline: Guideline on the Application of Materiality to Financial Statements

Effective date: on or after	Expected impact: Years beginning	01 April 2025	Unlikely there will be a material impact
01 April 2099	Unlikely there will be a material impact		

2.2 Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2023 or later periods but are not relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
<ul style="list-style-type: none"> Guideline: Guideline on Accounting for Landfill Sites 	01 April 2099	Not expected to impact results but may result in additional disclosure
<ul style="list-style-type: none"> GRAP 25 (as revised): Employee Benefits 	01 April 2099	Not expected to impact results but may result in additional disclosure
<ul style="list-style-type: none"> iGRAP 7 (as revised): Limit on defined benefit asset, minimum funding requirements and their interaction 	01 April 2099	Not expected to impact results but may result in additional disclosure

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3. Investment property

	2023			2022		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	42 209 500	-	42 209 500	40 471 783	-	40 471 783

Reconciliation of investment property - 2023

	Opening balance	Fair value adjustments	Total
Investment property	40 471 783	1 737 717	42 209 500

Reconciliation of investment property - 2022

	Opening balance	Transfers	Fair value adjustments	Total
Investment property	36 654 783	1 381 500	2 435 500	40 471 783

Pledged as security

There are no Investment Properties pledged as security:

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

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3. Investment property (continued)

Details of valuation

The effective date of the revaluations was 30 June 2023. Revaluations were performed by an independent valuer, PJ Lindstrom a Professional Valuer - Reg.No 935/7.of Penny Lindstrom Valuations. PJ Lindstrom is not connected to the municipality and have recent experience in location and category of the investment property being valued.

The valuation was based on discounted cash flows.

For investment property, totalling 42 209 500 (2022: 40 471 783), where there was a lack of comparable market data, the valuation was based on discounted cash flows. The following assumptions were used:

Discount rate

Amounts recognised in surplus and deficit for the year.

Maintenance of investment property

There were no maintenance cost incurred by the municipality on investment Property .

Amounts recognised in surplus or deficit

Rental revenue from Investment property	7 575 950	7 682 087
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Winnie Madikizela-Mandela Local Municipality

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4. Property, plant and equipment

	2023			2022		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	3 128 628	-	3 128 628	3 148 628	-	3 148 628
Buildings	30 210 085	(7 012 400)	23 197 685	29 461 646	(6 337 119)	23 124 527
	25 049 766		8 064 567	24 881 652		9 478 509
Plant and machinery	28 336 609	(16 985 199)	6 937 380	26 286 731	(15 403 143)	6 407 143
Furniture and fixtures	16 888 020	(21 399 229)	9 377 460	12 850 691	(19 879 588)	6 249 884
Motor vehicles	728 181 241	(7 510 560)		664 638 294	(6 600 807)	
Infrastructure	210 167 147	(295 749 970)	432 431 271	127 008 101	(265 997 952)	398 640 342
Community	173 296 656	(28 987 451)	181 179 696	218 295 490	(24 455 300)	102 552 801
			173 296 656			218 295 490
Work in progress	1 215 258 152	-		1 106 571 233	-	
			837 613 343			767 897 324
Total		(377 644 809)			(338 673 909)	

Reconciliation of property, plant and equipment - 2023

	Motor vehicles	Opening balance	478 509	218 295	Additions	457 473 64 621 999 7 069 812	Disposals	(2 239 026)
	Infrastructure		6 407	490		70 273 097		
	Community		143 6					-
Land			249 884		-		(20 000)	(34 510 049)
Buildings	Work in progress	3 148			748 440		--	
		628 23	398 640		168 114			
Plant and machinery		124	342 102				(91 736)	
Furniture and fixtures		527 9	552 801		3 120 966 4		(775 328)	

Transfers received	Transfers	Depreciation	Impairment reversal	Total
---		Impairment loss		
	----		-	3 128 628
79 700 399 656 -			-	23 197 685
	2 835 504 76		-	8 064 567
--	089 234	-	-	6 937 380
			-	9 377 460
	(80 761 882)	-(675 282)	929 484	432 431 271
		-	-	181 179 696
		-	-	173 296 656
		(1 563 937)		
		(18 119)		
		(2 408 245)		
		(170 448)		
		(954 225)		
		-(30 624 603)		
		(1 732 429)		
		(4 532 151)		
		--		
		-		
	767 897 324	150 459 901	(37 636 139)	479 356
			(1 837 144)	(40 758 443)
			(1 920 996)	929 484
				837 613 343

Winnie Madikizela-Mandela Local Municipality

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4. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Disposals	Transfers received	Transfers	Depreciation	Impairment loss	Total
Land	3 148 628	-	-	-	-	-	-	3 148 628
Buildings	23 755 900	-	(20 129)	-	63 000	(674 244)	-	23 124 527
	12 529 546			-				9 478 509
Plant and machinery	8 957 466	119 400	(276 652)	-	-	(2 893 785)	-(4	6 407 143
Furniture and fixtures	10 133 337	1 838 653	(15 901)	78 999	-	452 074)	-(2	6 249 884
Motor vehicles	392 127 020			-	-	186 713)	-(31	
Infrastructure	83 755 070	-	(1 696 740)			004 067)	(4 115 053) (2	398 640 342
Community	165 166 168	49 246 343	(16 256 037)	1 432 000	7 210 136	881 415)	(4 440 763)	102 552 801
		13 130 028	(139 656)	-	13 129 537			218 295 490
Work in progress			(28 882 249)	-		-	-	
		102 414 244			(20 402 673)			
	699 573 135	166 748 668	(47 287 364)	1 510 999	-	(44 092 298)	(8 555 816)	767 897 324

Pledged as security

There are no Property, Plant and Equipment pledged as security:

Depreciation rates

Land	M	vehicles
Buildings	o	
	t	Office equipment IT equipment Infrastructure Community
Plant and machinery	o	
Furniture and fixtures	r	Other property, plant and equipment Park facilities

Waste disposal site

Straight-line	Indefinite
Straight-line	5 - 100 years
Straight-line	2 - 15 years
Straight-line	2 - 26 years
Straight-line	3 - 14 years
Straight-line	3 - 26 years
Straight-line	3 - 17 years
Straight-line	5 - 100 years
Straight-line	10 - 50 years
Straight-line	5 - 21 years
Straight-line	10 - 50 years
	15-30 years

Winnie Madikizela-Mandela Local Municipality

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4. Property, plant and equipment (continued)		
Capitalised expenditure (excluding borrowing costs)		
Buildings	748 440	-
	168 114	119 400
Plant and machinery		
Furniture and fixtures	3 120 966	1 838 653
Motor vehicles	4 457 473	-
Infrastructure	64 621 999	
Community	7 069 812	49 246 343
	70 273 097	13 130 028
Work in progress		102 414 244
	150 459 901	166 748 668
Compensation received for losses on property, plant and equipment		
IT equipment	25 550	9 022
Property, plant and equipment in the process of being constructed or developed		
Cumulative expenditure recognised in the carrying value of property, plant and equipment		
Other property, plant and equipment	6 301 365	4 809 316
	79 941 918	63 436 528
Infrastructure	87 053 373	150 049 646
Community	173 296 656	218 295 490
Carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected		
Community Assets	58 470 995	58 470 995
Bizana Sport field was previously delayed due to lack of funding, however the municipality has agreed to fund the construction as a multi year project that is scheduled to be completed in 2023		
Road Infrastructure	25 285 121	6 343 328
Sidanga Access Road delayed due to the fine municipality received from DEDEA for working without the ORD.		
Electricity Projects	8 945 333	8 945 333
8 MVA Backbone line that has been delayed by approvals required from Eskom that took longer than expected.		
	92 701 449	73 759 656

Reconciliation of Work-in-Progress 2023

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	63 436 528	150 049 646	4 809 316	218 295 490
Additions/capital expenditure	53 850 926	14 930 104	1 492 049	70 273 079
Disposal (Transfer to ESKOM)	(34 510 050)	-	-	
Transferred to completed items	(2 835 486)	(77 926 377)	-	(34 510 050)
				(80 761 863)
	79 941 918	87 053 373	6 301 365	173 296 656

Reconciliation of Work-in-Progress 2022

	Included within Infrastructure	Included within Community	Included within Other PPE	Total
Opening balance	60 885 921	100 004 458	4 275 789	165 166 168
Additions/capital expenditure	38 642 992	63 174 724	596 527	102 414 243
Disposals(Transfer to ESKOM)	(28 882 249)	-	-	
Transferred to completed items				(28 882 249)
	(7 210 136)	(13 129 536)	(63 000)	(20 402 672)
	63 436 528	150 049 646	4 809 316	218 295 490

Winnie Madikizela-Mandela Local Municipality

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4. Property, plant and equipment (continued)

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance

Employee related costs	5 782 340	5 143 301
Contracted services	11 478 859	12 443 946
General expenses	6 817	983 249
	17 268 016	18 570 496

Funding of property, plant and equipment acquisitions

Funding type

Additions to property, plant and equipment was funded from the following sources:

Plant and Machinery

Internally generated funds

Own revenue	Own revenue	168 114
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Infrastructure Assets

Municipal Infrastructure Grant

Internally generated funds

Disaster Recovery Grant

Government Grant	14 167 227
Own revenue	22 479 507
Type 1	27 975 265

Community Assets

Internally generated funds

Municipal Infrastructure Grant

Own revenue	7 069 812
Government Grant	-

Furniture and fixtures

Internally generated funds

Transport Assets

Internally generated funds

Own revenue	3 120 966
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Work in progress

Municipal Infrastructure Grant

Integrated National Electrification Grant

Internally generated funds

Own revenue	4 457 473
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General Budget Support Grant (GBS)

Disaster Recovery Grant

Government grant	20 730 658
Government Grant	14 432 317
Own revenue	25 991 049
Government grant	996 995
Government Grant	

Buildings

Internally generated funds

8 122 068

748 440
150 459 901

119 400

20 609 587 28
636 756 -

6 962 495 6 167
533

1 838 653

-

21 507 015 15
591 909 64 718
794 596 527

-

-

166 748 668

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

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5. Intangible assets

	2023			2022		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	2 740 673	(2 109 251)	631 422	2 230 573	(2 187 326)	43 247

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Amortisation	Total
Computer software, other	43 247	600 000	(11 825)	631 422

Reconciliation of intangible assets - 2022

	Opening balance	Amortisation	Total
Computer software, other	69 315	(26 068)	43 247

Pledged as security

There are no intangible assets pledged as security:

Winnie Madikizela-Mandela Local Municipality

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6. Heritage assets

	2023			2022		
	Cost / Valuation	Accumulated impairment	Carrying value	Cost / Valuation	Accumulated impairment	Carrying value
		losses			losses	
Art Collections, antiquities and exhibits	30 000	-	30 000	30 000	-	30 000
Historical monuments	1 230 799	-	1 230 799	1 230 799	-	1 230 799
Total	1 260 799	-	1 260 799	1 260 799	-	1 260 799

Reconciliation of heritage assets 2023

	Opening balance	Total
Art Collections, antiquities and exhibits	30 000	30 000
Historical monuments	1 230 799	1 230 799
	1 260 799	1 260 799

Reconciliation of heritage assets 2022

	Opening balance	
Art Collections, antiquities and exhibits	-	1 230 799
Historical monuments		230 799

Additions

30 000 -

30 000

Total

30 000 1 230
799

1 260 799

Restrictions on heritage assets

There are no restrictions on heritage assets:

Pledged as security

There are no heritage assets pledged as security:

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

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7. Inventories

Inventories	1 401 273	449 850
Inventories (write-downs)	1 401 273 (17 729)	449 850 -
	1 383 544	449 850

Inventory pledged as security

There is no Inventory pledged as security.

8. Operating lease asset

Current assets	15 435 571	11 731 524
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Certain of the municipality's property is held to generate rental income. Lease agreements are renewable and have varying terms of between 6-26 years. There are no contingent rentals receivables. The operating lease asset arose as result of straight lining the lease rentals per requirement of GRAP 13.

9. Other receivables from exchange transactions

Trade debtors	829 225	2 014 706
Consumer debtors - Electricity	355 241	358 484
	1 184 466	2 373 190

Details of other receivables from exchange transactions

Trade Debtors	829 225	2 014 706
Consumer debtors - Land Sales	210 030 (210 030)	210 030
Allowance for doubtful debts consumer debtors - Land sales	956 457	(210 030)
Consumer debtors - Electricity	(601 216)	956 457
	1 184 466	(597 973)
Allowance for doubtful debts consumer debtors - Electricity		2 373 190

Financial asset receivables included in receivables from exchange transactions above

1 184 466

2 373 190

Total receivables from exchange transactions

There are no other receivables from exchange transaction that were pledged as security

Fair value of trade and other receivables

Other receivables from exchange transactions	1 184 466	2 373 190
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Other receivables from exchange transactions past due but not impaired

Other trade and other receivables from exchange transactions which are less than 3 months past due are not considered to be impaired. There were no trade and other receivables less than 3 months past due and not considered to be impaired at 30 June 2023 and 30 June 2022.

Other receivables from exchange transactions impaired

As of 30 June 2023, trade and other receivables of 1 166 487 (2022: 1 166 487) were impaired and provided for.

The amount of the provision was 811 246 as of 30 June 2023 (2022: 808 003).

The ageing of these loans is as follows:

Over 6 months	1 166 487	1 166 487
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Winnie Madikizela-Mandela Local Municipality

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10. Receivables from non-exchange transactions

Contractor receivables	1 083 620	418 046
Recoveries	<u>375 856</u>	<u>535 000</u>
	99 044	105 845
Staff debts	182 839	182 839
Payroll debtors	485 531	486 129
Overpayment - Councillors remuneration	<u>2 226 890</u>	<u>1 727 859</u>

Receivables from non-exchange transactions pledged as security

No receivables from non-exchange transactions were pledged as security.

Fair value of receivables from non-exchange transactions

Other receivables from non-exchange transactions	2 226 890	1 727 859
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The net balance of receivables from non-exchange transactions approximate the fair value of these receivables.

Winnie Madikizela-Mandela Local Municipality

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11. Statutory receivables		
The municipality had the following statutory receivables where the Framework for the Preparation and Presentation of Financial Statements have been applied, for the initial recognition and subsequent measurement:		
Fines These are receivables as a result of transgressions of laws and by-laws	2 637 434	1 502 694
Fines impairment This is impairment based on past experience and assessment of the category of debtors terms of the policy on debt impairment	(1 122 440)	(1 063 893)
Property Rates These are receivables arising from the Municipal Property Rates Act	46 577 165	42 102 614
Property Rates Impairment This is impairment based on past experience and assessment of the individual debtors performance in terms of the policy on debt impairment	(5 424 491)	(4 814 712)
VAT Receivables These are receivables arising from the VAT Act 89 of 1991	17 621 134	12 852 819
	60 288 802	50 579 522
Current assets	60 288 802	50 579 522

Statutory receivables general information

Transaction(s) arising from statute

The Local Government: Municipal Property Rates Amendment Act, No. 19 of 2009 gives powers to a metropolitan or local municipality to levy a rate on property in its area. This also requires councils of municipalities to adopt a policy consistent with the Act on levying of rates on rateable property in the municipality.

Traffic fines are administered based on the National Road Traffic Act 93 of 1996 which intends to promote road traffic quality by providing for a scheme to discourage road traffic contraventions, to facilitate the adjudication of road traffic infringements, to support the prosecution of offences in terms of the national and provincial laws relating to road traffic, and implement a points demerit system; to provide for the establishment of an agency to administer the scheme; to provide for the establishment of a board to represent the agency; and to provide for matters connected therewith

Traffic fines are issued by law enforcement officials to motorists or other road users indicating that they violated traffic laws. These come in two forms, citing a moving violation, such as exceeding the speed limit or a non-moving violation, such as a parking violation.

Electricity fines are administered in terms of Electricity Act 41 of 1987 section 27(2) which states that any person who without legal right (the proof of which shall be upon him) abstracts, branches off or diverts or causes to be abstracted, branched off or diverted any electric current, or consumes or uses any such current which has been wrongfully or unlawfully abstracted, branched off or diverted, knowing it to have been wrongfully or unlawfully abstracted, branched off or diverted, shall be guilty of an offence and liable on conviction to 55 the penalties which may be imposed for theft

In terms of the VAT ACT 89 of 1991 and its amendments municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared and the input tax is claimed by completing a VAT 201 return.

Determination of transaction amount

The Local Government: Municipal Property Rates Amendment Act, No. 19 of 2009 requires municipalities intending to levy a rate on property in accordance with the Act to cause:

- a) a general valuation to be made of all properties in the municipality
- b) a valuation roll to be prepared of all properties determined

A tariff structure is then setup in terms of the council approved tariff policy. The tariffs are then applied to different categories of rateable properties to determine the amount payable for each qualifying property. A statement of account is then sent to the owner of each property to notify them of the amount payable and payment timeframes.

Both the Tariff and rates policy of the municipality are reviewed annually in compliance with the Act. During this review tariffs are also revised to ensure accuracy and correctness.

The general valuation in terms of the Act is valid for five years but is also reviewed annually through a supplementary valuation.

Calculations of Traffic fines

The penalties on the Traffic fine list book are prescribed under section 29(b) for each infringement and must be imposed administratively in terms of Chapter III, subject to the discount contemplated in section 17(1)(d).

Calculations of Electricity fines

The penalties on the Electricity fine are prescribed in the municipal tariffs policy as adopted by municipal council.

Notes to the Audited Annual Financial Statements

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11. Statutory receivables (continued)

VAT Receivablest

The VAT 201 is a monthly VAT declaration that must be submitted by all VAT registered vendors as per the registered tax period. The return reflects the VAT for which the entity is liable to declare output tax and the amounts that can be deducted as input tax.

Winnie Madikizela-Mandela Local Municipality

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11. Statutory receivables (continued)

Interest or other charges levied/charged

Interest accrues after due date as indicated in the account statement which is 30 days, if the account remains unpaid at a rate of prime +1.

Basis used to assess and test whether a statutory receivable is impaired

The impairment is based on the impairment type risk scoring and payment risk scoring determined as follows:

Allocating a SCORE based on the account's ageing, account status, account type and whether it's an owner or occupier – 2 being the max score on each

If the account is inactive the status score gets a 2 and if the account is active (which means the possibility of retrieving the debt is better than the inactive account) it gets a zero score 0.

If the account is an occupier it gets a high score of 2 and if it's an owner its gets a zero because when the owner wants to sell he needs a clearance certificate and you will be able to retrieve the debt.

The last score is based on your Active Account Type Category – Government and Provincial accounts get a zero score because the municipality should be able settle the government accounts debt. Business score is 0.4 and household score is 1.25. In-Active account type the score is 2.

Allocate a score depending on whether the account has outstanding balances in 30days, 60days, 90days, 120days etc. and the older the debt the higher the score. Refer to the payment risk table below

The Total Type Risk = Status Risk Score + Account Type Risk Score + Owner/Occupier Type Risk Score

Total Payment Risk = the payment risk scoring added together

The Allowance factor is then the two risks multiplied together to get the numeric factor, the factor is then converted into a percentage which is applied to the outstanding balance. Any converted percentage from 100% and above is impaired fully (100%).

Statutory receivables past due but not impaired

Statutory receivables which are less than 1 month (Property rates and electricity fines) and Traffic fines which are less than 12 months past due are not considered to be impaired. At 30 June 2023, 1 680 428 (2022: 905 581) were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:

1 month past due	982 642	593 581
2 months past due	352 007	32 200
3 months past due	345 779	279 800

Factors the entity considered in assessing statutory receivables past due but not impaired

Property rates that bare past due but not impaired are Governments and Provincial accounts that the municipality should be able to settle

Fines that are past due but not impaired are fines that were raised within 12 months of the financial year, and are outside the bracket of the traffic fines Impairment policy.

Statutory receivables impaired

As of 30 June 2023, Statutory receivables of 47 193 250 (2022: 42 742 783) were impaired and provided for.

The amount of the Allowance for doubtful debts was 6 678 471 as of 30 June 2023 (2022: 5 878 605).

The ageing of these receivables is as follows:

1 to 6 months	3 645 456	3 408 280
Over 6 months	43 547 794	39 334 503

Factors the entity considered in assessing statutory receivables impaired

Winnie Madikizela-Mandela Local Municipality

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Notes to the Audited Annual Financial Statements

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2023

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11. Statutory receivables (continued)

Allowance for doubtful debts is determined according to the past payment patterns of the different consumers within the various categories.

An impairment calculation is forward-looking and one must therefore use the number of days that the particular financial asset is still expected to be outstanding based on the best information available at year-end. For this estimation it will be best to use a combination of key indicators that will provide a list of debtors that are most likely to be impairment.

Debtors are evaluated at each reporting date and impaired as per the impairment of debtors and write-off policy in line with National Treasury guidelines.

Reconciliation of allowance for doubtful debts for statutory receivables

Opening balance	5 878 605	12 183 171
	917 467	246 904
Allowance for doubtful debts		
Amounts written off as uncollectible	-	(6 551 470)
Allowance for doubtful debt reversal	(117 601)	-
	6 678 471	5 878 605

During the current year, the municipality started utilising the services of a debt collector as part of its implementation of the debt collection and credit control policy which has contributed to a reduction in the year to year debt impairment movement.

The Council took a resolution to write-off all outstanding traffic fines that are older than two years at reporting date as uncollectible.

12. Prepayments

Prepayments

Prepayments	4 720 631	12 118 629
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Prepaid expenses are those expenses that are paid for in one accounting period, but for which the underlying services or goods will be received in a future period.

During the year under review the municipality paid for services and goods that will be received or rendered in the following accounting period.

These were the supplier's requirements as they require payment before services or goods can be rendered or delivered. The suppliers are:

Suppliers	SAGE VIP	Busin ess Enter prise Instit ute of Local
Belgotex Floor Covering		
ESKOM Holdings for electricity projects	Za ma dun ga	
Salga levies		

Gouvernement Post Office

2 869 864	6 157 483
117 475	3 582 228
	-
1 542 082	
190 875	175 115
	2 202 803
-	
-	1 000
	-
335	
	12 118 629
4 720 631	

ESKOM Holdings prepayments is for Electricity Project that will be constructed. The municipality pays 5% to ESKOM after appointing the service provider for a particular project. This 5% is paid for the meter and documentation that ESKOM provide to the municipality.

Belgotex Floor Covering prepayment is for the material that is needed for the Mputhumi Mafumbatha Stadium, that is currently being constructed.

South African Post Office for the annual fee 2023.

SAGE VIP for annual licence fee from March to Feb 2024.

SALGA Levies for period 2023/24 was paid in advance in order for the municipality to benefit from the discount being offered of 5%

Winnie Madikizela-Mandela Local Municipality

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13. Receivables from exchange transactions		
Gross balances		
Receivables-service charges	40 203 032	42 783 692
Less: Allowance for doubtful debts		
Allowance for doubtful debts	(17 453 260)	(17 902 368)
Net balance		
Receivables-service charges	22 749 772	24 881 324
Gross Services Charges		
Current (0- 30 days)		
31 - 60 days	4 194 437	6 036 357
61 -90 days	2 692 410	2 162 681
91 -120 days	2 392 680	2 036 004
	1 889 520	1 919 048
121 - 365 days	13 003 786	10 137 916
> 365 days	16 030 200	20 491 687
	40 203 033	42 783 693
Gross balance	40 203 033	42 783 693
Net balance - Service charges		
Current (0 -30 days)	4 194 436	6 036 357
31 - 60 days	1 750 983	1 239 090
61 - 90 days	1 484 888	1 106 771
91 - 120 days	920 793	1 102 608
121 - 365 days		5 785 444
> 365 days	6 895 382	9 611 054
	6 915 955	-
Allowance for doubtful debts reversal	587 335	
	22 749 772	24 881 324
Summary of debtors by customer classification		
Consumers		
Current (0 -30 days)		
31 - 60 days	Less:	I
	Allowance	n
	for doubtful	d
	debts	u
		s
		t
		r
		i
		a
		l

/ commercial Current (0
-30 days)

31 - 60 days

61 - 90 days

91 - 120 days

121 - 365 days

> 365 days

213 768

195 829

185 863

183 404

1 406 741

7 495 320

9 680 925

(6 504 498)

3 176 427

404 911

193 274

176 773

150 330

1 000 252

6 889 295

8 814 835

(6 277 162)

2 537 673

Less: Allowance for doubtful debts

National and provincial government

Current (0 -30 days)

31 - 60 days

61 - 90 days

3 263 910

1 903 154

1 169 456

1 204 296

8 020 044

6 396 365

21 957 225

(11 536 095)

10 421 130

4 146 905

1 290 823

1 222 897

1 218 214

4 618 866

8 555 826

21 053 531

(11 625 204)

9 428 327

58

716 759

593 428

1 037 362

1 484 540

678 585

636 333

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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	2023	2022
13. Receivables from exchange transactions (continued)		
91 - 120 days		
121-365 days	501 820	550 503
> 365 days	3 577 002	4 518 801
	2 138 515	5 046 564
	8 564 886	12 915 326
Total		
Current (0 -30 days)	4 194 436	6 036 357
31 - 60 days	2 692 410	2 162 681
	2 392 680	2 036 004
61 - 90 days	1 889 520	1 919 045
91 - 120 days	13 003 786	10 137 916
121 - 365 days	16 030 200	20 491 687
> 365 days	40 203 032	42 783 690
	(18 040 594)	(17 902 366)
Less: Allowance for doubtful debts		
Allowance for doubtful debts reversal	587 334	-
	22 749 772	24 881 324
Less: Allowance for doubtful debts		
Current (0 -30 days)	-	-
31 - 60 days	(941 427)	(923 591)
61 - 90 days	(907 792)	(929 233)
91 - 120 days	(968 727)	(816 440)
121 - 365 days	(6 108 404)	(4 352 472)
> 365 days	(9 114 244)	(10 880 632)
Allowance for doubtful debts reversal	587 334	-
	(17 453 260)	(17 902 368)
Reconciliation of allowance for doubtful debts		
Balance at beginning of the year	(17 902 368)	(17 317 714)
Contributions to allowance	(138 226)	(584 654)
Reversal of allowance	587 334	-
	(17 453 260)	(17 902 368)

Consumer debtors pledged as security

There were no consumer debtors that were pledged as security in the 2022/2023 financial year.

Credit quality of consumer debtors

In determining the recoverability of consumer debt the municipality considers any changes in the credit quality of the consumer debtor from the

date credit was initially granted up to the reporting date. The concentration of credit risk is limited due to the consumer base being large and unrelated. Accordingly, the allowance for doubtful debts is determined according to the past payment patterns of each consumers within the various categories. The calculation of the allowance for doubtful debts is automated in the system which is configured according to the national treasury scoring method.

Fair value of receivables- service charges

Consumer debtors	22 749 772	24 881 324
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The value of receivables from service charges is determined by taking the gross amount less the allowance for doubtful debts.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

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13. Receivables from exchange transactions (continued)

Consumer debtors past due but not impaired

Consumer debtors which are less than 3 months past due are not considered to be impaired. At 30 June 2023, 6 327 046 (2022: 3 569 276) were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:

1 month past due	4 787 864	2 254 358
2 months past due	1 037 362	678 585
3 months past due	501 820	636 333

Consumer debtors impaired

As of 30 June 2023, consumer debtors of 24 706 170 (2022: 22 357 996) were impaired and allowed for.

The amount of the allowance for doubtful debts was 19 080 052 as of 30 June 2023 (2022: 17 902 368).

The ageing of these receivables are as follows:

3 to 6 months	5 499 397	4 138 901
Over 6 months	19 206 773	18 219 095

Reconciliation of allowance for doubtful debts of consumer debtor

Opening balance	(17 902 368)	(17 317 714)
	(138 226)	(584 654)
Allowance for doubtful debts	(18 040 594)	(17 902 368)

Winnie Madikizela-Mandela Local Municipality

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14. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	4	4
Bank balances	956 930	2 951 488
Short-term deposits	359 058 466	274 157 331
	360 015 400	277 108 823

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2023	30 June 2022	30 June 2021	30 June 2023	30 June 2022	30 June 2021
FNB BANK - Public Sector-Cheque account -51704922107	902 583	2 940 039	9 323 582	956 929	2 951 487	9 353 192
FNB BANK - Business Call Account - 62459758078	-	-	1 163	-	-	1 164
FNB BANK - Business Call Account - 62852108531	4 824 046	206	67 458	4 824 047	-	67 459
FNB BANK - Business Call Account - 62816773073	33	19	2 387	33	19	2 387
FNB BANK - Business Call Account - 62816769220	348 619	357 312	393 618	348 618	357 312	393 618
FNB BANK - Business Call Account - 62028477992	351 690 116	267 495 116	244 068 379	351 690 116	267 495 116	244 068 379
FNB BANK - Business Call Account - 62896110170	2 195 648	6 304 880	4 276 010	2 195 571	6 304 880	4 276 010
Total	359 961 045	277 097 572	258 132 597	360 015 314	277 108 814	258 162 209

15. Payables from exchange transactions

Trade payables	3 157 244	9 994 503
	1 420 839	1 471 445
Payments received in advanced - contract in process	25 026 021	22 888 724
Retention and surety	20 884 624	16 366 202
	265 724	233 834
Accruals	1 517 870	1 629 070
Workmen's Compensation	471 226	250 653
Unallocated receipts		
Payroll Creditors	52 743 548	52 834 431

Fair value of trade and other payables

Trade payables	52 743 548	52 834 431
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16. Consumer deposits

Electricity	114 597	132 596
Hall Hire	382 650	373 281
	497 247	505 877

Consumer deposits for electricity are paid by consumers on application for new electricity connections. The deposits are repaid when the electricity connections are terminated. In cases where consumers default on their accounts council can utilise the deposits as payment for the outstanding amount.

Hall hire deposits are paid by consumers on hiring any of the municipal community halls. The deposit is a damage deposit and is paid back to the consumer after the event and if no damages occurred.

Consumer deposits collected do not accrue any interest

The carrying value of consumer deposits approximates their fair value.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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17. Unspent conditional grants and receipts

The conditions relating to full expenditure were not met for the grants disclosed as unspent conditional grants and receipts. These amounts are accounted for as a current liability until a roll-over is granted by National Treasury and the spending condition is met.

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

DSRAC: Library Grant	-	1 048 203
	<u>4</u>	<u>4</u>
EPWP Grant		
	6 071 429	-
Disaster Recovery Grant	100 000	100 000
GIS Grant - Alfred Nzo		
	(2)	-
Municipal Infrastructure Grant	2 015 384	6 285 217
General Budget Support Grant		
Waste Management Grant	11 686	11 686
	<u>8 198 501</u>	<u>7 445 110</u>

Movement during the year

Balance at the beginning of the year	7 445 110	5 058 414
Additions during the year	120 375 879	92 855 764
Income recognition	(116 905 998)	(86 214 381)
	(2 716 490)	(4 254 687)
Surrendered to National Revenue fund during the year	<u>8 198 501</u>	<u>7 445 110</u>

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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18. Provisions

Reconciliation of provisions - 2023

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Reduction due to re-measurement	Closing Balance
Environmental rehabilitation						
Provision for long service bonuses	24 785 204	-	(391 976)	-	(10 762 956)	13 630 272
Bonus provision	610 802	764 957	(286 690)	(324 111)	-	764 958
			(3 282 309)	-	-	3 591 689
Staff leave provision	3 282 309	3 591 689	(1 982 704)	(13 101 445)	-	13 415 999
	15 084 149	13 415 999				
	43 762 464	17 772 645	(5 943 679)	(13 425 556)	(10 762 956)	31 402 918

Reconciliation of provisions - 2022

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Closing Balance
Environmental rehabilitation	7 627 683	24 785 204	-	(7 627 683)	24 785 204
Provision for long service bonuses	461 614	610 802	(212 503)	(249 111)	610 802
Bonus provision					
	2 058 138	3 282 309	(2 058 138)	-	3 282 309
Staff leave provision	15 784 450	15 084 150	(1 065 009)	(14 719 442)	15 084 149
	25 931 885	43 762 465	(3 335 650)	(22 596 236)	43 762 464

Non-current liabilities	11 484 800	22 483 946
Current liabilities	19 918 118	21 278 518
	31 402 918	43 762 464

Environmental rehabilitation provision

The municipality operates a refuse disposal site. In accordance with legislation and to comply with the Department of Water Affairs (DWA) and Department of Economic Development and Environmental Affairs (DEDEAT) on the landfill waste sites, the municipality raises a provision every year for the estimated cost of rehabilitating the land over which the site is situated.

The provision has been made for this cost based on the construction budget to rehabilitate the landfill site at 30 June 2023 taking into account price escalation of 6% relating to inflation.

A valuation of the rehabilitation was conducted by an independent valuer (Episteme Research and development) and a liability has been raised. Movements in the provision are recognised in the Statement of Financial Performance. The Provision has been determined on the basis of a recent independent financial requirement and viability.

Bonus provision

All permanent employees are entitled to receive a bonus equal to one month basic salary on their birth month therefore an accrual of the proportionate bonus is accrued from year end till the next birth date for each employee.

Staff leave provision

The municipality offers employees 2 days for every month completed and is therefore liable to pay employee the amount equivalent to the leave days not taken at year end upon resignation or retirement. This is calculated based on the cost to the company rate per day.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

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2023

2022

19. Financial instruments disclosure

Categories of financial instruments

2023

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	22 309 942	22 309 942
Receivables from non-exchange transactions	2 226 890	2 226 890
Cash and cash equivalents	360 015 400	360 015 400
	384 552 232	384 552 232

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	52 743 548	52 743 548
Unspent conditional grants and receipts	9 271 366	9 271 366
Consumer deposits	497 247	497 247
	62 512 161	62 512 161

2022

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	28 224 836	28 224 836
Receivables from non-exchange transactions	1 727 859	1 727 859
Cash and cash equivalents	277 108 823	277 108 823
	307 061 518	307 061 518

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	52 834 431	52 834 431
Unspent conditional grants	7 445 110	7 445 110
Consumer deposit	505 877	505 877
	60 785 418	60 785 418

Financial instruments in Statement of financial performance

2023

Interest income for financial instruments at amortised cost	At amortised cost 17 949 370	Total 17 949 370
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2022

Interest income for financial instruments at amortised cost	At amortised cost 11 498 318	Total 11 498 318
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Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
20. Revenue		
Service charges	45 326 090	42 138 922
	7 575 950	7 682 087
Rental of facilities and equipment	1 360 653	1 202 470
Agency services	2 169 042	2 141 209
	164 806	144 819
Licences and Permits (Non-exchange)		364 022
Commissions received	78 500	-
	10 762 956	1 814 543
Recoveries		
Other income	179 573	
	28 370 870	15 385 924
Other income - (rollup)	21 160 320	21 163 194
Interest received		375 834 380
Property rates	437 000 999	78 999
	479 356	
Government grants & subsidies		386 474
Public contributions and donations	1 224 575	
Fines, Penalties and Forfeits		468 337 043
	555 853 690	

The amount included in revenue arising from exchanges of goods or services are as follows:

		42 138 922
Service charges	45 326 090	7 682 087
	7 575 950	1 202 470
Rental of facilities and equipment	1 360 653	144 819
Agency services	164 806	364 022
	78 500	-
Commissions received	10 762 956	1 814 543
Recoveries		
	179 573	15 385 924
Other income	28 370 870	68 732 787
Other income - (rollup)		
Interest received	93 819 398	

The amount included in revenue arising from non-exchange transactions is as follows:

Taxation revenue		21 163 194
	21 160 320	2 141 209
	2 169 042	
Property rates		
Licences or permits		375 834 380
Transfer revenue	437 000 999	78 999
	479 356	
Government grants & subsidies		386 474
Public contributions and donations	1 224 575	
Fines, Penalties and Forfeits		399 604 256
	462 034 292	

21. Service charges

Sale of electricity	Solid waste	40 847 763
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4 478 327	37 936 997
45 326 090	4 201 925
	<hr/>
	42 138 922

22. Rental of facilities and equipment

Facilities and equipment

Leasehold fees	7 540 862	7 637 800
	35 088	44 287
Hall hire	<hr/>	<hr/>
	7 575 950	7 682 087

Included in the above rentals are operating lease rentals at straight-lined amounts of 3 704 047 (2022: 4 048 568) .

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

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22. Rental of facilities and equipment (continued)

Minimum lease payments receivables

-within one year	953 422	896 046
	4 357 094	4 298 168
-in second to fifth year inclusive	3 449 606	5 164 544
-over five years		
	8 760 122	10 358 758

The municipality is leasing out certain property to Collins Property Investment (Browns Cash and Carry). The lease agreement has a term of 10 years and rentals escalate by CPI every anniversary. No contingent rents are receivable

Minimum lease payments receivables

-within one year	743 937	688 831
	3 620 446	3 352 265
-in second to fifth year inclusive		
-over five years	22 531 062	23 543 180
	26 895 445	27 584 276

The municipality is leasing out certain property to Blue Raindrops Trading CC. The lease agreement has a term of 20 years and rentals escalates by 8% every anniversary. No contingent rents are receivable

Minimum lease payments receivable

-within one year	30 140	178 609
	-	30 140
-in second to fifth year inclusive		
	30 140	208 749

The municipality is leasing out certain property to Africa Best 350. The lease agreement has a term of 06 years and rentals escalates by 8% every anniversary. No contingent rents are receivable.

Minimum lease payments receivables

-within one year	2 414 486	2 256 529
	11 470 594	10 720 181
-in second to fifth year inclusive	91 184 813	94 349 712
-over five years		
	105 069 893	107 326 422

The municipality is leasing out certain property to Slip Knot Investment 11 (Proprietary) Limited (Enyuka Prop Holding Limited). The lease agreement has a term of 26 years and rentals escalates by 7% each anniversary date. No contingent rents are receivable.

Minimum lease payments receivables

-within one year	139 990	-
	681 277	-
-in second to fifth year inclusive	625 141	-
-over five years		
	1 446 408	-

The municipality is leasing out certain property to Cybromax. The lease agreement has a term of 10 years and rentals escalates by 8% each anniversary date. No contingent rents are receivable.

Minimum lease payments receivables

-within one year	13 991	82 908
	-	13 991
-in second to fifth year inclusive	<u>13 991</u>	<u>96 899</u>

The municipality is leasing out certain property to Jake Parkers(PTY)LTD. The lease agreement has a term of 5 years and rentals escalates by 8% each anniversary date. No contingent rents are receivable.

23. Agency services

Driver's Licenses	1 360 653	1 202 470
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Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
24. Other income		
Commissions received	164 806	144 819
Losses recovered	<u>25 550</u>	<u>9 022</u>
	52 950	355 000
Recovery of unauthorised, irregular, fruitless and wasteful expenditure		-
Provision reduction	10 762 956	
	179 573	1 814 543
Other income - (rollup)	<u>11 185 835</u>	<u>2 323 384</u>
 The amount included in other revenue arising from exchanges of goods or services are as follows:		
Sundry income	33 498	143 482
Building plans	62 458	86 823
Advertising	70 260	24 249
Funeral fees	13 357	4 424
	-	123 565
Impairment Reversal		
Revenue in-kind	<u>-</u>	<u>1 432 000</u>
	<u>179 573</u>	<u>1 814 543</u>
 25. Interest received		
Interest revenue		
Bank	21 920 440	10 783 545
	6 450 430	4 602 379
Interest charged on trade and other receivables	<u>28 370 870</u>	<u>15 385 924</u>
 Interest charged on Trade and other receivables		
Exchange transaction	2 489 348	3 773 232
	3 961 082	917 533
Non- exchange transactions(Statutory)	<u>6 450 430</u>	<u>4 690 765</u>

Winnie Madikizela-Mandela Local Municipality

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Figures in Rand	2023	2022
26. Property rates		
Rates income		
Rates levied	21 160 320	21 163 194
Valuations		
Residential	211 456 500	211 456 500
Commercial	830 740 500	830 740 500
State		
Municipal	1 182 448 500	1 182 448 500
	91 341 000	91 341 000
	2 315 986 500	2 315 986 500

Valuations on land and buildings are performed every 5 years by an independent valuer (currently being Sizanane Consulting). The last general valuation came into effect on 1 July 2019. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

A general rate of R0.0144 (business), R0.0070 (Residential), R0.0130 (State) is applied to property valuations to determine assessment rates. Rebates of R55 000 are granted to residential and state property owners.

Rates are levied on an annual basis with the final date for payment being 30 September 2022 for annual payment. Interest at prime plus 1% per annum (2022: 1%) is levied on rates outstanding 30 days after due.

The municipality revaluated municipal properties that have lease agreement, for the purpose of renewing lease agreement.

27. Licences and permits (non-exchange)

Trading	7 382	-
Road and Transport	2 161 660	2 141 209
	2 169 042	2 141 209

28. Government grants & subsidies

Operating grants

Equitable share
MIG Operational

Financial Management Grant

Expanded Public Works Programme Grant
LGSET / Skills Development Grant

Dept Sport & Culture - Library

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Capital grants	320 095 000	289 620 000
	2 534 100	2 551 150
	2 100 000	2 000 000
Municipal Infrastructure Grant	3 687 000	3 570 000
Integrated National Electrification Programme	410 879	338 564
Disaster Recovery Grant	1 548 203	143 810
		-
General Budget Support Grant	12 790 000	
		298 223 524
	343 165 182	

	48 471 850	
	28 453 000	
	-	
	-	
	686 006	
	93 835 817	77 610 856
	437 000 999	375 834 380

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	120 375 879	92 855 764
Unconditional grants received	320 095 000	289 620 000
	440 470 879	382 475 764

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
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28. Government grants & subsidies (continued)

Equitable Share

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members.

All registered indigents receive a monthly subsidy of 5 567 256 (2022: 4 994 210), which is funded from the grant.

Equitable Share

Current-year receipts	320 095 000	289 620 000
Transferred to revenue	(320 095 000)	(289 620 000)
	-	-

DSRAC Library Grant

Balance unspent at beginning of year	1 048 203	692 013
Current-year receipts	500 000	500 004
		(143 814)
Conditions met - transferred to revenue	(1 548 203)	
		1 048 203
	-	-

The municipality fully met the spending conditions and the whole allocation was transferred to revenue.

LGSETA / Skills Development Grant

Current-year receipts	410 879	338 564
	(410 879)	(338 564)
Conditions met - transferred to revenue	-	-

The municipality fully met the spending conditions and the whole allocation was transferred to revenue.

EPWP Grant

Balance unspent at beginning of year	4	4
Current-year receipts	3 687 000	3 570 000
Conditions met - transferred to revenue	(3 687 000)	(3 570 000)
	4	4

The municipality fully met the spending conditions and the whole allocation was then transferred to revenue.

Integrated National Electrification Grant

Current-year receipts	16 400 000	28 453 000
	(16 400 000)	(28 453 000)
Conditions met - transferred to revenue		

The municipality fully met the spending conditions and the whole allocation was then transferred to revenue.

Financial Management Grant

Current-year receipts	2 100 000	2 000 000
	(2 100 000)	(2 000 000)
Conditions met - transferred to revenue		

The municipality fully met the spending conditions and the whole allocation was then transferred to revenue.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
28. Government grants & subsidies (continued)		
Disaster Recovery Grant		
Current-year receipts	33 806 000	-
Conditions met - transferred to revenue		(27 734 571)
		-
	6 071 429	

The spending conditions in relation to the grant received was not met fully, therefore the grant remains a liability as disclosed in the statement of financial position in unspent conditional grants. (see note 17).

GIS Grant - Alfred Nzo

Balance unspent at beginning of year	100 000	100 000
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The spending conditions in relation to the grant received was not met fully, therefore the grant remains a liability as disclosed in the statement of financial position in unspent conditional grants(see note 17).

Municipal Infrastructure Grant

Current-year receipts	50 682 000	51 023 000
	(50 682 002)	(51 023 000)
Conditions met - transferred to revenue		
	(2)	-

The municipality fully met the spending conditions and the whole allocation was then transferred to revenue.

General Budget Support Grant

Balance unspent at beginning of year	6 285 217	4 254 711
Current-year receipts	-	6 971 200
Conditions met - transferred to revenue	(1 553 344)	(686 007)
Surrendered to the National Revenue Fund	(2 716 489)	(4 254 687)
	2 015 384	6 285 217

The spending conditions in relation to the grant received was not met fully, therefore the grant remains a liability as disclosed in the statement of financial position in unspent conditional grants (see note 17).

Disaster Relief Grant

Balance unspent at beginning of year	-	5 474
Current-year receipts	12 790 000	-
Conditions met - transferred to revenue	(12 790 000)	(5 474)
	<hr/>	<hr/>

The municipality fully met the spending conditions and the whole allocation was then transferred to revenue

Waste Management Grant

Balance unspent at beginning of year	11 686	413 515
Conditions met - transferred to revenue	-	(401 829)
	<hr/>	<hr/>
	11 686	11 686

The spending conditions in relation to the grant received was not met fully, therefore the grant remains a liability as disclosed in the statement of financial position in unspent conditional grants (see note 17).

Changes in level of government grants

Based on the allocations set out in the Division of Revenue Act, (B6 of 2022), an average increase of about 6% in the level of government grant funding are expected over the forthcoming 3 financial years.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand

2023

2022

29. Government donations

SALGA Donations	-	78 999
District Donations	479 356	-
	479 356	78 999

30. Fines, Penalties and Forfeits

Illegal connections fines	18 500	20 250
Vending and hawking fines	-	1 800
Pound Fees Fines		
Municipal traffic fines	29 675	24 524
	1 176 400	339 900
	1 224 575	386 474

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
31. Employee related costs		
Basic	81 326 087	76 022 357
Bonus	6 930 745	6 629 875
	5 698 857	5 317 118
Medical aid - company contributions	544 570	542 206
UIF		
	1 197 723	1 137 455
SDL	314 554	364 708
	728 804	739 317
Provision for leave		
Cellphone allowance	10 897 136	9 789 795
Pension fund contribution	33 340	29 163
Bargaining council contribution	1 387 298	1 714 813
Overtime payments	440 849	361 692
Long-service awards	9 102 094	8 563 646
Car allowance	4 153 768	3 829 466
	1 597 397	1 489 258
Housing benefits and allowances	1 261 101	1 095 419
Other allowances		
	125 614 323	117 626 288
Standby and Uniform Allowance		

Remuneration of Municipal Manager

Annual Remuneration

Car Allowance

Other

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Remuneration of Chief Finance Officer

Annual Remuneration

Car Allowance

Other

Remuneration
of Senior
Manager:
Planning and
Development
Annual
Remuneration

Remuneration of Senior Manager: Corporate Services

Annual Remuneration

Car Allowance

Other

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Remuneration of Senior Manager: Community Services

Annual Remuneration

Car Allowance

Other

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1 180 333	1 178 173
388 854	388 854
142 113	142 113

1 711 300	1 709 140
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905 872	887 874
308 359	301 328
214 204	209 368

1 428 435	1 398 570
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964 446	952 278
216 270	216 270
188 517	188 517

1 369 233	1 357 065
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530 368	829 252
92 762	199 079
132 342	173 701

755 472	1 202 032
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888 630	884 846
254 285	254 285
192 839	192 839

1 335 754	1 331 970
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930 211	938 617
216 270	216 270
188 517	188 517

1 334 998	1 343 404
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Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand

2023

2022

32. Remuneration of councillors

Cellphone Allowance	2 971 120	2 808 997
Public Office Allowance	1 167 453	1 110 046
Car Allowance	5 762 061	5 513 482
	16 419 945	15 577 398
Annual remuneration	26 320 579	25 009 923

33. Depreciation and amortisation

Property, plant and equipment	40 758 443	44 092 298
Intangible assets	11 824	26 068
	40 770 267	44 118 366

34. Impairment loss

Impairments

Property, plant and equipment	991 512	8 555 816
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Following the severe weather events and the consequent damage caused in various provinces, a

national disaster was declared in terms section 27(1) of the Disaster Management Act, 2002. The response, as announced by the President in his address to the nation on 18 April 2022, will be undertaken in a phased approach; the first being immediate humanitarian relief, second phase relates to stabilisation and recovery which includes rehousing people who have lost homes and restoring provision of services; and the third phase will focus on reconstruction and rehabilitation.++

The municipality was also not spared as most of the infrastructure along the coast was severely damaged resulting in a need for an impairment assessment which resulted in the impairment reported above.

The following classes of assets were affected as indicated

Infrastructure Assets R4 115 053;

Community Assets R4 440 762

During the impairment assessment, the municipality identify assets that needs to impaired due to their condition The following class of assets were impaired in the current year:

- Furniture and fixtures R170 448
- Plant and Machinery R18 119

35. Lease rentals on operating lease

Equipment

Contractual amounts	4 736 656	3 643 567
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Operating lease payments represents rentals payable by the municipality for certain of its office equipment. Leases are negotiated for an average term of three years and rentals are fixed for an average of three years. No contingent rent is payable.

36. Debt impairment

Movement-allowance for doubtful debts	1 058 936	821 631
Bad debts written off	345 147	-
	-	-
	1 404 083	821 631

During the month of March 2020 a state of national disaster was declared due to the outbreak of the Covid-19 global pandemic which was then followed by the enforcement of the national lockdown. The state of national disaster was then lifted in April 2022. The state of the economy in the country had been impacted negatively and therefore affected the people's affordability to pay for municipal levies and services as they were unable to earn an income.

This has resulted in the municipality's assessment indicating that more debt may not be collectible resulting in a increase in the allowance for doubtful debts for the period as indicated above.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand		2023	2022
37. Bulk purchases			
Electricity - Eskom		42 241 255	40 211 160
Electricity losses			
	Number 2023	Number 2022	
Units purchased	20 437 150	22 001 357	42 241 255
Units sold	(18 801 839)	(19 995 580)	(38 688 852)
Total loss	1 635 311	2 005 777	3 552 403
Comprising of:			
Non-technical losses	1 635 311	2 005 777	3 083 167
Percentage Loss:			
Non-technical losses	8 %	9 %	8 %

According to the NERSA cost of supply framework the tolerable range for energy losses is 5% to 12%.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
38. Contracted services		
Other Contracted Services		
Other Contractors	448 593	471 976
Outsourced Services		
Business and Advisory		
Catering Services	2 837 505	4 700 922
Cleaning Services	83 250	15 300
Internal Auditors	-	18 488
Meter Management	765 704	508 511
Personnel and Labour		1 546 826
Refuse Removal	1 048 481	2 638 010
Transport Services	2 755 148	1 456 800
	230 000	
	558 673	334 495
Consultants and Professional Services		
Business and Advisory		
Legal Cost		
	671 674	1 258 558
	9 206 234	7 479 072
Contractors		
Catering Services		
Electrical		
Event Promoters	3 043 306	3 496 354
	1 058 558	11 040 022
Maintenance of Buildings and Facilities	374 384	288 894
Maintenance of Equipment		
Maintenance of Assets	3 965 138	3 487 752
	119 441	397 727
Safeguard and Security	7 153 114	8 558 467
Stage and Sound Crew	9 458 000	7 834 973
	27 400	77 600
	43 804 603	55 610 747
39. Transfer and subsidies		
Other subsidies		
SMME Support	2 593 275	1 251 198

The municipality through its LED section supports qualifying small businesses and farmers with necessary equipment and tools to make their operations sustainable. The projects are selected through council processes and supported as per the required assistance which is only in the forms of tools and equipment.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
40. General expenses		
Advertising	552 288	474 352
	4 116 112	3 228 513
Auditors remuneration		
Bank charges	162 042	138 424
Commission paid	508 661	682 830
Consumables		
	4 759 452	5 007 773
Promotional material and gifts	2 642 169	1 361 769
Hire	3 713 748	3 834 020
	2 576 217	2 302 399
Insurance	2 654 065	1 159 401
IT expenses	466 089	711 845
Magazines, books and periodicals	-	5 200
Motor vehicle expenses	4 094 035	2 678 629
Fuel and oil	84 214	-
Placement fees	771	3 295
Postage and courier		
Printing and stationery	636 697	464 871
Protective clothing	2 289 417	852 975
		58 109
Subscriptions and membership fees	90 351	
Telephone and fax	3 395 973	2 980 884
		520 963
Training	576 467	
Travel - local	10 149 378	7 866 954
		-
Travel - overseas	92 110	
Free basic services	5 567 256	4 994 211
License fees		318 256
	347 113	
Ward committee fees	6 721 339	4 977 905
Other expenses	2 226 588	1 703 263
		17 955 255
Landfill site rehabilitation		
		64 282 096
	58 422 552	
41. Loss on disposal of assets		
Gain or loss on disposal of assets and liabilities	(39 910 700)	(47 394 082)
42. Fair value adjustments		
Investment property (Fair value model)	1 737 717	3 843 000
43. Auditors' remuneration		
Fees	4 116 112	3 228 513

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
44. Cash generated from operations		
Surplus	170 781 602	63 604 797
Adjustments for:		
Depreciation and amortisation	40 770 267	44 118 366
Gains or loss on sale of assets and liabilities	39 910 700	47 394 082
Fair value adjustments	(1 737 717)	(3 843 000)
	991 512	8 555 816
Impairment deficit	1 404 083	821 631
Debt impairment	(3 704 047)	(4 118 047)
Movements in operating lease assets and accruals		
Movements in provisions	(12 359 546)	17 830 579
	-	(8 644 167)
Transfers and non-cash disposals		(5 399 779)
Movement in retention and accruals on PPE	(2 753 918)	
Changes in working capital:		
Inventories	(933 694)	1 596 623
	1 188 724	7 047 944
Other Receivables from exchange transactions		(6 159 259)
Receivables from exchange transactions	727 469	(484 720)
Receivables from non-exchange transactions	(499 031)	492 588
Statutory receivables		
	(9 709 280)	5 058 347
Prepayments	7 397 998	8 499 983
		2 386 696
Payables from exchange transactions	(90 883)	1 258
Unspent conditional grants and receipts	753 391	
Consumer deposits		178 759 738
	(8 630)	
	232 129 000	

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand	2023	2022
45. Commitments		
Authorised capital expenditure		
Already contracted for but not provided for		
• Infrastructure Assets	16 891 777	9 950 640
• Integrated Electrification	12 670 300	1 891 591
• Community Assets	9 128 295	7 032 997
	3 730 667	1 379 822
• Other Assets	42 421 039	20 255 050
Total capital commitments	42 421 039	20 255 050
Already contracted for but not provided for		
Authorised operational expenditure		
Already contracted for but not provided for		
• Operational expenditure	24 321 886	36 667 624
Total operational commitments		
Already contracted for but not provided for	24 321 886	36 667 624
Total commitments		
Total commitments		
Authorised capital expenditure	42 421 039	20 255 050
Authorised operational expenditure	24 321 886	36 667 624
	66 742 925	56 922 674

This committed expenditure relates to expenditure that will be financed by available bank facilities, retained surpluses, existing cash resources, funds internally generated, future grants allocations etc.

Operating leases - as lessee (expense)

Munsoft Minimum Lease payments due		due -within
-within one year		one year
Contingent rents	Techseed	
	s	
	Minimum	- in
	Lease	second to
	payments	fifth year
		inclusive

	4 313 661 4 745 027	-
9 058 688		-
		<hr/>
		-
	1 352 222 1 352 222	1 352 222
2 704 444		<hr/>
		2 704 447
		4 056 669

Operating lease payments represent rentals payable by the municipality for certain of its office equipment and financial system. No contingent rent is payable.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand 2023 2022

46. Contingencies

At year end the municipality had the following contingent liabilities.

Cases against the municipality.

Case 1 Vuyokazi Tobo vs Winnie Madikizela-Mandela Local Municipality

500 000 1 500 000

Claim for payments of R2 500 000 iro damages for injuries allegedly caused as a result of being shot by an employee.

Case 2 Hlongwe vs Winnie Madikizela-Mandela Local Municipality

5 000 000 19 637 500

Claim for payment of R19 637 500 iro damages for injuries allegedly caused as a result of being shot by a municipal employee.

Mohamed Randareen vs Winnie Madikizela-Mandela Local Municipality

Claim of electricity costs after meter tampering and /or incorrect billing

148 000 148 000

Arbitration amounting to R665 573.70 for termination of contract MBIZLM 1212017

Iqhaya Design and workshop vs Winnie Madikizela Mandela LM

665 574 -

Lucky Shusha vs Winnie Madikizela Mandela LM and Municipal Manare

Matter involving request of access to information on various projects done by the municipality

50 000 -

6 363 574 21 285 500

Winnie Madikizela Mandela Local Municipality vs Public Protector

The matter is as a result of the Public Protectors Report on an investigation into allegations of corruption, maladministration/ misuse of public funds by Senior and Executive government officials from the Municipality, wherein the Public Protector found that the Municipality has spent an amount of R1,1 million in respect of the memorial service of the late mama Winnie-Madikizela Mandela for transportation services improperly benefited certain government officials.

The municipality has spent a sum of R2 364 239.93 in legal fees.

On the 14 February 2023 the judgement was handed down. The report was set aside and declared invalid.

Contingent assets

At year end the municipality had no contingent assets.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand 2023 2022

47. Related parties

Executive Council members- part time Relationships	5 part time
Mayor	Ms TD Mafumbatha
Speaker	Mr Z Mhlwazi
Whip of Council	Mr M Mpetshwa
Executive Council members- full time	4 members
Executive Council members- part time	5 part time
Council members	52 members
Section 57 Managers	6 members

Related party balances

Loan accounts - Owing (to) by related parties

Councillor overpayment	485 531	486 129
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In 2012/13 and 2013/14 financial years, councillors were paid a remuneration that was above the gazetted limits

The amounts were recorded as irregular expenditure and debtors were raised to account for the amounts owed.

Compensation to Accounting Officer and key management

Municipal Manager	1 711 300	1 709 140
	1 428 435	1 398 570
Chief Financial Officer	1 369 233	1 357 065
	755 472	1 202 032
Senior Manager: Corporate Services		1 331 970
Senior Manager: Community Services	1 335 754	1 343 404
Senior Manager: Engineering Services	1 334 999	928 347
Senior Manager: Development Planning	1 002 654	759 908
Mayor	804 134	
		23 321 668
Speaker	24 513 791	
Councillors		

The Mayor, Speaker and Whip of Council are full time. Each is provided with an office and secretarial support at the cost of the council.

The Mayor and Speaker have the use of council owned vehicles for official duties.

The Mayor has one full-time bodyguard and driver.

The Speaker has one full-time bodyguard and driver

Key management information

Class	Description	Number
	Senior Manager	1
Senior Manager: Development Planning	Councillor	1
Speaker	Councillor	1
	Councillors	9
Whip of Council	Councillors	52
Executive committee	Accounting Officer	1
Councillors		
Municipal Manager	Senior Manager	1
	Senior Manager	1
Chief Financial Officer	Senior Manager	1
	Senior Manager	1
	Senior Manager	1
Senior Manager: Development Planning		
Senior Manager: Corporate Services		
Senior Manager: Community Services		
Senior Manager: Engineering Services		

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand

47. Related parties (continued)

Remuneration of management

Management class: Councillors

2023

	Basic salary	Travel/ Car allowance	Cellphone Allowance	Public Office	Total
Councillors					
Mayor		238 912	47 004		
Speaker	668 955	189 282	47 004	47 783	1 002 654
	529 990	179 184	47 004	37 858	804 134
Whip of Council	501 716	173 928	47 004	35 837	763 741
MPAC Chairperson	486 998		509 621	34 911	742 841
		1 397 438		279 280	
Executive Committee members	3 911 698	3 583 315	2 273 483	731 784	6 098 037
Councillors	10 320 590				16 909 172
		5 762 059	2 971 120	1 167 453	
	16 419 947				26 320 579

2022

Whip of Council MPAC Chairperson	Basic salary July-	ne
Executive Committee members Councillors	Travel/ Car	Publi c Office
	Cellpho	July
Councillors		
Mayor		
Speaker		

Basic Salry Dec-
 Travel/Car
 Cellphone
 Nov Allowance
 July- Allowance July -
 - Nov June
 Allowance Dec-
 Allowance Dec-

Public Office Dec-June

Total

28 341 23 090 21 478 20 864 148 960 489 804

928 347
 759 908
 711 905
 689 475

4 838 481 17
 081 807

NoV

Nov

June

June

221 980 79
 279 15
 553 15
 856 396
 783 141
 708 28
 847 177 586 63
 423 15
 553 12
 685 323
 270 115
 454 28
 847 166 561 59
 486 15
 553 11
 897 300
 693 107
 390 28
 847 161 603 57
 715 15
 293 11
 543 289
 030 104
 320 29
 107

1 032 834 384
 078 113 667
 74 126 2 093 432
 744 801 246
 583 3 519 609 1
 257 003 778
 195 251 401
 6 894 018 2 412
 275 1 479 502

Change of political leadership

During the month of November 2021 there were local government elections that affect the composition and amounts paid to councillors for the year. The outcome of the elections resulted in a change of councillors in the municipality which also affected the position of the Speaker of Council while the Mayor and the Whip of Council (formerly the Chief Whip) remained unchanged.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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47. Related parties (continued)

Management class: Executive management

2023

	Basic salary	Travel/Car Allowance	Other Benefits	Total
Senior Management				
Municipal Manager		388 854		
Chief Financial Officer	1 180 333	308 359	142 113	1 711 300
	905 872	254 285	214 204	1 428 435
Senior Manager: Engineering Services	888 630	216 270	192 839	1 335 754
Senior Manager: Corporate Services	964 446	92 762	188 517	1 369 233
Senior Manager: Community Services	530 368	216 270	132 342	755 472
Senior Manager: Development Planning	930 212		188 517	
		1 476 800		1 334 999
	5 399 861		1 058 532	7 935 193

2022

	Basic salary	Travel/Car Allowance	Other Benefits	Total
Senior Management				
Municipal Manager		388 854		
Chief Financial Officer	1 178 173	301 328	142 113	1 709 140
	887 874	254 285	209 368	1 398 570
Senior Manager: Engineering Services	884 846	216 270	192 839	1 331 970
Senior Manager: Corporate Services	952 278	199 079	188 517	1 357 065
Senior Manager: Community Services	829 252	216 270	173 701	1 202 032
Senior Manager: Development Planning	938 617		188 517	1 343 404
		1 576 086		
	5 671 040		1 095 055	8 342 181

Management class: Key advisors/Sub committees

2023

	Fees for services as a member of management	Travel Claims	Total
Internal Audit Committee			
Chairperson of the audit committee	118 889		127 714
Audit committee members	80 983	8 825	95 282
	199 872	23 124	222 996

	Fees for services as a member of management	Travel Claims	Total
Internal Audit Committee			
Chairperson of the audit committee	93 921		
Audit committee members	82 704	4 482	98 403
		12 674	95 378
	176 625		
		17 156	193 781

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

Figures in Rand

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2022

48. Risk management

Financial risk management

The municipality's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

The municipality's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance. Risk management is carried out by a central treasury department (entity treasury) under policies approved by the accounting officer. Municipality treasury identifies, evaluates and hedges financial risks in close co-operation with the municipality's operating units. The accounting officer provide written principles for overall risk management, as well as written policies covering specific areas.

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the municipality's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 30 June 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	52 743 548	-	-	-
Consumer Deposits	2 986	168 618	17 953	304 693
At 30 June 2022	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	52 834 431	-	-	-
Consumer Deposits	2 986	173 671	25 269	303 951

Liquidity risk is mainly concentrated on the trade and other payables balance. The municipality does not have any collateral and /or credit enhancements that aid in the mitigation of the liquidity risk.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors.

The financial assets carried at amortized cost exposed the municipality to credit risk. The value of the maximum exposure to credit risk are as follows for each class of financial assets at amortized cost.

Financial instrument	2023	2022
Cash and Cash equivalents	360 015 400	277 108 823
Other receivables from exchange transactions	1 184 466	2 373 190
Receivables from non-exchange transactions	2 226 890	1 727 859
Receivables from exchange transactions	22 749 772	24 881 324

Market risk

Interest rate risk

The municipality limits its interest risk exposure by only conducting business with financial institutions registered in terms of Bank Act 94 of 1990.

49. Going concern

We draw attention to the fact that at 30 June 2023, the municipality had an accumulated surplus (deficit) of 1 256 877 926 and that the municipality's total assets exceed its liabilities by 1 256 877 926.

Winnie Madikizela-Mandela Local Municipality

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49. Going concern (continued)

The audited annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the municipality to continue as a going concern is dependent on a number of other factors. The most significant of these is that the accounting officer continue to source and explore more funding for the ongoing operations for the municipality

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50. Fruitless and wasteful expenditure

Opening balance as previously reported	5 032 648	376 912
	20 400	50 372
Add: Fruitless and wasteful expenditure identified - current		
Add: Prior period correction	-	4 982 276
	(5 032 648)	(21 912)
Less: Amount written off - current		
	-	(355 000)
Less: Transferred to receivables for recovery		
Closing balance	20 400	5 032 648

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50. Fruitless and wasteful expenditure (continued)

Details of fruitless and wasteful expenditure

	Disciplinary steps taken/criminal proceedings		
Damages on hired vehicle	Amounts under investigation	20 400	-
SARS fines and penalties		-	5 032 648
	SARS		
		20 400	5 032 648

Amount written-off

During the year after the council committee investigations, council adopted council committee recommendation to write off an amount of R20 439 relating to 2019/20 and R1 473 that was incurred in 2020/21 from the fruitless and wasteful expenditure amount as it was proven without reasonable doubt that the amount was not recoverable.

51. Irregular expenditure

Add: Irregular expenditure - current	1 842 061	15 795
	-	(15 795)
Less: Transferred to receivables for recovery		
	1 842 061	-

Closing balance

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51. Irregular expenditure (continued)

Incidents/cases identified/reported in the current year include those listed below:

	Disciplinary steps taken/criminal proceedings		
Non compliance with SCM regulations	Masinyane and sons- bidder not disqualified for reasons other bidders were disqualified for and other bidders disqualified for the reasons no longer apply after the SCM regulations were revised.	453 510	-
Non compliance with SCM regulations	Laz investments- The bidder's quotation had calculations errors which were not picked up while other bidders were eliminated for the same reasons.	28 116	-
Non compliance with tax matters	Ingcali Agricultural Solutions- The bidder submitted an expired Tax pin while the requirements required a valid Tax pin	165 750	-
Non compliance with SCM regulations	Masinyane and sons- bidder not disqualified for reasons other bidders were disqualified for and other bidders disqualified for the reasons no longer apply after the ascm regulations were revised.	1 194 685	-
		1 842 061	-

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51. Irregular expenditure (continued)

Amount recovered

Of the 15 795 transferred to debtors from the prior year an amount of R6 581.15 has since been recovered and the remaining balance from the debt is R9 213.70.

Amount written-off

Winnie Madikizela-Mandela Local Municipality

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52. Additional disclosure in terms of Municipal Finance Management Act

Contributions to organised local government

Opening balance	191	191
Current year subscription / fee	987 751	661 553
Amount paid - current year	(987 751)	(661 553)
	191	191

Audit fees

Current year subscription / fee	4 116 112	3 228 513
Amount paid - current year	(4 116 112)	(3 228 513)
	-	-

PAYE and UIF

Opening balance	2 994	2 994
	22 437 190	20 350 567
Current year subscription / fee		
Amount paid - current year	(22 437 190)	(20 350 567)
	2 994	2 994

Pension and Medical Aid Deductions

Opening balance	(43 308)	(43 308)
	23 092 449	23 759 343
Current year subscription / fee		
Amount paid - current year	(23 092 449)	(23 759 343)
	(43 308)	(43 308)

Skills Development Levy

Opening balance	(90)	(90)
	1 319 918	1 232 867
Current year subscription/fee		
Amount paid - current year	(1 319 918)	(1 232 867)
	(90)	(90)

VAT

All VAT returns have been submitted by the due date throughout the year year.

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53. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council and includes a note to the audited annual financial statements.

Winnie Madikizela-Mandela LM have incurred expenditure by not following the Supply Chain Management policy during the year. The were no three quotes obtained as per the SCM policy for vehicle maintenance, laptop repairs, fraud risk awareness and insurance shortfall, procurement of firearms and rehabilitation of dumping site. These procurement resulted to Deviations totalling to R1 128 412.00.

Supply Chain Management Regulations

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved by the Municipal Manager and noted by Council. The expenses incurred as listed hereunder have been approved.

Emergency Procurement

Supply and delivery of Groceries for Mass Funeral	-	5 580
Hiring of Crane Truck	-	15 000
		<hr/>
		43 819
Staff car repair damaged during community unrest		193 716
Maintenance of Toyota Hilux HLW 365 EC for electricity section		-157 029
Repair of Refuse Truck DTH 289 EC		-198 500
		-163 000
Fraud awareness workshop to newly appointed councillors		-
Procurement of municipal firearms Glock 19	-11 869	-
Repairs of Budget and Reporting Managers crashed Laptop HP ENVY x360 Convertible		-
Laptop PC 15-ed 1000	76 778	-
	139 370	-
Repairs of engineering bakkie: HLN 081 EC	188 150	-
		<hr/>
	1 128 412	64 399
Shortfall on the replacement vehicle for the mayors Office		
Rehabilitaion of ext 3 dumping site for three months		

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54. Accounting by principals and agents

The municipality is a party to a principal-agent arrangement(s).

Details of the arrangement(s) is/are as follows:

The Municipality has been registered as a registering authority in accordance with section 3(1) of the Road Traffic Act, 1996 (Act No. 93 of 1996), subject to the conditions imposed by the Member of the Executive Council (MEC) responsible for Transport. As such the Municipality performs the functions of a registering authority as contemplated by section 3(1) of the Road Traffic Act, read with the National Road Traffic Regulation

The revenue that is derived from the registration and licensing of motor vehicles is paid into the Provincial Revenue Fund as required by section 41 of the Eastern Cape Road Traffic Act, 1998 (Act No.3 of 1999), while the Municipality, in order to perform its functions as a registering authority, and in the spirit of co-operative governance as enshrined in Chapter 3 of the Constitution, is entitled to receive a portion of the revenue generated, subject to the terms and conditions as set out in the Agreement, with particular reference to clause 6 of the Agreement.

Municipality is entitled to a fee equal to the collection fee of 19% (nineteen percent), including VAT for all fees collected in terms of clause 6.2 for motor vehicle registration and licensing fees.

Municipality shall, in terms of applicable national and provincial road traffic legislation and the Agreement, be responsible for the following motor vehicle registration and licensing functions: registration of vehicles, vehicle search, issue of duplicate registration certificate, deregistration of a motor vehicle, change of particulars of an owner or a titleholder with respect to registration and licensing, change of particulars of a motor vehicle, issue of a temporary or special permit; licensing of a vehicle in a private person's or legally recognised entity's name; licensing of a financed vehicle, in a private person's or legally recognised entity's name; licensing and allocating of a personalised licence number; retention of a vehicle licence number; notification of change of titleholder and or ownership of a vehicle; processing address changes as required; application for refund, if due, to be issued by the Department of Transport, Head office in King William's Town Eastern Cape Province; application for special classification of a vehicle; application for Traffic Register Number; application for Motor Trade Number; referral of all motor vehicle registration and licensing queries, complaints and disputes to the Departmental employee specified by the Transport Regulation contact person within 2 (two) working days of a query or lodging of a complaint or dispute; and any other transaction reasonably requested by the Department.

The municipality is licenced to distribute electricity in town for which the municipality has a vending contract with Conlog for the utilisation of their system to distribute or to sell electricity tokens.

As part of the distribution of electricity tokens Conlog also sells electricity tokens on behalf of the municipality for which the municipality compensate Conlog for this service.

Entity as agent

Resources held on behalf of the principal(s), but recognised in the entity's own financial statements

The municipality has resources held on behalf of the principal(s) that are not recognised in municipality's financial statements, but are recognised in the principal financial statements

Revenue recognised

The aggregate amount of revenue that the entity recognised as compensation for the transactions carried out on behalf of the principal is (1 360 653) (2022: 1 202 570).

Liabilities and corresponding rights of reimbursement recognised as assets

The municipality does not have liabilities incurred on behalf of the principal that have been recognised by the municipality.

The municipality does not have corresponding rights of reimbursement that have been recognised as assets.

Additional information

Receivables and/or payables recognised based on the rights and obligations established in the binding arrangement(s)

Entity as principal

Resources (including assets and liabilities) of the entity under the custodianship of the agent

The municipality has no resources held on behalf of the municipality by the agent that are recognised either in the municipality's financial statements or the agent's financial statements.

Fee paid

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54. Accounting by principals and agents (continued)

Fee paid as compensation to the agent	508 661	682 830
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Resource and/or cost implications for the entity if the principal-agent arrangement is terminated

The termination of the agreement will not result in any costs for both the principal and the agent, however, the municipality will need to extend operating hours, increase number of staff, increase service points.

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55. Segment information

General information

Identification of segments

The municipality is organised and reports to council on the basis of five functional areas: Electricity, Waste Management, Community and Public Safety, Infrastructure Services and Development Planning. The segments were organised around the type of service delivered. Council uses these same segments for determining strategic objectives. All administrative services have been aggregated as unallocated services.

Information reported about these segments is used by council as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

Aggregated segments

The municipality operates throughout the Mbizana area with certain functions providing an administrative and support role. Segments were aggregated on the basis of the services delivered as management considered that the characteristics of the segments were sufficiently similar to warrant aggregation. These have been aggregated to form the unallocated services.

Types of goods and/or services by segment

These reportable segments as well as the goods and/or services for each segment are set out below:

Reportable segment	Goods and/or services
Electricity	Electricity distribution Refuse removal services
Waste Management Community and Public Safety	Library Services, Police force, Cemeteries, Enviromental Protection, Recreational facilities, Social Services
Infrastructure Services	Provision of infrastructure and Maintenance, Provision of community facilities
Development Planning	Local Economic Development, Supporting SMMEs, Property Services and Spatial Planning
Unallocated services	Administrative and support services

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55. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2023

	Electricity	Waste Management	Infrastructure Services	Community & Public Safety	Development Planning	Unallocated services	Total
Revenue							
Revenue from non-exchange transactions	16 418 500	3 687 000	78 416 573	4 915 938	22 721 046	335 875 235	462 034 292
Revenue from exchange transactions	40 869 525	15 477 473	-	1 409 098	74 194	35 989 108	93 819 398
Fair value adjustments	-	-	-	-	-	1 737 717	1 737 717
Total segment revenue	57 288 025	19 164 473	78 416 573	6 325 036	22 795 240	373 602 060	557 591 407
Entity's revenue							557 591 407
Expenditure							
Employee cost		9 356 356	12 432 103	21 891 291		65 729 756	125 614 323
Remuneration of councillors	5 002 416	-	-	-	11 202 401	26 320 579	26 320 579
Other expenses	-	3 710 604	1 558 651	3 697 395	-	88 936 399	109 104 288
Bulk Purchases	6 448 418	-	-	-	4 752 821	-	42 241 255
Depreciation	42 241 255				-	5 543 631	40 770 267
Contracted services	637 916	35 419	30 322 143	(196 739)		9 421 693	43 804 603
Total segment expenditure	2 344 514	10 481 054	7 244 654	12 868 234	4 427 897	195 952 058	387 855 315
Total segmental surplus/(deficit)	56 674 519	23 583 433	51 557 551	38 260 181	21 827 573	177 650 002	169 736 092
	613 506	(4 418 960)	26 859 022	(31 935 145)	967 667		

Balance sheet items with opening balance that are from previous years which are currently allocated under different functions due to changes that are being made to the mSCOA Chart from pre-mSCOA era to the mSCOA era do not have sufficient information to break down the information per segment and therefore rendering the reporting impossible. The mSCOA changes effected on the chart are applied prospectively which leaves other balances still allocated under the previously used functions. Therefore, balances from the old systems before the implementation of mSCOA and from older versions of mSCOA may not have information today to provide a breakdown of the balances.

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55. Segment information (continued)

2022

	Electricity	Waste Management	Infrastructure Services	Community &Public Safety	Development Planning	Unallocated Services	Total
Revenue							
Revenue from non-exchange transactions	28 473 250	3 570 000	51 023 000	2 649 443	21 851 000	292 037 641	399 604 334
Revenue from exchange transactions	37 957 696	4 201 925	-	1 310 643	150 144	25 112 379	68 732 787
Fair value adjustment	-	-	-	-	-	3 843 000	3 843 000
		7 771 925	51 023 000	3 960 086		320 993 020	
Total segment revenue	66 430 946				22 001 144		472 180 121
Entity's revenue							472 180 121
Expenditure							
Employee Costs		15 903 050	10 855 688	23 224 629		52 787 747	117 626 288
Remuneration of councillors	4 459 384	-	-	-	10 395 790	25 009 923	25 009 923
Other expense	-				-	34 654 859	78 604 680
		20 709 807	9 762 438	4 655 683		-	40 211 160
Bulk purchases- Electricity	6 170 252	-	-	-	2 651 641		44 118 366
Depreciation and amortisation	40 211 160	-			-	4 948 583	55 610 747
Contracted Services	637 916		29 656 095	6 065 194		15 913 550	47 394 082
		2 745 297	8 661 913	12 270 405	2 810 578	1 808 125	
Loss on disposal	14 869 789	-	15 117 118	-	1 149 793		408 575 246
	30 468 839				-	135 122 787	
Total segment expenditure		39 358 154	74 053 252	46 215 911	17 007 802		
Total segmental surplus/(deficit)							
	A	s	t	C	r	e	
	s	e	s	u	r	n	

t assets	(30 386 394)	(31 586 229)	(23 030 252)	(42 255 825)	4 993 342	185 870 233	63 604 875
Non-current assets							
Total segment assets							
Total assets as per Statement of financial Position	139 097 720	129 456	258 909 921	20 544 580	140 797	(37 851 753)	380 970 721
	27 321 808	7 653 729	233 379 413	8 503 109	2 043 870	530 771 224	809 673 153
	166 419 528	7 783 185	492 289 334	29 047 689	2 184 667	492 919 471	1 190 643 874
Liabilities							
Current liabilities							1 190 643 874
Non-current liabilities							
Total segment liabilities							
Total liabilities as per Statement of financial Position	284 713 178	1 740 937	715 381 815	71 478 703	10 516 484	(1 001 767 181)	82 063 936
	-	-	-	-	-	22 483 945	22 483 945
	284 713 178	1 740 937	715 381 815	71 478 703	10 516 484	(979 283 236)	104 547 881
							104 547 881

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55. Segment information (continued)

The assets that have a negative balance per segment have been reclassified to liabilities and liabilities with a positive balance been reclassified to assets

Measurement of segment surplus or deficit, assets and liabilities

Basis of accounting for transactions between reportable segments

The accounting policies of the segments are the same as those described in the summary of significant accounting policies.

Information about geographical areas

The municipality does not have economic activities anywhere else other than the Mbizana area and there has not been any changes on the geographic area and economic activities during any of the reporting periods.

2023

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure
Ward 1 to 10	(19 198 177)	(48 676 713)	19 524 024
Ward 11 to 20	(45 457 760)	-	2 980 000
Ward 21 to 32	(16 400 000)	-	20 955 877
Whole of municipality	(383 229 270)	(31 064 397)	354 792 546
Total	(464 285 207)	(79 741 110)	398 252 447

2022

	External revenues from non-exchange transactions	External revenues from exchange transactions	Total expenditure	Non-current assets*
Ward 1 to 10	(40 314 883)	(40 935 382)	(36 806 757)	245 846 385
Ward 11 to 20	(14 538 156)	-	(7 235 565)	71 887 977
Ward 21 to 32	(24 157 386)	-	(4 217 790)	123 495 529
Whole of municipality	(323 343 751)	(23 532 292)	(357 616 761)	365 232 991
Total	(402 354 176)	(64 467 674)	(405 876 873)	806 462 882

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56. Events after the reporting date

The Whip of Council tendered a resignation as a Whip of Council on the 10th July 2023. The Council has subsequently appointed a replacement for the Whip of Council as Cllr M Mbhele.

- Non-adjusting

The running track that was purchased from Belgotex which was delivered between 29 May 2023 and 5 June 2023 was subsequently installed on the Mphuthumi Mafumbatha sport field during the month of July 2023. This installation paved the way for a official opening of the stadium which was on the 11 August 2023.

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57. Prior period errors

The following adjustments were made to the prior year financial statements due to errors which were identified during the current year reviews relating to prior periods financial statements:

Receivables from exchange transactions

During the year it was discovered that there was an overbilling in certain lease accounts account for 2017/18 financial year. The overbilling was identified in 2017/18 financial year and was then reversed by the journals and credit note. The correction of the overbilling further resulted to a duplication on lease accounts. During the year it was discovered to correction that was done in 2017/18 did not rectify the overbilling but understated the lease accounts. The impact of this error resulted to an overstatement of R218 205 on receivable from exchanged transaction.

During the year the municipality entered in to a lease agreement with Cybromax. The terms of the contract was that the agreement will be effective when its registered. The registration took place in April 2021. Therefore the municipality was entitled to lease rental as from the date of registration. The receivables from exchange transactions were understated by R139 759.

During the year it was discovered that the municipality billed Acc no 6346 incorrectly in October 2015. The account was incorrectly billed by R1 030 086.45. The incorrect billed was only done on electricity . During the year the municipality processed a credit note to correct an error for electricity that was billed incorrectly in October 2015.. The impact of this error resulted to an overstatement of receivable from exchange transaction of R1 030 086.45

The correction of this error resulted in a decrease in receivables from exchanges transactions of R1 048 768.

VAT Receivable

The municipality adopted and implemented GRAP 108 that became effective in 2019/20 financial year. The implementation of GRAP 108 resulted in receivables emanating from law or legislation being reclassified from VAT receivables to be disclosed separately as statutory receivables. The VAT receivables is reclassified to be statutory receivable of R12 783 5500

During the year it was discovered that the municipality billed Acc no 6346 incorrectly in October 2015. The incorrect billed was done on electricity . During the year the municipality processed a credit note to correct an error for electricity that was billed incorrectly in October 2015.. The impact of this error resulted to an overstatement of VAT receivable

The correction of this error resulted in a decrease in VAT receivables of R12 783 550.00.

Statutory Receivables

During the year it was also discovered that there was an invoice paid in the current year that relate to 2021/22 financial year. This was for the workshop held in June but the department responsible did not submit invoice for payment. The vat on invoice that was not paid was R6 490 which resulted to an understatement of VAT receivables.

The municipality adopted and implemented GRAP 108 that became effective in 2019/20 financial year. The implementation of GRAP 108 resulted in receivables emanating from law or legislation being reclassified from VAT receivables to be disclosed separately as statutory receivables. The VAT receivables is reclassified to be statutory receivable of R12 783 550.

The correction of this error resulted in a decrease in Statutory receivables of R12 783 550.

Operating lease asset

During the year the municipality entered in to a lease agreement with Cybromax. The terms of the contract was that the agreement will be effective when its registered. The registration took place in April 2021. Therefore the municipality was entitled to lease rental as from the date of registration. The operating lease asset was understated by R69 269.00

This correction resulted in a decrease on Work in Progress of R69 269.00

Investment Property

During the year it was discovered the municipality entered in to a lease agreement with Cybromax. The terms of the contract was that the agreement will be effective when its registered. The registration of the lease took place in April 2021. The investmnet property was not recognised previously . The impact of the error was an understatement of Investment Properties by R 1 381 600.

Provisions

During the year it was discovered that the Leave Report used in June 2022 to calculate Provision for leave did not include number of leave days as at 30 June for Secretary to SM Community Services. The secretary contract was terminated on the system and the leves were supposed to be paid out but the Accounting Officer extended the contract, the leave days due to the secretaty were never paid out. The impact of this error resulted in an understatement of the Leave Provision by R41 100.93.

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57. Prior period errors (continued)

During the year the 2021/22 performance for senior managers was assessed in line with their performance contracts and the local government municipal performance regulations for Municipal managers and managers directly accountable to the municipal manager, 2006. Regulation 32 of these makes a provision for a performance bonus ranging from 5% to 14% of the all inclusive remuneration package to be paid to the employee in recognition of outstanding performance. A report on the assessments outcome was presented on council and the council resolved to pay performance bonuses to senior managers for their outstanding performance for the 2021/2022 financial year. The impact of this error resulted in an understatement of Bonus provision by R929 757.57

The correction of these error resulted to an increase of R970 859 in Provisions.

Payables from exchange transactions

During the year it was discovered that there were invoices relating to Genbiz Trading 1001 contract for the supply of printers and copiers of that were not debited in period 2019/20 financial year. This was due to delayed signing of the debit order authorisation form. The invoices totalled to R107 114.56. The impact of these transactions resulted to an understatement of Payables from exchange transactions.

During the year the municipality received a Gazette from COGTA with upper limits of public office bearers for 2021/22 financial year. The Gazette excluded the data allowance for public office bearers. COGTA issued an amended Gazette in November 2022 relating to 2021/22 upper limits which included the data allowance for public office bearers. The data allowance for public office bearers total to R227 700. The accruals for 2021/22 were understated by R227 700.

During the year it was also discovered that there was an invoice paid in the current year that relate to 2021/22 financial year. This was for the workshop held in June but the department responsible did not submit the invoice for payment. The invoice that was not paid was R210 216.75 which resulted to an understatement of Payables from exchange transactions.

During the year SARS conducted VAT Audit for prior years starting from 2017/07 to 2021/09. SARS was auditing compliance as per s17(2) of the Vat act which provides that inputs is denied on certain expenses even if they are incurred in the course of conducting an enterprise. Also, s16(2), 16(3), 17(1) and 20 input tax allowed. SARS had findings regarding VAT as the municipality was in contravention of s16(2), 16(3), 17(1) and 20, therefore SARS imposed an understatement penalty of 25% and interests in terms of s223(1) of the Tax administration Act. The payables from exchange transactions were understated by R5 032 611.6t of which an amount of R4 982 239.71 relates to periods before 2021/22 financial year and R50 371.97 relating to 2021/22 financial year.

The correction of these errors resulted in a increase in Payables from exchange transactions of R5 577 642

Interest expense

During the year SARS conducted VAT Audit for prior years starting from 2017/07 to 2021/09. SARS was auditing compliance as per s17(2) of the Vat act which provides that inputs is denied on certain expenses even if they are incurred in the course of conducting an enterprise. Also, s16(2), 16(3), 17(1) and 20 input tax allowed. SARS had findings regarding VAT as the municipality was in contravention of s16(2), 16(3), 17(1) and 20, therefore SARS imposed an understatement penalty of 25% and interests in terms of s223(1) of the Tax administration Act. The interest expense was understated by R50 372.00

The correction of this error resulted to an increase of R50 372.00.

Employee Related Cost

During the year it was discovered that the Leave Report used in June 2022 to calculate Provision for leave did not include number of leave days as at 30 June for Secretary to SM Community Services. The secretary contract was terminated on the system and the leaves due were supposed to be paid out but the Accounting Officer extended the contract, the leave days due to the secretary were never paid out. The impact of this error resulted in an understatement of the employee related cost by R41 100.93.

During the year the 2021/22 performance for senior managers was assessed in line with their performance contracts and the local government municipal performance regulations for Municipal managers and managers directly accountable to the municipal manager, 2006. Regulation 32 of these makes a provision for a performance bonus ranging from 5% to 14% of the all inclusive remuneration package to be paid to the employee in recognition of outstanding performance. A report on the assessments outcome was presented on council and the council resolved to pay performance bonuses to senior managers for their outstanding performance for the 2021/2022 financial year. The impact of this error resulted in an understatement of the employee related cost by R929 757.57.

The correction of this error resulted in a net increase of R970 859

Remuneration of councillors

During the year the municipality received a Gazette from COGTA with upper limits of public office bearers for 2021/22 financial year. The Gazette excluded the data allowance for public office bearers. COGTA issued an amended Gazette in November 2022 relating to 2021/22 upper limits which included the data allowance for public office bearers. The data allowance for public office bearers total to R227 700. The remuneration of councillors were understated by R227 700.00.

Winnie Madikizela-Mandela Local Municipality

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57. Prior period errors (continued)

Contracted Services

During the year it was also discovered that there was an invoice paid in the current year that relate to 2021/22 financial year. This was for the workshop held in June but the department responsible did not submit the invoice for payment. The invoice that was not paid included contracted services amount of R96 000. The impact of this error resulted in an understatement of contracted services.

The correction of this error resulted in an increase of R1 460 739 on Contracted Services

General expenses

During the year it was also discovered that there was an invoice paid in the current year that relate to 2021/22 financial year. This was for the workshop held in June but the responsible department did not submit the invoice for payment. The invoice that was not paid included general expenses amounting to R111 645.00. The impact of this error resulted in an understatement of general expenses.

The correction of this error resulted in an increase of R111 645.00

Fines and penalties

During the year it was discovered the municipality entered in to a lease agreement with Cybromax. The terms of the contract was that the agreement will be effective when its registered. The registration of the lease took place in April 2021. The investment property was not recognised previously. The impact of the error was an understatement of Fair value adjustments by R 1 381 500.

The correction of this error resulted in an increase of R1 381 500.

Rental of facilities and equipment

During the year the municipality entered in to a lease agreement with Cybromax. The terms of the contract was that the agreement will be effective when its registered. The registration took place in April 2021. Therefore the municipality was entitled to lease rental as from the date of registration. The rental of facilities were understated by R171 579

The correction of this error resulted in an increase of R 171 579.00

Accumulated Surplus

During the preparation of annual financial statement various journals were processed in order to correct prior year figures.

An increase in Provision of R970 859 resulted to a decrease on Accumulated Surplus of R970 859.

The increase in Payables from exchange transactions resulted to a decrease in Accumulated Surplus of R427 814.56

The prior period error of penalties resulted to a decrease in Accumulated Surplus of R 5 032 611

The increase in Payables from exchange transactions, VAT receivables resulted to a decrease in Accumulated Surplus of R111 644

The increase in receivable from exchange transactions resulted to a decrease in accumulated surplus of R218 205.

The cumulative effect of all changes that have occurred resulted in a net decrease of R5 182 358 on Accumulated Surplus.

Commitments

	-	68 402 449
As previously reported	-	(3 187 669)
Prior year corrections	-	65 214 779
Restated balance		

Commitments categories as previously reported Authorised capital expenditure

Already contracted for but not provided for

Infrastructure assets	-	4 296 993
	-	6 992 641
Integrated electrification	-	37 061 462
Community assets	-	16 863 683
Other commitments		
	-	65 214 779

Winnie Madikizela-Mandela Local Municipality

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57. Prior period errors (continued)

Revised commitments categories Authorised capital expenditure

Already contracted for but not provided for

Infrastructure assets	-	4 296 993
	-	<u>6 992 641</u>
Integrated electrification	-	37 061 462
Community assets	-	6 006 047
Other assets		

Authorised operational expenditure

Already contracted for but not provided for

Operational expenditure	-	10 857 636
	-	<u>65 214 779</u>

58. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2022

	Note	As previously reported	Correction of error	Re-classification	Restated
Receivables from exchange transactions		25 930 092	(1 048 768)	-	24 881 324
Statutory Receivables		37 726 703	69 269	12 783 550	50 579 522
		12 783 550			
VAT Receivables		11 662 045	-	(12 783 550)	-
Operating lease		39 090 183	69 479	-	11 731 524
Investment properties		766 068 656			
			1 381 600	-	40 471 783
Property, plant and equipment		(20 307 659)	1 828 668	-	767 897 324
Provisions		(47 256 789)			
			(970 859)	-	(21 278 518)
Payables from exchange transaction		(1 090 344 245)	(5 577 642)	-	(52 834 431)
Accumulated Surplus			4 248 253	-	(1 086 095 992)
		<u>(264 647 464)</u>		-	<u>(264 647 464)</u>

Statement of financial performance

2022

Employee related	Remuneration	expenses
Cost Depreciation	of councillors	
Contracted Services	General	Interest

and penalties Loss on disposal	Note	As previously reported	Correction of error	Restated
Fair value adjustments		(116 655 429)	(970 859)	(117 626 288)
Rental of facilities		(44 097 214)	(21 152)	(44 118 366)
Interest recieved		(57 071 486)		(55 610 747)
Other income		(24 782 223)	1 460 739	(25 009 923)
		(64 170 451)	(227 700)	(64 282 096)
Surplus for the year			(111 645)	(50 372)
		-		
		(46 551 292)	(50 372)	(47 394 082)
			(842 790)	3 843 000
		2 461 400		7 682 087
		7 510 508	1 381 600	
		15 474 310	171 579	15 385 924
		382 022		1 814 022
			(88 386)	
		(327 499 855)	1 432 000	(325 366 841)
			2 133 014	

Cash flow statement

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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58. Prior-year adjustments (continued)

2022

	Note	As previously reported	Correction of error	Restated
Cash flow from operating activities				
Sale of goods and services		72 096 778	24 144	72 120 922
Employee Cost		(141 437 652)	(1 198 559)	(142 636 211)
		(145 594 774)		(144 369 987)
Suppliers			<u>1 224 787</u>	
Finance cost		-	(50 373)	(50 373)
		(214 935 648)	(1)	(214 935 649)

59. Interest and penalties

Penalties	-	23 971
Interest paid	-	26 401
	<u>-</u>	50 372

During the year SARS conducted VAT Audit for prior years starting from 2017/07 to 2021/09. SARS was auditing compliance as per s17(2) of the Vat act which provides that inputs is denied on certain expenses even if they are incurred in the course of conducting an enterprise.

Also, s16(2),16(3),17(1) and 20 input tax allowed. SARS had findings regarding VAT as the municipality was in contravention of s16(2),16(3),17(1) and 20, therefore SARS imposed an understatement penalty of R23 971.19 and interests pf R26 400.78 in terms of s223(1) of the Tax administration Act.

60. Change in estimate

Property, plant and equipment

The full useful lives of certain Property, Plant and Equipment was revised in the current year pertaining to intangibles, movable and immovable assets with extensions to useful lives ranging between 1-24 years. The overall effect of this revision has been an increase in depreciation charges for the current year of 4 624 657) and an increase in future depreciation charges of R 4 624 656.84

This has resulted in a decrease in current year's carrying amounts of certain property, plant and equipment by R4 624 656.84 and a future increase in carrying amounts of certain property, plant and equipment of R4 624 656.84.

61. Budget differences

Material differences between budget and actual amounts

The municipality give an explanation on material variances that are more than 5% as per the MFMA Circular 71.

Statement of Financial Performance

Service charges

The excess actual revenue is due to an increase in customer base which resulted to an increase in electricity consumption

Rental of facilities and equipment

The excess actual revenue more than budget is due to smoothing of leased asset that was raised at year end.

Agency services

The actual revenue being less than the budget is due to decline in numbers of customers utilising the DLTC services .

Recoveries

These are insurance recoveries which the municipality does not budget for. These recoveries were as a result of municipal assets that were written off /stolen during the year and raising of new staff debts.

Provision reduction

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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61. Budget differences (continued)

The provision reduction was not budgeted for under Revenue. The budget was allocated under liabilities.

Other income

The actual revenue being less than the budget is due to a decline on adhoc advertising fees, vending hawking, building plans and funeral fees as more people prefer to use rural homestead burials than the grave yard in town.

Interest received

The excess actual revenue more than the budget is due to interest increase in the current year.

Licence and permit

The actual revenue being less than budget is due to a decrease on number of customer utilising the DLTC services.

Fines, penalties and forfeits

The fines were only recognised at year end due to reconciliation that needed to be done by the department responsible which resulted to the budget not being adjusted as there were no fines recorded during the year.

Fairvalue adjustment

The increase in investment property is due to fair value adjustments performed by the independent valuer at year end.

Government donations

The asset donations were not budgeted for as the municipality was not expecting any donation of an asset.

Remuneration of councillors

The actual expenditure is less than the budget due to the governemnt gazzete of upper limits that is not yet been issued. The municipality budgeted for the councillor upper limits.

Finance Cost

During the financial year the municipality improved its internal controls on managing finance cost.

Lease rentals on operating lease

The actual expenditure being less than the budget is savings as a result of implementation of cost containment measures.

Depreciation

The depreciation budgeted for was based on old and new assets that were going to be procured and constructed. Most of the construction assets were not completed during the year, which resulted to underspending on depreciation.

Impairment losses

The actual expenditure being less than the budget is the result of the impairment assessment that was done at financial year end. The municipality did not budget for impairment losses separately but as part of depreciation.

Debt Impairment

The actual expenditure being less than the budget is due to the implementation of credit control.

Bad debts written off

The municipality do not budget for bad debt written off as we anticipate to collect revenue.

Bulk purchases

The budget being less than the actual expenditure is due to an increase in customer base which resulted to an increase in electricity purchases.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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61. Budget differences (continued)

Contracted services

The actuals expenditure being less than the budget is savings due to implementation of cost containment measures. This is as a result of slow spending during the first months of each financial year which is always experienced and the municipality finds it difficult to recover from.

Transfers and subsidies

The actual expenditure being less than budget is savings to the municipality is due to late procurement.

Loss on disposal of assets

The variance on loss on disposal is as the result of the municipality budgeting for certain Electrification projects that were going to be completed during the financial year and the roads that were disposed as they were badly damaged by the floods.

General expense

The actuals expenditure being less than the budget is savings due to implementation of cost containment measures. This might be as a result of the slow spending during the first months of each financial year which is always experienced.

Transfers recognised- capital expenditure

The actual expenditure being less than budget is due to the GBS grants that was budget for but was never received by the municipality.

Statement of Financial Position

Inventories

The actual expenditure being less than the budget is savings. The inventory that was issued out but available at year end, an adjustment was done accordingly during stock count.

Other receivables from exchange

The budget for operating lease, vat, prepayments and receivables from exchange transactions is budgeted under the other receivables from exchange transactions. The actual performance compared to the budget is as the result of increase on lease rentals, accrued income not received from service provider and increase on receivables from exchange transactions. The budget format has group these items together and are reported on budget formats as part of receivables from exchange transaction not as a separate line item.

Receivables from non exchange

The statutory receivables and receivables from non exchange transactions are reported as part of receivables from non exchange transactions on budget formats. The budget was based on audited figures from prior year.

Cash and Cash equivalent

The actual cash on hand as at 30 June 2023 was due to savings realised on increase on interest received, rental of facilities and equipment more than budget. Furthermore, the reduced spending on general expenditure, contracted services.

Investment Property

The increase in investment property is due to fair value adjustments performed by the independent valuer at year end.

Unspent conditional grants and receipts

The municipality does not budget for unspent grants as these are meant to be fully spent by the end of the year. The difference is the Libray grant, GBS Grant and disaster recovery that was not fully spent during the year.

Payables from exchange transactions

The budget less than the actual payables is due to retention and accrual that were budgeted fort relating to Disaster recovery grant that was received late in the financial year.

Provisions

The budget for provisions is based on the audited figures of 2022/23. The landfill provision is performed by an independed expert.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Notes to the Audited Annual Financial Statements

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61. Budget differences (continued)

Cash flow statement

Rate payers and others

The difference is caused by an increase on property rates billing that has not been settled for the year on certain government and household accounts.

Interest income

The difference is caused by an unexpected interest rate hikes by the reserve bank which has resulted in more interest generated on investments as well an increase in the prime lending rate which has affected interest charged on debtors

Suppliers

The difference is due to savings on expenses.

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Appropriation Statement

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
2023											
Financial Performance											
Property rates	21 468 489	-	21 468 489	-	-	21 468 489	21 160 320		(308 169)	99 %	99 %
	36 679 585	4 667 689	41 347 274	-	-	41 347 274	45 326 090		3 978 816	110 %	124 %
Service charges	15 138 171	9 330 000	24 468 171	-	-	24 468 171	28 370 870		3 902 699	116 %	187 %
Investment revenue		338 351 500	12 572 200	350 923 700	-	350 923 700	345 067 599				
Transfers recognised - operational				-	-				(5 856 101)	98 %	102 %
						9 884 206	23 516 055				
Other own revenue	420 448 578	27 643 262	448 091 840	-	-	448 091 840	463 440 934		15 349 094	103 %	110 %
Total revenue (excluding capital transfers and contributions)											
Employee costs	(124 799 443)	2 747 750	(122 051 693)	-	-	(122 051 693)	(125 614 323)		(3 562 630)	103 %	101 %
Remuneration of councillors	(27 047 160)	-	(27 047 160)	-	-	(27 047 160)	(26 320 579)		726 581	97 %	97 %
Depreciation and asset impairment	(49 735 160)	-	(49 735 160)			(49 735 160)	(41 761 779)		7 973 381	84 %	84 %
Finance charges	(100 000)	-	(100 000)	-	-	(100 000)	-		100 000	- %	- %
Bulk purchases	(40 005 406)	-	(40 005 406)	-	-	(40 005 406)	(42 241 255)		(2 235 849)	106 %	106 %
Transfers and grants	(3 200 000)	(149 200)	(3 349 200)	-	-	(3 349 200)	(2 593 275)		755 925	77 %	81 %
Other expenditure	(186 431 070)	(53 246 228)	(239 677 298)	-	-	(239 677 298)	(148 278 594)		91 398 704	62 %	80 %
Total expenditure	(431 318 239)	(50 647 678)	(481 965 917)	-	-	(481 965 917)	(386 809 805)		95 156 112	80 %	90 %
Surplus/(Deficit)	(10 869 661)	(23 004 416)	(33 874 077)	-	-	(33 874 077)	76 631 129		110 505 206	(226)%	(705)%

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Appropriation Statement

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	82 287 958	24 927 408	107 215 366	-		107 215 366	93 671 117		(13 544 249)	87 %	114 %
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-		-	479 356		479 356	DIV/0 %	DIV/0 %
Surplus (Deficit) after capital transfers and contributions	71 418 297	1 922 992	73 341 289	-		73 341 289	170 781 602		97 440 313	233 %	239 %
Surplus/(Deficit) for the year	71 418 297	1 922 992	73 341 289	-		73 341 289	170 781 602		97 440 313	233 %	239 %

Capital expenditure and funds sources

Total capital expenditure
Sources of capital funds
Transfers recognised - capital

Internally generated funds

108 048 252 775 461	42	%	110 %								
0 823 713	15										
-	15	69 944 764	23 110 421	93 055 185	-	93 055 185	81 554 684	(11 500 501)	88 %	117 %	
0 823 713						57 768 528	37 516 026				
9 070 711 753 002)	11 (31 79	108 048 252	42 775 461	150 823 713	-	150 823 713	119 070 710	(31 753 003)	79 %	110 %	

Winnie Madikizela-Mandela Local Municipality

Audited Annual Financial Statements for the year ended 30 June 2023

Appropriation Statement

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	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Cash flows											
Net cash from (used) operating	178 443 595	59 105 139	237 548 734	-		237 548 734	201 837 487		(35 711 247)	85 %	113 %
Net cash from (used) investing	(129 967 956)	(41 278 173)	(171 246 129)	-		(171 246 129)	(118 932 914)		52 313 215	69 %	92 %
Net increase/(decrease) in cash and cash equivalents	48 475 639	17 826 966	66 302 605	-		66 302 605	82 904 573		16 601 968	125 %	171 %
Cash and cash equivalents at the beginning of the year	336 826 809	(59 717 986)	277 108 823	-		277 108 823	277 108 823		-	100 %	82 %
Cash and cash equivalents at year end	385 302 448	(41 891 020)	343 411 428	-		343 411 428	360 013 396		(16 601 968)	105 %	93 %

Winnie Madikizela-Mandela Local Municipality

Appendix D

June 2023

Segmental Statement of Financial Performance for the year ended

Prior Year	Current Year
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Actual Income	Actual Expenditure	Surplus /(Deficit)		Actual Income	Actual Expenditure	Surplus /(Deficit)
Rand	Rand	Rand		Rand	Rand	Rand
Municipality						
822 012	58 579 678			-	63 333 350	(63 333 350)
339 902 123	93 262 025	(57 757 666)	Executive & Council/Mayor and Council	394 998 569	102 238 452	292 760 117
837 950	24 878 584	246 640 098	Finance & Admin/Finance		24 385 367	
				6 859 161		(17 526 206)
		(24 040 634)	Planning and Development/Economic			
192 521	9 955 337		Development/Plan		8 067 419	
-	818 071			1 596 647	1 055 800	(6 470 772)
	13 617 467			-	14 133 202	(1 055 800)
3 767 566	2 404 187	(9 762 816)	Comm. & Social/Libraries and archives		1 976 525	(9 404 814)
-	2 158 644	(818 071)	Housing	4 728 388	2 236 425	(1 976 525)
	14 572 952			-	26 409 210	(2 236 425)
-	89 182 625	(9 849 901)	Public Safety/Police		46 519 453	(7 244 738)
	96 124 543	(2 404 187)	Sport and Recreation		94 197 397	
	3 021 131			-	3 302 706	
7 771 924		(2 158 644)	Environmental Protection/Pollution Control	19 164 472		26 672 878
51 022 999		(6 801 028)	Waste Water Management/Sewerage	73 192 331		(36 909 372)
67 862 946	408 575 244			57 288 025	387 855 306	
		(38 159 626)	Road Transport/Roads			(3 302 706)
-				-		
		(28 261 597)	Electricity /Electricity Distribution			169 972 287
472 180 041		(3 021 131)	Other/Air Transport	557 827 593		
		63 604 797				

Winnie Madikizela-Mandela Local Municipality
Appendix E(1)

June 2023

Actual versus Budget (Revenue and Expenditure) for the year ended 30 June 2023

	Current year 2022	Current year 2022		
	Act. Bal.	Adjusted	Variance	Explanation of Significant Variances greater than 10% versus Budget
	Rand	budget Rand	Rand	Var
Revenue				
Service charges	45 326 090	41 347 274	3 978 816	9.6
Rental of facilities and equipment	7 575 950	4 498 452	3 077 498	68.4
Agency services	1 360 653	1 520 874	(160 221)	(10.5)
Commissions received	164 806	163 726	1 080	0.7
Recoveries	78 500	-	78 500	-
Other income - (rollup)	10 942 529	704 641	10 237 888	452.9
Interest received - investment	28 370 870	24 468 171	3 902 699	16.0
	93 819 398	72 703 138	21 116 260	29.0
Expenses				
Personnel	(125 614 323)	(122 051 693)	(3 562 630)	2.9
Remuneration of councillors	(26 320 579)	(27 047 160)	726 581	(2.7)
Depreciation	(41 815 777)	(49 735 160)	7 919 383	(15.9)
Impairment	(991 512)	-	(991 512)	-
Finance costs	-	(100 000)	100 000	(100.0)
Debt Impairment	(1 404 083)	(9 600 000)	8 195 917	(85.4)
Bulk purchases				
Contracted Services	(42 241 255)	(40 005 406)	(2 235 849)	5.6
Transfers and Subsidies	(43 804 603)	(99 474 653)	55 670 050	(56.0)
General Expenses	(2 593 275)	(3 349 200)	755 925	(22.6)
	(100 810 882)	(130 602 645)	29 791 763	(22.8)
	(385 596 289)	(481 965 917)	96 369 628	(20.0)
Other revenue and costs				
Net surplus/ (deficit) for the year	(291 776 891)	(409 262 779)	117 485 888	(28.7)

Winnie Madikizela-Mandela Local Municipality

Appendix E(2)

June 2023

Budget Analysis of Capital Expenditure as at 30 June 2022

	Additions	Revised Budget	Variance	Variance
	Rand	Rand	Rand	%
Municipality				
Finance & Admin/Finance	6 593 735	9 777 917	3 184 182	33 Savings on procurement or construction of landfill
Planning and Development/Economic Development/Plan	19 777 054	42 703 332	22 926 278	54 Savings due to delays on construction of Manufacturing Hubs
Comm. & Social/Libraries and archives	1 472 724	1 710 000	237 276	14 savings on fencing of recreational facilities
Sport and Recreation	134 200	185 435	51 235	28 Savings on grass cutting machines
Waste Management	2 454 064	2 991 305	537 241	18 Savings due to non construction of landfill.
Road Transport/Roads	75 748 647	77 190 506	1 441 859	2 ts
Electricity /Electricity Distribution	15 520 984	16 265 218	744 234	5
	121 701 408	150 823 713	29 122 305	19

Winnie Madikizela-Mandela Local Municipality
Appendix F

Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003
June 2023

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts			Quarterly Expenditure				Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of	Reason for noncompliance
Equitable share	National Treasury	124 837 000	105 631 000	89 627 000	-	-	-15	-20	-	-	-	-	-		Yes	
MIG Grant	National Treasury	7 306 000	15 184 000	28 192 000			890 063	366 500	-	-	-	-	-		Yes	
FMG Grant	National Treasury	2 100 000			4 691 915	9 733 522			-	-	-	-	-		Yes	
Library Grant	Sports Arts and		-	-	734 399	193 649	230 869	941 083	-	-	-	-	-		Yes	
		500 000	-	-	24 433	290 532	60 054	100 319								
EPWPGrant	Culture															
Disaster Recovery	National Treasury								-	-	-	-	-		Yes	
Grant	Alfred Ndzo District	922 000	1 660 000	1 105 000	2 047 022	1 521 634	118 344	-27	-	-	-	-	-			
		-	-	33 806 000	-	-	-	734 571								
INEP Grant	Natlional Treasury								-	-	-	-	-		Yes	
Disaster Relief Grant	National Treasury	3 280 000	6 800 000	6 320 000	1 110 000	888 851	4 407 817	9 993 332	-	-	-	-	-			
GBS Grant	National	12 790 000	-	-	-	8 929 045	2 948 906	912 049	-	-	-	-	-			
						738 294	164 700		-	-	-	-	-		Yes	
		-	-	-	408 250	242 100			-	-	-	-	-			
		-	-	-	-	-	-	-	-	-	-	-	-			
		-	-	-	-	-	-	-	-	-	-	-	-			
									-	-	-	-	-			

151 735 000 129 275 000 159 050 000 9 016 019 21 799 333 24 394 347 60 212 554 - - - - -

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Winnie Madikizela-Mandela Local Municipality

Appendix G1

Budgeted Financial Performance (revenue and expenditure by functional classification) for the year ended 30 June 2023

	2023/2022								2022/2021						
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final 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 be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Revenue - Functional															
	362 794 086	23 123 373	385 917 459	-		385 917 459	394 998 569		9 081 110	102 %	109 %				336 797 942
Municipal governance and administration															
	362 794 086	23 123 373	385 917 459	-		385 917 459	394 998 569		9 081 110	102 %	109 %				335 975 930
Finance and administration	4 966 389	120 000	5 086 389	-		5 086 389	6 325 035		1 238 646	124 %	127 %				3 960 087
Community and public safety	622 888	-	622 888	-		622 888	1 596 647		973 759	256 %	256 %				192 521
Community and social services															
Public safety	4 343 501	120 000	4 463 501	-		4 463 501	4 728 388		264 887	106 %	109 %				3 767 566
	78 100 460	24 659 608	102 760 068	-		102 760 068	80 051 493		(22 708 575)	78 %	102 %				51 860 949
Economic and environmental services															
	23 062 460	(50 000)	23 012 460	-		23 012 460	6 859 162		(16 153 298)	30 %	30 %				837 950
Planning and development	55 038 000	24 709 608	79 747 608	-		79 747 608	73 192 331		(6 555 277)	92 %	133 %				51 022 999
Road transport	56 875 601	4 667 689	61 543 290	-		61 543 290	76 216 310		14 673 020	124 %	134 %				75 634 870
	47 325 308	6 000 000	53 325 308	-		53 325 308	57 288 026		3 962 718	107 %	121 %				67 862 946
	9 550 293	(1 332 311)	8 217 982	-		8 217 982	18 928 284		10 710 302	230 %	198 %				
Trading services															
Energy sources	502 736 536	52 570 670	555 307 206	-		555 307 206	557 591 407		2 284 201	100 %	111 %				468 253 848
Waste management															
Total Revenue - Functional															

Winnie Madikizela-Mandela Local Municipality

Appendix G1

Budgeted Financial Performance (revenue and expenditure by functional classification) for the year ended 30 June 2023

	2023/2022							2022/2021							
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final 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 MFMA	Balance to be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Expenditure - Functional															
Governance and administration	201 619 897	1 324 789	202 944 686	-	-	202 944 686	165 571 801	-	(37 372 885)	82 %	82 %	-	-	-	149 218 286
Executive and council	64 094 421	544 994	64 639 415	-	-	64 639 415	59 349 828	-	(5 289 587)	92 %	93 %	-	-	-	54 785 378
Finance and administration	132 843 856			-	-	134 123 651	102 238 452	-	(31 885 199)	76 %	77 %	-	-	-	90 856 366
Internal audit	4 681 620	1 279 795	134 123 651	-	-	4 181 620	3 983 521	-	(198 099)	95 %	85 %	-	-	-	3 576 542
Community and public safety	32 667 442	(500 000)	4 181 620	-	-	31 777 836	25 232 946	-	(6 544 890)	79 %	77 %	-	-	-	26 332 963
Community and social services	12 936 046	(889 606)	31 777 836	-	-	12 826 046	8 067 418	-	(4 758 628)	63 %	62 %	-	-	-	9 955 337
Sport and recreation	2 728 743	(110 000)	12 826 046	-	-	2 268 743		-	(292 218)	87 %	72 %	-	-	-	2 404 187
	15 956 496	(460 000)	2 268 743	-	-	15 618 890	1 976 525	-	(1 485 687)	90 %	89 %	-	-	-	13 155 368
	1 046 157	(337 606)	15 618 890	-	-	1 064 157	14 133 203	-	(8 357)	99 %	101 %	-	-	-	818 071
	102 587 806	18 000	1 064 157	-	-	129 512 905	1 055 800	-	(55 278 302)	57 %	72 %	-	-	-	115 863 853
							74 234 603								
Public safety	37 697 052	26 925 099	129 512 905	-	-	37 761 529		-	(13 376 162)	65 %	65 %	-	-	-	24 700 585
Housing	62 239 554			-	-	89 333 177		-	(41 720 366)	53 %	76 %	-	-	-	89 004 624
	2 651 200			-	-	2 418 199	24 385 367	-	(181 774)	92 %	84 %	-	-	-	2 158 644
Economic and environmental services	90 304 496	64 477	37 761 529	-	-	113 604 480	47 612 811	-	5 908 779	105 %	132 %	-	-	-	111 390 291
	63 408 354	27 093 623	89 333 177	-	-	87 433 338	2 236 425	-	6 764 059	108 %	149 %	-	-	-	96 817 339
	26 896 142			-	-	26 171 142	119 513 259	-	(855 280)	97 %	94 %	-	-	-	14 572 952
	4 138 598	(233 001)	2 418 199	-23	-	4 125 998	94 197 397	-	(823 292)	80 %	80 %	-	-	-	-
Planning and development	4 138 598	299 984	113 604 480	-24	-	4 125 998	3 302 706	-	(823 292)	80 %	80 %	-	-	-	
Road transport		024 984	87 433 338	-									-	-	3 021 118
Environmental protection		(725 000)	26 171 142	-											
Trading services		(12 600)	4 125 998	-			3 302 706								
Energy sources		(12 600)	4 125 998	-											
Waste management															
Other															
Other															
Total Expenditure - Functional	431 318 239	50 647 666	481 965 905	-	-	481 965 905	387 855 315	-	(94 110 590)	80 %	90 %	-	-	-	405 826 511

Surplus/(Deficit) for the year

71 418 297	1 923 004	73 341 301	-	73 341 301	169 736 092	96 394 791	231 %	238 %	62 427 337
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Winnie Madikizela-Mandela Local Municipality

Appendix G2

Budgeted Financial Performance (revenue and expenditure by municipal vote) for the year ended 30 June 2023

	2023/2022							2022/2021						
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Variance of Actual	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
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Revenue by Vote														
Budget and Treasury	341 188 871	22 751 000	363 939 871	-		363 939 871	373 244 835	9 304 964	103 %	109 %				315 151 365
Corporate Services	136 726	372 373	509 099	-		509 099	575 685	66 586	113 %	421 %				483 383
Development and Planning	44 530 949	(50 000)	44 480 949	-		44 480 949	22 795 240	(21 685 709)	51 %	51 %				22 001 144
	11 516 692	(1 212 211)	12 204 271			12 204 271	25 271 040	11 066 679	100 %	174 %				11 732 040
Community and Social Services	502 739 536	52 570 370	555 309 906	-		555 309 906	557 591 407	2 281 501	100 %	111 %				472 180 043
Engineering services														
Total Revenue by Vote														
Expenditure by Vote to be appropriated														
Mayor and Council	45 758 416	618 994	46 377 410	-	-	46 377 410	42 992 017	(3 385 393)	93 %	94 %	-	-	-	40 423 976
Municipal Manager	38 632 660	(824 000)	37 808 660	-2	-	37 808 660	35 553 108	(2 255 552)	94 %	92 %	-	-	-	31 242 880
Budget and Treasury	41 521 121	250 000	43 771 121	-	-	43 771 121	29 088 177	(14 682 944)	66 %	70 %	-	-	-	21 789 248
Corporate Services	59 772 313			-	-	57 986 308	40 570 094	(17 416 214)	70 %	68 %	-	-	-	38 758 339
	36 131 249			-	-	36 532 526	21 916 367	(14 616 159)	60 %	61 %	-	-	-	17 007 805
Development and Planning	79 011 590	(1 786 005)	57 986 308	-	-	78 097 985	71 980 605	(6 117 380)	92 %	91 %	-	-	-	60 969 621
Community and Social Services	130 490 890	(913 605)	78 097 985	-50	-	181 391 897	145 754 947	(35 636 950)	80 %	112 %	-	-	-	101 566 038
Engineering services		901 007	181 391 897	-										
Total Expenditure by Vote	431 318 239	50 647 668	481 965 907	-	-	481 965 907	387 855 315	(94 110 592)	80 %	90 %	-	-	-	408 575 246
Surplus/(Deficit) for the year	71 421 297	1 922 702	73 343 999	-		73 343 999	169 736 092	96 392 093	231 %	238 %				63 604 797

