Ugu District Municipality

MID - YEAR BUDGET
&
PERFORMANCE ASSESMENT REVIEW 2024/25

UGU DISTRICT MUNICIPALITY

CONSOLIDATED IMPLEMENTATION REPORTS IN TERMS OF s11; s52; s71 and s72 OF THE MFMA FOR THE PERIOD ENDED 31 DECEMBER 2024

Prepared By: Budget and Treasury Office

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PART 1 – IN-YEAR REPORT

1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2024/2025 Budget of the Ugu District Municipality for the period ending 31 December 2024 in line with the statutory requirements of S71 of the Municipal Finance Management Act (Act 56, 2003).

2. AUTHORITY

Mayor

3. MAYOR'S REPORT (REQUIRED IF TABLED IN THE MUNICIPAL COUNCIL):

In terms of Section 72 of the Municipal Finance Management Act, 56 of 2003, the accounting officer of the municipality is required to submit a report in the prescribed format to the mayor by the 25 January of each year, reviewing the financial performance of the municipality for the first six months of the year.

This mid-year Budget and performance assessment report is a critical stage in the in-year reporting cycle of the municipality as it allows the municipality to review any circumstances that may have changed since the preparation of the annual budget.
As part of the review, in terms of Section 72(3), the accounting officer needs to make recommendations as to whether the Service Delivery and Budget Implementation Plan and Annual Budget, i.e. Both operational and capital, needs to be adjusted. Furthermore, Section 54(f) of the Municipal Finance Management Act, 56 of 2003 requires the mayor to consider and submit a report to council by 31 January.

Honourable Speaker, members of the mayoral committee, all councillors, municipal manager, and his team as well as members of the community and media, allow me to fulfil my responsibility in terms section 72 of the Municipal Finance Management Act, 56 of 2003. This mid-year performance assessment report as detailed into this document and the annexures, is the fulfilment of the legislative requirement as per section 72 of the Municipal Financial Management Act, 56 of 2003. It provides the municipality with the opportunity to decide on whether there is a need for the adjustment budget or not, after a detailed performance assessment as at 31 December 2024.

The focus of this report is not to deviate much from the planned projects but rather to assess progress on each programme planned for the year as per our resolutions taken in June 2023. We are therefore going to be updated on those municipal programs that are performing well while at the same time accelerating on the ones that are lagging behind in terms of the targets.

Honourable speaker, allow me to highlight the following performance activities as at the end of December 2024 as stated below:

Cllr. S. Mqadi (Mr)
MAYOR

4. RESOLUTIONS (REQUIRED IF TABLED IN THE MUNICIPAL COUNCIL)

This is pending the council approval of the mid-year budget and performance report.

5. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003, Section 71.

6. BACKGROUND

In terms of Section 71(1), (2) and (3) of the MFMA No 56, 2003, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement on the financial performance of that municipality.

7. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 31 December 2024 is detailed below. The monthly budget statement is divided into the following:

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7.2 Statement of Financial Performance
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7.4 Expenditure by Type
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7.7 Investments
7.8 Capital Expenditure
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7.1 MONTHLY BUDGET STATEMENT SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Total Revenue (excluding capital transfers and contributions)	1 288 171 765.00	1 367 248 746.00	-	285 113 335.00	844 076 932.00	683 624 376.00	160 452 556.00	23%	1 367 248 746.00
Total Expenditure	1 845 413 743.00	857 923 357.00	-	136 771 336.00	772 555 639.00	428 961 756.00	343 593 883.00	80%	857 923 357.00
Surplus/(Deficit)	- 557 241 978.00	509 325 389.00	-	148 341 999.00	71 521 293.00	254 662 620.00	- 183 141 327.00	-72%	509 325 389.00
Total sources of capital funds	199 194 239.26	270 733 150.00	-	26 633 834.00	240 639 967.65	135 366 576.00	105 273 391.65	78%	270 733 150.00

Table C1 above, reflects an actual monthly surplus of R148.3 million. The year to date (YTD) actual is showing a surplus of R71.5 million against the YTD budget surplus of R254.6 million which resulted in an unfavourable variance of R183.1million.

7.1.1. Revenue by source

The YTD actual for revenue is R844.0 million compared to the YTD budget of R683.6 million which translates to a variance of R160.4 million.

The total variance for Revenue is favourable, kindly refer to paragraph 5.3 below for detailed explanations on variances for Revenue.

7.1.2. Operating Expenditure:

The YTD actual for operating expenditure is R772.5 million compared to the YTD budget of R428.9 million which translates to a variance of R343.5 million.

The total variance for Operating Expenditure is unfavourable, this variance was because of a reduction in budget which is due to a rigorous process to eliminate unnecessary expenditure to improve the Municipality's working capital. Kindly refer to paragraph 5.4 below for detailed explanations on variances for Operating Expenditure.

7.1.3. Capital Expenditure:

The YTD actual for capital expenditure is R240.6 million compared to the YTD budget of R135.3 million which translates to a variance of R105.2 million.

The total variance for Capital Expenditure is favourable, kindly refer to paragraph 5.7 below for detailed explanations on variances for Capital Expenditure. This is deemed favourable albeit it being over-expenditure since it translates to satisfactory/favourable expenditure performance on grants. This is deemed to be a reflection of accelerated service delivery in areas that are grant funded.

7.2 STATEMENT OF FINANCIAL PERFORMANCE

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	540 300	582 886	–	54 182	291 144	291 443	(299)	-0%	582 886
Investment revenue	8 946	13 033	–	525	5 472	6 517	(1 045)	-16%	13 033
Transfers and subsidies - Operational	648 244	687 107	–	223 387	504 109	343 553	160 555	47%	687 107
Other own revenue	90 682	84 223	–	7 019	43 353	42 112	1 241	3%	84 223
Total Revenue (excluding capital transfers and contributions)	1 288 172	1 367 249	–	285 113	844 077	683 624	160 453	23%	1 367 249
Employee costs	540 336	293 957	–	44 324	294 457	146 979	147 479		293 957
Remuneration of Councillors	13 098	14 364	–	1 636	6 895	7 182	(287)		14 364
Depreciation and amortisation	248 760	230 780	–	19 521	116 272	115 390	882		230 780
Interest	27 239	4 846	–	5 626	26 212	2 423	23 788		4 846
Inventory consumed and bulk purchases	174 197	64 687	–	21 338	118 833	32 344	86 490		64 687
Transfers and subsidies	23 313	–	–	–	–	–	–		–
Other expenditure	818 471	249 288	–	44 327	209 887	124 644	85 243	68%	249 288
Total Expenditure	1 845 414	857 923	–	136 771	772 556	428 962	343 594	80%	857 923
Surplus/(Deficit)	(557 242)	509 325	–	148 342	71 521	254 663	(183 141)	-72%	509 325
Transfers and subsidies - capital (monetary allocations)	407 160	270 733	–	27 568	228 904	135 367	93 538	69%	270 733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23%	780 059
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23%	780 059
Capital expenditure & funds sources									
Capital expenditure	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Capital transfers recognised	(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239 691	7 567	–	2 297	11 736	3 784	7 952	210%	7 567
Total sources of capital funds	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Financial position									
Total current assets	265 559	993 220	–		487 017				993 220
Total non current assets	3 696 511	3 679 385	–		3 784 185				3 679 385
Total current liabilities	1 329 420	(426 402)	–		1 313 597				(426 402)
Total non current liabilities	49 674	194 389	–		47 058				194 389
Community wealth/Equity	2 582 976	4 904 619	–		2 883 402				4 904 619
Cash flows									
Net cash from (used) operating	(2 259 811)	1 107 642	–	119 357	301 113	493 794	192 681	39%	1 107 642
Net cash from (used) investing	8 621 059	(311 343)	–	(6 310)	(233 309)	(155 672)	77 638	-50%	(311 343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6 660 862	783 212	–	–	81 206	325 036	243 830	75%	–
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	63 689	48 142	40 175	37 872	38 526	34 432	174 539	1 094 336	1 531 711
Creditors Age Analysis									
Total Creditors	44 002	35 465	37 168	29 067	46 883	3 966	198 617	440 394	835 562

The above table provides an overview of the monthly actual, year to date actual and year to date budget of revenue by source and expenditure by type.

7.3 FINANCIAL PERFORMANCE - REVENUE BY SOURCE

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		419 350	440 342	–	41 988	222 980	220 171	2 809	1%	440 342
Service charges - Waste Water Management		120 950	142 544	–	12 193	68 164	71 272	(3 108)	-4%	142 544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5 905	2 983	–	111	1 483	1 491	(9)	-1%	2 983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 559	76 939	–	6 902	40 312	38 469	1 842	5%	76 939
Interest from Current and Non Current Assets		8 946	13 033	–	525	5 472	6 517	(1 045)		13 033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 755	1 822	–	–	44	911	(866)	-95%	1 822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 261	2 480	–	6	1 514	1 240	274	22%	2 480
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		648 244	687 107	–	223 387	504 109	343 553	160 555		687 107
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		3 802	–	–	–	–	–	–		–
Other Gains		2 400	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 288 172	1 367 249	–	285 113	844 077	683 624	160 453	23%	1 367 249

7.3.1. Revenue by Source

This above table provides an overview of the monthly actual, year to date actual and year to date Budget of revenue by Source and details explained below.

7.3.1.1. Service Charges-Water

The actual revenue billed from Service charges year to date (YTD) actual - Water amounted to R222.9 million compared with the year-to-date budget of R220.1 million which resulted in a favorable variance of R2.8 million.

The variance is as a result of the revenue generated from water sales which reflects a favourable balance for the month of December. The water usage increased as this is a peak season and water usage was high.

7.3.1.2. Service charges-sanitation.

The actual revenue billed from Service charges year to date (YTD) actual - Sanitation amounted to R68.1 million compared with the year-to-date budget of R71.2 million which resulted in the unfavorable variance of R3.1 million.

The variance is due to the correction of previously estimated accounts where actual readings have since been collected.

7.3.1.3. Rental of facilities

Revenue from rental of facilities year to date (YTD) actual amounted to R44 thousand compared with the year-to-date budget of R911 thousand which resulted in an unfavourable variance of R866 thousand

The revenue is generated from rental received from Base Telecommunication Stations rentals and for the use of the Ugu Sports and Leisure Centre. The revenue is raised as and when the facilities are utilised and the rental for Base Telecommunication Stations has not been raised as the municipality is still in a process of finalising new leases.

7.3.1.4. Interest earned-external investments.

Interest earned on external investments year to date (YTD) actual amounted to R5.4 million compared with the year-to-date budget of R6.5 million, resulting in a favourable variance of R1.0 million.

The variance is because of most grants that were received and invested in the second Quarter of the new financial year. The year-to-date actual is in line with the budget.

7.3.1.5. Interest earned-outstanding debtors.

Interest earned on outstanding debtors' year to date (YTD) actual amounts to R40.3 million compared with the year-to-date budget of R38.4 million, resulting in a favourable variance of R1.8 million.

The outstanding amount owed by the debtors is increasing month on month hence the increase in the interest raised monthly.

7.3.1.6. Transfers and subsidies

Transfers and subsides recognised operational year to date (YTD) actual amounted to R504.1 million compared with the year to-date budget of R343.5 million, resulting in a favourable variance of R160.5 million.

The variance is due to the municipality's receipt of its second trench of Equitable Share received in December 2024. MIG as well was received in December 2024.

7.3.1.7. Other revenue

This income is composed of all the internally generated income except the service charges, the rental of facilities and the interest income. The year-to-date actual on Other Revenue amounted to R1.5 million compared with the year-to-date budget of R1.2 million, resulting in a favourable variance of R274 thousand.

The variance is due to insurance payouts that were received during the financial year.

7.4 FINANCIAL PERFORMANCE - EXPENDITURE BY TYPE

The YTD variance is calculated by taking YTD Actual and less YTD Budget.

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description R thousands	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		540 336	293 957	–	44 324	294 457	146 979	147 479	100%	293 957
Remuneration of councillors		13 098	14 364	–	1 636	6 895	7 182	(287)	-4%	14 364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174 197	64 687	–	21 338	118 833	32 344	86 490		64 687
Debt impairment		271 165	27 226	–	2 269	13 613	13 613	0	0%	27 226
Depreciation and amortisation		248 760	230 780	–	19 521	116 272	115 390	882	1%	230 780
Interest		27 239	4 846	–	5 626	26 212	2 423	23 788	982%	4 846
Contracted services		307 203	122 896	–	16 956	62 621	61 448	1 173	2%	122 896
Transfers and subsidies		23 313	–	–	–	–	–	–		–
Irrecoverable debts written off		4 533	–	–	171	4 653	–	4 653		–
Operational costs		256 021	99 166	–	24 931	128 993	49 583	79 410	160%	99 166
Losses on Disposal of Assets		(20 433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	–	7	–	7		–
Total Expenditure		1 845 414	857 923	–	136 771	772 556	428 962	343 594	80%	857 923

7.4.1. Employee related costs

The expenditure on the year to date (YTD) actual employee costs amounted to R294.4 million compared with the year-to-date budget of R146.9 million, resulting in an unfavorable variance of R147.4 million.

The variance is due to the municipality's overtime payable to essential services staff. Acting Allowances which were larger than budgeted for paid for vacant positions.

7.4.2. Remuneration of councilors

The actual expenditure for the year to date (YTD) actual councilor's allowances amounted to R6.8 million compared with the year-to-date budget of R7.1 million, resulting in a favorable variance of R287 thousand.

This favorable budget variance of less than 5% will be adjusted accordingly during the Adjustments Budget process.

7.4.3. Debt Impairment

The year to date (YTD) actual expenditure on debt impairment amounted to R13.6 million compared with the year-to-date budgeted amount of R13.6 million, with no variance.

The variance is zero and in line with the year-to-date budget.

7.4.4. Depreciation and asset impairment

The year to date (YTD) actual expenditure on depreciation and asset impairment amounted to R116.2 million compared with the budget of R115.3 million, resulting in a favorable variance of R882 thousand.

The variance is trivial, and the year-to-date actual is in line with the year-to-date budget.

7.4.5. Interest paid.

The year to date (YTD) actual expenditure for interest paid amounted to R26.2 million compared with the year-to-date budget of R2.4 million, resulting in an unfavorable variance of R23.7million.

The variance is because of cash flow challenges which then led to interest being charged on overdue accounts because of unpaid invoices within the regulated period of 30 days.

7.4.6. Inventory consumed.

The year to date (YTD) actual expenditure for inventory consumed amounted to R118.8 million compared with the year-to-date budget of R32.3 million, resulting in an unfavorable variance of R86.4 million.

This unfavorable variance is because of expenditure being higher than anticipated therefore will be adjusted upwards during the Adjustments Budget process.

7.4.7. Contracted Services

The year to date (YTD) actual expenditure for Contracted services amounted to R62.6 million, compared with a year-to-date (YTD) 2024 budget of R61.4 million resulting in an unfavorable variance of R1.1 million.

The over expenditure will be catered for during the adjustments budget process, the is also municipality is introducing the cost containment measures which will slow down the spending trend in the last six months of the financial year.

7.4.8 Irrecoverable debts written off.

The year to date (YTD) actual expenditure for Irrecoverable debts written off amounted to R4.6 million, while the year to date (YTD) budget was zero resulting in an unfavorable variance.

The irrecoverable debt was not budgeted for since it could not be reliably estimated how much the amnesty would generate.

7.4.9. Other operating expenditure

The year to date (YTD) actual expenditure on other operational expenditure amounted to R128.9 million compared with the year-to-date budget of R49.5 million resulting in an unfavorable variance of R79.4 million.

This unfavorable variance is because of expenditure being higher than anticipated, these expenditure line items include electricity and fuel, the variance will be catered for during the Adjustments budget process.

7.5 DEBTORS AGE ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS								
AS AT 31 DECEMBER 2024								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R12 797 272.75	R6 761 285.77	R7 142 305.64	R6 072 069.73	R6 594 824.36	R5 054 420.46	R174 512 346.55	R218 934 525.26
Departmental Account	R8 029 058.28	R6 919 500.14	R2 335 955.33	R1 567 464.01	R1 647 403.43	R1 455 874.86	R22 389 657.73	R44 344 913.78
Private Individual	R43 985 566.05	R34 732 611.79	R31 252 213.61	R31 358 502.19	R30 772 618.25	R28 812 355.89	R1 081 163 613.67	R1 282 077 481.45
Ugu District Municipality	-R94 837.79	-R137 731.52	-R224 497.00	-R398 705.01	-R79 612.01	-R85 212.14	-R75 409.92	-R1 096 005.39
Total	R64 717 059.29	R48 275 666.18	R40 505 977.58	R38 599 330.92	R38 935 234.03	R35 237 439.07	R1 277 990 208.03	R1 544 260 915.10

The biggest contributor to the total debt is residential customers who equate to 83%, business is 14% of the total debt and departmental accounts are 3% to the total debt. It has also been noticed that some customers have opted to have boreholes in their properties, and some have installed storage facilities in their properties which then adversely affect the collections process as customers do not respond when disconnections and restrictions are physically done on the customers properties.

The collections for the current financial year are still affected by the pandemic that negatively affected most businesses and private individuals' income. In addition, we still have a backlog in resolving system related issues and technical issues where we cannot correct customer accounts that are under dispute which then affects our collections adversely. The issue of unplanned water outages is also a big challenge as customers are refusing to pay their accounts.

The old debt is handed over to 4 service providers who are assisting with collections. The handed over debt has been collected in full, and the accounts have been recalled and are being monitored internally to ensure that they do not fall into arrears again. To date accounts have been recalled.

INTERGOVERNMENTAL AGE ANALYSIS									
AS AT 31 DECEMBER 2024									
Account Category	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance	Comments 31 OCTOBER2024
Department of Correctional Se	R417 359.15	R348 766.55	R299 318.76	R4 068.80	R0.00	R0.00	R0.00	R1 069 513.26	Invoices have been shared with the responsible office to settle the accounts.
Department of Justice	38 346.99	R9 843.26	R8 656.77	R3 093.05	R8 212.55	R1 028.98	R52 512.04	R121 693.64	These accounts were previously managed by NPW and have since been handed over to Dept of Correctional Services. Received confirmation that payments will be made before the 19th of January 2025.
Dept of Education	R4 573.66	R2 206.20	R4 125.79	R972.04	R1 818.37	R959.14	R85 325.00	R99 980.20	No response has been received after the notices were sent. The disconnection list has been issued
Dept of Education(Section 20)	R24 090.13	R12 545.06	R0.00	R0.00	R0.00	R0.00	R0.00	R36 635.19	
Dept of Education(Section 21)	R702 584.91	R3 737 660.74	R565 181.18	R504 135.01	R543 971.57	R466 473.84	R8 438 627.06	R14 958 634.31	Disconnected 15 schools
Dept of Health	R1 327 412.70	R918 000.39	R101 297.21	R103 228.90	R95 743.70	R84 025.74	R1 554 414.95	R4 184 123.59	Received R783 946.63 in December of which R495 319.42 was not yet alloced as at the end of the month, and we are still communicating with the department to pay other outstanding accounts.
Dept of Higher Education and	R311 811.64	R2 631.52	R1 286.78	R694.53	R691.03	R687.52	R14 170.90	R331 973.92	Warning issued on the property that has long outstanding debt but no response yet.
Dept of Human Settlement	R6 724.51	R5 517.40	R5 830.48	R5 803.15	R5 775.84	R5 729.37	R210 840.93	R246 221.68	Disconnected no response
Dept of Public Works National	R455 883.93	R89 337.15	R144 686.15	R114 301.54	R105 709.45	R96 608.63	R3 020 728.23	R4 027 255.08	Requested COGTA intervention, meeting did not materialise. No payment was received in November as they communicated that they had a technical problem and were unable to release payments.
Dept of Public Works Provincia	R3 253.13	R2 580.73	R4 220.53	R1 624.83	R1 619.89	R1 611.77	R164 451.56	R179 362.44	Requested COGTA intervention
Dept of Social Development	R32 457.96	R23 463.86	R846.14	R842.51	R838.90	R814.59	R13 178.40	R72 442.36	Requested COGTA intervention
Dept of Sports and Recreation	R1 317.56	R0.04	R0.00	R0.00	R0.00	R0.00	-R5 499.13	-R4 181.53	
Dept of Transport	R617 207.50	R135 125.69	R94 681.17	R90 153.26	R88 715.06	R81 351.67	R207 662.86	R1 314 897.21	Received a payment of R163 761.61 still communicating with the department regarding the outstanding accounts.
Eskom	R44 537.75	R47 146.09	R50 041.17	R43 439.55	R47 832.69	R42 428.79	R2 430 790.45	R2 706 216.49	Disconnected and received R91 003.67
Harry Gwala District Municipal	R271 295.59	R269 879.47	R268 463.34	R482 166.79	R494 766.35	R488 579.14	R2 524 011.97	R4 799 162.65	Communicating with the district to get a commitment on when payments can be expected.
National Youth Development A	R839.10	R756.18	R1 026.03	R707.10	R820.58	R762.37	R2 012.20	R6 923.56	
Ray Nkonyeni Municipality	R3 036 506.60	R823 599.54	R209 118.69	R167 785.81	R127 613.93	R123 458.76	R1 098 563.77	R5 586 647.10	Emailed warning letters for long outstanding accounts, some accounts they are still investigating water loss and we received R1 445 686.00
SASSA	R13 344.33	R0.06	R5.51	R0.00	R0.00	R0.00	R0.00	R13 349.90	
South African Post Office	R8 190.37	R539.08	R536.66	R4 293.79	R510.10	R493.12	R7 953.41	R22 516.53	Disconnected but still no payment received.
Telkom SA	R17 814.96	R2 726.37	R3 215.50	R7 264.48	R7 007.58	R4 773.09	R126 260.27	R169 062.25	Disconnected but still no payment received.
Transnet	R84 528.74	R97 073.19	R94 516.76	R80 862.67	R112 256.70	R63 960.01	R2 603 652.70	R3 136 850.77	Disconnected no further payments have been received.
Umdoni Local Municipality	R503 502.75	R339 047.99	R476 833.57	-R48 589.11	R2 886.73	-R9 328.36	-R138 160.74	R1 126 192.83	Current account
Umuziwabantu Municipality	R105 009.72	R49 340.53	R1 448.92	R0.00	R0.00	R0.00	-R29 876.25	R125 922.92	
Umzumbe Municipality	R464.60	R1 713.05	R618.22	R615.31	R612.41	R1 456.69	R8 037.15	R13 517.43	Requested COGTA intervention
Grand Total	R8 029 058.28	R6 919 500.14	R2 335 955.33	R1 567 464.01	R1 647 403.43	R1 455 874.86	R22 389 657.73	R44 344 913.78	

Debt Collectors

Allocation	Ubac	MaxProf	Ducharme	Pholela	Totals
Number of accounts	8 075	8 185	7 973	7 754	31 987
Value	286 840 478.67	273 376 284.56	362 192 105.65	262 318 966.46	1 184 727 835

Total collections to date

	Ubac	MaxProf	Ducharme	Pholela	Totals
Nov	1 273 161.70	1 241 010.83	578 109.03	1 927 941.85	5 020 223.41
Dec	1 046 549.10	2 291 487.90	603 772.74	1 606 131.46	5 547 941.20
Jan	1 057 551.60	2 250 392.60	769 383.22	1 794 334.62	5 871 662.04
Feb	1 220 276.23	3 040 863.20	1 035 967.56	1 512 089.13	6 809 196.12
Mar	1 396 994.15	3 059 978.64	1 216 736.98	1 832 353.97	7 506 063.74
Apr	760 959.00	1 388 037.00	413 310.00	1 053 946.00	3 616 252.00
May	1 207 880.71	2 357 779.07	578 343.78		4 144 003.56
June	951 674.11	2 050 102.16	729 064.14		3 730 840.41
July	1 039 390.91	2 113 137.05	784 842.97		3 937 370.93
August	950 221.25	1 633 002.79	739 023.42		3 322 247.46
September	863 329.67	1 329 558.77	739 879.38		2 932 767.82
October	1 267 355.20	1 841 522.04	850 246.46		3 959 123.70
	13 035 343.63	**24 596 872.05**	**9 038 679.68**	**9 726 797.03**	**56 397 692.39**

Total account paid in full as at 31 OCTOBER 2024

	Ubac	MaxProf	Ducharme	Pholela	Totals
October	943 708.10	1 641 500.33	617 761.54	3 186 146.38	6 389 116.35

The Debt Collectors contracts ended in October 2024.

7.6 CREDITORS ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	28 849	25 855	29 629	25 157	42 378	3 114	115 466	247 492	517 941	517 941
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	12 790	7 379	6 423	2 869	1 460	63	80 086	140 622	251 691	251 691
Auditor General	0800	741	–	–	66	–	–	293	–	1 099	1 099
Other	0900	1 622	2 231	1 116	975	3 046	789	2 773	52 280	64 832	64 832
Total By Customer Type	1000	44 002	35 465	37 168	29 067	46 883	3 966	198 617	440 394	835 562	835 562

The municipality is unable to pay its creditors within 30 days due to financial difficulties. There is an existing payment arrangement between uMgeni and the Municipality for the bulk water debt to have the debt settled by 2025/26.

A cost containment mechanism is being implemented to reduce further commitments being made and ultimately increase the creditors book.

7.7 CAPITAL EXPENDITURE

UGU DISTRICT MUNICIPALITY						
CAPITAL BUDGET: 31 DECEMBER 2024						
PROJECT NAME	**ORIGINAL BUDGET**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
INTERNAL CAPEX						
Number of Ugu sites where maintenance is completed in line with the Long-Term Building Maintenance Plan for furniture				2 296 597.39	2 353 697.39	
Number of ICT Facilities and Infrastructure Resource projects commissioned.			R56 353.00		R133 704.56	R0.00
Malangeni Low Cost Housing Project		R294 670.00			R294 670.00	R0.00
TOTAL INTERNAL CAPEX	**R0.00**	**R351 023.00**	**R56 353.00**	**R2 296 597.39**	**R2 782 071.95**	**R0.00**
		R0.00				
PROJECT NAME	**ORIGINAL BUDGET**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
MIG						
Msikaba and Surrounds Wate Supply	R10 000 000.00				R1 227 893.08	R5 000 000.00
Kwamgai and Surrounds Water Supply Scheme	R20 000 000.00				R15 346 329.86	R10 000 000.00
Umzinto Slums Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	R19 200 000.00				R3 133 604.23	R9 600 000.00
Umzinto Waste Water Treatment Works and Outfall Sewers Upgrade and Rehabilitation	R20 000 000.00	R3 427 646.49	R4 747 980.41		R20 406 712.54	R10 000 000.00
Vulamehlo Cross-Border Water Scheme	R10 000 000.00	R318 572.50	R113 544.00	R1 569 395.75	R7 201 073.28	R5 000 000.00
Umzimkhulu Bulk Water Augmentation Scheme - Phase 2	R20 000 000.00	R2 042 805.32	R7 511 618.27	R1 039 970.73	R38 081 523.90	R10 000 000.00
Kwalembe Water Supply Scheme Extension Implementation - Phase 1	R18 965 778.00		R424 817.11		R17 428 202.09	R9 482 889.00
Umdoni South Bulk Water Supply	R3 000 000.00				R2 483 595.12	R1 500 000.00
Emergency Boreholes Programme - Phase 2 - Implementation	R20 000 000.00	R8 150 569.23	R5 130 195.72	R12 723 604.21	R34 970 395.64	R10 000 000.00
Malangeni Low Cost Housing Project	R7 567 372.00		R3 235 816.30		R8 953 455.09	R3 783 686.00
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	R22 000 000.00	R4 310 809.36	R8 233 543.84	R2 123 361.82	R25 293 043.12	R11 000 000.00
Mabheleni East Water Project				R1 870 743.46	R1 870 743.46	R0.00
Repairs and Refurbishment of Umtamvuna Water Abstraction & Treatment Works						
Refurbishment And Upgrade Of Margate Storm-Damaged Infrastructure, Wastewater Treatment Works And Effluent Main (Phase 1)			R4 026 508.64		R4 026 508.64	R0.00
TOTAL MIG	**R170 733 150.00**	**R18 250 402.90**	**R52 751 100.26**	**R19 327 075.97**	**R180 423 080.05**	**R85 366 575.00**
PROJECT NAME	**ORIGINAL BUDGET**	**OCT ACTUALS**	**NOV ACTUALS**	**DEC ACTUALS**	**YTD ACTUALS**	**YTD BUDGET**
WSIG						
Water Pipeline Replacement Programme	R36 100 000.00		R12 812 186.56	R988 263.98	R39 626 363.70	R18 050 000.00
Dunjazane Water Pipeline	R13 900 000.00		R1 687 487.52		R5 962 951.12	R6 950 000.00
KwaMadlala Water Pipeline	R30 000 000.00		R3 080 660.33	R4 021 896.75	R11 458 135.36	R15 000 000.00
Upgrade of Harding Sewer Reticulation	R20 000 000.00		R156 227.55		R387 365.29	R10 000 000.00
TOTAL WSIG	**R100 000 000.00**	**R0.00**	**R17 736 561.96**	**R5 010 160.73**	**R57 434 815.47**	**R50 000 000.00**
TOTAL CAPITAL EXPENDITURE	**R270 733 150.00**	**R18 601 425.90**	**R70 544 015.22**	**R26 633 834.09**	**R240 639 967.47**	**R135 366 575.00**

The above table gives details of the year-to-date actual capital expenditure against the budget. The actual capital expenditure for the financial year to-date amounted to R240 639 96.47 million relating to MIG, WSIG and INTERNAL FUNDED PROJECT, against the year-to-date budget of R135 366 576.00 million, resulting in a **favorable** variance of R105 273 391.65 million.

7.8 INVESTMENT PORTFOLIO

UGU DISTRICT MUNICIPALITY									
INVESTMENT REGISTER: 31 DECEMBER 2024									
NO	BANK NAME	ACCOUNT NUMBER	ACCOUNT TYPE	CLOSING BALANCE - 30 NOVEMBER 2024	MONTHLY CAPITAL INVESTMENT	MONTHLY CAPITAL WITHDRAWN	MONTHLY INTEREST EARNED	MONTHLY INTEREST WITHDRAWN	CLOSING BALANCE - 31 DECEMBER 2024
1	FNB	74761972882	CAPITAL	R0.00					R0.00
			INT ACC-8.89%	R0.00					R0.00
2	FNB CALL	62228266335	CAPITAL	R162 984.96	R1 003.58				R163 988.54
			INT -	R1 003.58			R956.98	R1 003.58	R956.98
3	NEDBANK	7648552728	CAPITAL	R0.00					R0.00
			INT ACC-9%	R0.00					R0.00
4	STANDARD MIG CALL	058905324-041	MIG CALL STD	R10 657.34	R74 000 039.27	R74 000 000.00		R39.27	R10 657.34
			INT-4.80%	R39.27			R33 008.37		R33 047.64
5	STANDARD	058905324-045	CAPITAL	R0.00					R0.00
			INT-9.20%	R0.00					R0.00
6	ABSA CALL	2081188843 + 2081187889	CAPITAL	R0.00	R53 092 097.04		R62 289.63	R92 097.04	R53 062 289.63
			INT-9.53%	R92 097.04					R92 097.04
7	STD CALL	058905324-042	CAPITAL	R7 824.82	R28.82		R28.68	R28.83	R7 853.49
			INT-9.20%	R28.83					R28.83
	ABSA INVEST	2081523754.00	CAPITAL	R0.00					R0.00
			INTEREST- 8.95%	0.00					R0.00
8	GENERAL ACCOUNT	053299787	INTEREST-4.8%						R0.00
			TOTAL	R274 635.84	R127 093 168.71	R74 000 000.00	R96 283.66	R93 168.72	R53 370 919.49

The municipality does not hold any long-term investments due to its negative cash flow position. The municipality is currently putting grant receipts into short term deposits until the funds are required to defray the related expenditures. The short-term deposit attracts better interest rates compared to the ordinary bank account.

7.9 TRANSFERS AND GRANTS RECEIPTS

UGU DISTRICT MUNICIPALITY								
GRANTS REGISTER 31 DECEMBER 2024								
NO.	DETAILS	BALANCE AS AT 1 JULY 2024	TOTAL INCOME 31 DECEMBER 2024	TOTAL EXP 31 DECEMBER 2024	BALANCE AS AT 31 DECEMBER 2024	TOTAL % SPENT AS AT 31 DECEMBER 2024	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1 900 000.00	R1 056 532.26	-R843 467.74	55.61%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	-R1 197 036.07	-R2 092 000.00	R921 372.12	-R2 367 663.95	44.04%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 004 000.00	R1 269 635.85	-R734 364.15	63.36%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R75 000 000.00	R66 050 037.84	-R8 949 962.16	88.07%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R0.00	-R1 000 000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurb	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	R0.00	-R15 500 000.00	R0.00	-R15 500 000.00	0.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	-R598 264.55	R0.00	R598 264.55	R0.00	100.00%	GM: IED	EDTEA
A10	Implementation of the Green and Smart Municipality (GSM) Project	-R1 192 098.58	R0.00	R0.00	-R1 192 098.58	0.00%	GM: IED	EDTEA
A11	Mig Projects	-R7 500 000.00	-R190 361 000.00	R162 854 102.68	-R35 006 897.32	98.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R500 408 000.00	R333 605 500.02	-R166 802 499.98	66.67%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R11 487 399.20	-R787 265 000.00	R566 355 445.32	-R232 396 953.88			

7.9.1. Transfers and Grants Receipts

The total grants received for the financial year to-date amounted to R787 265 000 as per the Table/ Schedule above, and the expenditure to-date is R566 355 445.32 which is 71%.

7.9.2. Transfers and Grants Expenditure

Grants are monitored monthly, and a grants register is communicated with management to ensure effective management.

7.9.3. Grants Expenditure

7.9.3.1. Finance Management Grant (FMG)

This grant is used to pay the salaries of finance management interns and other training programs related to municipal finance.

The gazetted amount is R1 900 000 million, and as per the table above R1 900 000.00 has been received from National Treasury in August. Therefore, expenditure for the financial year to-date amounted to R1 056 532.26 The spending of the Grant is 55.61%

7.9.3.2. Municipal Infrastructure Grant (MIG)

This grant is used to build new and refurbish the existing water and sanitation infrastructure.

The gazetted amount is R182 877 000 and as at the end of December R190 361 000 had been received and R162 854 102.68 was spent by the end of December. The spending of the Grant is 66.67% against the allocation to date.

7.9.3.3. Water Services Infrastructure Grant (WSIG)

The gazetted amount is R 100 000 000 and as at the end of October the total amount of R75 000 000 had been received and R66 050 037.84 was spent by the end of December. The spending of the Grant is 88.07% against the allocation to date.

7.9.3.4. Other grants

The gazette allocations for 2024/2025 are as follows:

- The Expanded Public Works Programme gazetted amount R 2 864 000.00 and the expenditure as of 31 December is R1 269 635.85 We have received R2 004 000.00 from National Treasury in September 2024. The spending of the Grant is 63.36% against the allocation to date.
- Rural Roads Asset Management Systems Grant gazetted amount R2 988 000, R2 092 000 was received in October. The expenditure as at the end of December 2024 is R921 372.12. The spending of the Grant is 44.04% against the allocation to date.
- The Disaster Response Grant of R15 500 000 which was received on the 29th of November 2024. The grant had not yet been spent as at end of December with the SCM processes being in progress.

7.9.3.5 Implementation of the Green and Smart Municipality Project

This new Grant is aimed at employing technology to improve the energy efficiency and reduce CO_2 emission emanating from Ugu District Municipality buildings by employing solar energy technology and reducing the use of energy that is derived from fossil fuels.

The ultimate objective is to achieve nearly zero energy from buildings being sourced from the Eskom grid and incorporate an energy efficient approach in municipal planning. The municipality received R1 200 000 in January 2024. The expenditure is sitting at R0 which is 0% against the allocation to date.

7.10 SALARIES EXPENDITURE DETAILS

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 968	10 870	–	1 325	5 256	5 435	(179)	-3%	10 870
Pension and UIF Contributions		–	324	–	–	–	162	(162)	-100%	324
Medical Aid Contributions		–	120	–	–	–	60	(60)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	–	1	5	182	(178)	-97%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 100	2 685	–	310	1 634	1 342	292	22%	2 685
Sub Total - Councillors		13 098	14 364	–	1 636	6 895	7 182	(287)	-4%	14 364
% increase	4		9.7%							9.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		82	4 383	–	–	–	2 192	(2 192)	-100%	4 383
Pension and UIF Contributions		12	123	–	–	–	61	(61)	-100%	123
Medical Aid Contributions		12	43	–	–	–	22	(22)	-100%	43
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	–	–	–	314	(314)	-100%	628
Cellphone Allowance		–	155	–	–	–	78	(78)	-100%	155
Housing Allowances		–	121	–	–	–	61	(61)	-100%	121
Other benefits and allowances		–	100	–	–	–	50	(50)	-100%	100
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		13	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		236	5 554	–	–	–	2 777	(2 777)	-100%	5 554
% increase	4		2248.5%							2248.5%
Other Municipal Staff										
Basic Salaries and Wages		309 543	142 131	–	30 213	173 007	71 065	101 942	143%	142 131
Pension and UIF Contributions		53 682	46 341	–	5 223	31 106	23 171	7 936	34%	46 341
Medical Aid Contributions		20 573	17 660	–	2 084	12 386	8 830	3 556	40%	17 660
Overtime		61 949	7 735	–	4 266	26 517	3 867	22 650	586%	7 735
Performance Bonus		25 817	8 614	–	31	25 985	4 307	21 678	503%	8 614
Motor Vehicle Allowance		12 325	9 890	–	1 249	7 448	4 945	2 503	51%	9 890
Cellphone Allowance		3 094	3 267	–	292	1 727	1 633	93	6%	3 267
Housing Allowances		1 439	1 998	–	127	756	999	(243)	-24%	1 998
Other benefits and allowances		32 048	34 686	–	1 119	6 721	17 343	(10 622)	-61%	34 686
Payments in lieu of leave		7 890	6 996	–	(645)	5 512	3 498	2 014	58%	6 996
Long service awards		2 274	2 480	–	170	1 960	1 240	720	58%	2 480
Post-retirement benefit obligations	2	5 628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3 838	6 606	–	195	1 333	3 303	(1 970)	-60%	6 606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540 100	288 404	–	44 324	294 457	144 202	150 255	104%	288 404
% increase	4		-46.6%							-46.6%
Total Parent Municipality		553 434	308 321	–	45 959	301 352	154 161	147 191	95%	308 321
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		553 434	308 321	–	45 959	301 352	154 161	147 191	95%	308 321
% increase	4		-44.3%							-44.3%
TOTAL MANAGERS AND STAFF		540 336	293 957	–	44 324	294 457	146 979	147 479	100%	293 957

The above table details the salaries report as per the requirement of section 66 of the Municipal Finance Management Act 56 of 2003.

Which Says The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely-

a) Salaries and wages
b) Contributions for pensions and medical aid
c) Travel, motor car, accommodation, subsistence, and other allowances.
d) Housing benefits and allowances
e) Overtime payments
f) Loans and advances
g) Any other type of benefit or allowances related to staff.

7.11 LONG-TERM LOANS

UGU DISTRICT MUNICIPALITY										
LOANS REGISTER 31 DECEMBER 2024										
DETAILS	PURPOSE OF THE LOAN	INTEREST %	REDEEMABLE	CLOSING BALANCE - 30 NOVEMBER 2024	CURRENT RECEIPTS	MONTHLY INTEREST CHARGED	YTD INTEREST CHARGED	INTEREST PAID	CAPITAL REPAYMENT DURING THE PERIOD	CLOSING BALANCE -31 DECEMBER 2024
Development Bank of SA	uMzimkhulu Augmentation - Infrastructure	5%	2029/06/30	R22 896 097.88	R0.00	R90 506.41	R595 502.18	R90 506.41	R345 441.15	R22 550 656.73
			TOTAL	R22 896 097.88	R0.00	R90 506.41	R595 502.18	R90 506.41	R345 441.15	R22 550 656.73

7.11.1. External Loans

The loan is structured, unsecure and were all taken with DBSA. The loan that was for refurbishment of Sanitation Infrastructure – Phase2 was settled as of 31 March, the current loan balance outstanding is R22 550 656.73 for Umzimkhulu Augmentation. The municipality is still able to make repayments as and when they fall due.

The loans were taken for Sanitation refurbishment and for uMzimkhulu Augmentation at a very low rate of 5% since DBSA was subsidised by the Government to give the Municipalities loans. The Municipality took that opportunity to speed up their Service Delivery process as it was getting value for money at the lowest possible rates.

7.12 PERFORMANCE INDICATORS

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	27.5%	0.0%	3.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		40.4%	-4.9%	0.0%	34.6%	-4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	20.0%	-232.9%	0.0%	35.0%	-232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.9%	-189.8%	0.0%	4.1%	-189.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10.5%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.9%	21.5%	0.0%	34.9%	21.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		9.9%	3.7%	0.0%	2.1%	3.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.4%	17.2%	0.0%	3.1%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations					
Financial liabilities		31 361	149 014	28 745	
Total Assets		3 962 069	4 672 606	4 244 056	4 672 606
Employee related costs		540 336	293 957	294 457	293 957
Repairs & Maintenance		127 701	50 830	17 877	50 830
Interest (finance charges)		27 239	4 846	26 212	4 846
Principal paid					
Depreciation		248 760	230 780		14 364
Operating expenditure		1 845 414	857 923	772 556	857 923
Total Capital Expenditure		199 194	270 733	26 634	177 313
Borrowed funding for capital					
Debt		1 043 019	(238 967)	996 474	(238 967)
Equity		2 582 976	4 904 619	2 883 402	4 904 619
Reserves and funds					
Borrowing		31 361	149 014	28 745	149 014
Current assets		265 559	993 220	459 871	993 220
Current liabilities		1 329 420	(426 402)	1 313 597	(426 402)
Monetary assets		12 351	809 291	54 061	809 291
Total Revenue (excluding capital transfers and contributions)		1 288 172	1 367 249	844 077	1 367 249
Transfers and subsidies - Operational		648 244			
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	228 904	270 733
Debt service payments		80 505	26 066		(4 799)
Outstanding debtors (receivables)		134 982			
Annual services revenue		540 300	582 886	54 182	291 144
Cash + investments	Including LT investments	12 351	809 291	54 061	809 291
Fixed operational expend. (monthly)					
Longstanding debtors outstanding		(279)	5 581	(279)	5 581
Longstanding debtors recovered					
Attorney collections					

The above table gives an overview of the financial indicators of the municipality for the period ended 31 December 2024.

7.12.1. Borrowing Management

The outstanding amount of the loan from DBSA is currently sitting at 0.01% for both Water and Sanitation infrastructure.

7.12.2. Liquidity

- Current Ratio: Current Assets: Current Liabilities, the Municipality is sitting at 0.37:1 which is lower than the norm of 2:1.
- Quick Ratio: Current Assets less Inventory: Current Liabilities, the Municipality set at 0.06:1 which is lower than the norm of 1.5:1.

The ideal current ratio and quick ratio are 1.5 - 2.1 and 1.5: 1 respectively. As of 31 December 2024, the current ratio of the municipality is 0.37:1 and the quick ratio is 0.06:1. This is a risk because the municipality may not be able to satisfactorily meet its short-term obligations as there are more short-term commitments and less liquid assets to cover them.

- Cash Coverage 0.49 months which is unfavorable which is lower than the norm of between 1 - 3 Months.

The municipality has a ratio below the norm therefore is vulnerable and at a higher risk in the event of financial “shocks/setbacks” and its ability to meet its obligations to provide basic services or its financial commitment may be compromised.

7.12.3. Revenue Management

The Municipality’s average collection rate for the month of December 2024 is as follows: -

- To total debt: 53%
- To monthly billings: 53%

The municipality's debt collection rate is 53%, and the normal rate is 95%. This means the municipality is only able to recover 53% of the money receivable from debtors. This has a negative impact on the municipality's cashflow, which is a direct consequence of negative/ poor net working capital, and it also indicates that the municipality is providing services that are not being paid for which negatively impacts on the going concern of the municipality. These trends indicate that serious corrective measures are needed to help recover the outstanding funds and thus debtor collectors have been appointed.

Kindly refer to paragraph 5.5 above.

8. MAIN TABLES

Please refer to the complete C Schedule on Annexure D - Municipal manager's quality certificate

8.1 SUMMARY

DC21 Ugu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	540 300	582 886	–	54 182	291 144	291 443	(299)	-0%	582 886
Investment revenue	8 946	13 033	–	525	5 472	6 517	(1 045)	-16%	13 033
Transfers and subsidies - Operational	648 244	687 107	–	223 387	504 109	343 553	160 555	47%	687 107
Other own revenue	90 682	84 223	–	7 019	43 353	42 112	1 241	3%	84 223
Total Revenue (excluding capital transfers and contributions)	1 288 172	1 367 249	–	285 113	844 077	683 624	160 453	23%	1 367 249
Employee costs	540 336	293 957	–	44 324	294 457	146 979	147 479		293 957
Remuneration of Councillors	13 098	14 364	–	1 636	6 895	7 182	(287)		14 364
Depreciation and amortisation	248 760	230 780	–	19 521	116 272	115 390	882		230 780
Interest	27 239	4 846	–	5 626	26 212	2 423	23 788		4 846
Inventory consumed and bulk purchases	174 197	64 687	–	21 338	118 833	32 344	86 490		64 687
Transfers and subsidies	23 313	–	–	–	–	–	–		–
Other expenditure	818 471	249 288	–	44 327	209 887	124 644	85 243	68%	249 288
Total Expenditure	1 845 414	857 923	–	136 771	772 556	428 962	343 594	80%	857 923
Surplus/(Deficit)	(557 242)	509 325	–	148 342	71 521	254 663	(183 141)	-72%	509 325
Transfers and subsidies - capital (monetary allocations)	407 160	270 733	–	27 568	228 904	135 367	93 538	69%	270 733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23%	780 059
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23%	780 059
Capital expenditure & funds sources									
Capital expenditure	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Capital transfers recognised	(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239 691	7 567	–	2 297	11 736	3 784	7 952	210%	7 567
Total sources of capital funds	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Financial position									
Total current assets	265 559	993 220	–		487 017				993 220
Total non current assets	3 696 511	3 679 385	–		3 784 185				3 679 385
Total current liabilities	1 329 420	(426 402)	–		1 313 597				(426 402)
Total non current liabilities	49 674	194 389	–		47 058				194 389
Community wealth/Equity	2 582 976	4 904 619	–		2 883 402				4 904 619
Cash flows									
Net cash from (used) operating	(2 259 811)	1 107 642	–	119 357	301 113	493 794	192 681	39%	1 107 642
Net cash from (used) investing	8 621 059	(311 343)	–	(6 310)	(233 309)	(155 672)	77 638	-50%	(311 343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6 660 862	783 212	–	–	81 206	325 036	243 830	75%	–
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	63 689	48 142	40 175	37 872	38 526	34 432	174 539	1 094 336	1 531 711
Creditors Age Analysis									
Total Creditors	44 002	35 465	37 168	29 067	46 883	3 966	198 617	440 394	835 562

The above table provides a concise overview of the monthly actual, year to date actual of the operating expenditure, capital expenditure, and age analysis. The details are provided in tables below.

8.2 STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		419 350	440 342	–	41 988	222 980	220 171	2 809	1%	440 342
Service charges - Waste Water Management		120 950	142 544	–	12 193	68 164	71 272	(3 108)	-4%	142 544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5 905	2 983	–	111	1 483	1 491	(9)	-1%	2 983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 559	76 939	–	6 902	40 312	38 469	1 842	5%	76 939
Interest from Current and Non Current Assets		8 946	13 033	–	525	5 472	6 517	(1 045)		13 033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 755	1 822	–	–	44	911	(866)	-95%	1 822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 261	2 480	–	6	1 514	1 240	274	22%	2 480
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		648 244	687 107	–	223 387	504 109	343 553	160 555		687 107
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		3 802	–	–	–	–	–	–		–
Other Gains		2 400	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 288 172	1 367 249	–	285 113	844 077	683 624	160 453	23%	1 367 249
Expenditure By Type										
Employee related costs		540 336	293 957	–	44 324	294 457	146 979	147 479	100%	293 957
Remuneration of councillors		13 098	14 364	–	1 636	6 895	7 182	(287)	-4%	14 364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174 197	64 687	–	21 338	118 833	32 344	86 490		64 687
Debt impairment		271 165	27 226	–	2 269	13 613	13 613	0	0%	27 226
Depreciation and amortisation		248 760	230 780	–	19 521	116 272	115 390	882	1%	230 780
Interest		27 239	4 846	–	5 626	26 212	2 423	23 788	982%	4 846
Contracted services		307 203	122 896	–	16 956	62 621	61 448	1 173	2%	122 896
Transfers and subsidies		23 313	–	–	–	–	–	–		–
Irrecoverable debts written off		4 533	–	–	171	4 653	–	4 653		–
Operational costs		256 021	99 166	–	24 931	128 993	49 583	79 410	160%	99 166
Losses on Disposal of Assets		(20 433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	–	7	–	7		–
Total Expenditure		1 845 414	857 923	–	136 771	772 556	428 962	343 594	80%	857 923
Surplus/(Deficit)		(557 242)	509 325	–	148 342	71 521	254 663	(183 141)	(0)	509 325
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	–	27 568	228 904	135 367	93 538	0	270 733
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(150 082)	780 059	–	175 910	300 426	390 029			780 059
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(150 082)	780 059	–	175 910	300 426	390 029			780 059
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(150 082)	780 059	–	175 910	300 426	390 029			780 059
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(150 082)	780 059	–	175 910	300 426	390 029			780 059

This table provides an overview of the monthly actual, year to date actual and year to date Budget of Revenue by Source and Expenditure by type.

8.3 CAPITAL EXPENDITURE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(31 464)	–	–	2 297	2 487	–	191	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(8 981)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		178 145	158 966	–	9 490	141 582	79 483	79 243	100%	158 966
Vote 14 - Waste Water Management		61 493	111 767	–	14 847	96 571	55 884	25 840	46%	111 767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Total Capital Expenditure		199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Capital Expenditure - Functional Classification										
Governance and administration		(31 464)	–	–	2 297	191	–	191	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31 464)	–	–	2 297	2 487	–	2 487	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(8 981)	–	–	–	–	–	–		–
Planning and development		(8 981)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		239 638	270 733	–	24 337	177 122	135 367	41 755	31%	270 733
Energy sources		–	–	–	–	–	–	–		–
Water management		178 145	158 966	–	9 490	168 216	79 483	88 733	112%	158 966
Waste water management		61 493	111 767	–	14 847	96 571	55 884	40 687	73%	111 767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199 194	270 733	–	26 634	240 640	135 367	41 946	31%	270 733
Funded by:										
National Government		(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239 691	7 567	–	2 297	11 736	3 784	7 952	210%	7 567
Total Capital Funding		199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733

This above table provides an overview of actuals capital expenditure for the current month and for the financial year to date. Except for the internally funded projects, the capital project of the municipality is funded from the MIG and the WSIG grants.

8.4 STATEMENT FINANCIAL POSITION

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 351	809 291	–	81 206	809 291
Trade and other receivables from exchange transactions		120 023	210 198	–	246 371	210 198
Receivables from non-exchange transactions		11 877	9 470	–	20 904	9 470
Current portion of non-current receivables		2 566	66	–	2 490	66
Inventory		14 281	(6 761)	–	15 861	(6 761)
VAT		103 667	(29 042)	–	119 916	(29 042)
Other current assets		794	–	–	268	–
Total current assets		265 559	993 220	–	487 017	993 220
Non current assets						
Investments		0	–	–	0	–
Investment property		30 400	28 000	–	30 400	28 000
Property, plant and equipment		3 662 021	3 639 127	–	3 750 640	3 639 127
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 368	6 678	–	3 423	6 678
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	5 581	–	(279)	5 581
Other non-current assets		0	–	–	0	–
Total non current assets		3 696 511	3 679 385	–	3 784 185	3 679 385
TOTAL ASSETS		3 962 069	4 672 606	–	4 271 202	4 672 606
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115 501	–	–	115 501	–
Consumer deposits		22 698	–	–	22 917	–
Trade and other payables from exchange transactions		866 276	(433 356)	–	768 109	(433 356)
Trade and other payables from non-exchange transactions		11 567	–	–	65 807	–
Provision		100 828	6 954	–	105 273	6 954
VAT		212 548	–	–	235 990	–
Other current liabilities		–	–	–	–	–
Total current liabilities		1 329 420	(426 402)	–	1 313 597	(426 402)
Non current liabilities						
Financial liabilities		31 361	149 014	–	28 745	149 014
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 313	45 375	–	18 313	45 375
Total non current liabilities		49 674	194 389	–	47 058	194 389
TOTAL LIABILITIES		1 379 093	(232 013)	–	1 360 655	(232 013)
NET ASSETS	2	2 582 976	4 904 619	–	2 910 547	4 904 619
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 582 976	4 904 619	–	2 883 402	4 904 619
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 582 976	4 904 619	–	2 883 402	4 904 619

The statement of financial position indicates the actual to-date of the assets and liabilities of the municipality for the period ended 31 December 2024.

PART 2 SUPPORTING SCHEDULES

1. DEBTORS ANALYSIS

AGE ANALYSIS PER CUSTOMER TYPE AGE ANALYSIS AS AT 31 DECEMBER 2024								
CUSTOMER TYPE	0-30	31-60	61-90	91-120	121-150	151-180	181+	Balance
Business	R12 797 272.75	R6 761 285.77	R7 142 305.64	R6 072 069.73	R6 594 824.36	R5 054 420.46	R174 512 346.55	R218 934 525.26
Departmental Account	R8 029 058.28	R6 919 500.14	R2 335 955.33	R1 567 464.01	R1 647 403.43	R1 455 874.86	R22 389 657.73	R44 344 913.78
Private Individual	R43 985 566.05	R34 732 611.79	R31 252 213.61	R31 358 502.19	R30 772 618.25	R28 812 355.89	R1 081 163 613.67	R1 282 077 481.45
Ugu District Municipality	-R94 837.79	-R137 731.52	-R224 497.00	-R398 705.01	-R79 612.01	-R85 212.14	-R75 409.92	-R1 096 005.39
Total	R64 717 059.29	R48 275 666.18	R40 505 977.58	R38 599 330.92	R38 935 234.03	R35 237 439.07	R1 277 990 208.03	R1 544 260 915.10

Details on the consumer debtors are presented under the revenue section report.

2. CREDITOR'S ANALYSIS

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	28 849	25 855	29 629	25 157	42 378	3 114	115 466	247 492	517 941	517 941
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	12 790	7 379	6 423	2 869	1 460	63	80 086	140 622	251 691	251 691
Auditor General	0800	741	–	–	66	–	–	293	–	1 099	1 099
Other	0900	1 622	2 231	1 116	975	3 046	789	2 773	52 280	64 832	64 832
Total By Customer Type	1000	44 002	35 465	37 168	29 067	46 883	3 966	198 617	440 394	835 562	835 562

Table SC4 above talks to aged creditors owed by the Municipality as of 31 December 2024.

3. INVESTMENT PORTFOLIO

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Interest Earned	Investment Top Up	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
INTEREST										–					–
FNB CALL	62228266335									163				1	164
INTEREST										1	1		1		1
NEDBANK	7648552728									–					–
INTEREST										–					–
STANDARD MIG CALL	058905324-041									11	74 000	0		74 000	11
INTEREST										0			33		33
STANDARD	058905324-045									–					–
INTEREST										–					–
ABSA INVEST TRACK	1188843 + 2081187889									0		92	62	53 092	53 062
INTEREST										92					92
STD CALL	058905324-042									8		0	0	0	8
INTEREST										0					0
ABSA INVEST	2081523754									–					–
INTEREST										–					–
GENERAL ACCOUNT	053299787									–					–
INTEREST										–					–
										–					–
															–
															–
															–
															–
															–
															–
Municipality sub-total										275		92		127 093	53 371
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–		–	–
TOTAL INVESTMENTS AND INTEREST	2									275		92		127 093	53 371

Table SC6 provides a list of investments account as at the end of the month we are reporting on.

4. ALLOCATION AND GRANTS RECEIPTS AND EXPENDITURE

UGU DISTRICT MUNICIPALITY GRANTS REGISTER 31 DECEMBER 2024								
NO.	DETAILS	BALANCE AS AT 1 JULY 2024	TOTAL INCOME 31 DECEMBER 2024	TOTAL EXP 31 DECEMBER 2024	BALANCE AS AT 31 DECEMBER 2024	TOTAL % SPENT AS AT 31 DECEMBER 2024	RESPONSIBLE PERSON	FUNDER/ SPONSOR
A1	Finance Management Grant	R0.00	-R1 900 000.00	R1 056 532.26	-R843 467.74	55.61%	GM: TR	DPLG
A2	Rural Roads Asset Management Systems Grant	-R1 197 036.07	-R2 092 000.00	R921 372.12	-R2 367 663.95	44.04%	GM: TR	DTRANSPORT
A3	Expanded Public Works Programme	R0.00	-R2 004 000.00	R1 269 635.85	-R734 364.15	63.36%	OMM	PUBLIC WORKS
A4	Water Services Infrastructure Grant	R0.00	-R75 000 000.00	R66 050 037.84	-R8 949 962.16	88.07%	GM: WS	DPLG
A5	Development Planning Shared Services	R0.00	R0.00	R0.00	R0.00	0.00%	OMM	COGTA
A6	Shared Legal Services Grant	-R1 000 000.00	R0.00	R0.00	-R1 000 000.00	0.00%	OMM	COGTA
A7	AWIP - St Helen's Rock Water Abstraction Pump System, Replacement, Refurb	R0.00	R0.00	R0.00	R0.00	0.00%	GM: WS	COGTA
A8	Municipal Disaster Response Grant	R0.00	-R15 500 000.00	R0.00	-R15 500 000.00	0.00%	GM: WS/CS	DPLG
A9	Ugu Transformative River Management Programme	-R598 264.55	R0.00	R598 264.55	R0.00	100.00%	GM: IED	EDTEA
A10	Implementation of the Green and Smart Municipality (GSM) Project	-R1 192 098.58	R0.00	R0.00	-R1 192 098.58	0.00%	GM: IED	EDTEA
A11	Mig Projects	-R7 500 000.00	-R190 361 000.00	R162 854 102.68	-R35 006 897.32	98.00%	GM: WS	DPLG
A12	Equitable Shares	R0.00	-R500 408 000.00	R333 605 500.02	-R166 802 499.98	66.67%	GM: TR	DPLG
	Total Unspent Grants /Subsidies	-R11 487 399.20	-R787 265 000.00	R566 355 445.32	-R232 396 953.88			

The table above refers to all Grants received and expenditure for the month.

5.COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 968	10 870	–	1 325	5 256	5 435	(179)	-3%	10 870
Pension and UIF Contributions		–	324	–	–	–	162	(162)	-100%	324
Medical Aid Contributions		–	120	–	–	–	60	(60)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	–	1	5	182	(178)	-97%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 100	2 685	–	310	1 634	1 342	292	22%	2 685
Sub Total - Councillors		13 098	14 364	–	1 636	6 895	7 182	(287)	-4%	14 364
% increase	4		9.7%							9.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		82	4 383	–	–	–	2 192	(2 192)	-100%	4 383
Pension and UIF Contributions		12	123	–	–	–	61	(61)	-100%	123
Medical Aid Contributions		12	43	–	–	–	22	(22)	-100%	43
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	–	–	–	314	(314)	-100%	628
Cellphone Allowance		–	155	–	–	–	78	(78)	-100%	155
Housing Allowances		–	121	–	–	–	61	(61)	-100%	121
Other benefits and allowances		–	100	–	–	–	50	(50)	-100%	100
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		13	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		236	5 554	–	–	–	2 777	(2 777)	-100%	5 554
% increase	4		2248.5%							2248.5%
Other Municipal Staff										
Basic Salaries and Wages		309 543	142 131	–	30 213	173 007	71 065	101 942	143%	142 131
Pension and UIF Contributions		53 682	46 341	–	5 223	31 106	23 171	7 936	34%	46 341
Medical Aid Contributions		20 573	17 660	–	2 084	12 386	8 830	3 556	40%	17 660
Overtime		61 949	7 735	–	4 266	26 517	3 867	22 650	586%	7 735
Performance Bonus		25 817	8 614	–	31	25 985	4 307	21 678	503%	8 614
Motor Vehicle Allowance		12 325	9 890	–	1 249	7 448	4 945	2 503	51%	9 890
Cellphone Allowance		3 094	3 267	–	292	1 727	1 633	93	6%	3 267
Housing Allowances		1 439	1 998	–	127	756	999	(243)	-24%	1 998
Other benefits and allowances		32 048	34 686	–	1 119	6 721	17 343	(10 622)	-61%	34 686
Payments in lieu of leave		7 890	6 996	–	(645)	5 512	3 498	2 014	58%	6 996
Long service awards		2 274	2 480	–	170	1 960	1 240	720	58%	2 480
Post-retirement benefit obligations	2	5 628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3 838	6 606	–	195	1 333	3 303	(1 970)	-60%	6 606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540 100	288 404	–	44 324	294 457	144 202	150 255	104%	288 404
% increase	4		-46.6%							-46.6%
Total Parent Municipality		553 434	308 321	–	45 959	301 352	154 161	147 191	95%	308 321
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		553 434	308 321	–	45 959	301 352	154 161	147 191	95%	308 321
% increase	4		-44.3%							-44.3%
TOTAL MANAGERS AND STAFF		540 336	293 957	–	44 324	294 457	146 979	147 479	100%	293 957

The table above details Councilors remuneration, Sec 57 and other employees' salaries and benefits.

6. MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Please refer to Annexure B - Quarter 2 Performance Reports

7. PARENT MUNICIPALITY FINANCIAL PERFORMANCE

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management								–		
Sale of Goods and Rendering of Services								–		
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest earned from Current and Non Current Assets										
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Operational Revenue								–		
Non-Exchange Revenue								–		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								–		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Bulk purchases - electricity								–		
Inventory consumed								–		
Debt impairment								–		
Depreciation and amortisation								–		
Interest								–		
Contracted services								–		
Transfers and subsidies								–		
Irrecoverable debts written off								–		
Operational costs								–		
Losses on disposal of Assets										
Other Losses										
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)								–		
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax								–		
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

The above table talks about the Financial Performance of Entities.

8. MUNICIPAL ENTITY FINANCIAL PERFORMANCE

Please refer to Annexure C – Quarter 2 Municipal Entity Performance

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

The above table talks to the Financial Performance of the Entity as well as the Capital expenditure.

9.CAPITAL PROGRAMME PERFORMANCE

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(31 464)	–	–	2 297	2 487	–	191	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(8 981)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		178 145	158 966	–	9 490	141 582	79 483	79 243	100%	158 966
Vote 14 - Waste Water Management		61 493	111 767	–	14 847	96 571	55 884	25 840	46%	111 767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Total Capital Expenditure		199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Capital Expenditure - Functional Classification										
Governance and administration		(31 464)	–	–	2 297	191	–	191	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31 464)	–	–	2 297	2 487	–	2 487	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(8 981)	–	–	–	–	–	–		–
Planning and development		(8 981)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		239 638	270 733	–	24 337	177 122	135 367	41 755	31%	270 733
Energy sources		–	–	–	–	–	–	–		–
Water management		178 145	158 966	–	9 490	168 216	79 483	88 733	112%	158 966
Waste water management		61 493	111 767	–	14 847	96 571	55 884	40 687	73%	111 767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199 194	270 733	–	26 634	240 640	135 367	41 946	31%	270 733
Funded by:										
National Government		(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239 691	7 567	–	2 297	11 736	3 784	7 952	210%	7 567
Total Capital Funding		199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733

The Table above talks about the Capital Budget and expenditure of the Municipality.

10. IN-YEAR REPORTS OF MUNICIPAL ENTITIES ATTACHED THE MUNICIPAL IN-YEAR REPORT

Please refer to the SCTIE F Schedule attached Annexure C - Quarter 2 Municipal Entity Performance

11. MUNICIPAL BANK ACCOUNT WITHDRAWALS

DC21_BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

national treasury

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/10/2024 to 31/12/2024

NAME OF MUNICIPALITY: UGU DM- DC21

Date	Payee	Amount in R'000	Description and Purpose	Authorised by (name)
1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;				
	N/A			
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);				
	N/A			
3. Section 11(d) -Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);				
	N/A			
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state;				
	Various service providers	R226 368.41		
5. Section 11(f) - Refund money incorrectly paid into a bank account;				
	Various Customers	R107 848.62	Payments made in error to the Municipality account- refunded	
6. Section 11(g) - Refund guarantees, sureties and security deposits;				
	N/A			
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;				
	Banks	R73 000 000.00		
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;				
	N/A			
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.				
	N/A			

DISTRIBUTION	
1. Did the Accounting Officer table in Council a consolidated report of all withdrawals within 30 days after the end of the quarter;	(YES) / NO
2. Date the consolidated report was tabled; and	DATE : 23 / 01 /2025
3. Was the copy of the consolidated report of all withdrawals submitted to the Auditor General	(YES) / NO

CHIEF FINANCIAL OFFICER

MUNICIPAL MANAGER

Instructions for completing this report:

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space.
This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

Distribution:

1. Table this report in a full council meeting, including additional motivation on action taken to rectify,within 30 days after the end of each quarter (section 11(4))
2. Submit a copy to the relevant National Treasury, Provincial Treasury and the Auditor-General

12. MANAGER'S QUALITY CERTIFICATE

Ugu District Municipality

Quality Certificate

I, Vela Owen Mazibuko, the Acting Municipal Manager of Ugu District Municipality

(name of municipality),hereby certify that-

(mark as appropriate)

- [x] the monthly budget statement
- [ ] quarterly report on the implementation of the budget and financial state of affairs of the municipality
- [ ] mid-year budget and performance assessment

for the month of **December 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature _____

Date 09/01/2025

ANNEXURE -A

Municipal In-year reports & supporting tables

mSCOA Version 6.8

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:
National Treasury
Electronic documents: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:	DC21 Ugu
CFO Name:	
Tel:	**Fax:**
E-Mail:	
Reporting period:	Mid-Year Assessment
MTREF:	2024 **Budget Year:** 2024/25
Does this municipality have Entities?	Yes
If YES: Identify type of report:	Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

MFMA Budget Circular 2011/12	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1	Executive and Council	
Vote 2 - Finance and Administration	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Internal Audit	1.2	Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Community and Social Services	1.3	[Name of sub-vote]	1.3 - [Name of sub-vote]
Vote 5 - Sports and recreation	1.4	[Name of sub-vote]	1.4 - [Name of sub-vote]
Vote 6 - Public safety	1.5	[Name of sub-vote]	1.5 - [Name of sub-vote]
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	1.6 - [Name of sub-vote]
Vote 8 - Health	1.7	[Name of sub-vote]	1.7 - [Name of sub-vote]
Vote 9 - Planning and Development	1.8	[Name of sub-vote]	1.8 - [Name of sub-vote]
Vote 10 - Road Transport	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - Enviromental Protection	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - Energy Sources	Vote 2	Finance and Administration	
Vote 13 - Water Management	2.1	Administrative and Corporate Support	2.1 - Administrative and Corporate Support
Vote 14 - Waste Water Manageement	2.2	Asset Manageement	2.2 - Asset Manageement
Vote 15 - Waste Management	2.3	Finance	2.3 - Finance
	2.4	Fleet Management	2.4 - Fleet Management
	2.5	Human Resources	2.5 - Human Resources
	2.6	Information Technology	2.6 - Information Technology
	2.7	Legal Services	2.7 - Legal Services
	2.8	Marketing, Customer Relations, Publicity and Media Co-ordinatior	2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination
	2.9	Security Services	2.9 - Security Services
	2.10	Supply Chain Management	2.10 - Supply Chain Management
	Vote 3	Internal Audit	
	3.1	Governance Function	3.1 - Governance Function
	3.2	Risk Management	3.2 - Risk Management
	3.3	[Name of sub-vote]	3.3 - [Name of sub-vote]
	3.4	[Name of sub-vote]	3.4 - [Name of sub-vote]
	3.5	[Name of sub-vote]	3.5 - [Name of sub-vote]
	3.6	[Name of sub-vote]	3.6 - [Name of sub-vote]
	3.7	[Name of sub-vote]	3.7 - [Name of sub-vote]
	3.8	[Name of sub-vote]	3.8 - [Name of sub-vote]
	3.9	[Name of sub-vote]	3.9 - [Name of sub-vote]
	3.10	[Name of sub-vote]	3.10 - [Name of sub-vote]
	Vote 4	Community and Social Services	
	4.1	Aoed Care	4.1 - Aoed Care
	4.2	[Name of sub-vote]	4.2 - [Name of sub-vote]
	4.3	[Name of sub-vote]	4.3 - [Name of sub-vote]
	4.4	Cemeteries, Funeral Parlours and Crematoriums	4.4 - Cemeteries, Funeral Parlours and Crematoriums
	4.5	Child Care Facilities	4.5 - Child Care Facilities
	4.6	Community Halls and Facilities	4.6 - Community Halls and Facilities
	4.7	[Name of sub-vote]	4.7 - [Name of sub-vote]
	4.8	Population Development	4.8 - Population Development
	4.9	Disaster Management	4.9 - Disaster Management
	4.10	Education	4.10 - Education
	Vote 5	Sports and recreation	
	5.1	[Name of sub-vote]	5.1 - [Name of sub-vote]
	5.2	[Name of sub-vote]	5.2 - [Name of sub-vote]
	5.3	[Name of sub-vote]	5.3 - [Name of sub-vote]
	5.4	Recreational Facilities	5.4 - Recreational Facilities
	5.5	[Name of sub-vote]	5.5 - [Name of sub-vote]
	5.6	[Name of sub-vote]	5.6 - [Name of sub-vote]
	5.7	[Name of sub-vote]	5.7 - [Name of sub-vote]
	5.8	[Name of sub-vote]	5.8 - [Name of sub-vote]
	5.9	[Name of sub-vote]	5.9 - [Name of sub-vote]
	5.10	[Name of sub-vote]	5.10 - [Name of sub-vote]
	Vote 6	Public safety	
	6.1	[Name of sub-vote]	6.1 - [Name of sub-vote]
	6.2	Cleansing	6.2 - Cleansing
	6.3	Control of Public Nuisances	6.3 - Control of Public Nuisances
	6.4	Name of sub-vote]	6.4 - [Name of sub-vote]
	6.5	Fire Fighting and Protection	6.5 - Fire Fighting and Protection
	6.6	[Name of sub-vote]	6.6 - [Name of sub-vote]
	6.7	[Name of sub-vote]	6.7 - [Name of sub-vote]
	6.8	[Name of sub-vote]	6.8 - [Name of sub-vote]
	6.9	[Name of sub-vote]	6.9 - [Name of sub-vote]
	6.10	[Name of sub-vote]	6.10 - [Name of sub-vote]
	Vote 7	[NAME OF VOTE 7]	
	7.1	[Name of sub-vote]	7.1 - [Name of sub-vote]
	7.2	[Name of sub-vote]	7.2 - [Name of sub-vote]
	7.3	[Name of sub-vote]	7.3 - [Name of sub-vote]
	7.4	[Name of sub-vote]	7.4 - [Name of sub-vote]
	7.5	[Name of sub-vote]	7.5 - [Name of sub-vote]
	7.6	[Name of sub-vote]	7.6 - [Name of sub-vote]
	7.7	[Name of sub-vote]	7.7 - [Name of sub-vote]
	7.8	[Name of sub-vote]	7.8 - [Name of sub-vote]
	7.9	[Name of sub-vote]	7.9 - [Name of sub-vote]
	7.10	[Name of sub-vote]	7.10 - [Name of sub-vote]
	Vote 8	Health	
	8.1	[Name of sub-vote]	8.1 - [Name of sub-vote]
	8.2	Health Services	8.2 - Health Services
	8.3	Laboratory Services	8.3 - Laboratory Services
	8.4	[Name of sub-vote]	8.4 - [Name of sub-vote]
	8.5	Health Surveillance and Prevention of Communicable Diseases ir	8.5 - Health Surveillance and Prevention of Communicable Diseases including immuni
	8.6	[Name of sub-vote]	8.6 - [Name of sub-vote]
	8.7	[Name of sub-vote]	8.7 - [Name of sub-vote]
	8.8	[Name of sub-vote]	8.8 - [Name of sub-vote]
	8.9	[Name of sub-vote]	8.9 - [Name of sub-vote]
	8.10	[Name of sub-vote]	8.10 - [Name of sub-vote]
	Vote 9	Planning and Development	
	9.1	[Name of sub-vote]	9.1 - [Name of sub-vote]
	9.2	Corporate Wide Strategic Planning (IDPs, LEDs)	9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)
	9.3	Central City Improvement District	9.3 - Central City Improvement District
	9.4	Development Facilitation	9.4 - Development Facilitation
	9.5	Economic Development/Planning	9.5 - Economic Development/Planning
	9.6	Regional Planning and Development	9.6 - Regional Planning and Development
	9.7	Town Planning, Building Regulations and Enforcement, and City E	9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer
	9.8	Project Management Unit	9.8 - Project Management Unit
	9.9	Provincial Planning	9.9 - Provincial Planning
	9.10	Support to Local Municipalities	9.10 - Support to Local Municipalities
	Vote 10	Road Transport	
	10.1	[Name of sub-vote]	10.1 - [Name of sub-vote]
	10.2	[Name of sub-vote]	10.2 - [Name of sub-vote]
	10.3	Roads	10.3 - Roads
	10.4	[Name of sub-vote]	10.4 - [Name of sub-vote]
	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]
	10.10	[Name of sub-vote]	10.10 - [Name of sub-vote]
	Vote 11	Enviromental Protection	
	11.1	Biodiversity and Landscape	11.1 - Biodiversity and Landscape
	11.2	Coastal Protection	11.2 - Coastal Protection
	11.3	Indigenous Forests	11.3 - Indigenous Forests
	11.4	[Name of sub-vote]	11.4 - [Name of sub-vote]
	11.5	Pollution Control	11.5 - Pollution Control
	11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]
	11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]
	11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]
	11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]
	11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]
	Vote 12	Energy Sources	
	12.1	Electricity	12.1 - Electricity
	12.2	[Name of sub-vote]	12.2 - [Name of sub-vote]
	12.3	[Name of sub-vote]	12.3 - [Name of sub-vote]
	12.4	[Name of sub-vote]	12.4 - [Name of sub-vote]
	12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]
	12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]
	12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]
	12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]
	12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]
	12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]
	Vote 13	Water Management	
	13.1	Water Treatment	13.1 - Water Treatment
	13.2	Water Distribution	13.2 - Water Distribution
	13.3	Water Storage	13.3 - Water Storage
	13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]
	13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]
	13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]
	13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]
	13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]
	13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]
	13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]
	Vote 14	Waste Water Management	
	14.1	Public Toilets	14.1 - Public Toilets
	14.2	Sewerage	14.2 - Sewerage
	14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]
	14.4	Waste Water Treatment	14.4 - Waste Water Treatment
	14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]
	14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]
	14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]
	14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]
	14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]
	14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]
	Vote 15	Waste Management	
	15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
	15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]
	15.3	Solid Waste Removal	15.3 - Solid Waste Removal
	15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]
	15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]
	15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]
	15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]
	15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]
	15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]
	15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]

DC21 Ugu - Contact Information

A. GENERAL INFORMATION

Municipality	DC21 Ugu	Set name on 'Instructions' sheet
Grade		*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	KZN KWAZULU-NATAL	
Web Address		
e-mail Address		

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

DC21 Ugu - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	540 300	582 886	–	54 182	291 144	291 443	(299)	-0%	582 886
Investment revenue	8 946	13 033	–	525	5 472	6 517	(1 045)	-16%	13 033
Transfers and subsidies - Operational	648 244	687 107	–	223 387	504 109	343 553	160 555	47%	687 107
Other own revenue	90 682	84 223	–	7 019	43 353	42 112	1 241	3%	84 223
Total Revenue (excluding capital transfers and contributions)	1 288 172	1 367 249	–	285 113	844 077	683 624	160 453	23%	1 367 249
Employee costs	540 336	293 957	–	44 324	294 457	146 979	147 479		293 957
Remuneration of Councillors	13 098	14 364	–	1 636	6 895	7 182	(287)		14 364
Depreciation and amortisation	248 760	230 780	–	19 521	116 272	115 390	882		230 780
Interest	27 239	4 846	–	5 626	26 212	2 423	23 788		4 846
Inventory consumed and bulk purchases	174 197	64 687	–	21 338	118 833	32 344	86 490		64 687
Transfers and subsidies	23 313	–	–	–	–	–	–		–
Other expenditure	818 471	249 288	–	44 327	209 887	124 644	85 243	68%	249 288
Total Expenditure	1 845 414	857 923	–	136 771	772 556	428 962	343 594	80%	857 923
Surplus/(Deficit)	(557 242)	509 325	–	148 342	71 521	254 663	(183 141)	-72%	509 325
Transfers and subsidies - capital (monetary	407 160	270 733	–	27 568	228 904	135 367	93 538	69%	270 733
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23%	780 059
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23%	780 059
Capital expenditure & funds sources									
Capital expenditure	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Capital transfers recognised	(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	239 691	7 567	–	2 297	11 736	3 784	7 952	210%	7 567
Total sources of capital funds	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Financial position									
Total current assets	265 559	993 220	–		487 017				993 220
Total non current assets	3 696 511	3 679 385	–		3 784 185				3 679 385
Total current liabilities	1 329 420	(426 402)	–		1 313 597				(426 402)
Total non current liabilities	49 674	194 389	–		47 058				194 389
Community wealth/Equity	2 582 976	4 904 619	–		2 883 402				4 904 619
Cash flows									
Net cash from (used) operating	(2 259 811)	1 107 642	–	119 357	301 113	493 794	192 681	39%	1 107 642
Net cash from (used) investing	8 621 059	(311 343)	–	(6 310)	(233 309)	(155 672)	77 638	-50%	(311 343)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	6 660 862	783 212	–	–	81 206	325 036	243 830	75%	–
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	63 689	48 142	40 175	37 872	38 526	34 432	174 539	1 094 336	1 531 711
Creditors Age Analysis									
Total Creditors	44 002	35 465	37 168	29 067	46 883	3 966	198 617	440 394	835 562

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		833 445	677 438	–	239 250	600 003	338 719	261 284	77%	677 438
Executive and council		3 606	2 864	–	260	1 137	1 432	(295)	-21%	2 864
Finance and administration		829 839	674 574	–	238 990	598 866	337 287	261 579	78%	674 574
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		6 838	1 822	–	64	3 859	911	2 948	324%	1 822
Planning and development		6 798	1 822	–	64	3 859	911	2 948	324%	1 822
Road transport		–	–	–	–	–	–	–		–
Environmental protection		40	–	–	–	–	–	–		–
Trading services		855 049	958 722	–	73 368	469 120	479 361	(10 241)	-2%	958 722
Energy sources		–	–	–	–	–	–	–		–
Water management		734 729	816 178	–	61 719	401 577	408 089	(6 513)	-2%	816 178
Waste water management		120 320	142 544	–	11 649	67 543	71 272	(3 729)	-5%	142 544
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 695 332	1 637 982	–	312 681	1 072 981	818 991	253 990	31%	1 637 982
Expenditure - Functional										
Governance and administration		745 600	460 525	–	59 588	274 799	230 259	44 539	19%	460 525
Executive and council		91 264	45 903	–	8 088	48 546	22 948	25 598	112%	45 903
Finance and administration		654 051	413 919	–	51 496	226 230	206 960	19 271	9%	413 919
Internal audit		285	703	–	4	22	351	(329)	-94%	703
Community and public safety		15 612	7 712	–	1 795	4 870	3 859	1 011	26%	7 712
Community and social services		7 924	7 125	–	1 791	4 780	3 566	1 214	34%	7 125
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		7 688	587	–	4	90	294	(204)	-69%	587
Economic and environmental services		53 316	40 052	–	2 049	18 070	20 026	(1 956)	-10%	40 052
Planning and development		52 942	39 633	–	2 049	17 897	19 816	(1 919)	-10%	39 633
Road transport		–	–	–	–	–	–	–		–
Environmental protection		374	420	–	–	173	210	(37)	-18%	420
Trading services		1 030 886	349 634	–	73 339	474 817	174 817	300 000	172%	349 634
Energy sources		–	–	–	–	–	–	–		–
Water management		903 870	211 512	–	66 279	439 704	105 756	333 948	316%	211 512
Waste water management		127 017	138 121	–	7 060	35 112	69 061	(33 948)	-49%	138 121
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 845 414	857 923	–	136 771	772 556	428 962	343 594	80%	857 923
Surplus/ (Deficit) for the year		(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23%	780 059

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'

4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC21 Ugu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		833 445	677 438	–	239 250	600 003	338 719	261 284	77%	677 438
Executive and council		3 606	2 864	–	260	1 137	1 432	(295)	(0)	2 864
Mayor and Council		–	–	–	–	–	–	–		–
Municipal Manager, Town Secretary and Chief Executive		3 606	2 864	–	260	1 137	1 432	(295)	(0)	2 864
Finance and administration		829 839	674 574	–	238 990	598 866	337 287	261 579	0	674 574
Administrative and Corporate Support		21 088	1 900	–	725	1 752	950	802	0	1 900
Asset Management		639 478	–	–	222 409	502 200	–	502 200	#DIV/0!	–
Finance		165 272	672 674	–	15 856	94 914	336 337	(241 423)	(0)	672 674
Fleet Management		–	–	–	–	–	–	–		–
Human Resources		4 000	–	–	–	–	–	–		–
Information Technology		–	–	–	–	–	–	–		–
Legal Services		–	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		–	–	–	–	–	–	–		–
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		–	–	–	–	–	–	–		–
Governance Function		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		–	–	–	–	–	–	–		–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		–	–	–	–	–	–	–		–
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–
Libraries and Archives		–	–	–	–	–	–	–		–
Literacy Programmes		–	–	–	–	–	–	–		–
Media Services		–	–	–	–	–	–	–		–
Museums and Art Galleries		–	–	–	–	–	–	–		–
Population Development		–	–	–	–	–	–	–		–
Provincial Cultural Matters		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Zoo's		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Beaches and Jetties		–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–		–
Community Parks (including Nurseries)		–	–	–	–	–	–	–		–
Recreational Facilities		–	–	–	–	–	–	–		–
Sports Grounds and Stadiums		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Civil Defence		–	–	–	–	–	–	–		–
Cleansing		–	–	–	–	–	–	–		–
Control of Public Nuisances		–	–	–	–	–	–	–		–
Fencing and Fences		–	–	–	–	–	–	–		–
Fire Fighting and Protection		–	–	–	–	–	–	–		–
Licensing and Control of Animals		–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–		–
Pounds		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Informal Settlements		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Ambulance		–	–	–	–	–	–	–		–
Health Services		–	–	–	–	–	–	–		–
Laboratory Services		–	–	–	–	–	–	–		–
Food Control		–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including Vector Control		–	–	–	–	–	–	–		–
Chemical Safety		–	–	–	–	–	–	–		–
Economic and environmental services		6 838	1 822	–	64	3 859	911	2 948	0	1 822
Planning and development		6 798	1 822	–	64	3 859	911	2 948	0	1 822
Billboards		–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)		422	–	–	–	(13)	–	(13)	#DIV/0!	–
Central City Improvement District		–	–	–	–	–	–	–		–
Development Facilitation		–	–	–	–	–	–	–		–

Economic Development/Planning		1 617	1 822	–	–	643	911	(268)	(0)	1 822
Regional Planning and Development		4 726	–	–	63	3 223	–	3 223	#DIV/0!	–
Town Planning, Building Regulations and Enforcement. and Citv Engineer		34	–	–	1	6	–	6	#DIV/0!	–
Project Management Unit		–	–	–	–	–	–	–		–
Provincial Planning		–	–	–	–	–	–	–		–
Support to Local Municipalities		–	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Public Transport		–	–	–	–	–	–	–		–
Road and Traffic Regulation		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Taxi Ranks		–	–	–	–	–	–	–		–
Environmental protection		40	–	–	–	–	–	–		–
Biodiversity and Landscape		–	–	–	–	–	–	–		–
Coastal Protection		–	–	–	–	–	–	–		–
Indigenous Forests		–	–	–	–	–	–	–		–
Nature Conservation		–	–	–	–	–	–	–		–
Pollution Control		40	–	–	–	–	–	–		–
Soil Conservation		–	–	–	–	–	–	–		–
Trading services		855 049	958 722	–	73 368	469 120	479 361	(10 241)	(0)	958 722
Energy sources		–	–	–	–	–	–	–		–
Electricity		–	–	–	–	–	–	–		–
Street Lighting and Signal Systems		–	–	–	–	–	–	–		–
Nonelectric Energy		–	–	–	–	–	–	–		–
Water management		734 729	816 178	–	61 719	401 577	408 089	(6 513)	(0)	816 178
Water Treatment		877	–	–	–	1	–	1	#DIV/0!	–
Water Distribution		582 088	704 035	–	54 438	326 415	352 017	(25 603)	(0)	704 035
Water Storage		151 763	112 144	–	7 281	75 161	56 072	19 089	0	112 144
Waste water management		120 320	142 544	–	11 649	67 543	71 272	(3 729)	(0)	142 544
Public Toilets		–	–	–	–	–	–	–		–
Sewerage		120 262	142 544	–	11 643	67 494	71 272	(3 778)	(0)	142 544
Storm Water Management		–	–	–	–	–	–	–		–
Waste Water Treatment		58	–	–	6	49	–	49	#DIV/0!	–
Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 695 332	1 637 982	–	312 681	1 072 981	818 991	253 990	0	1 637 982
Expenditure - Functional										
Municipal governance and administration		745 600	460 525	–	59 588	274 799	230 259	44 539	0	460 525
Executive and council		91 264	45 903	–	8 088	48 546	22 948	25 598	0	45 903
Mayor and Council		20 531	21 966	–	2 190	10 623	10 980	(357)	(0)	21 966
Municipal Manager, Town Secretary and Chief Executive		70 733	23 936	–	5 898	37 923	11 968	25 955	0	23 936
Finance and administration		654 051	413 919	–	51 496	226 230	206 960	19 271	0	413 919
Administrative and Corporate Support		125 660	64 934	–	12 000	72 385	32 467	39 918	0	64 934
Asset Management		24 356	35 512	–	11 563	18 283	17 756	527	0	35 512
Finance		417 775	275 561	–	19 807	100 116	137 780	(37 664)	(0)	275 561
Fleet Management		59 385	18 772	–	6 245	19 653	9 386	10 267	0	18 772
Human Resources		8 268	8 392	–	4	4 493	4 196	297	0	8 392
Information Technology		18 175	8 932	–	1 580	10 746	4 466	6 280	0	8 932
Legal Services		167	1 398	–	289	489	699	(210)	(0)	1 398
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–		–
Property Services		–	–	–	–	–	–	–		–
Risk Management		–	–	–	–	–	–	–		–
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		264	420	–	8	66	210	(144)	(0)	420
Valuation Service		–	–	–	–	–	–	–		–
Internal audit		285	703	–	4	22	351	(329)	(0)	703
Governance Function		285	703	–	4	22	351	(329)	(0)	703
Community and public safety		15 612	7 712	–	1 795	4 870	3 859	1 011	0	7 712
Community and social services		7 924	7 125	–	1 791	4 780	3 566	1 214	0	7 125
Aged Care		7	–	–	28	28	–	28	#DIV/0!	–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		84	304	–	–	–	152	(152)	(0)	304
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		–	–	–	–	5	–	5	#DIV/0!	–
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		6 452	5 339	–	575	3 281	2 669	612	0	5 339
Education		211	315	–	–	192	157	34	0	315
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–

Libraries and Archives	–	–	–	–	–	–	–		–
Literacy Programmes	–	–	–	–	–	–	–		–
Media Services	–	–	–	–	–	–	–		–
Museums and Art Galleries	–	–	–	–	–	–	–		–
Population Development	1 170	1 167	–	1 189	1 275	587	688	0	1 167
Provincial Cultural Matters	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Zoo's	–	–	–	–	–	–	–		–
Sport and recreation	–	–	–	–	–	–	–		–
Beaches and Jetties	–	–	–	–	–	–	–		–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–		–
Community Parks (including Nurseries)	–	–	–	–	–	–	–		–
Recreational Facilities	–	–	–	–	–	–	–		–
Sports Grounds and Stadiums	–	–	–	–	–	–	–		–
Public safety	–	–	–	–	–	–	–		–
Civil Defence	–	–	–	–	–	–	–		–
Cleansing	–	–	–	–	–	–	–		–
Control of Public Nuisances	–	–	–	–	–	–	–		–
Fencing and Fences	–	–	–	–	–	–	–		–
Fire Fighting and Protection	–	–	–	–	–	–	–		–
Licensing and Control of Animals	–	–	–	–	–	–	–		–
Police Forces, Traffic and Street Parking Control	–	–	–	–	–	–	–		–
Pounds	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Informal Settlements	–	–	–	–	–	–	–		–
Health	7 688	587	–	4	90	294	(204)	(0)	587
Ambulance	–	–	–	–	–	–	–		–
Health Services	7 688	587	–	4	90	294	(204)	(0)	587
Laboratory Services	–	–	–	–	–	–	–		–
Food Control	–	–	–	–	–	–	–		–
Health Surveillance and Prevention of Communicable Diseases including	–	–	–	–	–	–	–		–
Vector Control	–	–	–	–	–	–	–		–
Chemical Safety	–	–	–	–	–	–	–		–
Economic and environmental services	53 316	40 052	–	2 049	18 070	20 026	(1 956)	(0)	40 052
Planning and development	52 942	39 633	–	2 049	17 897	19 816	(1 919)	(0)	39 633
Billboards	–	–	–	–	–	–	–		–
Corporate Wide Strategic Planning (IDPs, LEDs)	23 325	257	–	–	–	129	(129)	(0)	257
Central City Improvement District	–	–	–	–	–	–	–		–
Development Facilitation	–	–	–	–	–	–	–		–
Economic Development/Planning	270	2 589	–	–	6	1 295	(1 289)	(0)	2 589
Regional Planning and Development	25 755	36 760	–	2 259	15 546	18 380	(2 834)	(0)	36 760
Town Planning, Building Regulations and Enforcement. and Citv Engineer	3 567	–	–	(273)	2 266	–	2 266	#DIV/0!	–
Project Management Unit	–	–	–	–	–	–	–		–
Provincial Planning	–	–	–	–	–	–	–		–
Support to Local Municipalities	26	27	–	64	79	13	65	0	27
Road transport	–	–	–	–	–	–	–		–
Public Transport	–	–	–	–	–	–	–		–
Road and Traffic Regulation	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Taxi Ranks	–	–	–	–	–	–	–		–
Environmental protection	374	420	–	–	173	210	(37)	(0)	420
Biodiversity and Landscape	–	–	–	–	–	–	–		–
Coastal Protection	–	–	–	–	–	–	–		–
Indigenous Forests	–	–	–	–	–	–	–		–
Nature Conservation	–	–	–	–	–	–	–		–
Pollution Control	374	420	–	–	173	210	(37)	(0)	420
Soil Conservation	–	–	–	–	–	–	–		–
Trading services	1 030 886	349 634	–	73 339	474 817	174 817	300 000	0	349 634
Energy sources	–	–	–	–	–	–	–		–
Electricity	–	–	–	–	–	–	–		–
Street Lighting and Signal Systems	–	–	–	–	–	–	–		–
Nonelectric Energy	–	–	–	–	–	–	–		–
Water management	903 870	211 512	–	66 279	439 704	105 756	333 948	0	211 512
Water Treatment	49 715	96 802	–	2 224	10 989	48 401	(37 411)	(0)	96 802
Water Distribution	736 153	109 549	–	62 343	365 930	54 775	311 155	0	109 549
Water Storage	118 002	5 161	–	1 711	62 785	2 581	60 205	0	5 161
Waste water management	127 017	138 121	–	7 060	35 112	69 061	(33 948)	(0)	138 121
Public Toilets	47 751	3 217	–	123	2 311	1 609	703	0	3 217
Sewerage	41 895	71 864	–	2 036	4 922	35 932	(31 010)	(0)	71 864
Storm Water Management	–	–	–	–	–	–	–		–
Waste Water Treatment	37 371	63 040	–	4 901	27 879	31 520	(3 641)	(0)	63 040

Waste management		–	–	–	–	–	–	–		–
Recycling		–	–	–	–	–	–	–		–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–		–
Solid Waste Removal		–	–	–	–	–	–	–		–
Street Cleaning		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		–	–	–	–	–	–	–		–
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 845 414	857 923	–	136 771	772 556	428 962	343 594	0	857 923
Surplus/ (Deficit) for the year		(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	(0)	780 059

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	-	-		-
check opexp balance	-	-	-	-	-	-	-		-

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		3 606	2 864	–	260	1 137	1 432	(295)	-20.6%	2 864
Vote 2 - Finance and Administration		829 839	674 574	–	238 990	598 866	337 287	261 579	77.6%	674 574
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		6 798	1 822	–	64	3 859	911	2 948	323.7%	1 822
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		40	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		734 729	816 178	–	61 719	401 577	408 089	(6 513)	-1.6%	816 178
Vote 14 - Waste Water Management		120 320	142 544	–	11 649	67 543	71 272	(3 729)	-5.2%	142 544
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 695 332	1 637 982	–	312 681	1 072 981	818 991	253 990	31.0%	1 637 982
Expenditure by Vote	1									
Vote 1 - Executive and Council		91 264	45 903	–	8 088	48 546	22 948	25 598	111.5%	45 903
Vote 2 - Finance and Administration		654 051	413 919	–	51 496	226 230	206 960	19 271	9.3%	413 919
Vote 3 - Internal Audit		285	703	–	4	22	351	(329)	-93.7%	703
Vote 4 - Community and Social Services		7 924	7 125	–	1 791	4 780	3 566	1 214	34.1%	7 125
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		7 688	587	–	4	90	294	(204)	-69.3%	587
Vote 9 - Planning and Development		52 942	39 633	–	2 049	17 897	19 816	(1 919)	-9.7%	39 633
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		374	420	–	–	173	210	(37)	-17.7%	420
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		903 870	211 512	–	66 279	439 704	105 756	333 948	315.8%	211 512
Vote 14 - Waste Water Management		127 017	138 121	–	7 060	35 112	69 061	(33 948)	-49.2%	138 121
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 845 414	857 923	–	136 771	772 556	428 962	343 594	80.1%	857 923
Surplus/ (Deficit) for the year	2	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	-23.0%	780 059

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

DC21 Ugu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Mid-Year Assessment

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		3 606	2 864	–	260	1 137	1 432	(295)	-21%	2 864
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executi		3 606	2 864	–	260	1 137	1 432	(295)	-21%	2 864
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		829 839	674 574	–	238 990	598 866	337 287	261 579	78%	674 574
2.1 - Administrative and Corporate Support		21 088	1 900	–	725	1 752	950	802	84%	1 900
2.2 - Asset Management		639 478	–	–	222 409	502 200	–	502 200	#DIV/0!	–
2.3 - Finance		165 272	672 674	–	15 856	94 914	336 337	(241 423)	-72%	672 674
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		4 000	–	–	–	–	–	–		–
2.6 - Information Technology		–	–	–	–	–	–	–		–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media C		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.2 - Cleansing		–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances		–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection		–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	6 798	1 822	–	64	3 859	911	2 948	324%	1 822
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	422	–	–	–	(13)	–	(13)	#DIV/0!	–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	1 617	1 822	–	–	643	911	(268)	-29%	1 822
9.6 - Regional Planning and Development	4 726	–	–	63	3 223	–	3 223	#DIV/0!	–
9.7 - Town Planning, Building Regulations and Enforcemen	34	–	–	1	6	–	6	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	–	–	–	–	–	–	–		–
Vote 10 - Road Transport	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	40	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	40	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 13 - Water Management	734 729	816 178	–	61 719	401 577	408 089	(6 513)	-2%	816 178
13.1 - Water Treatment	877	–	–	–	1	–	1	#DIV/0!	–
13.2 - Water Distribution	582 088	704 035	–	54 438	326 415	352 017	(25 603)	-7%	704 035
13.3 - Water Storage	151 763	112 144	–	7 281	75 161	56 072	19 089	34%	112 144
13.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–

Vote 14 - Waste Water Management		120 320	142 544	–	11 649	67 543	71 272	(3 729)	-5%	142 544
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		120 262	142 544	–	11 643	67 494	71 272	(3 778)	-5%	142 544
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		58	–	–	6	49	–	49	#DIV/0!	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	1 695 332	1 637 982	–	312 681	1 072 981	818 991	253 990	31%	1 637 982
Expenditure by Vote	1							–		
Vote 1 - Executive and Council		91 264	45 903	–	8 088	48 546	22 948	25 598	112%	45 903
1.1 - Mayor and Council		20 531	21 966	–	2 190	10 623	10 980	(357)	-3%	21 966
1.2 - Municipal Manager, Town Secretary and Chief Executi		70 733	23 936	–	5 898	37 923	11 968	25 955	217%	23 936
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		654 051	413 919	–	51 496	226 230	206 960	19 271	9%	413 919
2.1 - Administrative and Corporate Support		125 660	64 934	–	12 000	72 385	32 467	39 918	123%	64 934
2.2 - Asset Management		24 356	35 512	–	11 563	18 283	17 756	527	3%	35 512
2.3 - Finance		417 775	275 561	–	19 807	100 116	137 780	(37 664)	-27%	275 561
2.4 - Fleet Management		59 385	18 772	–	6 245	19 653	9 386	10 267	109%	18 772
2.5 - Human Resources		8 268	8 392	–	4	4 493	4 196	297	7%	8 392
2.6 - Information Technology		18 175	8 932	–	1 580	10 746	4 466	6 280	141%	8 932
2.7 - Legal Services		167	1 398	–	289	489	699	(210)	-30%	1 398
2.8 - Marketing, Customer Relations, Publicity and Media C		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		264	420	–	8	66	210	(144)	-69%	420
Vote 3 - Internal Audit		285	703	–	4	22	351	(329)	-94%	703
3.1 - Governance Function		285	703	–	4	22	351	(329)	-94%	703
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		7 924	7 125	–	1 791	4 780	3 566	1 214	34%	7 125
4.1 - Aged Care		7	–	–	28	28	–	28	#DIV/0!	–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		84	304	–	–	–	152	(152)	-100%	304
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	5	–	5	#DIV/0!	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		1 170	1 167	–	1 189	1 275	587	688	117%	1 167
4.9 - Disaster Management		6 452	5 339	–	575	3 281	2 669	612	23%	5 339
4.10 - Education		211	315	–	–	192	157	34	22%	315
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–

Vote 6 - Public safety	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.2 - Cleansing	–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances	–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection	–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	7 688	587	–	4	90	294	(204)	-69%	587
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	7 688	587	–	4	90	294	(204)	-69%	587
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	52 942	39 633	–	2 049	17 897	19 816	(1 919)	-10%	39 633
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	23 325	257	–	–	–	129	(129)	-100%	257
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	270	2 589	–	–	6	1 295	(1 289)	-100%	2 589
9.6 - Regional Planning and Development	25 755	36 760	–	2 259	15 546	18 380	(2 834)	-15%	36 760
9.7 - Town Planning, Building Regulations and Enforcemen	3 567	–	–	(273)	2 266	–	2 266	#DIV/0!	–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	26	27	–	64	79	13	65	490%	27
Vote 10 - Road Transport	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	374	420	–	–	173	210	(37)	-18%	420
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	374	420	–	–	173	210	(37)	-18%	420
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 13 - Water Management	903 870	211 512	–	66 279	439 704	105 756	333 948	316%	211 512

13.1 - Water Treatment		49 715	96 802	–	2 224	10 989	48 401	(37 411)	-77%	96 802
13.2 - Water Distribution		736 153	109 549	–	62 343	365 930	54 775	311 155	568%	109 549
13.3 - Water Storage		118 002	5 161	–	1 711	62 785	2 581	60 205	2333%	5 161
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		127 017	138 121	–	7 060	35 112	69 061	(33 948)	-49%	138 121
14.1 - Public Toilets		47 751	3 217	–	123	2 311	1 609	703	44%	3 217
14.2 - Sewerage		41 895	71 864	–	2 036	4 922	35 932	(31 010)	-86%	71 864
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		37 371	63 040	–	4 901	27 879	31 520	(3 641)	-12%	63 040
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	1 845 414	857 923	–	136 771	772 556	428 962	343 594	0	857 923
Surplus/ (Deficit) for the year	2	(150 082)	780 059	–	175 910	300 426	390 029	(89 603)	(0)	780 059

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

check revenue

check expenditure

DC21 Ugu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		419 350	440 342	–	41 988	222 980	220 171	2 809	1%	440 342
Service charges - Waste Water Management		120 950	142 544	–	12 193	68 164	71 272	(3 108)	-4%	142 544
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		5 905	2 983	–	111	1 483	1 491	(9)	-1%	2 983
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		71 559	76 939	–	6 902	40 312	38 469	1 842	5%	76 939
Interest from Current and Non Current Assets		8 946	13 033	–	525	5 472	6 517	(1 045)		13 033
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		2 755	1 822	–	–	44	911	(866)	-95%	1 822
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		4 261	2 480	–	6	1 514	1 240	274	22%	2 480
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		648 244	687 107	–	223 387	504 109	343 553	160 555		687 107
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		3 802	–	–	–	–	–	–		–
Other Gains		2 400	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		1 288 172	1 367 249	–	285 113	844 077	683 624	160 453	23%	1 367 249
Expenditure By Type										
Employee related costs		540 336	293 957	–	44 324	294 457	146 979	147 479	100%	293 957
Remuneration of councillors		13 098	14 364	–	1 636	6 895	7 182	(287)	-4%	14 364
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		174 197	64 687	–	21 338	118 833	32 344	86 490		64 687
Debt impairment		271 165	27 226	–	2 269	13 613	13 613	0	0%	27 226
Depreciation and amortisation		248 760	230 780	–	19 521	116 272	115 390	882	1%	230 780
Interest		27 239	4 846	–	5 626	26 212	2 423	23 788	982%	4 846
Contracted services		307 203	122 896	–	16 956	62 621	61 448	1 173	2%	122 896
Transfers and subsidies		23 313	–	–	–	–	–	–		–
Irrecoverable debts written off		4 533	–	–	171	4 653	–	4 653		–
Operational costs		256 021	99 166	–	24 931	128 993	49 583	79 410	160%	99 166
Losses on Disposal of Assets		(20 433)	–	–	–	–	–	–		–
Other Losses		(18)	–	–	–	7	–	7		–
Total Expenditure		1 845 414	857 923	–	136 771	772 556	428 962	343 594	80%	857 923
Surplus/(Deficit)		(557 242)	509 325	–	148 342	71 521	254 663	(183 141)	(0)	509 325
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	–	27 568	228 904	135 367	93 538	0	270 733
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(150 082)	780 059	–	175 910	300 426	390 029			780 059
Income Tax		–	–	–	–	–	–			–
Surplus/(Deficit) after income tax		(150 082)	780 059	–	175 910	300 426	390 029			780 059
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		(150 082)	780 059	–	175 910	300 426	390 029			780 059
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		(150 082)	780 059	–	175 910	300 426	390 029			780 059

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	1 695 332	1 637 982		312 681	1 072 981	818 991			1 637 982

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		–	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(31 464)	–	–	2 297	2 487	–	191	#DIV/0!	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
Vote 6 - Public safety		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - Health		–	–	–	–	–	–	–		–
Vote 9 - Planning and Development		(8 981)	–	–	–	–	–	–		–
Vote 10 - Road Transport		–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection		–	–	–	–	–	–	–		–
Vote 12 - Energy Sources		–	–	–	–	–	–	–		–
Vote 13 - Water Management		178 145	158 966	–	9 490	141 582	79 483	79 243	100%	158 966
Vote 14 - Waste Water Management		61 493	111 767	–	14 847	96 571	55 884	25 840	46%	111 767
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Total Capital Expenditure		199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733
Capital Expenditure - Functional Classification										
Governance and administration		(31 464)	–	–	2 297	191	–	191	#DIV/0!	–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		(31 464)	–	–	2 297	2 487	–	2 487	#DIV/0!	–
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		(8 981)	–	–	–	–	–	–		–
Planning and development		(8 981)	–	–	–	–	–	–		–
Road transport		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		239 638	270 733	–	24 337	177 122	135 367	41 755	31%	270 733
Energy sources		–	–	–	–	–	–	–		–
Water management		178 145	158 966	–	9 490	168 216	79 483	88 733	112%	158 966
Waste water management		61 493	111 767	–	14 847	96 571	55 884	40 687	73%	111 767
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	199 194	270 733	–	26 634	240 640	135 367	41 946	31%	270 733
Funded by:										
National Government		(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(40 496)	263 166	–	24 337	228 904	131 583	97 322	74%	263 166
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		239 691	7 567	–	2 297	11 736	3 784	7 952	210%	7 567
Total Capital Funding		199 194	270 733	–	26 634	240 640	135 367	105 273	78%	270 733

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment

3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations

4. Include expenditure on investment property, intangible and biological assets

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

DC21 Ugu - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Mid-Year Assessment

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council								–		
1.2 - Municipal Manager, Town Secretary and Chief Executive								–		
1.3 - [Name of sub-vote]								–		
1.4 - [Name of sub-vote]								–		
1.5 - [Name of sub-vote]								–		
1.6 - [Name of sub-vote]								–		
1.7 - [Name of sub-vote]								–		
1.8 - [Name of sub-vote]								–		
1.9 - [Name of sub-vote]								–		
1.10 - [Name of sub-vote]								–		
Vote 2 - Finance and Administration		–	–	–	–	–	–	–		–
2.1 - Administrative and Corporate Support								–		
2.2 - Asset Management								–		
2.3 - Finance								–		
2.4 - Fleet Management								–		
2.5 - Human Resources								–		
2.6 - Information Technology								–		
2.7 - Legal Services								–		
2.8 - Marketing, Customer Relations, Publicity and Media Co-ordination								–		
2.9 - Security Services								–		
2.10 - Supply Chain Management								–		
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function								–		
3.2 - Risk Management								–		
3.3 - [Name of sub-vote]								–		
3.4 - [Name of sub-vote]								–		
3.5 - [Name of sub-vote]								–		
3.6 - [Name of sub-vote]								–		
3.7 - [Name of sub-vote]								–		
3.8 - [Name of sub-vote]								–		
3.9 - [Name of sub-vote]								–		
3.10 - [Name of sub-vote]								–		
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care								–		
4.2 - [Name of sub-vote]								–		
4.3 - [Name of sub-vote]								–		
4.4 - Cemeteries, Funeral Parlours and Crematoriums								–		
4.5 - Child Care Facilities								–		
4.6 - Community Halls and Facilities								–		
4.7 - [Name of sub-vote]								–		
4.8 - Population Development								–		
4.9 - Disaster Management								–		
4.10 - Education								–		
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]								–		
5.2 - [Name of sub-vote]								–		
5.3 - [Name of sub-vote]								–		
5.4 - Recreational Facilities								–		
5.5 - [Name of sub-vote]								–		
5.6 - [Name of sub-vote]								–		
5.7 - [Name of sub-vote]								–		
5.8 - [Name of sub-vote]								–		
5.9 - [Name of sub-vote]								–		
5.10 - [Name of sub-vote]								–		
Vote 6 - Public safety		–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]								–		
6.2 - Cleansing								–		
6.3 - Control of Public Nuisances								–		
6.4 - [Name of sub-vote]								–		
6.5 - Fire Fighting and Protection								–		
6.6 - [Name of sub-vote]								–		
6.7 - [Name of sub-vote]								–		
6.8 - [Name of sub-vote]								–		
6.9 - [Name of sub-vote]								–		
6.10 - [Name of sub-vote]								–		

Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]							–		
7.2 - [Name of sub-vote]							–		
7.3 - [Name of sub-vote]							–		
7.4 - [Name of sub-vote]							–		
7.5 - [Name of sub-vote]							–		
7.6 - [Name of sub-vote]							–		
7.7 - [Name of sub-vote]							–		
7.8 - [Name of sub-vote]							–		
7.9 - [Name of sub-vote]							–		
7.10 - [Name of sub-vote]							–		
Vote 8 - Health	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]							–		
8.2 - Health Services							–		
8.3 - Laboratory Services							–		
8.4 - [Name of sub-vote]							–		
8.5 - Health Surveillance and Prevention of Communicable Diseases including immunizations							–		
8.6 - [Name of sub-vote]							–		
8.7 - [Name of sub-vote]							–		
8.8 - [Name of sub-vote]							–		
8.9 - [Name of sub-vote]							–		
8.10 - [Name of sub-vote]							–		
Vote 9 - Planning and Development	–	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]							–		
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)							–		
9.3 - Central City Improvement District							–		
9.4 - Development Facilitation							–		
9.5 - Economic Development/Planning							–		
9.6 - Regional Planning and Development							–		
9.7 - Town Planning, Building Regulations and Enforcement, and City Engineer							–		
9.8 - Project Management Unit							–		
9.9 - Provincial Planning							–		
9.10 - Support to Local Municipalities							–		
Vote 10 - Road Transport	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]							–		
10.2 - [Name of sub-vote]							–		
10.3 - Roads							–		
10.4 - [Name of sub-vote]							–		
10.5 - [Name of sub-vote]							–		
10.6 - [Name of sub-vote]							–		
10.7 - [Name of sub-vote]							–		
10.8 - [Name of sub-vote]							–		
10.9 - [Name of sub-vote]							–		
10.10 - [Name of sub-vote]							–		
Vote 11 - Enviromental Protection	–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape							–		
11.2 - Coastal Protection							–		
11.3 - Indigenous Forests							–		
11.4 - [Name of sub-vote]							–		
11.5 - Pollution Control							–		
11.6 - [Name of sub-vote]							–		
11.7 - [Name of sub-vote]							–		
11.8 - [Name of sub-vote]							–		
11.9 - [Name of sub-vote]							–		
11.10 - [Name of sub-vote]							–		
Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity							–		
12.2 - [Name of sub-vote]							–		
12.3 - [Name of sub-vote]							–		
12.4 - [Name of sub-vote]							–		
12.5 - [Name of sub-vote]							–		
12.6 - [Name of sub-vote]							–		
12.7 - [Name of sub-vote]							–		
12.8 - [Name of sub-vote]							–		
12.9 - [Name of sub-vote]							–		
12.10 - [Name of sub-vote]							–		
Vote 13 - Water Management	–	–	–	–	–	–	–		–
13.1 - Water Treatment							–		
13.2 - Water Distribution							–		
13.3 - Water Storage							–		
13.4 - [Name of sub-vote]							–		
13.5 - [Name of sub-vote]							–		
13.6 - [Name of sub-vote]							–		
13.7 - [Name of sub-vote]							–		
13.8 - [Name of sub-vote]							–		
13.9 - [Name of sub-vote]							–		
13.10 - [Name of sub-vote]							–		

Vote 14 - Waste Water Management		–	–	–	–	–	–	–		–
14.1 - Public Toilets								–		
14.2 - Sewerage								–		
14.3 - [Name of sub-vote]								–		
14.4 - Waste Water Treatment								–		
14.5 - [Name of sub-vote]								–		
14.6 - [Name of sub-vote]								–		
14.7 - [Name of sub-vote]								–		
14.8 - [Name of sub-vote]								–		
14.9 - [Name of sub-vote]								–		
14.10 - [Name of sub-vote]								–		
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]								–		
15.2 - [Name of sub-vote]								–		
15.3 - Solid Waste Removal								–		
15.4 - [Name of sub-vote]								–		
15.5 - [Name of sub-vote]								–		
15.6 - [Name of sub-vote]								–		
15.7 - [Name of sub-vote]								–		
15.8 - [Name of sub-vote]								–		
15.9 - [Name of sub-vote]								–		
15.10 - [Name of sub-vote]								–		
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1							–		
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
1.1 - Mayor and Council		–	–	–	–	–	–	–		–
1.2 - Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–		–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 2 - Finance and Administration		(31 464)	–	–	2 297	191	–	191	#DIV/0!	–
2.1 - Administrative and Corporate Support		12 886	–	–	–	57	–	57	#DIV/0!	–
2.2 - Asset Management		541	–	–	–	–	–	–		–
2.3 - Finance		(49 172)	–	–	2 297	2 297	–	2 297	#DIV/0!	–
2.4 - Fleet Management		–	–	–	–	–	–	–		–
2.5 - Human Resources		–	–	–	–	–	–	–		–
2.6 - Information Technology		4 281	–	–	–	134	–	134	#DIV/0!	–
2.7 - Legal Services		–	–	–	–	–	–	–		–
2.8 - Marketing, Customer Relations, Publicity and Media Co-c		–	–	–	–	–	–	–		–
2.9 - Security Services		–	–	–	–	–	–	–		–
2.10 - Supply Chain Management		–	–	–	–	–	–	–		–
Vote 3 - Internal Audit		–	–	–	–	–	–	–		–
3.1 - Governance Function		–	–	–	–	–	–	–		–
3.2 - Risk Management		–	–	–	–	–	–	–		–
3.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–		–
4.1 - Aged Care		–	–	–	–	–	–	–		–
4.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–		–
4.5 - Child Care Facilities		–	–	–	–	–	–	–		–
4.6 - Community Halls and Facilities		–	–	–	–	–	–	–		–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
4.8 - Population Development		–	–	–	–	–	–	–		–
4.9 - Disaster Management		–	–	–	–	–	–	–		–
4.10 - Education		–	–	–	–	–	–	–		–
Vote 5 - Sports and recreation		–	–	–	–	–	–	–		–
5.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.4 - Recreational Facilities		–	–	–	–	–	–	–		–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–

5.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–

Vote 6 - Public safety	–	–	–	–	–	–	–		–
6.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.2 - Cleansing	–	–	–	–	–	–	–		–
6.3 - Control of Public Nuisances	–	–	–	–	–	–	–		–
6.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.5 - Fire Fighting and Protection	–	–	–	–	–	–	–		–
6.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 8 - Health	–	–	–	–	–	–	–		–
8.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.2 - Health Services	–	–	–	–	–	–	–		–
8.3 - Laboratory Services	–	–	–	–	–	–	–		–
8.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.5 - Health Surveillance and Prevention of Communicable Dis	–	–	–	–	–	–	–		–
8.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
8.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 9 - Planning and Development	(8 981)	–	–	–	–	–	–		–
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	(8 981)	–	–	–	–	–	–		–
9.3 - Central City Improvement District	–	–	–	–	–	–	–		–
9.4 - Development Facilitation	–	–	–	–	–	–	–		–
9.5 - Economic Development/Planning	–	–	–	–	–	–	–		–
9.6 - Regional Planning and Development	–	–	–	–	–	–	–		–
9.7 - Town Planning, Building Regulations and Enforcement, a	–	–	–	–	–	–	–		–
9.8 - Project Management Unit	–	–	–	–	–	–	–		–
9.9 - Provincial Planning	–	–	–	–	–	–	–		–
9.10 - Support to Local Municipalities	–	–	–	–	–	–	–		–
Vote 10 - Road Transport	–	–	–	–	–	–	–		–
10.1 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.3 - Roads	–	–	–	–	–	–	–		–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 11 - Enviromental Protection	–	–	–	–	–	–	–		–
11.1 - Biodiversity and Landscape	–	–	–	–	–	–	–		–
11.2 - Coastal Protection	–	–	–	–	–	–	–		–
11.3 - Indigenous Forests	–	–	–	–	–	–	–		–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.5 - Pollution Control	–	–	–	–	–	–	–		–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–
Vote 12 - Energy Sources	–	–	–	–	–	–	–		–
12.1 - Electricity	–	–	–	–	–	–	–		–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–		–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–		–

Vote 13 - Water Management		178 145	158 966	–	9 490	158 726	79 483	79 243	100%	158 966
13.1 - Water Treatment		236 595	50 000	–	2 609	102 873	25 000	77 873	311%	50 000
13.2 - Water Distribution		9 253	98 966	–	6 881	64 115	49 483	14 632	30%	98 966
13.3 - Water Storage		(67 703)	10 000	–	–	1 228	5 000	(3 772)	-75%	10 000
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 14 - Waste Water Management		61 493	111 767	–	14 847	81 724	55 884	25 840	46%	111 767
14.1 - Public Toilets		–	–	–	–	–	–	–		–
14.2 - Sewerage		23 275	66 767	–	–	20 945	33 384	(12 439)	-37%	66 767
14.3 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.4 - Waste Water Treatment		38 218	45 000	–	14 847	75 626	22 500	53 126	236%	45 000
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Vote 15 - Waste Management		–	–	–	–	–	–	–		–
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.3 - Solid Waste Removal		–	–	–	–	–	–	–		–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–		–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–		–
Total single-year capital expenditure		199 194	270 733	–	26 634	240 640	135 367	105 273	0	270 733
Total Capital Expenditure		199 194	270 733	–	26 634	240 640	135 367	105 273	0	270 733

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

DC21 Ugu - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		12 351	809 291	–	81 206	809 291
Trade and other receivables from exchange transactions		120 023	210 198	–	246 371	210 198
Receivables from non-exchange transactions		11 877	9 470	–	20 904	9 470
Current portion of non-current receivables		2 566	66	–	2 490	66
Inventory		14 281	(6 761)	–	15 861	(6 761)
VAT		103 667	(29 042)	–	119 916	(29 042)
Other current assets		794	–	–	268	–
Total current assets		265 559	993 220	–	487 017	993 220
Non current assets						
Investments		0	–	–	0	–
Investment property		30 400	28 000	–	30 400	28 000
Property, plant and equipment		3 662 021	3 639 127	–	3 750 640	3 639 127
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		4 368	6 678	–	3 423	6 678
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		(279)	5 581	–	(279)	5 581
Other non-current assets		0	–	–	0	–
Total non current assets		3 696 511	3 679 385	–	3 784 185	3 679 385
TOTAL ASSETS		3 962 069	4 672 606	–	4 271 202	4 672 606
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		115 501	–	–	115 501	–
Consumer deposits		22 698	–	–	22 917	–
Trade and other payables from exchange transactions		866 276	(433 356)	–	768 109	(433 356)
Trade and other payables from non-exchange transactions		11 567	–	–	65 807	–
Provision		100 828	6 954	–	105 273	6 954
VAT		212 548	–	–	235 990	–
Other current liabilities		–	–	–	–	–
Total current liabilities		1 329 420	(426 402)	–	1 313 597	(426 402)
Non current liabilities						
Financial liabilities		31 361	149 014	–	28 745	149 014
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		18 313	45 375	–	18 313	45 375
Total non current liabilities		49 674	194 389	–	47 058	194 389
TOTAL LIABILITIES		1 379 093	(232 013)	–	1 360 655	(232 013)
NET ASSETS	2	2 582 976	4 904 619	–	2 910 547	4 904 619
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		2 582 976	4 904 619	–	2 883 402	4 904 619
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 582 976	4 904 619	–	2 883 402	4 904 619

References

1. Material variances to be explained in Table SC1

2. Net assets must balance with Total Community Wealth/Equity

DC21 Ugu - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		(185 304)	603 119	–	30 231	206 048	301 560	(95 512)	-32%	603 119
Other revenue		10 166	113 048	–	5 721	42 303	56 524	(14 221)	-25%	113 048
Transfers and Subsidies - Operational		758 936	687 107	–	222 403	521 904	343 553	178 351	52%	687 107
Transfers and Subsidies - Capital		(206 175)	270 733	–	53 000	265 361	135 367	129 994	96%	270 733
Interest		80 505	26 066	–	138	3 698	13 033	(9 335)	-72%	26 066
Dividends		–	–	–			–	–		–
Payments										
Suppliers and employees		(2 717 938)	(587 632)	–	(192 101)	(736 993)	(353 843)	383 151	-108%	(587 632)
Finance charges		–	(4 799)	–	(35)	(1 207)	(2 400)	(1 193)	50%	(4 799)
Transfers and Subsidies		–	–	–	–		–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(2 259 811)	1 107 642	–	119 357	301 113	493 794	192 681	39%	1 107 642
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		8 621 059	(311 343)	–	(6 310)	(233 309)	(155 672)	77 638	-50%	(311 343)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 621 059	(311 343)	–	(6 310)	(233 309)	(155 672)	77 638	-50%	(311 343)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		6 361 248	796 299	–	113 047	67 804	338 123			–
Cash/cash equivalents at beginning:		299 614	(13 086)	–	13 402	13 402	(13 086)			13 402
Cash/cash equivalents at month/year end:		6 660 862	783 212	–		81 206	325 036			–

References

1. Material variances to be explained in Table SC1

DC21 Ugu - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	–		
	Service charges - Water	2 809	sales which reflects a favourable balance for the month of Dec.	
	Service charges - Waste Water Management	(3 108)	The variance is due to the correction of previously estimated accounts where actual readings have since been collected.	
	Service charges - Waste management	–		
	Sale of Goods and Rendering of Services	(9)	The variance is less tha 5%	
	Agency services	–		
	Interest	–		
	Interest earned from Receivables	1 842	invested in the second Quarter of the new financial year. The year	
	Interest from Current and Non Current Assets	(1 045)	The outstanding amount owed by the debtors is increasing month on month hence the increase in the interest raised monthly	
	Dividends	–		
	Rent on Land	–		
	Rental from Fixed Assets	(866)	Telecommunication Stations rentals and for the use of the Ugu	
	Licence and permits	–		
	Operational Revenue	274	The variance is due to insurance payouts that were received during the financial year.	
	Non-Exchange Revenue	–		
	Property rates	–		
	Surcharges and Taxes	–		
	Fines, penalties and forfeits	–		
	Licence and permits	–		
	Transfers and subsidies - Operational	160 555	trench of Equitable Share received in December 2024. MIG as	
	Interest	–		
	Fuel Levy	–		
	Operational Revenue	–		
	Gains on disposal of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
2	Expenditure By Type			
	Employee related costs	147 479	essential services Staff. Acting Allowances which were larger than	
	Remuneration of councillors	(287)	This favorable budget variance of less than 5% will be adjusted accordingly during the Adjustments Budget process.	
	Bulk purchases - electricity	–		
	Inventory consumed	86 490	than anticipated therefore will be adjusted upwards during the	
	Debt impairment	0	The variance is zero and in line with the year-to-date budget.	
	Depreciation and amortisation	882	The variance is trivial, and the year-to-date actual is in line with the year-to-date budget.	
	Interest	23 788	The variance is because of cash flow challenges which then led to interest being charged on overdue accounts because of unpaid invoice	
	Contracted services	1 173	budget process, the is also municipality is introducing the cost	
	Transfers and subsidies	–		
	Irrecoverable debts written off	4 653	The irrecoverable debt was not budgeted for since it could not be reliably estimated how much the amnesty would generate.	
	Operational costs	79 410	than anticipated, these expenditure line items include electricity	
	Losses on Disposal of Assets	–		
	Other Losses	7		
3	Capital Expenditure			
	Finance and Administration	191	The variance will be catered for in during the Adjustments Budget Process	
	Water management	15 916	Favourable variance is the positive indicator that all the conditional Grants will be 100% spent by the end of the financial year	
	Waste water management	25 840	Favourable variance is the positive indicator that all the conditional Grants will be 100% spent by the end of the financial year	
4	Financial Position			
	Total current assets	506 204	This is due to a significantly lower than anticipated cash balance as well as the higher inventory and VAT balances.	
	Total non current assets	104 800	There has been more capital acquisitions than anticipated due to accelerated capital grant performance	
	Current liabilities	1 739 998	The payables balances increased signficantly from what was anticipated. The restatement of prior periods also afftected the current balan	
	Total non current liabilities	147 331	The recording of certain estimated provisions such as actuarial valuations are yet to be which will impact the provions balances	
5	Cash Flow			
	CASH FLOW FROM OPERATING ACTIVITIES			
	Receipts			
	Property rates			
	Service charges	(95 512)	The municipality is under collecting for both Sanitation and Service charges, the collection rate by the end of December 2024 is sitting at 5	
	Other revenue	(14 221)	The Municipality is anticipated to make more collections for other Revenue, such as VAT in the last six months of the financial year.	
	Transfers and Subsidies - Operational	178 351	Operational Grants received in December 2024	
	Transfers and Subsidies - Capital	129 994	Capital Grants received in December 2024	
	Interest	(9 335)	The municipality is currently facing Casflow challenges hence interest on its Investments is low.	
	Dividends			
	Payments			
	Suppliers and employees	383 151	Due to the challenges listed in the explanations on C4 Financial Performance variances for expenditure, the same reasons are affecting th	
	Finance charges	(1 193)	Although the finance charges has accelerated in the income statement, the cashflow challenges meant that lower than anticipated interest	
	Transfers and Subsidies	–		
	CASH FLOWS FROM INVESTING ACTIVITIES			
	Payments			
	Capital assets	77 638	The variance indicates overperformance due to accelerated capital grants performance.	
6	Measureable performance			
7	Municipal Entities			

References

1. Revenue for each source, vote and standard classification

2. Expenditure for each type, vote and standard classification

3. Capital expenditure for each vote and standard classification

4. Explain any material variances between the annual budget and the expected financial position based on current trends

5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure

6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

DC21 Ugu - Supporting Table SC2 Monthly Budget Statement - performance indicators - Mid-Year Assessment

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.5%	27.5%	0.0%	3.4%	2.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		40.4%	-4.9%	0.0%	34.6%	-4.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	20.0%	-232.9%	0.0%	37.1%	-232.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.9%	-189.8%	0.0%	6.2%	-189.8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10.5%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		41.9%	21.5%	0.0%	34.9%	21.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		9.9%	3.7%	0.0%	2.1%	3.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.4%	17.2%	0.0%	3.1%	1.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations					
Financial liabilities		31 361	149 014	28 745	
Total Assets		3 962 069	4 672 606	4 271 202	4 672 606
Employee related costs		540 336	293 957	294 457	293 957
Repairs & Maintenance		127 701	50 830	17 877	50 830
Interest (finance charges)		27 239	4 846	26 212	4 846
Principal paid					
Depreciation		248 760	230 780		14 364
Operating expenditure		1 845 414	857 923	772 556	857 923
Total Capital Expenditure		199 194	270 733	26 634	240 640
Borrowed funding for capital					
Debt		1 043 019	(238 967)	996 474	(238 967)
Equity		2 582 976	4 904 619	2 883 402	4 904 619
Reserves and funds					
Borrowing		31 361	149 014	28 745	149 014
Current assets		265 559	993 220	487 017	993 220
Current liabilities		1 329 420	(426 402)	1 313 597	(426 402)
Monetary assets		12 351	809 291	81 206	809 291
Total Revenue (excluding capital transfers and contributions)		1 288 172	1 367 249	844 077	1 367 249
Transfers and subsidies - Operational		648 244			
Transfers and subsidies - capital (monetary allocations)		407 160	270 733	228 904	270 733
Debt service payments		80 505	26 066	(1 207)	(4 799)
Outstanding debtors (receivables)		134 982			
Annual services revenue		540 300	582 886	54 182	291 144
Cash + investments	Including LT investments	12 351	809 291	81 206	809 291
Fixed operational expend. (monthly)					
Longstanding debtors outstanding		(279)	5 581	(279)	5 581
Longstanding debtors recovered					
Attorney collections					

DC21 Ugu - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2024/25											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	54 215	42 683	35 740	34 033	34 356	30 553	155 857	965 560	1 352 997	1 220 359	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	10 834	6 647	5 264	4 736	4 614	4 209	20 304	123 682	180 291	157 545	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	1 867	1 867	1 867	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(1 361)	(1 188)	(829)	(897)	(444)	(330)	(1 623)	3 228	(3 444)	(66)	–	–
Total By Income Source	2000	63 689	48 142	40 175	37 872	38 526	34 432	174 539	1 094 336	1 531 711	1 379 705	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 935	6 150	1 389	1 212	1 360	1 218	6 094	11 122	34 479	21 005	–	–
Commercial	2300	15 710	7 850	7 688	6 234	6 787	5 231	26 663	145 903	222 067	190 819	–	–
Households	2400	42 047	34 157	31 134	30 754	30 455	28 064	141 836	937 197	1 275 645	1 168 307	–	–
Other	2500	(4)	(15)	(36)	(328)	(76)	(81)	(54)	113	(481)	(426)	–	–
Total By Customer Group	2600	63 689	48 142	40 175	37 872	38 526	34 432	174 539	1 094 336	1 531 711	1 379 705	–	–

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

DC21 Ugu - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	28 849	25 855	29 629	25 157	42 378	3 114	115 466	247 492	517 941	517 941
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	12 790	7 379	6 423	2 869	1 460	63	80 086	140 622	251 691	251 691
Auditor General	0800	741	–	–	66	–	–	293	–	1 099	1 099
Other	0900	1 622	2 231	1 116	975	3 046	789	2 773	52 280	64 832	64 832
Total By Customer Type	1000	44 002	35 465	37 168	29 067	46 883	3 966	198 617	440 394	835 562	835 562

Notes

Material increases in value of creditors' categories compared to previous month to be explained

DC21 Ugu - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Interest Earned	Investment Top Up	Closing Balance
R thousands		Yrs/Months													
Municipality															
FNB	74761972882									–					–
INTEREST										–					–
FNB CALL	62228266335									163				1	164
INTEREST										1	1		1		1
NEDBANK	7648552728									–					–
INTEREST										–					–
STANDARD MIG CALL	058905324-041									11	74 000	0		74 000	11
INTEREST										0			33		33
STANDARD	058905324-045									–					–
INTEREST										–					–
ABSA INVEST TRACK	2081188843 + 2081187889									0		92	62	53 092	53 062
INTEREST										92					92
STD CALL	058905324-042									8		0	0	0	8
INTEREST										0					0
ABSA INVEST	2081523754									–					
INTEREST										–					
GENERAL ACCOUNT	053299787									–					–
															–
															–
															–
Municipality sub-total										275		92		127 093	53 371
Entities															
															–
															–
															–
															–
															–
															–
															–
Entities sub-total										–		–		–	–
TOTAL INVESTMENTS AND INTEREST	2									275		92		127 093	53 371

References

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

DC21 Ugu - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		19 944	687 107	–	222 403	521 904	343 553	(4 902)	-1.4%	687 107
EPWP Incentive	_	3 319	2 864	–	–	2 004	1 432	572	39.9%	2 864
Finance Management	_	1 950	1 900	–	–	1 900	950			1 900
Local Government Equitable Share	_	–	667 211	–	222 403	500 408	333 606			667 211
Municipal Disaster Recovery Grant	_	2 000	–	–	–	15 500	–			–
Municipal Drought Relief	_	745	–	–	–	–	–			–
Municipal Infrastructure Grant	_	–	12 144	–	–	–	6 072	(6 072)	-100.0%	12 144
Rural Road Asset Management Systems Grant	_	11 930	2 988	–	–	2 092	1 494	598	40.0%	2 988
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		43 685	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Ot	_	15 385	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	_	28 300	–	–	–	–	–			–
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	63 629	687 107	–	222 403	521 904	343 553	(4 902)	-1.4%	687 107
Capital Transfers and Grants										
National Government:		765 674	270 733	–	53 000	265 361	135 367	25 000	18.5%	270 733
Water Services Infrastructure Grant	_	220 000	100 000	–	–	75 000	50 000	25 000	50.0%	100 000
Regional Bulk Infrastructure	_	12 776	–	–	–	–	–			–
Municipal Infrastructure Grant (MIG)	_	532 898	170 733	–	53 000	190 361	85 367			170 733
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		(12 680)	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	_	(7 980)	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipt	_	(4 700)	–	–	–	–	–			–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	752 994	270 733	–	53 000	265 361	135 367	25 000	18.5%	270 733
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	816 623	957 840	–	275 403	787 265	478 920	20 098	4.2%	957 840

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Grant expenditure must be separately listed for each grant received

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred

5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

DC21 Ugu - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		292 748	19 896	–	22 790	165 969	9 948	156 021	1568.4%	19 896
Expanded Public Works Programme Integrated Grant	_	3 319	2 864	–	260	1 137	1 432	(295)	-20.6%	2 864
Local Government Financial Management Grant	_	1 950	1 900	–	725	1 057	950	107	11.2%	1 900
Municipal Disaster Recovery Grant	_	2 000	–	–	–	–	–	–		–
Municipal Disaster Relief Grant	_	745	–	–	–	–	–	–		–
Municipal Infrastructure Grant	_	277 374	12 144	–	21 806	162 854	6 072	156 782	2582.1%	12 144
Rural Road Asset Management Systems Grant	_	7 360	2 988	–	–	921	1 494	(573)	-38.3%	2 988
Other transfers and grants [insert description]								–		
Provincial Government:		43 383	–	–	–	–	–	–		–
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Other_RECEIPTS								–		
KwaZulu-Natal	_	43 383	–	–	–	–	–	–		–
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
Other Transfers Public Corporations	_	–						–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		336 131	19 896	–	22 790	165 969	9 948	156 021	1568.4%	19 896
Capital expenditure of Transfers and Grants										
National Government:		232 776	270 733	–	5 762	66 050	135 367	(69 316)	-51.2%	270 733
Municipal Infrastructure Grant	_	–	170 733	–	–	–	85 367	(85 367)	-100.0%	170 733
Regional Bulk Infrastructure Grant	_	12 776	–	–	–	–	–	–		–
Water Services Infrastructure Grant	_	220 000	100 000	–	5 762	66 050	50 000	16 050	32.1%	100 000
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		4 700	–	–	–	–	–	–		–
KwaZulu-Natal	_	4 700	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		237 476	270 733	–	5 762	66 050	135 367	(69 316)	-51.2%	270 733
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		573 607	290 629	–	28 552	232 019	145 315	86 705	59.7%	290 629

References

DC21 Ugu - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
EPWP Incentive					–	
Finance Management					–	
Local Government Equitable Share					–	
Municipal Disaster Recovery Grant					–	
Municipal Drought Relief					–	
Municipal Infrastructure Grant					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
KwaZulu-Natal_Capacity Building and Other_Capacity Building and Other_RECEIPTS					–	
					–	
					–	
					–	
Other transfers and grants [insert description]					–	
District Municipality:		–	–	–	–	
					–	
[insert description]					–	
Other grant providers:		–	–	–	–	
					–	
[insert description]					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Water Services Infrastructure Grant					–	
					–	
					–	
					–	
					–	
Other capital transfers [insert description]					–	
Provincial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		–	–	–	–	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		–	–	–	–	

References

DC21 Ugu - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 968	10 870	–	1 325	5 256	5 435	(179)	-3%	10 870
Pension and UIF Contributions		–	324	–	–	–	162	(162)	-100%	324
Medical Aid Contributions		–	120	–	–	–	60	(60)	-100%	120
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		30	365	–	1	5	182	(178)	-97%	365
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		3 100	2 685	–	310	1 634	1 342	292	22%	2 685
Sub Total - Councillors		13 098	14 364	–	1 636	6 895	7 182	(287)	-4%	14 364
% increase	4		9.7%							9.7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		82	4 383	–	–	–	2 192	(2 192)	-100%	4 383
Pension and UIF Contributions		12	123	–	–	–	61	(61)	-100%	123
Medical Aid Contributions		12	43	–	–	–	22	(22)	-100%	43
Overtime		9	–	–	–	–	–	–		–
Performance Bonus		108	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	628	–	–	–	314	(314)	-100%	628
Cellphone Allowance		–	155	–	–	–	78	(78)	-100%	155
Housing Allowances		–	121	–	–	–	61	(61)	-100%	121
Other benefits and allowances		–	100	–	–	–	50	(50)	-100%	100
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		13	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		236	5 554	–	–	–	2 777	(2 777)	-100%	5 554
% increase	4		2248.5%							2248.5%
Other Municipal Staff										
Basic Salaries and Wages		309 543	142 131	–	30 213	173 007	71 065	101 942	143%	142 131
Pension and UIF Contributions		53 682	46 341	–	5 223	31 106	23 171	7 936	34%	46 341
Medical Aid Contributions		20 573	17 660	–	2 084	12 386	8 830	3 556	40%	17 660
Overtime		61 949	7 735	–	4 266	26 517	3 867	22 650	586%	7 735
Performance Bonus		25 817	8 614	–	31	25 985	4 307	21 678	503%	8 614
Motor Vehicle Allowance		12 325	9 890	–	1 249	7 448	4 945	2 503	51%	9 890
Cellphone Allowance		3 094	3 267	–	292	1 727	1 633	93	6%	3 267
Housing Allowances		1 439	1 998	–	127	756	999	(243)	-24%	1 998
Other benefits and allowances		32 048	34 686	–	1 119	6 721	17 343	(10 622)	-61%	34 686
Payments in lieu of leave		7 890	6 996	–	(645)	5 512	3 498	2 014	58%	6 996
Long service awards		2 274	2 480	–	170	1 960	1 240	720	58%	2 480
Post-retirement benefit obligations	2	5 628	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		3 838	6 606	–	195	1 333	3 303	(1 970)	-60%	6 606
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		540 100	288 404	–	44 324	294 457	144 202	150 255	104%	288 404
% increase	4		-46.6%							-46.6%
Total Parent Municipality		553 434	308 321	–	45 959	301 352	154 161	147 191	95%	308 321
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		553 434	308 321	–	45 959	301 352	154 161	147 191	95%	308 321
% increase	4		-44.3%							-44.3%
TOTAL MANAGERS AND STAFF		540 336	293 957	–	44 324	294 457	146 979	147 479	100%	293 957

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B. The original budget approved by council for the 2006/07 budget year.

C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

DC21 Ugu - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–		–	–	–
Service charges - Electricity revenue		21 023	24 983	23 962	28 727	22 481	19 303		–	–	–	–		–	–	–
Service charges - Water revenue		10 928	10 928	10 928	10 928	10 928	10 928		–	–	–	–		471 979	565 908	591 389
Service charges - Waste Water Management									–	–	–	–		131 140	156 556	164 227
Service charges - Waste Mangement									–	–	–	–		–	–	–
		145	144	611	394	94	309								–	–
Rental of facilities and equipment		130	1 718	952	426	334	138		–	–	–	–		2 095	2 191	2 279
Interest earned - external investments									–	–	–	–		13 033	–	–
Interest earned - outstanding debtors									–	–	–	–		–	–	–
Dividends received									–	–	–	–		–	–	–
Fines, penalties and forfeits									–	–	–	–		–	–	–
Licences and permits									–	–	–	–		–	–	–
Agency services		278 005	1 900	715	2 092	16 789	222 403		–	–	–	–		–	–	–
Transfers and Subsidies - Operational		1 215	13 330	13 485	1 961	5 203	5 211		–	–	–	–		687 107	710 120	749 586
Other revenue									–	–	–	–		110 953	119 750	126 510
Cash Receipts by Source		311 445	53 002	50 654	44 529	55 830	258 493	–	–	–	–	–	–	1 416 307	1 554 526	1 633 990
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		102 003		75 358	35 000		53 000	–	–	–	–	–		270 733	1 840 989	244 720
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		413 448	53 002	126 012	79 529	55 830	311 493	–	–	–	–	–	–	1 687 040	3 395 514	1 878 710
Cash Payments by Type													–			
Employee related costs		42 323	66 025	42 159	52 807	44 864	41 529		–	–	–	–		299 681	295 825	309 831
Remuneration of councillors		1 010	993	1 073	1 077	1 116	1 085		–	–	–	–		14 364	15 025	15 707
Finance charges		216	101	315	66	474	35		–	–	–	–		4 799	5 020	5 246
Bulk purchases - Electricity									–	–	–	–		–	–	–
Acquisitions - water & other inventory		395	25 322	–	–	–	16 044		–	–	–	–		(23 056)	(29 325)	(21 337)
Contracted services		78 316	57 575	7 850	20 414	30 677	7 531		–	–	–	–		495 263	447 079	473 809
Transfers and subsidies - other municipalities									–	–	–	–		–	–	–
Transfers and subsidies - other									–	–	–	–		–	–	–
Other expenditure		52 707	23 021	35 791	50 874	12 382	3 119		–	–	–	–		112 724	117 783	123 098
Cash Payments by Type		174 967	173 037	87 187	125 238	89 512	69 343	–	–	–	–	–	–	903 775	851 407	906 354
Other Cash Flows/Payments by Type																
Capital assets			32 439	5 309	3 621	21 058	170 883	–	–	–	–	–		311 343	(320 375)	(341 213)
Repayment of borrowing			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments			–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		174 967	205 476	92 496	128 859	110 570	240 226	–	–	–	–	–	–	1 215 118	531 032	565 141
NET INCREASE/(DECREASE) IN CASH HELD		238 481	(152 473)	33 516	(49 330)	(54 740)	71 268	–	–	–	–	–	–	471 923	2 864 483	1 313 569
Cash/cash equivalents at the month/year beginning:		13 402	232 966	80 493	114 009	64 678	9 938	81 206	81 206	81 206	81 206	81 206	81 206	13 402	485 325	3 349 807
Cash/cash equivalents at the month/year end:		251 883	80 493	114 009	64 678	9 938	81 206	81 206	81 206	81 206	81 206	81 206	81 206	485 325	3 349 807	4 663 376

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete

2. Total of monthly amounts must always agree to the approved or adjusted budget

3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity								–		
Service charges - Water								–		
Service charges - Waste Water Management								–		
Service charges - Waste management								–		
Sale of Goods and Rendering of Services								–		
Agency services								–		
Interest								–		
Interest earned from Receivables								–		
Interest earned from Current and Non Current Assets										
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets								–		
Licence and permits								–		
Operational Revenue								–		
Non-Exchange Revenue								–		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								–		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs								–		
Remuneration of councillors								–		
Bulk purchases - electricity								–		
Inventory consumed								–		
Debt impairment								–		
Depreciation and amortisation								–		
Interest								–		
Contracted services								–		
Transfers and subsidies								–		
Irrecoverable debts written off								–		
Operational costs								–		
Losses on disposal of Assets										
Other Losses										
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)								–		
Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax								–		
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

References

1. Votes (consolidated) are revenue sources and expenditure type

DC21 Ugu - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description R thousands	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports

2. Must reconcile to the sum of all municipal entity monthly expenditure reports

3. YTD = Year to date; FAV - favourable variance or unfavourable variance

4. Material variances to be explained

5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity

DC21 Ugu - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month R thousands	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	718 422	22 561	–	8 756 022	8 756 022	22 561	(8 733 461)	-38710.3%	3234%
August	718 422	22 561	–	59 757	8 815 780	45 122	(8 770 657)	-19437.6%	3256%
September	718 422	22 561	–	26 474	8 842 254	67 683	(8 774 570)	-12964.2%	3266%
October	718 422	22 561	–	18 545	8 860 799	90 244	(8 770 554)	-9718.7%	3273%
November	718 422	22 561	–	51 217	8 912 016	112 805	(8 799 210)	-7800.3%	3292%
December	718 422	22 561	–	26 634	8 938 650	135 367	(8 803 283)	-6503.3%	3302%
January	718 422	22 561	–	64	8 938 713	157 928	(8 780 786)	-5560.0%	3302%
February	718 422	22 561	–	–		180 489	–		
March	718 422	22 561	–	–		203 050	–		
April	718 422	22 561	–	–		225 611	–		
May	718 422	22 561	–	–		248 172	–		
June	718 422	22 561	–	–		270 733	–		
Total Capital expenditure	8 621 059	270 733	–	8 938 713					

DC21 Ugu - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		311 028	147 733	–	6 603	492 634	73 867	(418 767)	-566.9%	147 733
Roads Infrastructure		–	–			–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		(2 130)	58 966	–	4 480	133 238	29 483	(103 756)	-351.9%	58 966
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(121 779)	–	–	–	(121 779)	–	121 779	#DIV/0!	–
Reservoirs		1 000	–	–	–	1 000	–	(1 000)	#DIV/0!	–
Pump Stations		2 250	–	–	–	2 250	–	(2 250)	#DIV/0!	–
Water Treatment Works		87 867	48 966	–	2 609	129 495	24 483	(105 012)	-428.9%	48 966
Bulk Mains		2 263	–	–	–	59 409	–	(59 409)	#DIV/0!	–
Distribution		26 269	10 000	–	1 871	62 864	5 000	(57 864)	-1157.3%	10 000
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		308 868	88 767	–	2 123	355 106	44 384	(310 722)	-700.1%	88 767
Pump Station		11 351	–	–	–	11 351	–	(11 351)	#DIV/0!	–
Reticulation		74 012	62 000	–	2 123	110 107	31 000	(79 107)	-255.2%	62 000
Waste Water Treatment Works		223 365	26 767	–	–	233 508	13 384	(220 125)	-1644.7%	26 767
Outfall Sewers		140	–	–	–	140	–	(140)	#DIV/0!	–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		4 290	–	–	–	4 290	–	(4 290)	#DIV/0!	–
Data Centres		4 290	–	–	–	4 290	–	(4 290)	#DIV/0!	–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		(21 572)	–	–	2 297	41 050	–	(41 050)	#DIV/0!	–
Operational Buildings		(21 715)	–	–	2 297	40 906	–	(40 906)	#DIV/0!	–
Municipal Offices		(21 715)	–	–	2 297	40 906	–	(40 906)	#DIV/0!	–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		144	–	–	–	144	–	(144)	#DIV/0!	–
Staff Housing		144	–	–	–	144	–	(144)	#DIV/0!	–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		9 838	–	–	–	11 113	–	(11 113)	#DIV/0!	–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		9 838	–	–	–	11 113	–	(11 113)	#DIV/0!	–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		9 838	–	–	–	11 113	–	(11 113)	#DIV/0!	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		8 990	–	–	–	9 124	–	(9 124)	#DIV/0!	–
Computer Equipment		8 990	–	–	–	9 124	–	(9 124)	#DIV/0!	–
Furniture and Office Equipment		5 054	–	–	–	5 111	–	(5 111)	#DIV/0!	–
Furniture and Office Equipment		5 054	–	–	–	5 111	–	(5 111)	#DIV/0!	–
Machinery and Equipment		645 499	–	–	–	356 189	–	(356 189)	#DIV/0!	–
Machinery and Equipment		645 499	–	–	–	356 189	–	(356 189)	#DIV/0!	–
Transport Assets		128 150	–	–	–	128 150	–	(128 150)	#DIV/0!	–
Transport Assets		128 150	–	–	–	128 150	–	(128 150)	#DIV/0!	–
Land		(36 315)	–	–	–	(36 315)	–	36 315	#DIV/0!	–
Land		(36 315)	–	–	–	(36 315)	–	36 315	#DIV/0!	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	1 050 673	147 733	–	8 900	1 007 056	73 867	(933 189)	-1263.3%	147 733

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total c

DC21 Ugu - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7 077 354	80 000	–	5 010	7 134 402	40 000	#######	-17736.0%	80 000
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		6 991	80 000	–	5 010	64 039	40 000	(24 039)	-60.1%	80 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		(13 868)	80 000	–	5 010	43 179	40 000	(3 179)	-7.9%	80 000
Distribution Points		20 859	–	–	–	20 859	–	(20 859)	#DIV/0!	–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		7 070 363	–	–	–	7 070 363	–	#######	#DIV/0!	–
Pump Station		5 812 830	–	–	–	5 812 830	–	#######	#DIV/0!	–
Reticulation		(63 927)	–	–	–	(63 927)	–	63 927	#DIV/0!	–
Waste Water Treatment Works		1 321 461	–	–	–	1 321 461	–	#######	#DIV/0!	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	6 355	–	–	–	6 355	–	(6 355)	#DIV/0!	–
Operational Buildings	6 355	–	–	–	6 355	–	(6 355)	#DIV/0!	–
Municipal Offices	6 355	–	–	–	6 355	–	(6 355)	#DIV/0!	–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	18 084	–	–	–	18 084	–	(18 084)	#DIV/0!	–
Servitudes	2 659	–	–	–	2 659	–	(2 659)	#DIV/0!	–
Licences and Rights	15 425	–	–	–	15 425	–	(15 425)	#DIV/0!	–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	15 425	–	–	–	15 425	–	(15 425)	#DIV/0!	–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	81 225	–	–	–	81 225	–	(81 225)	#DIV/0!	–
Furniture and Office Equipment	81 225	–	–	–	81 225	–	(81 225)	#DIV/0!	–
Machinery and Equipment	17 519	–	–	–	17 519	–	(17 519)	#DIV/0!	–
Machinery and Equipment	17 519	–	–	–	17 519	–	(17 519)	#DIV/0!	–
Transport Assets	5 549	–	–	–	5 549	–	(5 549)	#DIV/0!	–
Transport Assets	5 549	–	–	–	5 549	–	(5 549)	#DIV/0!	–

Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	7 206 086	80 000	–	5 010	7 263 134	40 000	########	-18057.8%	80 000

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C

check balance	##########	-	-	-	##########	-			-

DC21 Ugu - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		101 677	36 157	–	3 408	11 080	18 079	6 999	38.7%	36 157
Roads Infrastructure		2 877	6 032	–	115	617	3 016	2 399	79.6%	6 032
Roads		2 095	4 983	–	115	617	2 491	1 875	75.3%	4 983
Road Structures		782	1 049	–	–	–	525	525	100.0%	1 049
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		2 969	4 091	–	199	1 295	2 046	751	36.7%	4 091
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		2 969	4 091	–	199	1 295	2 046	751	36.7%	4 091
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		92 271	23 202	–	2 613	8 003	11 601	3 598	31.0%	23 202
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		363	873	–	65	607	437	(170)	-39.0%	873
Pump Stations		136	210	–	–	194	105	(89)	-84.7%	210
Water Treatment Works		35 666	–	–	567	614	–	(614)	#DIV/0!	–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		29 861	18 259	–	1 582	5 768	9 129	3 361	36.8%	18 259
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		26 246	3 860	–	399	820	1 930	1 110	57.5%	3 860
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		3 350	2 832	–	454	1 111	1 416	305	21.5%	2 832
Pump Station		716	2 832	–	332	441	1 416	975	68.9%	2 832
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		0	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		2 634	–	–	123	671	–	(671)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		210	–	–	26	55	–	(55)	#DIV/0!	–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		210	–	–	26	55	–	(55)	#DIV/0!	–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	2 692	7 098	–	31	385	3 549	3 164	89.1%	7 098
Operational Buildings	2 692	7 098	–	31	385	3 549	3 164	89.1%	7 098
Municipal Offices	2 692	7 098	–	31	385	3 549	3 164	89.1%	7 098
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	675	795	–	77	341	398	57	14.3%	795
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	675	795	–	77	341	398	57	14.3%	795
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	675	795	–	77	341	398	57	14.3%	795
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–

Computer Equipment		9	21	–	–	22	10	(12)	-112.7%	21
Computer Equipment		9	21	–	–	22	10	(12)	-112.7%	21
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		1 074	1 759	–	315	647	879	232	26.4%	1 759
Machinery and Equipment		1 074	1 759	–	315	647	879	232	26.4%	1 759
Transport Assets		21 574	5 000	–	75	5 401	2 500	(2 901)	-116.0%	5 000
Transport Assets		21 574	5 000	–	75	5 401	2 500	(2 901)	-116.0%	5 000
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	127 701	50 830	–	3 906	17 877	25 415	7 538	29.7%	50 830

DC21 Ugu - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		211 849	89 810	–	18 032	107 550	44 905	(62 645)	-139.5%	89 810
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		211 849	56 950	–	18 032	107 550	28 475	(79 075)	-277.7%	56 950
Dams and Weirs		–	3 147	–	–	–	1 574	1 574	100.0%	3 147
Boreholes		–	629	–	–	–	315	315	100.0%	629
Reservoirs		–	9 441	–	–	–	4 721	4 721	100.0%	9 441
Pump Stations		–	12 588	–	–	–	6 294	6 294	100.0%	12 588
Water Treatment Works		–	16 784	–	–	–	8 392	8 392	100.0%	16 784
Bulk Mains		–	4 919	–	–	–	2 460	2 460	100.0%	4 919
Distribution		211 849	–	–	18 032	107 550	–	(107 550)	#DIV/0!	–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	9 441	–	–	–	4 721	4 721	100.0%	9 441
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	32 860	–	–	–	16 430	16 430	100.0%	32 860
Pump Station		–	14 686	–	–	–	7 343	7 343	100.0%	14 686
Reticulation		–	5 586	–	–	–	2 793	2 793	100.0%	5 586
Waste Water Treatment Works		–	12 588	–	–	–	6 294	6 294	100.0%	12 588
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	13 164	79 095	–	1 331	7 778	39 547	31 769	80.3%	79 095
Operational Buildings	13 164	79 095	–	1 331	7 778	39 547	31 769	80.3%	79 095
Municipal Offices	13 164	79 095	–	1 331	7 778	39 547	31 769	80.3%	79 095
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–

Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
		2 956	105	–	157	944	52	(892)	-1700.4%	105
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		2 956	105	–	157	944	52	(892)	-1700.4%	105
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		2 956	105	–	157	944	52	(892)	-1700.4%	105
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	4 196	–	–	–	2 098	2 098	100.0%	4 196
Computer Equipment		–	4 196	–	–	–	2 098	2 098	100.0%	4 196
Furniture and Office Equipment		–	53 295	–	–	–	26 647	26 647	100.0%	53 295
Furniture and Office Equipment		–	53 295	–	–	–	26 647	26 647	100.0%	53 295
Machinery and Equipment		–	84	–	–	–	42	42	100.0%	84
Machinery and Equipment		–	84	–	–	–	42	42	100.0%	84
Transport Assets		–	4 196	–	–	–	2 098	2 098	100.0%	4 196
Transport Assets		–	4 196	–	–	–	2 098	2 098	100.0%	4 196
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Depreciation	1	227 968	230 780	–	19 521	116 272	115 390	(882)	-0.8%	230 780

DC21 Ugu - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		244 989	43 000	–	12 724	540 603	21 500	(519 103)	-2414.4%	43 000
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	4 027	–	(4 027)	#DIV/0!	–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	4 027	–	(4 027)	#DIV/0!	–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		7 527	–	–	–	7 527	–	(7 527)	#DIV/0!	–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		7 527	–	–	–	7 527	–	(7 527)	#DIV/0!	–
Water Supply Infrastructure		229 283	43 000	–	12 724	514 462	21 500	(492 962)	-2292.8%	43 000
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		(14 204)	20 000	–	12 724	71 534	10 000	(61 534)	-615.3%	20 000
Reservoirs		10 399	–	–	–	10 399	–	(10 399)	#DIV/0!	–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		198 343	3 000	–	–	200 827	1 500	(199 327)	-13288.4%	3 000
Distribution		11 708	20 000	–	–	208 666	10 000	(198 666)	-1986.7%	20 000
Distribution Points		10 862	–	–	–	10 862	–	(10 862)	#DIV/0!	–
PRV Stations		12 174	–	–	–	12 174	–	(12 174)	#DIV/0!	–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8 180	–	–	–	14 588	–	(14 588)	#DIV/0!	–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		8 180	–	–	–	14 588	–	(14 588)	#DIV/0!	–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	(0)	–	–	–	(0)	–	0	#DIV/0!	–
Operational Buildings	(0)	–	–	–	(0)	–	0	#DIV/0!	–
Municipal Offices	(0)	–	–	–	(0)	–	0	#DIV/0!	–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	84 228	–	–	–	84 228	–	(84 228)	#DIV/0!	–
Computer Equipment	84 228	–	–	–	84 228	–	(84 228)	#DIV/0!	–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	34 142	–	–	–	42 689	–	(42 689)	#DIV/0!	–
Machinery and Equipment	34 142	–	–	–	42 689	–	(42 689)	#DIV/0!	–

Transport Assets		940	–	–	–	940	–	(940)	#DIV/0!	–
Transport Assets		940	–	–	–	940	–	(940)	#DIV/0!	–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	364 299	43 000	–	12 724	668 460	21 500	(646 960)	-3009.1%	43 000

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table (

Chart C1 2024/25 Capital Expenditure Monthly Trend: actual v target

Month	2023/24	Original Budge	Adjusted Budg	Monthly actual
Jul	718 422	22 561	–	8 756 022
Aug	718 422	22 561	–	59 757
Sep	718 422	22 561	–	26 474
Oct	718 422	22 561	–	18 545
Nov	718 422	22 561	–	51 217
Dec	718 422	22 561	–	26 634
Jan	718 422	22 561	–	64
Feb	718 422	22 561	–	–
Mar	718 422	22 561	–	–
Apr	718 422	22 561	–	–
May	718 422	22 561	–	–
Jun	718 422	22 561	–	–

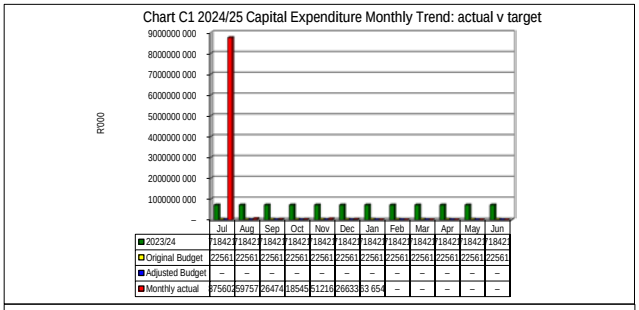


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	8 756 022	22 561
Aug	8 815 780	45 122
Sep	8 842 254	67 683
Oct	8 860 799	90 244
Nov	8 912 016	112 805
Dec	8 938 650	135 367
Jan	8 938 713	157 928
Feb		180 489
Mar		203 050
Apr		225 611
May		248 172
Jun		270 733

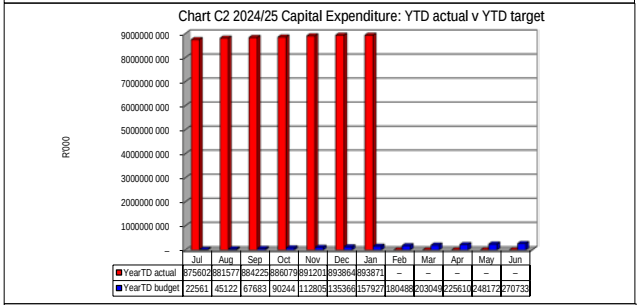


Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2024/	63 689	48 142	40 175	37 872	38 526	34 432	174 539	1 094 336
2023/24	–	–	–	–	–	–	–	–

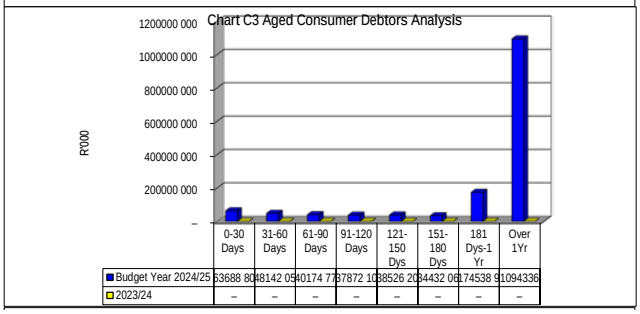


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2023/24	Budget Year 2024/25
Organs of State	33 445	34 479
Commercial	215 405	222 067
Households	1 237 376	1 275 645
Other	(466)	(481)

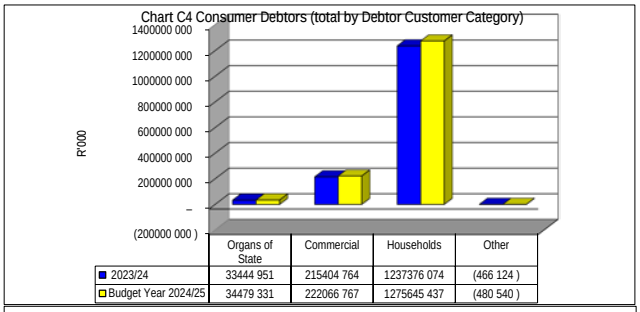
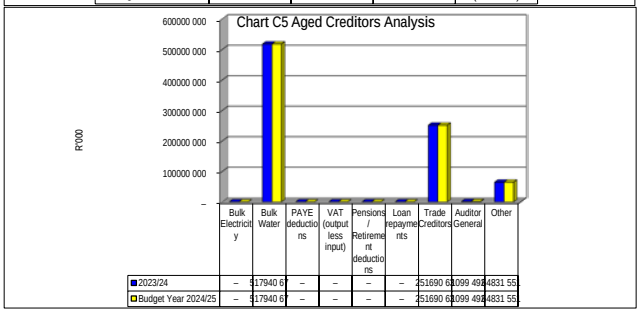


Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deductio	VAT (output les	Pensions / Reti	Loan repaymer	Trade Creditors	Auditor Genera	Other
2023/24	–	517 941	–	–	–	–	251 691	1 099	64 832
Budget Year 2024/	–	517 941	–	–	–	–	251 691	1 099	64 832



ANNEXURE -B

Ugu District Municipality

2024/2025

MID-YEAR PERFORMANCE REPORTS

Ugu District Municipality

2024/2025 MID-YEAR PERFORMANCE ANALYSIS REPORT

DATE : 21 JANUARY 2025

PRESENTED BY: MRS F MBILI

Ugu District Municipality Mayor
Cllr Sikhumbuzo Issac Mqadi

Ugu District Municipality

PRESENTATION OVERVIEW

1.PURPOSE OF THE REPORT AND BACKGROUND

2.KEY PERFORMANCE AREAS

3.DEPARTMENTAL PERFORMANCE

4.OVERALL ORGANISATIONAL PERFORMANCE

5.CLOSURE

Ugu District Municipality

1. PURPOSE OF THE REPORT

- To provide a performance analysis at Mid-Year of the 2024/2025 financial year.
- To identify early warning signs where targets are not going to be achieved and areas of delivery lagging behind
- To monitor and evaluate the quality of the actual results delivered by programmes in the attainment of strategic objectives
- To provoke recommendations and suggestions for service delivery improvement
- To ensure accountability between the administration; political component and the public
- Promotes a culture of performance
- Support municipal oversight and consequence management
- Promote Developmental Local Government
- Facilitates decision making to allow for efficient and effective allocation of resources

Ugu District Municipality

BACKGROUND OF THE REPORT

- SDBIP serves as a contract between administration, Council and community set by Council as quantifiable outcomes to be implemented over 12 months.
- It provides vital link between the Mayor, Exco and administration and facilitates the process for holding management accountable for its performance.
- It is the management implementation and monitoring tool which sets in-year, quarterly service delivery and monthly budget targets and links each service delivery output to the budget of the municipality. The SDBIP is politically driven and managed by Exco

MILESTONES ACHIEVED TO DATE:

- 2024/2025 Compliant with the Signing of Performance agreements for MSA S54 and S56 appointments
- 2023/2024 Annual Performance Report submitted to Auditor General on 31 August 2024.
- 2024/2025 SDBIP development and approval within legislated deadline.
- Quarterly Performance reviews conducted as legislated.

Ugu District Municipality

2. KEY PERFORMANCE AREAS

1. Municipal Transformation and Institutional Development

- ❑ Performance Management System
- ❑ Human Resources Development And Management
- ❑ Legal Services
- ❑ Secretariat and Auxiliary services
- ❑ Information Communication Technology (ICT)
- ❑ Fleet Management
- ❑ Occupational Health And Safety

2. Local Economic Development

- ❑ Environmental Management
- ❑ Economic development
- ❑ Environmental health management

Ugu District Municipality

2. KEY PERFORMANCE AREAS

3. Basic Service Delivery

- ❑ Provision and management of Water And Sanitation
- ❑ Water And Sanitation Infrastructure development and Maintenance
- ❑ Provision of Free Basic Services

4. Good Governance and Community Participation

- ❑ Internal Audit And Risk Management
- ❑ Community Participation
- ❑ Mayoralty And Communication
- ❑ Intergovernmental Relations and District Development Model
- ❑ Special Programmes
- ❑ Youth Development
- ❑ HIV And AIDS
- ❑ Policy and Research

Ugu District Municipality

2. KEY PERFORMANCE AREAS

5. Municipal Financial Viability and Management

- Municipal budget management
- Municipal Revenue Collection and Expenditure Management
- Municipal Assets Management
- Municipal Supply Chain management

6. Cross-cutting Intervention

- Development, Statutory and Strategic Planning
- Environmental Services
- Disaster Management and services
- Geographical Information Systems

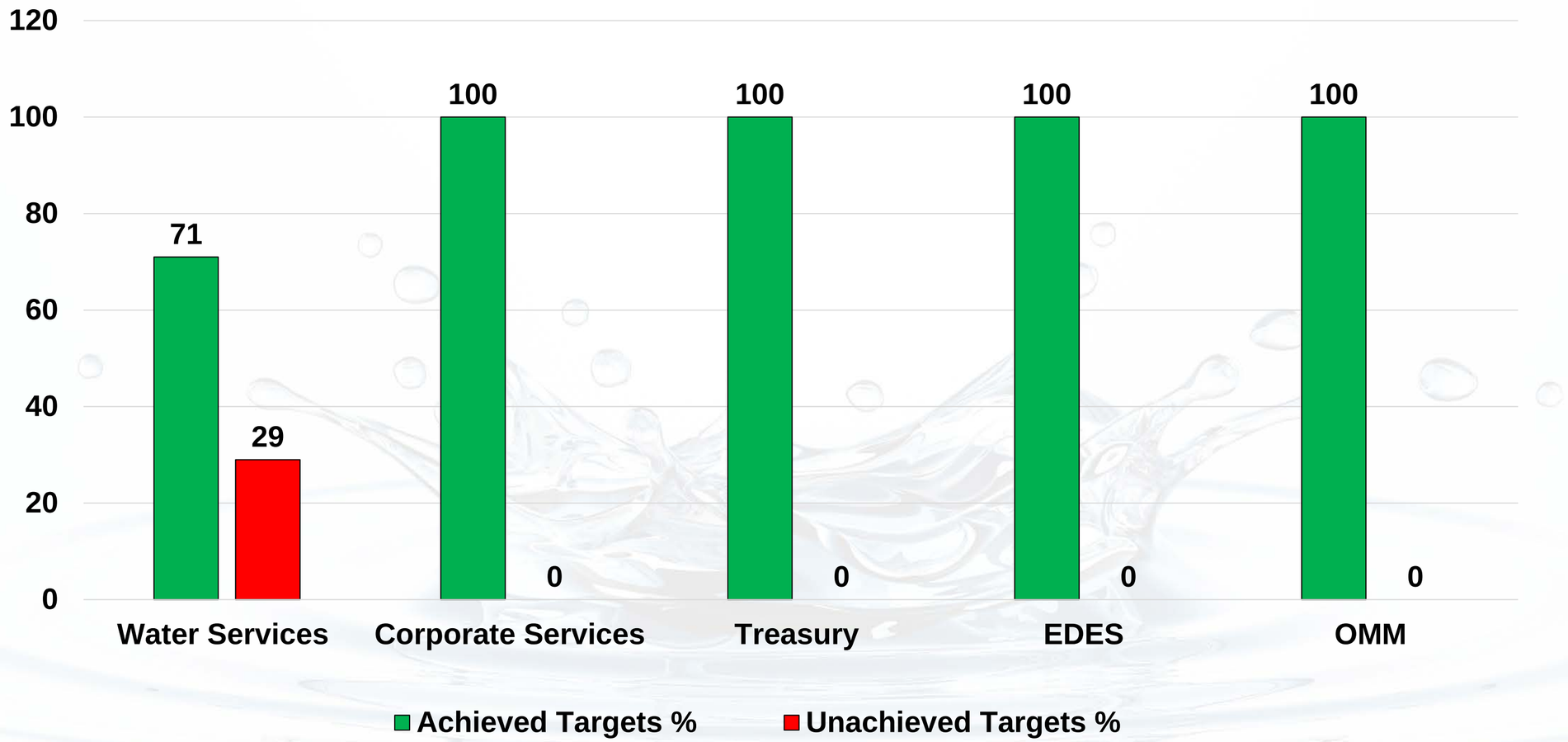
Ugu District Municipality

2024/2025 MID-YEAR DEPARTMENTAL PERFORMANCE

Department	Total Targets reported		Achieved Targets		Unachieved Targets	
	No	%	No	%	No	%
Water Services	24	100	17	71	7	29
Corporate Services	52	100	52	100	0	0
BTO	24	100	24	100	0	0
EDES	29	100	29	100	0	0
OMM	65	100	65	100	0	0
TOTAL	**194**	**100**	**187**	**96%**	**7**	**4%**

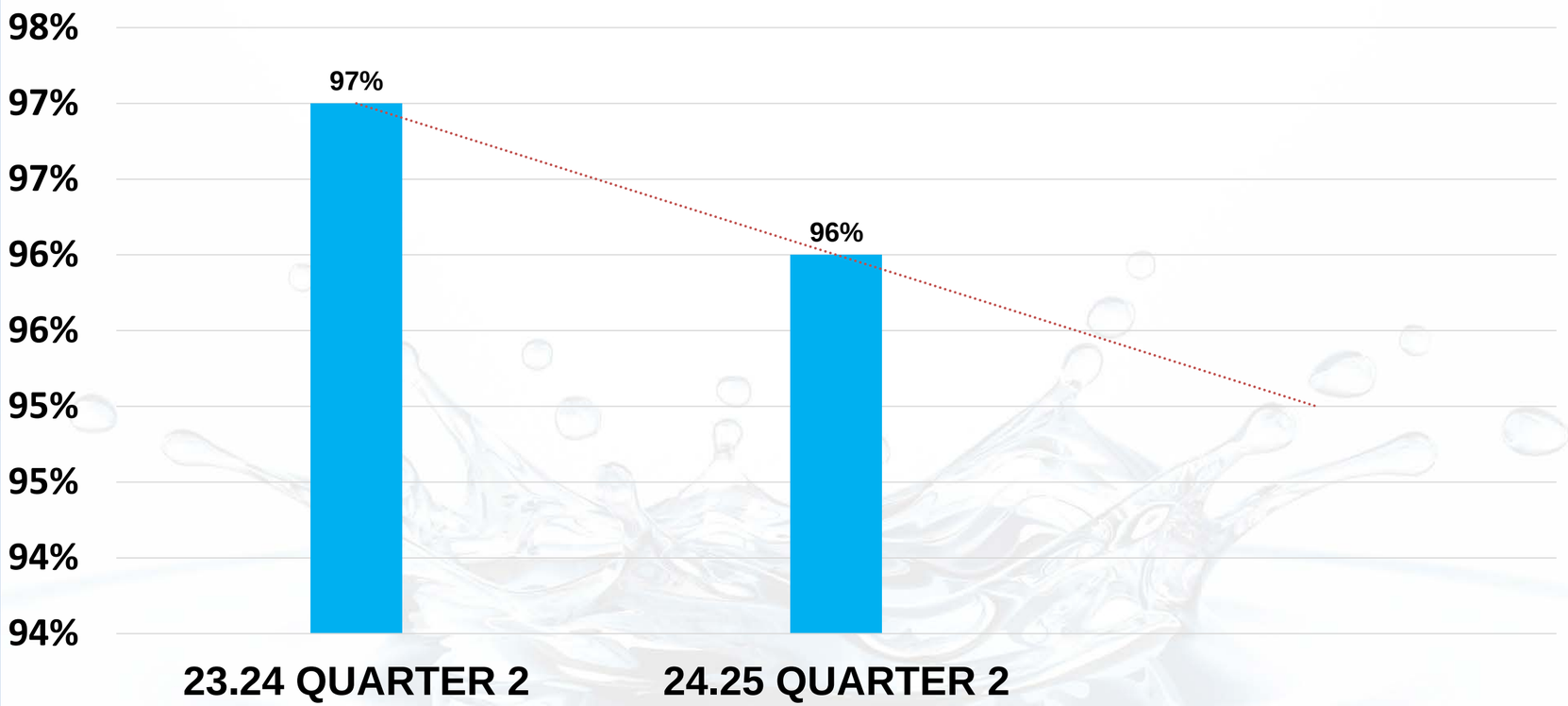
Ugu District Municipality

GRAPHICAL REPRESENTATION OF THE 2024/2025 MID-YEAR DEPARTMENTAL PERFORMANCE



Ugu District Municipality

2023/2024 Q2 vs 2024/2025 Q2 ORGANISATIONAL COMPARATIVE PERFORMANCE



The comparative analysis of performance from the previous financial year shows a decline in performance of 1%.

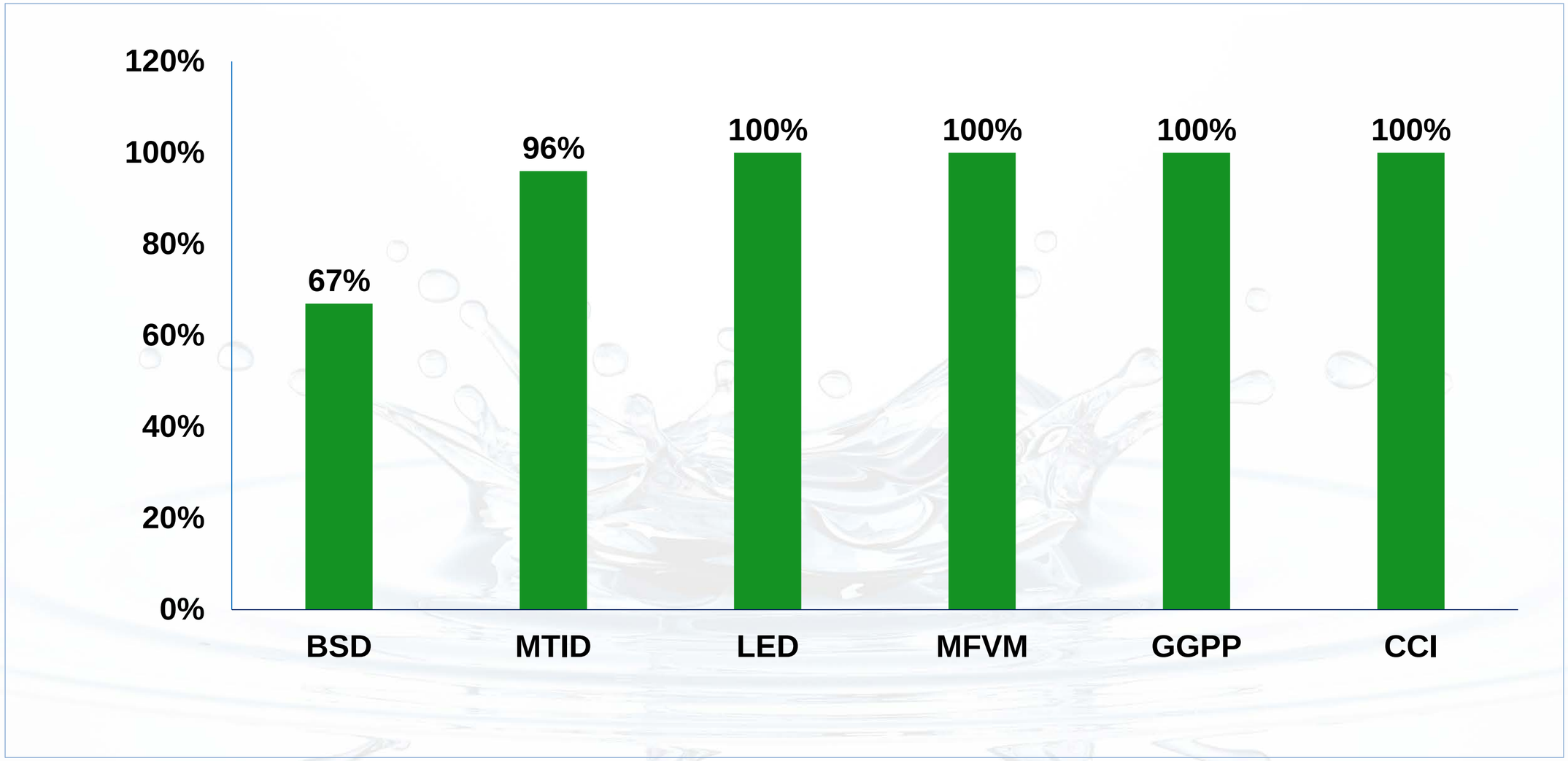
Ugu District Municipality

2024/2025 MID-YEAR ANALYSIS PER KEY PERFORMANCE AREA

- Analysis of the National Key Performance Areas, shows the Basic Service Delivery KPA with a total number of 18 targets of which 12 of those targets were achieved leaving 06 unachieved targets.
- The Municipal Transformation and Institutional Development KPA had total number of 55 targets, 53 were achieved and 02 not achieved.
- The Good Governance and Public Participation KPA comprised of a total of 63 targets, and all were achieved
- The Local Economic Development KPA had a total number of 06 targets of which all were achieved.
- The Municipal Financial Viability and Financial Management KPA had a total of 17 targets with all being achieved.
- In terms of the Cross-cutting Interventions KPA, 37 targets were reported on with all 37 being achieved.

Ugu District Municipality

GRAPHICAL REPRESENTATION OF THE 23.24 Q2 ANALYSIS PER KEY PERFORMANCE AREA



Ugu District Municipality

THANK YOU

AUDITED 2024 2025 MID-YEAR PERFORMANCE STATISTICS

SCHEDULED SECOND QUARTER TARGETS	WATER SERVICES		BUDGET & TREASURY OFFICE		OFFICE OF MUNICIPAL MANAGER		CORPORATE SERVICES		EDES		TOTAL	
	No	%	No	%	No	%	No	%	No	%	No	%
Achieved with Evidence	17	71	24	100	65	100	52	100	29	100	187	96
Not Achieved	07	29	00	00	00	00	00	00	00	00	07	04
TOTAL	**24**	**100**	**24**	**100**	**65**	**100**	**52**	**100**	**29**	**100**	**194**	**100**

WATER SERVICES	Common KPIs		WSO		PMU	
	No.	%	No.	%	No.	%
Achieved with Evidence	05	71	07	88	05	56
Not Achieved	02	29	01	12	04	44
TOTAL	**07**	**100**	**08**	**100**	**09**	**100**

BUDGET AND TREASURY OFFICE	Common KPIs		Assets Management		Cash Management		Expenditure		Supply Chain Management		Revenue Management		Budget	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Achieved with Evidence	07	100	01	100	02	100	05	100	02	100	02	100	05	100
Not Achieved	00	00	00	00	00	00	00	00	00	00	00	00	00	00
TOTAL	**07**	**100**	**01**	**100**	**02**	**100**	**05**	**100**	**02**	**100**	**02**	**100**	**05**	**100**

OFFICE OF THE MUNICIPAL MANAGER	Common KPIs		Internal Audit		Legal Services		Policy and Research		Shared Services		Special Programme Unit		Youth Management		Communications		Public Participation	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Achieved with evidence	07	100	08	100	03	100	04	100	13	100	07	100	05	100	13	100	05	100
Not Achieved	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00	00
TOTAL	**07**	**100**	**08**	**100**	**03**	**100**	**04**	**100**	**13**	**100**	**07**	**100**	**05**	**100**	**13**	**100**	**05**	**100**

CORPORATE SERVICES	Common KPIs		Disaster Management		Fleet Management		Human Resources		ICT		Auxiliary Services		Security Services	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Achieved with Evidence	07	100	18	100	07	100	08	100	08	100	03	100	01	100
Not Achieved	00	00	00	00	00	00	00	00	00	00	00	00	00	00
TOTAL	**07**	**100**	**18**	**100**	**07**	**100**	**08**	**100**	**08**	**100**	**03**	**100**	**01**	**100**

ECONOMIC DEVELOPMENT AND ENVIRONMENTAL SERVICES	Common KPIs		Envi Management		LED		Envi Health	
	No.	%	No.	%	No.	%	No.	%
Achieved with Evidence	07	100	11	100	06	100	05	100
Not Achieved	00	00	00	00	00	00	00	00
TOTAL	**07**	**100**	**11**	**100**	**06**	**100**	**05**	**100**

UGU DISTRICT MUNICIPALITY

2024 2025 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	Annual Target	Actual ACHIEVED to DATE (CUMULATIVE)	Quarterly Projected Target							Quarterly Progress and challenges			Financial Implication		Location (Ward / LM)	Responsible Department/ Section/Unit	INTERNAL AUDIT COMMENTS CUMULATIVE PERFORMANCE AT MID YEAR
							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
SDG 16: Build Effective, Accountable and Inclusive Institutions At All Levels																					
NDP: Building Capable and Developmental State																					
MTSF: Outcome 5: A skilled and Capable Workforce to Support an Inclusive Growth Path; Outcome 9: A responsive, Accountable, responsive and efficient local government system																					
Back to Basics: Building capable local government institutions																					
PGDS: Human Resource Development																					
DGDS: Institutional development																					
KPA: Municipal Transformation and Institutional Development																					
COLOUR CODE	BLUE - WATER SERVICES				ORANGE - CORPORATE SERVICES				GREEN - ECONOMIC DEVELOPMENT & ENVIRONMENTAL SERVICES							YELLOW - OFFICE OF THE MM					
MTID 1	To plan and organise the municipality's ICT requirements by providing direction to solution delivery and service delivery	SO 3.1.1	4IR Reports	Number of 4IR initiatives implemented	4	2	1	1	ICT Digital Strategy and Digital Transformation Implementation Plan Progress Report to ICT Steering Committee including Minutes of the ICT Steering Committee	N/A	1	1	Progress report on Funding opportunities available for Broadband initiatives within the District Minutes of the ICT Steering Committee	ACHIEVED	Nil	N/A	R -	R -	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 2	To acquire and implement ICT solutions making them to be turned into services	SO 3.1.2	ICT Continuity	Number of reports on ICT Continuity, Service Delivery and Environmental Programs	4	3	1	1	Report to ICT Steering Committee including: Backups, Restores, Offsites backups, Measured Network Availability, APN Status Report (3 Mths) Analysed ICT Services Desk Logs, Licences and agreements for Core systems, Maintenance Plan, Device Allocation Statistics (3 Months) ICT capacitation via in house training workshops (2) Website Compliance with S75 of MFMA, Digital Transformation Progress, Citizen App Status (3 Mths) Minutes of ICT Steering committee	N/A	1	2	Report to ICT Steering Committee including: Backups, Restores, Offsites backups, Measured Network Availability, APN Status Report (3 Mths) DRP SOP and DRP Review Analysed ICT Services Desk Logs, Licences and agreements for Core systems, Maintenance Plan, Device Allocation Statistics (3 Months) ICT capacitation via in house training workshops (2) Website Compliance with S75 of MFMA, Digital Transformation Progress, Citizen App Status (3 Mths) Minutes of ICT Steering committee	ACHIEVED	Nil	N/A	R 7,715,395.00	R 10,718,029.00	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 3	To improve data security and integrity	SO 3.1.3	ICT Security and Data Protection	Number of ICT Security and Data protection program	4	2	1	1	Report to ICT Steercom including; Review ICT Security Controls Policy (1). ICT Security Annual Plan with milestones and progress (1) AD Audit Plus Implementation (1) Change Controls (1) Minutes of ICT Steering committee	N/A	1	1	Report to ICT Steercom including; ICT Security Annual Plan with milestones and progress (1) AD Audit Plus Implementation (1) Change Controls (1) Vulnerability Assessment (1) Minutes of ICT Steering committee	ACHIEVED	Nil	N/A	R 367,150.00	R 3,283,081.00	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 4	To improve ICT facilities and infrastructure resource projects	SO 3.1.4	ICT Facilities and Infrastructure	Number of ICT Facilities and Infrastructure Resource Projects implemented	4	2.0	1	1	ICT Infrastructure Server Refresh x 5 Report to ICT Steering Committee (1) Minutes of the ICT Steering committee	N/A	1	1	ICT Infrastructure Server Refresh x 5 Progress Report to the ICT Steering committee (1) Minutes of the ICT Steering committee	ACHIEVED	Nil	N/A	R -	R -	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 5	To ensure ICT Governance Compliance	SO 3.1.5	ICT Governance Compliance	Percentage compliance to ICT Governance Phase 1, Phase 2 and Phase 100% Phase 3	100%	53%	25%	31%	ICT Governance and Policy Implementation Progress Report to the ICT Steering Committee; Phase 1, Phase 2, Phase 3 Minutes of the ICT Steering Committee	N/A	50%	53%	ICT Governance and Policy Implementation Progress Report to the ICT Steering Committee; Phase 1, Phase 2, Phase 3 Minutes of the ICT Steering Committee	ACHIEVED	Nil	N/A	R -	R -	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 43	To plan and organise the municipality's ICT requirements by providing direction to solution delivery and service delivery	SO 3.1.1	Data Analytics	Number of Data Management programs undertaken	4	2.00	1	1	Assessment and analysis of current core and secondary systems(Adroit, Citicall,) and applications to identify gaps and opportunities for improvement. Report to ICT Steering Committee Minutes of the ICT Steering Committee	N/A	1	1	Map the current services to the applications, based on Assessment from Q1. Report to ICT Steering Committee Minutes of the ICT Steering Committee	ACHIEVED	Nil	N/A	R -	R -	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 45	To acquire and implement ICT solutions making them to be turned into services	SO 3.1.2	Connected infrastructure	Number of Connected Infrastructure projects implemented	4	3.00	1	1	Implementation Report of the SCADA Roadmap, Year 3 Goals Progress Report to ICT Steering Committee Minutes of the ICT Steering Committee	N/A	1	2	Implementation Report of the SCADA Roadmap, Year 3 Goals Progress Report to ICT Steering Committee Minutes of the ICT Steering Committee	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 46	To acquire and implement ICT solutions making them to be turned into services	SO 3.1.2	Connected workforce	Number of Connected Workforce projects implemented	7	10.00	3	5	MS Teams Awareness program : Collaboration on Documents File Sharing and Version Control Real Time Editing and Comments Progress Report to ICT Steering Committee Minutes of the ICT Steering Committee	N/A	2	5	MS Teams Awareness program : Chat and Communication Features (MS Teams Calls instead of Telephone) Progress Report to ICT Steering Committee Minutes of the ICT Steering Committee	ACHIEVED	N/A	N/A	R 52,450.00	R 22,859.24	ALL WARDS	Corporate services - ICT	ACHIEVED
MTID 6	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance to Equity Targets	Percentage overall compliance to the employment equity targets at a management level 0-6	45%	45%	40%	46%	Progress Report to EXT MANCO /MANCO /HR & SOUND Portfolio	N/A	42%	45.30%	Progress Report to EXT MANCO /MANCO /HR & SOUND Portfolio	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 7	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Workshops on organisational culture	Number of Workshops on Organizational Culture conducted (Different Subjects)	4	2	1	1	Extract from Manco/Sound Governance PC noting Workshop has been conducted	N/A	1	1	Extract from Manco/Sound Governance PC noting Workshop has been conducted	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 8	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Workshops on Labour Relations and Code of Conduct	Number of Workshops on Labour Relations and Code of Conduct with employees	4	2	1	1	Extract from Manco/Sound Governance PC noting Workshop has been conducted	N/A	1	1	Extract from Manco/Sound Governance PC noting Workshop has been conducted	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 9	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Implementation of workplace skills plan	Number of trainings conducted implementing the workplace skills plan.	5	4.00	N/A	N/A	N/A	N/A	2	4	Training Report to EXT MANCO/MANCO/HRD Portfolio/HR & Sound Govt Portfolio – Number of Trainings Attendance Registers	ACHIEVED	N/A	N/A	R 2 000 000.00	2 000 000 00	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 10	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Workshops/ Programs on Talent Management	Number of Workshops/ Programs on Talent Management Conducted	4	2	1	1	Extract from Manco/Sound Governance PC noting Workshop has been conducted	N/A	1	1	Extract from Manco/Sound Governance PC noting Workshop has been conducted	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 11	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Policy development and review for HR	Number of Policies Reviewed, formulated and adopted for HR	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	N/A

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
MTID 12	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Sourcing and Placement group Inductions	Number of Sourcing and Placement group Inductions conducted	2	1	N/A	N/A	N/A	N/A	1	1	Attendance register & Event Programme	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 13 - CS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	N/A	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 13 - WS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	97%	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	N/A	100%	100.00%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	NOT ACHIEVED	Staff still not familiar with the new PayDay System	Engage HR on weekly reviewal of the system leave report, Request HR to include WS Admin on all communication regarding non-compliant applications. by 30 March 2025	R0.00	R -	ALL WARDS	WS	NOT ACHIEVED POE provided after pre-review is inconsistent with the evidence provided by all other department for the same target.
MTID 13 - BTO	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	N/A	100%	100.00%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Budget and Treasury	ACHIEVED
MTID 13- EDES	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	N/A	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Economic Dev and Eviro Services	ACHIEVED
MTID 13 - OMM	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	N/A	100%	100%	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	OMM	ACHIEVED
MTID 14 - CS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	System Report to Manco/ Extended MANCO	N/A	100%	100%	System Report to Manco/ Extended MANCO	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 14- WS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	78.00%	100%	97.31%	System Report to Manco/ Extended MANCO	Still not achieved due to peak season and shortage of staff	100%	100%	System Report to Manco/ Extended MANCO	NOT ACHIEVED	More faults and complaints during the peak season, shortage of staff in critical operational units	Filling of critical posts once moratorium on filling of critical posts has been uplifted or by 30 June 2025	R -	R -	ALL WARDS	WS	NOT ACHIEVED POE provided after pre-review is inconsistent with the evidence provided by all other department for the same target.
MTID 14- BTO	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	System Report to Manco/ Extended MANCO	N/A	100%	100.00%	System Report to Manco/ Extended MANCO	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Budget and Treasury	ACHIEVED
MTID 14- EDES	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	System Report to Manco/ Extended MANCO	N/A	100%	100%	System Report to Manco/ Extended MANCO	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Economic Dev and Eviro Services	ACHIEVED
MTID 14- OMM	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	System Report to Manco/ Extended MANCO	N/A	100%	100%	System Report to Manco/ Extended MANCO	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	OMM	ACHIEVED
MTID 15	Ensure employee health, wellness and safety in the municipality	SO 3.2.2	Compliance with OHS Act as per checklist	Percentage compliance with OHS Act as per checklist	50%	20%	10%	10%	Checklist Compliance report to MANCO/Ext MANCO Minutes	N/A	20%	20%	Checklist Compliance report to MANCO/Ext MANCO Minutes	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 16	Ensure employee health, wellness and safety in the municipality	SO 3.2.2	EAP Programs of the EHW implemented	Number of EAP Programs of the EHW implemented	4	3	1	2	Attendance register & Event Programme	N/A	1	1	Attendance register & Event Programme	ACHIEVED	N/A	N/A	R 70 000.00	R -	ALL WARDS	Corporate services - HR	ACHIEVED
MTID 17 - CS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in CS	125	233	56	123	Consolidated list of Signed Workplans submitted from IPMS section	N/A	81	110	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	CS	ACHIEVED
MTID 17- WS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in WS	536	695	241	347	Consolidated list of Signed Workplans submitted from IPMS section	N/A	348	385	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	WS	ACHIEVED
MTID 17- BTO	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in Budget and Treasury	130	262	59	135	Consolidated list of Signed Workplans submitted from IPMS section	N/A	85	127.00	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Budget and Treasury	ACHIEVED
MTID 17- EDES	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in Economic Dev and Eviro Services	27	27	12	27	Consolidated list of Signed Workplans submitted from IPMS section	N/A	18	27	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Economic Dev and Eviro Services	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
MTID 17-OMM	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in OMM	101	193	45	103	Consolidated list of Signed Workplans submitted from IPMS section	N/A	66	90	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	OMM	ACHIEVED
MTID 21	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Security Reports	Number of Security Reports analysed and submitted to Manco	4	2	1	1	Security Services Analysis Report to Manco/Extended / Portfolio Extract of Minutes	N/A	1	1	Security Services Analysis Report to Manco/Extended / Portfolio Extract of Minutes	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	CS - Security Services	ACHIEVED
MTID 22	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Rules of order of Council	Percentage Compliance to the Rules of order of Council	100%	100%	100%	100%	Report to MANCO / Ext MANCO Signed Extract	N/A	100%	100%	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - AS	ACHIEVED
MTID 23	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Analysis Reports on the Council and its Committee meetings held	Number of Analyses Reports on the Council and its Committee meetings held	4	2	1	1	Report to MANCO / Ext MANCO Signed Extract	N/A	1	1	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - AS	ACHIEVED
MTID 24 - CS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - CS	100%	100%	100%	100%	Report to MANCO / Ext MANCO Signed Extract	N/A	100%	100%	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	CS	ACHIEVED
MTID 24 - WS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - WS	100%	100%	100%	100%	Report to MANCO / Ext MANCO Signed Extract	N/A	100%	100%	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	WS	ACHIEVED
MTID 24 - BTO	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - Budget and Treasury	100%	100%	100%	100%	Report to MANCO / Ext MANCO Signed Extract	N/A	100%	100.00%	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Budget and Treasury	ACHIEVED
MTID 24 - EDES	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - Economic Dev and Eviro Services	100%	100%	100%	100%	Report to MANCO / Ext MANCO Signed Extract	N/A	100%	100%	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Economic Dev and Eviro Services	ACHIEVED
MTID 24 - OMM	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - OMM	100%	100%	100%	100%	Report to MANCO / Ext MANCO Signed Extract	N/A	100%	100%	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	OMM	ACHIEVED
MTID 25	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Filing of Tenders	Percentage of tenders filed as per the checklist	80%	96%	80%	96%	Completed checklist and signed verification by Manager SCM and GM Corporate Services	N/A	80%	96%	Completed checklist and signed verification by Manager SCM and GM Corporate Services	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - AS	ACHIEVED
MTID 26 - CS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -CS	400	965	100	551	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	N/A	100	414	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED	N/A	N/A	R -	N/A	ALL WARDS	CS	ACHIEVED
MTID 26 - WS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -WS	400	439	100	292	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	N/A	100	147	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED	N/A	N/A	R0.00	N/A	ALL WARDS	WS	ACHIEVED
MTID 26 - BTO	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -Budget and Treasury	400	2189	100	432	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	N/A	100	1757.00	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Budget and Treasury	ACHIEVED
MTID 26 - EDES	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -Economic Dev and Eviro Services	400	221	100	110	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	N/A	100	111	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Economic Dev and Eviro Services	ACHIEVED
MTID 26 - OMM	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -OMM	400	228	100	104	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	N/A	100	124	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	OMM	ACHIEVED
MTID 27	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Adoption Maintenance plan	Date of adoption of maintenance plan	30-Sep-24	03-Sep-24	30-Sep-24	03-Sep-24	Minutes/Extract oof Portfolio/Manco	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - FLEET	ACHIEVED
MTID 28	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of maintenance plan	Percentage implementation of maintenance plan	100%	100%	N/A	N/A	N/A	N/A	100%	100%	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED	N/A	N/A	R0.00	R 10,400,000.00	ALL WARDS	Corporate services - FLEET	ACHIEVED
MTID 29	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Fleet replacement plan	Date of adoption of fleet replacement plan	30-Sep-24	03-.Sep-24	30-Sep-24	03-Sep-24	Minutes/Extract of Portfolio/Manco adopting fleet replacement plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - FLEET	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
MTID 30	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Implementation of fleet replacement plan	Percentage implementation of fleet replacement plan	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - FLEET	N/A
MTID 31	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Adoption of fleet vehicle licensing plan	Date of adoption of fleet licensing plan	30-Sep-24	03-Sep-24	30-Sep-24	03-Sep-24	Minutes/Extract of Portfolio/Manco adopting fleet licencing plan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - FLEET	ACHIEVED
MTID 32	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Implementation of fleet vehicle licensing plan	Percentage implementation of fleet vehicle licensing plan	100%	100%	100%	100%	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	N/A	100%	100%	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED	N/A	N/A	R22000000.	R 1,504,690.76	ALL WARDS	Corporate services - FLEET	ACHIEVED
MTID 33	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Availability of service delivery vehicles	Percentage availability of service delivery vehicles	70%	71%	70%	70%	Confirmation report signed by SNR Manager WS.	N/A	70%	71%	Confirmation report signed by SNR Manager WS.	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - FLEET	ACHIEVED
MTID 34	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Driver's licenses and PDP verified	Date driver's licenses and PDP verified	30-Jun-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - FLEET	N/A
MTID 35	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Fleet management committee meetings	Number of fleet management committee meetings coordinated	4	2	1	1	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	N/A	1	1	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	Corporate services - FLEET	ACHIEVED
MTID 37	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Management and Coordination	Number of Policy Committee Meetings Coordinated	10	6	3	3	Proof of Meeting Coordination or Committee Extracts/Minutes and Attendance Register	N/A	2	3	Proof of Meeting Coordination or Committee Extracts/Minutes and Attendance Register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Policy	ACHIEVED
MTID 38	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Awareness Campaigns	Number of Policy Awareness Campaigns Conducted	8	4	2	2	Copy of Awareness Campaign Material	N/A	2	2	Copy of Awareness Campaign Material	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Policy	ACHIEVED
MTID 39	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Guidance and Support	Number of Policy Guides Reviewed	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Policy	N/A
MTID 40	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Management Policy Review	Date Policy Management Policy & Procedure Reviewed	30-Jun-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Policy	N/A
MTID 41	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Register	Date Policy Register Approved	31-Dec-24	02-Dec-24	N/A	N/A	N/A	N/A	31-Dec-24	02-Dec-24	MANCO Extract Approving Report	ACHIEVED	N/A		R -	R -	ALL WARDS	Office of the MM - Policy	ACHIEVED
MTID 42	Promote good governance through effective and efficient policy management	SO 5.6.1	PMS Policy	Date of PMS policy reviewed	30-Jun-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	N/A
SDG 16: Build Effective, Accountable and Inclusive Institutions At All Levels																					
NDP: Building Capable and Developmental State																					
MTSF: Outcome 1, Outcome 2, Outcome 3, Outcome 11, Outcome 12 and Outcome 14																					
Back to Basics: Good Governance; Putting People First																					
PGDS: Governance and Policy																					
KPA: Good Governance and Public Participation																					
GGPP 1	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Izimbizo	Number of Mayoral Izimbizo facilitated	18	19	N/A	NA	N/A	N/A	18	19	Proof of Imbizo coordination/ Programme/ Agenda/Report from community engagement	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - PP	ACHIEVED
GGPP 2	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	IDP Roadshows	Number of IDP/BUDGET Roadshows facilitated	18	N/A	N/A	NA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - PP	N/A
GGPP 3	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Functionality of ward committees	Number of Ward Functionality Report	4	2	1	1	Functionality Report	N/A	1	1	Functionality Report	ACHIEVED	NONE	NONE	R -	R -	ALL WARDS	Office of the MM - PP	ACHIEVED
GGPP 4	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Speakers Forum Meeting	Number of Speakers Forum Meetings coordinated	4	2	1	1	Proof of meeting coordination or Agenda with minutes and register	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - PP	ACHIEVED
GGPP 5	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	District Public Participation Forum	Number of District Public Participation Meetings coordinated	4	2	1	1	Proof of meeting coordination or Agenda with minutes and register	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - PP	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
GGPP 6	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Ward Committee Secretaries' forum quarterly	Number of Meetings with Chair and secretaries of ward Committees coordinated	4	2	1	1	Proof of meeting coordination or Agenda with minutes and register	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - PP	ACHIEVED
GGPP 7	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of SDIP Developed	1	1	1	1	COPY of the SDIP	N/A	N/A	NA	N/A	NA	NA	N/A	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 8	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of Unannounced Visits Conducted	2	1	N/A	NA	N/A	N/A	1	1	Copy of the Report from the Visit	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 9	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of Batho Pele training sessions conducted	4	2	1	1	Attendance Register	N/A	1	1	Attendance Register	ACHIEVED	NA	NA	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 10	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of Batho Pele District Forum functional meetings coordinated	2	1	N/A	NA	N/A	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	NA	NA	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 11	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.1	Customer Relations/Call Centre	Number of incoming calls answered	45000	24912	11250	11562	System Generated electronic report	N/A	11250	13350	System Generated electronic report	ACHIEVED	NA	NA	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 12	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.1	Integrated Complaints Management	Number of ICMS reports analysed	4	2	1	1	Copy of the Analysis Report	N/A	1	1	Copy of the Analysis Report	ACHIEVED	NA	NA	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 13	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.2	Batho Pele Programme	Number of Batho Pele Policy developed	1	1	N/A	N/A	NA	N/A	1	1	Council Resolution	ACHIEVED	NA	NA	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 14	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.1	Integrated Complaints Management	% Of Escalated Complaints (OMM & Presidential) Resolved	95%	99%	95%	100%	Copy of the Report generated by the Office of the Premier	N/A	95%	99%	Copy of the Report generated by the Office of the Premier	ACHIEVED	NA	NA	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 15	To strengthen good governance	SO 5.2.1	Internal Audit Plan	Date Annual internal audit plan developed and approved	30-Sep-24	23-Aug-24	30-Sep-24	23-Aug-24	Audit Committee Minutes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED
GGPP 16	To strengthen good governance	SO 5.2.1	Internal Audit Plan	Number of reports on the status of implementation of internal Audit Plan submitted to the Audit committee	3	1	N/A	N/A	N/A	N/A	1	1	Audit Committee Minutes	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED - Unsigned/unconfirmed minutes
GGPP 17	To strengthen good governance	SO 5.2.1	Review of Audit Committee charter	Date Audit Committee Charters Reviewed	30-Sep-24	27-Sep-24	30-Sep-24	27-Sep-24	Audit Committee Minutes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED
GGPP 18	To strengthen good governance	SO 5.2.1	Review of Internal Audit Charter	Date Audit internal audit Charters reviewed	30-Sep-24	27-Sep-24	30-Sep-24	27-Sep-24	Audit Committee Minutes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED
GGPP 19	To strengthen good governance	SO 5.2.1	Audit Committee	Number of audit committee meetings coordinated	4	3	1	2	Proof of meeting coordination or Agenda with minutes and register	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED - Unsigned/unconfirmed minutes. No Agenda and Attendance Register.
GGPP 20	To strengthen good governance	SO 5.2.1	Performance Audit Committee	Number of Performance audit committee meetings coordinated	4	2	1	1	Proof of meeting coordination or Agenda with minutes and register	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED - Unsigned/unconfirmed minutes. No Agenda and Attendance Register.
GGPP 21	To strengthen good governance	SO 5.2.1	Risk Management	Date Risk Management policy reviewed	31-Dec-24	28-Nov-24	N/A	N/A	N/A	N/A	31-Dec-24	28-Nov-24	Council resolution	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
GGPP 22	To strengthen good governance	SO 5.2.1	Risk Management	Date 2024 / 2025 General Risk registers approved	30-Sep-24	22-Aug-24	30-Sep-24	22-Aug-24	Minutes from RMC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
GGPP 23	To strengthen good governance	SO 5.2.1	Fraud Risk Management	Date 2024 / 2025 Fraud Risk register approved	30-Sep-24	22-Aug-24	30-Sep-24	22-Aug-24	Minutes from RMC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED

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GGPP 24	To strengthen good governance	SO 5.2.1	Risk Management	Number of Risk mitigation - Follow up reports submitted to the Risk management Committee	3	1	N/A	N/A	N/A	N/A	1	1	Minutes from RMC	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED - Unsigned/unconfirmed minutes
GGPP 25	To strengthen good governance	SO 5.2.1	Fraud Risk Management	Number of Fraud Risk mitigation plan - Follow up reports submitted to the Risk management Committee	3	1	N/A	N/A	N/A	N/A	1	1	Minutes from RMC	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED - Unsigned/unconfirmed minutes
GGPP 26	To strengthen good governance	SO 5.2.1	Risk Management Committee	Number of Risk Management committee meetings coordinated	4	2	1	1	Proof of meeting coordination or Agenda with minutes and register	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED - Unsigned/unconfirmed minutes. No Agenda and Attendance Register.
GGPP 27	To strengthen good governance	SO 5.2.1	Anti-Fraud and corruption strategy	Date Review of the Anti Fraud and Anti Corruption Strategy	31-Dec-24	28-Nov-24	N/A	N/A	N/A	N/A	31-Dec-24	28-Nov-24	Council resolution	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED
GGPP 28	To strengthen good governance	SO 5.2.1	Conduct Fraud Awareness campaigns	Number of Anticorruption and awareness campaigns co-ordinated	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	N/A
GGPP 29	To strengthen good governance	SO 5.2.1	Municipal Public Accounts Committee	Number of MPAC meetings coordinated	4	4	1	3	Proof of meeting coordination or Agenda with minutes and register	N/A	1	1	Proof of meeting coordination or Agenda with minutes and register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	ACHIEVED - Unsigned/unconfirmed minutes

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
GGPP 30	To strengthen good governance	SO 5.2.1	Coordination of UIFWE investigations	Number of UIFWE investigation conducted	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - IA	N/A
GGPP 33-CS	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by CS to SCM	4	2	1	1	Email showing submission of vendor performance to SCM	N/A	1	1	Email showing submission of vendor performance to SCM	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	CS	ACHIEVED
GGPP 33-WS	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by WS to SCM	4	6	1	3	Email showing submission of vendor performance to SCM	N/A	1	3	Email showing submission of vendor performance to SCM	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	WS	ACHIEVED
GGPP 33-BTO	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by Budget and Treasury to SCM	4	2	1	1	Email showing submission of vendor performance to SCM	N/A	1	1	Email showing submission of vendor performance to SCM	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Budget and Treasury	ACHIEVED
GGPP 33-EDES	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by Economic Dev and Eviro Services to SCM	4	2	1	1	Email showing submission of vendor performance to SCM	N/A	1	1	Email showing submission of vendor performance to SCM	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Economic Dev and Eviro Services	ACHIEVED
GGPP 33-OMM	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by OMM to SCM	4	2	1	1	Email showing submission of vendor performance to SCM	N/A	1	1	Email showing submission of vendor performance to SCM	ACHEIVED	N/A	N/A	R -	R -	ALL WARDS	OMM	ACHIEVED
GGPP 34	To strengthen good governance	SO 5.2.1	Departmental Policy Adherence, Review and Compliance	Percentage compliance with policy adherence and compliance	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Policy	N/A
GGPP 35-CS	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by CS to MANCO	4	2	1	1	Monthly reports to MANCO	N/A	1	1	Monthly reports to MANCO	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	CS	ACHIEVED
GGPP 35-WS	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by WS to MANCO	4	2	1	1	Monthly reports to MANCO	N/A	1	1	Monthly reports to MANCO	ACHIEVED	N/A	N/A	R0.00	R -	ALL WARDS	WS	ACHIEVED
GGPP 35-BTO	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by Budget and Treasury to MANCO	4	2	1	1	Monthly reports to MANCO	N/A	1	1	Monthly reports to MANCO	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Budget and Treasury	ACHIEVED
GGPP 35-EDES	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by Economic Dev and Eviro Services to MANCO	4	2	1	1	Monthly reports to MANCO	N/A	1	1	Monthly reports to MANCO	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Economic Dev and Eviro Services	ACHIEVED
GGPP 35-OMM	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by OMM to MANCO	4	2	1	1	Monthly reports to MANCO	N/A	1	1	Monthly reports to MANCO	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	OMM	ACHIEVED
GGPP 36	To strengthen communication and stakeholder relations	SO 5.7.1	HIV and AIDS Programme	Number of HIV/AIDS programmes implemented	4	3	1	2	Close out report and Portfolio Committee Extract	N/A	1	1	Close out report and Portfolio Committee Extract	ACHIEVED	N/A	N/A	R 30 000.00	R0.00	ALL WARDS	Office of the MM - Special Programmes	ACHIEVED
GGPP 37	To strengthen communication and stakeholder relations	SO 5.7.1	Disability Programme	Number of disability programmes implemented	4	4	1	2	Close out report and Portfolio Committee Extract	N/A	1	2	Close out report and Portfolio Committee Extract	ACHIEVED	N/A	N/A	R 30 000.00	R -	ALL WARDS	Office of the MM - Special Programmes	ACHIEVED
GGPP 38	To strengthen communication and stakeholder relations	SO 5.7.1	Gender Programme	Number of gender development programmes implemented	4	4	1	3	Close out report and Portfolio Committee Extract	N/A	1	1	Close out report and Portfolio Committee Extract	ACHIEVED	N/A	N/A	R 10 000.00	R -	ALL WARDS	Office of the MM - Special Programmes	ACHIEVED
GGPP 39	To strengthen communication and stakeholder relations	SO 5.7.1	Senior Citizen Programme	Number of senior citizens programmes implemented	4	3	1	2	Close out report and Portfolio Committee Extract	N/A	1	1	Close out report and Portfolio Committee Extract	ACHIEVED	N/A	N/A	R20 000.00	R -	ALL WARDS	Office of the MM - Special Programmes	ACHIEVED
GGPP 40	To strengthen communication and stakeholder relations	SO 5.7.1	Right of a Child Programme	Number of rights of a child programmes implemented	4	7	1	5	Close out report and Portfolio Committee Extract	N/A	1	2	Close out report and Portfolio Committee Extract	ACHIEVED	N/A	N/A	R 10 000.00	R -	ALL WARDS	Office of the MM - Special Programmes	ACHIEVED
GGPP 41	To strengthen communication and stakeholder relations	SO 5.7.1	Expanded Public Works Programme (EPWP)	Number of jobs created through the EPWP Environmental and Social Sector	250	355	125	152	Payment Register	N/A	125	203	Payment Register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Special Programmes	ACHIEVED

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SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	Annual Target	Actual ACHIEVED to DATE (CUMULATIVE)	Quarterly Projected Target							Quarterly Progress and challenges			Financial Implication		Location (Ward / LM)	Responsible Department/ Section/Unit	INTERNAL AUDIT COMMENTS CUMULATIVE PERFORMANCE AT MID YEAR
							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
GGPP 42	To strengthen communication and stakeholder relations	SO 5.7.1	Operation Sukuma Sakhe (OSS)	Number of functional DTT Meetings coordinated	4	3	1	2	Resolution Register and attendance register	N/A	1	1	Resolution Register and attendance register	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Special Programmes	ACHIEVED
GGPP 43	To implement an integrated and holistic youth development	SO 5.8.1	Education, Training, and skills development programmes	No. of training ETSD programmes supported	4	2	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	N/A	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Youth	ACHIEVED
GGPP 45	To implement an integrated and holistic youth development	SO 5.8.1	Substance Abuse and Social ills	No. of substance abuse campaigns coordinated	2	1	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Youth	ACHIEVED
GGPP 46	To implement an integrated and holistic youth development	SO 5.8.1	Sport Development programmes	No. of sport development programmes coordinated	3	1	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 1,441,228	R -	ALL WARDS	Office of the MM - Youth	ACHIEVED
GGPP 47	To implement an integrated and holistic youth development	SO 5.8.1	Youth Small business Support Programmes	No. of small businesses supported	4	2	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	N/A	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED	N/A	N/A	R -	R0.00	ALL WARDS	Office of the MM - Youth	ACHIEVED
GGPP 48	To implement an integrated and holistic youth development	SO 5.8.1	Youth Supported Programmes	No. of youth programmes supported	4	2	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	N/A	1	1	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHEIVED	N/A	N/A	R -	R 0.00	ALL WARDS	Office of the MM - Youth	ACHIEVED
GGPP 49	Provide legal advisory and manage councils risk and exposure	SO 5.1.1	Litigation Risk Mitigation/Litigation Management	Percentage Compliance to Litigation Risk Reduction Action Plan	100%	100%	100%	100%	Extract from MANCO indicating receipt of report on % of risk reduction	N/A	100%	100%	Extract from MANCO indicating receipt of report on % of risk reduction	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Legal services	ACHIEVED
GGPP 50	Provide legal advisory and manage councils risk and exposure	SO 5.1.1	Monitor: Contractual Obligations	Percentage compliance ACHIEVED as per the contractual obligations checklist	95%	95%	95%	95%	Extract from MANCO indicating receipt of report on % of contractual obligations checklist	N/A	95%	95%	Extract from MANCO indicating receipt of report on % of contractual obligations checklist	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Legal services	ACHIEVED
GGPP 51	Provide legal advisory and manage councils risk and exposure	SO 5.1.1	Monitor: Institutional Compliance Checklist	Percentage compliance ACHIEVED as per the Municipal Legislative Compliance Checklist	95%	95%	95%	95%	Extract from MANCO indicating receipt of report on % of compliance	N/A	95%	95%	Extract from MANCO indicating receipt of report on % of compliance	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Legal services	ACHIEVED
GGPP 52	Developing a sound implementing performance management system	SO 5.3.2	SBDIP Quarterly Performance Reviews	Number of quarterly performance reviews coordinated	4	2	1	1	Attendance Register, minutes and Agenda	N/A	1	1	Attendance Register, minutes and Agenda	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
GGPP 53	Promote evidence based action in programme through sound research practices	SO 5.6.1	Customer Satisfaction Survey	Number of Customer Satisfaction Surveys Conducted	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Policy	N/A
GGPP 54	Promote evidence based action in programme through sound research practices	SO 5.6.1	Social and Economic Data/Database Management and Dissemination	Number of Social/Economic Statistics/Database Reports Circulated/Uploaded on Website/Intranet	4	2	1	1	Social/Economic Statistics/Database Report Circulated/Uploaded on Intranet/Website	N/A	1	1	Social/Economic Statistics/Database Report Circulated/Uploaded on Intranet/Website	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - Policy	ACHIEVED
GGPP 55	Promote good governance through effective and efficient policy management	SO 5.6.2	GIS Policy	Date of Review of GIS policy	30-Jun-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	N/A
GGPP 56	Developing a sound implementing performance management system	SO 5.3.2	PMS SDBIP Awareness	Date PMS SDBIP Awareness material circulated	30-Sep-24	26-Aug-24	30-Sep-24	26-Aug-24	Copy of Awareness Material Circulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
GGPP 57	Developing a sound implementing performance management system	SO 5.3.2	Development of the 2023/24 Annual Performance Report	Date of submission of the 2023/2024 Annual Performance Report to AG	31-Aug-24	30-Aug-24	31-Aug-24	30-Aug-24	Proof of submission to AG - email	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
GGPP 58	Developing a sound implementing performance management system	SO 5.3.2	District Annual Report	Date of adoption of Annual Report	31-Mar-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	N/A
GGPP 59	Developing a sound implementing performance management system	SO 5.3.2	District Annual Report	Date of adoption of Oversight Report	31-Mar-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	N/A
GGPP 60	Developing a sound implementing performance management system	SO 5.3.2	District Annual Report	Date of the 2023/2024 Annual report tabling at Council	31-Jan-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	N/A

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
GGPP 61	Developing a sound implementing performance management system	SO 5.3.2	S54 & 56 Performance Contracts	Number of Signed S54 & 56 Performance Contracts	5	5	5	5	Copies of signed performance agreements	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
GGPP 62	Improving Communications	SO 5.4.1	Implementation of the Communication Strategy	Number of Mayoral Radio slots conducted	2	1	1	1	Confirmation letter from the Radio Station and Mayoral Notes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R21.650	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 63	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of Newsletters developed	2	1	N/A	N/A	N/A	N/A	1	1	Copy Of Newsletter	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 64	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of Social Media Information updates circulated	60	31	15	15	Extracts/screenshots from Social Media site	N/A	15	16	Extracts/screenshots from Social Media site	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 65	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of mainstream Media Monitoring analysis conducted	4	2	1	1	Copy of the Report on analysis of Mainstream Media interaction	N/A	1	1	Copy of the Report on analysis of Mainstream Media interaction	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 66	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of Press releases issued on the municipal Platforms	16	8	4	4	Copy of Press Statement	N/A	4	4	Copy of Press Statement	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - COMMS	ACHIEVED
GGPP 67	To strengthen good governance	SO 5.2.1	IGR Structures	Number of Technical hub meetings coordinated	4	2	1	1	Email communique being Notice of meeting and agenda		1	1	Email communique being Notice of meeting and agenda	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
GGPP 68	Developing a sound implementing performance management system	SO 5.3.2	Development of the 2025/26 Service Delivery and Budget implementation plan	Date 2025/26 Service Delivery and Budget implementation plan approved by Mayor	30-Jun-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	Office of the MM - CSSS	N/A
SDG Goal: Make cities and human settlements inclusive, safe, resilient and sustainable. Take urgent action to combat climate change and its impacts; conserve and sustainably use the oceans, seas and Marine resources for sustainable development; Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt																					
NDP: Transforming human settlement and the national space economy, building environmental sustainability and resilience																					
MTSF: Outcome 8 and Outcome 10																					
Back to Basics:																					
PGDS: Spatial Equity, Environmental Sustainability																					
DGDS: Spatial Integration Facilitating and Security of Tenure, environmental sustainability																					
KPA: Cross Cutting Interventions																					
CCI 1	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Annual Commemoration of IDDR	Number of Reports submitted to the Manco/DDMAF	1	1	N/A	N/A	N/A	N/A	1	1	Progress report to Manco / Ext Manco / DDMAF Minutes	ACHIEVED	N/A	N/A	R 50 000.00	R50 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 2	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Coordinated Forum DDMAF	Number of Coordinated Forums for DDMAF	3	2	1	1	Resolution Register	N/A	N/A	1	N/A	ACHIEVED	N/A	N/A	R10 000.00	R5 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 3	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Coordinated Forum District Practitioners	Number of Coordinated District Practitioners Forums	3	1	1	1	Attendance Register & Resolution Register	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 4	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Coordinate Post Disaster Management Forums	Number of Coordinated Post Disaster Management Forums	3	1	1	1	Attendance Register & Resolution Register	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 5	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Implementation of the Disaster Management Plans / Policies	Number of Plans/policies implemented	2	N/A	N/A	N/A	N/A	N/A	1	1	Progress report to Manco / Ext Manco / DDMAF Minutes	ACHIEVED	N/A	N/A	R 100 000.00	R100.000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 8	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Effective Disaster Management & Emergency response	Turnaround time to respond to reported incidents	8 hrs	8 hrs	8 hrs	8 hrs	Submission of Progress reports / Assessment forms	N/A	8 hrs	8hrs	Submission of Progress reports / Assessment forms	ACHIEVED	N/A	N/A	R 0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 9	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	To improve Disaster Prevention & Management	Number of monthly incident statistics reports submitted	8	4	2	2	Monthly Incidents to Portfolio Committee/ DDMAF/MANCO	N/A	2	2	Monthly Incidents to Portfolio Committee/ DDMAF/MANCO	ACHIEVED	N/A	N/A	R2 700 000.00	R 2 700 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 10	Integrated response and recovery	SO 3.3.2	Implementation of Fire & Rescue Strategy	Number of District Fire & Services Forum meetings coordinated	3	1	1	1	Attendance Register & Resolution Register	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
CCI 11	Integrated response and recovery	SO 3.3.2	Implementation of Fire & Rescue Strategy	Number of Fire Safety Inspections conducted in buildings.	48	58	12	35	Report to Manco / DDMAF/PORTFOLIO COMMIITTEE with Inspection forms	N/A	12	23	Report to Manco / DDMAF/ PORTFOLIO COMMITTE with Inspection forms	ACHIEVED	N/A	N/A	R 0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 12	Integrated response and recovery	SO 3.3.2	Rural Fire Safety & Preventions	Number of Households inspections conducted	1000	546	250	273	Report to Manco / DDMAF/PORTFOLIO COMMIITTEE with Inspection forms	N/A	250	273	Report to Manco / DDMAF/PORTFOLIO COMMITTEE with Inspection forms	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 13	Integrated response and recovery	SO 3.3.2	Event Safety Management	Number of Event Safety Management plans prepared	8	6	2	4	Report to DDMAF/MANCO/PORTFOILIO COMMITTEE with Event Safety Plans Developed	N/A	2	2	Report to DDMAF/MANCO/PORTFOLIIO COMMIITTEE with Event Safety Plans Developed	ACHIEVED	N/A	N/A	R 0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 14	Integrated response and recovery	SO 3.3.2	Disaster Risk Assessment and Mapping	Number of Disaster Risk Assessment & Mapping Conducted	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 50 000.00	R50 000.00	ALL WARDS	Corporate services - Disaster Management	N/A
CCI 15	Integrated response and recovery	SO 3.3.2	DRM Ward Based Committee Meetings	Number of Ward Based Committee meetings coordinated	8	6	2	3	Agenda, Minutes & Attendance Register	N/A	2	3	Agenda, Minutes & Attendance Register	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 16	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Disaster Risk Management Workshops Conducted	20	20	5	9	Report to Manco / DDMAF with Attendance Registers	N/A	5	11	Report to Manco / DDMAF with Attendance Registers	ACHIEVED	N/A	N/A	R 50 000.00	R25 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 17	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Fire Safety Workshops Conducted	20	21	5	11	Report to Manco / DDMAF with Attendance Registers	N/A	5	10	Report to Manco / DDMAF with Attendance Registers	ACHIEVED	N/A	N/A	R 50.000.00	R25 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 18	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Disaster Risk Management Trainings Conducted	20	20	5	10	Report to Manco / DDMAF with Attendance Registers	N/A	5	10	Report to Manco / DDMAF with Attendance Registers	ACHIEVED	N/A	N/A	R 50.000.00	R25 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 19	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Basic Fire Safety Training conducted	20	25	5	15	Report to Manco / DDMAF with Attendance Registers	N/A	5	10	Report to Manco / DDMAF with Attendance Registers	ACHIEVED	N/A	N/A	R50. 000.00	R 25 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 20	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Disaster Risk Management Awareness's conducted	20	30	5	12	Report to Manco / DDMAF with Attendance Registers	N/A	5	18	Report to Manco / DDMAF with Attendance Registers	ACHIEVED	N/A	N/A	R 50 000.00	R25 0000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 21	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Fire Safety Awareness Conducted	20	45	5	24	Report to Manco / DDMAF with Attendance Registers	N/A	5	21	Report to Manco / DDMAF with Attendance Registers	ACHIEVED	N/A	N/A	R 50 000.00	R25 000.00	ALL WARDS	Corporate services - Disaster Management	ACHIEVED
CCI 29	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Water Quality Monitoring & Environmental Pollution	Number of Quarterly reports on water sampling and environmental pollution	4	2	1	1	Quarterly Report to P/C or Manco	N/A	1	1	Quarterly Report to P/C or Manco	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO HEALTH	ACHIEVED
CCI 34	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Food Control	Number of Quarterly reports on Food Control	4	2	1	1	Quarterly Report to P/C or Manco	N/A	1	1	Quarterly Report to P/C or Manco	ACHIEVED	N/A	N/A	R62 940.00	R 14,907.60	ALL WARDS	Economic Dev and Eviro Services - ENVIRO HEALTH	ACHIEVED
CCI 36	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Surveillance of Premises & Disposal of the Dead	Number of Quarterly Reports to Portfolio on Surveillance of Premises and Disposal of the Dead	4	2	1	1	Quarterly Report to P/C or Manco	N/A	1	1	Quarterly Report to P/C or Manco	ACHIEVED	N/A	N/A	R304 210.00	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO HEALTH	ACHIEVED
CCI 40	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Communicable Disease	Number of Quarterly Reports to Portfolio on Communicable disease investigations	4	2	1	1	Quarterly Report to P/C or Manco	N/A	1	1	Quarterly Report to P/C or Manco	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO HEALTH	ACHIEVED
CCI 42	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Environmental Health Education	Number of Quarterly Reports to Portfolio on Health & Hygiene education	4	2	1	1	Quarterly Report to P/C or Manco	N/A	1	1	Quarterly Report to P/C or Manco	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO HEALTH	ACHIEVED
CCI 47	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Environmental Public Awareness campaigns	Number of Public Environmental Awareness Sessions Held	4	2	1	1	Program and confirmation of attendance.	N/A	1	1	Program and confirmation of attendance	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 48	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Coastal Management Committee	Number of Quarterly Multi-Stakeholder Workshops conducted	4	2	1	1	Agenda, Attendance Registers and Minutes of the workshops.	N/A	1	1	Agenda, Attendance Registers and Minutes of the workshops.	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
CCI 49	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	International Environmental Calendar Days	Number of Calendar days events	4	2	1	1	Program and attendance register	N/A	1	1	Program and attendance register	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 50	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Eco green Office Sessions/Workshops	Number of Eco green workshops/interventions	4	2	1	1	Advert/email list	N/A	1	1	Advert/email list	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 52	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	EMPr Projects	Number of EMPr Projects Implemented in line with EMPr	4	2	1	1	Quarterly compliance report to Portfolio	N/A	1	1	Quarterly compliance report to Portfolio	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 53	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management	Number of Facilities with atmospheric emissions licenses monitored	20	10	5	5	Correspondences	N/A	5	5	Correspondences	ACHIEVED	N/A	N/A	R419 600.00	R 195,500.00	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 54	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management Forum (IGR)	Number of Bi-annual Multi-Stakeholder Workshops	2	1	1	1	Attendance register, minutes and agenda	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 55	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Biodiversity Forum (IGR)	Number of Workshops held	2	1	1	1	Attendance register, minutes and agenda	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 56	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Environmental Education and Awareness Forum (IGR)	Number of Workshops held	4	2	1	1	Attendance register, minutes and agenda	N/A	1	1	Attendance register, minutes and agenda	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 65	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management	Percentage Atmospheric Emission Licences renewed/Reviewed	100%	100%	100%	100%	Atmospheric Emissions Licence/ Review	N/A	100%	100%	Atmospheric Emissions Licence/Review	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 66	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management	Number of Ambient Air Quality Monitoring reports	4	2	1	1	Quarterly ambient air quality report	N/A	1	1	Quarterly ambient air quality report	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - ENVIRO MNGT	ACHIEVED
CCI 57	To provide a basis for both public and private sector investment in the district and strengthen intergovernmental relations within the spheres of government	SO 5.3.1	Review of the District Integrated Development Plan	Date of IDP Adoption	31-May-25	29-Aug-24	IDP, Budget & PMS Process & Framework Plan 31 August 2024	29-Aug-24	Council Resolution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
CCI 58	To provide a basis for both public and private sector investment in the district and strengthen intergovernmental relations within the spheres of government	SO 5.3.1	Review of the District Spatial Development Framework	Date of SDF Review Adoption	31-May-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Office of the MM - CSSS	N/A
CCI 60	Development of the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	GIS Projects Implementation Plan	Number of GIS implementation reports submitted to MANCO	4	2	1	1	Progress and activity report and Manco resolution	N/A	1	1	Progress and activity report and Manco resolution	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Office of the MM - CSSS	ACHIEVED
CCI 63	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	Mapping Disaster Management Sector Plan	Date of handover of maps to disaster section	31-Mar-25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Office of the MM - CSSS	N/A
SDG Goal: End poverty in all its form, end hunger, achieve food security and improved nutrition and promotes sustainable agriculture, promote sustained, inclusive and sustainable economic growth full and productive employment and decent work for all; Reduce inequality within and amongst countries																					
NDP; An inclusive and integrated rural economy, Economy and employment, Social protection																					
MTSF: Outcome 4, Outcome 7 and Outcome 13																					
Back to Basics: N/A																					
PGDS: Inclusive Economic Growth																					
KPA: Local Economic Development																					
LED 1	1. To facilitate growth &development of the district Economy through improving economic governance and infrastructure	SO 2.1.1	Economic Governance and Infrastructure	Quarterly Report including the following aspects: Improving LED planning, management and administrative capacity; Strengthening LED SPV (SCTIE), Improving access to development finance, Ease of doing business/red tape reduction and BARE. Bi-Annual state of the District Economy Report. Economic Recovery Strategy Review.	4 Reports: assets activities & benefits indicate Income & Expenditure	2	1	1	1 Report submitted to P/C	N/A	1	1	1 Report submitted to P/C	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - LED	ACHIEVED
LED 2	To facilitate growth and development of the district economy through improving economic governance and infrastructure	SO 2.1.1	Economic Governance and Infrastructure	Updated bi-annually various LED databases (Report on status); Social Compact, Eastern Seaboard	4 Reports and Reports on Status	2	1	1	1 Report submitted to P/C	N/A	1	1	1 Report submitted to P/C	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - LED	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
LED 3	1.To facilitate growth and development of the district economy through developing an inclusive economy.	SO 2.1.1	Inclusive Economy	Number of Quarterly Report detailing support in: Informal, Rural, Township, Green, Oceans Economy and Small Town Development.	4	2	1	1	1 Report submitted to P/C	N/A	1	1	1 Report submitted to P/C	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - LED	ACHIEVED
LED 4	1.To facilitate growth and development of the district economy through building a diverse and innovative economy.	SO 2.1.1	Diverse and Innovative Economy	Number of Quarterly Reports detailing sectoral support.	4	2	1	1	1 Report submitted to P/C	N/A	1	1	1 Report submitted to P/C	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - LED	ACHIEVED
LED 5	1.To facilitate growth and development of the district economy through enabling enterprise development and support.	SO 2.1.1	Enterprise Development and Support	Number of Quarterly reports detailing support in enterprise development and support matters	4	2	1	1	1 Report submitted to P/C	N/A	1	1	1 Report submitted to P/C	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Economic Dev and Eviro Services - LED	ACHIEVED
LED 6	1. To facilitate growth & development of the district economy through using Council-owned municipal assets to stimulate economic activity.	SO 2.1.1	Council-Owned Strategic LED Assets	Number of Quarterly Reports on Council Owned LED Assets: Horseshoe Farm, Ugu Sports and Leisure, Woodgrange Farm.	4	2	1	1	Quarterly Report submitted to P/C	N/A	1	1	Quarterly Report submitted to P/C	ACHIEVED	N/A	N/A	R 734 300.00	R -	ALL WARDS	Economic Dev and Eviro Services - LED	ACHIEVED
SDG Goal 16: Build Effective, Accountable and Inclusive Institutions at all levels																					
NDP: Building capable and developmental state																					
MTSF: Outcome 9																					
Back to Basics: Sound Financial Management																					
PGDS: Spatial Equity, Environmental Sustainability																					
DGDS: Institutional Development																					
KPA: Municipal Financial Viability and Management																					
MFVM 1	To develop and implement effective and efficient budget and financial reporting systems	SO 4.6.1	Preparation of Annual Budget	Date Annual Budget approved	31 May 2025	29-Aug-24	Adopt budget process plan by 31 August 2024	29-Aug-24	Council resolution	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Budget and Treasury - BUDGET	ACHIEVED
MFVM 2	Approved Mid-Year Budget & Performance Assessment by 25 January and Adjustment budget by 28 February	SO 4.6.2	Preparation of Mid- Year Budget & Performance Assessment and Adjustment Budget	Date Mid - Year performance assessment and adjustment budget approved	25 January 2025 28 February 2025	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Budget and Treasury - BUDGET	N/A
MFVM 3	To coordinate an advice to the Mayor and Council that the budget allocation is done within the context of government priorities	SO 4.6.3	In-Year Reporting on Budget Implementation	Number of Data Extracts submitted	12 Data Extracts	6	3	3	Data Strings Submission	N/A	3	3	Data Strings Submission	ACHIEVED	N/A	N/A	R0	R -	ALL WARDS	Budget and Treasury - BUDGET	ACHIEVED
MFVM 4	Preparation and submission of statutory reports, annual financial statements and consolidated statements	SO 4.6.4	Preparation of Annual Financial Statements for submission to AG by 31 August 2024	Date 2023/2024 Annual Financial Statements submitted to Auditor General	Annual Financial Statements for 2023/2024 submitted by 31 August 2024	31-Aug-24	Review and submit AFS 2023/2024 to Audit Committee & Auditor General by 31 August 2024	31-Aug-24	Acknowledgement of Receipt from AG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Budget and Treasury - BUDGET	ACHIEVED
MFVM 5	Preparation and submission of statutory reports, annual financial statements and consolidated statements	SO 4.6.4	Preparation of Consolidated Annual Financial Statements for submission to AG by 30 September 2024	Date Consolidated 2023/2024 Annual Financial Statements submitted to the Auditor General	Consolidated Annual Financial Statements for 2023/2024 submitted by 30 September 2024	30-Sep	Review and submit Consolidated AFS 2023/2024 to Audit Committee & Auditor General by 30 September 2024	30-Sep-24	Acknowledgement of Receipt from AG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R0	ALL WARDS	Budget and Treasury - BUDGET	ACHIEVED
MFVM 6	To ensure sound internal financial controls, risk management and MFMA compliance	SO 4.8.1	Addressing Budget and Treasury related AG audit queries through formulation of corrective action plan (Budget and Treasury)	Date 2023/2024 Budget and Treasury Corrective action plan submitted to Internal Audit	Submit 2023/2024 Budget and Treasury Corrective action plan to Internal Audit by 28 February 2025	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	R -	ALL WARDS	Budget and Treasury - BUDGET	N/A
MFVM 7	To ensure that cash reserves are improved	SO 4.1.1	Recording all transactions accurately and completely	Number of cash book updates	12 Updated cash books	6	3	3	Cash books	N/A	3	3	Cash books	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - CASH MANAGEMENT	ACHIEVED
MFVM 8	Compliance with all laws and regulations	SO 4.1.2	Recording all transactions accurately and completely	Number of General Ledger updates	12 Updated General Ledger	6	3	3	Updated General Ledger	N/A	3	3	Updated General Ledger	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - BUDGET	ACHIEVED
MFVM 9	Compliance with all laws and regulations	SO 4.1.2	Recording all transactions accurately and completely	Number of Bank reconciliations	12 Bank reconciliations	6	3	3	Bank reconciliations	N/A	3	3	Bank reconciliations	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - CASH MANAGEMENT	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
MFVM 10	To ensure completeness and accuracy of municipality's creditor related transactions and accounts disclosed	SO 4.5.1	Recording all transactions accurately and completely	Number of Creditors Reconciliations	12 Creditors reconciliations	6	3	3	Creditors reconciliations	N/A	3	3	Creditors reconciliations	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - EXPENDITURE	ACHIEVED
MFVM 11	T o develop and implement effective and efficient revenue management systems(RMS)	SO 4.2.1	Recording all transactions accurately and completely	Number of Debtors Reconciliation Report	12 Debtors Reconciliation Report	6	3	3	Debtors Reconciliation Report	N/A	3	2	Debtors Reconciliation Report	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - REVENUE	ACHIEVED
MFVM 12	To ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments	SO 4.5.2	Recording all transactions accurately and completely	Number of VAT 201 returns submitted	Submission of 12 VAT 201 returns to SARS	6	3	3	VAT Returns and SARS statement	N/A	3	3	VAT Returns and SARS statement	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - EXPENDITURE	ACHIEVED
MFVM 13	To develop and implement effective and efficient SCM system	SO 4.4.1	Implementation of Supply Chain Management Policy	Number of reports on Adjudication of Projects within 90 days of closing date	4 reports on Adjudication of Projects within 90 days of closing date	2	1	1	Reports on Adjudication of Projects within 90 days of closing date	N/A	1	1	Reports on Adjudication of Projects within 90 days of closing date	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - SCM	ACHIEVED
MFVM 14	To facilitate economic transformation	SO 4.4.2	Implementation of Supply Chain Management Policy	Date of adoption of Reviewed SCM Policy	Adopt Reviewed SCM Policy by 30 June 2025	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - SCM	N/A
MFVM 15	To prevent irregular expenditure	SO 4.4.4	Implementation of Supply Chain Management Policy	Number of quarterly Deviations & UIFW expenditure registers submitted to COGTA	4	2	1	1	Quarterly Deviations & UIFW expenditure register & email to COGTA	N/A	1	1	Quarterly Deviations & UIFW expenditure register & email to COGTA	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - SCM	ACHIEVED
MFVM 16	To develop and implement annual procurement plan	SO 4.4.3	Development of Annual Procurement Plan	Date of approval of Procurement Plan	Approved Procurement Plan by 30 June 2025	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - SCM	N/A
MFVM 17	Creditors paid within 30 days	SO 4.5.3.	100% Compliance with creditors payment plan	Percentage of creditors payment plan compliance	100% Compliance with creditors payment plan	100%	100% Compliance with creditors payment plan	100%	Payment Plan Register	N/A	100% Compliance with creditors payment plan	100% Compliance with creditors payment plan	Payment Plan Register	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - EXPENDITURE	ACHIEVED
MFVM 18	Creditors paid within 30 days	SO 4.5.3.	Payment of monthly salaries on time	Date by which salaries are paid	Payment of monthly salaries by the 20th of each month	20th of each month	20th of each month	20th of each month	Monthly Salary Payment Report	N/A	20th of each month	20th of each month	Monthly Salary Payment Report	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - EXPENDITURE	ACHIEVED

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							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
MFVM 19	Creditors paid within 30 days	SO 4.5.3.	Payment of monthly third party	Date by which third party payments are made	Payment of monthly third parties by the 7th of each month	7th of each month	7th of each month	7th of each month	Monthly Deductions Payment Report	N/A	7th of each month	7th of each month	Monthly Deductions Payment Report	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - EXPENDITURE	ACHIEVED
MFVM 20	To improve revenue collection	SO 4.2.2	Management of billing system	Number of reports on implementation of billing system and revenue collection	12 reports on implementation of billing system and revenue collection	6	3	3	Debt collection dashboard report	N/A	3	3	Debt collection dashboard report	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - REVENUE	ACHIEVED
MFVM 21	GRAP compliant asset register	SO 4.3.1	Compilation of a GRAP compliant Asset Register	Number of Asset Register updates	12 Updated Asset Registers per annum	3	6	3	Updated Assets Register and Asset Verification Plan	N/A	3	3	Updated Assets Register and Asset Verification Plan	ACHIEVED	N/A	N/A	R0	N/A	ALL WARDS	Budget and Treasury - ASSET	ACHIEVED
SDG Goal: Ensure Availability and sustainable management of water and sanitation for all; Ensure access to affordable, reliable, sustainable and modern energy for all. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation																					
NDP: Economy infrastructure																					
MTSF: Outcome 6 and Outcome 8																					
Back to Basics: Basic Services																					
PGDS: Strategic Infrastructure																					
DGDS: Strategic Infrastructure Investment																					
KPA: Basic Services and Infrastructure Delivery																					
BSD 1	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	M&E aging infrastructure replacement - Sanitation	Cumulative Percentage of budget spent in completion of M&E aging infrastructure replacement - Sanitation	100%	13.00%	10%	4.14%	Expenditure report with full calculations submitted to Water Manco	Still not achieved due to non-payment of service providers by BTO	30%	50.00%	Expenditure report with full calculations submitted to Water Manco	ACHIEVED	Funds at commitment stage.	To follow-up with BTO by 30 March 2025	R 1,049,000.00	R774,680.21	ALL WARDS	Water Services Operations	ACHIEVED
BSD 2	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	M&E aging infrastructure replacement - Water	Cumulative Percentage of budget spent in the completion of M&E aging infrastructure replacement - Water	100%	27.00%	10%	11.11%	Expenditure report with full calculations submitted to Water Manco	N/A	30%	36.00%	Expenditure report with full calculations submitted to Water Manco	ACHIEVED	Funds at commitment stage.	To follow-up with BTO by 30 March 2025	R 2,811,210.00	R 824,855.24	ALL WARDS	Water Services Operations	ACHIEVED
BSD 3	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Water Tankering	Number of litres of water delivered via water tankers	120 000 000	101,344,600	30 000 000	60,658,600	Consolidated Delivery register for all areas, quarterly Water Manco Report showing litres delivered and summary report	N/A	30 000 000	40686000	Consolidated Delivery register for all areas, quarterly Water Manco Report showing litres delivered and summary report	ACHIEVED	N/A	N/A	R 5,000,000.00	R -	ALL WARDS	Water Services Operations	ACHIEVED
BSD 4	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Replacement and Installation of Meters	Number of meters installed and replaced	500	223	N/A	N/A	N/A	N/A	100	223	Meter register showing new installations and meters replaced, Quarterly water Manco report, Summary report	ACHIEVED	N/A	N/A	R 1,049,000.00	R -	ALL WARDS	Water Services Operations	ACHIEVED
BSD 5	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Reservoirs cleaned	Number of reservoirs cleaned	8	6	N/A	N/A	N/A	N/A	3	6	Practical Completion Certificate and consolidated list of cleaned reservoirs	ACHIEVED	N/A	N/A	R 873,272.00	R -	ALL WARDS	Water Services Operations	ACHIEVED
BSD 6	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Repair Water pipeline	Turnaround time taken to repair Water pipeline	24hrs	10h28	24hrs	11hrs19min	System report and calculation sheet, water Manco report	N/A	24hrs	10h28	System report and calculation sheet, water Manco report	ACHIEVED	N/A	N/A	R -	R -	ALL WARDS	Water Services Operations	ACHIEVED
BSD 7	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Effluent quality compliance to General Authorisation Standards	Percentage effluent quality compliance to General Authorisation Standards	75%	71.3%	75%	69.4%	Independent wastewater quality report	Still not achieved. Capital investments on electro-mechanical components.	75%	71.3%	Independent wastewater quality report	NOT ACHIEVED	Electro-mechanical challenges	Capital investments on electro-mechanical components by 31 March 2025	R 5,140,100.00	R 1,000,000.00	ALL WARDS	Water Services Operations	NOT ACHIEVED
BSD 8	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Wastewater Risk Abatement plans reviewed	Number of Wastewater Risk Abatement plans reviewed	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R0.00	R -	ALL WARDS	Water Services Operations	N/A
BSD 9	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Expenditure on WSIG capital budget per transferred amount	Cumulative Percentage expenditure on WSIG capital budget per transferred amount	100%	88.00%	N/A	N/A	N/A	N/A	25%	88.00%	Certificate of expenditure with full calculations from UGU Treasury Department	ACHIEVED	N/A	N/A	R 70,000,000.00	R 54,893,237.92	ALL WARDS	Water Services Operations	ACHIEVED
BSD 10	Compliance with access to quality drinking water standards, compliance with decent sanitation standards, reduce water Loss	SO 1.1.2	Reduction of non-revenue water	Percentage reduction of non-revenue water	0.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 70,000,000.00	R -	ALL WARDS	Water Services Operations	N/A
BSD 11	To implement all capital projects within the municipality	SO 1.3.1	Margate Sanitation Extension 3&7 Sanitation Scheme	Cumulative Percentage progress of construction of Margate Sanitation	60%	43.00%	35%	35.07%	Project progress report with full calculations	N/A	40%	43.00%	Project progress report with full calculations	ACHIEVED	N/A	N/A	R 22,000,000.00	R 23,169,681.30	WARD 6	WS - Project Management	ACHIEVED
BSD 18	To implement all capital projects within the municipality	SO 1.3.1	Expenditure on MIG capital budget per transferred amount	Cumulative Percentage expenditure on MIG capital budget per transferred amount	100%	91.89%	20%	28.75%	Certificate of Expenditure with full calculations	N/A	50%	91.89%	Certificate of Expenditure with full calculations	ACHIEVED	N/A	N/A	R 277,374,000.00	R 133,116,902.75	ALL WARDS	WS - Project Management	ACHIEVED

UGU DISTRICT MUNICIPALITY

2024 2025 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	Annual Target	Actual ACHIEVED to DATE (CUMULATIVE)	Quarterly Projected Target							Quarterly Progress and challenges			Financial Implication		Location (Ward / LM)	Responsible Department/ Section/Unit	INTERNAL AUDIT COMMENTS CUMULATIVE PERFORMANCE AT MID YEAR
							Q1	ACTUAL	POE	PROGRESS REPORT FROM UNACHIEVED TARGETS FROM Q1	Q2	ACTUAL	POE	ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES	REMEDIAL MEASURES/ TIMEFRAMES	MSCOA Project Budget	Budget spent to DATE			
BSD 24	To implement all capital projects within the municipality	SO 1.3.1	KwaLembe water supply scheme extension	KwaLembe-Cumulative Percentage progress on site as per approved designs	30%	0%	N/A	N/A	N/A	N/A	15%	0.00%	Project progress report with full calculations	NOT ACHIEVED	There was an objection after the award of the contractor	awaiting court judgement	R 18,965,778.00	R 5,197,116.45	WARD 2	WS - Project Management	NOT ACHIEVED
BSD 25	To implement all capital projects within the municipality	SO 1.3.1	uMzimkhulu Bulk Water Augmentation Scheme Phase 2	uMzimkhulu Bulk Water Augmentation Phase 2 - Cumulative Percentage progress of project construction	50%	N/A	N/A	N/A	N/A	N/A	15%	21.00%	Project progress report with full calculations	ACHIEVED	N/A	N/A	R 20,000,000.00	R 28,189,191.13	WARD 6	WS - Project Management	ACHIEVED
BSD 26	To implement all capital projects within the municipality	SO 1.3.1	Malangeni Low Cost Housing - Malangeni WWTW sanitation (Phase 2D)	Cumulative Percentage progress of construction of Malangeni WWTW sanitation	100%	N/A	N/A	N/A	N/A	N/A	100%	92.00%	Practical completion certificate	NOT ACHIEVED	Delays in delivery of the long lead items for Mechanical and Electrical equipment such as Aerators	Expedite the installation and commissioning of the outstanding Mechanical and Electrical works - 30 June 2025	R 7,567,372.00	R 219,072,678.01	WARD 9	WS - Project Management	NOT ACHIEVED
BSD 27; 28; 29	To implement all capital projects within the municipality	SO 1.3.1	Malangeni Low Cost Housing - Malangeni Water and Sewer Reticulation (2E) (2F) (2G) and suction line - Stage 2 AFA	Number of HH to be connected in Malangeni Bulk Low cost housing project	1091	N/A	N/A	N/A	N/A	N/A	1091	0	Practical Completion Certificate	NOT ACHIEVED	Delays on the delivery of the long lead items for Mechanical and Electrical equipment such as Aerators. About 90% of the work has been completed on the ground	Expedite the installation and commissioning of the outstanding Mechanical and Electrical works - 30 June 2025	R 7,567,312.00	R 219,072,678.01	WARD 9	WS - Project Management	NOT ACHIEVED
BSD 31	To implement all capital projects within the municipality	SO 1.3.1	Msikaba Phase 3 Gravity Main, Reservoirs, Booster Pump	Cumulative Percentage progress in the construction at uMsikaba	100%	N/A	N/A	N/A	N/A	N/A	100%	91.00%	Practical Completion Certificate	NOT ACHIEVED	Delays from the procurement of Klombon Steel pipe and labour unrest due to labour rate and cash flows	Contractor to hire steel pipe Specialist to lay and install the pipe to minimise the risk and further delays - 30 June 2025	R 10,000,000.00	R 1,227,893.08	WARD 25	WS - Project Management	NOT ACHIEVED
BSD 32	To implement all capital projects within the municipality	SO 1.3.1	Msikaba Phase 3 Reservoirs and Booster Pump	Cumulative Percentage progress in the construction at uMsikaba	100%	N/A	N/A	N/A	N/A	N/A	100%	100.00%	Practical Completion Certificate	NOT ACHIEVED	N/A	N/A	R 10,000,000.00	R 1,227,893.08	WARD 23-28	WS - Project Management	NOT ACHIEVED - POE submitted relate to 2023 - 2024 financial year.
BSD 33	Increase access to adequate basic services	SO 1.1.1	Access to Basic Services	The percentage of households with access to basic level of WATER as per the municipality's current projects	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	WS - Project Management	N/A
BSD 34	Increase access to adequate basic services	SO 1.1.1	Access to Basic Services	The percentage of households with access to basic level of SANITATION as per the municipality's current projects	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R -	R -	ALL WARDS	WS - Project Management	N/A
BSD 35	To implement all capital projects within the municipality	SO 1.3.1	Dunjazane Water Pipeline and Pump Station Emergency.	Cumulative Percentage progress in the construction at uDunjazana	20%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 13,900,000.00	R 4,275,463.60	WARD 23	WS - Project Management	N/A
BSD 36	To implement all capital projects within the municipality	SO 1.3.1	Upgrade of Harding Sewer reticulation system & Refurbishment of the wastewater treatment works	Cumulative Percentage progress in the construction Upgrade Harding sewer reticulation	20%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 20,000,000.00	R 231,137.74	WARD 3	WS - Project Management	N/A
BSD 37	To implement all capital projects within the municipality	SO 1.3.1	Vulamehlo Cross Border Water Scheme	Cumulative Percentage progress in the construction Upgrade Vulamehlo Cross Border	50%	25.48%	10%	22.60%	Project progress report with full calculations	N/A	20%	25.48%	Project progress report with full calculations	ACHIEVED	N/A	N/A	R 10,000,000.00	R 5,631,677.53	ALL WARDS	WS - Project Management	ACHIEVED
BSD 38	To implement all capital projects within the municipality	SO 1.3.1	Emergency Borehole Programme	Number of Boreholes implemented across the district	40	22	10	11	Consultant progress report with Happy Letters	N/A	10	11	Consultant progress report with Happy Letters	ACHIEVED	N/A	N/A	R 20,000,000.00	R 39,356,530.63	ALL WARDS	WS - Project Management	ACHIEVED
BSD 39	To implement all capital projects within the municipality	SO 1.3.1	KwaMadlala Water Pipeline and Pumpstation Emergency Scheme	Cumulative Percentage progress in the construction at KwaMadlala	20%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 30,000,000.00	R 4,355,578.28	WARD 14	WS - Project Management	N/A
BSD 40	To implement all capital projects within the municipality	SO 1.3.1	Refurbishment And Upgrade of Margate Storm Damaged Infrastructure, Wastewater Treatment Works Phase 1	Cumulative Percentage progress in the Refurbishment And Upgrade of Margate Storm-Damaged Infrastructure, Wastewater Treatment Works Phase 1	30%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	R 22,000,000.00	R 9,587,915.70	WARD	WS - Project Management	N/A

COLOUR CODE	BLUE - WATER SERVICES	ORANGE - CORPORATE SERVICES	GREEN - ECONOMIC DEVELOPMENT & ENVIRONMENTAL SERVICES	GREY - BUDGET & TREASURY	YELLOW - OFFICE OF THE MM

ANNEXURE -C

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In-Year Report of the Municipal Entity – South Coast Tourism & Investment Enterprise Prepared in terms of the Local Government Municipal Finance Management Act, No 56 of 2003

Monthly Budget Statement
December 2024

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SOUTH COAST TOURISM& INVESTMENT ENTERPRISE (RF) SOC 2016/158371/30

Month-ended: - 31 October 2024

1. Part 1 – In-Year Report

This report is based upon financial information available at the time of preparation. The provisional financial results for the month ended 31 December 2024, are summarised below.

1.1. Table F1: S71 Monthly Budget Statement Summary

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	108	126	–	5	64	63	0	1%	63
Transfers recognised - operational	32 446	25 374	–	–	24 403	25 374	(1)	-4%	25 374
Other own revenue	401	276	–	17	213	168	0	27%	168
Total Revenue (excluding capital transfers and contributions)	**32 954**	**25 776**	**–**	**22**	**24 680**	**25 606**	**(926)**	**(0)**	**25 606**
Employee costs	8 297	9 889	–	847	3 353	4 944	(1 591)	(0)	4 944
Remuneration of Board Members	–	–	–	–	–	–	–		–
Depreciation and asset impairment	25 145	190	–	7	44	95	(51)	(0)	95
Interest	25 052	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	12	(27)	–	0	16	14	2	0	14
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	(19 435)	15 409	–	854	2 004	7 735	(5 731)	(0)	7 735
Total Expenditure	**39 072**	**25 460**	**–**	**1 709**	**5 417**	**12 788**	**(7 370)**	**(0)**	**12 788**
Surplus/(Deficit)	**(6 118)**	**316**	**–**	**(1 687)**	**19 262**	**12 818**	**6 444**	**0**	**12 818**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(6 118)**	**316**	**–**	**(1 687)**	**19 262**	**12 818**	**6 444**	**0**	**12 818**
Income Tax	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(6 118)**	**316**	**–**	**(1 687)**	**19 262**	**12 818**	**6 444**	**0**	**12 818**
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Transfers recognised - capital	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	97	215	–	9	107	108	(1)	(0)	215
Total sources of capital funds	97	215	–	9	107	108	(1)	(0)	215
Financial position									
Total current assets	4 633	232	–		26 070				232
Total non current assets	9 948	62	–		9 913				62
Total current liabilities	3 038	(33)	–		5 179				(33)
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	**11 544**	**316**	**–**		**30 804**				**–**
Cash flows									
Net cash from (used) operating	17 014	53 443	–	2 921	31 056	26 734	4 322	0	53 443
Net cash from (used) investing	–	–	–	–	–	–	–		–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the year end	17 014	53 443	–	2 921	31 056	26 734	4 322	0	53 443
Debtors & creditors analysis	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**	**Total**
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	537	–	(0)	–	–	–	7	–	544

1.2. Table F2: Monthly Budget Statement – Financial Performance; Revenue & Expenditure

Description	Ref	2023/24	Current Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue	1									
Exchange Revenue								–		
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste Management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		239	86	–	16	81	43	38	87.5%	43
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		108	126	–	5	64	63	1	0.9%	63
Dividends		–	–	–	–	–	–	–		–
Rent on Land		154	218	–	1	130	109	20	18.6%	109
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		7	2	–	–	3	1	2	207.2%	1
Non-Exchange Revenue										
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		32 446	25 374	–	–	24 403	25 374	(971)	-3.8%	25 374
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	(30)	–	–	–	15	(15)	-100.0%	15
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**32 954**	**25 776**	**–**	**22**	**24 680**	**25 606**	**(926)**	**-3.6%**	**25 606**
Expenditure By Type										
Employee related costs		8 297	9 889	–	847	3 353	4 944	(1 591)	-32.2%	4 944
Remuneration of board members		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		12	(27)	–	0	16	14	2	16.8%	14
Debt impairment		25 052	–	–	–	–	–	–		–
Depreciation and asset impairment	2	93	190	–	7	44	95	(51)	-53.5%	95
Interest		87	50	–	0	1	25	(24)	-98.0%	25
Contracted services		2 318	6 821	–	205	681	3 410	(2 729)	-80.0%	3 410
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		3 196	8 569	–	649	1 322	4 284	(2 962)	-69.1%	4 284
Losses on disposal of Assets		16	(30)	–	–	0	15	(15)	-99.4%	15
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	**39 072**	**25 460**	**–**	**1 709**	**5 417**	**12 788**	**(7 370)**	**-57.6%**	**12 788**
Surplus/(Deficit)		**(6 118)**	**316**	**–**	**(1 687)**	**19 262**	**12 818**	**6 444**	**50.3%**	**12 818**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) before taxation		(6 118)	316	–	(1 687)	19 262	12 818	**6 444**	**50.3%**	12 818
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		**(6 118)**	**316**	**–**	**(1 687)**	**19 262**	**12 818**	**6 444**		**12 818**

1.3. Table F3: Monthly Budget Statement – Capital Expenditure

Only the very basic operational capital assets have been budgeted for. This spend has managed due to non-payment of grant funding.

There was one assets purchased during December 2024 – a Data projector.

Description	Ref	2023/24	Current Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure by Asset Class/Sub-class										
Computer Equipment		**79**	**150**	**–**	**–**	**80**	**75**	**(5)**	-6.3%	**150**
Computer Equipment		79	150	–	–	80	75	(5)	-6.3%	150
Furniture and Office Equipment		**18**	**65**	**–**	**9**	**27**	**33**	**6**	17.2%	**65**
Furniture and Office Equipment		18	65	–	9	27	33	6	17.2%	65
Total Capital Expenditure	1	**97**	**215**	**–**	**9**	**107**	**108**	**1**	**0.8%**	**215**
Funded by:										
National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
Parent Municipality		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers recognised - capital	6	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Borrowing	3	–	–	–	–	–	–	–		–
Internally generated funds		97	215	–	9	107	108	1	0.8%	215
Total Capital Funding	4	**97**	**215**	**–**	**9**	**107**	**108**	**1**	**0**	**215**

1.4. Table F4: Monthly Budget Statement – Financial Position

Vote Description R thousands	Ref	2023/24	Current Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		36	(2 267)	–	3 756	(2 267)
Trade and other receivables from exchange transactions		4 209	(2)	–	21 669	(2)
Receivables from non-exchange transactions		1	218	–	1	218
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		305	2 282	–	561	2 282
Other current assets		82	–	–	82	–
Total current assets		**4 633**	**232**	**–**	**26 070**	**232**
Non current assets						
Investments		–	–	–	–	–
Investment property		9 406	–	–	9 406	–
Property, plant and equipment		528	65	–	495	65
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		14	(3)	–	13	(3)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**9 948**	**62**	**–**	**9 913**	**62**
TOTAL ASSETS		**14 581**	**294**	**–**	**35 983**	**294**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		1 038	(27)	–	629	(27)
Trade and other payables from non-exchange transactions		56	–	–	56	–
Provision		714	–	–	714	–
VAT		1 230	(6)	–	3 781	(6)
Other current liabilities		–	–	–	–	–
Total current liabilities		**3 038**	**(33)**	**–**	**5 179**	**(33)**
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**3 038**	**(33)**	**–**	**5 179**	**(33)**
NET ASSETS	1	**11 544**	**326**	**–**	**30 804**	**326**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		11 544	316	–	30 804	–
Reserves		–	–	–	–	–
Other		0	–	–	0	–
TOTAL COMMUNITY WEALTH/EQUITY	1	**11 544**	**316**	**–**	**30 804**	**–**

1.5. Table F5: Monthly Budget Statement – Cash Flow

Description	Ref	2023/24	Current Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	227	–	–	–	113	(113)	-100.0%	227
Transfers and Subsidies - Operational		27 790	25 362	–	3 720	45 523	12 693	32 830	258.6%	25 362
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(10 776)	27 803	–	(799)	(14 467)	13 902	(28 369)	-204.1%	27 803
Interest		–	50	–	–	–	25	(25)	-100.0%	50
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**17 014**	**53 443**	**–**	**2 921**	**31 056**	**26 734**	4 322	**16.2%**	**53 443**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**17 014**	**53 443**	**–**	**2 921**	**31 056**	**26 734**	**4 322**	**16.2%**	**53 443**
Cash/cash equivalents at the beginnig of year	2	–	–	–	–	–	–	–		–
Cash/cash equivalents at the end of year	**2**	**17 014**	**53 443**	**–**	**2 921**	**31 056**	**26 734**	**4 322**	**16.2%**	**53 443**

Please note that the Opening balance to the Cash flow is incorrect. The amounts do not pull through correctly from the system. Assistance has been requested to rectify this.

The entity has three bank accounts, with the following balances:

1. Standard Bank – Primary R 519 519.00
2. Standard Bank – Call account R 3 236 327.00
3. Standard Bank – OSS R 1 013.00

2. Part 2 – Supporting documentation

2.1. Debtors Age Analysis

(This document does not pull correctly into the tables – Included Debtors Age Analysis report – from SAGE)

Customer		180 Days	150 Days	120 Days	Current	Balance
Municipalities :	**Prior years : Grants**	**2024/2025 : Grants raised**				
8003 (RAY NKONYENI LOCAL MUNICIPALITY)	2 000 000.00					2000000.00
9993 (uMUZIWABANTU MUNICIPALITY)		701 898.80				701898.80
8000 (UGU DISTRICT MUNICIPALITY)	25 560 031.65	18 415 023.60				43 975 055.25
Total Municipal outstanding debt:	**27 560 031.65**	**19 116 922.40**	**0.00**	**0.00**	**0.00**	**46 676 954.05**
Other debtirs		**2024/2025 :Membership raised**				
M37 (BODY CORPORATE MARGATE SANDS)				575.00		575.00
003 (003 - Debtors in Credit to Correct)		962.00				962.00
A13 (ADMIRAL'S VIEW B&B)				575.00		575.00
A33 (ALLISON FAMILY TRUST t/a KFC)				575.00		575.00
A093 (ASIEM ENTERPRISE (PTY) LTD T/A FLIGHTINN B&B)				575.00		575.00
A078 (AT 4 UMZUMBE)				575.00		575.00
B104 (BLAQCHERRY ENTERPRISE PTY LTD T/A TABBYM WELLNESS BOUTIQUE)				575.00		575.00
C101 (CHEFS ON MARINE)				575.00		575.00
C103 (CLEARWATER FARM VENUE)				575.00		575.00
C07 (CLEARWATER TRAIL CENTRE - S/C ACCOMM.)				575.00		575.00
G049 (Good Land Investments (Pty) Ltd Trading as The Beach Palace)				575.00		575.00
G17 (GRADWELL LETTING & MANAGEMENT TRUST)				575.00		575.00
I027 (IKHWEZI LE AFRIKA HOLDINGS T/A NTELEZI MSANSI HERTIAGE CENTRE)					575.00	575.00
J04 (JL PANELBEATERS & TOWING (new 2014))				575.00		575.00
K27 (KRIDZIL HOLIDAY FLATS)				575.00		575.00
K029 (KXC ADVENTURES (PTY) LTD T/A KWAXOLO CAVES)					575.00	575.00
W13 (MALACHITE SUNBIRD PROPERTIES (PTY) LTD T/A WILD WAVES)				575.00		575.00
M084 (MARGATE BEACH LODGE)				575.00		575.00
M27 (Margate Coach & Airport Services)				575.00		575.00
M085 (MAZETHU BUSINESS & DEV SERVICES T/A MAZETHU ADVENTURES)				575.00		575.00
O09 (OASIS CARAVAN PARK, CAMPING & CHALETS)				575.00		575.00
O076 (OHESO PTY LTD)				575.00		575.00
P36 (PEARLY SHELLS)				575.00		575.00
P214 (PMP GERM GUARD)				575.00		575.00
R058 (REEMAROS GUESTHOUSE)				575.00		575.00
R29 (RIVER VALLEY NATURE RESERVE)				575.00		575.00
S151 (SEA FEVER LODGE)				575.00		575.00
S28 (SHELLY CARAVAN PARK)				575.00		575.00
P215 (SINELISO LOKHANYO (PTY) LTD T/A PEACEVILLE)				575.00		575.00
S78 (ST. MICHAELS SANDS HOTEL)				575.00		575.00
S152 (SUMMIT FAMILY GROUP (PTY) LTD T/A UMDLALO LODGE)				575.00		575.00
T38 (The Beach House)				575.00		575.00
T67 (THE ESTUARY HOTEL AND SPA)				575.00		575.00
T96 (THE WENDY HOUSE)				575.00		575.00
T70 (TIAGO'S)				575.00		575.00
U018 (UMBOKODO CORING & CUTTING CC T/A CYCASIA LODGE)				575.00		575.00
U015 (UMBUMBANO AGRICULTURAL PRIMARY CO-OP LIMITED)				575.00		575.00
V028 (VAMANI GUEST HOUSE)				575.00		575.00
V21 (VOETPLAAT PARK T/A UNTU PALMS)				575.00		575.00
W028 (WELLNESS TOURISM ASSOCIATION)				575.00		575.00
S155 (SHABBY VIEW BEACH HOUSE)				575.00		575.00
K028 (KUSILE EMALANGENI ENTERPTISE PTY LTD T/A BUSY CORNER SHISANYAMA				575.00		575.00
U017 (UMZIMKULU RIVER CRUISES)				575.00		575.00
	0.00	**962.00**	**0.00**	**23 000.00**	**1 150.00**	**25 112.00**
Total Debtors outstanding	**27 560 031.65**	**19 117 884.40**	**0.00**	**23 000.00**	**1 150.00**	**46 702 066.05**

2.2. Creditors Analysis (SF4)

Detail R thousands	NT Code	Current Year 2024/25 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Prior year totals for chart (same
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	12	–	–	–	–	–	6	–	18	
Auditor General	0800	524	–	–	–	–	–	–	–	524	
Other	0900	1	–	(0)	–	–	–	1	–	2	
Total By Customer Type	**1000**	537	–	(0)	–	–	–	7	–	544	–

Notes

3. Investment Portfolio Analysis – currently none.

4. Material Variances to the Service Delivery and Budget Implementation Plan

Description R thousands	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items				
Expenditure items				
Employee costs		(1 591)	There was a delay in appointing a CEO, and organisation structure is not fully subscribed	
Depreciation		(51)	An adjustment will be done to the annual budget	
Other expenditure		(5 731)	With no grant having been receved from the Parent Municipality - project spend cannot be effected	
Financial Position				
Debtors		21 669	This balance is made up of the outstanding debt less the Impairment from the Ugu Grant	
Vat		3 781	The entity must resubmit the VAT return for June - to include the 2024 Ugu Grant. Provision for the 2025 grant has also been made however there is no cash flow to support this payment	

5. Repairs and Maintenance by Class

It is to be noted that the entity has no infrastructure assets for service delivery which is maintains.

6. Depreciation by Class

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	**7**	**12**	**–**	**0**	**3**	**6**	3	**50.5%**	**12**
Other assets	**3**	**8**	**–**	**0**	**2**	**4**	**2**	**59.7%**	**8**
Operational Buildings	3	8	–	0	2	4	2	**59.7%**	8
Training Centres: Containers	3	8	–	0	2	4	2	59.7%	8
Intangible Assets	**4**	**14**	**–**	**0**	**2**	**7**	**5**	73.8%	**14**
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	4	14	–	0	2	7	5	**73.8%**	14
Computer Software and Applications	4	14	–	0	2	7	5	73.8%	14
Computer Equipment	**51**	**74**	**–**	**4**	**24**	**37**	**14**	36.3%	**74**
Computer Equipment	51	74	–	4	24	37	14	36.3%	74
Furniture and Office Equipment	**24**	**71**	**–**	**2**	**12**	**36**	**24**	66.3%	**71**
Furniture and Office Equipment	24	71	–	2	12	36	24	66.3%	71
Transport Assets	**4**	**11**	**–**	**0**	**2**	**5**	**3**	60.0%	**11**
Transport Assets	4	11	–	0	2	5	3	60.0%	11
Total Depreciation	**93**	**190**	**–**	**7**	**44**	**95**	**51**	**53.5%**	**190**

7. Commitments against Cash and Cash Equivalents and Operating Leases

7.1. Employee benefits / Provisions

The entity does have sufficient cash to ensure that the provision for leave and performance bonuses are cash backed.

7.2. Cash Flow or Financial Problems or risks facing the municipal entity

The entity remains in financial distress.

The Parent Municipality has not been able to meet its grant commitment towards the 2023 or 2024 financial year. During the annual audit, the Auditor-General found it irregular that SCTIE Board had agreed to write off the full outstanding grant of 2024, rather than writing off the balance of the unpaid 2023 grant – being R19 593 602.09.
The implication of this, is that a revised VAT201 will need to be submitted for the 30 June 2024 period, to declare the transaction. The implication of this, is that SCTIE will have to pay SARS the net amount, between the Output vat (payable R3 496 960) and Input vat (claimable R2 555 687), being R941 273.00. Due to this transaction now being 'late' SCTIE expects a penalty in the amount of R94 127.00, totalling R1 0354 000.00, and interest will be accrued daily on the amount for the period 31 July to the date of payment. This is again going to result in fruitless & wasteful expenditure, not less than R94 127 being incurred, and is going to severely impact on the cashflow projections.

We have invoiced R18 415 023.60 for the new financial year has been invoiced through a proforma invoice, with a total due as 30 November 2024, in the amount of R43 975 055.25.

Service Level Agreements are in place, with a commitment taken by Local Municipalities to settle their Annual Grants within 7 days of receipt of their Equitable Share. The following municipalities have paid their annual grants in full:

1. Umzumbe Municipality R2 361 345.60

The following table represents other municipalities grants status:

Municipality	Full Grant: 2025	Paid	Balance	Note
Ugu District	18 415 023.60	-	18 415 023.60	1
Umdoni LM	2 524 710.00	2 452 000.00	72 710.00	2
Umuziwabantu LM	1 701 898.80	1 000 000.00	701 898.80	3
Ray Nkonyeni LM	4 177 660.20	3 133 245.15	1 044 415.05	4
			21 612 675.32	

1. Ugu District is yet to release funding toward this year's grant. The full balance outstanding is R43 975 055.25.

2. Umdoni municipality will be required to accommodate the shortfall of R 72 710.00 during their Mid-Term Adjustment Budget, in March 2025.

3. Umuziwabantu municipality, have paid R1 000 000.00, We have been advised verbally that the balance will be paid once the Mid-Term Adjustment Budget is completed in March 2025.

4. Ray Nkonyeni municipality have requested to be billed in tranches, following the release of Equitable Share. They have paid R3 133 245.15 and the final instalment (25%) will be invoiced in the amount of R1 044 415.05 in March (payment in April 2025).

   Further to this, the amount of R2 000 000.00 remains outstanding relating to the 2023 grant, which was brought about due to a dispute between Ugu DM and RNM. This matter has been escalated to COGTA for their intervention on the Intergovernmental Dispute.

8. Tenders Awarded

The "NSF Skills Training" tender relating to the Management and Implementation of specific accredited learnerships, apprenticeships and skills training programs for a period of 36 months, was awarded in October. The award is however subject to the reinstatement of the training grant from the NSF.

9. Quality Certification

I Vusumuzi Sibiya, Chief Executive Officer of South Coast Tourism & Investment Enterprise hereby certify that, to the best of our ability, the Monthly budget statements for December 2024, are prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Dr. V Sibiya
Chief Executive Officer
Date: 8 January 2025

ANNEXURE -D

UGU 2023/2024 ANNUAL REPORT

(Draft)

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CHAPTER 1 – MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

COMPONENT A: MAYOR'S FOREWORD

1. Foreword by the Mayor

Annual Report 2023/2024

On behalf of Ugu District Municipality, I take immense pleasure in presenting the Annual Report for the 2023/24 fiscal year. This Annual Report will provide a state of account of the municipality's achieved milestones and difficulties being experienced during the period under review.

The core mandate of Ugu District Municipality centres around the provision of water and sanitation services to residents who reside under the jurisdiction of Ugu District.

Ugu District is one of the eleven districts of KwaZulu-Natal Province situated on the south-eastern coastline. The district consists of eighty-six (86) municipal wards, which culminate into four (4) local municipalities, namely, Ray Nkonyeni, Umuziwabantu, Umzumbe and Umdoni. With a population of over eight hundred thousand (800 000), the rural-urban divide is glaring in terms of developmental challenges, as 80% of the district is rural and only 20% urban.

With an overall performance rating of 94% on predetermined objectives across all key set priorities for the year under review, we recognize the strides made and the areas needing attention. The impact of our efforts must also be reflected in our ability to create a conducive environment for businesses to thrive and for small enterprises to grow through participation in the economy of the district.

I must also indicate that our municipality has, during the year under review, achieved an unqualified audit opinion. This underscores our unwavering commitment to transparency and prudent financial stewardship. It is a powerful affirmation of the effectiveness of our internal systems. Although we are still grappling with financial constraints and resource limitations, our dedication to delivering quality services remains steadfast. We have placed the needs of our residents at the forefront of our efforts by tirelessly working towards improving their quality of life, providing access to water and sanitation services.

The municipal council has put measures in place to improve and strengthen our financial position. This includes the adoption by council the Revenue Enhancement and Debt Reduction Strategies which are currently under implementation to reduce dependency on grants and increase our collections on water and sanitation services. To sustain the healthy financial position of the municipality, the municipality relies heavily on our customers to continue supporting the municipality by honouring their monthly payments for services rendered.

And as part of our oversight function, council plays a pivotal role in assessing the performance of service providers who are executing work on behalf the municipality. Regular reports in this regard are presented before council for scrutiny and consideration.

The public outcry regarding our billing system has been heard and we have instituted appropriate measures in this regard. We have already started to visit various areas across the district with the aim of resolving billing

queries from our customers and we are certain that through this action, all billing issues will be accordingly addressed. We have also extended the amnesty period for some of the consumers and business debt owed to the municipality and are calling upon our communities to take advantage of this opportunity.

Despite the unprecedented water supply disruptions in certain areas in the district, we have constantly managed to have conversations with various stakeholders to address their respective concerns on intermittent water supply. And through our constant public participation mechanisms, we have also built a strong rapport with Amakhosi and various community formations within the district to strengthen our resolve of being a people centered institution.

Our district is faced with a rapid rise in water demand that is threatening the sustainability of our water supply and straining the capacity of our systems. There is an urgent need to control and manage demand to ensure we create reliability and sustainability in our water supply environment. Besides pioneering initiatives, we must assess the impact of these demands in terms of carrying capacity and the necessary diversification of water supply.

We also continue to invest in water infrastructure to improve reliability and efficiency of supply to our residents. To this end, we recently approved the implementation of Umtamvuna Power Upgrade. And through this power upgrade, we intend to increase Umtamvuna pumpstation capacity to generate and supply thirty million litres of portable water which will create a stable supply of water to the Southern part of Ray Nkonyeni Municipality areas of Port Edward; Ramsgate; KwaXolo; KwaNzimakwe and Izingolweni.

We have also not departed from our deliberate efforts to actively intervene on the plight faced by our local developing businesses in the district. Through ring-fencing 30% of total procurement to Ugu District-based businesses we are certain that this will increase participation of local businesses to the economy of the district.

We still place a high emphasis on the Expanded Public Works Programme (EPWP) which is part of the municipality's poverty alleviation programme tailored to absorb many of our communities into the job opportunities.

Our journey continues, towards improving the lives of our communities through enhancing our efforts of delivering basic services. As we look forward to the Fourth Industrial Revolution which represents a fundamental change in the way we live, we still reiterate our unwavering allegiance to the core imperatives of the Freedom Charter and proudly proclaim our readiness to accelerate the radical economic transformation to bring about an equitable, just, and inclusive District.

I would also like to express my appreciation to the Members of the Executive Committee and Council for working tirelessly during this period to deliver upon our mandate within their respective portfolio committees.

I thank the Speaker of Council for his ongoing support and the leading role he plays in ensuring that Council fulfils its important oversight function.

Cllr SI Mqadi

Mayor, Ugu District Municipality

1.1. Municipal Manager's Overview
ANNUAL REPORT 2023/2024

The financial year under review has demonstrated steady improvement across all spheres of our municipality's operations. Ensuring water provision to our communities remains a top priority. Notable projects such as the Msikaba water supply scheme in RNM and the Mabheleni reticulation network in Umzumbe have brought running water to many households for the first time, creating over 100 job opportunities and servicing up to five thousand households.

The ongoing replacement of aging pipeline infrastructure in Umdoni and Ray Nkonyeni local municipalities is expected to significantly reduce water cuts caused by burst pipes, thereby enhancing water supply stability. Our municipality has also experienced labour stability compared to previous years. The established platform for deliberating employee-related issues has been effective, allowing for amicable resolution of disagreements without strikes or labour disputes. Improvements in professionalism, punctuality, and overall work commitment have been noted, and community compliments for our employees' efforts are testament to these positive changes.

Continuing the trajectory from our 2022/23 unqualified audit opinion, the municipality has shown progress in reducing both the number and materiality of audit findings. Our Information Technology (IT) section has performed exceptionally well, embracing 4IR digital transformation and earning national recognition from SALGA for our IT maturity level. The transition to virtual and hybrid meetings during the Covid-19 pandemic has ensured uninterrupted business continuity. Our Disaster Management Center has upheld high standards despite limited resources, establishing a much-anticipated deep-sea rescue system.

The district's performance on predetermined objectives reached a pleasing 94% for the 2023/24 fiscal year, with significant improvements in record-keeping. To ensure the sustainability of the municipality, a Financial Recovery Plan was developed and is being implemented with vigour. While cash flow remains a challenge, revenue collection has improved from R19m to R31m, returning to pre-Covid levels. Our indigent program supports those in need with water costs. Tight financial controls are in place, focusing expenditures on essential services, particularly water services. Business plans are guided by community needs.

We have also enhanced communication with all stakeholders, including private households, the business sector, and organized community groups. This engagement has been invaluable in addressing and resolving issues. The Eastern Seaboard project, including a smart city, presents exciting opportunities for our district. Strengthening the District Development Model and involving all role players in district advancements is crucial for our continued function and economic growth, with the goal of self-funding.

Investor confidence hinges on accurate research and identifying viable investment opportunities. We have witnessed significant progress during this period and remain committed to maintaining these standards. Future growth will require continuous efforts in cash flow improvement and performance enhancement across all areas of responsibility.

Mr VO Mazibuko

Acting Municipal Manager

1.2. MUNICIPAL FUNCTIONS, POPULATION AND ENVIRONMENTAL OVERVIEW

Population Details								
Age in completed years	Population 2014	Population 2015	Population 2016	Population 2017	Population 2018	Population 2019	Population 2020	Population 2022
0-19	329 186	325 422	322 514	317 740	352 346	357 517	366 821	293 928
20-34	175 733	175 541	173 509	173 897	223 782	224 125	207 737	186 964
35-49	99 240	99 177	99 699	100 598	111 754	118 224	82741	137 333
50-69	90 335	90 716	90 812	90 416	78 740	78 456	71362	113 635
70-79	23 575	23 677	23 785	23 840	13 809	18 865	15264	28 854
80+	11 311	11 454	11 640	11 665	5287	5037	5412	12 671

Socio Economic Status						
Year	Housing Backlog as proportion of current demand	Unemployment Rate	Proportion of Households with no Income	Proportion of Population in Low-skilled Employment	HIV/AIDS Prevalence (on ART)	Illiterate people older than 14 years
2022	19%	22%	26%	44%	10%	27%
2023	20%	23%	26%	48%	15%	37%
2024	21%	24%	26%	52%	20%	44%
	59 868	29.1%		37%	19.1%	

MUNICIPAL MAJOR NATURAL RESOURCES OVERVIEW

The Municipality has taken focus on the environment, considering that environmental management issues are a major item of discourse across the globe. The municipality enjoys the natural resources tabulated below within its area of jurisdiction hence such resources ought to be managed properly through the development and implementation of several specific environmental management plans and capacitated institutional plan.

In extension to the district municipality, some local municipalities within the district are performing some of the Environmental Management functions with the district playing an oversight role.

Natural Resources	
Major Natural Resource	Relevance to Community
Coast	Tourism, recreation and aesthetics, religious beliefs, source of livelihood (food, employment and income), research and education
Biodiversity	Tourism, recreation and aesthetics, religious beliefs, source of livelihood (food and income), research and education, traditional health (medicine)
Air quality	Clean and safe environment, human health, education
Water resources	Domestic and industrial use, recreation, source of livelihood, education and research
Land	Agriculture, human settlements, resources for human consumption, source of power and human contentment

The Coast

Ugu District Municipality, in its Growth and Development Strategy, identifies the coast as a major tourism attraction to the Lower South Coast. Further to tourism, the strategy identifies the coast as a source of livelihood for many families who depend on marine resources to cater for their families and access to employment opportunities.

Biodiversity

Like the coast, biodiversity is also used to attract tourism to the district. There are features of the district biodiversity that have been exploited and redesigned for tourism attraction. Apart from tourism the district biodiversity is also used for religious beliefs, livelihood, research and education as well as traditional health.

Air Quality is used to promote a clean and safe environment as well as for education.

Water Resources are used for domestic and industrial purposes, recreation, as a source of livelihood as well as for education and research

Land is one of the primary resources for agriculture, human settlements, resources for human consumption, source of power and human contentment. The district has therefore developed a number of policies to guide sustainable use of land.

1.3. Service Delivery Overview

1.3.1 Service Delivery Introduction: Water and Sanitation

Proportion of Households with minimum level of Basic services				
	2021	2022	2023	2024
Electricity service connections	60%	70%	80%	90%
Water - available within 200 m from dwelling	87.7%	49%	50%	52%
Sanitation - Households with at least VIP service	71.5%	53%	58%	65%
Waste collection - kerbside collection once a week	25%	30%	35%	40%

1.4. Financial Health Overview

FINANCIAL OVERVIEW

Although the Municipality is technically solvent as its total assets exceed its total liabilities, liquidity remains a challenge. The Municipality might not be able to fulfil its financial obligations as it does not have enough investments, cash and other assets to repay it short term obligations.

This significantly contributes to going concern uncertainty as well as severe cash-flow and operational difficulties, especially when coupled with government grants not being paid timeously. The Municipality does not have adequate working capital as it did not have sufficient cash and other resources to pay trade and other payables.

The Municipality's expenditure (such as employee costs, rent, and bulk electricity purchases) exceeds its revenue (such as the equitable share of national revenue, unconditional grants, and consumer revenue for water and sewer services), however the net cash inflows from operating activities indicates that the Municipality is able to reasonably contain its cash operating expenditure and collect reasonably its anticipated revenue.

Further, the Municipality's management and the leadership remains committed to good budgeting and financial management, and for this purpose will monitor the implementation of budgets, including expenditure, revenue collection and borrowing. The effective functioning of the budget processes will contribute significantly to developing and sustaining financial health in the Municipality.
The Audit outcomes, cash position and balances are addressed with timelines.

T1.4.1

Financial Overview: 2024			R' 000
Details	Original budget	Adjustment Budget	Actual
Income:			
Grants	753,907	799,488	647,717
Taxes, Levies and tariffs			
Other	534,005	585,339	627,358
Sub Total	1,287,912	1,384,827	1,275,075
Less: Expenditure	1,109,757	826,043	181,419
Net Total*	178,155	558,784	1,093,655
** Note: surplus/(deficit)*			*T 1.4.2*

Operating Ratios	
Detail	%
Employee Cost	30%
Repairs & Maintenance	2%
Impairment	7%
Finance Charges	2%
	T 1.4.3

COMMENT ON OPERATING RATIOS:

Employee Costs expected to be approximately 30% to total operating cost but currently sits as 30% and is in line with the norm. The 'Repairs and maintenance' ought to be 8% of the carrying value of assets however sits at 2%, which is an indication that maintenance of infrastructure is underfunded, this is because the municipality has cash flow challenges and therefore not able to spend. Impairment sits at 7% as opposed to the norm of 10%. This reflects low spending by the municipality in infrastructure which poses potential risk to service delivery. Finance Charges is 2% as opposed to the norm of 10%. This is due to the municipality's cash flow challenges which have negatively impacted the affordability of debt repayments.

Total Capital Expenditure: 2022 - 2024			R'000
Detail	2022	2023	2024
Original Budget	333 687	314 988	454 992
Adjustment Budget	343 638	399 023	416 471
Actual	285 500	410 606	416 808
			T 1.4.4

COMMENT ON CAPITAL EXPENDITURE:

The capital contributions have increased for 2023/2024 in a bid to accelerate the completion of the Oslo Beach Phase 3 building which has been long outstanding over the years due to the drop in the capital contribution from internal funds, in a bid to reduce costs. The district municipality closed the financial year at 100% expenditure on all grant funded Capital Projects.

1.5. Organisational Development Overview

ORGANISATIONAL DEVELOPMENT OVERVIEW

The Municipality adopted a reviewed organogram in September 2023. This section therefore gives a thorough analysis of the reviewed organogram and the vacancy rates within the Municipality. The current number of employees within the Ugu District Municipality is 930, as broken down in the table below. The total amount spent on salaries averages at R25 992 794 per month and R5 048 184 is allocated to overtime. The employee costs will be further analyzed under the Financial Viability section.

Table 1.5.1: Ugu District Employees per Department

Source: Ugu District Municipality Corporate Services, HR system

Department	Number of Employees
Water Services	536
Economic Development & Environmental Services	28
Budget and Treasury	136
Corporate Services	125
Municipal Manager's Office	105

Table 1.5.1

The organogram currently has 1156 positions approved with only 930 filled making the vacancy rate 19.55% (including budgeted and unbudgeted vacancies). In terms of the age analysis of the Ugu District Municipality's employees, it is broken down as per table 1.5.2.

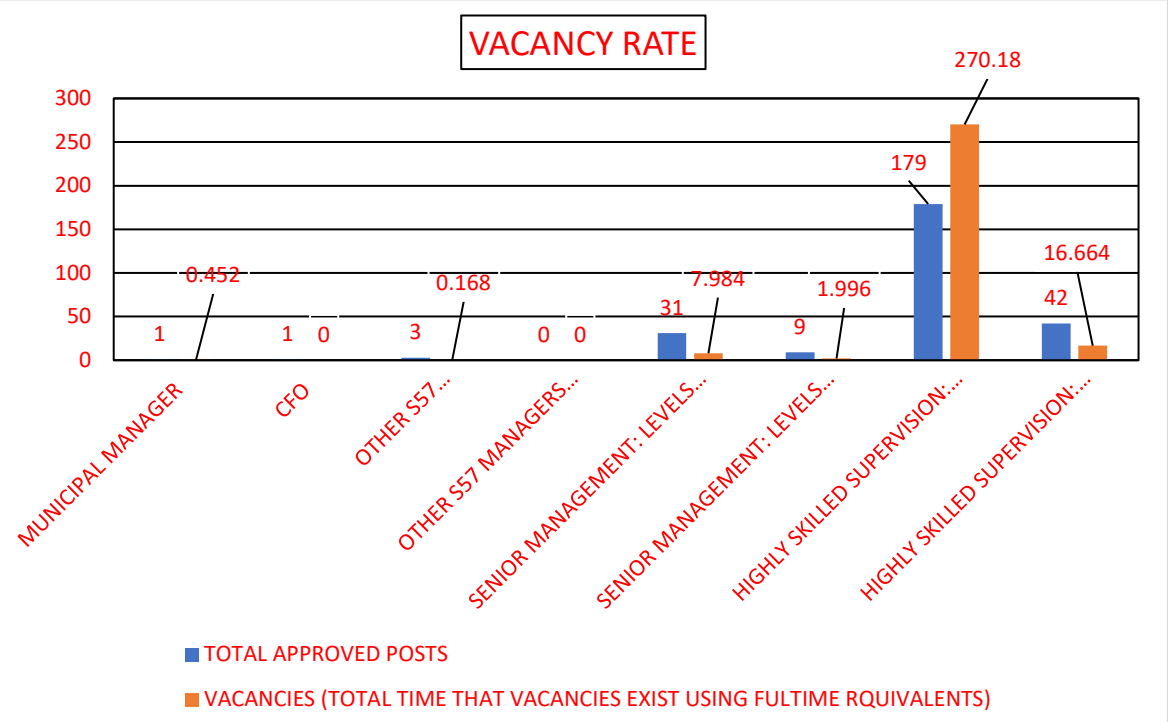
Age group	Number
22 - 35	174
36 – 45	296
46 – 55	320
56 – 60	91
61 – 65	49

Table 1.5.2

Vacancy Rate: 2023/2024			
Designation	Total Approved Posts	Vacancies (Total time that vacancies exist using fulltime equivalents)	Vacancies (as a proportion of total posts in each category)
	No.	No.	%
Municipal Manager	01	0.452	0.38%
CFO	01	0	0.0%
Other S57 Managers (excluding Finance Posts)	03	0.168	0.38%
Other S57 Managers (Finance posts)	00	00	0.0%
Senior management: Levels 2-3 (excluding Finance Posts)	31	7.984	1.50%
Senior management: Levels 2-3 (Finance posts)	09	1.996	0.38%
Highly skilled supervision: levels 4-6 (excluding Finance posts)	179	270.18	10.53%
Highly skilled supervision: levels 4-6 (Finance posts)	42	16.664	1.50%
Total	266	297.44	14.67%

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

T 1.5.2



Ugu District Employees per Age Group and Position held.

Post Level	22-35	36-45	46-55	56-60	61-65	Total
0 – Municipal Manager	0	0	0	0	0	0
1- General Managers	0	1	2	0	0	3
2- Senior Managers	0	1	2	0	0	3
3 - Managers	0	15	13	1	1	30
4 - Officers	5	10	19	6	1	41
5 - Practitioners	5	16	5	1	2	29
6 - Accountants/ other professionals	11	33	32	0	2	78
7 - Foremen / Personal Assistants	0	7	14	1	2	24
8 - Senior clerks, secretaries	3	3	2	0	0	8
9 - Clerks, operators Class 3, admin assistant	64	97	59	15	07	242
10 - Office Clerks	18	22	26	12	07	85
11 - Customer care clerks, VTS supervisors	4	8	9	6	4	31
12 - Operators Class 2, receptionist	3	8	7	7	2	27
13 - Drivers, machine operators	16	9	11	2	0	38
14 - Operators Class 1, Senior shift workers	5	6	19	2	2	34
15 - Handyman, shift workers	6	2	5	2	3	18
16 - Plant reproduction assistant	0	0	0	0	0	0
17 - General Workers Grade 1	0	0	0	0	1	1
18 - General workers, Filing clerks, General assistants	26	63	98	36	15	238
Totals	**166**	**301**	**323**	**91**	**49**	**930**

1.6 Report Of the Auditor-General to The Kwazulu-Natal Provincial District Legislature and Council on Ugu Municipality and Its Municipal Entities

Refer to Annexure 1 to the Annual Report

PLANNED STATUTORY ANNUAL REPORT PROCESS

No.	Activity	Timeframe
1	Consideration of next financial year's Budget and IDP process plan. Except for the legislative content, the process plan should confirm in-year reporting formats to ensure that reporting and monitoring feeds seamlessly into the Annual Report process at the end of the Budget/IDP implementation period	31 August
2	Implementation and monitoring of approved Budget and IDP commences (In-year financial reporting).	Q1: July – Sept Q2: Oct – Dec Q3: Jan – March Q4: April - June
3	Finalise the 4th quarter Report for previous financial year	31 July
4	Submit draft year 2023/2024 Annual Report to Internal Audit and Auditor-General	31 August
5	Municipal entities submit draft annual reports to MM	December
6	Audit/Performance committee considers draft Annual Report of municipality and entities (where relevant)	December
7	Municipality submits draft Annual Report including consolidated annual financial statements and performance report to Auditor General	September
8	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase	December
9	Auditor General audits Annual Report including consolidated Annual Financial Statements and Performance data	November
10	Municipalities receive and start to address the Auditor General's comments	November
11	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor- General's Report	January
12	Audited Annual Report is made public, and representation is invited	February
13	Oversight Committee assesses Annual Report	February and March
14	Council adopts Oversight report	March
15	Oversight report is made public	April
16	Oversight report is submitted to relevant provincial councils	April
17	Commencement of draft Budget/ IDP finalization for next financial year. Annual Report and Oversight Reports to be used as input	May

Table 1.6.1

CHAPTER 2 – GOVERNANCE

Component A: Political and Administrative Governance

2.1. Introduction To Political Governance

The Constitution of South Africa, in Section 151(3), states that a Municipality has the right to govern on its own initiative, the local government affairs of its community, subject to national and provincial legislation as provided for in the Constitution.

The Council is a legislative political structure entrusted with the oversight responsibility on matters pertaining to the developmental mandate and implementation of service delivery projects. There are various Portfolio Committees as legislated through section 80 of the Municipal Structures Act 117 of 1998, that are each convened by the members of the Executive Committee who play political oversight on various activities that are implemented by Municipal administration departments. All these Portfolio Committees report to the Executive Committee, whose chairperson is the Mayor. The Portfolio committees take decisions and resolve to recommend to Council for the implementation of service delivery matters.

The Portfolio Committees are as follows:

- Portfolio Committee on Finance
- Portfolio Committee on Water and Sanitation
- Portfolio Committee on Local Economic Development, Special Programmes and Youth Development
- Portfolio Committee on Sound Governance and Human Resources

2.1.1 Financial management and administration performance is further monitored and evaluated by the established Section 79 of the Municipal Structures Act 117 of 1998 Committees below,

- Municipal Audit Committee
- Municipal Public Accounts Committee (MPAC)

It is a legislative requirement that an Audit Committee be established which considers the Auditor General's report and its implications for internal risk management and performance audit matters. The purpose and objective of the Audit Committee is to advise the Municipal Manager on:

The members of the Audit Committee are defined in the MFMA 166(4), 166 (5) and at Ugu District Municipality, the unit of Internal Audit which is based within the Office of the Municipal Manager provides support to this committee.

The Audit Committee has the following responsibilities.

- Financial Statements

Ensure that all financial reports are complete and consistent with the information required. Review financial reports with management and the external auditors, before filing with regulators.

- Internal Control

Ensure the effectiveness of the council's internal control over annual and interim financial reporting, including information technology security and control. Understand the scope of internal and external auditor's review of internal control and obtain reports on significant findings with specific reference to the safeguarding of assets, accounting records and the maintenance of effective internal control systems.

- Internal Audit

Review with management the charter, plans, activities, organisational structure of the internal audit activity. Ensure there are no unjustified restrictions or limitations. Review the effectiveness of the internal audit activity, including compliance with the Institute of Internal Auditor's Standards for the Professional Practice of Internal Auditing. On a regular basis, meet separately to discuss any matters that the committee or auditors believe should be discussed privately.

- External Audit

On a regular basis, meet with the external auditors to discuss any matters that the committee or external audit believes should be discussed privately.

- Compliance

Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of investigations, follow-ups of any instances of non- compliance. Review the findings of any examinations by regulatory agencies, and any auditor observations. Review the process for communicating the code of conduct to Council personnel and for monitoring compliance therewith. Obtain regular updates from management and legal counsel regarding compliance matters. Assess the reliability of performance information reported and commission in-depth performance investigations where there is continued poor performance. Evaluate the committee's performance on a regular basis. Institute and oversee special investigations as needed.

Review and assess the adequacy of the committee's Charter annually, requesting Executive Committee approval for proposed changes. Confirm annually that all responsibilities outlined in this charter have been carried out. Section 14(4) (a) (iii) of the Local Government Municipal Planning and Performance Management Regulations requires that the Audit Committee submit a report to the Municipal Council at least twice a year, regarding the Performance Management System. In fulfilling its role and in carrying out its duties and responsibilities, the Audit Committee may conduct such investigations and seek from any employee or Councillor such information as it considers necessary to enable it to fulfill its functions, and all employees and Councillors are required to co-operate with any request made by the Audit Committee. The committee must consider and recommend improvements in financial control and accounting systems as well as assess extraordinary items or abnormal disclosures with specific reference to: -

- The annual financial statements
- Accounting policies and practices
- Specific strategic reports
- External audit procedure
- The annual external audit report before submission to the relevant committee
- All Internal audit activity
- Compliance with law, audit and accounting standards and
- Reports of the Head: Investigations.

Audit committee members do not have any authority to make any decisions on behalf of the Council.

In terms of the Municipal Audit Committee's functionality and oversight process at Ugu District Municipality, the following is applicable:

- All reports requiring Audit Committee consideration shall first go to the Management Committee
- The reports shall then go to the Audit Committee which shall meet at least once every two months

- After consideration by the Audit Committee, the reports shall be tabled to the Executive Committee, by the Chairperson of the Audit Committee or his/her nominee

2.1.2 MPAC

The municipal public accounts committee (MPAC) must report directly to the Council through the Speaker: Any other form of reporting line will compromise its independence, authority and integrity. As MPAC performs an oversight function on behalf of Council it is not a duplication of, and must not be confused with either the Audit Committee or the Finance Portfolio Committee. The Audit Committee is an independent advisory body that advises Council and the Executive on financial and risk matters and can act as an advisory body to MPAC. The Finance Portfolio Committee deals with financial management issues such as budget, revenue and expenditure management as well as supply chain management. The primary function of MPAC is to help Council to hold the Executive and the municipal administration to account and to ensure the efficient and effective use of municipal resources. It will do this by reviewing public accounts and exercising oversight on behalf of the Council.

The committee must examine:

- financial statements of all executive organs of Council;
- any audit reports issued on those statements;
- any reports issued by the AG on the affairs of any municipal entity;
- any other financial statements or reports referred to the committee by Council; and
- the Annual Report on behalf of Council and make recommendations to Council thereafter; and

The committee may

- report on any of those financial statements or reports to Council;
- initiate and develop the annual oversight report based on the Annual Report;
- initiate any investigation in its area of competence; and
- must perform any other function assigned by resolution of Council.

When the committee examines the financial statements and audit reports of a municipality or municipal entity, it must take into account the previous statements and reports and report on the degree to which shortcomings have been rectified; The committee must monitor the extent to which its recommendations and that of the AG are carried out. The outcomes and the resolutions of the deliberations of this committee must be reported to Council and made public; and it must enhance the accountability process by ensuring that there is objective political oversight, which allows for public involvement and comments in addition to other established governance committees, such as the Finance Portfolio Committee and the independent Audit Committee. MPAC, like other council committees, should solely be comprised of Councillors appointed by a full council meeting. The actual size should be determined by the size of a Council (i.e. number of Councillors), but care should be taken to ensure that members represent a wide range of experience and expertise available in Council as well as political representation. ranging between a minimum of 5 to a maximum of 12, mainly depending on the size of the Council. In keeping with the tradition of oversight function, the Council may consider whether a member of an opposition party must chair MPAC. The Mayor and members of the executive committee are not allowed to be members of MPAC.

Reports requiring the Municipal Public Accounts Committee's Consideration follow the process as below;

- All reports requiring Municipal Public Accounts Committee's consideration shall first go to the Management Committee;

- In order for the MPAC to be able to deal with a report, the Chairperson of the relevant Portfolio Committee and the Head of Department responsible should be present at the tabling of the report;
- Reports from MPAC shall go directly to the full Council with a report from the MPAC Chair;

This committee meets at least once quarterly as per the annual council roster of meetings. There is a person deployed by the KZN Department of Cooperative Governance and Traditional Affairs, who advises, provides support and gives strategic direction on matters of public participation.

2.1.3 POLITICAL DECISION-TAKING

The executive and legislative authority of a Municipality is vested in its Municipal Council. The pre-eminent roles of the Council, amongst others, are the approval of by-laws, budgets, policies, IDP, tariffs for rates and service charges. The Council consists of 35 members, eight of whom are full-time.

Refer to Appendix A where a full list of Councillors can be found (including committee allocations and attendance at council meetings).

Appendix B sets out Committees and Committee purposes

MUNICIPAL COUNCIL

MEMBERS: Cllrs SR Ngcobo (Speaker), Cllr IS Mqadi (Mayor), VM Chiya (Deputy Mayor), SN Caluza (Exco Member), GD Henderson (Exco Member), SP Mthethwa (Exco Member), D Nciki (Exco Member), NA Njenga (Exco Member), MP Shozi, P Breedt, MJ Cele-Luthuli, TT Hlophe, SE Khawula, ST Khathi, MZ Luthuli, BE Machi, MA Manyoni, SD Mdluli, SHE Mngoma, TH Msabala, NY Mweshe, NO Mazubane, PZ Mzindle, N Ndadane, N Ndovela, SA Ngcece, LMR Ngcobo, JS Ngwane, FM Ngwane, X Nkasa, SP Ntuli, B Nyuswa, J Schmidt, , PC Shange, BN Shozi, MP Tenza, MV Vezi and LS Zungu

It be noted that Cllr ST Khathi was a member of Council until November 2023

It also be noted that Cllr MJ Cele-Luthuli replaced Cllr ST Khathi from March 2024

EXECUTIVE COMMITTEE:

Chairperson: Cllrs IS Mqadi (Mayor) (ANC), VM Chiya (Deputy Mayor) (ANC), GD Henderson (Exco Member) (DA), SP Mthethwa (Exco Member) (IFP), SN Caluza (Exco Member) (ANC), D Nciki (Exco Member) (ANC) and NA Njenga (EFF)

PORTFOLIO COMMITEE	ANC MEMBERS	IFP MEMBERS	DA MEMBERS	EFF MEMBERS
PORTFOLIO COMMITTEE ON FINANCE	**Cllr SI Mqadi - Chair** Cllr LS Zungu Cllr B Nyuswa Cllr ST Khathi Cllr FM Ngwane	Cllr SP Mthethwa Cllr TH Msabala	Cllr G D Henderson	Cllr X Nkasa

PORTFOLIO COMMITEE	ANC MEMBERS	IFP MEMBERS	DA MEMBERS	EFF MEMBERS
	Cllr MJ Cele-Luthuli			
PORTFOLIO COMMITTEE ON LOCAL ECONOMIC DEVELOPMENT, SPECIAL PROGRAMMES AND YOUTH DEVELOPMENT	**Cllr SN Caluza – Chair** Cllr SHE Mngoma Cllr MP Shozi Cllr TT Hlophe Cllr NY Mweshe	Cllr BE Machi Cllr MV Vezi	Cllr SD Mdluli	Cllr N Ndadane
PORTFOLIO COMMITTEE ON WATER AND SANITATION	**Cllr VM Chiya – Chair** Cllr FM Ngwane Cllr MZ Luthuli Cllr PC Shange Cllr Z Mzindle	Cllr JS Ngwane Cllr NO Mazubane	Cllr P Breedt	Cllr N Njenga
PORTFOLIO COMMITTEE ON SOUND GOVERNANCE AND HUMAN RESOURCE	**Cllr D Nciki – Chair** Cllr NY Mweshe Cllr SA Ngcece Cllr SP Ntuli Cllr MP Shozi	Cllr BN Shozi Cllr BE Machi	Cllr J Schmidt	Cllr X Nkasa
MPAC - OVERSIGHT	**Cllr MA Manyoni - Chair** Cllr PC Shange Cllr MZ Luthuli	Cllr SE Khawula	Cllr LMR Ngcobo	Cllr N Ndovela
RULES & ETHICS COMMITTEE	Cllr MP Shozi	Cllr MP Tenza	Cllr LMR Ngcobo	Cllr NA Njenga

It be noted that Cllr ST Khathi was a member of Council from June 2023

It be also noted that Cllr MJ Cele-Luthuli replaced Cllr ST Khathi from March 2024

2.1.3.1 POLITICAL DECISION-MAKING

Every Municipal Council has the right to determine its internal procedures; this right is protected by S160 of the Constitution, which also allows the Municipal Council to decide what mandate or area of responsibility it assigns to political structures, office bearers and the Municipal Manager. This right is coupled with an obligation in the Municipal Systems Act 32 of 2000, which instructs each municipality to define the roles and areas of

responsibility of political office-bearers and political structures. This definition process is done through the terms of reference, which seek to precisely outline the roles and responsibilities of the Councillors, political structures and officials in a municipality as identified in legislation.

The purpose of the Executive Committee is to delegate specific functions to committees as provided for in Part 5: Section 79 of the Municipal Structures Act, 1998. The Executive Committee exercises oversight responsibilities in respect of the day-to-day activities of Council.

The object of the Council Committee is to perform the following functions:

- To formulate and develop legislation and policies pertaining to the functions of the administration;
- To provide oversight in the implementation and monitoring of the approved legislation, by-laws, policies, municipal budget as well as Council's strategic plans;
- To consider any report on legislation, policies (Budget and Integrated Development Planning included), and bylaws with regard to the administration; and
- To ensure that the inputs from the communities and sector fora are given due consideration and
- Councillor Ngcobo, Mayor / Chairperson of the Executive Committee, accounts where applicable

2.1.3.2 GENERAL FUNCTIONS OF THE EXECUTIVE COMMITTEE

- Recommends to Council after consultation with the relevant Portfolio Committee, policies where Council had reserved the power to make the policies itself
- Makes recommendations to Council in respect of Council's legislative powers
- Determines strategic approaches, guidelines and growth parameters for the draft budget including tariff structures

These Portfolio Committees continue to assist the Executive Committee in policy development and monitoring to accelerate service delivery, as well as the oversight of strategic programmes and projects.

2.1.3.3 PORTFOLIO COMMITTEE ON FINANCE

The Portfolio Committee on Finance is a Section 80 Committee, responsible for the following functions and making recommendations to the Executive Committee thereon:

- Familiarise, interrogate and recommend to the Executive Committee the budget and reports on economic issues, statistical information, agreements, financial reports and reports on economic and policy statements.
- Sharpen public awareness of the budget and Government financial and economic policies and encourage informed debate on the budget.
- Advise the Executive Committee on the district municipality's domestic borrowing policies.
- Study Government's policies as regards budgets and advise accordingly.
- Seek advice from all three spheres of Government, on financial and other budget related matters.
- Drive the entire budget process as alluded to by legislation, thus ensuring that budgets are based on priorities and realistic income and expenditure.
- Advise on processes that need to be put in place for formulating and monitoring the budget, throughout its cycle, that will enhance the District Municipality's role in appropriating and overseeing the budget and make the budget process more responsive to stakeholders.
- Advise on budget programmes that need to be given special treatment during budget implementation.

- Ensure that the budget of the District Municipality is used as a primary tool for implementing National and Provincial Policies.
- Review the relevant legislation and future legislation (bills) with financial and budget implications and advise the Executive Committee accordingly.
- Deal with any other budget related matter referred to the Committee by the Executive Committee.
- Develop policy proposals on all the areas of responsibility with the intention of achieving municipal and/or general government objectives.

2.1.3.4 PORTFOLIO COMMITTEE ON SOUND GOVERNANCE AND HUMAN RESOURCES

The Portfolio Committee on Sound Governance and Human Resources is a Section 80 Committee, responsible for the following functions, and making recommendations to the Executive Committee thereon

- To develop and recommend the Good Governance and Human Resources Services portfolio policies;
- To develop and recommend the Good Governance and Human Resources portfolio by-laws;
- To consider and make recommendations in respect of the draft budget and IDP of the Human Resources & Sound Governance Portfolio;
- To ensure public participation in the development of policy, legislation, IDP and budget of the Human Resources & Sound Governance Portfolio;
- To monitor the implementation of Council policies in respect of the Human Resources & Sound Governance portfolio;
- To ensure the provision of efficient, economical and effective administration of the municipality, to co-ordinate secretarial services, to oversee the delivery of the human resource services, and to render management and transformation services;
- To oversee the delivery of support services to the Council
- Exercise delegated authority after considering a report from the designated officials for the Human Resources & Sound Governance Portfolio;
- Introduce to Exco the recommendations from the Human Resources & Sound Governance Portfolio Committee.

The objective of the Sound Governance & Human Resources Portfolio Committee is to assist the executive committee on the functions listed below:

Administration and Operational Support

- Corporate Strategies, Systems and Services;
- Records Management and Registry Services;
- Secretariat Support and Printing Services;
- Occupational Health and Safety;
- Employment Equity Planning;
- Wellness: EAP;
- Customer Relations;
- Performance management
- Information Communications Technology;
- Facilities Management; and
- Enterprise Security
- Development planning including IDP Development and GIS
- Intergovernmental Relations

- Legal Services
- Statutory Compliance Legislation, and Legal Research
- Strategic Human Resources and Personnel Services
- Individual Performance Management;
- Training and Development;
- Labour Relations and
- Personnel Management

2.1.3.5 PORTFOLIO COMMITTEE ON LOCAL ECONOMIC DEVELOPMENT, SPECIAL PROGRAMMES AND YOUTH DEVELOPMENT

The Portfolio Committee on Local Economic Development is a Section 80 Committee, responsible for the following functions, and making recommendations to the Executive Committee thereon:

- Oversee the implementation of all applicable legislation relating to social and Economic Development, National Development Programmes, Provincial Development Programmes, trading regulations, investment opportunities, transport, land affairs, electrification, housing and public works.
- Oversee all aspects, programmes and activities of local economic development.
- Oversee all fiscal and other incentives designed to promote social and economic development.
- Oversee environmental management and ensuring environmental planning, education, sustainable development management.
- Oversee the provision of efficient environmental health services through continuous monitoring and enforcement.
- Develop policy proposals on all the areas of responsibility with the intention of achieving municipal and/or general government objectives.
- Undertake the following special programmes in respect of Policy, Strategy and Programmes.
    - Youth;
    - Senior Citizens;
    - People with Disability;
    - Gender;
    - Moral Regeneration;
    - Rights of the Child; and
    - Farm Workers
- Lobby and advocate for special programmes' interests by other Portfolio Committees within Council.
- Coordinate response for vulnerable groups
- Facilitate and monitor an evaluation framework for all the functional areas.

2.1.3.6 PORTFOLIO COMMITTEE ON WATER AND SANITATION

The Portfolio Committee on Water and Sanitation is a Section 80 Committee, responsible for the following functions, and making recommendations to the Executive Committee thereon:

- Advise the Executive Committee on all legislation or prospective legislation relating to: -
    - Water and Sanitation Reticulation;
    - Water and Sanitation Treatment Works;
    - Water and Sanitation Capital Projects;
    - Water and Sanitation Operations;
    - Water and Sanitation Operational Projects;

- Non-Revenue Water;
- Water Restrictions;
- Water Services Planning;
- Emergency Water and Drought Relief;
- Ground Water;
- Industrial Effluent and Recycling of Wastewater;

- Oversee the following municipal services:
  - Water and Sanitation Reticulation;
  - Water and Sanitation Purification;
  - Water and Sanitation Designs;
  - Water and Sanitation Operations;
  - Water and Sanitation Capital projects;
- Oversee municipal infrastructure development and services to meet the needs of the Municipality in the discharge of its responsibilities.
- Oversee the commissioning of the best methods to deliver the aforementioned municipal services and facilities to the maximum benefit of the community of the municipality.
- Develop policy proposals on all the areas of responsibility with the intention of achieving municipal and/or general government objectives.
- To obtain expert advice where deemed necessary.

2.1.3.7 EXECUTIVE COMMITTEE

The Executive Committee exercises oversight responsibilities in respect of the day-to-day activities of Council. The Executive Committee has delegated plenary powers to exercise the powers, duties and functions of Council, excluding those plenary powers expressly delegated to other standing committees and those powers which are wholly resolved to the Ugu District Municipal Council. Notwithstanding the above, the Executive Committee is authorised to exercise any of those plenary powers delegated to other Standing Committees in circumstances where any matters from these committees are referred to the Executive Committee.

The municipality has thirty-seven (37) Councilors, seven (7) EXCO members.

THE STATUTORY FUNCTIONS OF THE EXECUTIVE COMMITTEE, IN RESPECT OF THE MUNICIPAL FUNCTIONS, ARE:

- Review of the performance of the municipality in order to monitor and improve performance;
- Economy, efficiency and effectiveness of the municipality;
- Ensure the efficiency of credit control and revenue and debt collection services
- Ensure the implementation of municipality by-laws
- Oversee the management of the municipality's administration in accordance with the policy directions of the municipal Council (output monitoring)
- Ensure the provision of services to communities in the municipality in a sustainable manner
- Ensure involvement of communities and community organisations in the affairs of the municipality
- Ensure the alignment of the IDP and the budget received; and to effect consultation on the decisions of the Council

THE EXCO FURTHER MAKES RECOMMENDATIONS TO THE COUNCIL REGARDING:

- The adoption of the estimates of revenue and expenditure, as well as capital budgets and the imposition of rates and other taxes, levies and duties

- The passing of by-laws
- The raising of loans
- Approval or amendment of the IDP
- Appointment and approval of conditions of service of a Municipal Manager and heads of departments / GMs
- Any other matters referred to it by the Council
- Matters delegated to it by Council in terms of the Systems Act and delegations framework
- Progress against the key performance indicators
- Reports received and considered from committees in accordance with the directives as stipulated by the EXCO
- Varied or revoked decisions taken by the Section 80 committees, subject to vested rights
- Development of strategies, programmes and services to address priority needs of the municipality through the IDP and estimates of revenue and expenditure, taking into account any applicable national and provincial plans
- Determination of the best methods, including partnerships and other approaches to deliver services, programmes and projects to the maximum benefit of the community subject to applicable legislation and delegated authority
- Identification and development of criteria in terms of which progress in the implementation of services, programmes and objectives to address the priority needs of the municipality can be evaluated, which includes KPIs which are specific to the municipality and common to Local Government in general.
- Management of the development of the Performance Management System by assigning responsibilities in this regard to the Municipal Manager and submits the proposed performance management system to Council for consideration
- Monitoring of progress against the said key performance indicators
- Receipt and consideration of reports from committees in accordance with the directives as stipulated by the EXCO
- Election of a chairperson to preside over meetings if both the Mayor and Deputy Mayor are absent from a meeting in the event of there being a quorum present at such meeting and the Mayor has not designated a member of EXCO in writing to act as Mayor
- Consideration of appeals from a person whose rights are affected by a decision of the Municipal Manager in terms of delegated powers, provided that the decision reached by this committee may not retract any rights that may have accrued as a result of the original decision
- Reporting of all decisions taken by EXCO at the ordinary Council meeting;

2.1.3.9 TRADITIONAL LEADERS

Section 81(2) of the Municipal Structures Act, Act 117 of 1998, provides for the participation of traditional leaders in municipal Councils. This piece of legislation empowers the Provincial MEC to resolve on the details of Amakhosi to participate and publish same in the provincial gazette.

This is to give an opportunity to a leader of a traditional authority directly affected by a decision to express a view on the matter before the municipal Council takes a decision. This is in line with government's values of transparency, inclusivity, and cooperation amongst its stakeholders.

In line with Section 81(5) of the same Act, the municipality's Code of Conduct for councillors and its Rules of Order will apply fully to traditional leaders participating in the meetings of Council.

The following Amakhosi participated in the Ugu District Municipal Council during the FY 2023/2024:

Inkosi MP Ngcobo
Inkosi EZ Jali; and
Inkosi MBW Xolo

2.2 ADMINISTRATIVE GOVERNANCE

2.2.1 Introduction to Administrative Governance

The Ugu District Municipality is committed to transparent and accountable governance. The broad range of public participation programmes and processes, especially related to its IDP and Budget, bear testimony to the institution's commitment to involve its communities in its planning and decision-making processes.

The Council of the Ugu District Municipality is the highest decision-making authority in the institution. It guides and instructs the administrative component, which implements the decisions taken by the political component. The head of the administrative component is the Municipal Manager, DD Naidoo and there are 4 GMs for the various Departments within the Municipality. The administrative wing consists of structures that are put together by the Municipal Manager to ensure efficiency and improve service delivery within the municipality. The refereed institutional arrangements relate to Management Committee and Extended Management Committee.

Management committee consists of GMs (S56) reporting directly to the Municipal Manager as well as Senior Managers and Managers that are reporting directly to the municipal manager, but who are not S56 Managers. This committee discusses strategic issues pertaining to the provision of municipal services and deals with those matters before they can be considered by the Portfolio Committees and Executive committee. The proceedings of Management committee are always recorded, whilst a formal agenda is followed.

The Extended Management Committee consists of all GMs, Senior Managers and Managers within Ugu district municipality and is an extension of Management committee. This committee serves the same purpose as Management Committee; however it considers mainly issues that directly affect the section managers and which require implementation by managers. This committee is convened by the Municipal Manager and the meeting proceedings are always recorded. Both Management and Extended management meetings take place on Mondays following a formal agenda.

In order to give effect to the implementation of Council and management resolutions, the Management Committee has formed the Resolutions committee which is comprised of all GMs of Ugu district municipality. The role of GMs is to monitor and track implementation of Council and management resolutions. This committee has a separate agenda, and upon consideration of resolutions – those that are not implemented get followed up by the Secretariat unit. In all the above-mentioned committees, the secretariat unit plays a crucial role in terms of minute taking, recording and distribution of the agenda. In the past financial year, the administrative governance within Ugu district municipality has improved considerably both in terms of attendance to issues or challenges and compliance with the implementation of resolutions.

Top administrative structure:

Ugu District Municipality has five (5) departments which are led administratively by the Municipal Manager and four (4) Heads of Departments. The Departments are:

- The Office of the Municipal Manager;
- Water and Sanitation Services;

- Budget and Treasury Office;
- Corporate Services and
- Infrastructure and Economic Development.

These Departments are allocated per National Key Performance Area as well as Powers and Functions.

TOP ADMINISTRATIVE STRUCTURE			
PHOTO	POSITION AND NAME	GENDER	FUNCTION
	Municipal Manager Mr VO Mazibuko (Acting MM) – 14 January 2023 to Date	Male	• Overall Municipal Administration Management • Performance Management System • Legal Services • Internal Audit and Risk Management • Community Participation • Mayoralty and Communication • Intergovernmental Relations • Special Programmes • Youth Development • Development and Strategic Planning

	General Manager: Water Services Mr PS Malinga (Acting GM Water Services) – 01 May 2023 - Date	Male	• Provision and management of Water and Sanitation • Water and Sanitation Infrastructure development and Maintenance • Water Services Authority
	General Manager: Budget and Treasury Office Mr K Audan – 01 March 2022 to Date	Male	• Municipal Budget Management • Municipal Revenue Collection and Expenditure Management • Municipal Assets Management • Municipal Supply Chain Management • Financial Management Systems Support
	General Manager: Economic Development and Environmental Services Ms DJ Rankin – 17 May 2021 to Date	Female	• Local Economic Development • Environmental Health • Environmental Services

	General Manager: Corporate Services Mrs. MP Gobhozi (Acting GM Corporate Services) – 07 February 2023 to Date	Female	• Human Resources Development and Management • Secretariat and Auxiliary services • Information Communication Technology (ICT) • Fleet Management • Occupational Health and Safety • Disaster Management Services

COMPONENT B: INTERGOVERNMENTAL RELATIONS

2.2.2 Introduction to Co-Operative Governance and Intergovernmental Relations

Guided by Section 41 of the Constitution of the Republic of South Africa, Section 3 of the Municipal Systems Act and the Intergovernmental Relations Act, the District Municipality has managed to establish the intergovernmental relations structures ranging from those which involve municipalities only to the general ones which include all sectors of the society.
Each individual structure has an important role to play towards service delivery. The structures address mainly the issues of alignment and coherent planning to eliminate duplication of the service delivery programmes and projects.
The main objectives of the IGR Act are as follows:

- Coherent government
- Effective service delivery
- Monitoring of the policies and legislation implementation and realization of national priorities.

These objectives will be achieved through the intergovernmental systems. IGR is an instrument for mobilizing the distinctive efforts, capacities, leadership and resources of each sphere of government towards service delivery and government defined development objectives.

The strategic role of the IGR is facilitating integrated service delivery and development and therefore the capacity of local municipalities to manage IGR is of vital importance. For this reason, the UGU IGR Framework has been developed as a specific strategy to strengthen the functionality of the IGR SYSTEM in respect of Local Government. This framework has advocated for the creation of IGR structures and sub structures to deal with specific matters of service delivery.

2.3 INTERGOVERNMENTAL RELATIONS

2.3.1 National Intergovernmental Structures

- The NCOP (National Council of Provinces) section 42(4) of the Constitution
- Cabinet Committees -FOSAD
- President's Co-ordinating Council (PCC)
- President's Infrastructure Coordinating Council (PICC)
- Ministers and Members of Provincial Executive Committees (MINMEC)
- Heads of Department Committee (HEADCOMM)

The participation and benefits derived from these structures are through the Provincial Government.

2.3.2 Provincial Intergovernmental Structure

- Executive Council, its Clusters and Committee for Heads of Departments (COHOD)
- Premier's Coordinating Forum (PCF)
- Technical Premier's Coordinating Forum (TPCF)
- Municipalities and MEC for COGTA (MUNIMEC)

2.3.3 Relationships with Municipal Entities

The municipal entities are accountable to the municipality and reports are submitted to the Municipal Managers' forum which is the Technical Support forum to the Mayors' forum. Recommendations are made at the technical level for the Political input and buy in.

2.3.4 District Intergovernmental Structures

In August 2019, Cabinet approved the District Development Model (DDM) as a government approach to improve integrated planning and delivery across the three spheres of government with District and Metropolitan spaces as focal points of government and private sector investment. The envisaged integrated planning and delivery in the District and metropolitan sites is enabled by joint planning, budgeting and implementation process. The DDM is anchored on the development of the "One Plan". The One Plan is an intergovernmental plan setting out a long-term strategic framework to guide investment and delivery in the District space. The development of the first generation of One Plan is a collaborative process that requires inputs from national sector departments, provinces, municipalities, and the private sector, including faith-based organisations.

The DDM constitutes committees, as follows:

- Political Hub
- Technical Hub

Issues are initially considered at cluster level and final ruling mad at the Political Hub, whereafter the matters are submitted to the Council affected.

- Social Protection, Community and Human Development
- Governance, State Capacity, Institutional Development Cluster
- Economic Sector, Infrastructure Development (ESID)
- Justice & Crime Prevention Security (JCPS)
- Communicators Forum

Quarterly Assessment reports by KZN COGTA whereby the performance of the clusters is assessed it has been deduced that the clusters in our district are challenged and interventions are required to sustain and

effectively improve the functionality. The primary objective of DDM is to ensure the development of One Plan, establishment and sustainability of hubs and clusters and the alignment of the three spheres of government to ensure the seamless service delivery.
The Circular has been sent to the districts with intention to encourage the districts to review the Calendars and identify the issues which pose the further challenges.

The Speakers Forum which is convened by the District Speaker meets on a quarterly basis to facilitate and perform a Political oversight role on matters of public participation.

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

2.3.5 Overview of Public Accountability and Participation

The District Municipality engages communities through Mayoral Izimbizo as well as IDP and Budget Road Shows. During this process communities are requested to voice their concerns and to have input on the budget. Government departments are also encouraged to be involved in these processes so that they will be able to address issues that concern them. Capacity building workshops are conducted, a performance management system is in place, and functionality of Ward Committees is monitored to empower Ward Committees for effective community participation.

Ward Committees

Ward committees play a crucial role in representing the community and promoting participatory democracy by creating a platform for community engagement and decision-making. Ward committees are elected bodies that consist of community representatives and government officials. The roles and responsibilities of committee members vary depending on their position and mandate. Ward committees are important in ensuring effective service delivery and fostering community development, as they provide a channel for community feedback and participation in local governance.

The District includes four local municipalities with 86 wards and all ward committees have been established. However, the key challenges that hinder effectiveness of ward committees include administration / logistics support and the vastness and inaccessibility of rural wards. Some of the areas are serviced by the Community Development Workers who have a dual responsibility to report to Department of Local Government and Traditional Affairs and Local Municipalities.

The Sukuma Sakhe Programme is another one of the effective platforms for public participation.

2.4 Public Meetings

2.4.1 COMMUNICATION, PARTICIPATION AND FORA

The Municipality has a broader spectrum of consultative and participatory public programmes in place to ensure community participation in municipal planning and decision-making processes.

In addition, awareness campaigns are held throughout the year to provide vital information to local communities, for example, on how they may access municipal services and support programmes. Invitations to the public-to-public meetings are communicated via Councillors, media (print and electronic), loud hailing and social media. These meetings provide communities with the opportunity to interact and share their concerns and complaints with the leadership and administration of the Municipality. Key in the Municipality's Public Participation Programme are the IDP/Budget and Annual Performance meetings. Public meetings are conducted by Ward Councillors and the District Municipality through Mayoral Izimbizo. The Municipal Political leadership is often deployed to communities if petitions are received through the Speaker's Office from the public. The municipality has also established a political rapid response team to deal with public protests but also identifying hot spots for public protest to proactively prevent them.

The municipality has an established IDP Representative Forum which meets at least quarterly, an IGR forum, Speakers Forum, Municipal Managers Forum and CFOs Forum which ensure public and stakeholder participation in key decision-making processes.

Important public documents (i.e. IDP, SDBIP, Annual Report, Municipal Policies and By-laws) are published on the municipal website.

WARD COMMITTEES

Ward Committees are a Municipal Systems Act statutory formation within a ward. They consist of ten members including the ward councillor who, per the Act, must be the chairperson of the committee. Ward committees are one of the structures through which participation by the local community in the affairs of the municipality must take place.

Roles and Responsibilities of Ward Committees:

1. They play as an advisory body to the Ward Councillor
2. They are a public representative structure,
3. They are an independent structure that deals with community issues within a ward,
4. They are an impartial body that must perform its functions without fear, favour or prejudice. Ward Committee guidelines offer some possible powers and duties that municipalities may delegate toward committees, namely:
    - To serve as an official specialised participatory structure in the municipality.
    - To create formal unbiased communication channels as well as cooperative partnerships between the community and the Council
    - Advising and making recommendations to the Ward Councillor on matters and policy affecting the ward;
    - Assisting the Ward Councillor in identifying challenges and needs of residents;
    - Section 74 of the Act states that a ward committee may make recommendations on any matter affecting its ward to the Ward Councillor or through the Councillor to the Council, Executive Committee or Mayor
    - Ward Committees can also have any duties and powers delegated to them by the municipal Council.

Major issues that the ward committee have dealt with were the issues of shortage of water and social ills; ensuring that all in wards have identity documents and general development requirements.

EFFECTIVENESS OF THE PUBLIC MEETINGS HELD:

The Ugu District Municipality has identified the following benefits from the public meetings

- Understanding of community development ideas and direction
- Close relationship with community members
- Effective implementation of participatory development
- Elimination of public protests
- Identification of community structures and their role in the community
- Enhancement of the municipal-community partnership
- Establishment of level of community satisfaction about the municipality's service delivery
- Establishment of the services standard expected by communities.

OTHER FORMS OF COMMUNICATION METHODS THE MUNICIPALITIY UTILISES TO COMMUNICATE WITH THE PUBLIC:

- IDP/Budget roadshows
- Mayoral Izimbizo
- Meetings with ratepayers' association
- Meetings with Traditional Leadership
- Water and Sanitation forums which deal with the daily reporting of water and sanitation challenges
- Public education on programmes the municipality offers customers E.g. Indigent support
- Public education on the impact of illegal connections
- Engagements with civil society forums
- Meeting of the District public participation forum
- Engagement with the Provincial Steering Committee on Public Participation
- Political rapid response team dealing with public protest and report back meetings

2.5 IDP PARTICIPATION AND ALIGNMENT

IDP Participation and Alignment Criteria*	Yes/No
Does the municipality have impact, outcome, input, output indicators?	Yes
Does the IDP have priorities, objectives, KPIs, development strategies?	Yes
Does the IDP have multi-year targets?	Yes
Are the above aligned and can they calculate into a score?	Yes
Does the budget align directly to the KPIs in the strategic plan?	Yes
Do the IDP KPIs align to the Section 57 Managers	Yes
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes
Do the IDP KPIs align with the provincial KPIs on the 12 Outcomes	Yes
Were the indicators communicated to the public?	Yes
Were the four quarter aligned reports submitted within stipulated time frames?	Yes
** Section 26 Municipal Systems Act 2000*	*Table 2.5.1*

COMPONENT D: CORPORATE GOVERNANCE

Corporate governance is a system of rules, practices and processes by which the municipality is run.

Administratively the Accounting Officer is the head and accounts to the Council and the Executive Committee

To maintain oversight, Council has established Council Committees in terms of Section 79 and 80 of the Municipal Systems Act

2.6 RISK MANAGEMENT AND INTERNAL AUDIT

Risk Management is one of Management's core responsibilities in terms of section 62 of the Municipal Finance Management Act (MFMA) and is an integral part of the internal processes of a municipality.

It is a systematic process to identify, evaluate and address risks on a continuous basis before such risks can impact negatively on the service delivery capacity of a municipality. When properly executed, risk management provides reasonable assurance that the institution will be successful in achieving its goals and objectives.

Highlights

- The Risk Officer facilitated the risk assessment workshop from which a register was developed, and a risk mitigation plan was developed and implemented during the year under review.
- Quarterly risk reports are subjected to the risk management committee as well as the audit committee for their respective reviews and progress made in terms of implementation of controls to mitigate risk. Percentage (%) Implementation of mitigation plan recommendations as at the end of Quarter 4 for ICT Risks stood at 100%. The general risk register consisted of thirty-three (33) action plans with twelve (12) reported as completed. The remaining twenty-one (21) were all in progress and are in respect of action plans that are on-going in nature.
- Emerging risks were identified during the year with specific reference to the impact of the high levels of energy loadshedding.
- It must be noted that the risk management committee was active during the current year.

Internal Audit

The purpose of the Internal Audit activity is to assist the Accounting Officer and Senior Management in achieving their objectives and to discharge their responsibilities by providing an independent, objective assurance and consulting service designed to add value and improve the municipality's operations. It helps the municipality accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

In terms of section 165 of the municipal finance management Act of 2003, internal audit must amongst others prepare a risk-based audit plan.

The risk-based audit plan was prepared and approved by the audit committee for implementation. Some assignments executed as per the plan include the following:

- Performance management system review for quarter 1 – 4
- Financial Discipline (In year reporting)
- Supply Chain Management Review
- Investigations of Unauthorised, irregular, fruitless and wasteful expenditure

- Inventory Management
- Asset Management Audit
- Follow up audit – Implementation of the corrective action plan to address auditor general findings
- Fraud Awareness workshop

The following policies and documents are available:

1. Risk Management Policy
2. Risk Management Charter
3. Anti – Fraud and corruption strategy and framework
4. Internal Audit Charter
5. Audit Committee Charter
6. Audit Committee work plan

Challenges

There is no risk management software which will make it easy to track due dates as the system will have pop up alerts as and when due dates have been reached for action plans however this process is done manually on a quarterly basis.

The following are some of the high-risk areas that the municipality is facing:

- Ageing Infrastructure
- Revenue collection and overdue debt
- Billing administration
- Project management
- Cashflow management
- Water Quality management
- Failure to provide uninterrupted water supply
- Pervasive illegal connections.
- Failure to attend water and sanitation complaints within the turnaround time
- Noncompliance of final effluent with general authorisation standards
- Sewage Spillages, conservancy overflowing and loss of biodiversity.
- Migration of business to other more conducive for business areas or business closure.
- Failure to attract investment to grow the economy i.e. increasing the production of goods and services

2.7 ANTI-CORRUPTION AND FRAUD

The municipal council is committed to preventing Fraud, corruption & theft. There is an established anti-fraud hotline from which monthly reports are generated and forwarded to us for investigations and report backs where applicable.

The unit conducts anti-fraud awareness campaigns as part of its service delivery targets.

2.7.1 Fraud and Anti-Corruption Strategy

An approved Anti-Fraud and Corruption Strategy by the Council is in place. This Strategy includes the following: -

- Regulatory Framework Relevant to Prevent Fraud and Corruption
- Fraud Exposures
- Governance structures to Mitigate Fraud and Corruption
- Anti- fraud and Anti-Corruption Prevention Initiatives
- Anti- fraud and Anti-Corruption Detection
- Anti- fraud and Anti-Corruption Response Strategy
- Compliance with the strategy

The Fraud Risk Assessment is conducted every year and follow ups on the implementation of mitigation plans is done on a monthly basis and reported on a quarterly basis to the Risk Management Committee and other governance structures as per the policy.

High Risk Areas

- Failure to follow SCM processes
- Abuse of overtime and leave
- Misuse of fuel cards
- Exposure of critical data and systems to acts of irregularity such as hacking and system attacks, internet and e-mail misuse, manipulation of critical data, unauthorised access, virus and spam

2.8 SUPPLY CHAIN MANAGEMENT

2.8.1 Overview Supply Chain Management

The Municipality's Supply Chain Management functions are centralised in the Budget and Treasury Office (Supply Chain Management Unit). All bid committees are in place, and they sit as per the adopted roster of bid committee meetings.
The Supply Chain Management Unit is responsible for the procurement of goods and services, the management of supplier database and contracts management.

There is an updated contract register that is populated with all contracts for the municipality. They have all been procured through the Supply Chain Management process, they are all valid written contracts with terms and conditions stipulated in the contract. The period of the contract is specified in the contract register. A contract administrator is responsible for the management of all municipal contracts. All officials in the Supply Chain Management Unit meet the prescribed competency levels as required by the Municipal Finance Management Act (MFMA).
Demand management is managed through the procurement plan that is approved annually as a working document for the municipality. There is still a need for improvement in the following areas:
Contracts awarded within 90 days.
Reduction of Irregular Expenditure
Skills development for the current staff in the SCM unit will always be needed since regulations change.

2.9 BY-LAWS

Note: MSA 2000 s11 (3) (m) provides municipal councils with the legislative authority to pass and implement by-laws for the betterment of the community within the terms of the legislation.

Ugu District Municipality Water and Sanitation First Amendment By-Laws as amended by Council Resolution dated the 26th day of April 2018. The Ugu District Municipality By-Laws are reviewed annually and as and when is required.

No new Bylaws were introduced in year 3

2.10 WEBSITES

2.10.1 Municipal Website Content and Access:

In compliance to Section 75 of the Municipal Finance Management Act (MFMA), Ugu District Municipality ensures that mandated information is published on its website within specified timeframes. This process is critical for maintaining transparency and accountability to the Public. To facilitate compliance, the Municipality has developed a comprehensive Website Compliance Checklist. This checklist is meticulously reviewed on a quarterly basis and subsequently submitted to the established Website Champions Task Team. This team is comprised of representatives from each Department which reports to the ICT Steering Committee, who provide oversight to ensure that all regulatory requirements are met.

The Publication of information on the website is done on an ad hoc basis and involves rigorous vetting by designated content owners. This ensures that all content is accurate, relevant, and in alignment with the ICT Operations Policy on website guidelines. The policy outlines the standards and procedures for content creation, review, and publication, ensuring consistency and quality across all communications.

In addition to its official website, Ugu District Municipality actively engages with residents through its Facebook page, "Ugu Talk." This platform is used to disseminate daily updates and information about various municipal services, fostering direct communication with the community and enhancing public engagement.
The Municipality has a mobile Citizen App to further improve communication and service delivery. The app has been well-received, with 11,539 users downloading it to date. The Communications Unit is responsible for managing the app's content, marketing, and information broadcasts. This includes updating residents on municipal services, events, and important announcements.

The Citizen App will soon include a new payment feature, allowing residents to conveniently pay for various municipal services directly through the app. This enhancement aims to simplify transactions, reduce the need for in-person visits, and improve the overall efficiency of service delivery. By integrating the payment feature, Ugu District Municipality is taking a significant step towards digitally transforming its services and making them more accessible to the community. To support residents, call Centre agents aid with downloading and registering for the app, ensuring that all users can easily access its features. The ICT Unit handles the technical backend support and interfaces with the app vendor to ensure smooth operation and integration with existing systems. Notably, the app did not incur any additional costs for the municipality as it is a module within the already implemented Workflow Management CRM software. This cost-effective approach maximizes the use of existing resources while enhancing service delivery.

To continually improve its online presence and better serve the community, Ugu District Municipality monitors monthly website usage trends through Google Analytics. This powerful tool provides the Communications Section with detailed insights into various metrics, such as:

- Number of Users: Tracks the total number of unique visitors to the website.
- Number of Sessions: Measures the total number of sessions initiated by all users.
- Number of Page Views: Counts the total number of pages viewed by users.
- Geographic Locations: Identifies the cities and regions from which the site is being accessed.
- Session Duration and Bounce Rates: Provides insights into user engagement and the effectiveness of the website content.

These analytics enable the municipality to understand how residents interact with the website, identify popular content, and pinpoint areas for improvement. By analysing this data, the Communications Section can make informed decisions to enhance the user experience, tailor content to meet the needs of residents, and ensure that important information is accessible and engaging. In the financial year, the Municipality saw 65,000 different users visiting the website for various reasons, www.ugu.gov.za

Ugu District Municipality is committed to maintaining transparency, improving communication, and delivering high-quality services to residents. These efforts show the municipality's dedication to using technology and best governance practices to meet the community's evolving needs.

Municipal Website		
Documents published on the Municipality's / Entity's	Yes / No	Publishing Date
Current annual and adjustments budgets and all budget-related documents	Yes	Ugu DC21 Final Budget 2023 24 – 05 June 2023 DC21 Ugu District Municipality Adjustment Budget 2023 24 - 04th of March 2024
All current budget-related policies	Yes	11 June 2024
The previous annual report 2022/23	Yes	19 April 2024
The annual report 2023/24 to be published	In Progress	N/A
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act 2019/20 and resulting scorecards	Yes	01 September 2023 03 August 2023
All service delivery agreements 2023/24	No	N/A
All long-term borrowing contracts 2023/24	No	N/A
All supply chain management contracts above a prescribed	No	Nil
An information statement containing a list of assets over a	No	N/A
Contracts agreed in 2023/24 to which subsection (1) of section 33 apply, subject to subsection (3) of that section	Yes	26th July 2023
Public-private partnership agreements referred to in section	No	Nil
All quarterly reports tabled in the council in terms of section 52 (d) during 2023 2024	Yes	Q1 – 24 October 2023 Q2 – 26 January 2024 Q3 – 25 April 2024 Q4 - 24 July 2024
Note: MFMA s75 sets out the information that a municipality must include in its website as		*T 2.10.1*

2.11 PUBLIC SATISFACTION ON MUNICIPAL SERVICES

2.11.1 Public Satisfaction Levels

The Customer Satisfaction survey was conducted at the 2023/24 Mayoral Izimbizo. The aim was to determine the level of satisfaction perceived by customers on services rendered by the Ugu District Municipality.
The customer satisfaction survey found the following:

- The total number of participants in the study was 1,164.
- A total of 130 out of 1,164 respondents reported not receiving any water or sanitation services from the municipality. The majority of these respondents were from Umzumbe's Ward 7 (Mahlaya, Klaga, and KwaNogoduka), Ward 9, Ward 16, and Ward 3. In Ray Nkonyeni, the affected areas were Ward 14 (Gwababeni and Madlala) and Ward 11. Umuziwabantu also recorded issues in Ward 1 (Cekeza, Santombe, Gudlucingo, Mthintanyoni, and Enkoneni), Ward 10, and Ward 8.
- Of the 1,034 respondents receiving municipal services, 947 affirmed that they receive water services from the municipality, while 87 reported not receiving any water services. Among those with water access, only 72% also receive sanitation services, revealing a gap in service provision. A total of 293 respondents (28%) do not receive any sanitation services from the municipality.
- The majority of respondents rely on a standpipe for water access (645), followed by a tap (199), and regular water tanker supply (72).
- High dissatisfaction with standpipe supply was reported in Enkulu, Hlomendlini, KwaShibe, and KwaQwabe. Areas with the most dissatisfaction regarding tap water were Dleshiya, Emasitini, Gobhela, and Enkulu.
- Regarding sanitation services, the areas with the highest levels of dissatisfaction were Enkulu, KwaShibe, and Mgaye.
- For those with VIP toilets, there is an almost equal split between satisfaction and dissatisfaction, with 43% satisfied and 40% dissatisfied.
- Respondents reported that the VIP toilets provided by the municipality are either old or aging and poorly maintained. Moreover, some VIP toilets were reported as full and unusable, with others claimed to be exhibiting collapsing structures.
- The main reasons for dissatisfaction with water relief measures (water tankers) was the unreliability and inconsistency of water supply during water interruption.
- Respondents were highly dissatisfied with the availability and communication of water tanker distribution schedules for the affected communities. This was highly expressed in areas such as Enkulu, Hlomendlini, KwaNdunu, KwaShibe, Mgaye, and Phumza.
- Respondents claimed the municipality was unresponsive or delays in addressing water leaks.
- The Vula-Vala operation, aimed at managing water supply, received significant negative feedback, particularly regarding perceived bias and poor communication of schedules. High levels of dissatisfaction were noted in areas such as Bandlane, Enkule, KwaShibe, and Ndumakude.
- Issues with unstable water pressure were reported, with significant dissatisfaction noted in the following areas: Ecekeza (Umuziwabantu), Mkholombe, and Phumza (Ray Nkonyeni)
- Respondents in Ward 24 of Ray Nkonyeni, Nyandezulu and Ward 16 of Umzumbe, KwaQwabe expressed a need for VIP toilets provided by the municipality to accommodate individuals with disabilities.

- There was poor awareness of municipal department/offices Youth Development, Special Programmes, Public Participation, Local Economic Development and Environmental Services, and their functions.
- The majority of respondents in the rural areas like Mkholombe, Mfazazane, Mthintanyoni, Emasitin, Ecekeza, Hlongeni and many others prefer traditional methods for receiving information from the municipality. The top five methods include loud hailing (895 responses), ward councillor/committee (793 responses), SMS/WhatsApp (726 responses), radio (569 responses), and newspapers (429 responses).

Recommendations

1. Awareness of Vula-Vala Programme:
    - Public Awareness Campaign: Utilize local media, social media, and community meetings to disseminate information about vula-vala programmes.
2. Revival of Satellite Offices and/ customer care mobile bus in Remote Areas:
    - Satellite offices located in strategic and accessible points within remote communities that can drastically reduce the time and effort required for residents to access essential services.
3. Enhance Maintenance of VIP Toilets and Standpipes:
    - Develop a Maintenance Schedule: Implement a regular maintenance and inspection schedule for VIP toilets and standpipes.
    - Community Involvement: Engage local communities in basic maintenance tasks to foster a sense of ownership and responsibility.
4. Environment health education and awareness programme:
    - An effective environment health education and awareness program on the usage and maintenance of VIP toilets will be important especially in relation to hygiene practices, environmental impact, sustainable practices, and overall health awareness.
5. Disability-Friendly Sanitation Services:
    - Inclusive Design for New Projects to ensure all new sanitation projects incorporate universal design principles to accommodate individuals with disabilities.
    - To collaborate with Special Programme Unit on the identification of households with people living with disabilities.
6. Improve Water Tanker Schedule Reliability:
    - improve on the monitoring and manage delivery schedules and inform residents of tanker schedules and any changes promptly through website, Facebook, citizens app, notices in various community hall.
7. Revival of War on leaks programme:
    - Programme that will Improve on Leak Detection with a User-Friendly Reporting System for easy reporting of leaks.
8. Awareness on municipal department or offices:
    - To enhance the awareness and understanding of municipal departments and their services it is recommended that the respective departments/ offices conduct community outreach programmes such as workshops and awareness on their core functions and activities.

10. Enhance methods of communication
    - Enhance the communication methods for disseminating municipal information. The loud hailing scored the highest as a preferred method, followed by ward councillor/committee, SMS/WhatsApp, radio slots

and newspapers. This includes the distribution of printed materials such as brochures, flyers, and posters in public spaces and public participation events, libraries, and community centres.

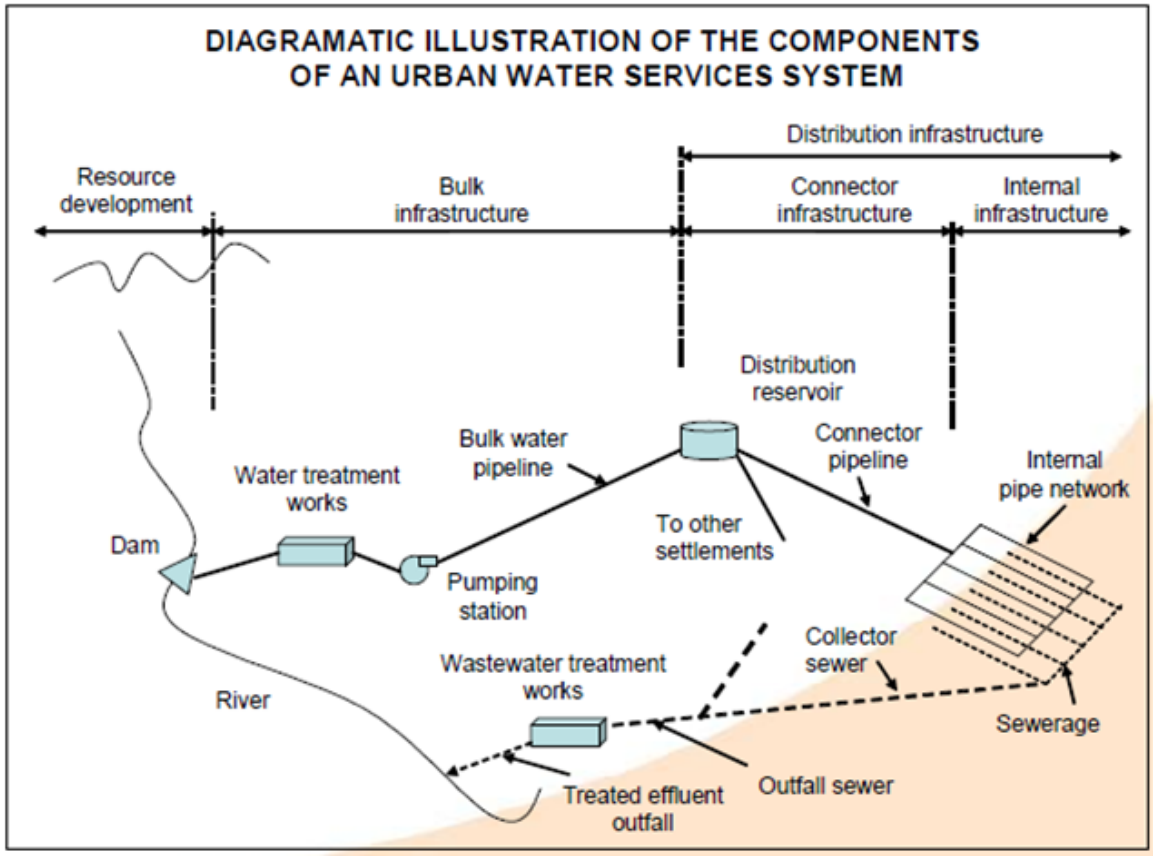
CHAPTER 3 – SERVICE DELIVERY PERFORMANCE (PERFORMANCE REPORT PART I)

COMPONENT A: BASIC SERVICES

A.1 Introduction to Basic Services

The major basic service delivery challenge faced by the district is the slow pace of backlog eradication and high levels of aged infrastructure. The ageing infrastructure results in high maintenance costs which have an adverse effect on the eradication of backlog due to limited funding. This also has a direct impact on the municipality's compliance with minimum requirements of the No Drop, Green Drop, and Blue Drop standard. Furthermore, the municipality's Water and Sanitation Master Plans and thus prioritization and planning of projects, is outdated and in the process of development despite the financial constraints. There is also a challenge of high levels of illegal connections which further strains the available resource.

Ugu District Municipality's core function is the delivery of water and sanitation to the community. It performs both the functions of being a Water Services Authority and Water Services Provider. In a committed endeavor to perform its core function to the satisfaction of the beneficiaries, the community, a number of achievements have been enjoyed the same way as a number of challenges have been experienced during the 2023/2024 financial year. Most of the achievements were based on service delivery successes with challenges on community impatience, existing infrastructure capacity and ageing infrastructure.



3.1. WATER PROVISION

MSIKABA WATER SUPPLY

Msikaba is located within the Nsimbini Area of the KwaMavundla Traditional Authority Area at Ray Nkonyeni Local Municipality (previously Hibiscus Coast Local Municipality), approximately 8 km north-west of Shelly Beach on the KwaZulu Natal Lower South Coast. Historically, potable water supply to the Msikaba and surrounding areas was via a connection off the existing 300 mm diameter pumping main from Gamalakhe Pumpstation to Gamalakhe Township and a 150 mm diameter pumping main from Nsimbini Pumpstation to Nsimbini Reservoir. The Gamalakhe and Nsimbini Pumpstations are located adjacent to each other outside the Bhobhoyi Waterworks boundary. Water supply to Msikaba and Surrounds from both sources was found to be inadequate and unreliable. Residents of Msikaba - Betania complained of frequent interruptions in water supply.

To address the consumer complaints and reduce the water supply backlog at Msikaba and Surrounds, Ugu District Municipality resolved to augment the water supply infrastructure by constructing a dedicated bulk water rising main from Nsimbini Pumpstation to Nsimbini Reservoir (also known as the Bhomela North Reservoir), augmenting the pumping capacity at Nsimbini Pumpstation and the storage capacity at Nsimbini Reservoir. The existing 150 mm diameter rising main to the existing 100 kℓ Nsimbini Reservoir was to be converted into a gravity feed to the community on the outskirts of the Msikaba boundaries, along the existing pipeline route.

1 SCOPE OF WORK

The scope of work largely entailed the following:

- Trenching, bedding, pipelaying and backfilling of a 300 mm diameter x 5.5 km long steel pipeline, with associated minor valve chambers, including a no -return valve chamber.
- 1N° pipeline crossing of the Izotsha River and several stream/gulley crossings.
- Proving and protecting existing services where required.

- Traffic control and deviations.
- Reinstatement of roads, sidewalks, driveways, fences
- Upgrade of mechanical and electrical equipment in the Nsimbini Pumpstation, including telemetry (by a Selected Sub-Contractor):
- Construction of a Construction of a 50 kl Elevated Tank at Bhomela North Reservoir.
- Supply and installation of two new submersible pumps in the Bhomela Reservoir to feed water into the new elevated tank.

A. <u>New Pumps installed at Nsimbini PS</u>

New Electrical Panel installed at Nsimbini PS

Newly constructed pipeline

Air Valve

Non-Return Valve Chamber

New Elevated Tank at Bhomela Reservoir

REFURBISHMENT OF MECHANICAL AND ELECTRICAL INFRASTRUCTURE

The sustainability of some of the Ugu District Municipality's water resources is threatened both in terms of quantity and quality. Unless a proper resource management plan is adopted, future water demand will significantly exceed available freshwater resources, despite UDM currently having plenty of water resources. The challenge is exacerbated by the existence of old and ailing water infrastructure – most of which is either close to or has exceeded its intended design life. The municipality respective area managers together with the PMU team undertook a three-week long high-level investigation into each treatment plant and pumping station identified in the regions and refurbishments were done.

installation and commissioning of new pumps, 55 kw motors, 2 pressure gauges, pipework refurbishment.

Installation and commissioning of new MCC Panel

Installation and Commissioning of new KSb WKLN 40/6 pumps 22 kW motors, Suction isolating, non-return valve.

Installation of new galvanized steel door with hinges.

Refurbishment of Bridge steel structure and main bridge wheels and bearings

IMPLEMENTATION OF BOREHOLE MANAGEMENT SYSTEM

The primary objective of this project was to implement the digitization of borehole infrastructure to ensure effective continuous monitoring and ultimately improve service delivery and availability to various rural communities. As part of addressing the water supply shortfall of about 60million liters to indigent communities, the UDM intended to construct production boreholes across the district to meet this demand. However, with the construction of these new boreholes, UDM becomes accountable to ensure the efficient performance of these boreholes for their intended purpose.

The remote location of these boreholes from management centers means that traditional methods of monitoring would ordinarily be very expensive and would lead to poor turnaround time in terms of dealing with any operational challenges at these boreholes, hence there was a need to digitize the borehole infrastructure and enable remote monitoring capability to be installed for Control Centre personnel to readily view and diagnose the status of the boreholes as needed.

In addition to the boreholes, three water treatment works and three pump stations that are in remote areas and which had been reported to be having challenges with network connectivity for ease of monitoring at the Control Centre were added to the project business plan.

These deliverables were meant to ensure that there is improved service delivery to the communities served by these assets through improved turnaround for diagnosis and resolution of technical faults at these assets.

A total of 32 local general labour were employed at different sites

PROJECT PHOTOS

Figure 2: Slwane/ Maygog Borehole Installation

Figure 1: Dweshula Network Node	
 Figure 3: Sensor and Cable	 Figure 4: Madlala Tribal Court Borehole Installation

PIPELINE REPLACEMENT – 23/24

The main objective of this project was to implement real loss, apparent loss and global initiatives over the project lifespan. Ugu DM has been experiencing significant water loss due to frequent pipe bursts, the bursts are a result of pipes that have reached their design life. This has resulted in non-revenue water losses, in response to this Ugu has issued an emergency pipeline replacement schedule to be executed in shelly beach area under WCWDM programme.

Figure 1 – TLB on site

Figure 2 – pipe laying

Figure 3 – Pipe laying on site

Figure 4 – Backfilling on site

Emergency Borehole Program 2024/25FY

Project Scope: A total of 65 boreholes were commissioned in the last financial year 23/24.

PHOTOS

WATER SERVICES

The Ugu District Municipality, authorized in terms of the Municipal Structures Act (Act No. 117 of 1998) and the Municipal Structures Amendment Act (Act No. 33 of 2000) as the Water Services Authority for its area of jurisdiction and therefore has a duty, as assigned to it in terms of the Water Services Act (Act No. 108 of 1997), to all consumers or potential consumers to progressively ensure efficient, affordable, economical and sustainable access to water services.

Ugu WSA was elected to perform the water services provision function and is therefore also the Water Services Provider (WSP) including the functions of bulk water provision, water reticulation, sewerage services and bulk wastewater collection and treatment to the towns and villages in its area of jurisdiction.

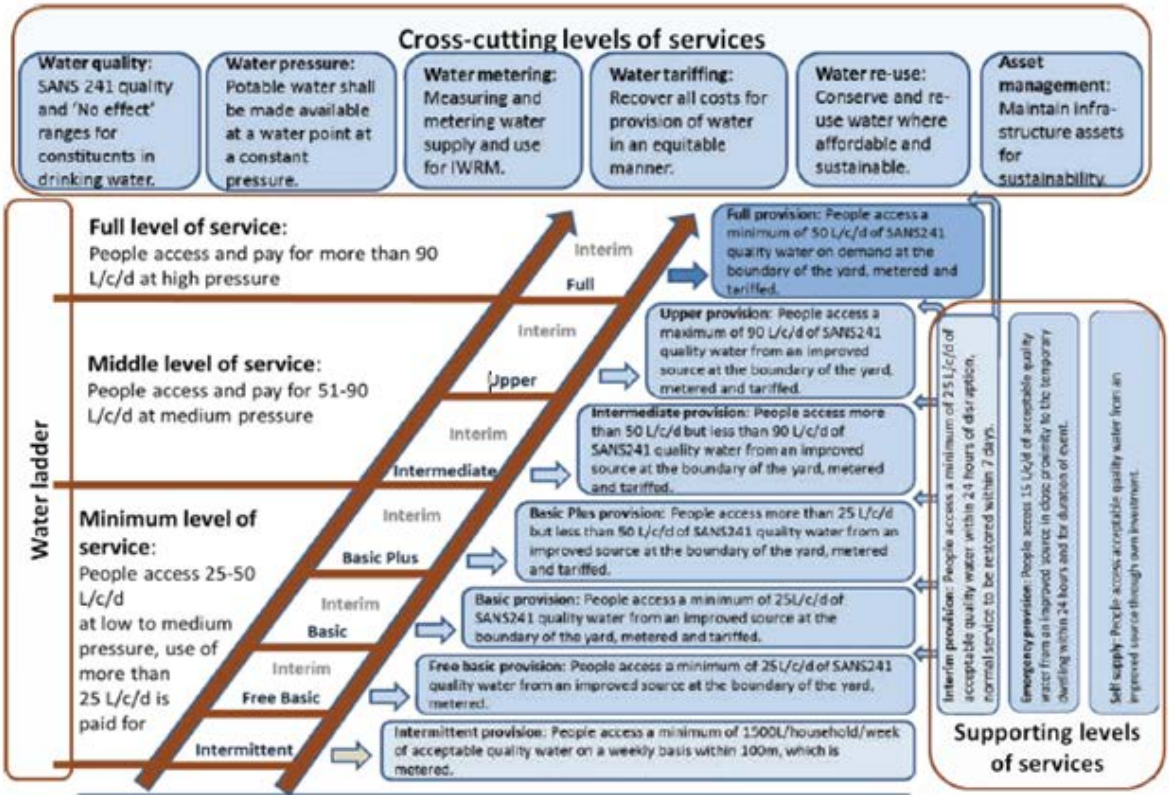
The Ugu District Municipality remains committed to basic service provision. The provision of sustainable services and the promotion of development are the key focus areas of the municipality. In the context of water services, Ugu District Municipality needs to overcome several challenges relating to capacity, planning, performance monitoring of projects, basic services backlogs, inadequate services leading to sewer blockages amongst others, meter reading challenges resulting in cash flow shortages, ageing infrastructure and the need to provide more serviced residential stands as well as poor blue- and green drop compliance.

Ugu District Municipality has increased water services delivery to 86% of its households even though 17% of the 86% is below the national minimum standards. They get water from springs, boreholes and streams.

Access to sanitation has been increased to 87% of the households in Ugu district. The 35% of households has access to sanitation through on-site sanitation in the form of conservancy tanks and septic tanks. The municipality has a VIP Programme rollout for new developments in the rural areas. The municipality provides temporary chemical toilets for informal settlements awaiting Human Settlements Programme rollout.

Ugu has a water quality monitoring programme, not only for the urban bulk water scheme but also for the rural settlements. Although much is still to be done to improve compliance to the Blue Drop Certification programme, the Municipality is confident that it will improve Blue Drop Score for better compliance.

The gaps in level of services include rural/urban National design standards. This affects the rural area more and more because the level of service required in the rural area increases annually and the actual level of service cannot keep up with the demand. This trend will continue until service levels are equalised.



Aged water and sanitation infrastructure, lack of capacity of key treatment plants continues to be a challenge and results in many interruptions and service delivery challenges.
Key programmes around these still present challenges for the urban coastal strip:
Refurbishment of sanitation infrastructure

Waterborne sanitation

Septic and Conservancy tanks

Augmentation of water bulk supply schemes

High water losses

Development of water resources (Dams)

Sustainable sanitation for low-cost housing projects

The water infrastructure was originally developed to serve the settlement along the coast. The recent development requires strengthening of the system to replace the old pipe systems and increase the capacity of water treatment plants to meet demands.
The aging infrastructure and rising demands have resulted in Ugu District Municipality embarking on the Non-Revenue Water Management Programme to reduce water losses and new water projects to meet the demand. The Umzimkhulu augmentation and South Coast bulk pipeline has reduced the pressure on the Coastal system but many challenges still exist.

Bulk raw water supply poses a serious threat for future development and increased demand in the rural areas. Alternative raw sources such desalination is being investigated in an effort to meet the future demand.

The existing sewerage reticulation, pump stations and treatment works infrastructure was assessed to be in desperate need of refurbishment.

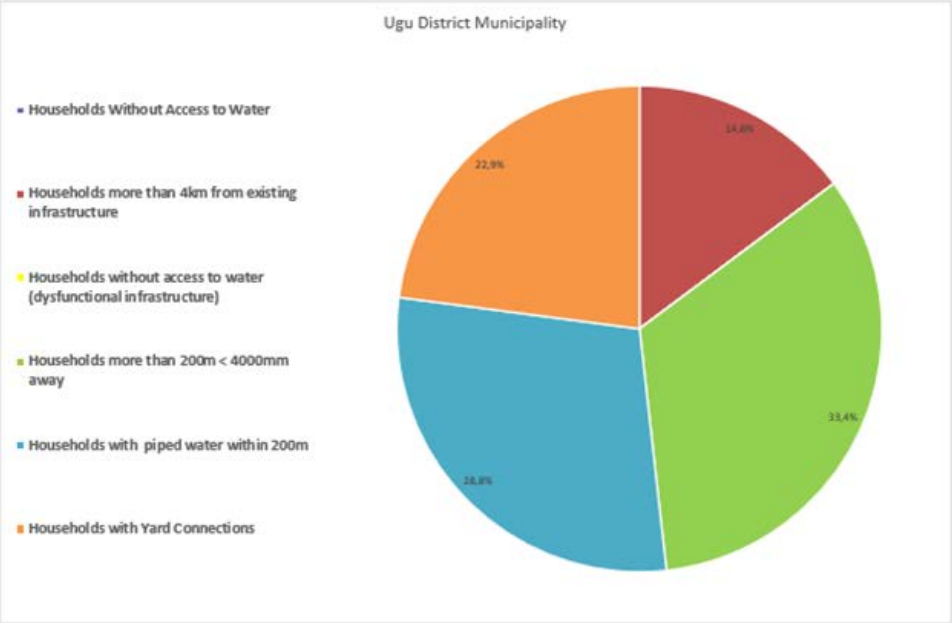
Main source of water for drinking	Umdoni	Umzumbe	uMuziwabantu	Ray Nkonyeni	Ugu
Piped (tap) water inside the dwelling	8 311	440	1 367	27 001	37 119
Piped (tap) water inside yard	4 792		1 182	10 930	21 777
Piped water on community stand	15 335	7 853	7 345	35 880	66 412
Borehole in the yard	138	151	275	362	926
Rain-water tank in yard	381	776	573	351	2079
Neighbours tap	301	314	60	301	975
Public/ communal tap	2 680		7 122	12 448	27 844
Water-carrier /tanker	675	1 070	1 100	1 130	3 975
Borehole outside the yard	319	684	363	229	1 593
Flowing water/ stream /river	2 403	6 146	1 732	1 381	11 662
Well	0	71	0	136	206
Spring	62	76	0	23	160
Other	38	82	54	237	411
Total	35 433	28 132	21 172	90 409	175 146
% Access to clean Water	88	67	80	95	85
% No Access to clean water	12	33	20	5	15

Table 3.1.1

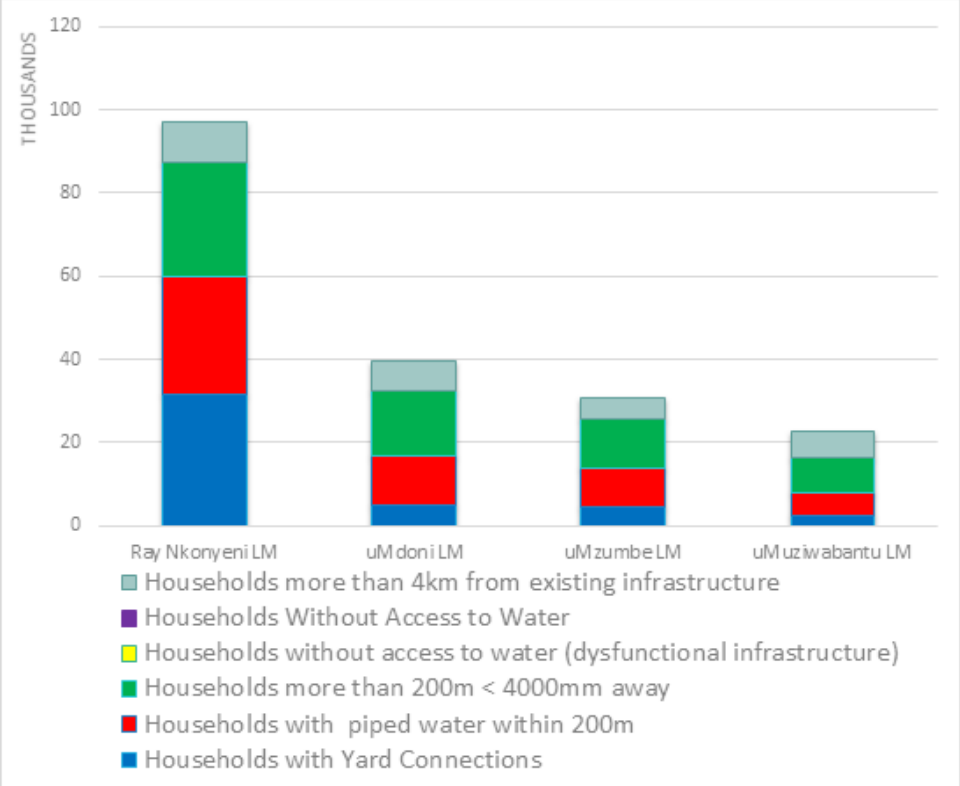
Water shortages in the several areas the resulted in water outages for several days. Plans and projects have been put in place to reduce the risk for the future.

The coastal areas have the highest concentration of the population and are also the main economic centres for the District. Infrastructure development in the rural areas was historically done in a haphazard manner and this resulted in a number of stand-alone rural water schemes that many times are supplied from unsustainable water sources. The Regional master planning initiatives that were completed in 2006 tried to address the lack of planning in the rural areas and shifted the focus towards the implementation of more sustainable Regional Water schemes but the Norms and Standards for the provision of water changes from time to time with the result that the Master plan is completely outdated, based on outdated Norms and Standards.

3.1.1 Introduction to Water Provision



LEVEL OF SERVICE – WATER - PERCENTAGES



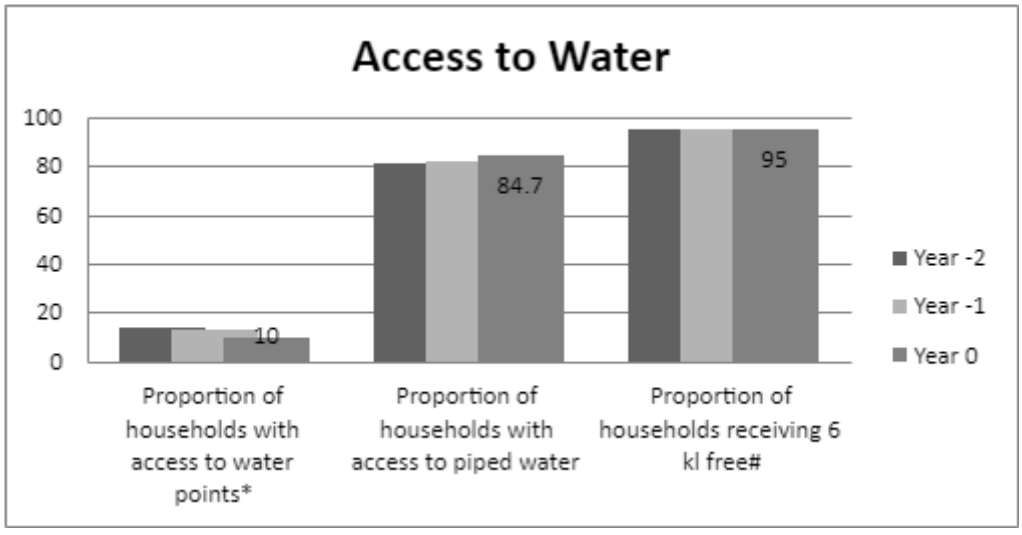
LEVEL OF SERVICE PER MUNICIPALITY - WATER

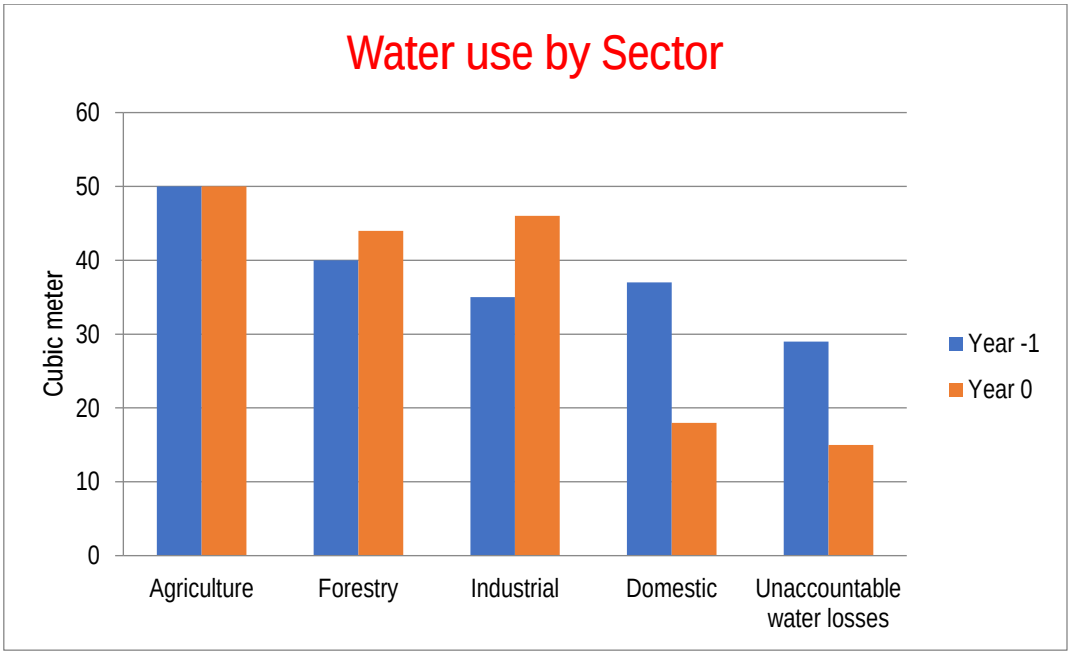
Most of the WWTP and pump stations are in a state of disrepair. Inadequate maintenance has been done for many years and equipment has become non-functional and outdated. They have been used far beyond their designed life cycle. Business plans have been approved for the refurbishment of the WTWs, WWTP's and pump stations using 10% of the MIG funding and some funds from the Water Services Infrastructure Grant. However, these grants are very limited and cannot accommodate the refurbishment project adequately.

A three-year operations and maintenance plan was developed and is used to maintain the existing infrastructure. The municipality is currently implementing planned maintenance, reactive maintenance and corrective maintenance in line with the O & M pln.

Water Conservation Demand Management

Water Conservation and Water Demand Management (WC/WDM) interventions have been a priority of Ugu district Municipality for the past few years and a wide range of measures are being implemented continuously to reduce losses and improve the efficiency of water. The results have indicated that there is potential for savings in water use through WC/WDM measures. The Water leakage management study completed recently indicate NRW to be 36 % of water produced, which can be translated to huge direct financial losses for the Municipality. Reducing water losses within reasonable margins through WC/WDM measures should therefore be a pre-requisite before embarking on huge infrastructure upgrading to augment the water supply. Currently the municipality has a non-revenue water figure of 36% which includes the commercial losses.





Water Service Delivery Levels				
				Households
Description	Year -3	Year -2	Year -1	Year 0
	Actual	Actual	Actual	Actual
	No.	No.	No.	No.
Water: (above min level)				
Piped water inside dwelling	36	36	37	37
Piped water inside yard (but not in dwelling)	20	21	21	22
Using public tap (within 200m from dwelling)	98	99	99	100
Other water supply (within 200m)				
Minimum Service Level and Above sub-total	154	156	157	159
Minimum Service Level and Above Percentage	88%	89%	90%	91%
Water: (below min level)				
Using public tap (more than 200m from dwelling)				
Other water supply (more than 200m from dwelling	18	17	17	16
No water supply				
Below Minimum Service Level sub-total	18	17	17	16
Below Minimum Service Level Percentage	10%	10%	9%	9%
Total number of households*	175	175	175	175
* - *To include informal settlements*				*T 3.1.2*

Households - Water Service Delivery Levels below the minimum						
						Households
Description	Year -3	Year -2	Year -1	Year 0		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households	103	103	103	103	103	103
Households below minimum service level	15	14	13	12	11	10
Proportion of households below minimum service level	15%	14%	13%	12%	11%	10%
Informal Settlements						
Total households	11	12	13	14	15	16
Households below minimum service level	11	12	13	14	15	16
Proportion of households below minimum service level	100%	100%	100%	100%	100%	100%
						T 3.1.3

Employees: Water Services					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	5	8	7	222.992	0.087%
4-6	21	29	25	5.976	0.346%
7-9	109	140	110	103.978	5.52%
10-12	72	93	86	292.968	0.606%
13-15	50	51	47	54.144	0.346%
16 - 18	192	214	142	839.51	6.228%
Total	449	535	417	1519.57	13.133%
					Table 3.1.4

Financial Performance Year 0: Water Services					
					R'000
Details	Year -1	Year 0			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	794,297	469,596,068	521,065,804	507,661,977	7%
Expenditure:					
Employees	218,086	206,711,331	125,991,391	278,971,136	26%
Repairs and Maintenance	45,554	38,072,176	19,742,480	67,890,386	44%
Other	497,074	96,510,406	94,770,503	655,646,954	85%
Total Operational Expenditure	755,745	341,293,913	240,504,374	1,002,508,476	66%
Net Operational Expenditure	-38,552	128,302,155	280,561,430	-494,846,499	126%
Net expenditure to be consistent with summary T 5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					*T 3.1.5*

The greater portion of the municipal financial resources have been devoted to water services since this is the core business of the municipality. Due to the economy price increase, the budget allocation has increased from R623 788m to R718 068m. The increase is as a result of accelerated use of fuel, which is triggered by the excessive use of generators during load shedding. Consumption of water from Umgeni coupled with the water tariff hike increased more than anticipated.

3.2 WASTEWATER (SANITATION) PROVISION

3.2.1 Introduction to Sanitation Provision

Currently only 18% of the coastal strip has a piped waterborne sanitation system. The balance of the area has either conservancy tanks, septic tanks, VIP's or pit latrines. The Sanitation Services Master Plan (SSMP) was prepared for Ugu by Messes Stewart Scott dated November 2005.

The urban areas within Ugu are located within a narrow coastal strip comprising erven occupied by a combination of permanent residents and local tourists who descend on the area during holiday periods.

The SSMP suggests that the water demand (and hence wastewater flows) in the peak December/January period is typically 33% higher than the annual average values.

Although largely "residential" most urban areas include some "commercial" activity and there are also some "light and/or service industrial" nodes particularly at Port Shepstone (Marburg) and at Park Rynie and Umzinto to a lesser extent.

The urban sanitation comprises a combination of waterborne sewerage linked to Wastewater Treatment Works (WWTW) as well as a system of septic tanks and conservancy tanks in the less densely populated areas.

Access to sanitation has been increased to 90% of the households in Ugu district. According to STATS SA 2016, 35% is below the National standard (VIP).

UPGRADE TO WATERBORNE SEWERS SYSTEM FOR 1 984 HOUSEHOLDS

The greater Malangeni area comprises of Wards 7,8,9 and part of 11 under Umdoni Local Municipality. The objectives of this Malangeni Waterborne Sanitation project include:

- Provide an acceptable long-term sanitation system to the residents of the Malangeni Low-Cost Housing Development, exposed to a non-functioning system
- Prevent potential outbreak of diseases associated with the existing non-functional system, such as cholera.
- Build capacity and empower the local community to understand the management of waterborne sanitation supply
- Create job opportunities for people from the local community during the implementation of the project.

Since waterborne sanitation for the Malangeni township was conceptualized there have been 716 households connected to date into a new Waterborne sanitation system with pump stations feeding into Wastewater Package Plant installed in 2009 as Phase 1. The budget limit was reached at 716 sites connected and in August 2019 a new Feasibility Report and budget was applied to DWS and COGTA to complete the remainder of the township as stage 2.

The installation of new waterborne system has been increasingly challenged by stressed water supply in the Malangeni and surrounding area which relies on the Esperanza Pumpstation as the only bulk feed of water supply and its optimisation became crucial.

There being nine (9) water supply reservoirs in total, with seven (7) of these reservoirs supplying vast Ingonyama Trust areas with estimated population of 20 - 30,000 people and two (2) of these reservoirs supply the formal Malangeni township consisting of 1,984 households with flushing toilets and estimated population of 14,000 people.

The Esperanza pumpstation required some alterations to the supply pipelines and reservoir configuration, as well as upgrades to pumps, motors, internal pipework and Eskom electricity supply. This became urgent to improve pumping efficiencies to optimise water storage at Ifafa command reservoirs, as the Esperanza pump station is gravity fed off a bulk supply line that has other large, pumped draw-offs to supply areas within greater Umzinto that impacts the Esperanza gravity supply at peak times.

Phase 2D Construction of 1Mℓ Wastewater Treatment Works

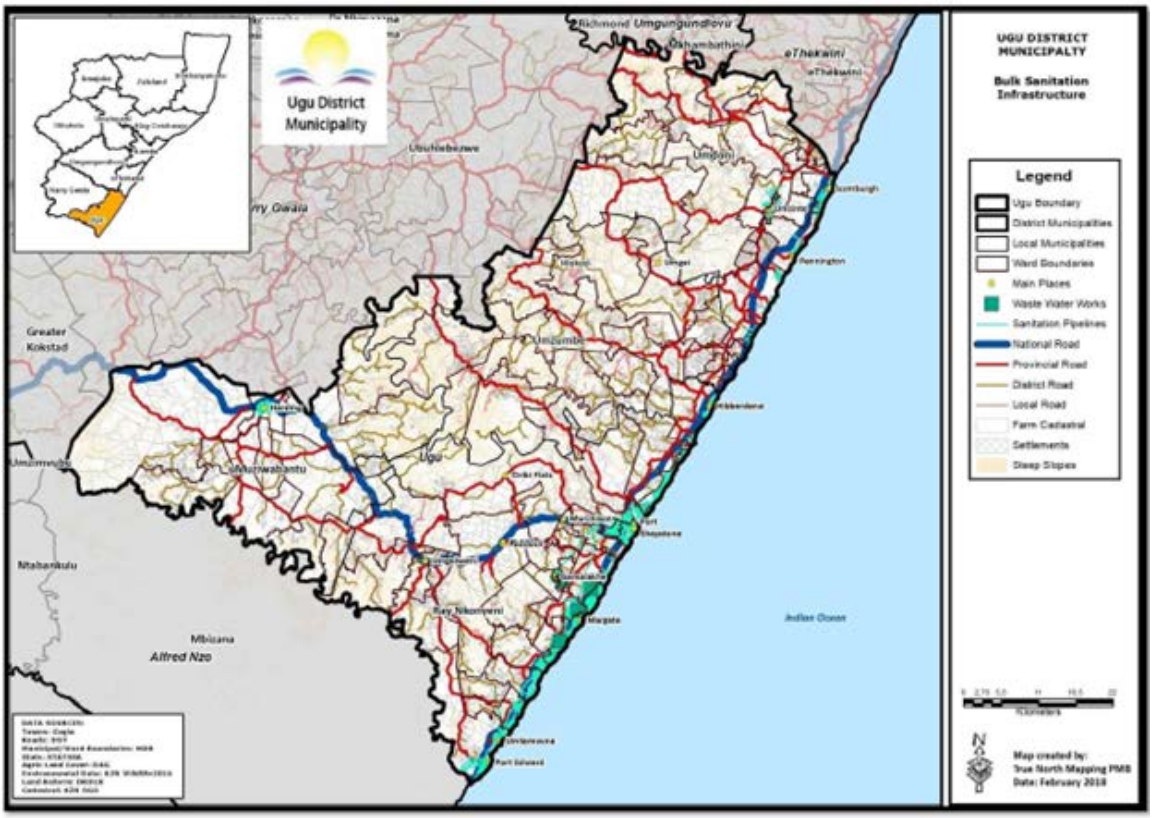
UGU RURAL HOUSEHOLD SANITATION PROJECT:

Total no of units completed to date is 11 803 in Ray Nkonyeni and Umzumbe.

Municipality	Total HH	Below RDP	None/other	Backlog	% Backlog
Ray Nkonyeni	90409	18564	6542	25106	28%
Umdoni	35433	4602	8318	12920	36%
Umzumbe	28132	3868	4488	8356	30%
Umuziwabantu	21172	1603	2919	4522	21%
Ugu HH	175146	28637	22465	51102	29%
Number of people	760000	143185	112325	255510	33,6%

Table 3.2.1.1

SANITATION LEVELS OF SERVICE PER MUNICIPALITY



UGU BULK SANITATION

Employees: Sanitation Services					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime	Vacancies (as a %
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0
4-6	2	5	4	0.996	0.087%
7-9	10	17	10	51.192	0.087%
10-12	21	24	17	27.232	0.692%
13-15	17	26	6	64.1	0.692%
16 - 18	60	92	78	40.904	2.336%
Total	110	164	115	184.424	3.894%

Table 3.2.2

Sanitation Service Delivery Levels *Households				
Description	Year -3	Year -2	Year -1	Year 0
	Outcome No.	Outcome No.	Outcome No.	Actual No.
Sanitation/sewerage: (above minimum level)				
Flush toilet (connected to sewerage)	36	36	36	36
Flush toilet (with septic tank)	6	6	6	6
Chemical toilet	15	15	15	15
Pit toilet (ventilated)	90	90	91	92
Other toilet provisions (above min.service level)	9	9	9	9
Minimum Service Level and Above sub-total	156	156	157	158
Minimum Service Level and Above Percentage	90.1%	90.1%	90.1%	90.2%
Sanitation/sewerage: (below minimum level)				
Bucket toilet	6	6	6	6
Other toilet provisions (below min.service level)	4	4	4	4
No toilet provisions	8	8	8	8
Below Minimum Service Level sub-total	17	17	17	17

Below Minimum Service Level Percentage	9.9%	9.9%	9.9%	9.8%
Total households	173	173	174	175
**Total number of households including informal settlements*				*T 3.2.3*

Households - Sanitation Service Delivery Levels below the minimum						
						Households
Description	Year -3	Year -2	Year -1	Year 0		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households	162	162	162	162	162	162
Households below minimum service level	3	3	3	3	3	3
Proportion of households below minimum service level	2%	2%	2%	2%	2%	2%
Informal Settlements						
Total households	13	13	13	13	13	13
Households below minimum service level	10	10	10	10	10	10
Proportion of households below minimum service level	77%	77%	77%	77%	77%	77%
						T 3.2.4

3.3 FREE BASIC SERVICES AND INDIGENT SUPPORT

3.3.1 Introduction to Free Basic Services and Indigent Support

The municipality has adopted a Free Basic Water Policy and Indigent Support policy. The Free Basic Water Policy caters for Indigent households, communal standpipes, springs, boreholes, rainwater harvesting schemes and the municipality may also convey any water required as a temporary measure by water tanker to any place where such temporary supply of water is required.

The Indigent Support policy relates to customers that have private connections inside their properties. This is a form of subsidization to indigent households using a portion or whole of the Equitable share for this purpose. The municipality recognises that many of their residents simply not afford to pay the required service charges. The Council is guided by the following principles in implementing the Indigent Support benefit:

- Due regard shall be had to the Constitution of the Republic of South Africa, the Local Government: Municipal Systems Act of 2000 and other relevant legislations
- Relief provided under this program will to the extent that is practicable, fair, equitable and justifiable to avoid alienating any group(s)

The Indigent Register is not the true reflection of the beneficiaries that should be benefiting from this program. The municipality will explore the use of other means to reach the prospective beneficiaries through various electronic channels available in the municipality, through communication with Ward Councillors and Rate payers associations.

Ugu District municipality's indigent register has a total of 1 633 for water and 1 570 sanitation households and is reviewed on an annual basis. The duration of the benefit is 36 months. The renewal letters are sent to customer's 2 months before the anniversary of each indigent beneficiary indigency status, if no response is received from the beneficiaries after their anniversary their indigent status comes to an end.

The municipality conducted indigent support roadshows where they go out to communities and collecting applications from the qualifying customers.

The installation of electronic flow limiters and prepaid meter system to all indigent consumers can also act as a deterrent as those who can afford to pay for excess usage will not be comfortable with being limited to 6kl and having to change from paying in arrear to paying in advance as well as inconvenience of monitoring consumption. This will also be attempted also be explored by the municipality

Households earning less than R4,160 per month		
	Free Basic Water	Free Basic Sanitation
2019/2020	747	705
2020/2021	5211	2401
2021/2022	1421	1358
2022/2023	1605	1525
2023/2024	1633	1570

Table 3.3.1

Financial Performance Year 0: Cost to Municipality of Free Basic Services Delivered					
Services Delivered	Year -1	Year 0			
	Actual	Budget	Adjustment Budget	Actual	Variance to Budget
Water	65,979	30,750	40,437	39,997	1.01
Wastewater (Sanitation)	0	–	–	–	
Electricity	0	–	–	–	

Waste Management (Solid Waste)	0	–	–	–	
Total	65,979	30,750	40,437	39,997	1.01

Table 3.3.2

COMPONENT B: PLANNING AND DEVELOPMENT

3.4 PLANNING

3.4.1 The Development Planning unit deals mainly with six functions which are:

- Strategic Planning – this involves the development of an Integrated Development Plan (IDP) and Organisational Performance Management System.
- Spatial Planning – this involves the development of Spatial Development Framework and regional spatial plans. Furthermore, it includes the development of the Land Use Management Framework for the entire district.
- Performance Management System - this involves the management and reporting of performance of the municipality on service delivery matters.
- Geographic Information Systems- involves the geographic_information system designed to input, manage, update, analyze and present spatially related information collected and managed by the municipality.
- District Development Model- The model seeks to programmatically address the persistent socio-economic challenges of poverty, inequality, under-development and unemployment. The DDM is an operational model that provides a comprehensive way for the three spheres of government − national, provincial and local − to coordinate their efforts in responding to the perennial challenges facing South Africa.
- Eastern Seaboard Development- The Eastern Seaboard Development is an initiative geared towards addressing Apartheid spatial planning, the development seeks to create synergies within the three spheres of Government while also including Traditional Leadership, academic institutions, the private sector and the community at large.

Below is a summary of the projects that have been undertaken by the planning office in the district municipality. It is unfortunate that due to the budget constraints which have been faced by the municipality there have been no budget which has been available for the implementation of desired projects. The projects which have been implanted thus far have all been done in house by the limited resources that we have in the section.

Project	Status	In-house/Outsourced
IDP	Process Plan	In-House
SDF Review	Business Plan	In-house/stakeholder assistance
PMS & IDP Workshops	Ongoing	In-house
Mapping Disaster Management Sector Plan	Ongoing	In-house
Meter Condition Assessment	Ongoing	In-house
Rural Revenue Generation	Ongoing	In-house

Strategic Planning-In compliance with the Local Government Municipal Systems Act, 32 of 2000, the Ugu District Council adopted a reviewed Integrated Development Plan in June 2023 which is the year being implemented. The Development Planning section had initiated the process for the review of the 2024/2025 IDP on the 1st of July 2023 through the development of the district's IDP, PMS and Budget Framework and Process Plan.

Spatial Planning-Ugu District Municipality's Spatial Development Framework (SDF) is intended, in part, to comply with Section 26(e) of the Municipal Systems Act, Act No. 32 of 2000) as well as Chapter 4, Part E of the Spatial Planning and Land Use Management Act (Act No.16 of 2013), which requires all municipalities to prepare and adopt an SDF as a component of its Integrated Development Plan (IDP). Most importantly, the SDF is intended to provide spatial guidance, spatial direction, and a desired spatial state for the municipality. It must embrace the principles of integrated development planning and enables an efficient delivery of services. The primary purpose of an SDF is to guide overall spatial distribution of current and desirable land uses within the municipality in order to give effect to the vision, goals and objectives of the municipal IDP. Moreover, it serves as the principal strategic spatial planning instrument, which guides and informs all planning, future development, land use management, and spatial decision-making within the municipality. The Ugu District Spatial Development Framework (SDF) had embarked on an exercise to acquire funding externally for a comprehensive review of the document, this proved unsuccessful as majority of the departments contacted had begun implementing their respective financial saving measures, as mandated by National Treasury. The Ugu District Municipality Spatial Planning unit thus opted for an inhouse approach to the review process wherein information pertaining to, spatial planning, environmental conservation, human settlements and local economic development would be sourced inhouse and integrated into the SDF. In addition, the Ugu District Spatial Planning unit will continue attempting to source funds externally for a major review of the SDF.

Geographic Information Systems- The GIS unit embarked on various projects throughout the year, namely the meter condition assessment where the GIS unit receives reports from the Meter Readers, the team then interprets the information and then spatially depicts faulty meters, the information is then forwarded to the Water Services department for further action. The rural revenue generation project is another endeavour wherein the GIS unit identified businesses in the rural areas that are high water consumers but aren't connected to the municipal water

meters, the project required vast internal stakeholder engagement namely the Water Services department as well as the Revenue section within the Budget and Treasury Office (BTO). The project contained various challenges that hampered completion, namely the availability of the Water Services department. Both projects mentioned above are ongoing.

District Development Model- Since adoption, the Ugu One Plan and Implementation Plan have experienced challenges in terms of implementation. The consistency of cluster meetings has also proven challenging, this is due to the changing of roles, cluster chairpersons vacating positions as well as the lack of participation from key stakeholders. The implementation plan also requires intervention in terms of completion, the plan is key in the monitoring and evaluation of the One Plan.

Eastern Seaboard Development- The Spatial Planning and Land Use Management Act, 2013 (SPLUMA) establishes what is referred to as a Regional Spatial Development Framework (RSDF). As a RSDF also extends beyond Municipal boundaries and is informed by Provincial and Municipal Spatial Development Frameworks, relevant National and Provincial Sector Reports, Plans, Strategies and Census data it is the most appropriate statutory framework for the preparation of the Eastern Seaboard Development. Accordingly, the Eastern Seaboard Development Regional SDF will be generally prepared in accordance with Section 19 of the SPLUMA.

The Eastern Seaboard Development Regional SDF will establish a strategic framework that identifies spatial issues, opportunities, and a vision for the Region. Among other things, the aim is to coordinate public sector resources to support the vision and create a framework for private investment that promotes economic growth and social well-being in an environmentally sustainable manner. The Regional SDF will also serve as a catalyst for the various studies, plans and proposals that will lead to implementation.

The Municipal Infrastructure Support Agency (MISA) and service provider Zutari are responsible for the development of the Eastern Seaboard Development Regional SDF. The Development of the RSDF is currently at draft phase and MISA and Zutari are embarking on a Public Participation Process (PPP) for the Eastern Seaboard Regional Spatial Development Framework where site notices need to be put up in all four of the affected districts. Stakeholders and the public at large are encouraged to give relevant input to the RSDF.

Highlights: Development Planning

Consistent compliance on PMS legislated requirements and improved coordination of the development of both the IDP and OPMS.

Furthermore, the coordination of the District Planners Forum and the IDP Representative Forum has led to healthy participation and relations within the district.

The section's GIS Unit along with the GIS practitioners from the local municipalities has established a regional GIS Forum with the Harry Gwala District Municipality along with their family of local municipalities, which will strengthen the cross-boarder relations between the two district families.

3.5 LOCAL ECONOMIC DEVELOPMENT

INTRODUCTION TO ECONOMIC DEVELOPMENT: Economic Context, Function & LED Staffing

Economic Context

Following the robust economic growth rebound in 2021, and return to pre-pandemic GDP-R values in early 2022; real GDP-R weakened considerably across all districts and the metro in KwaZulu-Natal, with uMkhanyakude, Ilembe and Ugu experiencing the greatest contractions in quarter one of 2023.

The district and provincial economic contraction in many respects reflected and continues to reflect national and global economic performance trends. The global economy decelerated significantly to 3.5% in 2022 from a revised growth rate of 6.2% in 2021; 3.0% in 2023 and further 2.9% is predicted in 2024 (IMF:2023). Similarly, SA's economy experienced significant slowdown in 2022 due to certain global economic conditions alongside various domestic structural challenges, particularly the extensive energy crisis and resultant dragging of economic activity downwards and contributing towards inflationary pressures (and the resultant increase in interest rates) through higher costs of doing business. The state and economic prospects of the Ugu District are no exception to several structural challenges that affected the national and provincial economies in 2022 and 2023, with:

- the district economy contracting by 0.8% in quarter three of 2023 despite the growth of 0.8% experienced in quarters two of 2022 and 2023 (S & P Global:2023);
- the provincial economic performance deteriorating significantly in 2022; with an overall growth of 1.1% in 2022, down from 4.7% growth in 2021 and continuing drop in 2023 to an overall total of 0.5% (despite quarter 1 and II slight growth of 0.3% and 0.7%) before the predicted picking up slightly to 0.8% in 2024 and further picking up to 2.3% in 2025 (S & P Global:2023), and
- the national economy experiencing significant slow-down and de-celeration and volatility with real GDP contraction and expansion marginally on a quarter-to-quarter basis with 0% growth or contraction from Quarter 3 of 2022 until and including quarter two of 2023 (Stats SA:2023).

The substantial deterioration in economic activity was triggered by a combination of global uncertainties amid heightened geopolitical conflicts as well as local structural constraints, particularly the energy crisis, water insecurity in Ugu District and disruptions caused by disastrous flooding in 2022, and more recent flooding at the end of 2023 and in the first half of 2024.

The district continues to contribute 4.4% to the Provincial GVA (S & P Global:2023) and within the district RNM continues to contribute the greatest percentage to the district GVA.

There has been inconsistent sectoral GDP growth on a quarter-by-quarter basis when considering seven quarters from 2021 quarter one to 2023 quarter three. Not one single sector has shown consistent growth over the period. The sectors which experienced growth in the most quarters (5/7 quarters) include:

- ✓ Trade: wholesale and retail, accommodation and catering (tourism);
- ✓ Transport, logistics and communications;

- ✓ Finance, real estate and business services;
- ✓ Community and Personal Services

Whilst the following sectors have shown the largest percentage growth over the same period of seven quarters although inconsistently on a quarter-by-quarter basis – from greatest percentage to lesser:

- ✓ Agriculture, Forestry and Fisheries;
- ✓ Transport, logistics and communications;
- ✓ Mining and Quarrying;
- ✓ Manufacturing; and
- ✓ Trade; wholesale and retail, catering and accommodation

Quarter II of 2023 shows that the sectors with the greatest growth in Ugu district in terms of GVA were:

- ✓ Agriculture, forestry and fisheries with 3.8%;
- ✓ Manufacturing with 2.4%
- ✓ Community Services with 0.7%, and
- ✓ Finance with 0.4%.

Despite being growth sectors in Ugu, comparatively within the province the percentage growth of all the sectors was lower than other districts. For example, only King Cetshwayo agricultural sector growth was less than Ugu's and yet agriculture was Ugu's greatest growth sector.

Sectors which contracted during quarter II of 2023 were (from greatest contraction to lowest contraction) were:

- ✓ Transport with -2.3%;
- ✓ Electricity with -0.8%;
- ✓ Construction with -0.4%;
- ✓ Mining with -0.3%; and
- ✓ Trade with -0.3%.

The sectors producing the most total value of output (GVA) in the district are, in order of greatest contributor, as follows (SA Regional eXplorerv2423 November 2023):

- ✓ Community and Personal Services;
- ✓ Finance, insurance, real estate and business services;
- ✓ Wholesale and Retail trade, catering and accommodation;
- ✓ Manufacturing and
- ✓ Agriculture, forestry and fisheries.

The sectors producing the least total value of output (GVA) are: construction, mining and quarrying and utilities (SA Regional eXplorerv2423 November 2023): , although there has been increased investment in mining and construction measured in GDPR-value which could indicate that they are potential growth sectors.

The district's comparative advantage remains in agriculture, forestry and fisheries according to a location quotient analysis, although growth across the province in this sector may impact the districts comparative advantage over time.

The unemployment rate (Official definition) has increased from 2012 to quarter two in 2023 (S & P Global) in the district and across all the local municipalities, with Umzumbe having the highest unemployment rate consistently over the period. Youth unemployment in the district is high with Umzumbe having the highest rate, followed by Umdoni and the district has a higher youth unemployment rate than the KZN province, and a lower labour participation and lower labour absorption capacity than the province.

In terms of sectoral employment, the sectors employing the greatest number of people are:

- ✓ community, social and personal services (24.1%),
- ✓ wholesale and retail trade, accommodation and catering (tourism)(23.2%),
- ✓ finance, insurance, real estate and business services (11.5%),
- ✓ manufacturing (9.4%)and then
- ✓ agriculture, forestry and fisheries (8.2%). Between 2019 and 2022 the agriculture, forestry and fisheries sector has shown consistently declining employment.

Between 2019 and 2022 there has been a steady increase in poverty in the district using the food, lower and upper poverty line indicators and the poverty headcount index comparison between 2016 and 2021 shows similarly an increase in poverty headcount index (percentage of population). (Quantec Research, Easy Data: 2022) Umzumbe and Umuziwabantu have the highest poverty in the district.

In conclusion, therefore, despite slight quarter-on-quarter unstable economic growth the district continues to be characterized by increasing poverty and unemployment.

The Ugu Economic Recovery Framework 2022-2032 was reviewed with Council approval of the review in May 2024. If the framework is implemented through the strategic targeted and measurable interventions and with clearly defined roles and responsibilities of stakeholders – it will:

- ✓ Enable and Facilitate Economic Growth by growing the economy by an average of 2% annually, as reflected in the GDP-R targets for 2027 that is R36 926 billion and 2030 to R40 769 billion and a positive trade balance.

This is to be achieved, as per the framework strategy and plan which is aligned to the National LED Framework, through:

- ➢ Enabling and facilitating investment by increasing investment into the economy through increased Gross Fixed Formation[1] as a share of the GDPR by at least 3% by 2030;
- ➢ Improving economic governance and infrastructure by improving LED planning, management and administrative capacity/skills so as to enable, facilitate and promote inclusive economic growth and transformation.

[1] GFCF is an indicator for investment in economy by representing acquisition of various assets including building and construction, as well as ICT investment.

- Developing an inclusive Ugu economy by facilitating and enabling fair and distributive economic growth and transformation through various programmes resulting in reduced % poverty household index, improved standard of living (GDPR per capita), reduced GC, reduced unemployment, reduced youth unemployment, increased youth labour absorption and participation rate.
- Building a diverse and innovative economy through enabling and supporting the building of a sustainable, competitive and productive economy which is characterized by increasing sectoral GVA contributions and comparative advantage therefore increasing job creation and contributing to the provincial GVA through increasing GVA R-Value per sector, increasing LQ, and provincial % GVA contribution and increasing job creation.
- Strengthening local innovation systems;
- Enterprise development and support by facilitating, promoting, supporting and enabling local enterprise development so as to achieve inclusive economic growth and transformation and
- Developing learning and skillful economies.

Enabling and facilitating economic growth outcome indicators (targets) aligned to the plan are disaggregated per Pillar as objectives, outcome indicators, situational analysis/baseline, target outcome indicators 2022-2027 and 2027-2030, interventions and programmes. The detailed projects with their project planning are not included in the plan – as this would be developed by the responsible leads with output indicators which result in the outcome indicators per period indicated.

Catalytic Projects at district level, and per Local Municipality are included in the framework and reviewed annually together with the latest review approval of May 2024 by Council. The district-wide catalytic projects aim to increase the production of goods and services through strategic infrastructure development/rehabilitation: aiming to enable efficient movement of inputs and outputs into, within and to outside the district: railway, roads, port, harbour, airport and to enable inclusive growth and investment through targeted sectoral interventions including broadband rollout, circular economy, renewable energy, water and waste water and industrial parks revitalization and establishment. Linkages of the projects to priority nodes and other projects is key.

LED Function:

Economic Development in the district includes the following IDP Strategic Objectives which align to PGDS and other macro plans and strategies.

PGDS & IDP STRATEGIC GOALS	DESIRED OUTCOME	IDP STRATEGIC OBJECTIVES
• Inclusive Economic Growth • An Enabling Economic Development Environment	• Reduced levels of poverty, inequality & unemployment	• To promote Sectoral Development. • To increase investment and development opportunities. • To promote Small Business, Coops & SMMEs. • To optimize tourism marketing and development.

The LED function performed by the district is:

- ✓ To enable, coordinate, facilitate and partner to implement LED related interventions as per approved framework: strategy and plan. This function drives its mandate from various legislative imperatives, including but not limited to:
  - The Constitution of the RSA, Act 108 of 1996,
  - Local Government systems Act, Act 32 of 2000,
  - Local Government Municipal Finance Management Act, Act 56 of 2003,
  - Intergovernmental Relations Framework Act, 13 of 2005,
  - Spatial Planning and Land Use Management Act, Act 16 of 2013.

The objects of local government as indicated in S152(1) of the Constitution explicitly indicate that local government is to promote social and economic development. Section 153 also explicitly indicates the developmental duties of local government to promote social and economic development.

The Local Government Municipal Systems Act, Act 32 of 2000, indicates that the mandate of Local Government is to undertake developmentally oriented planning to give effect to its development duties as required by Section 153 of the Constitution of the RSA. In addition, the Systems Act provides for the core components of IDP to reflect local economic development aims, and development strategies.

In addition to the legislation, LED is implemented through a hierarchy of plans from global, African, national, provincial, district and local level. Key plans include: Eastern Seaboard Spatial Development Framework (2023), Eastern Seaboard Development Masterplan (20204), National LED Framework, Provincial Growth and Development Strategy and Provincial Spatial Economic Development Strategy and Local Municipal Spatial Development Frameworks and IDPs.

The vision and definition of LED informing strategies, plans and implementation is as follows:

"LED will seek to create ***competitive, sustainable, diverse, innovation-driven inclusive local economies*** *that are vibrant places in which* ***maximize local opportunities, address local needs*** *and which contribute to South Africa's National development objectives, including* ***sustainable ways of utilising local resources and expand learning capabilities."***

"LED is an adaptive and responsive process by which public, business and non-governmental sector partners work ***collectively to create better conditions for innovation-driven inclusive economic development*** *that is characterized by skills development and knowledge transfer, employment generation, capacity building, investment attraction and retention, image enhancement and revenue generation in a* ***local area*** *in order to improv its economic futures and the quality of life for all."*

LED Staffing

Within Ugu LED there is one Officer, one Coordinator (USLC Facility), one administrative assistant and a General Manager.

LED Roles and Responsibilities

The roles and responsibilities of different stakeholders in the LED space in the district are defined as follows:

ROLES AND RESPONSIBILITY: LED MUTUALLY DEPENDENT & SYMBIOTIC			
ITEM	LOC. LED	DIST. LED	SCTIE
Promoting and Developing the economic potential of a region through investment-attraction focused interventions, prioritised catalytic project concept development and packaging ready for Investors or Funding Applications, Submissions of funding applications.	√	√	√
Setting frameworks, policy & strategy that governs LED in the District including best practice sharing in LED policies, strategies, and procedures.	0	√	0
Implementation of Prioritised & Mandated Large/Impactful Catalytic projects that create inclusive economic growth and stimulate job creation.	√	√	√
Creating an enabling environment for Local Economic Development (Market Stalls, Bulk Infrastructure, Incentives, Red Tape Reduction, etc.)	√	√	√
Coordinating district-wide LED interventions/programmes (from province, or all LMs) and supporting implementation (e.g., SANRAL Training Initiative, etc.).	0	√	0
District Economic Intelligence and Knowledge Management including economic stats and district-level databases: (district consolidated – ward-level information, Spaza Shops dbase, Informal Traders dbase) and Information (commodity organisations, sectoral stakeholder – dev programmes, farmers associations, land reform status & failed, superfluous land, green and ocean economy opportunities, wi-fi status/broadband), buy-local (food, skills, businesses, and GIS economic information) and Research (i.e., lead industry & informal sector needs assessment and targeted interventions)	√	√	√
LM Specific Projects and Interventions.	√	0	0
Programmatic Support to LMs and SCTIE (Business Retention & Expansion Interventions)	√	√	√

Although some of the matters are dealt with by the three, the lead responsibility is indicated through the largest size tick.

3.5.1 IMPLEMENTATION OF LED 2023-2024: Highlights

For the year the following strategic goals and objectives were disaggregated into programmes and projects with targets in the SDBIP, which were implemented with LED achieving 100% achievement of targets set.

STRATEGIC GOAL	STRATEGIC OBJECTIVE
Municipal Strategic LED Facilities/Assets	To leverage the assets to stimulate economic activity. (Leverage land within portfolio to support entrepreneurs, small businesses) consumers.
Economic Governance & Infrastructure	To improve LED planning, management and admin capacity.
Developing an Inclusive Economy	To rethink and develop the informal economy
	To promote and support an inclusive and integrated rural economy.
	To promote and support capitalizing on opportunities in a green economy.
	To promote and support oceans economy development
	To promote and support township economic development.
	To promote and support small town economic development.
Building a diverse & innovation-driven economy	To promote local sectoral development (primary, sec, tertiary)
Enterprise Development and Sup	To promote and support enterprise development & support
Strengthening local innovative systems	To strengthen local innovation systems.
Developing learning & skillful economies	To improve economic leadership & management skills

3.5.1.1 MUNICIPAL STRATEGIC LED ASSETS

Strategic Goal	Strategic Objective	Programme	Project
Municipal Strategic LED Assets/Facilities	To facilitate inclusive growth and development of the district economy	LED Facilities/Assets	Ugu Sports and Leisure Centre
			Woodgrange Property
	To leverage the assets to stimulate economic activity		Horseshoe Property
			Ugu Fresh Produce Market

Ugu Sports and Leisure Centre (USLC)

During the year the following was implemented as follows:

- To use the USLC for sporting excellence and related development programmes;

- To use the USLC as a theatre for cultural diversity and social cohesion contributing to the social upliftment of Ugu Communities.
- To position the USLC as a key economic driver in Ugu, KZN and SA.
- To transform the precinct into environmentally friendly green precinct.
- To effectively manage stakeholder relations in order to market the offerings of the facility.

For the year the facility generated an income of R436 297.00 with an expenditure of R 650 500.00. During the 2022-2023 financial year the facility made a profit of R245 589.24 unfortunately however in 2023-2024 the facility made a loss. The predominate usage type being sports (47%), followed by workshops and meetings (32%).

A Policy for USLC Control, Usage and Access was developed and adopted by Council during 2022-2023 year, and was reviewed at the end of 2023-2024 year. This reviewed policy will contribute towards the achievement of objectives as resolved by Council.

As part of aiming towards the sporting excellence and development programmes objectives there were various engagements with stakeholders and during the year. Various sporting codes utilised the facility throughout the year, including the rehabilitated soccer fields.

Sports Day - Matches/Tournaments at Ugu Sports and Leisure during 2023-2024 financial year

The economic and social benefits from the USLC for the year was substantial. Local businesses provided services when the facility was utilised and the dominant local business types include: catering, event hire décor, tents/chairs and sound system hire, SMMEs/vendors and security companies benefitted by 284 business opportunities during the year. A number of usages resulted in positive marketing of the facility and Ugu District through various media over the year. Social and cultural usage with the Uvukile Gospel Festival and many other events and social/cultural usages.

Social And Cultural Events at Ugu Sports and Leisure Center during 2023-2024 Financial Year

An application for funding to assist the facility to achieve its objective of becoming green which was approved towards the end of the 2022-2023 financial year. The project has commenced in 2023-2024 with the training of youth in solar installations and solar energy installation at the facility.

Council Owned Strategic LED Property: Rem of Farm Woodgrange No 17133

The Woodgrange property to be utilised for the development of a small-craft harbour market is included in the Ugu Economic Recovery Framework 2022-2032 as a key catalytic project. It is further included in the Eastern Seaboard Programme as a catalytic project. The Woodgrange property which is co-owned with Ray Nkonyeni Municipality was progressed in terms of Council making the required legal determinations in 2022-2023 (Municipal Asset Transfer Regulations of 2008) to enable the asset to be made available for the development of a small-craft harbour. In addition, the matter was published in local media so as to give effect to the principles of openness and transparency.

Horseshoe Properties

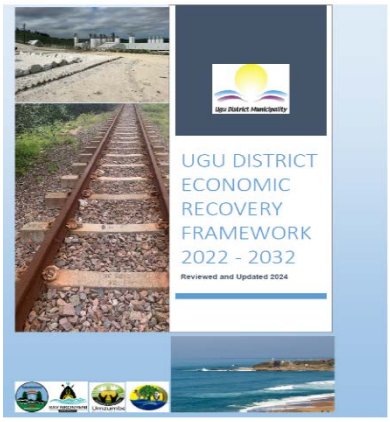
During the year the Horseshoe Agri-hub business plan review, was completed in August 2023, and Council made required legal determinations (Asset Transfer Regulations:2008) to make available two hectares of the farm to an NPC in support of tea tree growers in their endeavour to save transport and distilling costs through acquiring their own mobile distillery and farmer production support infrastructure and equipment in an area which enables the saving of costs. Their investment in the land and infrastructure is not government funded but is funded through their own funding source. Council Resolution was implemented during 2023-2024 with the agreement being ready for implementation early in July 2024.

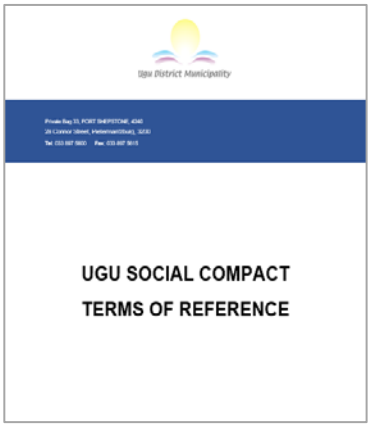
During 2023-2024 Council made the required legal determinations (Asset Transfer Regulations:2008) advertised inviting proposals for usage of 500 hectares of the property. The process of considering the received proposals is well underway, with the aim being to finalise enabling the property to be utilised to stimulate economic activities.

Ugu Fresh Produce Market

During the year Ugu Council Resolved to return the usage of the property to Ray Nkonyeni Municipality, the registered owner. Therefore, it is no longer on Ugu books, nor an Ugu project/Facility.

3.5.1.2 ECONOMIC GOVERNANCE AND INFRASTRUCTURE





Strategic Goal	Strategic Objective	Programme	Project
Economic Governance and Infrastructure	To improve LED planning, management, and administrative capacity.	LED Planning, Management & Support	Economic Information
			District Level Information Management
			Interns
	To strengthen and support SCTIE	LED SPV	SCTIE
	To improve access to funding	Funding	Fund Hunting
	Improve ease of doing business/business attraction, retention and expansion	Business Retention, Expansion and Attraction (BREA)	BREA Framework.
	To strengthen economic stakeholder and inter-governmental relations	Strengthened Relations	Social Compact LED Forum

LED Planning, Management & Support

During the year the Bi-Annual State of the District Economy Report was developed and shared with key stakeholders to ensure informed economic decision-making. In addition, the Economic Recovery Framework: 2022-2032 Strategy and Plan was reviewed and approved by Council in May 2024. This framework provides a concise

framework, strategy and plan with targets (economic indicators) for implementation in accordance with defined roles and responsibilities of different stakeholders in the LED space.

In addition, database of information was updated at a district level. These include but are not limited to: district-level informal economy information, spaza shops, township economy, and sectoral specific information sets and data. This was a learning from the covid pandemic where the district struggled to respond quickly due to lack of organized economic information.

LED Special Purpose Vehicle: South Coast Tourism Investment & Enterprise

As part of a broader improvement to the functionality of Economic Development which commenced in 2021-2022 financial year. The two existing LED Special Purpose Vehicles of Council merged/amalgamated into one which came into effect on 1 July 2022. The merged entity is called South Coast Tourism and Investment Enterprise (SCTIE). The new entity formulated a strategic plan for five year, and board members from both entities were appointed for one year as "interim" board members with the responsibility of ensuring the merging is completed.

The new (no longer interim) board members for the SCTIE were appointed on 1 October 2023, they underwent orientation and induction and have developed a strategic plan which was approved at the end of June 2024. The strategic plan aligns to the Ugu District Recovery Framework: Strategy and Plan 2022-2030. Following the strategic planning process the existing Funding Model was reviewed and a reviewed funding model approved by Ugu Council in May 2024. The funding model aims to move the entity away from being grant dependent (which has resulted in financial challenges being experienced) towards a 50:50 ratio of self-funding and grant funding and further reduces the Ugu grant funding percentage allocation from 3.7% of equitable share to 2.4%, whilst the Local Municipal contributions remain as 1.2% of equitable share allocation.

Ugu District through its Representative member attends quarterly board meetings and works closely with the entity in ensuring alignment towards achieving the economic recovery strategy vision for the district and governance matters. In addition, the required annual general meeting was held at the end of June 2024.

Funding

During the year various initiatives and attempts were made to secure/obtain funding:

- R2.3 million was obtained for the creation of temporary jobs in assisting with river catchment area clean up, greening and education and awareness. Part of the funding is aimed at solar energy installation training for youth across the district.
- The Eastern Seaboard Workstream II which includes transport and government precincts visited the district twice during the year, and the workstream meeting was hosted. Members of the workstream included national and provincial stakeholders (eastern cape and KZN) and they visit catalytic projects with the aim of focusing on the development of the Transport Masterplan in a meaningful matter, ensuring funding allocations and other resource support.
- Ugu has been actively engaging PRASA with regards to prioritizing rehabilitation and resuscitation of the Ugu railway for passenger, freight, and tourism. PRASA is committed to recovery of services on the south coastline, and repairs to the Illovo bridge (estimated 24 months' timeframe), and there are proposals for the development of a south coast rail corridor from Richards Bay to Cape Town: Ugu is actively trying to get priority development within the phased approach in the Ugu area.
- Ugu has engaged with the National Department of Public Works: Small Harbours Development Unit with regards to submissions to National Treasury (General Budget Support Programme) grant-in-kind from the Chinese Government as well as Large Strategic Infrastructure Support possible funding.
- The feasibility for renewable energy was completed during the previous year as part of the eastern seaboard process, was submitted and Council Resolved that SCTIE should seek investment for renewable energy.
- Water and waste-water infrastructure have been included in the Eastern Seaboard priority catalytic projects in attempt to obtain funding.

Business Retention, Expansion and Attraction (BREA)

Within the BREA framework during the year Ugu continued to try and ensure businesses were retained with interventions to try and unblock increasing costs of doing business whenever necessary and has shared information with SCTIE to further enable expansion and attraction of new business (investment to the area).

<u>Business Retention and Expansion & Industrialisation Implementation:</u>

Strengthened Relations: Social Compact

During the year Council Resolved to proceed with implementation of a Social Compact of all role-players: business, labour, community, and government with the aim of achieving inclusive growth. Council resolved to approve and implement the Social Compact as being the basis of engagement of potential partners so as to finalise and formalize an agreement. The key focus areas of the proposed contract include: water and sanitation service delivery, payment of service delivery services, municipal infrastructure security, and communication and trust. The finalization of signing off and implementation will commence early in the financial year.

3.5.1.3 DEVELOPING AN INCLUSIVE ECONOMY

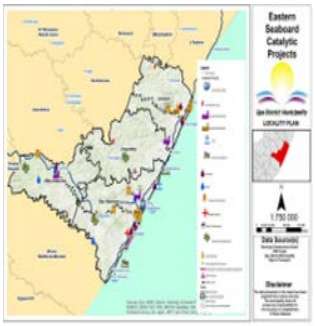
Strategic Goal	Strategic Objective	Programme	Project
Developing an Inclusive Economy	To rethink and to develop the informal economy	Informal Economy	District Level Framework Information Management/Dbase
	To promote and support an inclusive and integrated rural economy	Rural Economy	Dm Support to LM and Partner projects.
	To promote and support capitalizing on opportunities in the Green Economy	Green Economy	Circular Economy Catalytic Project
	To promote and support capitalizing on opportunities in the Oceans Economy	Oceans Economy	District Level Framework Informal Fisheries
	To promote sustainable environmental management practices whilst creating jobs	Environmental Management Job Creation	River Transformation Management Project

Within the inclusive economy goal the following was done during the year:

- A district-level informal economy framework and a database which is updated on a quarterly basis.
- Monitoring of social and labour plans implementation to ensure compliance to plan which resulted in mining licenses being provided. In the district the benefits of these plans is achieving impact.
- The circular economy waste management concept within the eastern seaboard is being developed and is envisaged to be finalized during the next year.
- In support of oceans economy, the district has included small craft harbours and a potential commercial port in the catalytic projects of the economic recovery strategy and eastern seaboard. In addition, the usage of the strategic council owned land of Woodgrange for a small craft harbour which Council has made relevant determinations to avail for usage, control and management. The district has participated in an EDTEA driven programme supporting the formalization and support of informal fisheries. The renewable energy feasibility completed considered offshore wind energy and the district is engaging Moses Kotane and EDTEA with regards to the possible Maritime University.
- As part of the Chinese funded nodal feasibility studies into new priority small harbours the district LED was engaged by the National Department of Public Works and has continued to engage in the above initiative with the aim of further the aim of catalytic small craft, fishing harbour and/or commercial port in Ugu District.

- Sixty temporary jobs were created through the environmental management river transformation project: these jobs further contributing towards river catchment clean up, greening and education and awareness. The temporary jobs created were for a longer period than the previous year, hence the total number being less.

3.5.1.4 BUILDING A DIVERSE AND INNOVATIVE DRIVEN LOCAL ECONOMY



STRATEGIC GOAL	STRATEGIC OBJECTIVE	PROGRAMME	PROJECT
Building a diverse and innovative economy	To promote and support township economic development	Township Economic Development	Township Economy
	To promote and support small town economic development	Small Town Development	LM Support
	To promote local sectoral development	Tourism (incl sports) sector enabling support	Support Entity
	To promote local sectoral development	Trade Sector Support	Spaza dbase LM Support
	To promote local sectoral development	Agriculture & Forestry Sector Support	Support LM
	To promote local sectoral development	Mining Sector Support	Support LM
	To promote local sectoral development	Manufacturing and Re-industrialisation	Support LM
	Smart City	Eastern Seaboard	Catalytic Projects Participation

Within the strategic goal of building a diverse and innovation-driven local economy the following are some of the interventions/engagements that Ugu LED was involved in during the year:

- *Township Economy Support:*

✓ Ugu District LED Participated in the detergents manufacturing hub development in Gamalakhe which is a project which aims to provide a shared chemical and cleaning detergent production facility.

- ✓ Ugu District LED has engaged with regards to the status of township economy frameworks in the district, including policies and databases with a view to consolidating a best practice framework to promote and support township economic development in the district, including a database.

- *Trade Sector Support:*
- ✓ A district level spaza shop database was updated as part of the district LED aiming towards being an information/economic intelligence hub.

- ✓ The district LED participated and assisted in coordination and support to enable the flood relieve programme which was implemented and led by the Small Business Development and SEDA to accelerate recovery from the floods through the provision of funding to wholesalers and retailers: and did a database of affected businesses from the Inclement weather experienced in April 2024 with the aim of linkage to opportunities.

- *Agriculture, Forrestry and Fisheries Sector Support:*
- ✓ UGU LED is one of the stakeholders who participates in the development of Social and Labour Plans (SLPs) by mining companies as part of their licencing requirement. Once the license is approved LED monitors the implementation of the SLP and participates in steering committees. During the year IDWALA mining provided assistance to four agriculture focused cooperatives (Masithembane, Siyathuthuka, Siyaphambili and Siyazama), of a tractor and plough and agriculture warehouse with the aim of improving vegetable production to sell to local markets and retailers. In addition, NPC also implemented a mentorship programme to KwaNyuswa Tea Tree Growers.
- ✓ Councils Resolution to provide 2 hectares of Council owned land for producers of tea tree to have a base for their own distilling and production center. This gesture will result in substantial savings in distilling costs by paying third party distillers, as well as transport costs to get their produce to distilleries. Most importantly this will enable progression from being producers to distillers in the value-chain of tea tree production which signifies transformation in the local industry. The agreement is ready for implementation early in July 2024.
- ✓ Ugu LED as one of the stakeholders saw the formalization of informal N2 fisheries resulted in the delivery of refrigeration storage to the cooperatives established and trained. This project was handed over during the year.

- *Manufacturing and Industrialisation Support*
- ✓ The Gamalakhe Detergents Centre is a key manufacturing in township economy which the district LED has participated in during the year.

- *Eastern Seaboard Initiative*
- ✓ Ugu LED participated in the seven workstreams of the eastern seaboard initiative, with the resulting Master Development Plan, Regional Spatial Development Framework, and Renewable Energy Feasibility Study and progress with various other initiatives including transport planning: substantial work was done in progressing the transport masterplan.

- ✓ Catalytic Projects both district wide and LM specific were documented, conceptualized and some are in the process of being packaged, whilst others are in implementation.
- ✓ The district-wide catalytic projects included in the eastern seaboard being:
  Revitalisation and Development of the Railway Line.
  Port and Small Craft Harbour Development
  Roads Development
  Airport: phased implementation
  Intermodal Facility in Port Shepstone
  Renewable Energy
  Broadband Rolle Out
  Water Infrastructure and Waste Water Infrastructure Development
  Circular Economy
  Revitalisation and Development of Industrial Parks

CONCLUDING LED REMARKS

2023-2024 financial year was a year of alignment of the LED function according to defined roles and responsibilities of stakeholders with the SCTIE newly appointed board and strategic plan. The Reviewed Ugu District Economic Recovery Framework: Strategy and Plan 2022-2030 providing the key aligning document to enable strategic interventions aligned to economic indicator outcome targets, monitoring and reporting in the twice a year state of the district report – all bringing together a coordinated, informed space for inclusive economic growth to take place.

The Ugu LED has fulfilled its defined role and responsibility despite not filling any posts which as part of the strategy are required. The function could have achieved greater impact with additional resources, but it achieved 100% of its SDBIP targets for the year.

Employees: Local Economic Development Services					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies	Vacancies (as a
	No.	No.	No.	No.	%
0 - 3	0	1	0	3.992	0.087%
4 - 6	3	5	2	9.976	0.259%
7 – 9	1	1	1	0	0%
10 -	0	0	0	0	0%
13 -	0	1	1	0	0%
16 -	1	1	1	0	0%
Total	4	9	5	13.968	0.346%

Table 3.11.8

Financial Performance Year 0: Local Economic Development Services					R'000
Details	Year -1	Year 0			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	
Expenditure:					
Employees	20 875 050	8 876	8 876	33 279	375%
Repairs and Maintenance					0%
Other	12 449 309	10 209	1 560	24 250	.
Total Operational Expenditure	33 324 359	19 085	10 436	57 529	301%
Net Operational Expenditure	-33 324 359	(19 085)	(10 436)	(57 529)	301%

Net expenditure to be consistent with summary T 5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. *T 3.11.9*

This performance reports excludes the municipal entity being the South Coast Tourism Investment Entity who shared the LED Mandate with the LED Unit. The local economic development located in the EDES department and performed well in line with the budget provided.

COMPONENT C: SPECIAL PROGRAMMES AND YOUTH DEVELOPMENT

The Special Programmes Unit core mandate is: COORDINATION and MAINSTREAMING of the programmes within Ugu District Municipality. The Unit oversees the implementation and monitoring of the status of all vulnerable groups within the District. Supporting Local, Provincial and National activities by ensuring that all government departments, non-governmental organizations, and civil society in a coordinated manner on issues affecting vulnerable groups through Operation Sukuma Sakhe.

In executing this mandate, the following is required and key:

- Formalize internal partnerships with all Departments, that is, Ugu Wellness Programme be aligned to the Special Programmes HIV and AIDS Strategic Plans.
- Recognition of the Unit as the main Unit responsible for Mainstreaming & Coordinating vulnerable groups internally and externally.
- Improved interaction with all Departments on programmes targeting or involving all vulnerable groups.

SPECIAL PROGRAMMES OBJECTIVES

1) Rights of a Child Programme
   - Coordinate, monitor, evaluate, and report on the implementation of child development programmes aimed at the protection and promotion of children's rights.
2) HIV and AIDS Programme
   - Coordinate and monitor the implementation of HIV and AIDS intervention programmes within the District.
3) Disability Programme
   - Develop a coherent strategy and implementation plan that is aligned to the National Disability Strategy. Raise awareness throughout the District regarding persons with disability.
4) Senior Citizen Programme
   - Coordinate and facilitate a comprehensive agenda for the promotion and protection of senior citizens.
5) Gender Development Programme
   - Coordinate, monitor, evaluate and report on the implementation of programmes and strategies aimed at achieving Gender goals.
6) Expanded Public Works Programme (EPWP)
   - The Expanded Public Works Programme (EPWP) provides an important avenue for labour absorption and income transfers to poor households in the short to medium-term.
7) Operation Sukuma Sakhe (OSS)/ District Development Model (DDM)
   - To provide integrated and transversal services to indigent communities through efficient and effective partnerships.

3.6 RIGHTS OF A CHILD PROGRAMME

Introduction

The Rights of the Child Programme has the sole responsibility to coordinate programmes that promote and protect the rights of children in Ugu District. The rights and well-being of children are entrenched in Section 28 of the Constitution of the Republic of South Africa [No. 108 of 1996]. Child can be defined as a person below the age of 18 years. The categories of vulnerable children include orphans; children living child-headed households; children living and working on the streets; children in foster care and residential care; children who are victims of violence, exploitation, abuse, and neglect; refugee children; children with disability; and children in conflict with the law.

The Rights of the Child Programme is informed by the following statues and policies: Constitution of the Republic of South Africa (Act No. 108 of 1996); Children's Act (No. 38 of 2005); SA National Plan of Action for Children 2019 – 2024; and UN Convention on the Rights of the Child.

The strategic objectives of the programme:

- Advance the full realization of children's rights through coordination, implementation, and monitoring.
- Strengthen the capacity of the Children's Rights Sector through the establishment of the Ugu Intersectoral Child Rights and Protection Forum (UICRPF) and local advisory councils.
- Mobilise the involvement of strategic partners in the implementation of the district children's rights agenda.
- Develop a comprehensive district children's rights implementation plan to ensure integration implementation and monitoring.
- To encourage recognition of children as social actors, with interests, capacities, vulnerabilities, and requirements for protection, guidance, and support in the exercise of their rights through the establishment of the Ugu District Junior Council and local advisory councils.
- To mainstream children's rights-based approach in developmental interventions.

Programmes Achieved in 2023/2024 Financial Year:

- School Monitoring and Functionality Programme
- Oversight Visit – Monitoring of NSNP
- Back-to-School Programme
- Autism Awareness Workshop for ECD Educators
- District Take a Child to Work Day 2024
- Teenage Pregnancy Awareness Campaigns
- School Awareness Campaigns on Children's Rights
- Child Protection Month – Awareness Campaigns
- Functionality of the Ugu Intersectoral Child Rights and Protection Forum.

Programme Highlights:

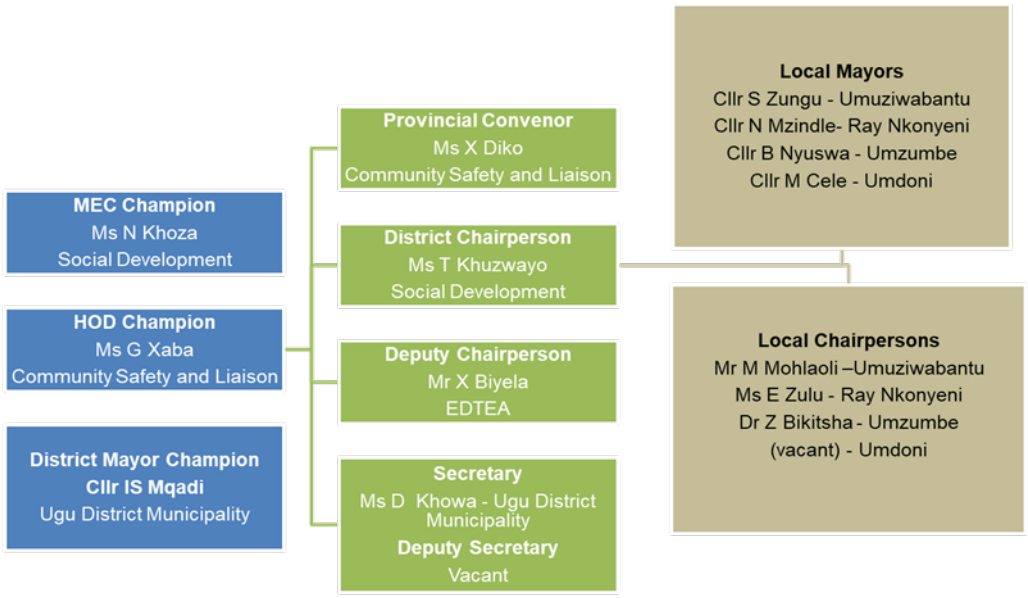
Take a Child to Work Day Programme 2024

Challenges

- Budget allocation of R10 000 for the 2023/2024 financial year.
- Increase in teenage pregnancy and learner school drop-outs.

3.6 OPERATION SUKUMA SAKHE PROGRAMME

The Operation Sukuma Sakhe Programme (OSSP), formerly known as the Flagship, Social Cluster Programme (War on Poverty), was introduced to the Ugu District in 2009.
The structure constitutes the District Task-Team (DTT), Local Task-Teams (LTTs), Ward Task-Teams (WTTs), Political Champion (MEC), Administrative Champion (HOD) District Convener. The diagram below illustrates the Ugu OSS DTT structure.



Focus programmes include: The programmes focus on an integration of services to address: poverty alleviation, health-related matters, creation of employment, service delivery to vulnerable groups, Intervention Programmes to address social ills and/or injustices, educational programmes, food security, provision of social relief of distress, economic development, and provision of critical registration documents. The OSSP areas of infrastructure focus include community halls, Schools, Clinics, Crèches, MPCCs, Churches or any other suitable infrastructure, depending on the area. The implementation of intervention programmes is guided by the following processes: Household Profiling (HHP), reporting of findings to WTT, referral of cases to relevant department/entity, provision of interventions, community engagements, capturing of HHPs in NISIS at the Office of the Premier (OTP), Operation MBO (to fast-track service delivery).

The table below illustrates the War Room functionality status per Local Municipality:

LOCAL MUNICIPALITY	FUNCTIONAL WAR ROOMS	NON-FUNCTIONAL WAR ROOMS
Umzumbe	Wards 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14,15, 16, 17, 18 and 20	Ward 19
Umuziwabantu	Wards 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11	None
Umdoni	Wards 3, 4, 5, 6, 7, 8, 9, 12, 13, 14, 16, 17, 18 and 19	Wards 1, 2, 7, 10, 11, 15

Ray Nkonyeni	Wards 1, 4, 5, 6, 7, 8, 9, 10, 11, 13, 15, 17, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35 and 36	Wards 2, 3, 12, 16, 17, 18 and 19
Ugu District	73	13

The table below illustrates the sitting of the OSSP - District Task Team Meetings:

2023/2024 FY	STATUS
13 February 2024	The meeting took place.
09 April 2024	The meeting took place.
14 May 2024	The meeting was rescheduled.
11 June 2024	The meeting was rescheduled.
09 July 2024	Upcoming Meeting.
13 August 2024	Upcoming Meeting.
10 September 2024	Upcoming Meeting.
08 October 2024	Upcoming Meeting.
12 November 2024	Upcoming Meeting.

Stakeholders of OSS DTT comprises of the following government departments: Health, Sports and Recreation, Arts and Culture, Agriculture and Rural Development, Home Affairs, Human Settlements, Community Safety and Liaison, Social Development, Transport, National Prosecuting Authority, Justice, South African Police Services, Economic Development Tourism and Environmental Affairs.

Programme Highlights:

Integrated Community Registration Outreach Programme held at Oshabeni MPCC, Umzumbe Local Municipality:

3.7 HIV AND AIDS PROGRAMME

Introduction

The Special Programmes Unit coordinates the functioning and the implementation for the HIV and AIDS programmes in the district. The coordination is done through working together with the government departments in the district lead by Department of Health as a key department in relation to HIV and AIDS programmes. The district municipality also works with local municipalities (Umzumbe, Ray Nkonyeni, Umdoni and Umuziwabantu) Civil Society Sector, as well as district supporting partners.

Ugu has various social ills which are affecting the district functionality which include issues of teenage pregnancy, drugs and substance abuse, TB and HIV. Interventions will then be prioritized according to the burden as the essence of the methodology is to deliver results that can provide the greatest impact with limited resources and highest value for money. Interventions include coordination of the AIDS Council wherein all district stakeholders come together, engage and discuss about the issues and recommendations thereof.

The intervention will be coordinated and implemented through the guidance of the National Strategic Plan on HIV,STI and TB 2023-2028 at a National level, the Provincial Implementation Plan at a provincial level and lastly through the Multisectoral District Implementation Plan which focuses mainly on the district. The Multisectoral District Implementation Plan will also be used by Ugu District AIDS Council as the framework to co-ordinate and monitor implementation by sectors, local municipalities, and civil society organizations. The district supporting partners will use the MDIP to support the district in its efforts to turn the tide with respect to the twin HIV and TB epidemics.

The National Strategic Plan on HIV, STI and TB 2023-2028 serves as a guiding document in coordinating and implementing the HIV, STI and TB related programmes. There are four goals in the NSP are as follows:

- Goal 1: break down barriers to achieving outcomes for HIV, TB and STIs
- Goal 2: Maximize equitable and equal access to services and solutions for HIV, TB and STIs
- Goal 3: build resilient systems for HIV, TB and STIs that are integrated into systems for health, social protection, and pandemic response.
- Goal 4: fully resource and sustain an efficient NSP led by revitalized.

The district has established District AIDS Council and Ugu District Civil society forum through which on an annual basis conduct programmes such as, Awareness Campaign; World AIDS Day; Nutritional Supplements; and provision of support to PLHIV sector programme are implemented.

Programmes achieved thus far:

- Supporting the Civil Society structure. The Civil Society exco was re-elected in 2019 and revived in 2023
- Functional District AIDS Council with full support of Political Leadership and government departments and civil society.
- Continuous reporting and attendance to the Provincial AIDS Council on quarterly basis
- Held World AIDS Day in December 2023 at Bobo ward 23 under Ray Nkonyeni Municipality
- Coordination of District Consultative meetings
- Coordination of awareness campaign on teenage pregnancy and other social ills
- Good relations with partners working in the district.
- Revived 2 support groups.
- Participation in the District Nerve Centre meetings.
- Keep girls in schools until matric-increase retention by 20%
- Decrease gender-based and sexual violence by 10%
- Increase economic opportunities for young girls by 10%
- Participation in the Adolescent, Youth and Young Women (AGYW) programmes which has various partners working in the district including Dreams, Wits RHI, Nacosa, EDC and Broadbeach.
- Participation in the various meetings coordinated by the Office of the Premier, HIV, AIDS Directorate.

Challenges

- Adherence to HIV/AIDS and TB treatments.
- Notable high increased rate of child and teenage pregnancy within the district
- Total patients remaining on ART fluctuating due to high number of patients lost due to follow-up.
- The unsuppressed children viral loads is still a high challenge
- High HIV positivity rate from high transmission areas (HTAs) (e.g. TVETs, Sex Workers and Truck Stops).
- Increase in the number of new sexual assault cases compounded by social ills such as drug and substance abuse; poverty; and so forth.
- WAC functionality is hindered by poor participation.

3.8 People with Disability

Introduction

People with Disability in South Africa encounter a range of physical, cultural social and attitudinal barriers, which prevent them from enjoying and accessing their full civil, political, economic, and social and developmental rights. The Special Programmes Section is committed to promoting an integrated National Disability Forum strategy. The special programmes unit envisions the understanding of the rights of persons with disability and dignity through full participation in a barrier-free society. The collaboration is aimed at ensuring that those with disability are included in making decisions about their lives, have access to justice, achieve independent living, establish an adequate standard of living, personal mobility, enjoy freedom of expression and participate fully in society.

The Special Programmes Section is tasked with mainstreaming the Disability Programme within the District. Mainstreaming involves the integration of disability issues and interventions with government legislation and programmes and other sector organisations or programs.

Roles and Responsibility:

- Develop an Ugu District Municipality implementation plan that is aligned to the National Disability Strategy, 9 pillars for people with disabilities.
- Establishing and strengthening coordination of committees on disability matters, with emphasis on, among other goals, the adequate and effective representation of disabled persons and their organization as well as their roles therein.
- Develop partnership with relevant organization to enhance support and services for people with disabilities.
- Making special efforts to foster positive attitudes towards children and adults with disabilities, and undertaking measures to improve their access to rehabilitation, education, training and employment, cultural and sports activities and their physical environment.
- Change attitudes through sensitization and awareness programmes.
- Promoting awareness and commitment to full participation, equality and empowerment of persons with disabilities.
- Encourage a process allowing the development of an integrated project-based budget.
- Facilitate capacity development among stakeholders to enhance INDS implementation
- Develop a reporting mechanism to facilitate the dissemination of information by using appropriate medium e.g. Braille.
- Encourage the sharing of resources and the adoption of asset-based approaches.
- Advocate and facilitate inclusion in the decision-making process.
- Monitor the implementation and impact of disability issues to inform policy and program development

Programmes achieved:

- Dress a child campaign in special schools.
- Neurodevelopmental Disorder Awareness campaign
- Disability Sports Day
- Skills Development Workshop
- Awareness Campaigns
- Economic Empowerment Workshop
- Sanitary Dignity Campaign in Special Schools
- Support Provided to Disabled people.
- Hospitality Reception Learnership for people with disabilities

- Handover of assistive devices

Challenges:

Accessibility:

- Many public buildings, facilities, and transportation systems are not fully accessible to people with disabilities.
- Lack of proper infrastructure like ramps, elevators, and accessible toilets.
- Public transportation may be unavailable or at an inconvenient distance.

Education:

- Limited access to inclusive education and specialized schools.
- Inadequate training for teachers to handle the needs of students with disabilities.

Employment:

- People with disabilities are far less likely to be employed. Departments do not meet their mandate to employ at least 7% of disabled people.
- High unemployment rates among people with disabilities.
- Discrimination and lack of reasonable accommodations in the workplace.

Healthcare:

- Insufficient specialized healthcare services and professionals.
- Limited access to rehabilitation services and assistive devices.
- Written health promotion messages with barriers that prevent people with vision impairments from receiving the message – no braille or versions for people who are visually impaired.

Awareness and Attitudes:

- Social stigma and discrimination against people with disabilities.
- Lack of awareness and understanding about disabilities among the general population and policymakers.

Support Services:

- Inadequate government support and social services for people with disabilities.
- Insufficient funding for disability programs and initiatives.

Data and Policy Implementation:

- Lack of accurate data on the number and needs of people with disabilities.
- Poor implementation and monitoring of disability policies and legislation.

3.9 SENIOR CITIZEN PROGRAMME

Introduction

Senior Citizens must be full participants in the development process and share in its benefits. No individual must be denied the opportunity to benefit from development. Older persons have been previously marginalised, as ageing has been perceived as a problem rather than a natural process.

- To promote close collaboration between the Ugu District Senior Citizens Forum, government departments and the broader NGO-sector involved with senior citizens sector,

- To coordinate, monitor, evaluate and report on the implementation of programmes and strategies aimed at achieving goals for senior citizens,
- To raise awareness, advocate, and lobby on, and conscientize the public about senior citizens' rights with a view to stimulating public debate

Human Rights and Older Persons

- Human Rights are universal and are central to humanity, Human Rights are entitled to human beings irrespective of age, citizenship, nationality, race, ethnicity, language, gender, sexuality or abilities. The Universal Declaration on Human Rights states that "All human beings are born free and equal in dignity and rights". This equality does not change with age, older people have the same right, The UN Convention on the Rights of Older Persons states that the rights of older people are violated in the following manner:
- Older People's right to freedom from discrimination: Older People are often denied access to services, jobs or treated without respect because of their age and other factors such as gender or disability,
- Older People's right to freedom from violence: Older People are often subjected to abuse including verbal, sexual, psychological and financial abuse,
- Older People's right to social security: Older People do not have financial protection e.g. Lack of secure minimum income,
- Older People's right to health: Older People may not receive appropriate health and social care because of their age. Treatment can be denied, and older people can receive poor or insufficient service,
- Older People's right to work: Sometimes older people are deemed 'unemployable" because of their age. Furthermore, older people may also be forced to stop working because of mandatory retirement ages.

Programmes achieved

- Functional Ugu District Senior Citizens Forum (UDSCF). All local municipalities are represented in the district senior citizen's forum
- Functional Senior Citizens Forums at local level with vocal members and Chairperson's who also participate in the District Forum
- Conducted 4 awareness campaigns on elder abuse, chronic diseases, active ageing, and healthy living etc.
- Coordinated and conducted the District Golden Games event held Umzumbe Municipality. Approximately 750 people including senior citizens including Political leaders and officials, District senior citizens participated in the Provincial Senior Citizens Parliament held in Umkhunyakude District Municipality
- Provided 500 walking sticks to senior citizens and nutritional supplements
- District is also represented in the Provincial and South African Older Persons Forum
- Providing ongoing support and visits to senior citizen's luncheon clubs

- Coordinated workshop on social benefits and means test for senior citizens

Conducted monitoring visits to the Old Age home

Challenges

- Shortage of skilled personnel to provide adequate home-based care for older persons.
- Limited knowledge of human rights.
- Limited budget in implementing programmes

3.10 GENDER PROGRAMME

Introduction

The Gender Development Programme promotes the respect for the rule of law, human rights as well as economic and social development for both women and men to ensure that equal opportunities are achieved.

Gender Development aims to promote, protect, monitor, and evaluate gender equality within the District. The programme is responsible for the coordination and implementation of strategies that ensure women play an active role in the economy of the District and the country at large thereby escaping the cycle of poverty and abuse. This is achieved through raising awareness on issues pertaining to women's health, men's health, skills development, sexual health and reproductive rights, fighting gender-based violence and femicide, and access to justice.

Roles and Responsibility:

- Guide the District response to gender-related issues.
- Create and strengthen partnerships for an expanded provincial response to issues of Gender.
- Mobilize and streamline resources to effectively implement partnership activities.
- Establish medium and long-term goals for the Gender Programme based on the Gender Equality Act.
- Coordinate, monitor, evaluate and report on the implementation of programmes and strategies aimed at achieving Gender goals.
- Raise awareness, advocate and lobby the public about the Rights of Gender

Programmes achieved

- Annual Umkhosi Womhlanga
- Men Empowerment Session

- Boys-to-Men Session
- Women Empowerment Session
- District Men's Summit
- Sanitary Dignity Campaigns
- Moral Regeneration

Challenges

- Unequal opportunities available to women due to gender bias.
- Cultural beliefs and social norms perpetuate gender-based violence.

3.11 EXPANDED PUBLIC WORKS PROGRAMME

Introduction

The EPWP is one of several Government initiatives aimed at addressing unemployment and alleviating poverty within Ugu District Municipality in the short to medium-term. EPWP Phase 4 (2019-2024) focuses on creating employment through public works projects across South Africa. The program aimed to generate 6 million work opportunities, with a particular emphasis on poverty alleviation, community development, and social protection as outlined in the National Development Plan: Vision 2030. The importance of the EPWP is clearly reflected in key government policies like the New Growth Path (NGP) and the National Development Plan (NDP). In both, EPWP is positioned as a key programme to contribute to achieving government's goals of halving unemployment and addressing gaps in the social protection system.

The Ugu District Municipality has been mandated to create work opportunities and EPWP cuts across all the Departments and Units within the Municipality. Each department will make a systematic effort to target the unskilled and unemployed and develop a plan to utilize their budgets to draw significant numbers of the unemployed into productive work, in such a way that workers are given an opportunity to gain life and job specific skills while they work to increase their chances of getting out of the marginalized pool of unemployed people.

To assist with the implementation of EPWP projects and achievement of targets, EXCO Resolution noted that the EPWP Unit requires capacity to operate and achieve targets set by the Department of Public Works.

Review of Phase IV

During its implementation, EPWP Phase 4 prioritized several key objectives:

- Employment Creation: The program succeeded in creating significant employment opportunities.
- Sectoral Focus: The EPWP covered various sectors including infrastructure, non-state, environment and culture, and social sectors. Each sector was responsible for specific initiatives, such as infrastructure development, community-based projects, and social services.
- Monitoring and Evaluation: Effective monitoring and reporting mechanisms were essential to track progress. The program implemented rigorous reporting systems to ensure that work opportunities created by public bodies were accurately documented and evaluated.
- Capacity Building: Training and skills development were integral components, aiming to enhance participants' employability beyond the program. Discussions during EPWP summits often highlighted the need for training in arts, sports, and other cultural activities to develop the youth.

Overall, EPWP Phase 4 was instrumental in providing temporary employment and skills development to millions of South Africans, contributing to the broader goals of poverty alleviation and economic development.

Pictures depicted above are the EPWP UGU CAR WASH Project

The objectives of EPWP Phase V

EPWP Phase 5, launched in October 2023, aims to create five million job opportunities over the next five years, targeting unemployment and poverty alleviation in South Africa. This phase emphasizes the quality and sustainability of employment rather than just the quantity.

Key focuses of EPWP Phase 5 include:

1. Improved Coordination and Implementation: Enhancing the effectiveness of structures and processes from recruitment to project completion, with a strong emphasis on monitoring and accountability.

2. High-Impact Projects: Prioritizing projects that provide meaningful skills and contribute to community development, such as road maintenance, waste management, energy projects, and infrastructure maintenance.

3. Training and Skills Development: Providing substantial training to participants to ensure they acquire valuable skills that enhance their employability and entrepreneurial capabilities.

4. Exit Strategies: Creating pathways for participants to transition from temporary work opportunities to permanent employment or self-employment through enterprise development and support for small enterprises and cooperatives.

President Ramaphosa and Minister Zikalala have highlighted the importance of this program in transforming communities and addressing urgent service delivery needs. They also stressed the need for fair recruitment practices and collaboration with the private sector and civil society to maximize the program's impact.

Pictures depicted above are the ITHUBALETHU GRASS CUTTING *Project*

UGU DISTRICT MUNICIPALITY PHASE V TARGET							
Total All Sectors							
Municipality		2024/25	2025/26	2026/27	2027/28	2028/29	Total
Ugu (DC21	WO	1 967	2 026	2 079	2 126	2 180	10 378
	FTE	617	635	653	670	701	3 276
Ray Nkonyeni (KZN216)	WO	822	843	872	888	911	4 336
	FTE	353	362	370	381	387	1 853
Umdoni (KZN212)	WO	436	450	485	476	489	2 336
	FTE	110	113	117	126	124	591
Umuziwabantu (KZN214)	WO	174	186	186	192	199	936
	FTE	61	64	66	68	70	330
Umzumbe (KZN213)	WO	230	237	244	251	259	1 220
	FTE	74	77	80	83	86	399

Table 3.11.1

KZN Municipal Allocations – 2024/25			
Municipality		FTE Target for 2024/25	2024/25 Allocation (R'000)
uMdoni	KZN212	16	1,249
uMzumbe	KZN213	18	1,400
uMuziwabantu	KZN214	19	1,497
Ray Nkonyeni	KZN216	42	3,255
Ugu District Municipality	DC21	37	2,864

Employees: Special Programmes					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies	Vacancies (as a % of total
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	4	6	5	439.986	0.087%
7 - 9	1	4	4	0	0%
10 -	0	0	0	0	0%
13 -	3	4	3	0.164	0.087%

16 -	0	0	0	0	0%
19 -	0	0	0	0	0%
Total	6	15	13	440.15	0.174%

Table 3.14.4

3.12 YOUTH DEVELOPMENT

Introduction: Youth development means growing and developing the skills and connections young people need to take part in society and reach their potential. Youth development is about young people gaining a: sense of contributing something of value to society. feeling of connectedness to others and to society.

Youth targeted interventions are needed to enable young people of our district to actively participate and engage in the society and the economy. The marginalization of young people is primarily manifested in high youth unemployment. In a job scarce environment, joining the world of work is particularly difficult for young people. Unemployment, particularly among the youth, has been declared a national crisis by the 6th National administration. This becomes worse within our district where it is pre-dominated by rural areas and few economic activities. This indicates the seriousness of the issue, but also indicate the political will to deal decisively with the issue, through economic and other reforms, which we expect to bear fruit in the short, medium, and long term.

As we head towards the 7th National Administration as the youth development unit, we will continue with pushing the youth development agenda even further and as instructed by the Ugu District Youth Development Framework of 2020-2030.

Programmes Achieved:

Youth Supported Programmes

QUARTER	PROGRAMME	VENUE	DATE
1	Mandela Day: Donation to Kwanzimakwe First Literacy Education Centre	RNM KWANZIMAKWE	18/07/2023
2	School Visit	St Joans High School	13/10/2023
3	District Youth Portal Outreach Programme	RNM Breamer	10/01/2024

4	Ikamva Youth Summit	Umzumbe Hlokozi Comm Hall	05/04/2024

Substance Abuse and Social ills Awareness Campaigns

QUARTER	PROGRAMME	VENUE	DATE
1	Men's Month School Visit	Nobamba High School Siphapheme High School	21/08/2023 22/08/2023
4	DOE Healthy lifestyle event	RNM	DOE Healthy lifestyle event

Education Skills Training Programmes

QUARTER	PROGRAMME	VENUE	DATE
1	Scarce Skills Career Expo	Ugu Sports and Leisure Centre	27/07/2023
2	Job Preparedness Workshop	Umzumbe Esibanini Comm Hall	12-13/10/2023
3	Doe Career Expo	RNM UMZUMBE UMDONI UMUZIWABANTU	5-9/02/2024
4	ETDP SETA Learnership Programme	District Wide	Ongoing

Small Business Support Programmes

QUARTER	PROGRAMME	VENUE	DATE
2	NHBRC Training workshop	Umuziwabantu Harding Townhall	26 -27/10/2023
3	Life skills Training Workshop	RNM Port Shepstone Civic Centre	13/02/2024
4	KZN LIQUR INDABA	eThekwini	19/04/2024

Sports Development Programme

QUARTER	PROGRAMME	VENUE	DATE
1	Donation of Football Kit	Siphapheme High School	30/07/2023
4	Launch of Sports Confed	Ugu Sports and Leisure Centre	13/04/2024

District Youth Development Portal

SERVICES OFFERED BY THE DISTRICT YOUTH DEVELOPMENT PORTAL

The District Youth Office has embarked on a process of establishing a District online youth portal which is intended to become a central hub of information for the youth in the district. Following an extensive research exercise being conducted by the District Youth Office on the youth career guidance initiatives conducted throughout the district. And the conclusion derived out of this exercise has necessitated for the establishment of this youth online portal which will make available current information specifically academic youth related matters, the portal will provide information ranging from bursaries, link to Central Application Office, National Student Financial Aid Scheme and also from time to time coordinate virtual career exhibition where we offer career platform for different service providers and academic institutions.

The portal also serve as an information sharing platform for current students and former student willing to study in institutions of higher learning.
The content page of the portal will be managed by the District Youth Office while the ICT office of the municipality will deal with the web development of the portal. The District Youth Office would be launching the Youth

Development Portal on the 27th of July 2023 at Ugu Sports and Leisure Centre in a National event that will be graced by the Deputy Minister of Higher Education Hon. B Manamela.

DEPARTMENT OF EDUCATION CAREER EXPO -GAMALAKH CAMPUS

DEPARTMENT OF HEALTH AND DEPARTMENT OF HIGHER EDUCATION MINISTERIAL VISIT – HEALTHY LIFESTYLE EVENT

DISTRICT YOUTH PORTAL OUTREACH PROGRAMME -CAO REGISTRATION

SCHOOL VISIT IN HONOUR OF MENS MONTH

SPORTS DEVELOPMENT IN THE DISTRICT

The Youth Office part of its mandate lies within sports development in the district , It's one of the main duties of the Youth Development Office and till to date the office has been instrumental in ensuring that the election of the District Sports Confederation Committee does take place , the committee is now fully launched with an approved constitution and fully functional portfolios. One of the main events that the committee looks after is the SALGA GAMES.

SALGA GAMES 2023

On the 7th to 11th December 2023 at King Cetshwayo District Municipality, Ugu District participated in the SALGA Games an annual local government sporting spectacle where all municipal districts in the province converge to participate in different sporting activities. These games serve to promote social cohesion among municipalities while also show casing sporting talent of youth participants from various districts across the province.

SALGA GAMES UGU DISTRICT DELEGATES 2023

Employees: Youth Development					
Job Level	2022/2023	2023/2024	2024/2025		
	Employees	Posts	Employees	Vacancies	Vacancies (as a
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	1	1	1	0	0%
7 - 9	1	2	2	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%

16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	0	4	4	0	0/%

Table 3.10.4 Totals should equate to those included in the Chapter 4 total employee schedule. Employees

Pictures depicted above are the NATURAL RESOURCES MANAGEMENT *Project*

COMPONENT D: ENVIRONMENTAL PROTECTION

Introduction to Environmental Protection

Environmental management is essentially the way natural resources are utilized to serve the social, economic, and other needs of the present and future generations. It is the process to improve the relationship between human beings and environment which may be achieved through checks on anthropogenic activities, conservation, protection, regulation and regeneration of nature.

The level and extent of protection of natural environmental carrying capacity to uphold and maintain the development needs is very important for the realization of sustainable development.

Ugu as a region is a tourist destination, and this economic pillar relies on its natural scenic beauty. As a water and sanitation service provider and authority, the municipality relies on water resources, and such must be protected and treasured to ensure sustainable water and sanitation service delivery.

To maintain this scenic beauty and to guard against environmental degradation Ugu Environmental Management has developed various environmental management instruments, as per legislative requirements of the National Environmental Management Act (NEMA) and other legislations. These tools are:

- Ugu District Municipality: Environmental Management Framework
- Environmental Management Programme for Water and Sanitation Activities
- Ugu District Municipality Coastal Management Programme
- Ugu District Municipality: Integrated Waste Management Plan
- Ugu District Municipality: Climate Change Response Strategy
- Ugu District Municipality: Air Quality Management Plan
- Ugu District Municipality Air Quality Management By-Law
- Ugu District Municipality: Integrated Waste Management Plan

These provide a strategic direction during planning phases of development as the municipality must work within the capacity the current natural assets for sustainability of the development. As per chapter 5 of NEMA, some of the instruments are essential for risk management and compliance with environmental legislation as they proactively assess the impacts of development on the environment to mitigate negative effects and maximise positive impacts. The infrastructural investments of the municipality are also protected in cases of natural events. To achieve environmental protection while meeting the development social needs of the communities, the municipality has complied with these requirements and still strives to improve in the immediate to long-term.

3.13 POLLUTION CONTROL

3.13.1 Introduction to Air Pollution Control

The vision statement for air quality management in the Ugu DM is: Air quality in the Ugu District Municipality continues to be the envy of South Africa. The mission statement to achieve the vision is: Air quality in the Ugu District Municipality is managed by the District's Environmental Services through sound governance, active engagement with stakeholders to meet the air quality objectives and to promote sustainability and continuously protect health and wellbeing. The four goals for the Ugu DM's Environmental Services to achieve the mission of the AQMP are:

Goal 1: Air quality governance meets all legislative requirements.

Goal 2: Systems and tools are established to effectively manage air quality.

Goal 3: Air quality management is conducted in a participatory manner.

Goal 4: Sufficient capacity exists to perform the air quality management function.

The four goals are divided into a number of achievable objectives in the AQMP's implementation plan. Each objective is assigned to the appropriate implementing officer and short and longer-terms timeframes, and with defined measurable outcomes.

Following their mandated requirements, Ugu District Municipality has developed an Air Quality Management Plan (AQMP). The purpose of developing an AQMP must be clearly outlined and must seek to address Section 16 of the NEM: AQA. An Air Quality Management Plan (AQMP) is a strategic document with a vision and goals that strives to guide air quality management activities and ensure that air quality meets the requirements of Section 24 of the National Environmental Management Act (NEMA), i.e. air quality that is not harmful to health and wellbeing. This implies that management efforts should be geared toward ensuring that air quality complies with health based national ambient air quality standards (DEA, 2009 and 2012). As an atmospheric emissions licensing authority (AELA), air quality management is essential to ensure the protection of air quality in the district, thereby protecting human health. The responsibilities of a district municipality as required by the Air Quality Act have been met and air pollution mitigation measures are continuously being implemented. Air quality management by-laws were promulgated and adopted by council in 2015. Air Quality Management Plan and Atmospheric Emissions Licencing is in place and in its implementation phase. There are ten eligible facilities that are listed under Section 21 Notice of the Air Quality Act are being licenced while others are still being followed up for compliance with this requirement.

The Municipality's Environmental Services is the Atmospheric Emission Licensing Authority, and the function is executed in collaboration with the KZN Department of Economic Development, Tourism and Environmental Affairs and The Department of Forestry, Fisheries and Environment. The Municipality has also assumed responsibility for air quality management on behalf of the respective local municipalities. Coordination of air quality management in the Ugu DM is assisted through regular meetings between all the relevant stakeholders through the Air Quality Management Forum. While actively performing the function, the incumbent staff continuously engage in capacity building activities to strengthen their skills and expand their experience for effective and efficient implementation of the air quality management function.

Air quality information and reporting requirements.

Section 15 of the National Environmental Management: Air Quality Act (Act No.39 of 2004, (NEM: AQA)) requires all municipalities to develop an Air Quality Management Plan (AQMP) as part of their Integrated Development Plan (IDP). Such a plan should provide guidance on air quality management in the municipality. In response to this requirement, an AQMP was developed to enable the effective management of air quality throughout the UDM.

Compliance Monitoring Inspections

The National Environmental Management Act, 107 of 1998 as amended ("NEMA") which states that, "*An environmental management inspector, within his or her mandate in terms of section 31D, and subject to subsection (2), may at any reasonable time conduct routine inspections for the purposes of ascertaining compliance with- conditions of an authorization issued in terms of such legislation.* 'Facilities are monitored regularly to ensure compliance with relevant environmental legislation.

Industrial inspection to determine eligibility for licensing or compliance with license conditions at Idwala

Figure 3.13. Industrial inspection to determine eligibility for licensing or compliance with license conditions at Intercement Simuma

Manual Registration and Reporting of Atmospheric Emissions and Management of AELs

Ugu Atmospheric Emissions Licencing Authority (AELA) is fully compliant with the reporting requirements. The South African Atmospheric Emissions Licencing Integrated Portal (SAAELIP) was an online portal for applying for an Atmospheric Emission License (AEL) in terms of the National Environmental Management: Air Quality Act, 2004 (Act No. 39 of 2004) as well as the reporting of emissions data for the compilation of the National Atmospheric Emissions Inventory (NAEIS).

In February 2024 SAAELIP was shutdown. A Government Notice dated 8 March 2024 stated that reporting of emissions and management of emissions licences will be done through a manual process while transitional arrangements are underway to establish new systems, for the calendar years 2024 to 2026.

Minister of Forestry, Fisheries and the Environment approved a notice for temporal manual registration, reporting of atmospheric emissions and management of AELs for the calendar years 2024-2026 (approved by Mintech on 19 March 2024)
Persons classified as data providers are required to register, report, and verify information in terms of Sections 5(1), 6, 8(1) and 10 of the National Atmospheric Emission Reporting Regulations 2015, and must now do so in the manner specified by the relevant Licensing Authority:
Facilities with provisional/atmospheric emissions licenses.
Mining and quarry operations as permitted by the mining regulations.
Facilities regarded as Section 23 operations (i.e. boilers between 10-49 MW, temporary asphalt and charcoal production plants).

Ugu District Municipality was informed of the reporting changes, and is compliant with reporting emissions manually.

Ambient Air Quality Monitoring

The Minister has in terms of Section 9 subsection 1a of the National Environmental Management - Air Quality Act (Act 39 of 2004) identified substances and mixture of substances in ambient air which present a threat to the health well-being and environment. In respect of such substances and mixture of substances, national standards for emissions have been established.

In an effort to comply with the above-mentioned regulatory requirements Ugu District Municipality has purchased ambient air quality monitoring equipment to monitor ambient meteorological conditions, PM_{10} and $PM_{2.5}$ emissions in the district. This endeavor further necessitated the development of the ambient air quality monitoring plan in order to obtain conclusive results from the use of such equipment. The plan was developed and adopted by the Portfolio Committee.

Figure 3.13.2 Ambient Air Quality Monitoring

3.13.2.1 Performance of Pollution Control Overall:

Ugu District Municipality as a water and sanitation services authority has invested in the development and maintenance of infrastructure. It therefore has a crucial responsibility towards environmental protection through prioritising environmental impact management and compliance, environmental planning and education and awareness. Due to interface with the coastal environment, minimizing coastal pollution remains a serious challenge for the municipality. However, measures are continuously being taken on an ongoing basis to minimize impacts on the environment and human health, hence working with Environmental Health Services is critical. Development of the Standard Operating Procedures for sanitation incidents is one of the milestones achieved by Environmental Management Unit in collaboration with Department of Water and Sanitation to manage environmental pollution in the district. Through the application of the developed Standard Operating Procedures the district municipality was able to adequately respond and resolve all pollution incidences.

3.14 BIO-DIVERSITY, LANDSCAPE (OPEN SPACES) AND OTHER (COASTAL PROTECTION)

3.14.1 Environmental Protection and Biodiversity

(A) Invasive Alien Species Programme

Research and practical experience have shown that the Invasive Alien Species (IAS),, in their many forms have severe, detrimental economic and ecological effects whose extent may not be fully understood and appreciated. This lack of understanding is not good for economic policy and decision-making. Plant invasions alter ecosystems, as well as important natural processes such as fire frequency, nutrient cycling, erosion, hydrologic cycles and sediment deposition, which, in turn, result in significant negative environmental, and therefore socio-economic impacts – for both current and future generations.

The National Environmental Management: Biodiversity Act requires each property owner to control and manage these species in their backyard. In compliance to this legal call, Ugu's efforts have been invested in programmes, projects and engagements that focus on the control and management of IAS in Ugu's land and properties. There are initiatives that are being undertaken that stand to benefit every citizen of Ugu in various ways. These include organizations responsible for alien plant control through national government funding, local conservatives, youth, women and schools. A close focus is being placed on the common plants that are found in Ugu properties (even homes), the dangerous ones to our workers, how to handle/report those that need special methods. Having said all this, Ugu believes that controlling and managing invasive alien plants is everyone's business.

(B)*UGU ALIEN INVASIVE CONTROL PLAN*

The Monitoring, Control and Eradication Plan (Control Plan) has been developed to comply to the National Environmental Management: Biodiversity Act (Act No. 10 of 2004) [NEMBA] Section 76 (2), which require all organs of state to prepare an invasive species monitoring, control and eradication plan for land under their control. This Control Plan presents clear priorities and sets out guidelines to be followed, to achieve successful IAS control at the Ugu properties. This plan will also assist Ugu to create a bigger awareness and responsibility among stakeholders within the district.

The Control Plan forms part of Ugu's Integrated Development Plan and must be reviewed every five years. Currently the plan has been completed and it is recommended for council adoption. After approval of the Ugu Council the plan must be verified by the Department of Environment, Forestry and Fisheries. This Control Plan only addresses the land under Ugu's control for example Ugu Pump stations and Wastewater Treatment Works (WWTW).

BIODIVERSITY MANAGEMENT FORUM

This is a multi-stakeholder forum that stages dialogue amongst all stakeholders that take part in the management of biodiversity in the district. Of primary interest and urgency now is the invasive alien plants control. The year under reporting concluded with planned positive changes that will take the forum and its deliberations and projects to the next level.

Ugu initiated and hosts the bi-annual Ugu Invasive Species Forum. Stakeholders such as KZN EDTEA, DEA NRM, SANBI, working for the Coast and conservancies implement invasive species programmes within Ugu. This is an important forum to engage with stakeholders to: obtain a better understanding of each stakeholder's project; to prevent an overlap of projects; to create awareness of IAS and legislation; to guide stakeholders to work with existing Control Plans where applicable; and to encourage best operating practices.

COASTAL MANAGEMENT

(a) Coastal Management Programme (CMP)

Some challenges are being experienced our coastal areas and some priority areas like pollution management and those that are finance intensive. However, a multi-stakeholder approach to the general coastal management is the most effective mechanism, especially regarding resource efficiency.

(b) Coastal education and awareness

Central to coastal management is environmental education and awareness of the coastal users and visitors. This is delivered across all societal groups through Ugu Environmental Education and Awareness Forum partnership. In this way resources are leveraged and optimally used, and duplication is avoided. Events of the year are observed and celebrated ~~across~~ coastal local municipalities. These include coastal clean-up campaigns across different local municipalities in the district which included collection and removal of waste whilst promoting awareness programs to local communities.

Figure 3.14.1 Environmental Awareness at St. Michael Beach

Figure 3.14.2 Margate Beach Clean-up Campaign

3.15 CLIMATE CHANGE RESPONSE STRATEGY AND ADAPTATION PLAN

Ugu District Municipality adopted its Climate Change Vulnerability Assessment and Response Strategy, in 2017 which is the first generation of any climate response strategic actions in the region. This is in its 4th year of implementation. The first part of the strategy was assessing the vulnerability of Ugu assets per sector, namely, water, agriculture, biodiversity, economy, communities, etc. to the impacts of climate change. It also sought to consolidate and formalise programmes and projects that had been haphazardly implemented with no formal structure. With funding from the department of Environmental Affairs' Climate Change Branch, Climate Adaptation Plan was developed, making the strategy easy to implement for each sector. The following are some of the lower hanging fruits that had been handpicked from the strategy for ease of implementation:

The strategic priorities of the Ugu DM Climate Change Response Strategy and Adaptation Plan are to:

- To provide access to sustainable quality drinking water and sanitation services.
- To create a conducive environment for economic growth and job opportunities.
- To develop and maintain a financially viable and sustainable organization that achieves full compliance with legislation.
- To build and strengthen the administrative and institutional capability of the municipality.
- To develop and promote an integrated sustainable environment; and

- To create a conducive environment for participatory development.

Ug DM has therefore forged against the threats of unanticipated climate change impacts which threaten to jeopardize the ability of the Ugu DM to meet its strategic objectives.

(A) TRAINING AND CAPACITY BUILDING

Ugu district municipality has participated in the capacity building program which was conducted by SALGA, Department of Forestry, Fisheries and Environment and the Department of Economic Development, Tourism and Environmental Affairs which aimed at building capacity on councilors whilst it also involved officials.

Ugu District Municipality is a member of the KZN Climate Change Compact (KZNCCC) which is a collaboration of several municipalities in KZN. Whilst providing a discussion platform for participating municipalities the KZNCCC also provides an invaluable platform for the participating municipalities to learn from each other about climate change matters. Lead by eThekwini Municipality KZNCCC also provides a unique platform on the continent that enables collaboration between the three levels of government – local, Provincial and national on climate change issues in South Africa.

(B) CLIMATE CHANGE WORKSHOPS

Several waste management workshops which were conducted in conjunction with sector departments are some of the examples of the community engagements that are initiated and facilitated in order to continuously identify areas of collaboration with community groups. In workshops, some of the issues identified within the communities were illegal dumping, youth unemployment and lack of initiatives focusing on addressing environmental issues and knowledge of climate change. The topics focused on Climate change, Water Pollution, Disaster Management and Waste Management There is a need to provide the communities with information in order to capacitate them so that they are aware of the issues around them with regards to their surrounding environment. The outcome of the sessions were to capacitate and promote communities within the district to establish or initiate programmes and projects that will empower them and assist the municipality in environmental protection. District and local municipalities will plan more workshops of this nature to refresh environmental and climate change knowledge within the Youth.

(C) CLIMATE CHANGE COMMUNITY AND ECOSYSTEMS-BASED ADAPTATION PROJECT

One of the local responses to climate change impacts at a community level is Community and Ecosystems based Adaptation (CbA and EbA). This is one of the approaches recommended by the Ugu Climate Change Response strategy, Climate change adaptation plan and learnt from trainings and eThekwini Metropolitan Municipality. It promotes conservation of the environment and ecosystems to ensure community resilience while alleviating poverty and reducing greenhouse gases (GHGs). This also gives effects to the disaster management, viz, risk reduction as some of the ecosystems have become fire prone due to alien plants invasion and riverine systems becoming more stressed. Ugu District Municipality has implemented Phase Two of the Transformative River Management Program, as a community driven project to ensure clean and healthy riverine ecosystems that not only seek to preserve the ecosystem health, but to also create jobs, thereby restoring community pride in their own environment while also earning a living.

The second phase of the Transformative River Management Program project has adopted the Expanded Public Works Programme (EPWP) as the delivery mechanism. Its aims are:

- Mitigate against the threat of pollution to water resources and promote sustainable development, biodiversity and people's access to water.
- Mitigate against damage to infrastructure caused by inclement weather conditions.
- Promotion of Healthy ecosystems through environmental education awareness programs/campaigns.
- Create job opportunities to alleviate poverty and positively impact the socio-economic status of the district

The Transformative River Management Programme Phase Two covers two local municipalities of the Ugu District, i.e. Ray Nkonyeni and Umdoni. The project focuses on the following:

- enhancing water security through cleaner rivers
- improving ecological integrity and restoring the productive potential of riparian zones (involvement of specialists for sensitive environments)
- augmenting the waste management services and education.
- creating short-terms job opportunities
- stimulating desire for small businesses
- training and skills
- health and safety of beneficiaries
- community and government cohesion

Participants were recruited from the two local municipalities for the implementation of the project. The catchments were also strategically selected due to the short timeframe during phase one rollout where some of the sites were not adequately rehabilitated in line with the full project objectives. Furthermore, the environmental and socio-economic impact that the selected sites had on the community was far great than that of the Phase one sites. There was adequate consultation with Local Municipalities during the selection of catchments. The participant's list was derived from the list of rivers and their proximity to the catchments the following catchments were selected from each local municipality as follows:

- Umdoni LM – Umzimayi and Umzinto River
- Ray Nkonyeni Municipality – Bhobhoyi River (ABC Site: Mid-stream & KwaNgwabe Site: Downstream)

Figure 13.15.1 NRM-TRMP PHASE TWO Umdoni LM Umzinto River: Before and After photographs

Figure 13.15.2 Ray Nkonyeni LM uplifting waste collected from the Bhobhoyi River, KwaNgwabe Site.

3.16 ENVIRONMENTAL EDUCATION AND AWARENESS

Environmental Management continues to undertake several environmental education initiatives in schools, communities and within the municipality. This is done under the banner of the Environmental Education and Awareness forum and individually. The areas of educational interest cover waste management with local municipalities, biodiversity management, climate change, air quality and many more. For some aspects of environmental management, an international environmental calendar is followed in order to make education more thematic and interesting. The following are some of the examples of education initiatives:

(A) CLEAN UP CAMPAIGNS PUBLIC AWARENESS

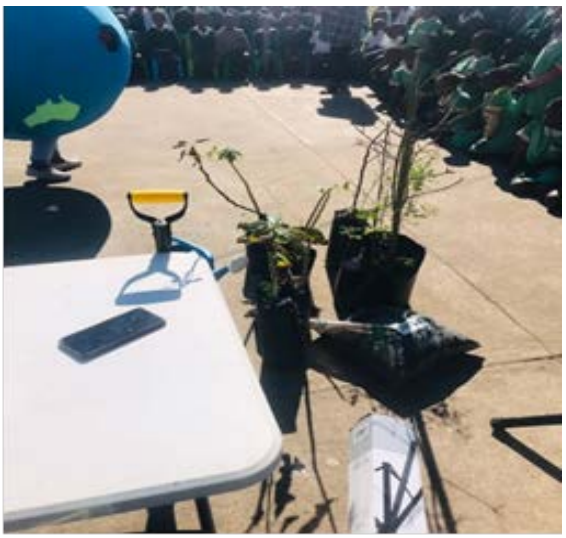
The environmental services are trying to assist people in understanding how their decisions and actions affect the environment as well as building the knowledge and skills necessary to address complex environmental issues, as ways to act in keeping our environment healthy and sustainable for the future.

Ugu District Municipality together with Department of Forest, Fisheries and the Environment (DFFE) alongside various stakeholders within the district have conducted several clean–up and an awareness session.

1. Clean up campaigns were conducted on the 20th and 21st of July 2023 at the Bhobhoyi and Umzimayi River, due to the intensity of waste being disposed at the Umzimayi River, another. A clean-up event was conducted on the 15th of August 2023 at Umuziwabantu LM. On the 8th of March 2024, another clean-up campaign was conducted at the Umzimayi River and due to the floods, that occurred within the South Coast, an emergency cleanup campaign was held on the 16th of April 2024 for Margate beach and the 17th April 2024 for Ramsgate Beach. This activity was inclusive of waste clearing in the community, on that day officials conducted a door-to- door information sharing sessions on the importance of managing waste and how to manage it, furthermore in the importance of keeping the environment clean and protecting it from pollution.
2. On July 31st, 2023, an environmental management workshop was held at the Esayidi TVET College: Nyenyezi Campus. A biodiversity (tree planting) awareness was held at the NRM-TRMP Bhobhoyi River Site on the 4th of August 2023. A similar event was conducted on the 16th of August 2023 at uMuziwabantu LM at the Mjika Community.
3. A school-based awareness session was conducted at Qinqa High School on 13 February 2024; Othandweni Primary School on the 12th of April 2024 and at Khumbuza Primary School on the 19th of April 2024. The last school

awarenesses was held at Injabulo Primary School on the 25th of April 2024 and Marshmount Primary on the 17th of May 2024. All awarenesses included a competition where school pupils were requested to draw environmental elements depicting their knowledge and understanding of the environment. Winners received trophies, medals and goodie bags provided by Ugu Env. Management. Trees were also donated to the schools.

4. At Ray Nkonyeni LM, a door-to-door awareness campaign was conducted at the Bhobhoyi: KwaNgwabe and ABC sites on the 8th of May 2024. Households were requested not to commit ill waste practices on sites that were being cleaned by the Natural Resources Management- Transformative River Management Programme (NRM-TRMP) and note that herbicide application will commence on sites and no individual or livestock is permitted to enter the site whilst that process is undergoing.
5. On the 29th of February, Ugu Env. Mngt visited Ward11 of KwaNzimakwe under Ray Nkonyeni LM to conduct a door-to-door awareness session on environmental matters affecting the community.
6. On the 7th of June 2024, Thembalihle Creche under Umuziwabantu LM was visited for an environmental awareness session.
7. The Department of Forest, Fisheries and the Environment (DFFE) invited Ugu Environmental Services to partake in its EPWP Beneficiaries induction and capacity building workshop which was held on the 4th of June 2024 for Ray Nkonyeni LM and for Umzumbe LM, the session was conducted on June 18th, 2024.



Environmental Awareness Campaign conducted at Marshmount Primary School.

B) ENVIRONMENTAL CALENDAR DAYS

Environmental calendar days are means of reaching out to people and informing them on environmental issues on different themes. The environmental services unit celebrated the following environmental calendar days:

1. World Oceans Day was commemorated on June 8th, 2023, at the Ramsgate Beach. The session included educating beach goers, vendors, and local businesses on the importance of maintaining the ocean through good environmental practices.

2. Nelson Mandela Day was celebrated through a cleanup campaign which was conducted at the Izingolweni CBD. The event included cleaning the polluted are and educating community members on good waste practices.
   World Arbor Day was commemorated at Esayidi TVET College on 1 September 2024. Nyenyezi Campus. Indigenous and fruit trees were planted at the campus.
3. World Environmental Day was celebrated with the learners of St. Martin De Porres on the 5th of June 2024. The learners were educated in the form of games and other fun activities that would assist them to understand the message that the presenters were teaching them hence their learning method is not of those learners who do not have a disability. Another commemoration of this calendar event was held at Mgudlwa High School on 22nd June 2024.

Commemoration of World Environment Day at St. Martins De Porress School

C) UGU ECO/GREEN OFFICE INITIATIVE

The municipality recognizes the need to internalize good environmental practices within its business processes and operations, hence the Eco/Green Office initiative that was established in 2007. Various posters educating staff members on the importance of utilizing the environment in a manner that will be sustainable were circulated to all Ugu users. recruited team. Awareness was created around climate change, electronic waste management, waste management, water conservation, energy saving and creating a greener environment It is important to note that this initiative also recognizes the fact that Ugu staff are also members of the community. They are omitted during the community awareness campaigns that are conducted while they are at work, but they are affected by the environmental issues and their actions have impacts on their daily lives.

(D) ENVIRONMENTAL POLLUTION

One of the competency areas of Environmental Management Section is to ensure that the projects that are being undertaken by Ugu District Municipality are compliant with the environmental management legal requirements. Wastewater treatment is the biggest operation and first biggest environmental polluter in the municipality. Hence specific environmental education among the workers is crucial.

Ugu is a Water Services provider and authority of water and sanitation is being assisted by Environmental Management to ensure that their work is compliant, and their environmental awareness is being enhanced while the past backlog are gradually cleared. For the year 2023/2024 there have been twenty-one (21) non compliances that have been issued to the District Municipality.

It must also be noted that for the 2023/2024 financial year reporting period there was a total of (61) sixty-one Environmental incidences that contributed to Environmental degradation and required S30 or S30A incident reports to be populated to mitigate the environmental degradation.

The Department of Economic Development Tourism and Environmental Affairs (EDTEA) issued the Ugu District Municipality with a Directive in terms of section 30A(1) and (3) of the NEMA; and, accordingly waives the requirement to obtain Environmental Authorisation in terms of the NEMA for activities directly related to the repair, replacement and/or restoration of infrastructure and essential services damaged, specifically related to roads; causeways; culverts; bridges; storm water structures; sewer and water pipelines; electricity supplies; telecommunication infrastructure.

EDTEA has issued the Ugu District Municipality with a total of 10 Approvals in terms of section 30A(1) and (3) of the NEMA; (Under Annexure 2.1) and, these approvals accordingly waives the requirement to obtain Environmental Authorisation in terms of the NEMA for activities directly related to the repair, replacement and/or restoration of infrastructure and essential services

The WWTWs workers have been taken through environmental education as it is required by the Environmental Management Programme (EMPr). This compounded by the fact that they need to understand the implications of their work and actions on the environment and the entire value chain of wastewater treatment. During the education sessions, the workers get to raise issues that require management actions and Ugu management need to take these matters forward in order to reduce pollution of rivers, streams and coastal environments. This will be a continuous exercise that will be aimed at achieving environmental compliance at all levels. However, management commitment and actions on operations are more critical.

f) Capacity Building through Youth Community Outreach Programme

One of the major challenges is high levels of pollution emanating from littering and illegal dumping of waste amongst others, which affects the health of citizens and that contravenes the Constitution. In response to this challenge the Department of Environmental Affairs took a strategic decision to expand the existing environmental education and awareness initiatives to reach out at ward level and enhance youth participation in environmental management. Hence the establishment of youth community outreach programme (YCOP).

The establishment and implementation of YCOP has been undertaken in two (2) phases, the first phase was the opportunity given to four (4) unemployed graduates in the Environmental field. These youths were appointed on a 3-year contract from the 01 January 2019 and have since been deployed within the 4 local municipalities of Ugu. Their key responsibility will be the coordination of YCOP in their respective local municipality. These youths were

selected from the Ugu DM Environmental databases of Unemployed Graduates and were in possession of environmental qualification.

The second phase of the YCOP in the introduction of Environmental Ambassadors under the ThumaMina Good Greed Deeds initiative. The Environment Ambassadors programme is a community based environmental education and awareness programme aimed at nurturing a cohort of young people, 22 youth are employed from the four local municipalities. The Environmental Ambassadors conduct environmental education and awareness in their communities. In this programme the youth are regarded as agents of change. This programme requires collaborative support from various municipal departments such as Waste Management, Local Economic Development, Environmental Management, and ward committees.

Employees: Environmental Management					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	1	1	0	0%
4 - 6	5	5	4	0.996	0.087%
7 - 9	0	1	1	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	5	7	6	0.996	0.087%
T 3.15.4					

COMPONENT E: ENVIRONMENTAL HEALTH

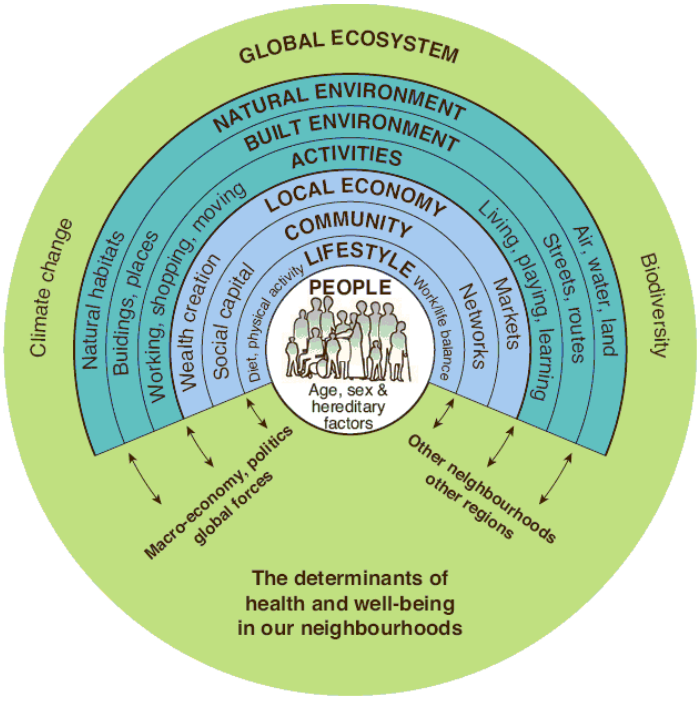
3.17. INTRODUCTION TO HEALTH

Environmental health examines the interaction between the environment and our health as the environment can directly and indirectly impact on our health and wellbeing.

Environmental health refers to aspects of human health (including quality of life) that are determined by physical, chemical, biological, social and psychosocial factors in the environment.

Many aspects of our environment – both built and natural environment – can impact on our health. It's important that we interpret health issues in the wider context of our environment and where we live.

Determinants of health and well-being in our neighbourhoods



LEGISLATIVE FRAMEWORK FOR MUNICIPAL HEALTH SERVICES

The following pieces of legislation govern Municipal Health Services in South Africa:

o Constitution Of The Republic Of South Africa (Act 108 Of 1996)

oThe Local Government Municipal Structures Act, No.117 Of 1998

oThe Local Government Systems Act No. 32 Of 2000

o National Health Act 61 of 2003 o Health Act 63 of 1977

oHealth Professions Act 1974 (No.56 Of 1974)

- Government Gazette No. R698, Dated 26 June 2009 – Regulations Defining The Scope Of The Profession of Environmental Health – Approved By The National Minister Of Health

Municipal Health Services are defined in the Act as:

- Water quality monitoring;
- Food control;
- Waste management;
- Health surveillance of premises;
- Surveillance of communicable diseases, excluding immunisation;
- Vector control;
- Environmental pollution control;
- Disposal of the dead; and
- Chemical safety.

Excluded from municipal health services are port health, malaria control and control of hazardous substances, which are rendered by the province.

FOOD CONTROL

It is mandatory, in terms of Regulations R638, under the Foodstuffs, Cosmetics and Disinfectants Act (Act 54 of 1972), for all food outlets to be in possession of a valid certificate of acceptability (COA). Environmental health is responsible for the issuing, annual renewing, and year-round inspections of food handling businesses and premises. Foods that become contaminated with unacceptable levels of pathogens and chemical contaminants result in substantial health risks to food consumers. Foodborne illness, more commonly referred to as food poisoning, is the result of eating contaminated, spoiled, or toxic food.
To protect all South African consumers against foodstuffs that are not up to standard, manufacturers and sellers of foodstuffs, have to adhere to specific legislative requirements.
A total of one hundred and forty-four (144) COAs were issued in the district.

The following are criteria for compliance with the main regulatory requirements by Business owners;

- Duties and training of a person in charge of the food premises. (Manager and Owner)
- Staff food handler's training.
- Business and premises structure compliance pertaining to environmental health.
- Suitability of food preparation equipment.
- Temperature requirements for the storage and preparation of Foodstuff.
- Product traceability information.
- Waste management.
- Pest control and record keeping.
- Health hazards that could potentially contaminate the food.

The formal and informal food sector in South Africa plays a crucial role in the economy and daily lives of many people. In recent years there has been an increase in household catering businesses providing a food supply service to private, public and at events. Catering businesses need to comply with relevant food legislation to mitigate the risk of food poisoning due to non-compliance of food safety protocols. The demand for local food has increased over the years and caterers are a growing local economical investment. As in any food handling premise the aim of Environmental Health is to ensure the prevention of food-borne illness by capacitating and empowering caterers with skills to ensure food safety. Caterer's empowerment includes the following topics:

- Food premises compliance, certification process and support
- Food safety regulations
- Food labelling
- Food handling, preparation, storage, transportation
- Cold chain
- Food pathogens (bacteria, parasites, viruses, and fungus) and contamination of food.

Environmental Health Services endeavours to ensure that catering protocols at all events are complied with in order to prevent food borne illnesses from occurring. Food-borne illness is the occurrence of two or more cases of similar illness, resulting from the consumption of a common food. It is classified as a Category 1 of Notifiable Disease that should be investigated and reported within 24 hours of receiving a notification.

There are many challenges experienced by Environmental Health in the empowerment of caterers which include but not limited to:

- Lack of communication by organisers of events resulting in late involvement of Environmental Health. This prevents EH officials to conduct education and on-site inspections of caterer's premises.
- Organisers allocating caterers that are not certified therefore not in possession of COA, thereby increasing the associated health risks.
- The display of ignorance and arrogance by both organisers and caterers of the importance of complying to food safety protocols to prevent food borne illnesses and a possible disease outbreak.

The education and empowerment of all food caterers is ongoing, and each caterer is normally issued with a certificate of attendance. A total of forty-two **(42)** events were held in the district and seventy one (71) caterers' events permits were issued.

Within Ugu District there are many events held. Events refer to situations which are of a limited time duration, and which take place at venues which are not operating on a continuous basis, and therefore considered as an ad hoc situation. Food safety control at events is mandatory to provide consumer protection and ensure that all foods during transportation, handling, storage, processing, and distribution are safe, wholesome and fit for human consumption.

Environmental Health Services has regulated event catering through a Standard Operating Procedure. This was reviewed and highlights the following :

- Responsibility of the organisers of events with regards to compliance with Food Safety regulations.
- Responsibility of persons who will be responsible for the supply and handling of food during the event.
- Responsibility of Environmental Health Services.

A flyer providing a flow chart in terms of the processes to follow in compliance with event catering requirements by caterers is developed in both English and isiZulu.

Food swabbing is necessary to analyse the level of microbial contamination on surfaces, such as equipment and hands. Test results which reveal high microbial growth on surfaces is normally an indicator of poor hygiene and cleansing practices at food outlets. Swab test results which reflect a high bacterial count, is a clear indicator that cleansing practices implemented by food outlets, is not highly effective. A total of one hundred and seventy (170) swab samples were taken and analysed. Each swab sample was evaluated for three distinct types of bacteria,

namely E coli, Staph aureus, and total plate count. In those instances where the swab test results were found to be non- compliant, follow-up inspections are being conducted.

Caterers workshops

3.18 WATER QUALITY MONITORING

Water Quality Monitoring

The water quality monitoring function rendered by the EHPs includes the following:

- Monitoring of quality and availability of water intended for human consumption, recreation or use by industries;
- Regular taking of water samples for analysis;
- Identification and control of sources of water pollution;
- Protection of water sources and resources by enforcement of legislation relating to the water quality;
- Taking of samples for wastewater quality compliance;
- Enforcement of legislation to ensure a supply of water safe for health (Water Services Act, 1977), Act No 108 of 1997) and South African National Standards (SANS Code 241).
- Introduction of corrective and preventative actions (e.g., making recommendations to relevant authorities);
- Implementation of health and hygiene awareness actions and education relating to the water supply.

Whenever risks can compromise safe drinking water in communities, EHPs takes a preventative approach. Sampling results serve to evaluate the suitability of the water of the various rivers for recreational and domestic purposes and according to the following standards/ guidelines:

Wastewater limit values applicable to the discharge of wastewater into a water source in terms of the:

- National Water Act, Act No. 36 of 1998.
- South African Water Quality Guidelines: Recreational Use

- SANS code 241 for drinking water

Typical water types that are monitored, sampled and analysed include, but are not limited to drinking water, rivers, dams, treated sewage effluent, recreational waters and industrial effluent. Rivers, which receive final effluent from Waste Water Treatment Works (WWTW), are of higher risk to human health, and water- and environmental pollution.

A total of one thousand, eight hundred and twenty-two (1822) samples were taken by Environmental Health Officials from various sources for the period 1 July 2023 to 30 June 2024 as depicted in table below.

Point of source of sample	No taken and analysed
Water courses including rivers, beaches, lagoons and estuaries	971
Health establishments (Hospitals and clinics)	451
Facilities including tankers, standpipes, community storage tanks, boreholes	400
Total of water samples taken and analysed	1822

In instances where the water quality is compromised for the safe consumption or recreational use, the necessary remedial steps were taken to ensure the safety of the community and to prevent the outbreak of waterborne diseases.

Collaboration between local municipalities, the Department of Water Affairs, the Department of Environmental Affairs, other government departments and private entities, as well as all relevant role-players, will ensure that short-, medium- and long-term goals are reached, to ensure clean and healthy river systems.

Picture of official sampling

3.19 HEALTH EDUCATION

Health and Hygiene Education

Environmental Health and Hygiene is an ongoing systematic approach of educating individuals and communities at large to gain knowledge, skills, values and attitudes necessary to improve, promote, maintain and restore their or another person's health.

During education of communities, the officials are also investigating possible health risks, hazards, disease trends and rumours that are health threats to the public and timeously prevent them before any further spread and disease outbreaks.

Demonstrative tools are used, and available posters and pamphlets are shared with the public. This program also strengthens intersectoral collaboration with all other relevant stakeholders.

Environmental Health Services from July 2023 up to June 2024, rolled out awareness campaigns in all four local municipalities in the district focusing on the following topics:

- Environmental Health,
- Rabies prevention,
- Bilharzia,
- Food safety protocols,
- Tobacco
- Prevention of Disease by correct Hand washing and
- Importance of sanitation and hygiene

Table 1 provides an analysis of the Health & Hygiene education conducted.

Project Name	1 July 2023 to 27 February 2024
Public Places and Targeted Communities	110
Schools And Creches	154
Clinics	142
Food Premises	48

The Department of Health formulated the KwaZulu-Natal Integrated Multi-Stakeholder Health Promotion and Wellbeing Strategy (KZN IMHPWS) for the period 2024 to 2029. The delegated team from Ugu District comprised of Ugu DM Environmental Health Officer and 2 officials from Ugu Health District Office.

This strategy will help KZN to meet the United Nations' Sustainable Development Goals that all countries are striving to achieve by 2030. The vision of KZN IMHPWS is Healthy, Thriving, Self-Reliant KwaZulu-Natal communities who are empowered for their wellbeing. This aims to:

- Empower communities to drive health promotion.
- Improve the wellbeing of everyone in our communities.
- Make communities more resilient.
- Provide communities with appropriate health care.

The five goals of IMHPWS strategy are:

1. Advocacy, stakeholder relations, coordination, and partnership.
2. Empower local communities on health promotion approaches that strengthen collective action and ownership.
3. Create an enabling environment that promotes health-seeking behaviour and practices.
4. Strengthen resources capacity to deliver health-promoting services.
5. Utilise strategic information (monitoring and evaluation).

Pictures of Health education at schools and clinic

3.20 DISPOSAL OF THE DEAD, ENVIRONMENTAL POLLUTION, COMMUNICABLE DISEASES

Umdoni, Umuziwabantu and Ray Nkonyeni Municipalities have taken over the function of pauper burials in terms of Section 32 of the Regulations regarding the Rendering of Forensic Pathology Service which states that:

"A body that has not been identified must be moved to a freezer within seven days of admission, and if such body remains unidentified for 30 days, the Local Municipality under whose jurisdiction the designated facility is, must provide for a pauper burial or cremation of such a body."

Funeral undertaker's premises means premises that are used or will be used for the storage and preparation of corpses. The health risks of cadavers are dangers related to the improper preparation and disposal of cadavers. One of the functions as outlined in the Scope of practice for Environmental Health is the Disposal of the dead which involves:

- The monitoring of funeral undertakers, mortuaries, embalmers, crematoriums, graves and cemeteries for compliance; and
- The management, control and monitoring of exhumation, reburial and the disposal of human remains.

The Environmental Health Section of Ugu District Municipality is responsible for the issuing of a Certificate of Competency (COC) to an operator who carries out any of the activities in terms of Mortals Remain regulations

R363. A Certificate of Competency is valid for a period of two (2) years from the date issued, and the onus is on the owner or manager to apply in writing for a new certificate. It is mandatory for all COCs to be renewed every two (2) years. No funeral undertaker premises is allowed to exceed the cold room capacity when storing cadavers. Environmental health continues to monitor the funeral undertaker premises.

Sixty-one (61) funeral undertaker premises were inspected during the financial year and twenty-one 10) applications were received for C.O.C approval in the district.

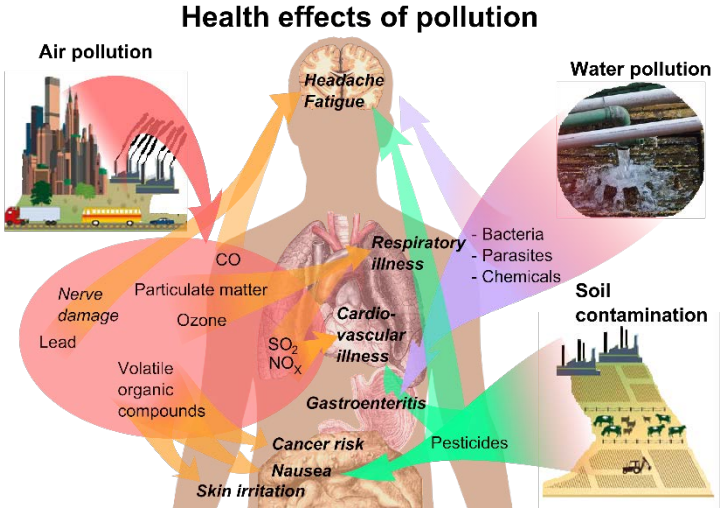
Environmental Pollution

Pollution is the presence of substances or materials in the environment that cause direct or indirect adverse effects on human health and living beings in general. Great efforts are made to limit the release of harmful substances into the environment through air pollution control, wastewater treatment, solid-waste management, and hazardous-waste management. There are three main types of pollution which are water, land and air pollution.

Environmental Health officials focus on enforcing legislation in businesses and industries to prevent environmental pollution. Pollution is not always visible to the naked eye and can also be in the form of the release of chemicals or pesticides into the environment. Every type of pollution has a detrimental effect on human health and the effects may occur over long term exposure and therefore compliance to legislation is important for the prevention of disease and death.

Environmental Health Section receives complaints on a regular basis relating to environmental pollution.

All complaints received are recorded and investigated as soon as possible by an Environmental Health Official (EHO). The complaint is only finalized once the matter is resolved to the satisfaction of the EHO. Feedback is provided to the complainant on a regular basis.



Communicable Disease

Communicable diseases are illnesses caused by viruses, bacteria, fungi or pathogens that spread direct or indirect from person to person of from person to animals and from animals to humans through contact with contaminated

surfaces, body fluids, blood products, insect bites, contaminated food and water or through air. Environmental factors such as water supply, sanitation facilities, food, climate change and air quality are vital elements in the transmission of communicable disease that are prone to cause epidemics.

Following the exposure, disease outbreaks may occur. A disease outbreak is the occurrence of disease cases in excess of normal expectancy. The number of cases varies according to the disease-causing agent, the size, type of previous and existing exposure to the agent.

Environmental Health Service plays an important role in communicable disease and surveillance as it is entails ongoing data collection, collation, analysis of data, investigation of diseases, reporting and intervention on priority diseases within a geographic area and in so doing guiding public health planning and interventions.

The Environmental Health section received notifications of the following diseases during this financial year for investigations and further reporting to the Communicable Disease centre:

- Confirmed rabies cases.
- Food poisoning outbreak
- Legionellosis
- Pertussis
- Bilharzia

World Health organization and Department of Health conducted a Mass Drug Administration (MDA) training of all health personnel including Environmental Health officials on Neglected Tropical diseases including Bilharzia at Umthunzi Hotel from the 19th to 23rd February 2024. Following this MDA training a roll out of education and treatment was piloted at all areas around Madlala clinic, KwaMbunde clinic and Bhobhoyi clinic as from the 1st of March 2024. These areas had a high prevalence of bilharzia cases. The full roll out of MDA campaign in Ugu District was planned to start in June 2024. The MDA review workshop was held in Durban on 19 -20 June 2024 revealed that there is an urgent need to review medicine procurement legislative and proper planning and alignment of services with Department of education feeding scheme.

Employees: Health Inspection etc.					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	11	15	11	412.976	0.346%
7 - 9	4	6	4	62.996	0.173%
10 - 12	1	1	1	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	17	23	17	475.972	0.519%
					T 3.19.4

COMPONENT F: DISASTER MANAGEMENT

INTRODUCTION TO DISASTER MANAGEMENT

The Ugu District Municipality is one of the ten districts of KwaZulu-Natal. The Disaster Management within the district is coordinated in partnership with the four local municipalities, namely: Umdoni, Umzumbe, Ray Nkonyeni and Umuziwabantu.

The area covered by the district municipality is 5046 km² and includes a coastline of some 112 kilometers with 42 estuaries. The topography of the district is severe, characterized by extensive river gorges and hilly areas. These characteristics make the development of infrastructure difficult and costly as well as making rescue operations difficult in the event of an emergency.

3.21 STATUS OF DISASTER MANAGEMENT CENTRE

Ugu District Disaster Management center was established in 2005, to enable the effective implementation of disaster risk management policy and legislation. The now fully functional center is promoting an integrated and coordinated approach to disaster management and Fire Services, with special emphasis on prevention and

mitigation, by all multi-sectoral stakeholders and other internal units within the administration of the District and Local Municipalities.

The district council took a decision to establish the Fire Service unit within Disaster Management in 2013 guided by Section 43 on the Disaster Management Act 57 of 2002, as well as the Fire Brigades Act 90 of 1987 the Fire Services Unit is now fully fledged and operates 24 hours.

The District Fire and Rescues serves as secondary response to incidents reported within the district. The District Disaster Management and Fire team further provides back-up support to all Local Municipalities to enhance capacity and resources and ensures swift response and rescue measures.

- The 24 Hours - Centre Numbers are as follows:
- Land Line: - (039 682 2414)
- Emergency cell: - 066 284 6752 (WhatsApp and SMs)
- Ugu Call Centre Toll Free No: - 0800 092 837 · disaster.fire@ugu.gov.za (email)

DETAILS OF THE DM-CENTRE

The Centre is at R102 Ext 2, Marburg in the Ray Nkonyeni Municipality area of jurisdiction.

The Centre has two floors with 8 offices, a kitchen, boardroom that can accommodate 30pp, reception area, camera room, server room and control room.

3x Fire Tenders, Gymnasium & Lounge Area, Equipment Storeroom, Standby quarters for Fire Fighters, and Ablution facilities. (12) lockable storerooms for safe keeping of the Emergency relief stock.

DETAILS OF THE DM-CENTRE

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The Centre has two floors with 8 offices, a kitchen, boardroom that can accommodate 30pp, reception area, camera room, server room and control room.

3x Fire Tenders, Gymnasium & Lounge Area, Equipment Storeroom, Standby quarters for Fire Fighters, and Ablution facilities. (12) lockable storerooms for safe keeping of the Emergency relief stock.

3.22 STATUS OF IGR STRUCTURES

DISTRICT DISASTER MANAGEMENT ADVISORY FORUM

The District Disaster Management Advisory Forum is functional and was formed in terms of the Disaster Management Act No. 57 of 2002, Section 51 coupled to Section 42 and Disaster Management Framework, which requires the municipality to establish a formal structure consisting of representatives from the District Municipality, local municipalities within the area of jurisdiction of the district municipality, relevant sector departments offices within the area, senior representatives of national departments within the area and all role-players i.e. NGO's in the district.

The Forum is being utilized as "a body in which a municipality and relevant disaster management role players in the municipality consult one another and coordinate their actions on matters relating to disaster management." The Forum meets at least four times per annum and the special meetings are called when the need arises.

Local Municipalities have established their own Local Disaster Management Advisory Forum which assists in disaster management coordination and planning. The Forum is currently having a challenge in terms of getting full stakeholder representation and participation, not all relevant stakeholders are being represented at the forum.

DISTRICT DISASTER MANAGEMENT ADVISORY FORUM:

QUARTER	TYPE OF MEETING & VENUE	DATE
1.	District DMAF – Disaster Management Centre	12 September 2023
2.		13 December 2023
3.		19 March 2024
4.		18 June 2024
Total		04

The district together with Local Municipalities convened the District Disaster Management Practitioners Meeting. The aim of these meetings is to deliberate, strategies and planning of disaster management to have a well-coordinated and standardise approach on disaster management. The Practitioners meetings are convened bi-monthly and were held as follows:

Quarter	Type of Meeting & Venue	Date
1.	District Practitioners Forum – Disaster Management Centre	22 September 2023
2.		21 November 2023
3.		06 March 2024
4.		24 May 2024
Total		04

DISTRICT FIRE FORUM MEETINGS

The Disaster Management and the Fire Brigades Act requires the districts to play a coordinating role. Meetings are convened on quarterly bases to ensure oversite as well coordination in Fire Services, while also addressing all fire related issues.

QUARTER	TYPE OF MEETING & VENUE	DATE
1.	District Fire Coordinating Forum – Disaster Management Centre	07 September 2023
2.		26 November 2023
3.		29 February 2024
4.		11 June 2024
Total		04

DISTRICT POST DISASTER COMMITTEE

The Post Disaster Committee is focusing on the implementation of the rehabilitation projects to also ensure monitoring and submission of reports.

Quarter	Type of Meeting & Venue	Date

1.	District Post Disaster – Disaster Management Centre	22 September 2023
2.		21 November 2023
3.		06 March 2024
4.		22 May 2024 & 24 June 2024
Total		05

DISTRICT WARD BASED STRUCTURE

Quarter	Type of Meeting & Venue	Local Municipalities and Date
1	District Ward based Committee	UMDONI 04 July 2023 RAY NKONYENI 23 August 2023
2		RAY NKONYENI 18 October 2023
		UMDONI 02 November 2023 & 07 November 2023
		UMZUMBE 15 November 2023
3		UMDONI 01 February 2024 UMUZIWABANTU 26 January 2024 RAY NKONYENI 07 March 2024 UMZUMBE 14 February 2024
4		RAY NKONYENI 05 April 2024 UMDONI 16 April 2024
Total		12

HOUSEHOLDS INSPECTED FOR FIRE RURAL PREVENTION:

The district further conducts households' inspection and awareness on Fire Safety, with the aim of reducing the impact of structural fires. The following areas were conducted.

Quarter	Type of Meeting & Venue	LOCAL MUNICIPALITY AND NUMBER OF HH
1.	Households Inspection Conducted – Disaster	UMZUMBE, UMUZIWABANTU & RNM - 263 Household Inspected
2.		UMUZIWABANTU & UMZUMBE – 255 Households Inspected
3.		RAY NKONYENI - 276 Household Inspected
4.		UMZUMBE, UMUZIWABANTU, RNM & UMDONI - 282 Households Inspected
Total number of households visited		1076

3.23 STATUS OF DISASTER MANAGEMENT CAPACITY

Approved Personnel Structure for District Disaster Management Centre is as follows:

- 1 X Manager- Disaster Management and Fire Services
- 1 X Chief Fire Officer
- 5 X Disaster Management Practitioners
- 1 X Disaster Management Coordinator
- 1 X Administrative Assistant
- 1X Administrative Clerk: Fire Services
- 2 x Senior Fire Fighters
- 6 x Fire fighters
- 4 x Junior Firefighters
- 1 x Stock handler
- 7 x EPWP Trainee Fire Fighters

STATUS OF THE DISASTER MANAGEMENT PLANS

The District Disaster Management & Fire services has an approved Disaster Management Sector Plan which is aligned with the Integrated Development Plan (IDP).

3.24 STATUS OF READINESS TO DEAL WITH DISASTER MANAGEMENT INCLUDING FINANCIAL CAPABILITIES.

The Ugu District Municipality in partnership with the family of Local Municipalities is ready to deal with incidents/ disasters. Ugu Municipality, Ray Nkonyeni LM and Umdoni LM has 24hr emergency call centre that deals with reporting of emergency incidents. The call centers also support the other local municipalities by recording incidents reporting and allow for the necessary response. The Control Centre is operating on a shift system, with two controllers on each shift. Each local municipality has one or two staff members dedicated to disaster management duties and is available for 24 hours.

In terms of financial capabilities, the district has budgeted for the disaster management and for this financial year budgeted the amount of R3.1 million which caters for both functions, which are Fire Services and Disaster Management operations as well as response and recovery. Each LM has been encouraged to put aside budget for disaster management. The current local municipal budget is not sufficient to deal with all programs for disaster risk management.

MUNICIPALITY	POLICY / PLAN	STATUS OF PLAN
Ugu District Municipality	Disaster Management Disaster Plan	Plan in place and approved
Umuziwabantu Municipality	Disaster Management Disaster Plan	Review in progress
Umzumbe Municipality	Disaster Management Disaster Plan	Review in progress
Umdoni Municipality	Disaster Management Disaster Plan	Plan in place and approved
Ray Nkonyeni Municipality	Disaster Management Disaster Plan	Plan in place and approved

3.25 STATUS AND RESULTS OF DISASTER RISK ASSESSMENTS UNDERTAKEN

Sections 20, 33 and 47 of the Act introduce the importance of disaster risk assessment to guide national, provincial, and municipal disaster risk reduction efforts, including disaster risk management planning. This section must be read in conjunction with the NDMF for details.

The main objective is to establish a uniform approach to assessing and monitoring disaster risks that will inform disaster risk management planning and disaster risk reduction undertaken by organs of state and other role players. Before commencing with preventive and preparedness activities, it is essential to identify and assess different kinds of risks for the district or parts of the district.

The outcomes of disaster risk assessments directly inform the development of disaster risk management plans. The Disaster risk assessment is the first step in planning an effective disaster risk reduction programme. It also examines the likelihood and outcomes of expected disaster events this includes investigating related hazards and conditions of vulnerability that increase the chances of loss.

The District Municipality notes that disaster risk assessment is the first step in planning for an effective disaster reduction programme. Disaster Risk Assessment examines the likelihood and outcomes of expected disaster events, including an opportunity to investigate related hazards and conditions of vulnerability that increase the chances of loss.

The District Municipality established risk assessments for all areas within the municipal jurisdiction. These assessments are to be supported by good monitoring systems which are essential for:

- Identifying potential threats that can undermine the municipal development's success and sustainability. Risk reduction measures are to be incorporated into project designs prior implementation to reduce the impacts.
- Identify high risk periods and prevalent conditions within the municipal area.
- Shaping focused disaster reduction programmes for specific threats.
- Activating preparedness and response actions.
- Effective Disaster risk Management and risk reduction planning.
- Sustainable development planning.

Disaster Risk Assessment undertaken to anticipate and plan for known hazards or disasters to prevent losses and limit endangering impacts. It is these risk assessments that will be used for developing detailed contingency plans and mitigation measures.

The risks assessment consisted of the following:

- Undertaking a current reality assessment of the said area.
- Engage stakeholders via workshops to determine the perceived risk as highlighted in the current wards risk assessment.
- Mapping areas of high risk within the area.
- Analyse, consolidated and map result.
- Incorporate results into the current Disaster Risk Management Sector Plan.
- Identify possible risks reduction projects and programmes for the prioritised risks and make relevant recommendations.
- Presentation to the District Advisory Forum and the local municipalities.

Results of the 2023/24 Disaster Risk Assessment

The following is new list of hazards and risks identified during the 2023/2024 Ugu District Disaster Risk Assessment.

The identified top ten list of risks and hazards presented below:

NO.	HAZARD NAME	NAME OF LOCAL MUNICIPALITY
1.	Structural fire (Informal / Urban area)	ALL LMs
2.	Floods	ALL LMs
3.	Storms (heavy rain, wind & hail)	ALL LMs
4.	Lightning	ALL LMs
5.	Motor Vehicle Accidents	ALL LMs
6.	Veld/Forest Fires	ALL LMs
7.	Drowning	ALL LMs
8.	Hazmat incidents	ALL LMs
9.	Veld/Forest Fires	ALL LMs
10.	Snow	Umuziwabantu

STATISTICS OF INCIDENTS REPORTED

The summary statistics gives an overview of the incidents that were reported to the District Disaster Management Centre during the month of July 2023 – June 2024. The incidents occurred in four Local Municipality within the district which are Ray Nkonyeni, Umzumbe, Umuziwabantu and Umdoni Municipalities. The district was mostly affected by structural fires, floods, heavy rains, and strong winds.

The district continuously provided support to municipalities in terms of physical damage assessments and emergency relief response as municipalities does not have sufficient budget to deal with incidents, relevant emergency relief stock was also issued.

The incident breakdown below highlights incident per month, number of households and people affected as well as relief efforts.

No.	Local Municipality	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	Type of Incident
Structural Fire – SF, Strong wind – SW, Heavy Rain – HR, Lightning								
1.	Ray Nkonyeni	06	09	19	04	08	08	SF, HR, SW
2.	Umdoni	04	11	05	01	02	02	SF, HR, SW
3.	Umzumbe	01	09	07	04	05	05	SF, HR, SW
4.	Umuziwabantu	00	08	06	03	03	03	SF, HR, SW

Total	11	37	38	12	18	18	SF, HR, SW

No.	Local Municipality	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Type of Incident
Structural Fire – SF, Strong wind – SW, Heavy Rain – HR, Lightning, Floods - F								
1.	Ray Nkonyeni	04	13	13	09	12		SF, HR, SW, F
2.	Umdoni	03	02	01	01	00		SF, HR, SW, F
3.	Umzumbe	01	02	00	00	05		SF, HR, SW, F
4.	Umuziwabantu	05	04	06	04	06		SF, HR, SW, F
Total		13	21	20	14	23		SF, HR, SW, F

Description	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024
Households Affected	86	114	47	130	63	63	489
Partially Damaged	47	30	34	107	49	49	387
Totally Destroyed	38	84	13	23	14	14	102
People Affected	444	294	262	727	310	310	2896
Homeless people	41	75	13	23	14	14	96
Injuries	00	12	00	02	02	02	06
Fatalities	01	04	01	01	03	03	03
Missing	00	00	00	00	00	00	00

Description	February 2024	March 2024	April 2024	May 2024	June 2024	Total
Households Affected	60	28	33	34		**1147**
Partially Damaged	45	19	24	18		**809**
Totally Destroyed	15	09	09	16		**337**
People Affected	322	165	179	189		**6098**
Homeless people	26	07	06	16		**331**
Injuries	03	00	00	00		**27**
Fatalities	01	00	05	00		**22**
Missing	00	00	00	00		**00**

The table below depict the total number of Household affected, partially and total destroyed structure, people affected, homeless people, injuries, and fatalities at Ugu District Municipality.

DESCRIPTION	TOTAL
Households Affected	**1147**
Partially Damaged	**809**
Totally Destroyed	**337**
People Affected	**6098**
Homeless people	**331**
Injuries	**27**
Fatalities	**22**
Missing	**00**

Table 3.25.1

Structural Fire incident occurred in Umdoni Municipality in September 2023

Strong wind incident that occured in Umuziwabantu in September 2023.

DISASTER RISK REDUCTION – EVENTS

NO.	DATE	EVENT	VENUE	NO. OF PEOPLE REACHED
RAY NKONYENI MUNICIPALITY				
1.	07 – 08/07/2023	OPPIKUS MUSIC FESTIVAL	DOUGLAS MITCHELL SPORT GROUND	3000
2.	20/07/2023	CONTRACTOR HANDING OVER FOR BHOBOYI AREA	BETHANIA SPORTS FIELD	1000
3.	27/07/2023	NATIONAL CARRIER EXPO	UGU SPORTS AND LEISURE	2000
4.	18/08/2023	ISIBAYA SAMADODA	KWAXOLO TRIBAL COURT	200
5.	02 – 03/11/2023	Taking Legislature to the people	Ugu Sports and Leisure	1200
6.	25/11/2023	Chilla Nathi Festival	St Micheal Beach	1500
	22/02/2024	Opening of Magistrate Court	Port Shepstone Magistrate Court	200
7.	01/01/2024	New Year's Eve Festival	Ramsgate Beach	1500
8.	24/02/2024	Isibaya Samadoda event	Sinomusa High School.	650
9.	20/04/2024	Ugu Region MK Rally	Sports & Leisure	10000
10.	27/04/2024	30th Anniversary Freedom Day celebration	TB Molefe sports ground	
11.	14/05/2024	Post budget imbizo by MEC Finance	Vusushaba Sports ground	3000
UMUZIWABANTU MUNICIPALITY				
12.	03/11/2023	mayoral Imbizo	Phumuza Community Hall	550
13.	05/11/2023	mayoral Imbizo	Cekeza Community Hall	550
14.	23/04/2024	Contractor handing over for rehabilitation of P61	Harding town hall	500
UMZUMBE MUNCIPALITY				
15.	21/07/2023	DEPUTY MINISTER OF HOME AFFAIRS IMBIZO IN KZN LOWER SOUTH COAST	NKANINI SPORT COMPLEX	5000
16.	11/04/2024	Operational Plan for phase two house project handover & site viewing	Nhlabamkhosi open field	200
17.	12/04/2024	Inyanga yenkululeko event	Inkantolo Yamatshe sports ground.	2000
18.	19/04/2024	Integrated government services program	Inkantolo Yamatshe sports field	200
19.	18/05/2024	Social Cohesion ingoma	KwaNdelu	2000

01/01/2024 New Years Eve Festival

02/05/2024 MEC Nkosi Visit at Gamalakhe ward 5 - RNM

FIRE SAFETY BUILDING INSPECTIONS

NO.	DATE	VENUE
RAY NKONYENI MUNICIPALITY		
	12/02/2024	Izingolweni Clinic
	05/03/2024	Harding Funeral, Robot Supermarket, Senzokuhle fast food, Pinky Zolo Trading, Celes Fast Food, Chilex Salon, Paddock Police Station, Babloo Funerals
	04/04/2024	Gamalakhe JP school
	30/04/2024	Sidumile primary school
UMUZIWABANTU MUNICIPALITY		
	18/10/2023	Russels, Jumbo, Linfill site, Crown Eagle B&B, Green Arres B&B
	08/11/2023	Shoprite mall, Shoprite Ithala, Mr Price, Exact, Duns 07
	28/01/2024	Spiros, Ebenezer Shop, Royal Chicken, Pollas Tavern
	28/02/2024	Maraba Hardware, Ezinqoleni SAPS
	13/02/2024	St Andrews Hospital
	15/05/2024	New spring living
	16/05/2024	Sdumo superstar
UMZUMBE MUNICIPALITY		
	12/10/2023	Arnold Mfundo Lushaba CHC, Khayelihle Clinic, Nyangwini Clinic

	24/10/2023	Ndelu Clinic, Mabheleni Clinic, Gayinyanga Clinic
	29/01/2024	Phungashe Clinic, Nhlalwane Clinic & St faiths Clinic
	30/01/2024	Morrison Post Clinic, Baphumile Clinic, Ntimbankulu Clinic & Assis Clinic
	06/02/2024	Mgayi Clinic
	19/04/2024	Mongomeni high school
	03/05/2024	Luthuli high school
	03/05/2024	Phungashe Clinic
UMDONI MUNICIPALITY		
	16/08/2023	Ackermans, Checkrite Supermarket, Fashion World, Jwayelani Super store, New Home shop, Checkmart Supermarket, Jwayelani Supermarket, Pep Store, Boxer Superstore.
	11/11/2023	DDM Construction, Truslab, Hang Quan factory, Goldriver Trading

Umuziwabantu (28/01/2024 – Ebenezer shop)

Umzumbe– 13/02/2024 – St Andrews Hospital

EDUCATION, TRAINING, PUBLIC AWARENESS AND RESEARCH

As part of gathering indigenous knowledge (part of detailed hazard identification), at municipal level, local communities and structures must be orientated on the requirements of the Act and the specific element and information required from them in terms of the Act.

Local communities also play a crucial role in providing inputs to disaster contingency and risk management plans, through providing information relating to local dynamics to the SOPs.

Through the hazard identification and disaster information management dissemination processes, indigenous knowledge via local communities and local structure representatives must consequently be directly acquired and involved. Training on disaster risk management in the district must be in accordance with the NDMF and National Guidelines in this regard. Training can be of an accredited or non-accredited nature.

CAPACITY BUILDING PROGRAM & COMMUNITY AWARENESS

As part of community-based risk reduction measures the district embarked on the capacity building programmes as well and awareness campaigns. Several Schools and Community Based Awareness campaigns were conducted in different parts of the district covering all 4 Local Municipalities. The main objective of these campaigns is to reduce disaster risks while building resilient communities.

The table below highlights some of the areas that were visited:

DISASTER RISK MANAGEMENT AND FIRE SAFETY COMMUNITY AWARENESS CAMPAIGN QUARTER 1-4

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
RAY NKONYENI MUNICIPALITY			
	05/07/2023	PORT SHEPSTONE POST OFFICE	94
	13/07/2023	MARGATE TAXI RANK	104
	20/07/2023	BETANIA SPORT GROUND	119
	09/11/2023	Sozabe Hall	145
	10/11/2023	Mtateni Community Hall	166
	13/11/2023	AG Gigaba Community	104
	23/11/2023	Tatane Sport Field	128
	13/02/2024	Qinqa Sport Ground	115

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
	12/02/204	Izingolweni Clinic	120
	29/02/2024	Enkoneni Primary school	802
	11/04/2024	Phathwa High School	1259
	19/04/2024	Khumbuza combined primary school	182
	09/05/2024	Port Edward taxi rank	101
UMUZIWABANTU MUNICIPALITY			
	27/07/2023	Harding taxi rank	126
	26/08/2023	KWA MBOTHO T/C	102
	03/10/2023	Phumuza Community Hall	80
	11/10/2023	Harding Taxi Rank	106
	02/05/2024	Elangeni sports field	78
	15/05/2024	Cekeza taxi rank	32
UMDONI MUNICIPALITY			
	17/08/2023	UMZINTO TOWN HALL	104
	18/08/2023	MAHLONGWA COMMUNITY HALL	100
	24/08/2023	DUMAYO SPORTS FIELD	65

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
	31/08/2023	UMZINTO TAXIRANK	81
	31/10/2023	Mkankwa Community Hall	65
	10/11/2023	Umzinto Taxi rank	90
	23/11/2023	Mayfield	69
	29/11/2023	Mdasha Store	102
	09/02/2024	Dumisa Community Hall	94
UMZUMBE MUNICIPALITY			
	06/07/2023	OPHEPHENI TAXI RANK	144
	11/07/2023	SASSA	120
	21/07/2023	INKANINI SPORTS COMPLEX	164
	11/08/2023	NOMAKHANZANE PRIMARY SCHOOL	645
	07/11/2023	Umzumbe Shopping Centre	185
	12/10/2023	CHC Clinic	113
	13/11/2023	Phungashe Shopping Centre	114
	14/11/2023	Umzumbe ward	123
	16/01/2024	Turton Taxi rank	104
	24/01/2024	Phungashe boxer store	110

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
	15/02/2024	Turton Sassa	130
	21/02/2024	Kwakhanya high school	130
	29/02/2024	Maqhikiza Sports ground	100
	01/03/2024	Enkantolo Yamatshe sports ground	208
	17/04/2024	Turton shopping centre	98
	18/04/2024	Dingimbiza primary school	245
	24/04/2024	Nomakhanzane primary school	601
	26/04/2024	Phungashe Boxer Store	143

FIRE SAFETY SCHOOL AWARENESS CAMPAIGNS

DATE	VENUE	NUMBER OF PEOPLE REACHED
RAY NKONYENI MUNICIPALITY		
26/07/2023	INSINGIZI PRIMARY SCHOOL	645
27/07/2023	BUHLEBEZWE PRIMARY SCHOOL	560
04/08/2023	SIKHUTHALI PRIMARY SCHOOL	249
08/08/2023	MBUSOMUSHA PRIMARY SCHOOL	482
15/08/2023	MNTWANUNGAMZIZWE HIGH SCHOOL	153

DATE	VENUE	NUMBER OF PEOPLE REACHED
16/08/2023	MAGQUZUKA HIGH SCHOOL	773
12/10/2023	Olwandle High School	1401
11/10/2023	Ezinqoleni High School	1439
20/10/2023	Mashesha High School	180
25/10/2023	Tholimfundo High School	533
31/10/2023	John Paul Pre-School	55
25/01/2024	Mlonde High School	812
31/01/2024	Magaye Primary School	227
01/02/2024	Mavundla Primary School	414
08/02/2024	Gorge Mbele High School	345
27/02/2024	Mbambi High School	979
16/04/2024	Bashise primary school –	661
17/04/2024	Mavundla primary school	417
25/04/2024	Maristela primary school	220
06/05/2024	Khandalesizwe secondary school	146
10/05/2024	Mcushwa secondary school	430
15/05/2024	Coniston primary school	486
16/05/2024	Mkhandi primary school	398

DATE	VENUE	NUMBER OF PEOPLE REACHED
UMUZIWABANTU MUNICIPALITY		
08/08/2023	MKHOBA PRIMARY SCHOOL	269
10/08/2023	GAVEHOPE PRIMARY SCHOOL	111
18/08/2023	INKANYEZI YAMACHI PRIMARY SCHOOL	847
05/10/2023	ST Andrews Hospital	28
06/10/2023	Landfield Sites	32
01/11/2023	Rooivaal Farm Harding	26
26/10/2023	Emaweleni Combine Primary School	147
13/02/2024	Zimema primary school – Monde	563
15/02/2024	Mzimkulu Primary school – Monde	114
16/04/2024	Ezimhlanga primary school – Monde	242
19/04/2024	Salem Primary school	540
24/04/2024	Nqabeni Secondary school	876
17/05/2024	Marshmount primary school	520
UMDONI MUNICIPALITY		

DATE	VENUE	NUMBER OF PEOPLE REACHED
28/07/2023	SHONKWENI PRIMARY SCHOOL	865
04/08/2023	KWAHLUZINQONDO HIGH SCHOOL	1273
23/08/2023	GUGULESIZWE HIGH SCHOOL	1498
31/08/2023	UMZINTO PRIMARY SCHOOL	606
06/02/2024	Breamer Junior Primary School	245
06/02/2024	Zithokozise High School	489
06/02/2024	Amavenya Primary School	308
09/02/2024	KwaHluzingqondo Secondary School	1190
21/04/2024	Mzinto Secondary school	1259
24/04/2024	Mahlashana primary school	541
25/04/2024	Njabulo primary school	628
30/04/2024	Roseville secondary school	984
UMZUMBE MUNICIPALITY		
20/07/2023	IMPUMELELO PRIMARY SCHOOL	1267
03/08/2023	KHAKHAMELA PRIMARY SCHOOL	645
10/08/2023	KWAHLONGWA PRIMARY SCHOOL	560
17/08/2023	BONGUCELE SECONDARY SCHOOL	249

DATE	VENUE	NUMBER OF PEOPLE REACHED
26/10/2023	Bonguzwane High School	620
08/11/2023	Nqolobane High School	216
13/11/2023	KwaKhathi High School	170
08/02/2024	Mabuthela High School	364
01/02/2024	Mgamule High School	437
12/02/2024	Mqakama High School	772
13/02/2024	Sithokozile High School	373

21/04/2024 - Umzinto Secondary School - Umdoni LM - Ward 12

Braemer Primary School Ward 11 RNM

TRAINING AND WORKSHOPS CONDUCTED

The district conducted numerous workshops for Community Structures, Traditional Councils and its community during the year. The purpose of the trainings and workshops conducted was to mainstream disaster risk management, while building resilience to communities and further outline the incident management protocol.

Disaster Risk Management workshops were also conducted for the establishment of ward-based community structures, and these were conducted in partnership with EMRS and Environmental Services unit and other role-players.

BASIC DISASTER RISK MANAGEMENT AND FIRE SAFETY WORKSHOPS WERE CONDUCTED AS FOLLOWS: -

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
RAY NKONYENI MUNICIPALITY			
	10/07/2023	MATHUNZINI COMMUNITY HALL	33
	19/07/2023	BOKISI HALL	100
	25/07/2023	MVITSHINI CLINIC	23
	23/08/2023	MLOZANA	28
	20/07/2023	GAMALAKHE LIBRARY	26
	10/08/2023	MAVESHE COMMUNITY HALL	23
	12/10/2023	Thongasi Primary School	24
	12/10/2023	Nikwe	49
	24/10/2023	Gabangezwe Junior Primary School	14

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
	13/10/2023	Izingolweni DSD	21
	28/11/2023	Mbotsha Community Hall	50
	16/01/2024	Gamalakhe Library	49
	09/02/2024	Ward 05 Community Hall	32
	16/01/2024	Gamalakhe Library	31
	09/02/2024	Ward 05 Community Hall	29
	10/04/2024	Uvongo town hall	65
	17/04/2024	Lamonti community hall	46
UMUZIWABANTU MUNICIPALITY			
	31/07/2023	HARDING SPORTS GROUND	31
	15/08/2023	KWAMACHI	24
	18/08/2023	INKANYEZI WAMACHI PRIMARY SCHOOL	30
	29/08/2023	EMAWELENI COMBINED PRIMARY SCHOOL	26
	26/10/2023	Eden Church	26
	27/10/2023	KwaJali T/C	28

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
	10/11/2023	Ward 7 Community	33
	24/11/2023	Ngubelanga Hall	40
	24/01/2024	Umkhoba community hall	27
	25/01/2024	Ikhwezi Community Hall	34
	15/01/2024	Harding community hall	39
	23/01/2024	Mazakhele community hall	37
	08/05/2024	Kwamazakhele community hall	37
	08/05/2024	Bashaweni community hall	30
	14/05/2024	Inkanyezi yamachi hall	26
	26/04/2024	KwaJali Community Hall	32
	08/05/2024	Harding community hall	39
UMDONI MUNICIPALITY			
	27/07/2023	MKANKWA COMMUNITY HALL	41
	15/08/2023	BUHLEBEZWE COMMUNITY HALL	65
	03/08/2023	MASHANELA COMMUNITY HALL	51
	04/08/2023	KWAHLUZINQONDO	24

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
	18/10/2023	MBELE T/C	27
	24/10/2023	Mkhunya	19
	18/10/2023	Dumayo Town Hall	21
	23/10/2023	Sinqaweni Community Hall	36
	25/10/2023	KwaQiko T/C	29
	01/02/2024	Kwacele T/C	16
	01/02/2024	Vulamehlo – Building satellite	26
	02/02/2024	Ward 8 council office	24
	22/01/2024	Mandawe community hall	45
	23/01/2024	Amahlongwa community hall	28
	07/02/2024	Malangeni MPCC community hall	27
	08/05/2024	Emadleni T/C ward 4	30
	25/04/2024	Dumisa Community Hall	34
	26/04/2024	Malangeni MPCC	52
UMZUMBE MUNICIPALITY			
	13/07/2023	DWESHULA DROP-IN CENTRE	28

NO	DATE	VENUE	NUMBER OF PEOPLE REACHED
	25/07/2023	NOMAKHANZANE COMMUNITY HALL	26
	05/07/2023	ESIBANINI COMMUNITY HALL	25
	25/07/2023	MAKHOSO PRIMARY SCHOOL	33
	11/10/2023	Mpumuza Hall ward 04	37
	09/11/2023	Bhanoyi Community Hall	28
	23/10/2023	Esibanini Hall	39
	16/11/2023	ST Faiths	25
	9/01/2024	Kwa Mgaye Clinic	49
	01/02/2024	Sihlonyaneni community hall	32
	30/01/2024	Nomakhanzane community hall	26
	29/02/2024	Esibanini community hall	52
	04/04/2024	Bhanoyi community hall	25
	03/05/2024	Phungashe clinic ward 4	39
	07/05/2024	Enkambeni community hall	37
	23/04/2024	Turton Tvet college ward 19	42

Esibanini hall, Ward 10, Umzumbe

Uvongo Community Hall - RNM – 10/04/2024

BASIC DISASTER RISK MANAGEMENT AND FIRE SAFETY TRAINING WERE CONDUCTED AS FOLLOWS:

NO.	DATE	VENUE	NUMBER OF PEOPLE REACHED
RAY NKONYENI MUNICIPALITY			
	26/07/2023	MARBURG CLINIC	24
	16/08/2023	KWASHIBE	26
	06/07/2023	SIYAMTHANDA SHELTER	25
	26/07/2023	UGU DISTRICT MUNICIPALITY – MARBURG WORKSHOP	16
	03/08/2023	ILOVO FARMING	26
	19/08/2023	MAVESHE COMMUNITY HALL	26
	25/10/2023	Lushaba T/C	21
	24/10/2023	Civic Centre	59
	17/10/2023	St Martins	28
	25/10/2023	Pumula Hotel	21

NO.	DATE	VENUE	NUMBER OF PEOPLE REACHED
	08/02/2024	Nobamba High School	29
	29/02/2024	Brehma ward 11	37
	23/04/2024	Sozabe Community Hall – Ntando	38
	30/04/2024	Lousiana ward 14 – Ntando	39
	17/04/2024	Gamalakhe College	24
	18/04/2024	Bongumbambo security	27
	20/04/2024	Themba Club	30
UMUZIWABANTU MUNICIPALITY			
	18/08/2023	KWAJALI TRIBAL AUTHORITY	31
	29/08/2023	INCABHELA PRIMARY SCHOOL	26
	21/10/2023	Thokozani Maduma	33
	05/10/2023	ST Andrews Hospital	28
	06/10/2023	Landfield Sites	32
	01/11/2023	Rooivaal Farm Harding	26
	06/03/2024	Harding town hall	23
	10/04/2024	Harding town hall	33

NO.	DATE	VENUE	NUMBER OF PEOPLE REACHED
	16/04/2024	Umkhoba community hall	34
	19/04/2024	Mngomeni Community Hall	52
UMDONI MUNICIPALITY			
	08/08/2023	MAHLONGWA COMMUNITY HALL	25
	16/08/2023	MALANGENI COMMUNITY HALL	83
	07/07/2023	SWELIHLE COMMUNITY HALL	39
	12/07/2023	MANDAWE COMMUNITY HALL	21
	19/07/2023	NKAMPULA COMMUNITY HALL	26
	02/10/2023	Amandawe Training Centre ward 17	29
	05/10/2023	Kenterton Hall ward 4	27
	24/10/2023	Salvation Army ward 4	25
	04/10/2023	Mandawe Community Hall	40
	05/10/2023	Malangeni Community Hall	26
	17/10/2023	Vulamehlo Agriculture	14
	18/10/2023	Umzinto Town Hall	88
	29/01/2024	Vulamehlo – Dududu(Satellite)	30
	30/01/2024	Mashanela Community Hall	21

NO.	DATE	VENUE	NUMBER OF PEOPLE REACHED
	06/02/2024	Breamer care centre	28
	02/05/2024	Mkhunywa hall ward 2	21
	07/05/2024	Amahlongwa hall ward 16	15
UMZUMBE MUNICIPALITY			
	05/07/2023	KWAHLONGWA T/C	27
	12/07/2023	UMZUMBE WARD 17 MPCC	28
	04/07/2023	NOMAKHANZANE COMMUNITY HALL	26
	19/07/2023	INDLU YOKUPHEPHA (MFAZAZANE)	26
	26/07/2023	KWAFICA HIGH SCHOOL	54
	02/08/2023	OSINDISWENI CHURCH	43
	19/10/2023	Phungashe R/C	26
	23/10/2023	Esibanini Hall	26
	11/10/2023	MPCC WARD 17	42
	13/10/2023	Traditional Court ward 13	26
	07/02/2024	Assis Clinic	32
	08/02/2024	Nkanyezi Creche	33

NO.	DATE	VENUE	NUMBER OF PEOPLE REACHED
	31/01/2024	Esihlonyaneni community hall	52
	08/02/2024	Morrison Clinic	33
	23/04/2024	Qoloqolo skills centre ward 15	25
	29/04/2024	Sihlonyaneni community hall ward 18	34
	19/04/2024	Mngomeni Community Hall	52

Employees: Disaster Management					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4 - 6	5	7	7	0	0%
7 - 9	7	12	9	211.968	0.26%
10 - 12	1	1	1	0	0%
13 - 15	2	5	5	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	16	26	23	211.968	0.26%
					T 3.22.4

COMPONENT G: SPORT AND RECREATION, CORPORATE POLICIES AND OTHER OFFICES

INTRODUCTION TO SPORT AND RECREATION

3.26 SPORT AND RECREATION

Service Statistics for Sport and Recreation

The municipality does not have any programmes or allocations to sports and recreation.

Employees: Sport and Recreation					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	0	0	0	0	0%
4-6	0	0	0	0	0%
7-9	0	0	0	0	0%
10-12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
Total	0	0	0	0	0%
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T 3.26.1*					

Financial Performance Year 0: Sport and Recreation					R'000
Details	Year -1	Year 0			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	
Expenditure:					
Employees	0	0	0	0	
Repairs and Maintenance	0	0	0	0	
Other	0	0	0	0	
Total Operational Expenditure	0	0	0	0	
Net Operational Expenditure	0	0	0	0	
Net expenditure to be consistent with summary T 5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. *T 3.26.2*					

Capital Expenditure Year 0: Sport and Recreation R' 000					
Capital Projects	Year 0				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0		
Project A	0	0	0		0
Project B	0	0	0		0
Project C	0	0	0		0
Project D	0	0	0		0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. *T 3.26.3*					

COMPONENT H: CORPORATE POLICY OFFICES AND OTHER SERVICES

3.27 INTRODUCTION TO CORPORATE POLICY OFFICES

The Ugu District Municipality has a broad range of policies in place, grounded in sound research, critical analysis and solid proposals, which seek to clearly express the ideals of the institution in respect of basic service delivery to its communities. The drafting of new policies and the revision of dated policies the focus of the newly formed policy task team, which is headed by the Manager Legal Services. This policy task team vets all policies prior to approval and adoption and the membership includes officials from various departments and units within the Municipality. The task team was formed in order to promote policy coordination, alignment and rationalization and has effectively achieved this goal.

3.28 EXECUTIVE AND COUNCIL

INTRODUCTION TO EXECUTIVE AND COUNCIL

Every municipal council has the right to determine its internal procedures; this right is protected by S160 of the Constitution, which allows the municipal council to decide how to structure the internal operations of the municipality and what mandate or area of responsibility it assigns to political structures, office-bearers and the Municipal Manager.

This right is coupled with an obligation in the Municipal Systems Act 32 of 2000, which instructs each municipality to define the roles and areas of responsibility of political office-bearers and political structures and this definition process is one which is done through the terms of reference. The terms of reference will seek to precisely outline the roles and responsibilities identified in legislation of the councillors, political structures, and officials in a municipality.

The Purpose of the Executive Committee is that the council is responsible for all the decisions of a municipality, but it may delegate specific functions to committees as provided for in Part 5: Section 79 of the Municipal Structures Act, 1998. The Executive Committee exercises oversight responsibilities in respect of the day-to-day activities of Council.

The council is responsible for all the decisions of a municipality, but it may delegate specific functions to committees as provided for in Part 5: Section 79 of the Municipal Structures Act, 1998. The object of the Council Committee is to perform the following functions:

- ¬ Formulating and developing legislation and policies pertaining to the functions of the administration.
- ¬ Provision of oversight in the implementation and monitoring of the approved legislations, by-laws, policies, municipal budget as well as the council strategic plans.
- ¬ Consider any report on legislation, policies (budget and integrated development planning included), and by- laws in regard to the administration.
- ¬ Ensure that the inputs from the communities and sector forums are given due consideration and are taken into account where applicable; and
- ¬ Obtain expert advice where deemed necessary.

It is important to note that all Council resolutions for the financial year 2023/24 have been implemented.

Financial Performance Year 0: The Executive and Council					
					R'000
Details	Year -1	Year 0			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue		3819000	3606000	3606000	-6%
Expenditure:					
Employees	62 883 038	28 153 120	28 391 221	89 231 753	317%
Repairs and Maintenance					0%
Other	6 107 220	16 808 135	19 052 034	4 094 746	24%
Total Operational Expenditure	68 990 258	44 961 255	47 443 255	93 326 499	208%
Net Operational Expenditure	68 990 258	41 142 255	43 837 255	89 720 499	218%
Net expenditure to be consistent with summary T 5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					*T 3.24.5*

Capital Expenditure Year 0: The Executive and Council					
					R' 000
Capital Projects	Year 0				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value *T 3.28.*
Total All	0	0	0	0	
Video Camera					0
PA System					0
Camera Lens (Extender)					0
Podium					0
Motor Vehicles					0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					*T 3.28.1*

3.29 FINANCIAL SERVICES

3.29.1 Introduction Financial Services

Debt Recovery							
R' 000							
Details of the types of account raised and recovered	Year -1		Year 0			Year 1	
	Actual for accounts billed in year	Proportion of accounts value billed that were collected in the year %	Billed in Year	Actual for accounts billed in year	Proportion of accounts value billed that were collected %	Estimated outturn for accounts billed in year	Estimated Proportion of accounts billed that were collected %
Property Rates							
Electricity - B							
Electricity - C							
Water - B							
Water - C	361,232	62.00%		378,086	67.00%	434,798	67.00%
Sanitation	112,683	62.00%		115,097	67.00%	132,362	67.00%
Refuse							
Other	19,420	50.00%		4,705	50%	4,935	50.00%
B- Basic; C= Consumption. See chapter 6 for the Auditor General's rating of the quality of the financial Accounts and the systems behind them. *T 3.29.1*							

Employees: Financial Services					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	8	9	8	0.74	0.087%
4 - 6	24	32	29	303.978	0.259%

7 - 9	52	58	49	204.982	0.779%
10 - 12	19	31	24	258.942	0.606%
13 - 15	21	21	21	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	124	151	131	768.642	1.731%

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T 3.25.4*

Financial Performance Year 0: Financial Services

R'000

Details	Year -1	Year 0			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	28 494 442	1 267 191 827	1 222 951 418	498 244 686	39%
Expenditure:					
Employees	5 568 388	126 411 185	83 556 753	80 071 810	63%
Repairs and Maintenance					0%
Other	6 199 504	228 118 292	217 808 181	123 295 973	54%
Total Operational Expenditure	11 767 892	354 529 477	301 364 934	203 367 783	57%
Net Operational Expenditure	-16 726 550	-912 662 350	-921 586 484	294 876 903	-32%

Net expenditure to be consistent with summary T 5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.

T 3.25.5

Capital Expenditure Year 0: Financial Services R' 000					
Capital Projects	Year 0				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	170 240	0	0%	
Asset Management System	0	122 240	0	0%	280
Scanners for asset verification	0	48 000	0	0%	150
Project C	0	0	0	0%	320
Project D	0	0	0	0%	90

T 3.29.4

Financial Service Policy Objectives Taken From IDP									
Service Objectives	Outline Service Targets	Year 0		Year 1			Year 2	Year 3	
		Target	Actual	Target		Actual	Target		
Service Indicators		*Previous Year		*Previous Year	*Current Year		*Current Year	*Current Year	*Following Year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
Service Objective xxx									
Increase in speed of payment of tariffs, tax demands, invoices	No more than x% of creditors raised (in Rand value) during the year outstanding (o/s) at year end	No more than T0% of current yr creditors o/s at yr end	No more than A0% of current yr creditors o/s at yr end	No more than T1% of current yr creditors o/s at yr end	No more than T1% of current yr creditors o/s at yr end	No more than A1% of current yr creditors o/s at yr end	No more than T2% of current yr creditors o/s at yr end	No more than T5% of current yr creditors o/s at yr end	No more than T5% of current yr creditors o/s at yr end
Reducing the number of invoices raised by increasing advance payment for services rendered (A project requiring participation by all departments but let by the central finance department)	x% reduction in number of invoices raised over the previous year's target	T0% reduction in invoices raised; target limit of invoices	A0% reduction in invoices raised; target limit of invoices	T1% reduction in invoices raised; target limit of invoices	T1% reduction in invoices raised; target limit of invoices	A1% reduction in invoices raised; target limit of invoices	T2% reduction in invoices raised; target limit of invoices	T5% reduction in invoices raised; target limit of invoices	T5% reduction in invoices raised; target limit of invoices
Improving speed of legal measures to recover revenues	Commence legal proceedings for recovery of revenues within 4 weeks of the due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	Legal proceeding within 4 weeks of due date	% of legal proceeding commenced within 4 weeks of due date	% of legal proceeding commenced within 4 weeks of due date	% of legal proceeding commenced within 4 weeks of due date
Revenue Management	Percentage increase in debt collection	92%	95%	92%	85%	89%	92%	92%	92%
	Percentage reduction of overdue debt to total book debt	20%	15%	20%	10%	0%	10%	10%	10%
	Accuracy of billing	95%	77%	95%	85%	82%	95%	95%	95%
	Completeness of billing of accounts	100%	99%	100%	90%	83%	100%	100%	100%

*Note: This statement should include no more than the top four priority service objectives. The indicators and targets specified above (columns (i) and (ii)) must be incorporated in the indicator set for each municipality to which they apply. These are 'universal municipal indicators'. * 'Previous Year' refers to the targets that were set in the Year -1 Budget/IDP round; *'Current Year' refers to the targets set in the Year 0 Budget/IDP round. *'Following Year' refers to the targets set in the Year 1 Budget/IDP round. Note that all targets in the IDP must be fundable within approved budget provision. MSA 2000 chapter 5 sets out the purpose and character of Integrated Development Plans (IDPs) and chapter 6 sets out the requirements for the reduction of performance management arrangement by municipalities in which IDPs play a key role.* T 3.29.5

3.30 HUMAN RESOURCE SERVICES

3.30.1 Introduction to Human Resource Services

The Human Resources Section provides leadership and works together with other Departments within the Municipality to promote managerial and employee excellence while fostering an understanding and observance of legislative obligations.

This scenario is critical in building stability in our municipality and ensures that the municipality is optimally resourced and capacitated to fulfil its mandate. The skills and knowledge to select and use effective and efficient criteria and tools to recruit staff, and to capacitate and continuously develop those selected staff, falls within the scope and expertise of human resources division. To be able to not only maintain, but also to develop and improve the workforce, the Human Resources division revises and develops policies, strategies, procedures, and initiatives to ensure that staff perform on a high level.

3.30.2 Service Statistics for Human Resource Services

Employees: Human Resource Services					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0%
4-6	11	12	11	0.824	0.087%
7-8	1	2	2	0	0%
9-12	14	16	15	0.076	0.087%
13 - 15	0	0	0	0	0
16 - 18	0	0	0	0	0

Total	27	31	29	0.9	0.174%

Financial Performance Year 0: Human Resource Services					R'000
Details	Year -1	Year 0			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	13 802				0%
Expenditure:					
Employees	52 625 980	37 701 322	31 655 571	80 136 621	213%
Repairs and Maintenance					
Other	108 977 600	98 316 671	101 111 514	137 361 159	140%
Total Operational Expenditure	161 603 580	136 017 993	132 767 085	217 497 780	160%
Net Operational Expenditure	-161 589 778	136 017 993	132 767 085	217 497 780	160%
Net expenditure to be consistent with summary T 5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					*T 3.26.5*

Capital Expenditure Year 0: Human Resource Services					R' 000
Capital Projects	Year 0				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	15957840	76741572	100%	
Fleet Management Services	0	8666863	59516366	100%	*T 3.30.2* 280
Number of Ugu sites where maintenance is completed in line with the Long-Term Building Maintenance Plan for furniture	0	4258	3743606	100%	150
Long term office accommodation plan	0	6055156	29822758	100%	320
Effective ICT	0	1231573	13177798	100%	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					*T 3.26.6*

COMMENT ON THE PERFORMANCE OF HUMAN RESOURCE SERVICES OVERALL

The Human Resources Management Services rendered by the Municipality, achieved the following during the 2023/2024 Financial year.

- Established and maintained a working environment that encouraged personal growth, development, personal enrichment, and job satisfaction.
- Ensured that human resources policies and procedures were administered in such a way as to protect the interests of both the Municipality and its employees.

This was accomplished by

- Rendering a professional support service in respect of the following functional areas:
- General Administration
- Recruitment and selection and the Induction of newly appointed staff.
- Maintaining and monitoring Conditions of Service in terms of the applicable legislation, Bargaining Council agreements and Council policies
- Personnel administration – administration of staff benefits and maintaining employee records including Leave and benefits which are regulated by Collective Agreements and Policies and membership to accredited Pension or Retirement Funds which are compulsory. Along with Leave management, the monitoring and reporting on Leave Management compliance within the municipality. Furthermore, the monitoring and analysis of overtime trends of staff within the municipality with monthly reporting to the Management Committee on the outcomes.
- Quarterly workshops are conducted within the municipality to promote professionalism in the workplace.
- Organisational Development – The Municipality is currently cascading Individual performance management to levels 2-18. Quarterly reporting is done in respect of all reviews done on a quarterly basis.

Skills Development and Training - Section 68(1) of the Municipal Systems Act states that a municipality must develop its human resource capacity to a level that enables it to perform its functions and exercise its powers in an economical, effective, efficient, and accountable way. For this purpose, the human resource capacity of a municipality must comply with the Skills Development Act and the Skills Development Levies Act. Hence the initial training budget of R3 000 000.00 for the 2023/ 2024 financial year was instrumental in affording staff various forms of training for the improvement and betterment of skills ultimately leading to improved performance in this relevant field of expertise.

Labor Relations unit – plays a key role in the implementation and maintenance of sound discipline by thoroughly and speedily investigating all allegations of misconduct. The objective of the Labor Relations Unit within the Human Resources Section is to always comply with section 1(d) (iv) of the Labor Relations Act, 66 of 1995 which stipulates that disputes should be resolved quickly and effectively. Strict action is taken to enforce the standards of discipline and service delivery that is endorsed by the Constitution of the Republic of South Africa, 1996. Consistency and fairness form the cornerstone of each, and every disciplinary action taken. To this end, the Labor Relations unit conduct quarterly awareness drives on a varied array of disciplines associated with employee's code of conduct required within the municipality.

EHSW Unit – assists in maintaining the health and safety system in the municipality and strives to eradicate injuries by ensuring compliance with the Occupational Health and Safety Act 85 of 1993.

Ugu District Municipality values all its employees and commits itself to promoting their wellbeing hence the objectives of the Employee Health and Wellness Programme within the Municipality includes at least the following:

- Providing assistance in the form of confidential counselling and referral to every employee who experiences personal as well as work related problems.
- To ensure productivity and quality of life of its employees while taking into consideration the employees' families and relatives.
- To provide employees with preventative education and skills training.

Skills Development and Training - Section 68(1) of the Municipal Systems Act states that a municipality must develop its human resource capacity to a level that enables it to perform its functions and exercise its powers in an economical, effective, efficient, and accountable way. For this purpose, the human resource capacity of a municipality must comply with the Skills Development Act and the Skills Development Levies Act. Hence the initial training budget of R 3 000 000.00 for the 2023/2024 financial year was instrumental in affording staff various forms of training for the improvement and betterment of skills ultimately leading to improved performance in this relevant field of expertise. During the 2023/2024 financial year the capacity building unit has successfully trained employees on the following programs Plumbing Trade Test, Electrical Trade Test, Motor Mechanic, Municipal Finance Management Program, Leadership Development and Water & Wastewater treatment. The unit has been awarded Discretionary Grant by LGSETA for the purpose of advancing human resource capacity.

3.31 INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) SERVICES

After the IDP has been adopted by Council, ICT Prepares a 5-year ICT Digital Strategy, which is annually reviewed to corroborate the projects of the IDP. This strategy forms part of the legislative requirements for ICT and provides the platform to ensure that the projects and ICT Operations are expanded, and that through the annual reviews, the allocated budgets and projects are aligned. In 2022.23 financial year this Digital Strategy was developed and adopted by Council, spanning 2022-2027, with a review done in the 2023/24 FY.

Vision - ICT Digital Team:

To facilitate the use of digital technologies within the Municipality, with a focus on enabling Departments to transform operations and promote the use of data to drive decision making.

The ICT Digital Strategy for Ugu District Municipality is designed to steer the Municipality towards a progressive digital future, focusing on long-term strategic objectives. This strategy encompasses a comprehensive background, contextual analysis, and understanding of the ICT needs of both internal stakeholders and citizens. It establishes a strategic framework with key priorities and programs aimed at delivering value to the Municipality and its constituents over the short, medium, and long terms, supported by a roadmap to achieve these objectives.

ICT comprises of the following institutional arrangements:

- Manager ICT
- ICT Officer
- Network Administrator

- Websites, Governance and Training Administrator
- Technical Administrator
- Data Analyst
- ICT Technical Assistants x 5
- ICT Helpdesk Operator
- ICT interns x 2

ICT is primarily responsible for the implementation, monitoring and reporting for the following ICT services supplied to the Municipality:

- Infrastructure planning, maintenance, and support.
- Production, Test and Disaster Recovery environment establishment and protection.
- Information and Communication Technology Strategy.
- Information and Communication Technology Governance.
- Business relationship management.
- Change control management.
- Systems Configuration management
- Continuous Improvement
- Incident management and request fulfilment
- Information security management and Cybersecurity.
- Quarterly ICT Steering Committee Management reviews and trend analysis with strategic focus
- Continuous Measurement of ICT Services
- Systems Release and deployment management.
- Service continuity and availability management
- Service design
- Service level management and quarterly reviews of service levels
- Service reporting
- SCADA, CRM and other Systems and Database Support, Administration, and maintenance
- Data Analytics and enterprise architecture

The Financial Management Systems Support Section is located in the Budget and Treasury Office Department of the Municipality and is primarily responsible for the implementation, support, monitoring and reporting for the following financial systems services.

- mSCOA project implementation and management
- Financial ERP Systems maintenance and support
- Human Resource Systems maintenance and support
- Reporting and trend analysis on the Financial systems in use

The ongoing oversight by the ICT Steering Committee is imperative to the success of the ICT Strategic implementation and the key areas of focus in this Committee are:

- ICT Infrastructure and Service Standardization, Integration, and Consolidation
- ICT Service Restructure
- ICT Governance

- ICT Technology Investment

All four areas are intrinsically linked, and all are required for the Digital Strategy to succeed and require investment into ICT from the Municipality. Historically budgets allocated on ICT infrastructure have been minimal and not prioritised, and given this is in internally funded area, ICT continues to function based on small budgets with very little room for new innovations, due to continued cost containment strategies.

SALGA MATURITY ASSESSMENT OF ICT

One of the areas of the implementation of the Digital Strategy was to ensure a baseline maturity of ICT before the Digital Strategy's developed, which was done and presented to the Municipality in December 2021.

The ICT Section of the Municipality services 600 growing users of the Ugu staff, councillors, interns and in service trainees of the Municipality, and in so doing are expected to be compliant with various Governance, Compliance and ISA auditing requirements as performed annually by the Auditor General. In addition, SALGA has placed pressure on Districts to ensure the institutional arrangements are in place for ICT as Digital Transformation Strategies are to be implemented, and for Municipalities to mature their ICT Services into a Business centric maturity rating.

Ugu's ICT maturity assessment score in November 2021 was 3.50 which placed the Municipality in a Proactive (Technology Integration) position - Taking a proactive approach to IT management, automating repetitive tasks and many remedial actions.

The recommendation by SALGA was a number of areas that the Municipality needed to focus on to get the Municipality to a higher rating (Business centric) for ICT Maturity and incorporate into the 5-year ICT Digital Strategy.

The Municipality targeted a score of 4 through the implementation of the 5-year digital Strategy, and in December 2023, requested Salga to reassess the Municipality's ICT to ensure the trajectory was on course for the attainment of the score of 4 by 2027. The business centric rating includes.

Score 4-5 Aligned (Service Provision): Tracking and managing against service level agreements (SLAs) or availability/ performance expectations

- Services are quantified and initiatives aimed at delivering appropriate levels.
- Service requirements and technology constraints drive procurement.
- Service Design specifies performance requirements and operational norms.
- Consolidated systems support multiple services.
- All technology is mapped to services and is managed to service requirements
- Change Management covers both development and operations

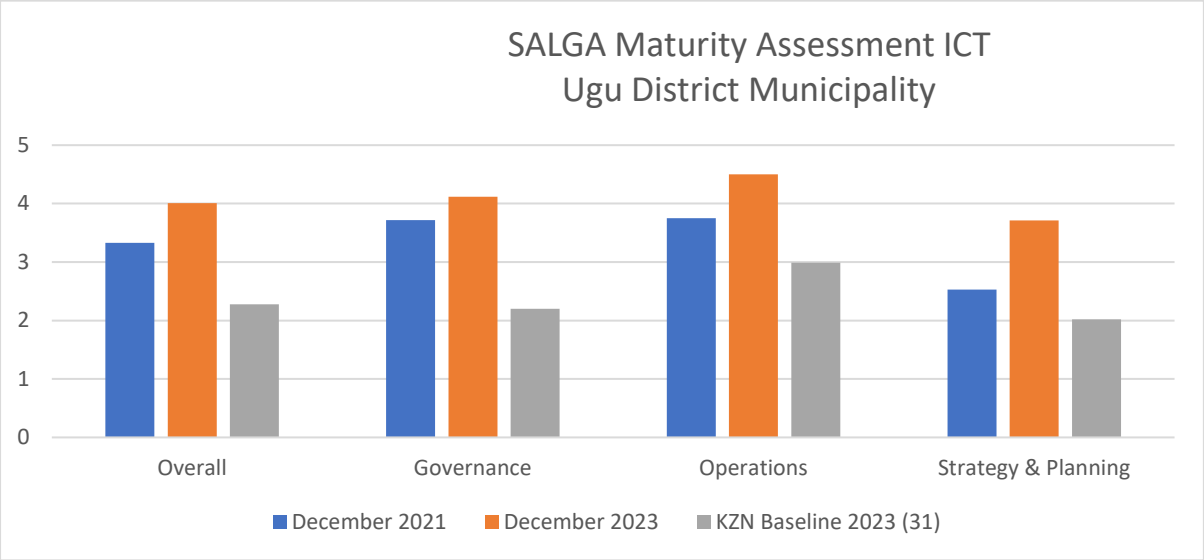
The ICT Digital strategy has been divided into goals for various years and on a quarterly basis, the ICT Steering committee is updated on implementation, via a formal report. The focus is data driven decision making, with the target of getting to a higher maturity rating, by implementing the recommendations of 2021.

With ICT being a continuously evolving area, ICT should be assessed several times during the period of the ICT Strategy to ensure an upward trajectory of the score, and that focus areas are indeed correct, and impactful.

In December 2023, SALGA agreed to reassess the Municipality's maturity score and a workshop was held wherein POE's were submitted. The score for 2024 as assessed by Salga and the Municipality attained a score of 4.01.

When analysing the previous score of December 2021 to date, after only 2 years of implementation of the ICT Digital Strategy, the growth and score is excellent, and must be recognised as such. Compared to the KZN Municipal baseline, it is worth noting, and the ICT Steering Committee as the oversight committee for ICT in the Municipality, must be commended on the strategic direction of ICT and its programmes.

	Overall	Governance	Operations	Strategy & Planning
December 2021	3.33	3.72	3.75	2.53
December 2023	4.01	4.12	4.5	3.71
KZN Baseline 2023 (31)	2.28	2.2	2.99	2.02



Audit Opinion of ICT

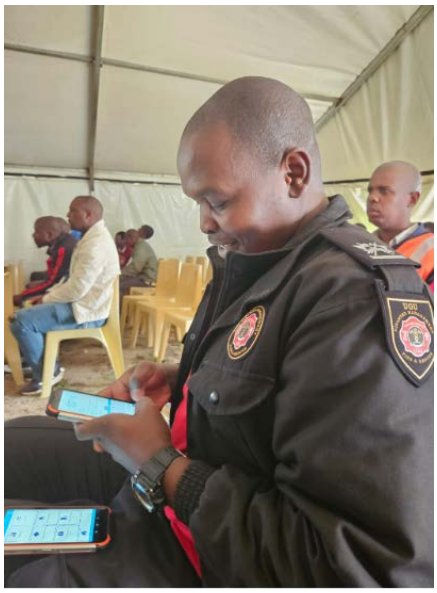
Ugu District Municipality is classified as a Level 2 Capacity Municipality, and as such the ISA audit is intensive with growing intensity and aggression due to the reliance by the Municipality on the various systems it uses to perform financial transactions and tasks. For the first time on record, ISA audit had 0 findings for the audited period of 2022/23 FY. RFI requirements on the ISA audits have more than doubled, when directly compared to ISA RFI requirements of 5 years ago.

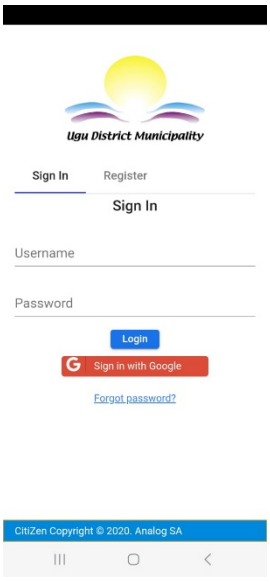
Audit Category	2022/23		2021/22		2020/21		2019/20		2018/19		2017/18	
	Findings	Audited	Findings	Audited	Findings	Audited	Findings	Audited	Findings	Audited	Findings	Audited
TOTAL	0	130	1	141	8	141	4	94	2	91	5	68

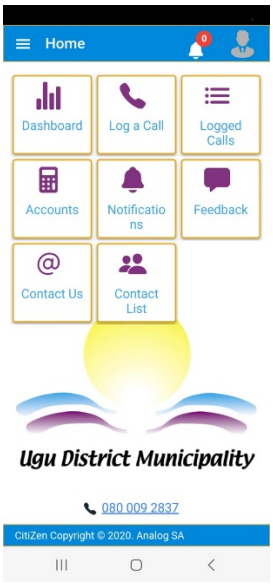
There is an ongoing expectation for the upliftment of ICT skills internally to avoid stagnation of skills and business knowledge and to have multi-skilled teams. This is the starting point in the Digital Strategy where Capabilities including Institutional Arrangements and upskilling programmes needed to be done. The ICT organisational review is done annually.

DIGITAL TRANSFORMATION

A Digital Transformation Champions Team was approved by Manco, 25 employees from various business units and Departments were invited to represent their sections, with a view to being part of the digital change. The embracement of digital innovation was fervently underscored, emphasizing the core objectives of enhancing public services, optimizing internal processes, and fostering a culture of continuous improvement. This Champions Team will serve as a platform to outline the roadmap for the integration of smart technologies, data analytics, and collaborative platforms. The Digital Transformation champions not only set the tone for forthcoming changes but also galvanized enthusiasm and commitment among the Digital Champions.







ICT District Forum

The already established ICT District Forum comprising of all the ICT Managers in the Municipalities within the District and the Local Municipalities within the District met 4 times during the financial year. For 2023 24, the members chose a theme of "Digital Transformation" where each Municipality would present the various digital transformation initiatives undertaken, to create a knowledge learning and sharing environment. The forum meets at least once per quarter and is fully functional. The Forum reports to the Governance DDM and is an integral part of a mutual support for ICT professionals working in the Municipalities in the District.

Interactions With Other Municipalities and Sector Departments

Various collaborations are encouraged where Knowledge management and benchmarking sessions on technology solutions are done, information shared and mutual growth by all parties.

Various collaborations are encouraged where Knowledge management and benchmarking sessions on technology solutions are done, information shared and mutual growth by all parties.

In November 2023, eThekwini Metro brought a delegation of approximately 20 staff including Management, Instrument technicians, applications administrators, control centre supervisors and staff to benchmark against Ugu's systems and processes in the areas of the Control Centre and Call Centre's.

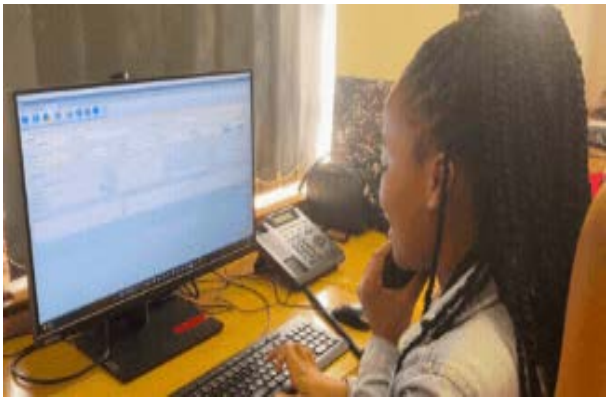
The Ugu ICT Manager was invited by SALGA to present to the Northern Cape Records and ICT Forum, held in September 2023. The presentation was done virtually, with good feedback received thereafter. Delegates shared their sentiments that they were impressed with the interactive IT Systems in use at Ugu for records management, including the bar code scanning and tender room environments.

Umuziwabantu Local Municipality requested support from Ugu ICT, In October 2023, expertise was given to the immediate challenges that were being experienced and sharing reports of findings in the ICT operations at Umuziwabantu, and support with the shortlisting and subsequent interviews for the ICT Technician being recruited was given.

In June 2023, in collaboration with Ugu's Youth Section, a Youth portal was developed. The focus of the Youth portal was to provide post matric education information to citizens of the District, by bringing together all content relating to NSFAS, Higher education institutions and other relevant information in a single portal. This was officially launched at the Career Exhibition held at Ugu Sports and Leisure Centre and is being consistently improved and campaigned to Youth throughout the District.

ICT INTERNSHIPS AND YOUTH EMPLOYMENT OPPORTUNITY PROGRAMS

ICT Internships within the ICT and FMSS Sections will continue to be promoted with 2 to 3 ICT interns being recruited at a time, exposing young ICT Graduates with no work experience to the live practical ICT working environment and training, some even obtaining internationally recognised certifications in the various systems they were trained and worked on. ICT Internship Programme Success: ICT started the internship programme in 2014 and this far has taken on 13 interns and 11 have found permanent employment within the municipality and outside of the municipality. The success rate of the ICT Internship programme is thus sitting at 84% if we exclude the current interns.



COMMENT ON THE PERFORMANCE OF ICT SERVICES OVERALL:

Considering the Digital Strategy's implementation, in just 2 years, with minimal budgets for innovation, the maturity rating improved to 4.01 – meaning the successful implementation of the strategy is creating digital change, and improvement of ICT as an enabler in the Municipality.

With the continued support of the Executive Management and Council, ICT will continue to provide an enabling environment to the core service delivery goals of the Municipality, in a cost effective and efficient manner, always considering the technological opportunities available in the market to assist in the attainment of these goals.

The theme of Digital Transformation will prevail through ICT initiatives from 2022 to 2027, with the vision "To facilitate the use of digital technologies within the Municipality, with a focus on enabling Departments to transform operations and promote the use of data to drive decision making" being implemented.

The Aspirations of the Digital Strategy:
The Ugu District seeks to become a leading smart Municipality within the African continent and a key economic driver within the South African Eastern Seaboard corridor.

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

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

T 3.31.1

Employees: ICT Services					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	1	1	1	0	0.00%
4-6	4	5	5	0	0.00%
7-9	6	7	6	0.076	0.087%
10-12	0	0	0	0	0.00%
13 - 15	0	0	0	0	0.00%
16 - 18	0	0	0	0	0.00%
19 - 20	0	0	0	0	0.00%
Total	11	13	12	0.076	0.087%

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

3.32 PROPERTY; LEGAL; RISK MANAGEMENT AND PROCUREMENT SERVICES

2023/2024 Budget Expenditure for Legal Support Services

The budget allocated for the financial year was R1 600 000 and a total of R 136 254.65 of the budget was spent on litigation matters, legal claims, and objections to Supply Chain Management processes.

The award of the Panel of Attorneys Tender; UGU-09-1619-2022 was finalized and was effective as of 01 August 2023 for a period of thirty-six months. This has assisted the municipality to have access to a pool of qualified and specialized legal professionals as and when required. The panel also includes the service of conveyancers which

has assisted to resurrect the project that seeks to ensure that all municipal property, infrastructure, and land rights are duly registered in the municipality's name.

Institutional Compliance 2023/2024

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 done quarterly with each quarter being guided by the applicable legislative provisions.

There has been continuous improvement to the compliance with the checklist and in particular for the past financial year, the percentage compliance achieved started of strong with 95% in the first quarter to 95% in the fourth quarter still achieving our target of 95%.

Contract Management 2023/2024

The municipality procures goods and services withing the Supply Chain Management processes in compliance with the applicable prescripts including but not limited to the Supply Chain Management Regulations, the Supply Chain Management Policy, etc. The municipality is required by law to conclude contracts for procurement of certain goods and services and for the most part this speaks to most of the goods and services that the municipality requires.

It is the prerogative of the municipality to ensure that such contracts are legally compliant, legally binding, and implementable. The Organisational Contract Obligations Checklist was developed to ensure that all the contracts are compliant as per the aforementioned. The checklist samples contracts that are then tested for compliance with3, amongst other things, the Supply Chain Management processes, a clear purpose for the contract, the contract value, the duration of the contract, the performance standards and that the clauses that deal with breach, penalties, cancelation, and reporting are clear and unambiguous in essence ensuring that the contracts contain the general conditions of contract, the *naturalia* and *specialia* clauses of contract.

There has been continuous improvement to the compliance with the contractual obligations checklist and in particular for the past financial year, the percentage compliance achieved started of strong from 95% in the first quarter to 95% in the fourth quarter still achieving our target of 95%.

Litigation Risk Reduction Action Plan 2023/2024

Every action of the Municipality is potentially litigious as there are various requirements for compliance to all Local Government related legislative prescripts, whilst also requiring compliance with other general legislation as may become pertinent.

The municipality created the Litigation Risk Management Strategy. 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 Ugu District 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[1]
- 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, taking into account 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.

There has been continuous improvement to the compliance with the litigation risk reduction plan and in particular for the past financial year, the percentage compliance achieved has started of strong from 100% in the first quarter to 100% in the fourth quarter achieving our target of 100%.

Employees: Property; Legal; Risk Management; and Procurement Services					
Job Level	2022/2023	2023/2024			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3	2	2	2	0	0%
4 - 6	4	8	6	1.992	0.173%
7 - 9	4	6	6	0	0%
10 - 12	0	0	0	0	0%
13 - 15	0	0	0	0	0%
16 - 18	0	0	0	0	0%
19 - 20	0	0	0	0	0%
Total	10	16	14	1.992	0.173%
Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts					

CHAPTER 4 – ORGANISATIONAL DEVELOPMENT PERFORMANCE

4.1. THE ANNUAL PERFORMANCE REPORT - NARRATIVE

Refer to the annexure 3 of the Annual Report

4.2. Organisational Development Performance (Performance Report Part II)

Refer to the Annexure 3 of the Annual Report

COMPONENT A: INTRODUCTION TO THE MUNICIPAL PERSONNEL

6.3 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

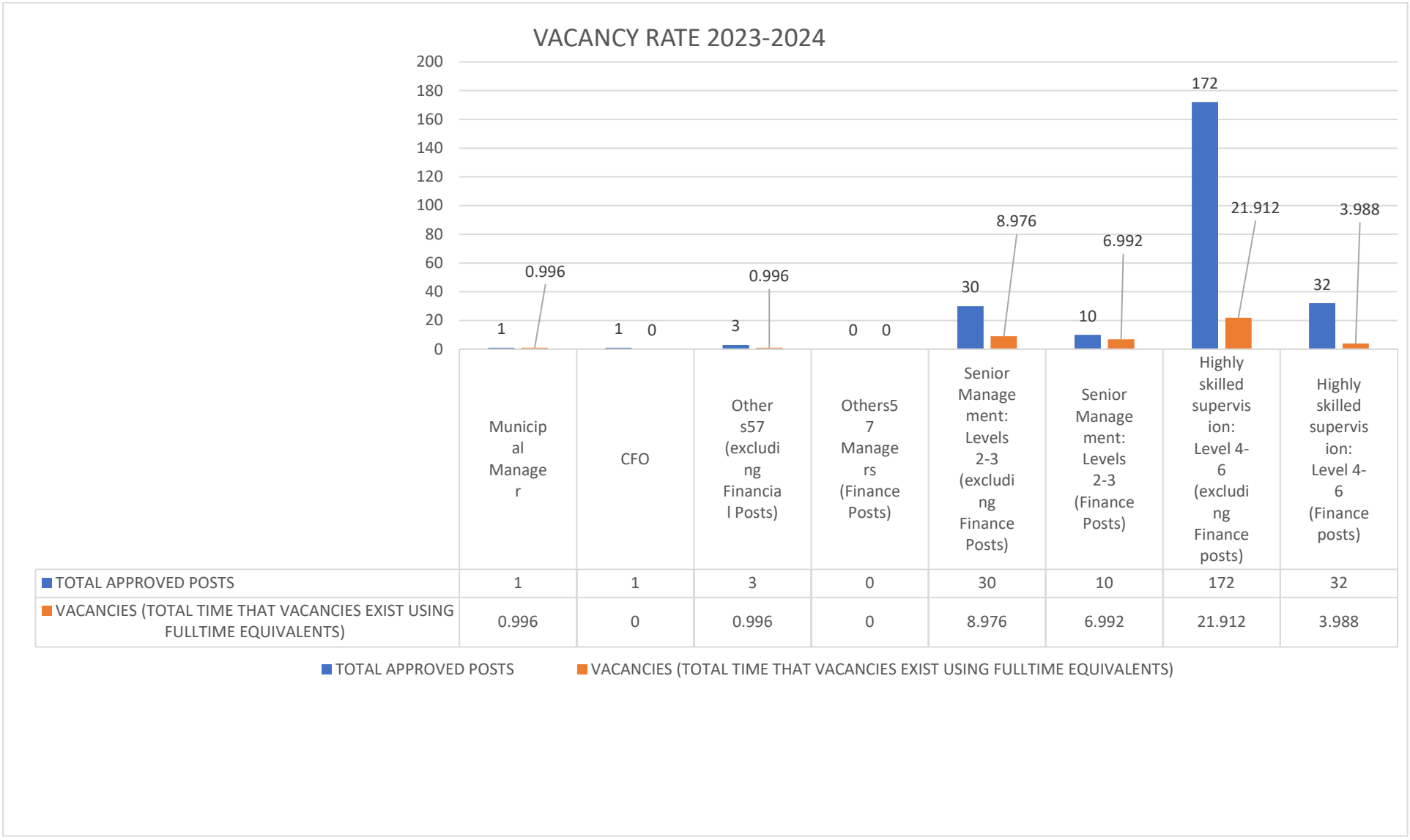
UGU DISTRICT MUNICIPALITY					
VACANCY RATE PER DEPARTMENT (SUMMARY)					
Directorate	Positions	Filled	Vacancies	Budgeted	Non-Budgeted
Corporate Services Department	137	126	11	11	0
Office of the Municipal Manager	118	105	13	13	0
Budget & Treasury Office	159	136	23	23	0
Environmental Health management And Economic Planning And Development Services	43	31	12	12	0
Water Services Department	699	532	167	167	0
GRAND TOTAL	1156	930	226	226	0

Employees					
Description	2022/2023	2023/2024			
	Employees	Approved Posts	Employees	Vacancies	Vacancies
	No.	No.	No.	No.	%

CORPORATE SERVICES	117	137	126	11	0.95%
EDES	29	43	31	12	1.04%
OFFICE OF MUNICIPAL MANAGER	85	118	105	13	1.12%
TREASURY	143	159	136	23	1.99%
WATER SERVICES	536	699	532	167	14.45%
Totals	910	1156	930	226	19.55%
Headings follow the order of services as set out in chapter 3. Service totals should equate to those included in the Chapter 3 employee schedules. Employee and Approved Posts numbers are as at 30 June, as per the approved organogram.					*T 4.1.1*

Vacancy Rate: 2023/2024			
Designations	*Total Approved Posts	*Vacancies (Total time that vacancies exist using fulltime equivalents)	*Vacancies (as a proportion of total posts in each category)
	No.	No.	%
Municipal Manager	01	0.996	0.086
CFO	01	0	0%
Other S57 Managers (excluding Finance Posts)	03	0.996	0.086%

Other S57 Managers (Finance posts)	00	00	00%
Senior management: Levels 2-3 (excluding Finance Posts)	30	8.976	0.519%
Senior management: Levels 2-3 (Finance posts)	10	6.992	0.173%
Highly skilled supervision: levels 4-6 (excluding Finance posts)	172	21.912	1.817%
Highly skilled supervision: levels 4-6 (Finance posts)	32	3.988	0.259%
Total	249	43.86	2.94
*Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*			*T 4.1.2*



	Municipal Manager	CFO	Other s57 (excluding Financial Posts)	Others57 Managers (Finance Posts)	Senior Management: Levels 2-3 (excluding Finance Posts)	Senior Management: Levels 2-3 (Finance Posts)	Highly skilled supervision: Level 4-6 (excluding Finance posts)	Highly skilled supervision: Level 4-6 (Finance posts)
TOTAL APPROVED POSTS	1	1	3	0	30	10	172	32
VACANCIES (TOTAL TIME THAT VACANCIES EXIST USING FULLTIME EQUIVALENTS)	0.996	0	0.996	0	8.976	6.992	21.912	3.988

Turn-over Rate			
Details	Total Appointments as of beginning of Financial Year	Terminations during the Financial Year	Turn-over Rate*
	No.	No.	
2017/2018	34	104	11%
2018/2019	14	58	7%
2019/2020	70	161	19%
2023/2024	73	38	4.09%
** Divide the number of employees who have left the organisation within a year, by total number of employees who occupied posts at the beginning of the year*			*T 4.1.3*

COMMENT ON VACANCIES AND TURNOVER

The Municipality has made enormous progress on filling critical posts. Every year the Municipality embarks on a process of reviewing the organigram and identifies posts to be funded during that year on the bases of criticality. All budgeted posts are filled with priority being placed on internal staff members on merit.

COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

4.4 Introduction to Municipal Workforce Management

Every Manager in the Municipality must ensure Workforce management in their Sections. To guarantee sensible normalisation and uniformity in the management of the employees, staff policies, procedures and conditions of service are developed at central level and are then implemented by line management. The Minister of Cooperative Governance is responsible for promulgation and regulation of Conditions of service for Senior Management and are further approved by Council. Conditions of staff below senior management level are negotiated at central level by the National and Provincial divisions of the South African Local Bargaining Council (SALGBC) and, where relevant, at a local level between management and the representative unions SAMWU and IMATU. A wide range of policies, procedures and directives are approved by relevant approval authorities after due consultation with stakeholders such as Council, Local Labour Forum and Management. These policies, procedures and directives are then circulated to all staff for implementation and compliance. Policies, procedures and directives are revised as the need arises.

4.5 Policies

HR Policies and Plans				
	Name of Policy	Completed	Reviewed	Date adopted by council or comment on failure to adopt
		%	%	
1	Recruitment and Selection Policy		25%	25 August 2022 Was presented to Policy Committee of 25 June 2024 Still under review
2	Acting and Acting Allowance Policy		100%	29 February 2024
3	Leave Management Policy		25%	29 June 2023 Was presented to Policy Committee of 25 June 2024 Still under review
4	Car Allowance Policy		25%	23 February 2023

				Was presented to Policy Committee of 25 June 2024 Still under review
5	Employment Equity Policy		100%	29 February 2024
6	Bursary Policy		25%	23 February 2023 Was presented to Policy Committee of 25 June 2024 Still under review
7	Internship Policy		25%	23 February 2023 Was presented to Policy Committee of 25 June 2024 Still under review
8	Disciplinary Procedure Policy		25%	29 June 2023 Was presented to Policy Committee of 25 June 2024 Still under review
9	In service training policy		25%	23 February 2023 Was presented to Policy Committee of 25 June 2024 Still under review
10	S & T Policy		100%	28 September 2023
11	Human Resource Plan		25%	22 NOVEMBER 2016 Was presented to Policy Committee of 25 June 2024 Still under review
12	Hours of Work Policy		25%	23 February 2023

				Was presented to Policy Committee of 25 June 2024 Still under review
13	Staff Termination Policy		100%	27 June 2024
14	Code of Ethics Policy		100%	28 September 2023
15	Death of Staff Member Policy		100%	27 June 2024
16	Training and Development Policy		100%	28 September 2023
17	In-service Training Policy		25%	23 February 2023 Was presented to Policy Committee of 25 June 2024 Still under review
18.	Employee Assistance Programme Policy		100%	28 September 2023
19.	Sexual Harassment, Intimidation and Victimisation in the workplace Policy		100%	28 September 2023
20	Individual Performance Management Policy		100%	27 June 2024
21.	Private Work Policy		100%	29 June 2023
22.	Talent Management Policy		100%	29 February 2024
23	Homeowners and Rental Allowance Policy		100%	27 June 2024

24.	Compensation for Occupational Injuries and Diseases Policy		25%	23 February 2023 Was presented to Policy Committee of 25 June 2024 Still under review
25.	Occupational Health and Safety Policy		100%	27 June 2024
26	Death of a Councillor and/Traditional Leader		100%	28 March 2024
27	Human Resources Development Plan and Strategy (2020 – 2024)		25%	31 March 2021 Was presented to Policy Committee of 25 June 2024 Still under review
Use name of local policies if different from above and at any other HR policies not listed.				*T 4.2.1*

COMMENT ON WORKFORCE POLICY DEVELOPMENT:

The Municipality has adopted the Human Resources Plan that is aimed at ensuring that all the Human Resources Functions are well managed and that adherence to same is recognized by every employee in the Municipality. The Human Resources Policies and Procedures Manual that is in use, closes a major gap which exists in the organisation, where there are no clear procedures to follow.

4.6 Injuries, Sickness and Suspensions

Number and Cost of Injuries on Duty					
Type of injury	Injury Leave Taken	Employees using injury leave	Proportion employees using sick leave	Average Injury Leave per employee	Total Estimated Cost
	Days	No.	%	Days	R'000

Required basic medical attention	21	18	100.0%	1.00	34.000.00
Temporary total disablement	43	14	26.5%	3.55	22800.00
Permanent disablement	0	0	0.0%	0.00	0.00
Fatal	0	0	0.0%	0.00	0.00
Total	64	32		4.55	56.800.00
					T 4.3.1

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	Total sick leave	Proportion of sick leave without medical certification	Employees using sick leave	Total employees in post*	*Average sick leave per Employees	Estimated cost
	Days	%	No.	No.	Days	R' 000
Lower skilled (Levels 18-	1858	15%	230	237	7.83	R 837
Skilled (Levels 15-13)	36	6%	9	88	0.41	R 18 8632
Highly skilled production (levels 12-9)	1615.5	3%	175	381	4.24	R2 987 817.15
Highly skilled supervision (levels 8-6)	330	7%	45	113	2.92	R1 639 887.98
Senior management	108	0%	18	99	1.09	R850
MM and S57	1	0%	1	3	0	R43
Total	3949.5		478	921		R6 547
** - Number of employees in post at the beginning of the year*						*T 4.3.2*
**Average is calculated by taking sick leave in column 2 divided by*						

COMMENT ON INJURY AND SICK LEAVE

There was a total of 32 employees having been injured whilst on duty during the 2023/2024 financial year. 14 of these employees suffered temporary disablement and had to avail of more than 1 sick leave day.

All municipal injured staff members are sent to local hospitals for treatment since the municipality does not have a dedicated Medical Practitioner.

Number and Period of Suspensions			
Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not Finalized	Date Finalized
Damage to Municipal Laptop	N/A	Finalized - payment for the repairs	20 Aug 23
Damage to Municipal Laptop	N/A	Finalized - payment for the repairs	20 Aug 23
Damaged third-party vehicle	N/A	Finalized – payment for the repairs	20 Oct 23
Stolen Municipal laptop	N/A	Finalized – payment for excess	20 Oct 23

Stolen Municipal laptop	N/A	Finalized – payment for loss	20 Oct 23
Stolen Municipal laptop	N/A	Finalized – payment for excess	20 Oct 23
Negligence	N/A	Finalized – Written Warning	29 Nov 23
Abscondment	N/A	Finalized and dismissed	12-March-24
Damage to Municipal Laptop	N/A	Finalized - payment for the repairs	20 March 24
Damage to Municipal Laptop	N/A	Finalized – payment for the repairs	20 March 24
Intimidatory conduct	N/A	Finalized – Written Warning	15 April 24
Damage to Municipal Laptop	N/A	Finalized – payment for the repairs	20 April 24
Damage to Municipal Laptop	N/A	Finalized – payment for the repairs	20 April 24
Damage to Municipal Laptop	N/A	Finalized – payment for the repairs	20 April 24
Damage to Municipal Vehicle	24 April 24	Not yet finalized due to unavailability of either Presiding Officer or Prosecutor	Not finalized
Absenteeism	16 Oct 23	Finalized and dismissed	25-April-24
Damage to Municipal Vehicle	12 March 24	Finalized – Final Written Warning	10 May 24
Damage to Municipal Laptop	N/A	Finalized – payment for the repairs	20 May 24
Laptop motherboard replacement	N/A	Finalized – payment for the repairs	20 May 24

Lost laptop	N/A	Finalized – payment for loss	20 June 24
Stolen laptop	N/A	Finalized – payment for loss	20 June 24
Damage to Municipal Vehicle	N/A	Not yet finalized due to unavailability of either Presiding Officer or Prosecutor	Not finalized
Intimidatory conduct	31-Jan-24	Not yet finalized due to unavailability of either Presiding Officer or Prosecutor	Not finalized
Leaving the municipal vehicle unattended	N/A	Not yet finalized due to unavailability of either Presiding Officer or Prosecutor	Not finalized
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Negligence	30 May 2023	Finalized – Written Warning	24 April 2024

Negligence	30 May 2023	Finalized – Written Warning	24 April 2024
Damage to Municipal Vehicle	29 June 2023	Finalized and dismissed	14 June 2024

Disciplinary Action Taken on Cases of Financial Misconduct			
Position	Nature of Alleged Misconduct and Rand value of any loss to the municipality	Disciplinary action taken	Date Finalised
	N/A	N/A	N/A
			T 4.6.3

COMMENT ON SUSPENSIONS AND CASES OF FINANCIAL MISCONDUCT:

The Ugu District Municipality has set strict standards website for disciplinary action to be taken in all cases of serious misconduct. Where such serious misconduct is identified, accused staff members are suspended on a precautionary basis. There are only eleven cases with employees that were suspended however, it was beyond the three- month period due to the unavailability of the Presiding Officer and or Prosecutor/ Employer Representative during the 2023/2024 Financial Year.

4.7 PERFORMANCE REWARDS

PERFORMANCE REWARDS

Performance Rewards by Gender					
Designations	Beneficiary profile				
	Gender	Total number of employees in group	Number of beneficiaries	Expenditure on rewards Year 1	Proportion of beneficiaries within group
				R' 000	%
Lower skilled (Levels 16-18)	Female	N/A	N/A	N/A	N/A
	Male	N/A	N/A	N/A	N/A

Skilled (Levels 13-15)	Female	N/A	N/A	N/A	N/A
	Male	N/A	N/A	N/A	N/A
Highly skilled production (levels 7-12)	Female	N/A	N/A	N/A	N/A
	Male	N/A	N/A	N/A	N/A
Highly skilled supervision (levels 4-6)	Female	N/A	N/A	N/A	N/A
	Male	N/A	N/A	N/A	N/A
Senior management (Levels 2-3)	Female	N/A	N/A	N/A	N/A
	Male	N/A	N/A	N/A	N/A
MM and S57	Female	2	2	208 369.37	149 119.44 59 250.28
	Male	3	2	359 483.21	177 523.32 181 959.89
Total		5	4	567 852.58	567 852.58
Has the statutory municipal calculator been used as part of the evaluation process?					N/A

Note: MSA 2000 S51(d) requires that … 'performance plans, on which rewards are based should be aligned with the IDP'… (IDP objectives and targets are set out in Chapter 3) and that Service Delivery and Budget Implementation Plans (developed under MFMA S69 and Circular 13) should be consistent with the higher level IDP targets and must be incorporated appropriately in personal performance agreements as the basis of performance rewards. Those with disability are shown in brackets '(x)' in the 'Number of beneficiaries' column as well as in the numbers at the right hand side of the column (as illustrated above).

T 4.4.1

COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE

INTRODUCTION TO WORKFORCE CAPACITY DEVELOPMENT

The Municipality develops and implements a Workplace Skills Plan on an Annual Basis. This is based on the capacity- building and development needs identified by employees and Managers and is then affected through a training plan. Although these needs are identified by Managers and employees, the alignment of such needs with formal development needs, identified in terms of performance management is lacking. This challenge is anticipated to be addressed by the implementation of the IPMS and alignment with identified capacity gaps and interventions which are then contained in individual employees' Personal Development Plans (PDPs).

4.8 SKILLS DEVELOPMENT AND TRAINING

Financial Competency Development: Progress Report*						
Description	A. Total number of officials employed by municipality (Regulation 14(4)(a) and (c))	B. Total number of officials employed by municipal entities (Regulation 14(4)(a) and (c)	Consolidated: Total of A and B	Consolidated: Competency assessments completed for A and B (Regulation 14(4)(b) and (d))	Consolidated: Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Consolidated: Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Financial Officials						
Accounting officer	1	1	2	0	2	1
Chief financial officer	1	1	2	0	2	2
Senior managers	2	2	4	0	4	3
Finance Managers	5	0	3	0	0	3
Other Financial Officials	24	0	0	0	0	24
Supply Chain Management Officials	3	0	3	0	0	3
Heads of supply chain management units	0	0	0	0	0	0
Supply chain management senior managers	1	0	1	0	0	1
TOTAL	38	3	15	0	6	37
						T 4.8.2

Financial Competency Development: Progress Report*						
Description	A. Total number of officials employed by municipality (Regulation 14(4)(a) and (c))	B. Total number of officials employed by municipal entities (Regulation 14(4)(a) and (c)	Consolidated: Total of A and B	Consolidated: Competency assessments completed for A and B (Regulation 14(4)(b) and (d))	Consolidated: Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Consolidated: Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Financial Officials						
Accounting officer	1	1	2	0	2	1
Chief financial officer	1	1	2	0	2	2
Senior managers	4	1	5	0	4	3
Finance Managers	4	0	3	0	0	3
Other Financial Officials	24	0	0	0	0	24
Supply Chain Management Officials	3	0	3	0	0	3
Heads of supply chain management	0	0	0	0	0	0
Supply chain management senior	1	0	1	0	0	1
TOTAL	38	3	15	0	8	37
						T4.5.2

Management level	Gender	Employees as at the beginning of the financial year	Original Budget and Actual Expenditure on skills development Year 2023 2024							
			Learner ships (N/A)		Skills programmes & other short courses		Other forms of training		Total	
		No.	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual
MM and S57	MALE	3	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
	FEMALE	1	R0.00	R0.00	R 50 000.00	R46,667.00	R0.00	R0.00	R 50 000.00	R46,667.00
Councilors	MALE	27	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
	FEMALE	15	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Sen.	MALE	1	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Managers	FEMALE	1	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00

Managers	MALE	9	R0.00	R0.00	R100,000.00	R93 334.00	R0.00	R0.00	R100,000.00	R93 334.00
	FEMALE	12	R0.00	R0.00	R100,000.00	R93 334.00	R0.00	R0.00	R100,000.00	R93 334.00
Professionals	MALE	52	R0.00	R0.00	R300 000.00	R280 002.00	R0.00	R0.00	R300 000.00	R280 002.00
	FEMALE	55	R0.00	R0.00	R550 000.00	R513 337.00	R0.00	R0.00	R550 000.00	R513 337.00
Technicians and associate professionals	MALE	87	R0.00	R0.00	R350 000.00	R329 715.00	R0.00	R0.00	R350 000.00	R329 715.00
	FEMALE	4	R0.00	R0.00	R200 000.00	R141 300.00	R0.00	R0.00	R200 000.00	R141 300.00
Clerks	MALE	44	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100,000.00	R15,728.00
	FEMALE	99	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R150,000.00	R23,592.00
Plant and machine operators and assemblers	MALE	51	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R200,000.00	R52,325.00
	FEMALE	10	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
	MALE	100	R0.00	R0.00	R150 000.00	R119 257.00	R0.00	R0.00	R150 000.00	R119 257.00

Elementary occupations	FEMALE	17	R0.00	R0.00	R75 000.00	R68 370.00	R0.00	R0.00	R75 000.00	R68 370.00
General Workers	MALE	172	R0.00	R0.00	R624 546.00	R475 048.00	R0.00	R0.00	R525 000.00	R475 048.00
	FEMALE	73	R0.00	R0.00	R150 000.00	R134 100.00	R0.00	R0.00	R150 000.00	R134 100.00
Sub total	MALE	548	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
	FEMALE	287	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
Total		928	R0.00	R0.00	R 2 649 546.19	R2 294 464.00	R0.00	R0.00	R 3 000 000.00	R 2 386 109.00
**% and *R value of municipal salaries (original budget) allocated for workplace skills plan.*									1.00%	R 2 386 109.00
										T4.5.3

COMMENT ON SKILLS DEVELOPMENT AND RELATED EXPENDITURE AND ON THE FINANCIAL COMPETENCY REGULATION

The municipality has developed a long-term strategy on training and development of its employees. Emanating from that strategy, an annual workplace skills plan was developed according to the requirements of LGSETA. The total allocated budget for the 2023 / 2024 financial year was R 3 000 000.00, and R2 294 464.00 was spent on skills development during the period under review. The WSP makes provision for the implementation of accredited training programmes such as, plumbing, financial

competency, electrical trade test leadership development and other training programmes. Implementation of these programmes has proven to be meaningful and effective and has improved service delivery. The Bursary Scheme has not been given to employees due to Municipality's Financial challenges. The UGU District Training and Development committee has played a very good oversight role in ensuring that programmes are implemented in a fair manner and as planned. This committee sits quarterly and receive reports from the Human Resources Department on the progress made.

COMPONENT D: MANAGING THE WORKFORCE EXPENDITURE

INTRODUCTION TO WORKFORCE EXPENDITURE

4.9 EMPLOYEE EXPENDITURE

Number Of Employees Whose Salaries Were Increased Due To Their Positions Being Upgraded		
Beneficiaries	Gender	Total
Lower skilled (Levels 16-18)	Female	N/A
	Male	N/A
Skilled (Levels 13-15)	Female	01
	Male	N/A
Highly skilled production (Levels 7-12)	Female	10
	Male	14
Highly skilled supervision (Levels 4-6)	Female	01
	Male	01
Senior management (Levels 2-3)	Female	N/A
	Male	N/A
MM and S 57	Female	N/A
	Male	N/A
Total		N/A

Those with disability are shown in brackets '(x)' in the 'Number of beneficiaries' column as well as in the numbers at the right hand side of the column (as illustrated above).	*T 4.6.2*

Employees Whose Salary Levels Exceed the Grade Determined by Job Evaluation				
Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
N/A	N/A	N/A	N/A	Still Awaiting the Job Evaluation Audit Results
T 4.9.2				

Employees appointed to posts not approved				
Department	Level	Date of appointment	No. appointed	Reason for appointment when no established post exists
N/A	N/A	N/A	N/A	N/A
T 4.9.3				

COMMENT ON UPGRADED POSTS AND THOSE THAT ARE AT VARIANCE WITH NORMAL PRACTICE:

There were no upgraded positions during the 2023/2024 Financial Year.

4.10 DISCLOSURES OF FINANCIAL INTEREST

Disclosures of Financial Interests		
Period 1 July 2023 to 30 June 2024		
Position	Name	Description of Financial interests* (Nil / Or details)
Mayor	SI Mqadi	None
Deputy Mayor	V Chiya	None
Speaker	SR Ngcobo	NGO Sizwe Ngcobo Foundation, Phambili Club
Exco Member	D Nciki	None
Exco Member	DG Henderson	Property company, Anglo American, Anglo platinum, aspen.
Exco Member	SP Mthethwa	None
Exco Member	NA Njenga	None
Exco Member	SN Caluza	None

Councillor	MA Manyoni	None
Councillor	LMR Ngcobo	None
Councillor	BE Machi	None
Councillor	SE Khawula	None
Councillor	MP Shozi	None
Councillor	TT Hlophe	None
Councillor	SA Ngcece	None
Councillor	PC Shange	Shares at MTN
Councillor	NY Mweshe	None
Councillor	BN Shozi	Tuck Shop
Councillor	MZ Luthuli	None
Councillor	J Schmidt	Dink Travel (PTY) LTD 100% shares
Councillor	X Nkasa	None
Councillor	SP Ntuli	None
Councillor	MV Vezi	None
Councillor	P Breedt	None
Councillor	LS Zungu	None
Councillor	ND Ndovela	None
Councillor	TH Msabala	None
Councillor	JS Ngwane	None
Councillor	ST Khathi	None
Traditional Leader	MW Xolo	None
Traditional Leader	EZ Jali	None
Traditional Leader	MP Ngcobo	None
Councillor	BG Nyuswa	None

Traditional Leader	BS Nzimakwe	None
Traditional Leader	ZR Qwabe	None
Traditional Leader	ZGB Msomi	None
Traditional Leader	RS Shinga	None
Traditional Leader	MN Machi	None
Councillor	SA Ngcece	None
Councillor	SP Ntuli	None
Councillor	TH Msabala	None
Councillor	MP Tenza	None
Councillor	BG Nyuswa	Maphongo (Pty) Ltd
Councillor	NO Mazubane	None
Councillor	SD Mdluli	None
Councillor	PZ Mzindle	None
Councillor	MJ Cele-Luthuli	None
Municipal Manager	VO Mazibuko (Acting)	. None
S57 Officials		
GM: CORPORATE SERVICES	M Gobhozi (Acting)	Madmak Pty/Ltd
GENERAL MANAGER: TREASURY	K Audan	None
GM: EDES	D Rankin	None
GM: WATER SERVICES	S Malinga (Acting)	None

The municipality has prioritized good and ethical corporate governance. In this regard, it has a functional Risk Management Unit and a Risk Management Policy, and Internal Audit and an Anti-Fraud and Anti-Corruption Strategy in place.

CHAPTER 5 – FINANCIAL PERFORMANCE

5.1 STATEMENTS OF FINANCIAL PERFORMANCE

Refer to the Annexure 2 to the Annual Report for the Annual Financial Statements
The Consolidated AFS will be available once audit has been concluded.

Budget Recon 5.1.1

Reconciliation of Table A1

Budget Summary

Description	Year 0											Year -1			
R thousands	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	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Financial Performance															
Property rates															
Service charges	473,915.241	32,941.729	506,856.970			506,856.970	491,798,599.00		15,058,371	97%	104%				
Investment revenue	49,373.269	29,954.179	79,327.448			79,327.448	81,080,282.00		-1,752,834	102%	164%				
Transfers recognised - operational	753,906.750	44,920.267	798,827.017			798,827.017	638,583,665.00		160,243,352	80%	85%				
Other own revenue	534,005.433	59,123.383	593,128.816			593,128.816	75,866,503.00		517,262,313	13%	14%				
Total Revenue (excluding capital transfers and contributions)	1,811,201	166,940	1,978,140	–	–	1,978,140	1,287,329,049.00	–	690,811.202	0.003	0.004				
Employee costs	409,846.440	(129,382.022)	280,464.418			280,464.418	542,782,849.00	–	-262,318,431	194%	132%				
Remuneration of councillors	11,408.845	2,284.241	13,693.086			13,693.086	13,098,280.00	–	594,806	96%	115%				
Debt impairment	74,452.500	(47,226.205)	27,226.295			27,226.295	271,165,282.00	–	-243,938,987	996%	364%				
Depreciation & asset impairment	220,000	–	220,000.000			220,000.000	248,759,818.00	–	-28,759,818	113%	113%				
Finance charges	7,221.746	(2,601.746)	4,620.000			4,620.000	45,188,352.00	–	-40,568,352	978%	626%				
Materials and bulk purchases	128,408.430	(66,782.584)	61,625.846			61,625.846	158,766,652.00	–	-97,140,806	258%	124%				
Transfers and grants	8,000.000	(8,000.000)	–			–	23,313,071.00	–	-23,313,071	#DIV/0!	291%				
Other expenditure	250,418.872	(38,730.176)	211,688.696			211,688.696	531,909,867.00	–	-320,221,171	251%	212%				
Total Expenditure	1,109,757	(290,438)	819,318			819,318	1,834,984,171.00	–	(1,015,666)	#DIV/0!	0				
Surplus/(Deficit)	701,443.860	457,378.050	1,158,821.910			1,158,821.910	-547,655,122.00	–	1,706,477.032	#DIV/0!	(0.016)				
Transfers recognised - capital	454,992.250	(94,515)	360,477.047			360,477.047	416,808,000.00	–	-56,330,953						
Contributions recognised - capital & contributed assets			–			–	4,048,500.00	–							
Surplus/(Deficit) after capital transfers & contributions	1,156,436	362,863	1,519,299			1,519,299	(126,799)	–	1,650,146	#DIV/0!	(0)				
Share of surplus/ (deficit) of associate								–							
Surplus/(Deficit) for the year	1,156,436.110	362,862.847	1,519,298.957			1,519,298.957	(126,798.622)	–	1,650,146,079	#DIV/0!	-16				
								–							
Capital expenditure & funds sources								–							
Capital expenditure								–							
Transfers recognised - capital	454,992.250	(94,515.203)	360,477.047			360,477.0470	416,808.000		-56,330,953	116%	92%				
Public contributions & donations			–			–	4,048.500		-4,048,500	#DIV/0!	#DIV/0!				
Borrowing	–	–	–			–			-	#DIV/0!	#VALUE!				
Internally generated funds	–	15,957.840	15,957.840			15,957.840	103,086		-87,128,278	646%	#DIV/0!				
Total sources of capital funds	–										#DIV/0!				

Cash flows															
Net cash from (used) operating	892,187.255	284,168.528	1,176,356			1,176,356	295,847.918		880,507,865	25%	33%				
Net cash from (used) investing	(519,923.297)	86,950.372	(432,972.925)			(432,972.925)	(289,359.307)		-143,613,618	67%	56%				
Net cash from (used) financing	–	(6.148)	(6.148)			(6.148)	(6,036.609)		-6,148	98188%					
Net increase/(decrease) in cash and cash	372,263.958	371,112.752	743,376.710			743,376.710	452.002		742,924,708	0%					
Cash and cash equivalents at the beginning of the year							13,086.458								
Cash/cash equivalents at the year end	372,263.958	371,112.752	743,376.710			743,376.710	13,538.460		742,924.708	0.000	–	–	–	–	–

T 5.1.1

Financial Performance of Operational Services						
						R '000
Description	Year -1	Year 0			Year 0 Variance	
	Actual	Original Budget	Adjustments Budget	Actual	Original Budget	Adjustments Budget
Operating Cost						
Water	777 748	395 001	216 213	796 062	50,38%	72,84%
Waste Water (Sanitation)	166 570	124 981	129 465	104 092	-20,07%	-24,38%
Electricity	–	–	–	–	0,00%	0,00%
Waste Management	–	–	–	–	0,00%	0,00%
Housing	–	–	–	–	0,00%	0,00%
Component A: sub-total	944 318	519 982	345 678	900 154	42,23%	61,60%
Waste Water (Stormwater Drainage)	–	–	–	–	0,00%	0,00%
Roads	–	–	–	–	0,00%	0,00%
Transport	–	–	–	–	0,00%	0,00%
Component B: sub-total	–				0	0
Planning	109 882	17 994	9 866	29 228	38,44%	66,25%
Local Economic Development	–	–	–	–	0,00%	0,00%
Component B: sub-total	109 882	17 994	9 866	29 228	38,44%	66,25%
Planning (Strategic & Regulatory)	–	–	–	–	0,00%	0,00%
Local Economic Development	–	–	–	–	0,00%	0,00%
Component C: sub-total	–	–	–	–	0	0
Community & Social Services	4 114	5 770	9 546	6 808		-40,21%
Environmental Protection	518	1 200	400	164	-632,37%	-144,12%
Health	2 243	700	560	2 102	66,70%	73,36%
Security and Safety						0,00%
Sport and Recreation						0,00%
Corporate Policy Offices and Other	395 016	564 111	459 994	518 473	-8,80%	11,28%
Component D: sub-total	401 891	571 781	470 500	527 548	-8,38%	10,81%
Total Expenditure	1 456 091	1 109 757	826 043	1 456 930	23,83%	43,30%
In this table operational income is offset against operational expenditure leaving a net operational expenditure total for each service as shown in the individual net service expenditure tables in chapter 3. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.						*T 5.1.2*

Grant Performance						
						R' 000
Description	Year -1	Year 0			Year 0 Variance	
	Actual	Budget	Adjustments Budget	Actual	Original Budget (%)	Adjustments Budget (%)
Operating Transfers and Grants						
National Government:	593 263 000	753 906 750	795 753 953	757 323 626		
Equitable Share	585 146	630 083	630 083	630 000	100%	100%
Rural Road Asset Management Systems Grant	2 848	2 895	2 859	1 865	100%	100%
Expanded Public Works Programme Integrated Grant	3 319	3 819	3 606	3 606	100%	100%
Local Government Financial Management Grant	1 950	1 950	1 950	1 950	100%	100%
Municipal Infrastructure Grant	–	70 541	66 021	71 000	100%	100%
Water Services Operating Subsidy	–	–	46 616	47 000	100%	100%
Municipal Disaster Recovery		44 619	44 619	1 903		
Other transfers/grants [insert description]						
Provincial Government:	–	–	–	–		
Health subsidy						
Housing						
Ambulance subsidy						
Sports and Recreation						
#REF!						
District Municipality:	–	–	–	–		
[insert description]						
Other grant providers:	–	–	–	–		
[insert description]						
Total Operating Transfers and Grants	593 263	753 907	795 754	757 324		
Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. Full list of provincial and national grants available from published gazettes.						*T 5.2.1*

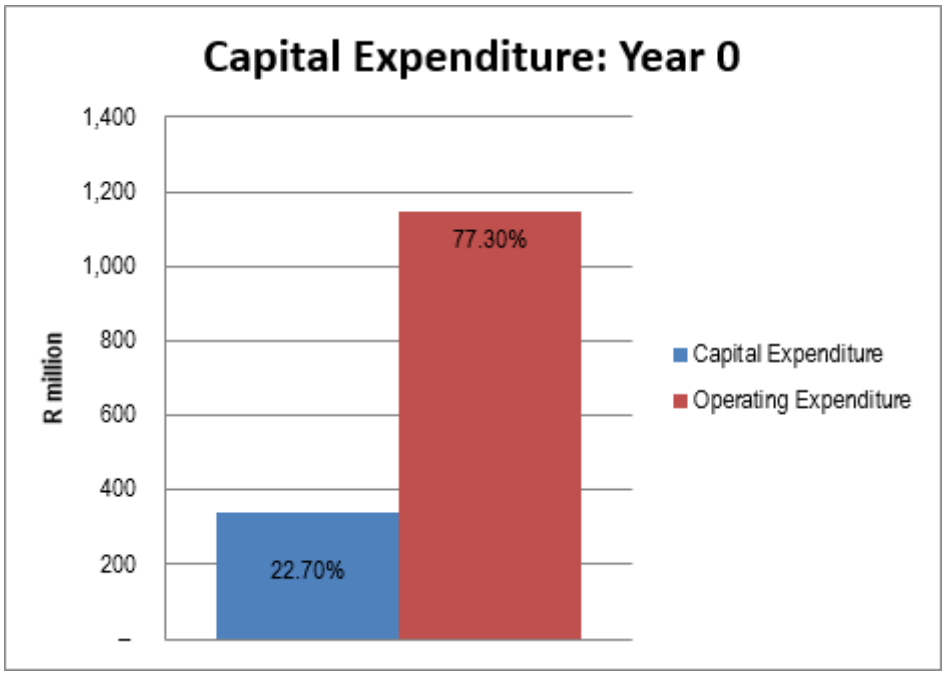
All Grants received for 2023/2024 were 100% spent

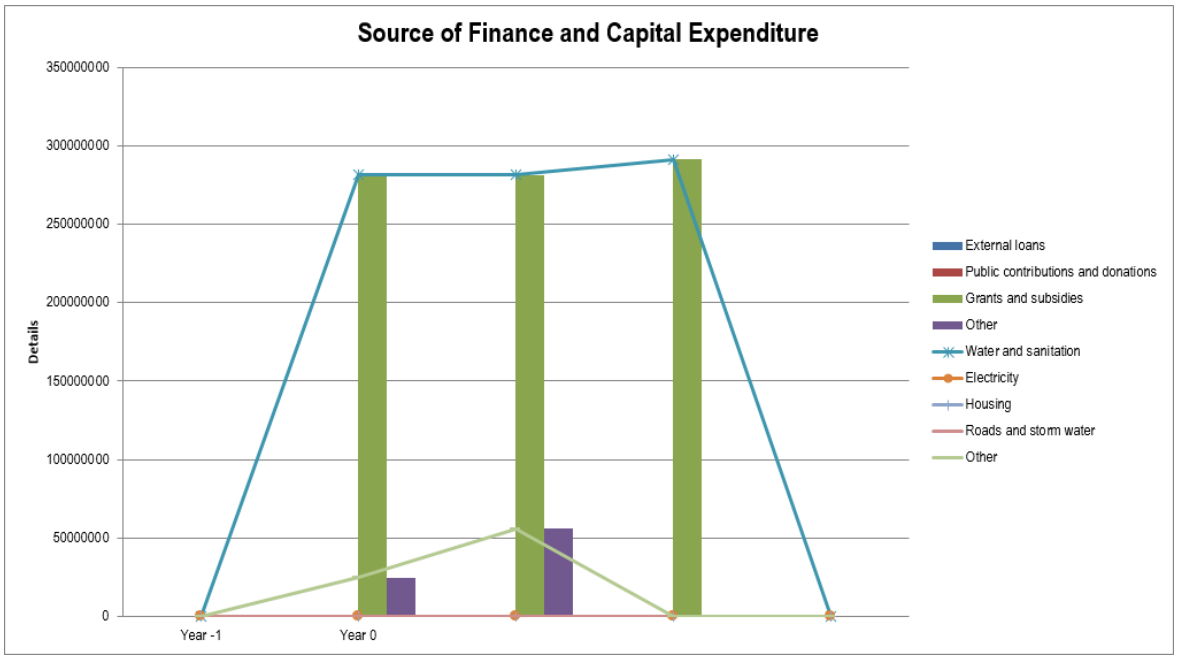
TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED YEAR 0				
Asset 1				
Name	Water Pipeline Replacements			
Description	Water Supply Scheme			
Asset Type	Infrastructure Asset			
Key Staff Involved	Project Management Unit			
Staff Responsibilities	Project Planning and Implementation			
	Year -3	Year -2	Year -1	Year 0
Asset Value				74,947
Capital Implications	Funded By Mig			
Future Purpose of Asset	Water Supply Scheme			
Describe Key Issues	None			
Policies in Place to Manage Asset	Fixed Asset Management Policy			
Asset 2				
Name	Scada and telemetry upgrade project			
Description	Water Supply Scheme			
Asset Type	Infrastructure Asset			
Key Staff Involved	Project Management Unit			
Staff Responsibilities	Project Planning And Implementation			
	Year -3	Year -2	Year -1	Year 0
Asset Value				25,981
Capital Implications	Funded Through Mig			
Future Purpose of Asset	Water Supply Scheme			
Describe Key Issues	None			
Policies in Place to Manage Asset	Fixed Asset Management Policy			
Asset 3				
Name	Harding Weza Water Supply Scheme			
Description	Water Supply Scheme			
Asset Type	Infrastructure Asset			
Key Staff Involved	Project Management Unit			
Staff Responsibilities	Project Planning And Implementation			
	Year -3	Year -2	Year -1	Year 0
Asset Value		1,200,936	28,865	25,115
Capital Implications	Funded Through Mig			
Future Purpose of Asset	Sanitation			
Describe Key Issues	None			
Policies in Place to Manage Asset	Fixed Asset Management Policy			
				T 5.3.2

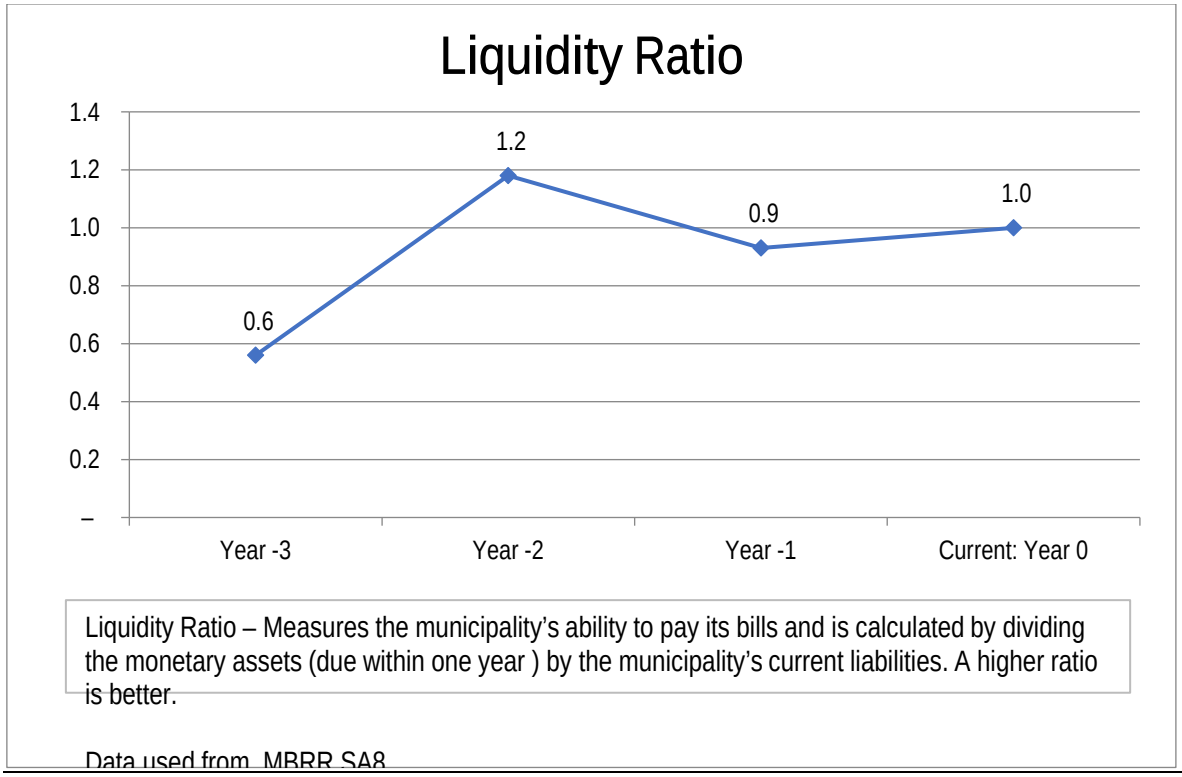
Repair and Maintenance Expenditure: Year 0				
				R' 000
	Original Budget	Adjustment Budget	Actual	Budget variance
Repairs and Maintenance Expenditure	43 428 466	24 288 429	94 075 430	-117%
				T 5.3.4

T 5.4.1

The 'Repairs and maintenance' ought to be 8% of the carrying value of assets however sits at 2%, which is an indication that maintenance of infrastructure is underfunded, this is because the municipality has cash flow challenges and therefore not able to spend.

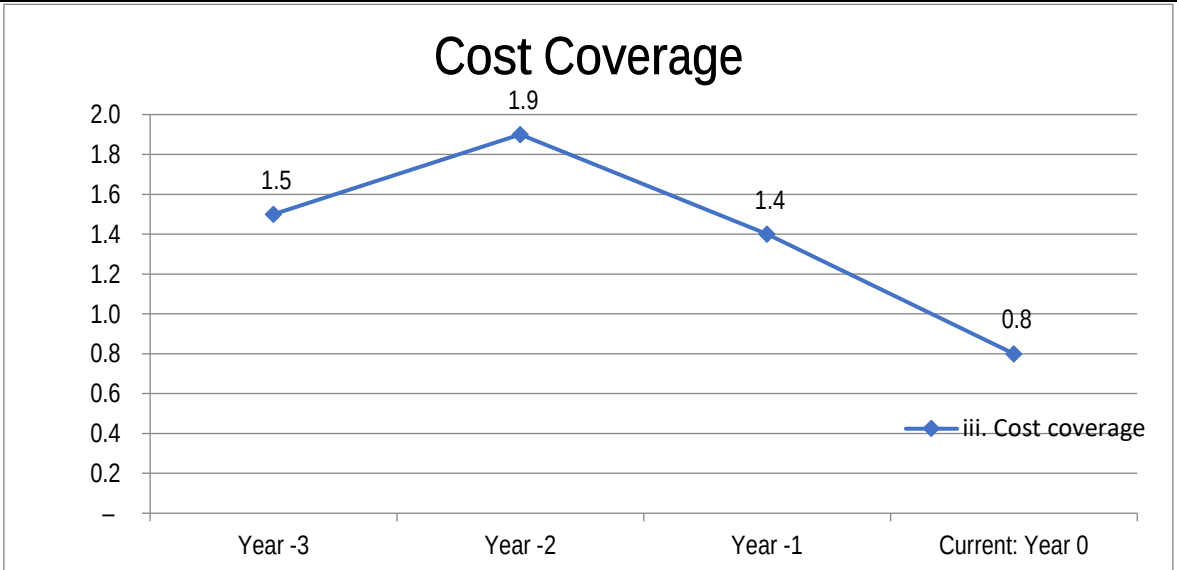






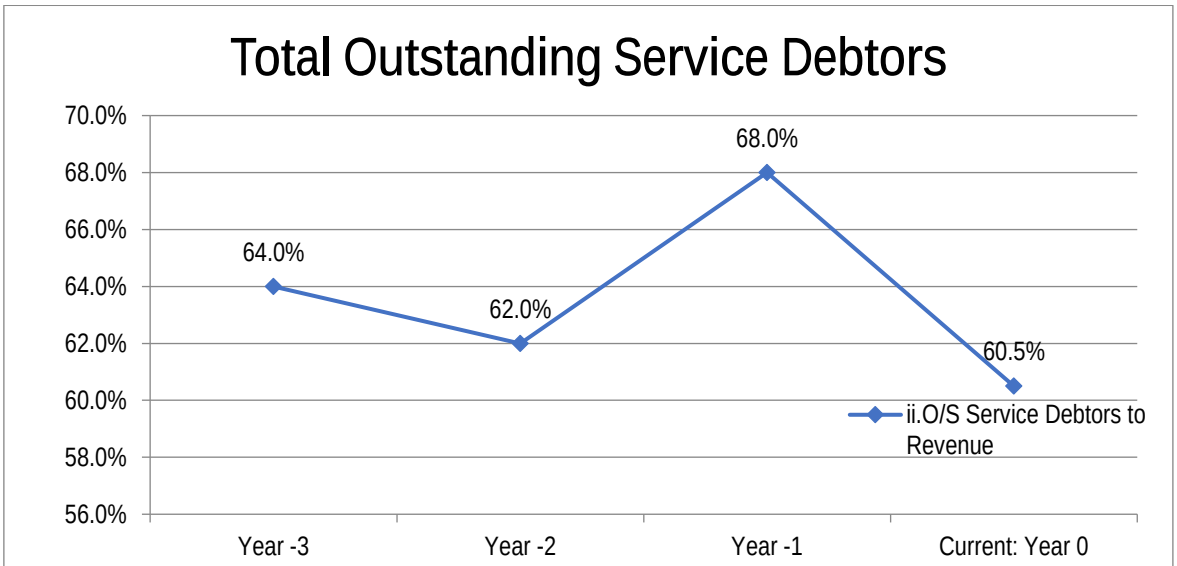
Liquidity Ratio – Measures the municipality's ability to pay its bills and is calculated by dividing the monetary assets (due within one year) by the municipality's current liabilities. A higher ratio is better.

Data used from MBRR SA8

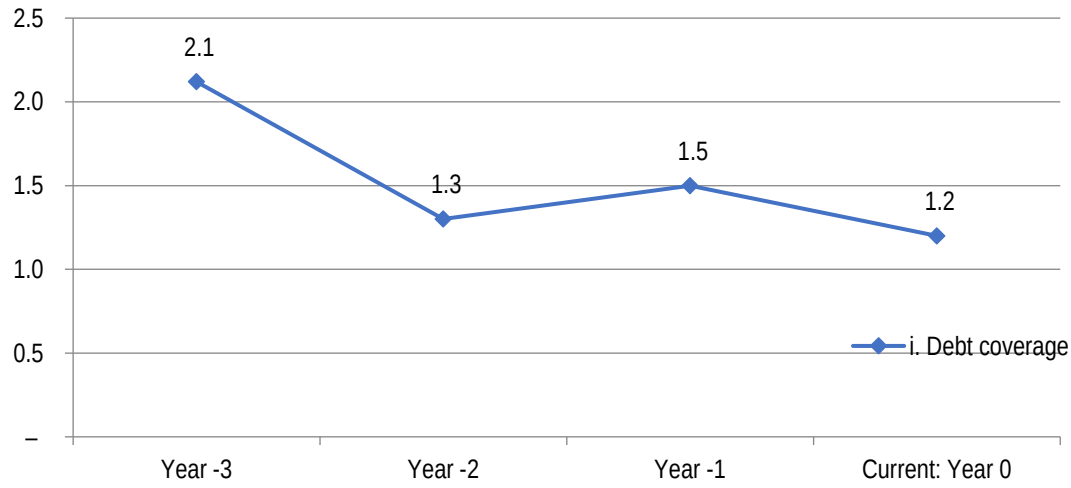


Cost Coverage– It explains how many months expenditure can be covered by the cash and other liquid assets available to the Municipality excluding utilisation of grants and is calculated

Data used from MBRR SA8

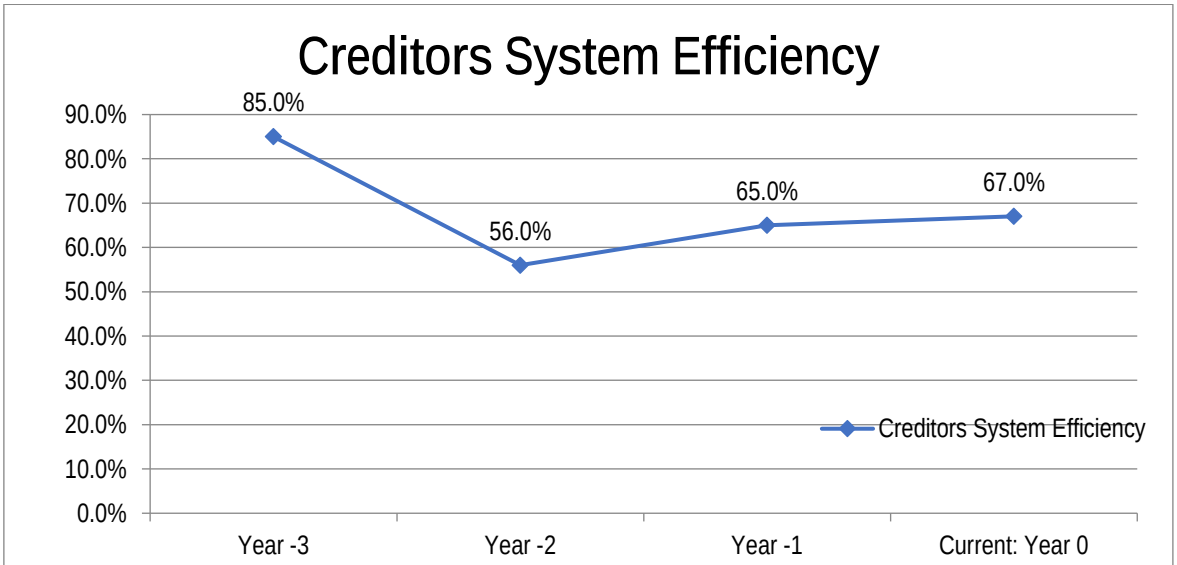


Total Outstanding Service Debtors – Measures how much money is still owed by the community for water, electricity, waste removal and sanitation compared to how much money has been paid for these services. It is calculated by dividing the total outstanding debtors by the total annual revenue. A lower score is better.



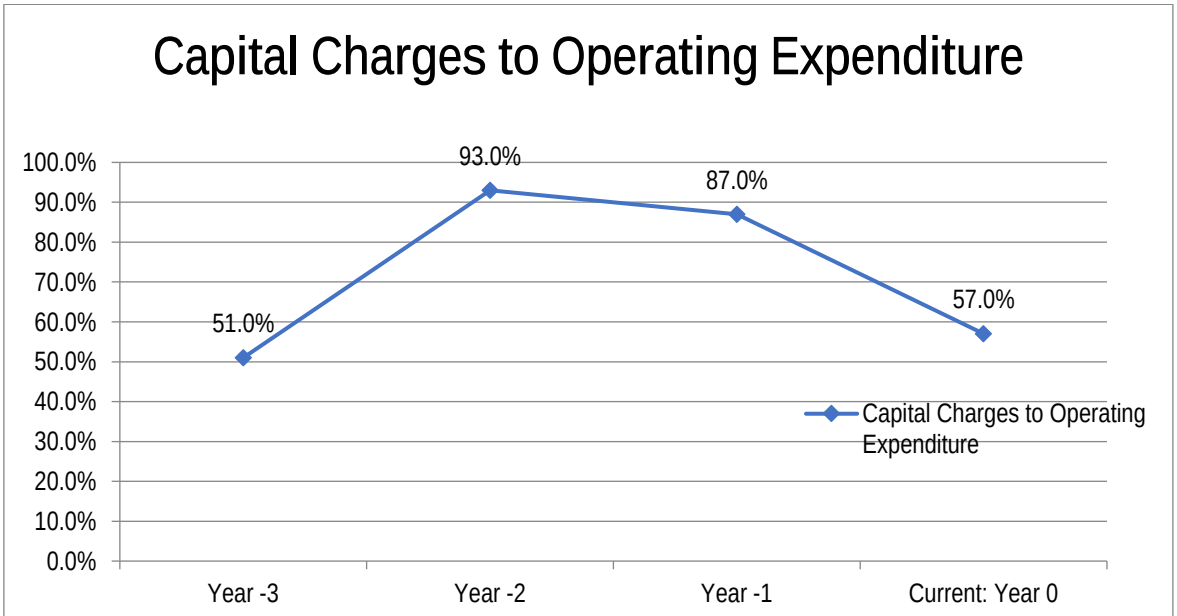
Debt Coverage– The number of times debt payments can be accomodated within Operating revenue (excluding grants) . This in turn represents the ease with which debt payments can be accomodated by the municipality

Data used from MBRR SA8



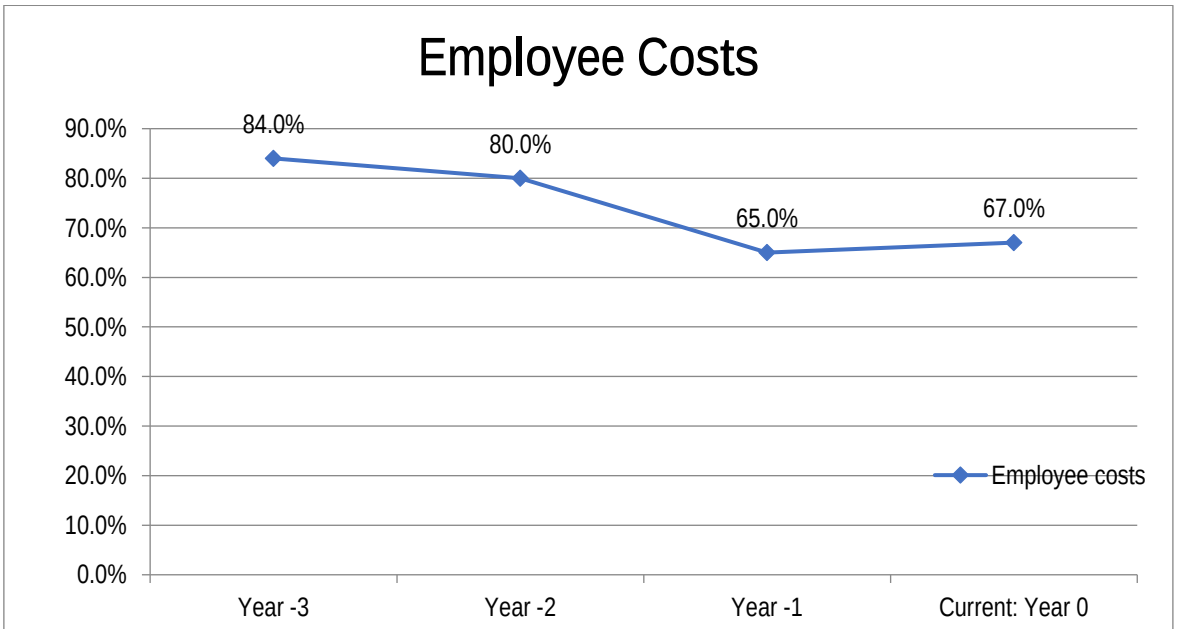
Creditor System Efficiency – The proportion of creditors paid within terms (i.e. 30 days). This ratio is calculated by outstanding trade creditors divided by credit purchases

Data used from MBRR SA8



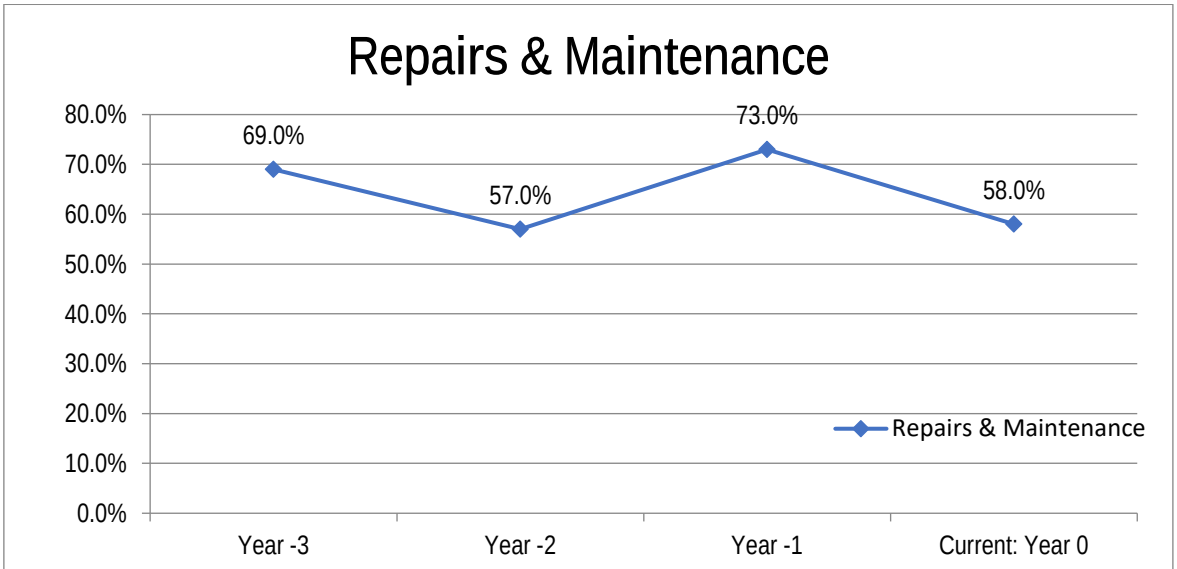
Capital Charges to Operating Expenditure ratio is calculated by dividing the sum of capital interest and principle paid by the total operating expenditure.

Data used from MBRR SA8



Employee cost – Measures what portion of the revenue was spent on paying employee costs. It is calculated by dividing the total employee cost by the difference between total revenue and capital revenue.

Data used from MBRR SA8



Repairs and Maintenance – This represents the propotion of operating expenditure spent and is calculated by dividing the total repairs and maintenace.

Data used from MBRR SA8

Capital Expenditure - Funding Sources: Year -1 to Year 0							
							R' 000
Details		Year -1	Year 0				
		Actual	Original Budget (OB)	Adjustment Budget	Actual	Adjustment to OB Variance (%)	Actual to OB Variance (%)
Source of finance							
	External loans					0	0
	Public contributions and donations					0	0
	Grants and subsidies	3451	333 840 598	513 430 876	263 815 535	53,80%	-20,98%
	Other	2451			4565	0	0
Total		5902	333 840 598	513 430 876	263 820 100	0	0
Percentage of finance						0	0
	External loans	0,0%	0,0%	0,0%	0,0%	0	0
	Public contributions and donations	0,0%	0,0%	0,0%	0,0%	0	0
	Grants and subsidies	58,5%	100,0%	100,0%	100,0%	0	0
	Other	41,5%	0,0%	0,0%	0,0%	0	0
Capital expenditure							
	Water and sanitation	265 879 201	454 992 250	400 513 535	295 625 276	-11,97%	-35,03%
	Electricity	1562	2400	2480	2453	3,33%	2,21%
	Housing	1243	2700	2800	2685	3,70%	-0,56%
	Roads and storm water	1352	1500	1400	1486	-6,67%	-0,93%
	Other	-265877456	3500	3450	-31811800	-1,43%	-909008,57%
Total		5902	455 002 350	400 523 665	263 820 100	-13,03%	-909042,88%
Percentage of expenditure							
	Water and sanitation	4504900,1%	100,0%	100,0%	112,1%	91,9%	0,0%
	Electricity	26,5%	0,0%	0,0%	0,0%	-25,6%	0,0%
	Housing	21,1%	0,0%	0,0%	0,0%	-28,4%	0,0%
	Roads and storm water	22,9%	0,0%	0,0%	0,0%	51,2%	0,0%
	Other	-4504870,5%	0,0%	0,0%	-12,1%	11,0%	100,0%
							T 5.6.1

Capital Expenditure of 5 largest projects*					
					R' 000
Name of Project	Current: Year 0			Variance: Current Year 0	
	Original Budget	Adjustment Budget	Actual Expenditure	Original Variance (%)	Adjustment variance (%)
Non revenue water reduction project	150 000 000	70 383 797	25 700	100%	53%
Malangeni Low Cost Housing Project	34 000 000	34 000 000	19 900	100%	0%
Emergency Boreholes	22 900 000	26 942 690	15 500	100%	-18%
Margate Ext 3 & 7	18 000 000	55 431 640	11 700	100%	-208%
Vulamehlo Cross Border	23 000 000	13 800 000	11 250	100%	40%
** Projects with the highest capital expenditure in Year 0*					
Name of Project - A					
Objective of Project					
Delays					
Future Challenges					
Anticipated citizen benefits					
Name of Project - B					
Objective of Project					
Delays					
Future Challenges					
Anticipated citizen benefits					
Name of Project - C					
Objective of Project					
Delays					
Future Challenges					
Anticipated citizen benefits					
Name of Project - D					
Objective of Project					
Delays					
Future Challenges					
Anticipated citizen benefits					
Name of Project - E					
Objective of Project					
Delays					
Future Challenges					
Anticipated citizen benefits					
					T 5.7.1

T 5.5.2

Municipal Infrastructure Grant (MIG)* Expenditure Year 0 on Service backlogs						
						R' 000
Details	Budget	Adjustments Budget	Actual	Variance		Major conditions applied by donor (continue below if necessary)
				Budget	Adjustments Budget	
Infrastructure - Road transport				%	%	
Roads, Pavements & Bridges				%	%	
Storm water				%	%	
Infrastructure - Electricity				%	%	
Generation				%	%	
Transmission & Reticulation				%	%	
Street Lighting				%	%	
Infrastructure - Water				%	%	
Dams & Reservoirs				%	%	
Water purification	335 994 701	265 751 320	184 720 353	182%	144%	
Reticulation				%	%	
Infrastructure - Sanitation				%	%	
Reticulation				%	%	
Sewerage purification	118 997 549	134 762 215	110 904 923	107%	122%	
Infrastructure - Other				%	%	
Waste Management				%	%	
Transportation				%	%	
Gas				%	%	
Other Specify:				%	%	
				%	%	
				%	%	
				%	%	
Total				%	%	

** MIG is a government grant program designed to fund a reduction in service backlogs, mainly: Water; Sanitation; Roads; Electricity. Expenditure on new, upgraded and renewed infrastructure is set out at Appendix M; note also the calculation of the variation. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.*

T 5.8.3

T 5.5.3

Cash Flow Outcomes				R'000
Description	Year -1	Current: Year 0		
	Audited Outcome	Original Budget	Adjusted Budget	Actual
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates				
Service charges	351,674	315 135,454	524 681,486	303 196,984
Other revenue	150,943	122 603,072	112 816,523	8 059,955
Transfers and Subsidies - Operational	538,587	673,100	741,207	
Transfers and Subsidies - Capital	379,924	285,505	367,870	
Interest	4,962	11 605,294	819,032	9 097,298
Dividends	–			
Payments				
Suppliers and employees	(1 139,260)	(753 335,819)	(671 911,819)	(1 074 812,182)
Finance charges	(13,179)	(7 221,746)	(7 575,000)	(32 072,037)
Transfers and Grants	(11,928)			
NET CASH FROM/(USED) OPERATING ACTIVITIES	-123 163	-322 145 939	-41 247 603	-795 627 280
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds on disposal of PPE				2 940
Decrease (Increase) in non-current debtors				
Decrease (increase) other non-current receivables				
Decrease (increase) in non-current investments				
Purchase of intangible assets				(541)
Payments				
Capital assets	292,032	521 068,960	432 899,960	291 848,241
NET CASH FROM/(USED) INVESTING ACTIVITIES	156 941	198 923 021	391 652 357	-504 319 752
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans				
Borrowing long term/refinancing				
Increase (decrease) in consumer deposits	-3,064			
Payments				
Repayment of borrowing	-17,894			6 037
NET CASH FROM/(USED) FINANCING ACTIVITIES	448 952	719 991 981	824 552 317	-206 434 902
NET INCREASE/ (DECREASE) IN CASH HELD	(137,300)	608 606,000	743 455,823	(1 467,334)
Cash/cash equivalents at the year begin:	79,481			15 042,255
Cash/cash equivalents at the year end:	(57,819)	608 606,000	743 455,823	13 574,921
Source: MBRR A7				*T 5.9.1*

T 5.6.1

The Municipality is still experiencing cash flow challenges, however the cashflow challenge is being addressed aggressively through revenue collection strategy and cost containment measures. These municipal strategies will improve the cashflow of the organisation, in turn build up the reserves towards a healthy Municipality's cash coverage.

The variances on the adjusted budget vs Actual, are caused by various factors including the following:
- Service Charges Actual Receipts are more than what the municipality had budgeted for. As a result of The implementation of Debt Collection procedures i.e.. amnesty, pensioners rebate and interest waiver were put in place.

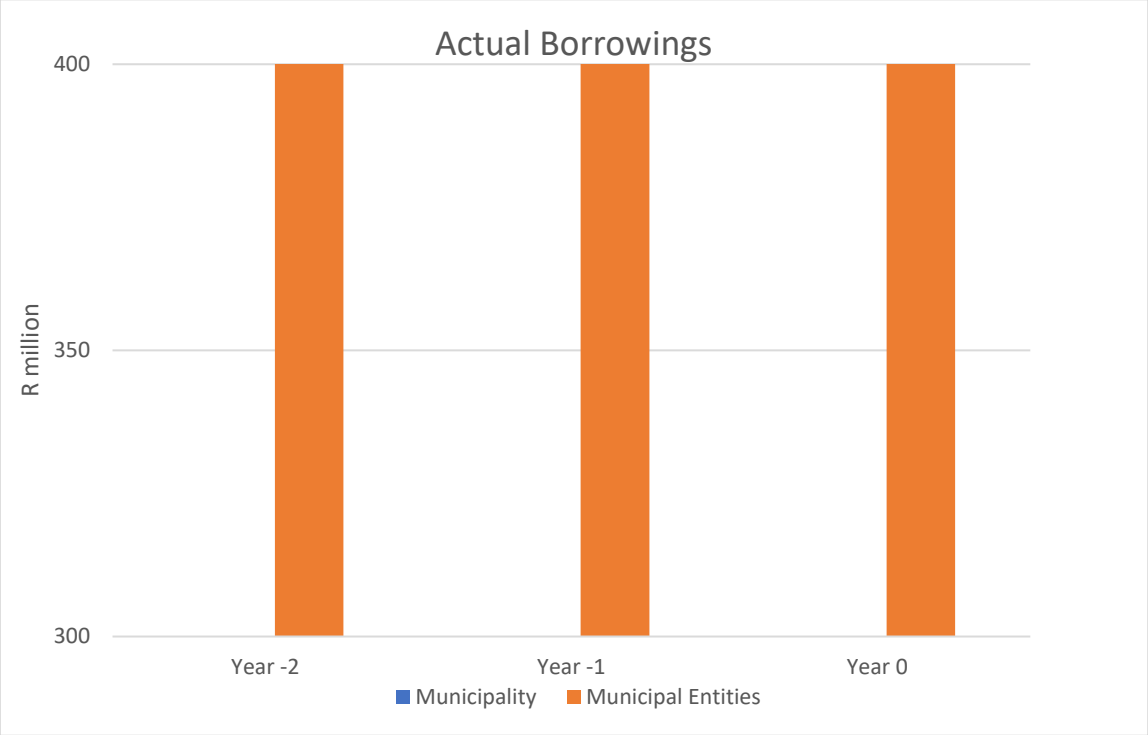
-- Service Charges Actual Receipts are more than what the municipality had budgeted for due to the Implementation of Relief Programme.

-Suppliers and Employees Actual Payments are more as a result of the Municipality's increase in salaries due to additional staff members.

- Suppliers and Employees Actual Payments are more as a result of consumption of water from Umgeni coupled with the water tariff hike increased more than anticipated.

Actual Borrowings: Year -2 to Year 0			R' 000
Instrument	Year -2	Year -1	Year 0
Municipality			
Long-Term Loans (annuity/reducing balance)	180428	163447	145553
Long-Term Loans (non-annuity)			
Local registered stock			
Instalment Credit			
Financial Leases	6568	3064	
PPP liabilities			
Finance Granted By Cap Equipment Supplier			
Marketable Bonds			
Non-Marketable Bonds			
Bankers Acceptances			
Financial derivatives			
Other Securities			
Municipality Total	186,996	166,511	145,553
Municipal Entities			
Long-Term Loans (annuity/reducing balance)			
Long-Term Loans (non-annuity)			
Local registered stock			
Instalment Credit			
Financial Leases			
PPP liabilities			
Finance Granted By Cap Equipment Supplier			
Marketable Bonds			
Non-Marketable Bonds			
Bankers Acceptances			
Financial derivatives			

Other Securities			
Entities Total	0	0	0
			T 5.7.1



CHAPTER 6: APPENDICES

APPENDIX A – COUNCILLORS; COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE

PARTY	MALE	FEMALE
AFRICAN NATIONAL CONGRESS (ANC)	11	8
Economic Freedom Fighters (EFF)	2	2
INKATHA FREEDOM PARTY (IFP)	4	5
DEMOCRATIC ALLIANCE (DA)	5	0
TOTAL – 33 (35 seats, 2 vacant)	22	15

REPORT ON ATTENDANCE OF COUNCIL BY COUNCILLORS: JULY 2023 TO JUNE 2024

NAME	*27 July 2023 P*	*24 Aug 2023 P*	*28 Sept 2023 P*	*26 Oct 2023 P*	*23 Nov 2023 P*	*30 Nov 2023 P*	*Dec 2023*	*25 Jan 2024 P*	*31 Jan 2024 V*	*26 Feb 2024 P*	*29 Feb 2024 P*	*28 Mar 2024 P*	*25 April 2024 P*	*02 May 2024 P*	*09 May 2024 P*	*23 May 2024 P*	*27 June 2024*
1. Cllr IS Mqadi	No 1	Yes	Yes	Yes	Yes	Yes	Recess	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2. Cllr V Chiya	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Cllr D Nciki	Yes	Yes	No 1	Yes	Yes	Yes		Yes	Yes	Yes	No 1	No 2	No 2	Yes	Yes	Yes	Yes
4. Cllr FM Ngwane	No 2	Yes	Yes	Yes	Yes	Yes		Yes	Yes	No 2	Yes	Yes	No 1	No 2	No 2	Yes	Yes
5. Cllr SN Caluza	Yes	No 1	No 1	Yes	No 2	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6. Cllr SR Ngcobo	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
7. Cllr MP Shozi	Yes	Yes	Yes	Yes	No 2	Yes		Yes	Yes	Yes	No 2	Yes	Yes	Yes	No 2	Yes	Yes
8. Cllr MA Manyoni	Yes	Yes	Yes	No 1	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	No 2	Yes	Yes	Yes
9. Cllr P Breedt	No 1	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	No 1	Yes	Yes	Yes	Yes	Yes
10. Cllr LMR Ngcobo	Yes	No 1	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	No 1	Yes	Yes
11. Cllr NA Njenga	No 1	No 1	Yes	Yes	No 1	Yes		No 1	Yes	No 1	No 1	Yes	No 2	Yes	Yes	Yes	Yes
12. Cllr X Nkasa	No 1	Yes	Yes	Yes	Yes	Yes		No 1	Yes	No 1	Yes	Yes	No 1	No 2	Yes	Yes	Yes
13. Cllr BE Machi	No 1	Yes	Yes	Yes	Yes	Yes		No 1	Yes	Yes	Yes	No 1	No 2	Yes	Yes	No 1	No longer a member
14. Cllr TH Msabala	Yes	No 1	Yes	Yes	Yes	Yes		No 2	No 2	No 1	Yes	No 1	No 1	Yes	No 2	No 2	Yes

NAME	*27 July 2023 P*	*24 Aug 2023 P*	*28 Sept 2023 P*	*26 Oct 2023 P*	*23 Nov 2023 P*	*30 Nov 2023 P*	*Dec 2023*	*25 Jan 2024 P*	*31 Jan 2024 V*	*26 Feb 2024 P*	*29 Feb 2024 P*	*28 Mar 2024 P*	*25 April 2024 P*	*02 May 2024 P*	*09 May 2024 P*	*23 May 2024 P*	*27 June 2024*
15. Cllr LS Zungu	Yes	Yes	No 1	No 1	Yes	Yes		Yes	Yes	Yes	Yes	Yes	No 2	Yes	Yes	Yes	Yes
16. Cllr MV Vezi	No 1	Yes	No 1	Yes	No 2	No 2		Yes	No 2	Yes	No 1	No 2	No 1	Yes	No 2	No 2	Yes
17. Cllr MP Tenza	Yes	No 1	Yes	Yes	Yes	No 2		No 1	No 2	Yes	No 1	Yes	No 1	No 2	Yes	No 1	Yes
18. Cllr ST Khathi	Yes	No 1	No 2	No 2	No 2	No 2		No longer a member									
19. Cllr SEH Mngoma	Yes	Yes	Yes	Yes	Yes	No 2		No 2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
20. Cllr SP Mthethwa	Yes	No 1	No 1	No 1	Yes	No 2		Yes	No 2	No 1	Yes	No 1	No 2	No 2	Yes	No 2	No 1
21. Cllr BN Shozi	No 1	Yes	Yes	Yes	Yes	Yes		No 1	No 2	Yes	Yes	Yes	No 2	No 2	No 2	Yes	No 1
22. Cllr B Nyuswa	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
23. Cllr NY Mweshe	Yes	Yes	No 1	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
24. Cllr MZ Luthuli	Yes	No 1	Yes	Yes	Yes	Yes		Yes	Yes	No 2	No 2	No2	No 2	No 2	No 2	No 2	No 2
25. Cllr PC Shange	Yes	Yes	No 1	No 1	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No 1
26. Cllr SA Ngcece	Yes	No 1	Yes	Yes	Yes	No 2		Yes	Yes	No	No 1	Yes	Yes	No 2	Yes	Yes	Yes
27. Cllr SP Fica	No 1	Yes	No 1	Yes	Yes	Yes		Yes	Yes	Yes	No 2	Yes	Yes	Yes	Yes	Yes	Yes
28. Cllr TT Hlophe	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
29. Cllr SE Khawula	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No 2	Yes

NAME	*27 July 2023 P*	*24 Aug 2023 P*	*28 Sept 2023 P*	*26 Oct 2023 P*	*23 Nov 2023 P*	*30 Nov 2023 P*	*Dec 2023*	*25 Jan 2024 P*	*31 Jan 2024 V*	*26 Feb 2024 P*	*29 Feb 2024 P*	*28 Mar 2024 P*	*25 April 2024 P*	*02 May 2024 P*	*09 May 2024 P*	*23 May 2024 P*	*27 June 2024*
30. Cllr JS Ngwane	Yes	No 1	Yes	No 1	Yes	Yes		No 1	Yes	No 1	No 2	No 1	Yes	No 2	Yes	No 2	Yes
31. Cllr GD Henderson	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	No 1	Yes	Yes	Yes	Yes	Yes
32. Cllr J Schmidt	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
33. Cllr N Ndovela	No 1	Yes	Yes	Yes	No 1	No 2		Yes	No 2	No 1	No 1	Yes	No 1	No 2	Yes	Yes	Yes
34. Cllr N Ndadane	No 1	Yes	No 1	Yes	No 1	Yes		Yes	No 2	No 1	Yes	No 2	No 2	No 2	Yes	No 2	Yes
35. Cllr PZ Mzindle	Yes	Yes	No 1	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
36. Cllr NO Mazubane	Yes	Yes	Yes	No 1	Yes	No 2		Yes	No 2	Yes	No 1	No 1	Yes	No 2	Yes	No 2	Yes
37. Cllr SD Mdluli	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	No 1	Yes	Yes	Yes
38. Cllr MJ Cele-Luthuli	-	-	-	-	-	-		-	-	-	-	-	No 1	Yes	Yes	Yes	Yes

Indicate with “Yes” where the meeting was attended
Indicate with “No” where the meeting was not attended
Indicate with “No 1” where the meeting was not attended but the application for leave of absence was furnished
Indicate with “No 2” where the meeting was not attended and the application for leave of absence was not furnished and no apology was recorded
P (Physical Meeting)
V (Virtual Meeting)

REPORT ON ATTENDANCE OF EXECUTIVE COMMITTEE BY COUNCILLORS JULY 2023 TO JUNE 2024

Name of Councillor	19 July 23	16 Aug 23	06 Sept 23	20 Sept 23	18 Oct 23	15 Nov 23	07 Feb 24	21 Feb 24	06 Mar 24	20 Mar 24	17 April 24	15 May 24	05 June 24
Cllr IS Mqadi	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	MEETING DID NOT SIT	Yes	Yes	Yes	Yes
Cllr M Chiya	Yes	Yes	Yes	Yes	Yes	No.1	Yes	Yes		Yes	Yes	Yes	Yes
Cllr D Nciki	Yes	Yes	Yes	No 2	No.2	Yes	Yes	Yes		No.1	Yes	No.1	Yes
Cllr SN Caluza	Yes	Yes	Yes	Yes	Yes	No.1	Yes	Yes		No.1	Yes	Yes	No.2
Cllr SP Mthethwa	Yes	Yes	No.2	Yes	Yes	Yes	Yes	Yes		No.1	No.1	No.2	No.2
Cllr NA Njenga	Yes	Yes	Yes	No 2	No.2	Yes	Yes	No.1		Yes	Yes	No.2	No.2
Cllr GD Henderson	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes

Indicate with “Yes” where the meeting was attended
Indicate with “No” where the meeting was not attended
Indicate with “No 1” where the meeting was not attended but the application for leave of absence was furnished
Indicate with “No 2” where the meeting was not attended and the application for leave of absence was not furnished and no apology was recorded
P (Physical Meeting)
V (Virtual Meeting)

REPORT ON ATTENDANCE AT PORTFOLIO COMMITTEE ON FINANCE BY COUNCILLORS JULY 2023 TO JUNE 2024

NAME	*18 Jul 2023*	*15 Aug 2023 V*	*19 Sept 2023 V*	*17 Oct 2023 V*	*14 Nov 2023 V*	*Dec 2023*	*Jan 2024*	*13 Feb 2024 V*	*14 Mar 2024 V*	*16 April 2024*	*14 May 2024*	*18 June 2024 V*
	Did not sit					Recess	Recess			Did not sit	Did not sit	
1. Cllr IS Mqadi	-	Yes	Yes	Yes	Yes	-	-	Yes	Yes	-	-	
2. Cllr ST Khathi	-	No.2	No.2	No.2	No.2	No longer a member	No longer a member	No longer a member	No longer a member	No longer a member	No longer a member	No longer a member
3. Cllr FM Ngwane	-	Yes	Yes	Yes	Yes	-	-	Yes	Yes	-	-	No.1
4. Cllr GD Henderson	-	Yes	Yes	Yes	Yes	-	-	Yes	Yes	-	-	Yes
5. Cllr TH Msabala	-	Yes	No.2	No.2	Yes	-	-	No.1	Yes	-	-	No.2
6. Cllr B Nyuswa	-	Yes	Yes	Yes	Yes	-	-	Yes	Yes	-	-	Yes
7. Cllr LS Zungu	-	No.2	Yes	Yes	Yes	-	-	Yes	Yes	-	-	Yes
8. Cllr X Nkasa	-	Yes	No.2	No.2	Yes	-	-	Yes	No.2	-	-	No.2
9. Cllr SP Mthethwa	-	Yes	Yes	Yes	Yes	-	-	No.2	No.2	-	-	No.1

10. Cllr MJ Cele-Luthuli	-	-	-	-	-	-	-	-	-	-	-	Yes

Indicate with "Yes" where the meeting was attended

Indicate with "No" where the meeting was not attended

Indicate with "No 1" where the meeting was not attended but the application for leave of absence was furnished

Indicate with "No 2" where the meeting was not attended and the application for leave of absence was not furnished and no apology was recorded

P (Physical Meeting)

V (Virtual Meeting)

REPORT ON ATTENDANCE OF COUNCILLORS TO PORTFOLIO COMMITTEE ON WATER AND SANITATION JULY 2023 TO JUNE 2024

Name of Councillor	08 July 23	20 Aug 23	03 Sept 23	05 Oct 23	09 Nov 23	Dec 23	Jan 24	15 Feb 24	05 March 24	09 April 24	02 May 24	06 June 24
Cllr VM Chiya	Yes	Yes	Yes	Yes	Yes	Recess	Recess	Recess	Yes	Recess	Recess	Yes
Cllr PZ Mzindle	Yes	Yes	No 1	Yes	Yes				Yes			Yes
Cllr FM Ngwane	Yes	Yes	Yes	Yes	Yes				Yes			Yes
Cllr MZ Luthuli	Yes	Yes	Yes	Yes	Yes				No1			No1
Cllr PC Shange	Yes	Yes	No 1	Yes	Yes				No1			Yes
Cllr JS Ngwane	Yes	Yes	No 1	Yes	No2				Yes			Yes
Cllr NO Mazubane	No1	No 2	No 1	No2	No2				No2			No1
Cllr P Breedt	No2	No 1	Yes	No1	Yes				Yes			Yes
Cllr N Njenga	No1	No 2	Yes	No2	No2				No1			Yes

Indicate with "Yes" where the meeting was attended
Indicate with "No" where the meeting was not attended
Indicate with "No 1" where the meeting was not attended but the application for leave of absence was furnished

Indicate with “No 2” where the meeting was not attended and the application for leave of absence was not furnished and no apology was recorded
P (Physical Meeting)
V (Virtual Meeting)

REPORT ON ATTENDANCE AT PORTFOLIO COMMITTEE ON SOUND GOVERNANCE AND HUMAN RESOURCES JULY 2023 TO JUNE 20234

NAME	*18 July 2023*	*15 Aug 2023*	*05 Sept 2023*	*03 Oct 2023*	*07 Nov 2023*	*06 Feb 2024*	*14 March 2024*	*02 April 2024*	*07 May 2024*	*04 June 2024*
		P	*P*	*P*	*P*	*P*	*P*			*V*
Cllr D Nciki	**Did not sit**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**RECESS**	**RECESS**	**Yes**
Cllr N Mweshe		**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**			**Yes**
Cllr SA Ngcece		**Yes**	**Yes**	**Yes**	**No.1**	**No.1**	**No.1**			**Yes**
Cllr SP Fica		**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**			**Yes**
Cllr MP Shozi		**No.1**	**Yes**	**No.2**	**Yes**	**Yes**	**Yes**			**Yes**
Cllr J Schmidt		**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**No.1**			**Yes**
Cllr BN Shozi		**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**			**No.1**
Cllr BE Machi		**Yes**	**No.1**	**Yes**	**No.2**	**Yes**	**No.1**			**Yes**
Cllr X Nkasa		**Yes**	**Yes**	**Yes**	**Yes**	**No.1**	**Yes**			**Yes**

Indicate with “Yes” where the meeting was attended
Indicate with “No” where the meeting was not attended
Indicate with “No 1” where the meeting was not attended but the application for leave of absence was furnished
Indicate with “No 2” where the meeting was not attended and the application for leave of absence was not furnished and no apology was recorded
P (Physical Meeting)
V (Virtual Meeting)

REPORT ON ATTENDANCE OF COUNCILLORS TO MEETINGS PORTFOLIO COMMITTEE ON LOCAL ECONOMIC DEVELOPMENT, SPECIAL PROGRAMMES AND YOUTH DEVELOPMENT JULY 2023 TO JUNE 2024

Name of Councillor	06 July 23	10 Aug 23	07 Sept 23	10 Oct 23	09 Nov 23	Dec 23	Jan 24	01 Feb 24	12 Mar 24	04 April 24	09 May 24	13 June 24
Cllr SN Caluza	Meeting did not sit	Yes	Yes	Yes	Yes	Recess	Recess	Yes	Yes	Meeting did not sit	Meeting did not sit	Yes
Cllr SHE Mngoma		No 2	Yes	Yes	Yes			Yes	Yes			Yes
Cllr MP Shozi		No 1	Yes	No 2	No 2			No 1	Yes			Yes
Cllr TT Hlophe		Yes	Yes	Yes	Yes			Yes	Yes			No 2
Cllr N Mweshe		Yes	No 1	Yes	Yes			Yes	Yes			No longer a member
Cllr BE Machi		Yes	No 1	Yes	No 1			No 1	Yes			Yes
Cllr MV Vezi		Yes	Yes	Yes	Yes			No 2	No 1			Yes
Cllr SD Mdluli		Yes	Yes	Yes	Yes			Yes	No 1			Yes
Cllr N Ndadane		Yes	Yes	No 1	No 2			Yes	No 1			Yes

Indicate with “Yes” where the meeting was attended
Indicate with “No” where the meeting was not attended
Indicate with “No 1” where the meeting was not attended but the application for leave of absence was furnished
Indicate with “No 2” where the meeting was not attended and the application for leave of absence was not furnished and no apology was recorded
P (Physical Meeting)
V (Virtual Meeting)

APPENDIX B – COMMITTEES AND COMMITTEE PURPOSES

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	Purpose of Committee
Portfolio Committee on Finance	The Portfolio Committee on Finance is a Section 80 Committee, responsible for the following functions, and making recommendations to the Executive Committee thereon: • Familiarise, interrogate and recommend to the Committee of the budget and reports on economic issues, statistical information, agreements, financial reports, and reports on economic and policy statements. • Sharpen public awareness of the budget and Government financial and economic policies and encourage informed debate on the budget. • Advise the executive committee on the district municipality's domestic borrowing policies. • Study Government's policies as regards budgets and advise accordingly. • Seek advice from all three spheres of Government, on financial and other budget related matters. • Drive the entire budget process as alluded to by legislation, thus ensuring that budgets are based on priorities and realistic income and expenditure. • Advise on processes that need to be put in place for formulating and monitoring the budget, throughout its cycle, that will enhance the District Municipality's role in appropriating and overseeing the budget, and make the budget process more responsive to stakeholders. • Advise on budget programmes that need to be given special treatment during budget implementation. • Ensure that the budget of the District Municipality is used as a primary tool for implementing National and Provincial Policies. • Review the relevant legislation and future legislation (bills) with financial and budget implications and advise the Executive Committee accordingly. • Deal with any other budget related matter referred to the Committee by the Executive Committee. • Develop policy proposals on all the areas of responsibility with the intention of achieving municipal and/or general government objectives.
Portfolio Committee on Sound Governance and Human Resources	The general responsibilities of the Portfolio Committee, in respect of the functional area of Corporate Services, are: • to develop and recommend the Good Governance and Human Resources Services portfolio policies; • to develop and recommend the Good Governance and Human Resources portfolio by-laws; • to consider and make recommendations in respect of the draft budget and IDP of the Human Resources & Sound Governance Portfolio; • to ensure public participation in the development of policy, legislation, IDP and budget of the Human Resources & Sound Governance Portfolio;

	• to monitor the implementation of Council policies in respect of the Human Resources & Sound Governance portfolio;
Functional Role of the Human Resources & Sound Governance Portfolio Committee	The objective of the Human Resources & Sound Governance Portfolio Committee is to assist the executive committee on the functions listed below: Administration and Operational Support • Corporate strategies, systems and services • Records Management and Registry Services • Secretariat Support and Printing Services • Occupational Health and Safety • Employment Equity Planning • Wellness: EAP • Customer Relations • Performance management: Individual (and OPMS) • Information Communications Technology • Facilities Management • Enterprise Security Legal Services • Statutory Compliance Legislation, and • Legal Research Strategic Human Resources and Personnel Services • Individual Performance Management • Training and Development • Labour Relations • Personnel Management To ensure the provision of efficient, economical and effective administration of the municipality, to co-ordinate secretarial services, to oversee the delivery of the human resource services, and to render management and transformation services; To oversee the delivery of support services to the council and community; Exercise delegated authority after considering a report from the designated officials for the Human Resources & Sound Governance Portfolio; Introduce to Exco the recommendations from the Human Resources & Sound Governance Portfolio Committee; Introduce departmental reports on the functions of the relevant sections to Exco; General administration inclusive council & committee secretariat, legal, council support, policies & procedures, facilities management, capacity building & training, human resources, including, Governance, democracy and Skills development.
Portfolio Committee on	The Portfolio Committee on Local Economic Development is a Section 80 Committee, responsible for the following functions, and making recommendations to the Executive Committee thereon:

Local Economic Development	• Oversee the implementation of all applicable legislation relating to social and economic development, national development programmes, provincial development programmes, trading regulations, investment opportunities, transport, land affairs, electrification, housing and public works. • Oversee all aspects, programmes and activities of local economic development. • Oversee all fiscal and other incentives designed to promote social and economic development. • Oversee environmental management and ensuring environmental planning, education, sustainable development management • Oversee the provision of efficient environmental health services through continuous monitoring and enforcement. • Develop policy proposals on all the areas of responsibility with the intention of achieving municipal and/or general government objectives. • Oversight over the following functional areas:- • Undertake the following special programmes in respect of Policy, Strategy and Programmes. • Youth • Senior Citizens • People with Disability • Gender • Moral regeneration • Rights of the Child • Farm workers • Lobby and advocacy for special programmes interests by other Portfolio Committees within Council. • Coordinate response for vulnerable groups. • Facilitate and monitor an evaluation framework for all the functional areas.
Portfolio Committee on Water and Sanitation	The Portfolio Committee on Water and Sanitation is a Section 80 Committee, responsible for the following functions, and making recommendations to the Executive Committee thereon: • Advise the Executive Committee on all legislation or prospective legislation relating to: - • Water and sanitation reticulation; • Water and Sanitation Treatment Works; • Water and Sanitation Capital projects; • Water and sanitation operations; • Water and sanitation operational projects; • Non-revenue water; • Water restrictions; • Water Services planning; • Emergency water and drought relief; • Ground water; • Industrial effluent and recycling of wastewater; • Oversee the following municipal services: • Water and Sanitation reticulation; • Water and sanitation purification; • Water and Sanitation designs; • Water and sanitation operations; • Water and sanitation capital projects;

	• Oversee municipal infrastructure development and services to meet the needs of the Municipality in the discharge of its responsibilities. • Oversee the commissioning of the best methods to deliver the aforementioned municipal services and facilities to the maximum benefit of the community of the municipality. • Develop policy proposals on all the areas of responsibility with the intention of achieving municipal and/or general government objectives.
Human Resources Development Committee	The Human Resources Development Committee is established within the prescription of the main collective agreement to, in its preparatory consultation, report to the Local Labour Forum regarding issues concerning the development of human resources and other related activities within the Municipality. The Committee is established with a primary objective to exercise oversight over issues concerning the Workplace Skills Plan (WSP), education and training, employment equity and all such other related human resources issues. The Committee is responsible for the following functions, and making recommendations to the Local Labour Forum thereon: • Oversight over the following functional areas: - • Human Resources Management; • Skills Development; • Performance Management; • Organisational Development; • Implementation of Employment Equity Plan and Affirmative Action; • Councillor Support; • Education and Training; • Develop strategy and policy proposals on all the areas of responsibility with an intention of achieving municipal and/or general government objectives.
Employee Assistance Programme	Ugu District Municipality, in recognizing the importance of its service delivery machinery or employees introduced Employee Assistance Programme (EAP), which is located in the Corporate Services Department within Human Resources Section to play an integral part in meeting the Municipal objective with a view to providing a satisfying, safe and healthy environment within which all employees are working. The EAP as a programme is dedicated to support and strengthen the workplace environment by providing assistance for employees whenever they need it. According to the Employee Assistance Professionals Association of South Africa (EAPA), *"Employee Assistance is the work organization's resource based on core technologies or functions to enhance employee and workplace effectiveness through prevention, identification, and resolution of personal and productivity issues."* The EAP Committee in the Ugu District Municipality is established to ensure that it provides employee assistance programme to encourage and assist employees with personal and work related problems for them to take responsibility for their own health and wellness
Municipal Public Accounts	The Municipal Finance Management Act (MFMA) creates a favourable environment for the establishment of municipal structures that can adequately deal with municipal financial

Committee (MPAC)	accountability. Such a structure is mandated to deal with financial and related management aspects of municipalities. The Municipal Public Accounts Committee (MPAC) is an important component of the financial reforms and it is achieved through the separation of roles and responsibilities between Council, the Executive (Executive Committee and Political Office Bearers) and administration. Good governance, effective accountability and oversight can only be achieved if there is a clear distinction between the functions performed by the different role players. The Municipal Council is required to maintain oversight on the performance of specific responsibilities and delegated powers to the Executive (Executive Committee & Political Office Bearers). In other words, in exchange for the powers in which Council has delegated to the Executive, Council retains a monitoring and oversight role ensuring that there is accountability for the performance or non-performance of the municipality. The Committee is a Section 79 Committee, responsible for the following functions, and reporting back to Council for consideration of all matters and formal adoption: • Examination of financial statements of the Municipality; • Examination of audit statements issued on the financial statements; • Examination of any reports issued by the Auditor-General on the affairs of the Municipality and any Municipal Entity; • Examination of quarterly and mid-year performance reports; • Examination of any other financial statements or reports referred to the Committee by the Council, and may report on any of those financial statements or reports to Council; • May recommend any investigation in its area of competence; • Must perform any other function assigned by resolution of Council; • To call any person, including Councillors to appear before the Committee to account or clarify on any matter the committee deems fit; and • Make recommendations to Council for corrective and / or disciplinary action that may be instituted in terms of the MFMA regarding mismanagement of funds, unauthorized, irregular, fruitless and wasteful expenditure.
Local Labour Forum	In terms of the Labour Relations Act, 66 of 1995, Section 80 makes provision for the establishment of workplace forum in any workplace in which an employer employs more than 100 employees. In compliance with the Act, Municipalities have established workplace fora and are constituted as per the SALGBC main collective agreement clauses 2.8 to 2.8.4.5. In this regard, the composition of such forum shall be established with equal representation from the trade unions and the employer. Trade Unions' representation shall be divided in proportion to their respective membership in the employer. Likewise, employer representatives shall consist of Councillors and of Management. The workplace forum in the Local Government is referred to as the Local Labour Forum. Such Forum seeks to promote the interests of all employees in the workplace, irrespective of whether they belong to trade unions; enhance efficiency in the workplace; engage in consultation with the employer on a wide range of workplace related issues; and participate in joint decision-making. The Local Labour Forum shall have the powers and functions of negotiating and / or consulting on the following functions: • On matters of mutual concern pertaining to the employer and which do not form the subject matter of negotiations at the council or its divisions; • On such matters as may from time to time be referred to such forum by the council or its divisions;

	• Provided that it may not negotiate on any matter, which has been reserved for exclusive bargaining in the council or the divisions; • Concluding of minimum service agreements; • Disputes over what is negotiable, what are the matters that are for consultation and over whether a specific process constitutes sufficient consultation are to be resolved through the dispute resolution mechanism of the council.

APPENDIX C –THIRD TIER ADMINISTRATIVE STRUCTURE

Third Tier Structure	
Directorate	Director/Manager (State title and name)
Corporate Services	Mrs. MP Gobhozi – Acting GM Corporate Services (07 February 2023 to Date)
Budget and Treasury Office	Mr. K Audan – Chief Financial Officer
Water Services	Mr PS Malinga – Acting General Manager Water Services (01 May 2023 to date)
Economic Development and Environmental Services	Ms. DJ Rankin – General Manager EDES

APPENDIX D – FUNCTIONS OF MUNICIPALITY / ENTITY

Municipal entity functions		
Municipal functions	Function applicable to municipality (yes/no) *	Function applicable to entity (yes/no)
Constitution schedule 4, part b functions		
Air pollution	Yes	
Building regulations	No	
Childcare facilities	No	
Electricity and gas reticulation	No	
Firefighting services	Yes	
Local tourism		USCTIE
Municipal airports	No	
Municipal planning	Yes	
Municipal health services	No	
Municipal public transport	No	
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them and that is constitution or any other law	No	
Pontoons ferries, shelly jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No	
Stormwater management systems in built up areas	No	
Trading regulations	No	
Water and sanitation services limited to portable water supply systems and domestic wastewater and sewage disposal systems	Yes	
Beaches and amusement facilities	No	
Billboards and they displayed of advertisements in public places	No	
Cemetries, funeral parlours and crematoria	No	
Cleansing	No	
Control of public nuisances	No	
Control of undertakings that sell liquor to the public	No	
Facilities for the accommodation, care and burial of animals	No	
Fencing and fences	No	
Licensing of dogs	No	
Licensing and control of undertakings that sell food to the public	No	
Local amenities	No	
Local sport facilities	No	
Markets	No	
Municipal abattoirs	No	
Municipal parks and recreation	No	
Municipal roads	No	
Noise pollution	No	
Pounds	No	
Public places	No	
Refuse removal, refuse dumps and solid waste disposal	No	
Street trading	No	
Street lighting	No	
Traffic and parking	No	
* if municipality: indicate yes or no; if entity: provide name of entity		

The Ugu South Coast Trade and Investment Enterprise is mandated to carry out the promotion and implementation of high impact economic development initiatives and investment promotions in Ugu District Municipality aimed at creating sustainable jobs and poverty eradication.

APPENDIX E – WARD REPORTING

Functionality of Ward Committees						
Local Municipality	No of wards	Functional Wards: July – Sept	Functional Wards: Oct – Dec	Functional Wards: Jan – March	Functional Wards April – June	Comment
Ray Nkonyeni	36	27 (75%)	26 (72%)	24 (67%)	Awaiting Cogta	Inconsistent performance
Umuziwabantu	11	05 (45%)	07 (64%)	08 (73%)	Awaiting Cogta	Steady improvement
Umdoni	19	13 (68%)	18 (95%)	07 (37%)	Awaiting Cogta	Inconsistent performance
Umzumbe	20	12 (60%)	09 (45%)	09 (45%)	Awaiting Cogta	Inconsistent performance
TOTAL	86	57 (66%)	60 (70%)	48 (56%)		

APPENDIX F – WARD INFORMATION

Capital Projects: Seven largest in Year 0 (Full list in Appendix O)					
NO	PROJECT NAME AND DETAIL	START DATE	END DATE	WARD NO	TOTAL VALUE
1	Margate Extension 3&7 Sanitation Scheme	24 March 2023	30 Aug 2024	Ward 7	R 144 594 248.89
2	HIBISCUS COAST SANITATION- Construction of VIP toilet	10 May 2021	10 May 2024	Across the district	R 265 935 794.20
3	Msikaba water supply – Construction of DN 300*5.5KM Long Steel Pipeline from Nsimbini to Bomela North Reservoir	01 March 2021	Sept 2023	WARD 24	R 38 417 043.43
4	Msikaba Water Supply Construction of 200mm* 1000m Gravity main	01 February 2023	29 Feb 2024	WARD 24	R 14 253 750 .83
5	Msikaba Water supply – Construction of Nyandezulu Elevated Reservoir and Booster Pump Station and upgrading of Bomela Pump Station	01 February 2023	29 March 2024	WARD 24	R17 819 914.16
6	Implementation of Malangeni Waterborne Sanitation System- Construction of 9,40km of 110ND - 250ND PVC Sewer reticulation pipelines and 3.60km of 50ND - 110ND HDPE Water reticulation pipelines 605No consumer connections	21 May 2023	29 May 2024	WARD 7,8,9&11	R29 940 827.58
7	Implementation of Malangeni Waterborne Sanitation System- Construction of 2ML Conventional WWTW upgrade from 0.433ML	13 March 2022	29 May 2024	WARD 7,8,9&11	R 70 243 041.62

APPENDIX G – RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE 2023/2024

Ugu District Municipality
Report of the Audit Committee for the year ended 30 June 2023

Refer to Annexure 5 to the Annual Report

APPENDIX H – LONG TERM CONTRACTS AND PUBLIC PRIVATE PARTNERSHIPS

No Public Private Partnerships were concluded in the 2023/2024 FY.

APPENDIX I – MUNICIPAL ENTITY PERFORMANCE REPORT

Municipal Entity Performance Report									
Name of Entity & purpose	(a) Service indicators	Year 0		Year 1			Year 2	Year 3	
		Target	Actual	Target		Actual	Target		
	(b) Service Targets	Previous year		Previous year	Current year		Current year	Current year	Following year
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
Note: This statement should include no more than the top four priority indicators. *Previous year refers to the targets that were set in the Year – 1 Budget / IDP round. *Current Year' refers to the target set in the Year 0 Budget IDP round. *Following Year' refers to the target set in the Year 1 Budget IDP round. Note that all targets must be fundable within approved budget provision. In column (i) set out the service indicator (in bold italics)then the service target underneath (not in bold - standard type face) to denote the difference									

Refer to Annexure 7 to the Annual Report

APPENDIX J – DISCLOSURES OF FINANCIAL INTERESTS

Disclosures of Financial Interests		
Period 1 July 2023 to 30 June 2024		
Position	Name	Description of Financial interests* (Nil / Or details)
Mayor	SI Mqadi	None
Deputy Mayor	V Chiya	None
Speaker	SR Ngcobo	NGO Sizwe Ngcobo Foundation, Phambili Club
Exco Member	D Nciki	None
Exco Member	DG Henderson	Property company, Anglo American, Anglo platinum,
Exco Member	SP Mthethwa	None
Exco Member	NA Njenga	None
Exco Member	SN Caluza	None
Councillor	MA Manyoni	None
Councillor	LMR Ngcobo	None
Councillor	BE Machi	None
Councillor	SE Khawula	None
Councillor	MP Shozi	None
Councillor	TT Hlophe	None
Councillor	SA Ngcece	None
Councillor	PC Shange	Shares at MTN
Councillor	NY Mweshe	None
Councillor	BN Shozi	Tuck Shop
Councillor	MZ Luthuli	None
Councillor	J Schmidt	Dink Travel (PTY) LTD 100% shares
Councillor	X Nkasa	None

Councillor	SP Ntuli	None
Councillor	MV Vezi	None
Councillor	P Breedt	None
Councillor	LS Zungu	None
Councillor	ND Ndovela	None
Councillor	TH Msabala	None
Councillor	JS Ngwane	None
Councillor	ST Khathi	None
Traditional Leader	MW Xolo	None
Traditional Leader	EZ Jali	None
Traditional Leader	MP Ngcobo	None
Councillor	BG Nyuswa	None
Traditional Leader	BS Nzimakwe	None
Traditional Leader	ZR Qwabe	None
Traditional Leader	ZGB Msomi	None
Traditional Leader	RS Shinga	None
Traditional Leader	MN Machi	None
Councillor	SA Ngcece	None
Councillor	SP Ntuli	None
Councillor	TH Msabala	None
Councillor	MP Tenza	None
Councillor	BG Nyuswa	Maphongo (Pty) Ltd
Councillor	NO Mazubane	None
Councillor	SD Mdluli	None
Councillor	PZ Mzindle	None
Councillor	MJ Cele-Luthuli	None
Municipal Manager	VO Mazibuko (Acting)	None
S57 Officials		

GM: CORPORATE SERVICES	M Gobhozi (Acting)	Madmak Pty/Ltd
GENERAL MANAGER: TREASURY	K Audan	None
GM: EDES	D Rankin	None
GM: WATER SERVICES	S Malinga (Acting)	None

APPENDIX K: REVENUE COLLECTION PERFORMANCE BY VOTE AND BY SOURCE

APPENDIX K (i): REVENUE COLLECTION PERFORMANCE BY VOTE

Revenue Collection Performance by Vote

R' 000

Vote Description	Year -1	Current: Year 0			Year 0 Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Vote 1 - Executive and Council	2 357	38 019 000	3 606 000	3 606 000		
Vote 2 - Finance and Administration	768 075	770 261 382	814 157 804	814 989 477		
Vote 3 - Internal Audit						
Vote 4 - Community and Social Services						
Vote 5 - Sport and Recreation						
Vote 6 - Public Safety						
Vote 7 - Housing						
Vote 8 - Health						
Vote 9 - Planning and Development	2 766	2 263 541	3 609 658	8 973 558		
Vote 10 - Road Transport						
Vote 11 - Environmental Protection			1 200 000	1 200 000		
Vote 12 - Energy Sources						
Vote 13 - Water Management	759 777	853 879 617	816 253 500	680 721 332		
Vote 14 - Waste Water Management	108 342	112 682 893	120 000 000	114 467 765		
Vote 15 - Waste Management						
Total Revenue by Vote	1 641	1 777 106	1 758 827	1 623 958	–	–

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

T K.1

APPENDIX K (ii): REVENUE COLLECTION PERFORMANCE BY SOURCE

Revenue Collection Performance by Source R '000						
Description	Year -1	Year 0			Year 0 Variance	
	Actual	Original Budget	Adjustments Budget	Actual	Original Budget	Adjustments Budget
Property rates						
Property rates - penalties & collection charges						
Service Charges - electricity revenue						
		361		371		
Service Charges - water revenue	337,681	232,348	379 394,500	536,365		
		112		120		
Service Charges - sanitation revenue	108,331	682,893	120 000,000	262,234		
Service Charges - refuse revenue	–	–	–			
Service Charges - other	–	2 263,541	4 580,088			
		37				
Rentals of facilities and equipment	2,286	767,975	67 000,000	2 090,350		
Interest earned - external		11				
investments	10,793	605,294	12 000,000	9 053,822		
				72		
Interest earned - outstanding debtors	56,969			133,979		
Dividends received	–	–	–			
Fines	–	–	–			
Licences and permits	–	–	–			
Agency services	–	–	–			
		753		647		
Transfers recognised - operational	738,352	906,750	799 488,064	716,648		
Other revenue	19,041	8 453,382	2 364,310	8 237,255		
Gains on disposal of PPE				–		
Environmental Protection						
Total Revenue (excluding capital transfers and contributions)	1 273 453	1 287 912 183	1 384 826 962	1 231 030 653	-4,62%	-12,49%

Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.
This table is aligned to MBRR table A4. *T K.2*

APPENDIX L: CONDITIONAL GRANTS RECEIVED: EXCLUDING MIG

Conditional Grants: excluding MIG						
						R' 000
Details	Budget	Adjustments Budget	Actual	Variance		Major conditions applied by donor (continue below if necessary)
				Budget	Adjustments Budget	
Equitable Share	630 083 000	630 053 000	630 053 000	100%	100%	
				100%	100%	
				100%	100%	
				100%	100%	
Other Specify:						
Total						

** This includes Neighbourhood Development Partnership Grant, Public Transport Infrastructure and Systems Grant and any other grant excluding Municipal Infrastructure Grant (MIG) which is dealt with in the main report, see T 5.8.3. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. Obtain a list of grants from national and provincial government.*

T L

All conditional grants have been sufficiently spent.

APPENDIX M: CAPITAL EXPENDITURE – NEW & UPGRADE/RENEWAL PROGRAMMES
APPENDIX M (i): CAPITAL EXPENDITURE - NEW ASSETS PROGRAMME

Capital Expenditure - New Assets Programme*							R '000
Description	Year -1	Year 0			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Infrastructure - Total	52 099	234 703 001	259 639 177	145 168 239	-	–	–
Infrastructure: Road transport - Total	–	–		–	–	–	–
Roads, Pavements & Bridges							
Storm water							
Infrastructure: Electricity - Total	–	–		–	–	–	–
Generation							
Transmission & Reticulation							
Street Lighting							
Infrastructure: Water - Total	50 121	152 223 001	161 536 201	59 594 675	–	–	–
Boreholes	–						
Reservoirs	–						
Pump Stations	–						
Water Treatment Works	16 174	54 116 801	36 514 351	24 891 249			
Bulk Mains	3 215	0	0	3 697 203			
Distribution	30 732	98 106 200	125 021 850	31 006 223			
Infrastructure: Sanitation - Total	1 978	82 480 000	98 102 976	85 573 564	-	-	-
Pump Station	623	0	0				
Reticulation	1 355	44 000 000	58 341 640	54 135 565			
Waste Water Treatment Works	85 781	38 480 000	39 761 336	31 437 999			
Outfall Sewers	0						
Infrastructure: Other - Total	–	–		–	–	–	–
Waste Management							
Transportation							
Gas							
Other							
Community - Total	–	–		–	–	–	–
Parks & gardens							
Sports fields & stadia							
Swimming pools							

Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing							
Buses							
Clinics							
Museums & Art Galleries							
Cemeteries							
Social rental housing							
Other							

Table continued next page

Table continued from previous page

Capital Expenditure - New Assets Programme*

R '000

Description	Year -1	Year 0			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Heritage assets - Total	–	–		–	–	–	–
Buildings							
Other							
Investment properties - Total	–	–		–	–	–	–
Housing development							
Other							
Other assets	43 905	13 200	15 957 840	23 147 562	-	-	-
Municipal Offices	21 169	0	6 055 146	10 630 290			
General vehicles	5 494	10 000	8 666 863	8 666 863			
Specialised vehicles							
Plant & equipment	6 642	1 500	0	374 140			
Computers - hardware/equipment	177	1 700	1 231 573	3 472 011			
Furniture and other office equipment	423		4 258	4 258			
Abattoirs							
Markets							
Civic Land and Buildings							
Other Buildings	10 000						
Other Land							
Surplus Assets - (Investment or Inventory)							
Other							
Agricultural assets	–	–		–	–	–	–
List sub-class							

Biological assets	–	–		–	–	–	–
List sub-class							
Intangibles	–	–		–	–	–	–
Computers - software & programming							
Other *(list sub-class)*							
Total Capital Expenditure on new assets	96 004	234 716 201	275 597 017	168 315 801	-	-	-

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

Capital Expenditure - New Assets Programme*							
							R '000
Description	Year -1	Year 0			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Infrastructure - Total	52,099	234,703,001	259,639,177	145,168,239	-	–	–
Infrastructure: Road transport - Total	–	–		–	–	–	–
Roads, Pavements & Bridges							
Storm water							
Infrastructure: Electricity - Total	–	–		–	–	–	–
Generation							
Transmission & Reticulation							
Street Lighting							
Infrastructure: Water - Total	50,121	152,223,001	161,536,201	59,594,675	–	–	–
Boreholes	–						
Reservoirs	–						
Pump Stations	–						
Water Treatment Works	16,174	54,116,801	36,514,351	24,891,249			
Bulk Mains	3,215	0	0	3,697,203			
Distribution	30,732	98,106,200	125,021,850	31,006,223			
Infrastructure: Sanitation - Total	1,978	82,480,000	98,102,976	85,573,564	-	-	-
Pump Station	623	0	0				
Reticulation	1,355	44,000,000	58,341,640	54,135,565			
Waste Water Treatment Works	85,781	38,480,000	39,761,336	31,437,999			
Outfall Sewers	0						
Infrastructure: Other - Total	–	–		–	–	–	–
Waste Management							
Transportation							

Gas							
Other							
Community - Total	–	–		–	–	–	–
Parks & gardens							
Sports fields & stadia							
Swimming pools							
Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing							
Buses							
Clinics							
Museums & Art Galleries							
Cemeteries							
Social rental housing							
Other							

Table continued next page

APPENDIX N – CAPITAL PROGRAMME BY PROJECT YEAR 0

Capital Programme by Project: Year 0					R' 000
Capital Project	Original Budget	Adjustment Budget	Actual	Variance (Act - Adj) %	Variance (Act - OB) %
Fleet Management Services	0.00	8 666 863.44	8 666 863.44	0	0
Number of Ugu sites where maintenance is completed in line with the Long-Term Building Maintenance Plan for furniture	0.00	4 258.26	4 258.26	0	0
Long term office accommodation plan	0.00	6 055 145.67	4 525 629.38	0	0
Effective ICT	0.00	1 231 573.32	727 080.42	0	0
Msikaba and Surrounds Wate Supply	12 950 000.00	33 915 649.79	10,557,447.96	0	0
Vulamehlo Cross-Border	23 000 000.00	13 800 000.00	8,300,091.22	0	0
Kwalembe	15 000 000.00	10 000 000.00	1,943,511.58	0	0
Harding Weza	3 000 000.00	-	-	0	0
Umzimkhulu Bulk Water Augmentation	13 116 801.00	13 116 801.00	15,315,996.60	0	0
Kwamgai	4 770 000.00	3 390 000.00	-	0	0
Umzinto Slum Clearance: Farm Isonti Low Cost Housing Water and Sanitation Scheme	-	1 380 000.00	1,200,000.00	0	0
Emergency Boreholes	22 900 000.00	16 942 690.21	25,916,602.12	0	0
Refurbishment of Water and Sanitation Infrastructure (Bhobhoyi WTW, Umbango WWTW and Scottsburgh)	14 482 850.00	14 482 850.00	1,252,357.86	0	0
Refurbishment of Water Infrastructure (Umtamvuna WTW)	14 520 850.00	8 712 510.00	827,213.82	0	0
Umdoni South Bulk Water Supply	13 617 549.00	9 716 549.00	9,333,241.32	0	0
Malangeni Low Cost Housing Project	34 000 000.00	34 000 000.00	18,359,801.90	0	0
Margate Sewer Pipeline Replacement	4 480 000.00	4 381 336.47	-	0	0
Park Rynie Sewer Reticulation and Bulk Outfall Sewer - Ward 10	15 500 000.00	6 300 000.00	3,715,392.32	0	0
Masinenge/Uvongo Sanitation Project (AFA) MIS 221952	10 500 000.00	-	-	0	0
Margate Extension 3 & 7 Sanitation Scheme - Ward 6	18 000 000.00	34 798 663.53	54,801,509.17		0
Non revenue water reduction project	150,000,000	R70 383 797.00	48,796,163.67	0	0

APPENDIX O – CAPITAL PROGRAMME BY PROJECT YEAR 0

Capital Programme by Project by Ward: Year 0 R' 000		
Capital Project	Ward(s) affected	Works completed (Yes/No)
Water		
MIG funded projects	107 134 358	No
WSIG funded projects	86 616 203	No
Internally funded projects		Yes
Sanitation/Sewerage		
MIG funded projects	97 802 690	No
Internally funded projects		Yes
Electricity		
Housing		
Refuse removal		
Stormwater		
Economic development		
Sports, Arts & Culture		
Environment		Yes
Health		
Safety and Security	-	
ICT and Other		Yes

APPENDIX P – SERVICE CONNECTION BACKLOGS AT SCHOOLS AND CLINICS

Service Backlogs: Schools and Clinics				
Establishments lacking basic services	Water	Sanitation	Electricity	Solid Waste Collection
Schools (NAMES, LOCATIONS)			N/A	N/A
Sbanini Lp School (Umzumbe)		X		
Nomakhanzana LP (Umzumbe)		X		
Bongunduna School (Umzumbe)		X		
Bongucele School (Umzumbe)		X		
Bongumbhele School (Umzumbe)		X		
Nkukhu Low Primary (Umzumbe)		X		
Gobhela Primary (Umzumbe)		X		
Khathi High (Umzumbe)		X		
Dibi Primary (Umzumbe)		X		
Zijubezulu Primary (Umzumbe)	X	X		
Rosettenville primary	X	X		
Sbongumfundo High	X	X		
Velumemeze Primary	X	X		
Mabuthela High School		X		
Odeke Primary		X		
Kwadeyi primary		X		
Magugu primary		X		
Bhekameva High School		X		
Mtumaseli High	X			
Dweshula Primary (Umzumbe)	X			
Mgamule High	X			
Bonguzwane High School (Umzumbe)	X			

Nomageje Primary (Umzumbe)	X	X		
Nhlalwane Primary (Umzumbe)	X	X		
Bhekizizwe Primary (Umzumbe)	X	X		
Sinamuva High	X	X		
Ngawu Secondary (Umzumbe)	X	X		
Dumuka primary School (Umzumbe		X		
Mistake Farm Primary School (Umdoni)	X	X		
Isulabasha School (Umdoni	X	X		
Velanawe LP School (Umdoni)	X	X		
Qiko High School (Umdoni)	X	X		
Isukamuva High School (Umdoni)	X	X		
Sizophumelela High School (Umdoni)	X	X		
Joni Primary School (Umdoni)	X	X		
Vusisizwe Primary (Umdoni)	X	X		
Sihle High School (Umdoni)	X	X		
Bhiniva LP (Umdoni)	X	X		
Bongumbhele JP (Umdoni)	X	X		
Ifafa LP (Umdoni)	X	X		
Dlangezwa Primary (Umdoni)	X	X		
Sthuthukile High School (Umdoni)	X	X		
Mceleni LP (Umdoni)	X	X		
Ikhakhama Primary School (Umdoni)	X	X		
Velanawe LP (Umdoni)	X	X		
Vulindlela High School (Umdoni)	X	X		
Nombayingana Primary Umdoni)	X	X		
Gugulesize High School (Umdoni)	X	X		
Amahlashana JP School (Umdoni)	X	X		
Amandawe LP School (Umdoni)	X	X		
Kwahluzingqondo High (Umdoni)	X	X		

Injabulo LP (Umdoni)	X	X		
Amahlongwa JP School (Umdoni)	X	X		
Isulabasha LP School (Umdoni)	X	X		
Shonkweni LP (Umdoni)	X	X		
Celokuhle HP (Umdoni)	X	X		
Zithokozise High (Umdoni)	X	X		
Amaquza LP (Umdoni)	X	X		
Amacebo CP (Umdoni)	X	X		
Dududu LP (Umdoni)	X	X		
Babongile LP Umdoni)	X	X		
Nhlayenza LP (Umdoni)	X	X		
Phindavele High (Umdoni)	X	X		
Clinics (NAMES, LOCATIONS)			N/A	N/A
Philani Clinic (Umdoni)				
Dlangezwa Clinic (Umdoni)	X			
Nhlawane Clinic (Umzumbe)	X			
Mgangeni Clini (Umdoni)	X			
St Faiths (Umzumbe)	X			
Mtimbankulu Clinic (Umzumbe)	X			

Service Backlogs: Schools and Clinics				
Establishments lacking basic services	Water	Sanitation	Electricity	Solid Waste Collection
Schools (NAMES, LOCATIONS)			N/A	N/A
Sister Joans High School	X			
Nobamba Primary	X			
Stick Farm Primary School	X			
Clinics (NAMES, LOCATIONS)			N/A	N/A
Gcilima Clinic	X			
Ludimala clinic	X			
Madlala Clinic	X			
Breamer Clinic	X			
Entabeni Clinic	X			
Names and locations of schools and clinics lacking one or more services. Use 'x' to mark lack of service at appropriate level for the number of people attending the school/clinic, allowing for the proper functioning of the establishment concerned.				*T P*

Establishments lacking basic services	Water	Sanitation	Electricity	Solid Waste Collection
Schools (NAMES, LOCATIONS)			N/A	N/A
Bhudlu primary		X		X
Albert primary		X		X
Svivaneni primary		X		X
Ntaba primary		X		X
Hhafuleni high school		X		X
Ikhwezi Lamachi primary		X		X
Ncabhela primary		X		X
Mkhoba primary		X		X
Jolwayo high school		X		X
Harding primary				
Sutton primary				
State Aiden primary				
St Andrews primary				
Sehole high school				
Harding secondary				
Harding special school				
Griffendore primary				
Westbury primary				

St Theresa primary		X		X
Gayiga primary		X		X
Mshiywa primary		X		X
Mkhanda primary		X		X
Thonjeni primary		X		X
Mgudlwa high		X		X
Mahelane high		X		X
Mlotshwa high		X		X
Siyephu primary		X		X
Jamangweni primary		X		X
Nciya high		X		X
Marshmount primary		X		X
Cekeza primary		X		X
Mbambuya primary		X		X
St martins		X		X
Sneke primary		X		X
Nxolobane primary		X		X
Sakhayedwa primary		X		X
Zimema primary		X		X
Joyana primary		X		X
Mageba primary		X		X
Lenkasi primary		X		X
Sibuthe primary		X		X
Gabhamanzi primary		X		X
Khuze primary		X		X
Machi primary		X		X
Siyaphambili high		X		X
Salem primary		X		X
Mdulashe high		X		X
Mjalisweni primary		X		X
Mjika primary		X		X
Mdlangathi high		X		X
Nkanyezi yamachi primary		X		X
Maqakaleni primary		X		X
Phumza primary		X		X
Mzinhlanhla primary		X		X
Mbusi High		X		X
Nyandeni primary		X		X
Mthimude primary		X		X
Skanisweni high		X		X
Snomusa high		X		X
Bomvini primary		X		X
Mlinganiswa primary		X		X
Mzukela primary		X		X

Gabangezwa high		X		X
Mvolosi primary		X		X
Mvuyo primary		X		X
Mfundwenhle primary		X		X
Bhosiki primary		X		X
Chibini primary		X		X
Mbangweni primary		X		X
Mphikwa primary		X		X
Clinics (NAMES, LOCATIONS)			N/A	N/A
Pisgah clinic				
Xhamini clinic				
Elim clinic				
Mthimude clinic				
Meadowsweet clinic				
Thonjeni clinic				
Jali clinic				
Mbonwa clinic				
				T P

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

Water and Sanitation services are provided by the municipality.

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

Declaration of Loans and Grants made by the municipality: Year 0				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value Year 0 R' 000	Total Amount committed over previous and future years
Ugu South Coast Tourism Entity	LED PROGRAMMES	N/A	13 342	0
Ugu Development Agency	LED PROGRAMMES	N/A	5 381	0

APPENDIX S – NATIONAL AND PROVINCIAL OUTCOMES FOR LOCAL GOVERNMENT

National and Provincial Outcomes for Local Government		
Outcome/Output	Progress to date	Number or Percentage Achieved
Output: Improving access to basic services	Full performance is reported in the APR	59%
KPA: BASIC SERVICE DELIVERY		
Output: Implementation of the Community Work Programme	Full performance is reported in the APR	100%
KPA: LED		
Output: Deepen democracy through a refined Ward Committee model	Full performance is reported in the APR	99%
KPA: GOOD GOVERNANCE		
Output: Administrative and financial capability	Full performance is reported in the APR	100%
KPA: FINANCIAL VIABILITY		
** Note: Some of the outputs detailed on this table may have been reported elsewhere in the Annual Report. Kindly ensure that this information consistent.*		
T S		

2023 2024 UGU DISTRICT MUNICIPALITY VENDOR PERFORMANCE REPORT

Refer to Annexure 4 to the Annual Report

2023 2024 UGU DISTRICT MUNICIPALITY MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MINUTES

Refer to Annexure 8 to the Annual Report – When available

THE ANNEXURES TO THE ANNUAL REPORT 2023 2024

All annexures to the Annual Report follow herewith…

- Annexure 1 - The Report of the Auditor General and Management Corrective Action Plan(not available yet)
- Annexure 2 - The Consolidated Annual Financial Statements (UGU AFS only available at this time)
- Annexure 3 - The Annual Performance Report
- Annexure 4 - The Vendor performance report
- Annexure 5 - The Audit Committee chairperson's report
- Annexure 6 - The Annual Report of the South Coast Tourism and Investment Enterprise
- Annexure 7 – Municipal Entity Performance Report
- Annexure 8 - The Minutes of the Municipal Public Accounts Committee (not available yet)
- Annexure 9 - The Organogram

AUDITOR-GENERAL
SOUTH AFRICA

AUDIT REPORT

Ugu District Municipality and its Municipal Entity (The group)

2022-23

Report of the auditor-general to the KwaZulu-Natal Provincial Legislature and council on Ugu District Municipality

Report on the audit of the consolidated and separate financial statements

Opinion

1. I have audited the consolidated and separate financial statements of the Ugu District Municipality and its municipal entity (the group) as set out in pages 5-128 of Annexure - Annual Financial Statements found in the Annexures to the Annual Report which comprise the consolidated and separate statement of financial position as at 30 June 2023, the consolidated and separate statement of financial performance, statement of changes in net assets and cash flow statement and statement of comparison of budget with actual amounts for the year then ended, as well as notes to the consolidated and separate financial statements, including a summary of significant accounting policies.

2. In my opinion, the consolidated and separate financial statements present fairly, in all material respects, the financial position of the group as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2021(Dora).

Basis for opinion

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

4. I am independent of the group 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.

Material uncertainty relating to going concern.

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

7. I draw attention to note 48 to the consolidated financial statements, which indicates that liquidity of the group remains a challenge which could result in it not being able to fulfil its financial obligations. As stated in note 48, these events or conditions, along with other matters as set forth

in note 48 indicate that a material uncertainty exists that may cast significant doubt on the group's ability to continue as a going concern.

Emphasis of matters

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

Restatement of corresponding figures

9. As disclosed in note 58 to the consolidated financial statements, the corresponding figures for 30 June 2022 were restated as a result of errors in the consolidated and separate financial statements of the group at, and for the year ended, 30 June 2023.

Debt impairment

10. As disclosed in note 35 to the consolidated financial statements, material impairments of R126,20 million (2021-22: R189.60 million) were raised by the group on debtors as the recoverability of these amounts was doubtful.

Water losses

11. As disclosed in note 38 to the consolidated financial statements, material water losses of R130,72 million (2021-22: R116,37 million) was incurred. This is comprised of Apparent losses that amounted to R22,14 million (2021-22: R13,74 million), Physical or real losses amounted to R55,59 million (2021-22: R58,56 million) and unbilled authorized losses of R52,98 million (2021-22: R44,06 million).

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the consolidated and separate financial statements

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

15. In preparing the consolidated and separate financial statements, the accounting officer is responsible for assessing the group'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 group or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the consolidated and separate financial statements

16. My objectives are to obtain reasonable assurance about whether the consolidated and separate 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 consolidated and separate financial statements.

17. A further description of my responsibilities for the audit of the consolidated and separate financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

18. 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.

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

Key performance area	Page numbers	Purpose
Basic Service and Infrastructure delivery	Pages 26-30 in Annexure Annual Performane Report	To ensure availability and sustainable management of water and sanitation for all: ensure access to affordable, reliable, sustainable, and modern energy for all. Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.

20. 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 district municipality's planning and delivery on its mandate and objectives.

21. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the district 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.

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

23. The material findings on the reported performance information for the selected key performance area are as follows:

Basic Service and Infrastructure Delivery

BSD3: Number of Litres of water delivered via water tankers.

24. An achievement of 55,86 million litres was reported against a target of 192 million litres. I could not determine the actual achievement, but I estimated it to be materially more than reported. Consequently, it is likely that the achievement against the target was better than reported.

Various indicators

25. I could not determine how the planned indicator would be measured and what evidence would be needed to support the achievement, as adequate supporting evidence was not provided for auditing. This was due to a lack of measurement definitions and processes.

Indicator	Target	Reported achievement
BSD 13: Progress reports on the 5.5 ML/d Extension of Umbango WWTW-Planning Phase	4	2
BSD 14: Progress reports on the 1.5 ML/d Melville WWTW-Planning phase	4	2
BSD 16: Progress reports for Mazakhele Sanitation Project	4	3

BSD 17: Malangeni-Percentage progress of work done on construction of 2ML/day reinforced concrete reservoir.

26. An achievement of 91,7% was reported against a target of 100%. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

BSD 21: Cumulative Number of Households benefiting from VIP Toilets

27. The source information and method of calculation for measuring the planned indicator was not clearly defined and related systems and processes were not adequate to enable consistent measurement and reliable reporting of performance against the predetermined definitions. As a result, limitations were placed on the scope of my work, and I was unable to audit the reliability of the achievement of 4463 reported against target of 3000 in the APR.

BSD 22: Mabheleni-Percentage implementation of project

28. Evidence was not provided to confirm that processes had been established to consistently measure and reliably report on this indicator. This was due to a lack of measurement definitions and processes. Consequently, I could not confirm the reliability of the reported achievement.

Other matters

29. I draw attention to the matters below.

Achievement of planned targets

30. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

Material misstatements

31. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Basic Service and Infrastructure Delivery key performance area. Management did not correct all of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

32. 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 district municipality's compliance with legislation.

33. 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.

34. 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 district 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.

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

Annual Financial statements

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

Expenditure management

37. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.

38. Reasonable steps were not taken to prevent irregular expenditure amounting to R243,07 million as disclosed in note 56 to the consolidated annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by non-compliance with the 2017 Preferential Procurement Regulation 8(2) on local content.

39. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R4,55 million as disclosed in note 55 to the consolidated annual financial statement, in contravention section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest incurred due non-compliance with 65(2)(e) of the MFMA.

40. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R431,56 million as disclosed in note 54 to the consolidated annual financial statement, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed unauthorised expenditure was caused by contracted services due to expenditure exceeding approved budgeted amount.

Consequence management

41. Some of the irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Strategic Planning and Performance

42. The performance management system and related controls were inadequate as it did not describe how the performance planning, monitoring, measurement, review, and reporting processes should be conducted and organised and managed, as required by municipal planning and performance management regulation 7(1).

Procurement and contract management

43. Some of the invitation to tender for procurement of commodities designated for local content and production, did not stipulate the minimum threshold for local production and content as required by the 2017 Preferential Procurement Regulation 8(2). Similar non-compliance was also reported in the prior year.

44. Some of the commodities designated for local content and production, were procured from suppliers who did not submit a declaration on local production and content as required by the 2017 Preferential Procurement Regulation 8(5). Similar non-compliance was also reported in the prior year.

Other information in the annual report

45. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the consolidated and separate financial statements, the auditor's report and the selected key performance area presented in the annual performance report that has been specifically reported on in this auditor's report.

46. My opinion on the consolidated and separate 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.

47. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the consolidated and separate 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.

48. I did not receive the other information prior to the date of this 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

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

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

51. Inadequate reviews of the consolidated and separate financial statements to ensure compliance with the standards of GRAP reporting framework.

52. Inadequate review and reconciling of performance information in preparation of the annual performance report.

53. Inadequate standard operating procedures to ensure that the collection of input data is documented to facilitate the collection, verification, and reporting of actual achievement for the planned indicators.

54. Management did not adequately implement controls over compliance with key legislation.

Material irregularities

55. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Outstanding invoices not paid within 30 days.

56. The municipality did not comply with sections 65(2)(e) of the MFMA which requires the municipality to pay invoices received within 30 days. The municipality failed to ensure that the payments due to UMngeni Water Board were made within 30 days of the invoice date and thus incurred interest of R2,16 million on the outstanding amounts due, as a result, a financial loss was incurred.

57. The accounting officer was notified of the material irregularity on 17 January 2022 and was invited to make a written submission on the actions to be taken to address the matter.

58. The following actions were taken to address the material irregularity:

- The accounting officer has subsequently formalised a financial recovery plan and entered into a payment agreement with uMngeni Water.
- Further losses were prevented on the old debt as the interest was ring-fenced by uMngeni Water.

59. The actions taken by the accounting officer have adequately addressed the material irregularity.

AUDITOR-GENERAL

Pietermaritzburg

12 December 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 consolidated and separate financial statements and the procedures performed on reported performance information for the selected key performance area and on the municipality's compliance with selected requirements in key legislation.

Financial statements

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

- identify and assess the risks of material misstatement of the consolidated and separate 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 group 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 consolidated and separate financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the consolidated and separate 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 the group to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and determine whether the consolidated and

separate 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), 32(6)(a), Sections 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), 62(1)(f)(ii), Sections 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), Sections 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), Sections 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), Sections 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), Sections 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulation 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), 17(1)(b), Regulations 17(1)(c). 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a) and (b), 29(5)(a)(ii), 29(5)(b)(ii), Regulations 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Sections 11(6)(b), 12(5), 16(1); 16(3)

Legislation	Sections or regulations
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17, 25(7A)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), Regulations 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 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)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 27(1), 29(1)(b)(ii), 29(2)(a), Sections 29(2)(c), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, Sections 43(2), 56(a), 57(2)(a), 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), Sections 67(1)(d),74(1), 93J(1), 96(b) Parent municipality with ME: Sections 93B(a), 93B(b) Parent municipality with shared control of ME: Sections 93C(a)(iv), 93C(a)(v)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(5)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)

The findings are rated as follows:

	Matters that will be reported in the auditor's report and should be addressed urgently
	Matters that should be addressed to prevent material misstatements in the financial statements or material findings on the annual performance report and compliance with legislation in future; also includes matters that significantly affected auditee performance
	Matters that do not have a direct impact on the audit outcome or a significant impact on auditee performance, but were communicated to assist with improving processes and mitigating risks

UGU DISTRICT MUNICIPALITY
MANAGEMENT CORRECTIVE ACTION PLAN 2023/2024

No	Work stream	Finding	Rating Colour Code	Page no.	Matters affecting the auditor's report	Other important matters	Addressed prior matters	Annual Impact	Impact	Control Deficiency	Audit General Recommendation	Management response	Description of Required Management Action	Responsible Person			Start date	Targeted Completion Date	Activities undertaken to date	STATUS AS AT			Evidence Required	Blockages	Auditors Comments on POE	Review Comments on the proposed Actions
														Responsible HOD (Driver)	Reviewer	Preparer				Resolved (Yes / No / In-Progress)	Comments from user department (s)	Movement from previous status			Evidence submitted Y/N	Internal Audit Review Comments
1	Procurement and Contract Management	**Interest in suppliers: Awards to persons in service of other state institutions** Ugu District Municipality's Supply Chain Management policy, states that: 39. Prohibition on awards to persons in the service of the state Irrespective of the procurement process followed, no awards may be made to a person in terms of this policy – (a) who is in the service of the state (b) if that person is not a natural person, of which any director, manager, principal shareholder, or stakeholder is a person in the service of the state; or (c) a person who is an advisor or consultant contracted with the municipality During the performance of SCM CAATs we identified the following exception where awards were made to persons in the service of the state: A.The supplier, KAI Industries, listed in the table below, did not declare that Mr Z Boateng has an interest in this entity on the MDB 4 Declaration of interest form submitted and this results in a false declaration by the supplier.		19	**Addressed**				This results in an understatement of Irregular Expenditure by R55 229.86 as the awards contravene Ugu District Municipality SCM Policy and SCM Regulation.	The Accounting officer and Supply Chain Manager of Ugu District Municipality did not effectively implement controls in place to prevent awards to persons in-service of the state.	Supply Chain Management should establish appropriate processes/systems to follow-up and monitor all declaration of interest submitted by suppliers. Management should investigate the population and disclose all awards made to Shelly Travel as Irregular expenditure.	Management acknowledges the findings. However, KAI Industries was declared on the Irregular Expenditure. With regards to Shelly Travel, internal audit conducted an investigation where upon inspection it was noted that Mrs Elliot had declared that Mr A Elliot who was her spouse, was a director of Shelly Travel. It was concluded that Mrs Elliot was also not involved in any SCM process therefore no procurement irregularity was identified. Mrs Elliot later resigned as the board member of the entity. However, management disagrees with the finding.	The findings was resolved during the audit	CFO	SCM	SCM	N/A	N/A	N/A	**Yes**	N/A	N/A	N/A	N/A	N/A	Satisfactory
2		**Annual Report not reviewed by audit committee within stipulated timeframes** In terms of section 62(1)(c) of the Municipal Finance Management Act of South Africa, 2003 (Act no. 56 of 2003) (MFMA), "The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control." The National Treasury Framework for managing programme performance information (FMPPI) requires that institutions should have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets Supporting evidence for the following indicator related to the prior year Indicator:Percentage of the Murchison pump station project completed Audit evidence submitted - Certificate of practical completion;; Date - 04-Dec-20			No				This has resulted in non-compliance with the MFMA requirements.	The Accounting officer and the Audit committee of the Ugu District municipality lacked adequate oversight in ensuring that reporting processes are completed in a timely manner.	Management is recommended to Establish clear policies and procedures for the timely submission, review and approval of the annual report. •Monitor and track progress regularly to prevent unnecessary delays. •Implement a robust internal control environment to enhance the accuracy and reliability of reporting processes.	Management acknowledges the finding. However, management disagrees with the finding. Section127 requires that that the entity submit the Annual Report to the parent within six months, which was done. The Chairpersons report in the Annual Report is clear indication that the Annual Report has been reviewed and an authoritative and credible view of the financial position of the municipality is given. The legislation does not require the audit committee to review the Annual Report within six months but that is a requirement of the Accounting Officer	* The PMS Policy and procedure manual will include the submission timelelines by the entity	SM: CSSS	SM: CSSS	SM: CSSS		2024-06-30		**in progress**			Reviewed PMS Policy and procedure manual	N/A	council resolution	Satisfactory
3		**Preferential Procurement Policy Framework Scores calculated incorrectly.** The Municipal Financial Management Act section 62(1)(c)(i), states that: 62 (1) The accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure – (c) that the municipality has and maintains effective, efficient and transparent systems – (i) of financial and risk management and internal control; Also, in terms of Preferential Procurement Policy Framework Act, 2000: Preferential Procurement Regulations, 2022 80/20 preference point system for acquisition of goods or services for Rand value equal to or above R30 000 and up to R50 million 4. (1) The following formula must be used to calculate the points out of 80 for price in respect of an invitation for a tender with a Rand value equal to or below R50 million, inclusive of all applicable taxes: Where- Ps = Points scored for price of tender under consideration; Pt = Price of tender under consideration; and Pmin = Price of lowest acceptable tender. (2) A maximum of 20 points may be awarded to a tenderer for the specific goal specified for the tender. (3) The points scored for the specific goal must be added to the points scored for price and the total must be rounded off to the nearest two decimal places. (4) Subject to section 2(1)(f) of the Act, the contract must be awarded to the tenderer scoring the highest points. PART A In the course of auditing, Supply Chain Management (SCM) quotations and competitive			No				This results in non-compliance as the quote should have been awarded to Ampere Electrical, resulting in irregular expenditure of R197,800.00	The Accounting officer and Supply Chain Manager of Ugu District Municipality did not effectively implement controls in place to prevent awards to persons in-service of the state.	The Accounting officer and Supply Chain Manager of Ugu district municipality should provide training and guidance to the SCM division to ensure they understand and follow the correct procedures for calculating Preferential Procurement Policy Framework (PPPF) points accurately, especially for pricing and to ensure that consistent and standardized procedures are in place for calculating PPPF points to reduce the risk of errors. Management should disclose the award to P&I Armature Winders cc as irregular expenditure.	PART A: The Management acknowledges the finding and impact that of internal control deficiencies. The Management aims to improve internal controls and ensure that the review of Bid Committee & SCM Buyer's Minutes and reports to alleviate errors in recordings. Minutes have been attached to confirm the allocation of points PART B: The Management acknowledges finding. The Management conducted a review of the full population which included the above stated transaction. It was discovered that points were incorrectly allocated points for Specific goals (BBBEE), upon inspection of the document, it was discovered that supplier, Ampere Electrical did not submit BBBEE or Sworn Affidavit. The Management agrees that the points were incorrectly allocated and admit oversight, however, given that Ampere Electrical did not submit BBBEE or Sworn Affidavit and no points were to be allocated and P & I Armature Winders cc was correctly awarded. This thus means there is no irregular expenditure incurred.	The Management has developed a checklist as an Internal Control measure. The new checklist provides guidance on the procedure and processes to follow in mitigating risk and ensuring compliance and completeness. The developed checklist minimizes oversight risks that lead to non-compliance and irregular expenditure. The checklist covers the following key segments: • Completeness of Document • Verification of Evaluation Process • Point Allocation Re-Calculation The Management furthter perfroms frequent reviews at periodic intervals on full Mini Tender population.	CFO	SCM Manager	SCM Coordinator	02-01-24	30-Jun-24	The Management has developed a checklist as an Internal Control measure .	**Yes**						Satisfactory
		Invitation of tender did not specify conaitions of local content. In terms of Preferential Procurement Policy Framework Act, 2000: Preferential Procurement Regulations, 2017, paragraph 8(2) & (5) which states that: 8(2) An organ of state must, in the case of a designated sector, advertise the invitation to tender with a specific condition that only locally produced goods or locally manufactured goods, meeting the stipulated minimum threshold for local production and content, will be considered." 8(5) A tender that fails to meet the minimum stipulated threshold for local production and content is an unacceptable tender." During the audit of Local Content Production: SCM, it was identified that the invitation to tender did not specify the minimum threshold for local production and content as prescribed in the relevant National Treasury Instruction Notes for BID			No				This non-compliance has resulted in an irregular expenditure.	The Supply Chain Manager did not implement appropriate processes/systems to ensure compliance with Preferential Procurement Policy Framework Act, 2000: Preferential Procurement Regulations, 2017, paragraph 8(2) & (5) and the municipality's SCM policy.	•The Accounting officer and Supply Chain Manager should implement appropriate processes/systems to ensure compliance with the Preferential Procurement Policy Framework Act, 2000: Preferential Procurement Regulations, 2017, paragraph 8(2) & (5) and the municipality's SCM policy. •The Supply Chain Manager should send the relevant staff on training in respect of the relevant applications of SCM laws and legislation. •The population should be evaluated for similar non-compliance based on the indicators/ factors as communicated by the auditor in quantifying the irregular expenditure.	The Management notes the finding. During the tendering process there were addendums issued 1 to 4, which incorporated the inclusion of MBD 6.2 Declaration of Local Content which was initially omitted. During this stage, there were various items which were removed from the initial Bill of Quantity, these were Pumps, Valves, Tanks etc. as these items could be sourced from various existing panels. The thresholds were not indicated as the items which had an element of local content were to be removed. The Management also notes that during the publication of the addendums some service providers had individually stated items and thresholds on MBD 6.2. The Management, however, agrees that the various Addendums may have compromised the process of Bid consideration and evaluation where there were inconsistencies in bidders completing the tender documents and tender evaluation and adjudication. The Management agree with the finding propose adjustment to Irregular Expenditure.	The Management reviewed the tenders awarded in the audit period to identify any similar non-compliance Irregular Expenditure was adjusted to include and quantify identified non-compliance PPPFA 2017 Regulation 8. In the current financial year the Municipality has Implemented PPPFA 2022 Regulations which makes no provision for compliance with Local Content.	CFO	SCM Manager	SCM Coordinator	02-01-24	30-Jun-24	In the current financial year the Municipality has Implemented PPPFA 2022 Regulations which makes no provision for compliance with Local Content.	Yes						Satisfactory
		Incomplete MBD 6.2 - Declaration Certificate For Local Production and Content for Designated Sectors and Annexures In terms of the ADDENDUM NO. 02 to tender document, issued on 03 February 2022, the below was quoted: "Reference is made to the MBD Forms of the above-mentioned Bid for Contract No: UGU-07-1601-2021. The following amendments on the MBD are affected by this addendum: Bidders are requested to add MBD 6.2 (including Annexure C, D & E) on the Tender Document under Part T2- Returnable Documents." _____Furthemore, the requirements of the MBD 6.2 - Declaration Certificate for Local Production and Content for Designated Sectors states: 1.6. A bid may be disqualified if -- (a)this Declaration Certificate and the Annex C (Local Content Declaration: Summary Schedule) are not submitted as part of the bid documentation. During the audit of SCM Local Content Production, we noted that during the evaluation process inconsistent review of the MBD6.2 forms was done resulting in disqualification from further evaluation of some bidders _____This evaluation criteria was not applied consistently			Yes				This results in non-compliance with scm prescripts leading to irregular expenditure which should be quantified and disclosed accordingly	The SCM Management did not implement review and monitoring controls to ensure that bidders comply with the mandatory requirements for local production and content declarations.	•The Accounting Officer and SCM Management should provide bidders with clear and comprehensive guidance on how to complete the MBD 6.2 Declarations, including the use of the formula for local content calculation and the submission of all required Annexures. •Strengthen internal controls and oversight mechanisms to ensure that all MBD 6.2 Declarations are properly reviewed and that all annexures are complete and accurate.	UGU-07-1601-2022 The Management agrees that the various Addendums may have compromised the process of Bid consideration and evaluation where there were inconsistencies in bidders completing the tender documents and tender evaluation and adjudication. The Management propose adjustment to Irregular Expenditure. Please refer to ANNEXURE 5.1 - ADJUSTED IRREGULAR EXPEDNITURE AS AT 30 JUNE 2023(AFS ADJUSTMENT 031123) UGU-07-1611-2022 The Management disagree with the finding, however only Declaration annexure C is required to be submitted by the bidder. Thus D & E are not required for Consideration of Local Content. Please refer to ANNEXURE 5.2 - UGU-07-1611-2022 LOCAL CONTENT DECLARATION UGU-07-1612-2022 The Management disagree with the finding, Local Content declaration was completed by the bidder. Annexure C were correctly calculated.	The Management reviewed the tenders awarded in the audit period to identify any similar non-compliance Irregular Expenditure was adjusted to include and quantify identified non-compliance PPPFA 2017 Regulation 8. In the current financial year the Municipality has Implemented PPPFA 2022 Regulations which makes no provision for compliance with Local Content.	CFO	SCM Manager	SCM Coordinator	02-01-24	30-Jun-24	In the current financial year the Municipality has Implemented PPPFA 2022 Regulations which makes no provision for compliance with Local Content.	Yes						Satisfactory
4		**Quotation process not followed: Adventure Travels** Ugu District Municipality's Supply Chain Management policy, states that: 4.(1) Procurement above R30,000 must be advertised for a period of seven (7) days on the Municipal Notice Board and website. Also, in terms of SCM Regulations 18(a), which states: (a) that all requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of regulation 17, be advertised for at least seven days on the website and an official notice board of the municipality or municipal entity; During the audit of Supply Chain Management (SCM) - quotations process for the undermentioned quote, it was noted that this service was not advertised on the municipality's notice board in accordance with the municipality's SCM policy and SCM regulations.			Addressed				This results in a non-compliance with the municipality's SCM Policies and Regulations	The Accounting officer and Supply Chain Manager of Ugu district municipality did not have appropriate controls in place related to compliance with SCM regulations which resulted in irregular expenditure.	•Review and update the procedures for advertising services on the notice board, ensuring that all relevant services are appropriately advertised. •Strengthen internal controls to monitor and verify the compliance of the SCM quotations process with policies and regulations. •Provide training to relevant staff members responsible for SCM processes to enhance their understanding of the correct procedures for advertising services.	Management acknowledges the finding; this was an isolated case and management swiftly responded to ensure that the existing controls are implemented. Management also disclosed the quotation as part of irregular expenditure. However, three quotations were sourced to procure the service.	The findings was resolved during the audit SCM does no longer accept late requisitions resulting from poor planning	CFO	SCM Manager	SCM Coordinator	02-01-24	30-Jun-24	N/a	Yes						
		Unauthorised, Irregular, Fruitless and wasteful expenditure not prevented Section 62(1)(d) of the Municipal Finance Management Act (MFMA). "General financial management functions — (1) The accounting officer for a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure— (d) that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented." Section 95(d) of the Municipal Finance Management Act (MFMA). "General financial management functions of accounting officers - The accounting officer of a municipal entity is responsible for managing the financial administration of the entity, and must for this purpose take all reasonable steps to ensure— (d) that irregular and fruitless and wasteful expenditure and other losses are prevented." During the audit, it was noted that effective steps were not taken to prevent unauthorised, irregular, fruitless and wasteful expenditure for the year ended 30 June 2023: 1. Note 47: Unauthorised Expenditure Reasonable steps were not taken to prevent unauthorised expenditure, as required by section 62(1)(d) of the MFMA. The expenditure disclosed does reflect the full extent of the unauthorised expenditure incurred. The majority of the disclosed unauthorised expenditure was caused by Contracted services due to expenditure exceeding approved budgeted amount. Unauthorised expenditure amounting to R431,556,883 is disclosed in Note 47 of the annual financial statements submitted for audit. 2. Note 48: Fruitless and wasteful expenditure Reasonable steps were not taken to prevent fruitless and wasteful expenditure, as required by section 62(1)(d) and 95(d) of the MFMA. The expenditure disclosed does reflect the full extent of the fruitless and wasteful expenditure incurred. The majority of the disclosed fruitless and wasteful expenditure was caused by interest incurred due to late payment of creditors and suppliers. Fruitless and wasteful expenditure amounting to R4,509,804 is disclosed in Note 48 of the annual financial statements submitted for audit.		20	Yes				Non-compliance with legislation resulted in irregular expenditure of R242,35 million. The irregular expenditure incurred constitutes non-compliance with legislation. This non-compliance will be reported as a material finding in the auditor's report.	Management did not implement adequate oversight in respect of review and monitoring of compliance with applicable laws and regulations.	•The Accounting Officer should improve on the oversight of compliance with legislation and should ensure that all employees involved in procurement and contract management have a good understanding of the requirements of the SCM regulations in order to prevent the occurrence of irregular expenditure. •Establish a systematic process to monitor and report instances of non-compliance promptly, to ensure that management is aware of potential issues as they arise, allowing for timely corrective action. •Conducting thorough root cause analyses for recurring non-compliance issues to identify the underlying reasons for their persistence. •Management should also monitor and evaluate the effectiveness of the consequence management system and report on its outcomes and impacts. Management should use the feedback and lessons learned from the consequence management process to improve the compliance management framework and prevent the recurrence of non-compliance issues	Management acknowledges the finding. The budget process is being refined to ensure the reduction and ultimately eradication of unauthorised expenditure. There are also mechanisms being implemented to ensure that costs are contained to an acceptable level. With the current financial problems faced, management have resorted to entering into payment plans that allow for longer payment terms thus limiting creditors from levying interest on overdue accounts. Management is continuously working on the refinement of SCM processes through training and have recently called upon Provincial Treasury to come on site and evaluate the respective processes and controls of the municipality with recommendations of improving such. It must be noted that predominantly, the irregular expenditure incurred relates to non-compliances that were identified in the prior years on multi-year contracts which are being reported as we still incur expenditure. Generally, through the above initiatives, there has been a huge reduction in the balance of UIFWE and even lower cases of new UIFWE being incurred	Measures are being undertaken to prevent accurence of the UIFWE through effective implenentation of various management strategies All the irregular expenditure will be investigated and report end reported to MPAC and council	MM / ALL GM's			2023-12-01	30-Jun-24	The service provider is appointed	**in progress**						Satisfactory

UGU DISTRICT MUNICIPALITY
MANAGEMENT CORRECTIVE ACTION PLAN 29232024

No	Work stream	Finding	Rating Colour Code	Page no.	Rating: Matters affecting the auditor's report	Rating: Other important matters	Rating: Administrative matters	Annexure 3	Impact	Internal Control Deficiency	Audit Overall Recommendation	Management Response	Description of Required Management Action	Responsible Person: Responsible HOD (Driver)	Responsible Person: Reviewer	Responsible Person: Preparer	Start date	Targeted Completion Date	Activities undertaken to date	STATUS AS AT: Resolved (Yes / No / In-Progress)	STATUS AS AT: Comments from user department (s)	STATUS AS AT: Movement from previous status	Evidence Resuired	Blockages	Auditors Comments on POE: Evidence submitted Y/N	Review Comments on the proposed Actions: Internal Audit Review Comments
5	Consequence Management	**Prior year irregular expenditure not investigated** Section 32 of Municipal Finance Management Act No. 56 of 2003, "Unauthorised, irregular or fruitless and wasteful expenditure- (2) A municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure – (b) in the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council. During the audit it was noted that the irregular expenditure in the amount of R117,398,038 which occurred in the previous years were not investigated as at 30 June 2023 and investigation to date has not commenced.		20	Yes				This has resulted in a non-compliance of section 32(2)(b) of MFMA.	• The Accounting Officer did not implement controls to ensure that adequate processes are in place to ensure that irregular expenditure incurred are timeously investigated and recovered. • The Accounting Officer did not implement control to ensure compliance with laws and regulations to investigate irregular expenditure and financial misconduct that incurred in the prior years as per section 32 of MFMA.	The Accounting Officer should implement controls to ensure that adequate processes are in place to ensure that irregular expenditure incurred are timeously investigated and recovered or considered for write off. • The Accounting Officer should implement control to ensure compliance with laws and regulations compliance with laws and regulations investigate irregular expenditure incurred in the prior years as per section 32 of MFMA.	Management notes the finding, An assessment has been made of the balance of irregular expenditure and an external investigator is in the process of being precured for a more in-depth investigation. This thus means the investigation shall take place in the 2023-24 financial year.	All the irregular expenditure will be investigated and report end reported to MPAC and council	CAE				31-May-24	The service provider is appointed	**in progress**					Satisfactory
7	Performance Information	**Follow-up of water supply using water tankers** 1. Inadequate progress in addressing findings on provision of water through water tankers A request for information (RFI No. 49 of 2023) was issued to the municipality on the 08 September 2023, which required a status of progress and supporting evidence in implementation of the action to address findings relating to supply of water using water tankers. In response, the municipality furnished an action plan, together with certain supporting evidence that informs the findings below. a) Needs assessment The municipality indicated in their action plan that they were not of the view that a detailed needs assessment of areas within the district was required, as it was not the intention to provide water using water tankers. They further indicated that they have developed a 6 point plan as well as the Integrated Develop Plan (IDP) which serve as the planning instruments for addressing the water shortages in the district. The district further indicated that, based on population estimates, they have a shortage of 70 megalitres of water per day, and with 14 water tankers would only service below 1% of this demand. Basic water provision for all citizens is enshrined in the Bill of Rights set out in the Constitution of South Africa, and the mandate to provide water resides with the water service authority (in this case Ugu DM). Contrary to the municipality's response, a detailed needs assessment for the provisioning of water is required from all WSA to inform decisions in the supply of water, whatever means being used, which may also include water tankers. While the finding may have arisen from the audit of the flood relief, the supply of sufficient potable water at all times is equally important responsibility of the municipality. Therefore, while medium and long term solutions are being strategized upon by the municipality, the immediate need for water cannot be neglected. It is therefore imperative that a detailed assessment be developed in order for Ugu DM to appropriately maximize the resources to fulfil its mandate □ The latest 6-point plan clearly defines the scientific approach of the then 70M/L and now 60M/L shortfall (slide 5 and 8) it also advise the population on each water scheme across the 11 Ugu District Municipality water treatment works.			No				In addition to the observations above, inadequate water supply in the Ugu DM has been highlighted in media articles and public reports. On 18 September 2023, the South African Human Rights Commission (SAHRC) published a report titled KZN Water Inquiry, which examined the water supply challenges in the province of KwaZulu-Natal. The report revealed that the water supply situation in Ugu DM was dire, with citizens going months without water. This places greater emphasis on the proper management of the supply of water, including the use of water tankers, as an interim measure to ensure the human right to water, as required by the Constitution of South Africa is met.	Not outlined in the report	As sufficient and potable water is a basic right for all citizens and the supply thereof is a legislated obligation of the municipality as a water service authority, leadership should, as a matter of urgency drive the implementation of the recommendations as committed to in the action plan in conjunction with the findings above on the status of implementation. This should be updated to reflect the current state of progress, together with further time-bound actions to be implemented by management necessary in achieving each deliverable on the action plan, by the committed end date. A detailed action plan is necessary to enable effective monitoring, corrective actions and reporting to enable achievement of the respective deliverable. Stringent regular monitoring by the municipal manager and senior leadership is necessary to ensure the matters are adequately and timely addressed and Council should be appraised accordingly. Progress reports on the implementation of the action plan should be furnished for audit together with supporting evidence. The municipality should also review their Disaster Management Plan and include as part of co-ordination in the provision of water, the use of service level agreement in the event of assistance by other organs of state.	Management comment on audit finding: Agree and Disagree Management comment on internal control deficiency:Please refer to above in red Management comment on recommendation: Please refer to above in red		GM:WS				30-06-24		**in progress**					
8		**Reported achievement not supported by sufficient, appropriate audit evidence** It was noted that the achievement reported in the APR for the indicators below is not supported by valid, accurate and complete audit evidence. The submitted Progress report does not have signatures, there is no MIG registration number for the project to validate that the report is reporting on the specific project. The report shows the 37% but does not show calculation. The reported achievement is not verifiable. The practical completion certificate showing project description Construction of Mabheleni 75/32mm diameter HDPE reticulation network for R7 587 749.65 by contractor Macala-Fuze Development, with the name not similar to the indicator name and no Mig no. number to trace it to the MIG projects it is not clear whether the certificate relates to the project being reported on. Inspected the additions column on the work in progress schedule submitted for audit and did not identify the project, the schedule only has three projects, and the reference is not the same nor is the value. The achievement reported is therefore not verifiable. **There is no MIG registration number for the project to validate that the report is reporting on the particular project.** **The progress report reports construction at 91.7%which is the same progress reported by the report in September 2022, November 2022 and March2023.** **Performed alternative procedures to verify the project status through inspection of WIP for project name and details, noted the only project with "Construction of Matangeni/Esparanza long-term bulk water supply pipeline to augment bulk water**			Addressed				This result in a limitation in testing of the validity, accuracy and completeness of the reported achievement in the APR. This may result in a material adjustment paragraph in the management report (if information is submitted for evaluation by management) and material finding in the audit report (if the information is not submitted by management).	The head of the performance management unit did not adequately implement controls over the POE supporting the reported achievements in the annual performance report to assess reliability of the reported achievement.	The head of performance should ensure that the reported achievement in the annual performance report is supported by valid, accurate and complete portfolio of evidence. Any substantiating evidence to address the limitation above should be provided for audit without delay. A detailed Standard Operating Procedure should be developed to ensure that the collection of input data is documented to facilitate the collection, verification, and reporting of actual achievement for the planned indicators. Management is encouraged to develop and initiate constant communication between the PMU as well as Technical/Infrastructure. This will ensure that all the relevant requirements as well as POE is discussed, communicated and collated consistently throughout the reporting period	Management is advised to create standard templates that will include relevant information where documents are used across board to ensure it is serving the intended purpose for which PMU is using it. Management provided appointment letters as well as scope of work which validates the project on which the completion certificates reports is valid, however discussions showed that the are multiple projects under the name Mabheleni which leads to the indicator not being well defined and specific as it does not state which project under Mabheleni will be reported on specifically and whether the predetermined objectives including processes were consistent throughout the reporting period. Evidence was not provided to confirm that processes had been established to consistently measure and reliably report on this indicator. This was due to a lack of measurement definitions and processes. Consequently, we could not confirm the reliability of the reported achievement. Management comment is noted, however we are still unable to identify the project being reported on by the indicator as an active project in construction. The project is also not on the WIP schedule. We were given expenditure vouchers which are not for the reporting period, all the vouchers were for work done in 2021/22 and this does not prove the project as active although there is an increase compared to 2021/22 APR.	Development of standard template to serve as a progress report. This will show at minimum, the project name, number, calculation of progress.	GM: WS, SM: CSSS				30-06-24		**in progress**					Satisfactory
		Achievement reported in the APR is misstated In terms of Section 46 of the Municipal systems act, a municipality must prepare for each financial year a performance report reflecting the performance of the municipality and of each external service provider during that financial year, a comparison of the performances with targets set for and performances in the previous financial year and measures taken to improve performance." During the audit of predetermined objectives, it was noted that the achievement reported in the APR for the indicator below does not agree to the listing provided.(page 54) of the consolidated audit findings document)			Addressed				**Sec3** This is a material misstatement in the annual performance report resulting in a material adjustment paragraph in the management report (if the misstatement is adjusted by management) and material finding in the audit report (if the misstatement is not adjusted by management) There is also a limitation where calculation and documentation has not been submitted for audit	Management did not implement controls over daily and monthly processing and reconciling transactions	The Head of Performance should ensure that the annual performance report is amended to reflect the correct achievement. Management is encouraged to develop and initiate constant communication between the PMU as well as Technical/Infrastructure. This will ensure that all the relevant requirements as well as POE is discussed, communicated and collated consistently throughout the reporting period. Management should submit outstanding documents for evaluation of reported achievement.	The amendments were made during the audit and one finding remained, report on Melville. Process to review TIDs initiated. Evidence submitted should be confirmed with the user before submission for audit. Ensure TIDs are finalised and descriptive.	SM:CSSS					The amendments were made during the audit and one finding remained, report on Melville. Process to review TIDs initiated.	**Yes**					Satisfactory
	Predetermined Objectives	**Inappropriate "measures taken to improve performance" disclosed in thr APR** In terms of the Municipal Systems Act No.32 of 2000 (MSA), section41(1)(d): "A municipality must in terms of its performance management system and in accordance with any regulations and guidelines that may be prescribed take steps to improve performance with regard to those development priorities and objectives where performance targets are not met," When performing the audit of performance information, it was noted that the target for the reported achievements as per below was not met and the measures to improve performance disclosed do not adequately address the root cause of the non-achievement:			Addressed				**Sec3** The above assessment measures taken to improve performance for the targets have not been disclosed in the annual performance report or have been assessed as inadequate which may result in a material adjustment paragraph in the management report (if the disclosure is adjusted by management) and material finding in the audit report (if the disagreement is not adjusted by management).	The Head of Performance did not exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls	The Head of Performance should implement effective review procedures and processes to ensure that the disclosure requirements of the respective legislation are met. Management should make the necessary corrections to the APR to ensure that appropriate measures to improve performance are disclosed.	The target is met when the achievement is anything within 24hrs, as is the case. A business plan has been approved which will focus on O&M component repairs to improve quality of final effluent. Optimising of components on the plants and frequent engagements with EDES and complying with the compliance reports such as s30 reports (incident reports). Please refer to page 57 of the consolidated audit findings for table	BSD 7- Percentage effluent quality compliance to General Authorisation Standards: Corrective action should be clear and supported by evidence. WS and PMS hold regular discussion to review the evidence submitted.	SM: OPS and SM: CSSS					Finding on turnaround time was resolved during audit. The first such discussion was on 26 Feb 2024.	**Yes**					Satisfactory
		Actual reported achievement includes VIP toilets that were not completed in the period under review In terms of the Framework for Managing Programme Performance Information (FMPPI) chapter 5, paragraph 5.1(b) "The accounting officer or head official of an institution is accountable for establishing and maintaining the systems to manage performance information. Their performance agreements should reflect these responsibilities". In performing the audit of the performance indicator "Cumulative Number of Households benefiting from VIP Toilets", it was identified that the reported actual achievement of 4463 in the APR includes toilets that were completed last financial period in June 2022. These toilets were included in the achievement reported in the period under review It should be noted that the misstatement was identified in a sample and the population may include similar instances.			Yes				The projected misstatement of 1785 over the population of 4463 households benefiting from VIP toilets is material and may result in a material adjustment paragraph in the management report (if the disclosure is adjusted by management) and material finding in the audit report (if the disagreement is not adjusted by management).	Inadequate review and reconciling of performance information in preparation of the APR.	Management should investigate the whole population to which the misstatement relates to identify similar instances and submit the outcome of the exercise to the auditors for evaluation. Additionally, reviews and reconciling of performance information in preparation of the APR should be strengthened.	The management agrees with the finding. The process for verifying completed units take a certain period and it start when the contractors have completed the works, they then request the engineers to verify through site inspection. The household will then sign a happy letter form. These forms are submitted to be municipality together with the payments certificates as annexures. The Municipality only recognizes these completed units at this stage. This process may take two to four weeks	Communicate with service providers to ensure reporting is done for the right period, rather than when GPS was finalised.	Manager PMU			2023-12-01	30-06-24		**in progress**					Satisfactory
		Performance measure/indicator is not well defined and verifiable and target not specific and measurable Par 2.2.1 of the Revised Framework for Strategic Plans and Annual Performance Plans (R-FSAPP) states that Provincial departments of Local Government must provide guidance to municipalities to ensure that the MTSF deliverables that are their direct responsibility are included in the performance information section of municipal institutional plans. Par 2.5.2 of the R-FSAPP states that the deliverables described in the MTSF and in the sector plans must inform the development of standardised indicators for the sectors and must be developed in consultation with the relevant stakeholders. As per FMPPI para 3.2 the SDBIP should, where possible, include indicators that directly measure inputs, activities, outputs, outcomes and impacts. While performing our audit procedures, we noted that the strategy of the municipality to ensure availability and sustainable management of water and sanitation for all through provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources and management. Based on our understanding and additional insight gained from discussion with management relevant indicator measuring the total number of reservoirs cleaned was removed from the SDBIP without alternative measures being considered to still provide the service to the communities of UGU as a result responsive measures to the effluent reports showing high E.coli levels as well as solid waste were not included in the SDBIP and APR for evaluation.		14	Yes		Yes		This results in incomplete disclosure of the actual service delivery indicators which have been reported in the APR. This misstatement will be reported in the management report as an emerging risk.	Performance Management Unit and accounting officer did not ensure complete reporting of all the relevant indicators affecting service delivery.	The accounting officer should revisit the FPPMI requirements and update the technical indicator description to clarify the performance indicators and targets as per the requirements of the FMPPI. A clear explanation of the TIDs will enable the municipality to effectively monitor and evaluate the progress made towards achieving the goals, targets and core objectives as indicated in the SDBIP and take corrective action where necessary to avoid misstatements on the reported achievement resulting from the inconsistencies of performance indicator in the SDBIP and TID.	Regulation 10 of the Local Government: Municipal Planning and Performance Management, 2001 does not include the cleaning of reservoirs as one of the generic KPIs. A KPI that cannot be achieved, i.e., not following the SMART principle is not included in the SDBIP. This specifically would not be achievable as there were financial constraints. To ensure water safety, regular testing is done. The current year SDBIP includes the cleaning of reservoirs.		SM: CSSS						**in progress**					
		Reported achievement not supported by sufficient, appropriate audit evidence During the audit of predetermined objectives, it was noted that the achievement reported in the APR for the indicators below is not supported by valid, accurate and complete audit evidence. Indicator BSD3: Number of Litres of water delivered via water tankers Inconsistent completion of travel logs. We noted that the travel logs were not all completed in the same way as some had missing information such as trip numbers, ward numbers, odo metre stop number. The log sheets have a column for verified by Ugu Rep, this column was left bank in almost all the sheets. For the travel logs below, differences were identified in the support provided with the calculated amounts in the spreadsheet. the log sheets aim to report on the liters of water delivered and it is not clear how some lines are indicated not to be trips when supported by log.							This results in incomplete disclosure of the actual service delivery indicators which have been reported in the APR. This misstatement will be reported in the management report as an emerging risk.	Performance Management Unit and accounting officer did not ensure complete reporting of all the relevant indicators affecting service delivery.	If the PMU seeks to use documents from other units such as the Expenditure Unit for contracted services on water tankers than the unit should endure that the documents are consistent with the intended outcome. The indicator reports on litres of water delivered via water tankers and does not differentiate between the nature of provider to supply the service. A TID should be developed indicating the source documents that will be used in collecting, collating and validating the reported information.		Evaluate evidence submitted against what has been reported with the user department	SM:CSSS			26/01/2024	ongoing to end of FY	initial verification 26 Feb. Inadequtae evidence returned to user department.	**in progress**					Satisfactory
		Payments not made within 30 days In terms of section 65 of the Municipal Finance Management act of south africa,2003 (Act no 56 of 2003) (MFMA): "(1) The accounting officer of a municipality is responsible for the management of the expenditure of the municipality (2) The accounting officer must for the purpose of this subsection (1) take all reasonable steps to ensure that all the money owing by the municipality be paid within the 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure." During the testing of compliance, we noted that the suppliers of goods and services procured by the district municipality were not paid within 30 days of receiving the relevant invoice/statement. A table of compilation of instances of non-compliance with MFMA65(2)e can be found on page 9 of consolidated audit findings			Addressed				This results in non-compliance with the MFMA.	The expenditure manager and CFO did not monitor the implementation of developed controls to ensure compliance with laws and regulations.	The expenditure manager and the CFO should implement controls to ensure that all the money owing by the municipality is paid within 30 days of receiving the relevant invoice. Monitoring measures should be developed to identify and rectify expenditure reaching the threshold of compliance and preventative measures employed to ensure compliance with the MFMA legislation.	Management acknowledges the finding; the municipality is experiencing cash flow challenges which make it difficult to meet its obligations within 30 days of receipt of the invoice	This is a target not achievable and s such not included in the SDBIP	CFO					This is a target not achievable and s such not included in the SDBIP	**No**					

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No	Work stream	Finding	Rating Colour Code	Page no.	Rating: Matters affecting the auditor's report	Rating: Other important matters	Rating: Administrative matters	Annexure 4B	Impact	Internal Control Deficiency	Auto Created Recommendation	Management Response	Description of Required Management Action	Responsible Person: Responsible HOD (Driver)	Responsible Person: Reviewer	Responsible Person: Preparer	Start date	Targeted Completion Date	Activities undertaken to date	STATUS AS AT: Resolved (Yes / No / In-Progress)	STATUS AS AT: Comments from user department (a)	STATUS AS AT: Movement from previous status	Evidence Resuired	Blockages	Auditors Comments on POE: Evidence submitted Y/N	Review Comments on the proposed Actions: Internal Audit Review Comments
	Expenditure	**Expenditure for fuel and oil is recorded on payment basis and not on the accrual basis of accounting** GRAP 1.31 "An entity shall prepare its financial statements, except for cash flow information, using the accrual basis of accounting". GRAP 1.32 further states that "When the accrual basis of accounting is used, items are recognised as assets, liabilities, net assets, revenue and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Framework for the Preparation and Presentation of Financial Statements". We noted that the fuel and oil expenditure has been recorded on a payment basis rather than on an accrual basis, which is a departure from the GRAP1.31 and GRAP1.32. Expenses related to fuel and oil have been recognized and recorded only upon payment, without considering when the expenditure has satisfied the definition and recognition criteria for an expense in the respective period. The amount disclosed as fuel and oil expenditure in the financial statements amounts to R31 317 603 which only reflects actual amounts paid by the municipality as of 30 June 2023 which is a direct departure from GRAP. This departure from GRAP1.32 results in a cut-off issue as June fuel and oil expenditure was not recorded or accounted for in the 2022/23 financial period. Furthermore, included in the R31 317 603 of fuel and oil expenditure is bank chargers and other costs that are not of the same nature which raises a classification issue in the fuel and oil expenditure recorded			Addressed				The amount disclosed as fuel and oil expenditure in the financial statements amounts to R31 317 603 which only reflects actual amounts paid by the municipality as of 30 June 2023 which is a direct departure from GRAP. This departure from GRAP1.32 results in a cut-off issue as June fuel and oil expenditure was not recorded or accounted for in the 2022/23 financial period.	The accounting officer has not performed adequate review and oversight in the preparation of financial statements.	Management should perform an analysis of the actual fuel and oil expenditure incurred in the financial year and account for it in the Accrual basis of accounting, including the accurate classification of the nature of expenditure. Proposed adjustments with workings should be submitted to the auditors for evaluation.	Management acknowledged the finding: the expenditure for Fuel and Oil will be adjusted and be recognized on the accrual basis of accounting and expenditure be classified accurately. The proposed adjustment is as per the attached: File 1- STB Bank fuel invoice- May 2023- pdf File 2- 2022-2023 FY Fleet Petrol Invoices pdf File 3- COMAF 12 fuel oil expediture Journal xl	The findings was resolved duirng the audit	CFO						Yes						
9		Maintenance of equipment disclosed in note 10 PPE does not agree to the ore disclosed in note 38 Contracted Services maintainance on equipment expenditure In terms of GRAP 104.61 "If there is objective evidence that an impairment loss on financial assets measured at amortized 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 (i.e. the effective interest rate computed at initial recognition). As per Credit Control and Debt Collection Policy the impairment loss will be calculated as the difference between the assets carrying amount and the present value of estimated future cash flows discounted at the financial assets original effective interest rate. Paragraph 6 of the impairment methodology states that the discount rate is set as to be 10% per annum and should be adjusted annually based on movements in prime lending rate as determined by the bank in which the municipality keeps the primary bank account at the reporting date. We noted a rate of 10% was used to calculate the impairment amount, which is inconsistent with the district municipality's approved methodology stating the rate that should be used is the prime rate at reporting date, which was 11.75% as at 30 June 2023.This resulted in differences in the interest calculation.			Addressed				,This resulted in differences in the interest calculation.	The Revenue Manager did not ensure that the provision for doubtful debts is calculated in accordance with the requirements of the policy.	The Accounting Officer should ensure that adequate reviews have been performed on the financial statements to ensure that they are appropriately presented. The amended disclosure should be forwarded for audit.	Management acknowledges the finding, The correct figure for maintenance of equipment is on note 38, the figure was erroneously not updated due to a mapping glitch on CaseWare.	The findings was resolved duirng the audit	CFO						Yes						
10	Property, Plant and Equipment	**Difference in management expert calculation and the disclosed figures in AFS** Municipal Financial Management Act section 62(1)(c)(1) states that the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that that the municipality has and maintains effective, efficient, and transparent systems. In accordance with the Generally Recognized Accounting Practices (GRAP) 1 paragraph 17 states that, "Financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in the Framework for the Preparation and Presentation of Financial Statements." In the detailed testing of Property, plant, and equipment, we noted that the disclosure in the annual financial statements do not agree with the management's experts report on which the Municipality places reliance for determination of the change in estimate It was further noted that the 2022 comparative figures do not align with the audited financial statements for the year ended 30 June 2022.			Addressed				This is inaccurate disclosure of the note which leads to a misepresentation of AFS.	Financial and Performance management Management did not conduct adequate reviews and supervision over the preparation of the Annual Financial Statements to ensure accurate disclosures.	Management should ensure that all information relating to property, plant and equipment agrees to supporting reports and is disclosed in the notes to the Annual Financial Statements as prescribed in applicable legislation. Furthermore, management should implement the necessary adjustments to ensure accurate and consistent reporting.	Management should ensure that all information relating to property, plant and equipment agrees to supporting reports and is disclosed in the notes to the Annual Financial Statements as prescribed in applicable legislation. Furthermore, management should implement the necessary adjustments to ensure accurate and consistent reporting.	Going forward all PPE disclosures will be thoroughly checked against the supporting schedule to ensure that the correct information is disclosed.	CFO	Manager:Asset Management	Senior Accountant : Assets Accountant: Assets	11-10-23	11-10-23	The correct disclosure note was submitted to AG during the audit.	Yes	Finding has been resolved.	None as the findings has been resolved.	We have attached the correct note.	None.	Yes	
12	Inventories	**Difference in water loss AFS Note 37 disclosure and auditor's recalculation** Municipal Financial Management Act section 62(1)(c)(1) states that the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that that the municipality has and maintains effective, efficient, and transparent systems. In accordance with the Generally Recognized Accounting Practices (GRAP) 1 paragraph 17 states that, "Financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in the Framework for the Preparation and Presentation of Financial Statements." In the detailed testing of inventory, it was identified that the disclosure of water losses in Note 37 of the financial statements was incorrectly calculated due to the inaccurate casting of the source document used for the calculation, resulting in a variance between the actual total water losses and the amount disclosed in the notes as follows: (In the table on pg 99 of the consolidated audit findings report)_____It was further noted that the water losses (Volumes/Kilolitres) were incorrectly calculated as follows: (on page 100 of the consolidated audit findings report)			Addressed				This is inaccurate disclosure of the note which leads to a misepresentation of AFS.	Financial and Performance management Management did not conduct adequate reviews and supervision over the preparation of the Annual Financial Statements to ensure accurate disclosures.	Management should ensure that all information relating to inventory agrees to supporting reports and is disclosed in the notes to the Annual Financial Statements as prescribed in applicable legislation. Furthermore, management should implement the necessary adjustments to ensure accurate and consistent reporting.	The variances were coming from casting errors in the workings which have been updated. The errors do not impact the overall water balance at year end and the correction does not require any journals to be process but rather and update of the affected notes.	The findings was resolved duirng the audit	CFO						Yes						
13	Payables from exchange transactions	**Miscalculation of accrued expenses as payroll accrued expense** In terms of GRAP 1 , paragraph 104 An entity shall present an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant. We have noted that the Municipality included other types of accrued expenditure in the general ledger account for payroll accrued expenses which does not relate to payroll, resulting in a misclassification of accrued expense into payroll accrued expenses			Addressed				This resulted in overstatement of payroll accrued expenses by an amount of R4 300 812.95	Financial and Performance management Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.	Management should revise the disclosure of Payables from exchange transactions in the financial statements and submit the proposed adjustment to the auditors prior to effecting on the financial statements and evaluate the population for similar misclassified items for rectification.	Management acknowledges the finding. Trade Payable disclosure will be adjusted, and other trade payable accruals will be disclosed separately from payroll accruals.	The findings was resolved duirng the audit	CFO						Yes						
14	Contingent liability	**Contingent liability not disclosed for pension funds on reinstated employees.** In terms of GRAP 19, paragraph 17 A contingent liability is: (a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or (b) a present obligation that arises from past events but is not recognised because: (i) it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or (ii) the amount of the obligation cannot be measured with sufficient reliability. We noted that the Municipality was ordered by the labor court on the 18 October 2022 to engage with parties on the settlement of pension fund for a period of 20 (twenty) months for the reinstated employees. The municipality paid the first 3 months of back pay including pension fund at the end of March 2023. An accrual was raised for the second, third and fourth 3 months of back pay including pension fund. However, the municipality did not disclose the remaining 8 months of pension fund which in our assessment meets the definition of a contingent liability as there is a possible obligation created by the court order for which the settlement depends on the internal engagements.			Addressed				The above results in an understatement of contingent liabilities by an amount of R3 613 939, 02.	Financial and Performance management Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.	Management should revise the disclosure of contingent liabilities in the financial statements and submit the proposed adjustment to the auditors prior to effecting on the financial statements.	Management acknowledges the finding. The court case was settled by consent by both parties which was made into an order of court by the Justice Madam Whitcher of the Labour Court. The issue of pension was NOT agreed to as the municipality was of the view that it did not owe the pension as the pension had been withdrawn by the applicants withdrawing both the employer's contribution and the employee's contribution. There was no consensus on this issue, and it remained in dispute as at the time of the court order and both parties agreed that for the sake of finalising the issues that were no longer in dispute, the issue of the pension would be dealt with outside of the court. As such the first issue that would be dealt with by the "further engagements" is to determine if the employer agrees that it owes the pension contributions, and the parties may agree that the monies are not owed. If the parties do not agree it will be dependent on what the applicants choose to do from that point. If they file a demand, only then would we be able to say that there is a contingent liability. At this point there is no dispute as the settlement agreement was clear that this issue would be "further engaged upon by the parties internally".	The findings was resolved duirng the audit	CFO						Yes						
15	Commitments	**Comparative figure of commitments in 2022/23 annual financial statements does not agree to the figures of commitments disclosed in 2021/22 audited financial statements** GRAP 1.17 Financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses. The application of Standards of GRAP with additional disclosures, when necessary, is presumed to result in financial statements that achieve a fair presentation. The comparative amount for commitments in the 2023 annual financial statements does not agree to the commitments amount disclosed in the 2022 audited financial statements. Further inspection of Prior year adjustment note 51 showed that the restatement has not been considered in the disclosure, ultimately disclosure Note 54: Commitments of the annual financial statements is understated by R112 688 998. Further inspection of Prior year adjustment note 51 showed that the restatement has not been considered in the disclosure. ultimately disclosure Note 54: Commitments of the annual financial statements is understated by R112 688 998.			Yes				This results in non-compliance with GRAP1.17 due to a material misstatement in comparative figures.	The Accounting Officer did not ensure effective review of the financial statements to ensure that the notes included in the annual financial statements are accurately presented	The Accounting Officer should ensure that adequate reviews have been performed on the financial statements to ensure that they are appropriately presented. The proposed adjustment should be submitted to the auditors for review prior to effecting the change.	Management acknowledges the finding. The comparative amount for the commitments was affected by the restatement of retention figures and capital expenditure which affected the commitment figures as per Annexure 2.1.1 Schedule of prior year amendments. Management had erroneously included operating commitments as part of the disclosures which are not required by any legislation. This error was rectified retrospectively.	The findings was resolved duirng the audit	CFO						Yes						
		Approved but not yet contracted for commitments are overstated GRAP1.124 (d) requires the Municipality to disclose unrecognised contractual commitments in the AFS as other disclosures. Accounting policy 1.16 of the 2022/23 AFS states that the Municipality considers capital commitments that are approved but not yet contracted for to be those projects that have received various approvals including a firm commitment. The municipality considers a firm commitment as a letter of intention to award. During the audit, we noted that commitments that had only been advertised as at 30 June 2023 and not yet approved nor contracted for were disclosed in note 54 as commitments that had been approved but not yet contracted. The commitments outlined below received approval from the Bid Adjudication Committee and were subsequently resolved to be recommended for approval to the Accounting Officer on the 26th July 2023. The awards were approved on 23rd August 2023. **Thubalem Trading & Sizabonke Civils t/a Pilcon Projects** Please see table on page 11 of Consolidated audit findings			Yes				This resulted in a material overstatement of commitments that were approved but not yet contracted by R169 381 070.	The Accounting Officer did not ensure effective review of the financial statements to ensure that the notes included in the annual financial statements are accurately presented and disclosed.	Recommendation The Accounting Officer should ensure that adequate reviews have been performed on the financial statements to ensure that they are accurate and appropiately presented. The proposed adjustment should be submitted to auditors for review prior to making the change.	Management response Management acknowledges the finding, There was a misinterpretation of the definition of approved but not yet contracted. The guidance by the Office of the Accountant General defines commitments that approved but not yet contracted for at reporting date as the expenditure that has been approved but the contract has yet to be awarded or is awaiting finalisation, at the reporting date. It must be noted that for the awards in question had been deemed approved after the bid specification, in error. The proposed adjustment is as per the attached Annexure 4.1 – Proposed amended note 54	The findings was resolved duirng the audit	CFO						Yes						
		Commitment register award value does not agree with contract register award value. GRAP 1.17 Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses. The application of Standards of GRAP with additional disclosures, when necessary, is presumed to result in financial statements that achieve a fair presentation. During the normal performance of our audit procedures, we noted that the award value in the commitments register does not agree to the award value in the contract register_____			Addressed				This results in overstatement of commitments by (R4 346 298,17). Cessionary contracts are infrequent, and this particular agreement was the only instance of a cession agreement in the sample selected for testing, as such the error is considered anomalous in nature.	The Accounting Officer should ensure that adequate reviews have been performed on the data used to prepare the financial statements to ensure that they are appropriately presented. The amended disclosure should be forwarded for audit.	The Accounting Officer should ensure that adequate reviews have been performed on the data used to prepare the financial statements to ensure that they are appropriately presented. The amended disclosure should be forwarded for audit.	Management response The Management agrees with the finding. The total amount of the project is R39 510 000.00 initially allocated to Mabalangae Engineers under the UGU-07-1566-2020 in which R35 163 701.83 was ceded to Trendtech T/A Analog as per the attached Annexure 18.1: Cessionary Agreement. The amount was erroneously captured on Payment Certificate 3 as R39 510 000.00 and subsequently captured in the commitment register as the same amount. The correct commitment ought to be R35 163 701.83 to Trendtech/Analog and R4 346 298,17 to Mabalangae Engineering which collectively is R39 510 000.00 as per the attached Annexure 18.2: SAC Budget Approval. The Management will adjust the commitment register on WSIG Project for Trendtech/ Analog to the correct amount of R35 163 701.83, this amount will reconcile to all schedules and the Cessionary Agreement. Please refer Annexure 18.3 Adjusted Commitment register.	The findings was resolved duirng the audit	CFO						Yes						

UGU DISTRICT MUNICIPALITY
MANAGEMENT CORRECTIVE ACTION PLAN 29232024

No	Work stream	Finding	Rating Colour Code	Page no.	Rating					Internal Control Deficiency	Auditor Control Recommendation	Management response	Description of Required Management Action	Responsible Person			Start date	Targeted Completion Date	Activities undertaken to date	STATUS AS AT			Evidence Resuired	Blockages	Auditors Comments on POE	Review Comments on the proposed Actions
					Matter affecting the auditor's report	Clear financial matters	Administrative matters	Annexure 4B	Impact					Responsible HOD (Driver)	Reviewer	Preparer				Resolved (Yes / No / In-Progress)	Comments from user department (a)	Movement from previous status			Evidence submitted Y/N	Internal Audit Review Comments
16	**Accounts Receivables**	**Incorrect rate used for calculating impairment** In terms of GRAP 104.61 "If there is objective evidence that an impairment loss on financial assets measured at amortized 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 (i.e. the effective interest rate computed at initial recognition). As per Credit Control and Debt Collection Policy the impairment loss will be calculated as the difference between the assets carrying amount and the present value of estimated future cash flows discounted at the financial assets original effective interest rate. Paragraph 6 of the impairment methodology states that the discount rate is set as to be 10% per annum and should be adjusted annually based on movements in prime lending rate as determined by the bank in which the municipality keeps the primary bank account at the reporting date. We noted a rate of 10% was used to calculate the impairment amount, which is inconsistent with the district municipality's approved methodology stating the rate that should be used is the prime rate at reporting date, which was 11,75% as at 30 June 2023.This resulted in differences in the interest calculation.			Addressed	**Yes**				The Revenue Manager did not ensure that the provision for doubtful debts is calculated in accordance with the requirements of the policy	The Revenue Manager should ensure that all policies in relation to revenue and receivables are complied with. The misstatement should be corrected and proposed adjusting entries submitted to auditors for review.	Management notes the finding. The provision for doubtful debts has been recalculated based on the prime rate at reporting date and the proposed journal has been attached to this response with the revised notes. Annexure 17.1 Recalculations Annexure 17.2 Balance Sheet and Income Statement Annexure 17.3 Note 5 and 6 Annexure 17.4 Note 7 Annexure 17.5 Note 34	Management to ensure that adherence to the policy is maintained. The prime rate as at the reporting date to be used when calculating the provision for impairment.	CFO	Manager Revenue Management	Debt Management Controller	16/11/2023	16/11/2023	The proposed correction was accepted by AG and the finding was cleared.	**Yes**					Satisfactory

	PERCENTAGE		NO
RESOLVED	65		17
UNRESOLVED	4		1
IN PROGRESS	31		8
UNRESOLVED DUE TO FINANCE	0		0
	100		26

Ugu District Municipality
(Registration number DC21)
Annual Financial Statements
for the year ended June 30, 2024

Ugu District Municipality

(Registration number DC21)
Annual Financial Statements for the year ended June 30, 2024

General Information

Legal form of entity	Municipality in terms of section 1 of the Local Government: Municipal Structures Act (Act 117 of 1998) read with section 155 (1) of the Constitution of the Republic of South Africa (Act 108 of 1996).
Nature of business and principal activities	The provision of water and sanitation services to communities.
Mayoral committee	
Executive Mayor	Cllr S.I Mqadi
Deputy Mayor	Cllr V Chiya
Speaker	Cllr SR Ngcobo
Other council committee members	Cllr D Nciki
	Cllr GD Henderson
	Cllr SN Caluza
	Cllr SP Mthethwa
	Cllr NA Njenga
Councillors	Cllr SE Khawula
	Cllr NY Mweshe
	Cllr SA Ngcece
	Cllr PC Shange
	Cllr BN Shozi
	Cllr J Schmidt
	Cllr MJ Cele Luthuli (Joined 28 March 2024)
	Cllr PZ Mzindle
	Cllr ND Ndovela
	Cllr SD Mdluli
	Cllr JS Ngwane
	Cllr MP Tenza
	Cllr SEH Mngoma
	Cllr SP Fica
	Cllr TT Hlophe
	Cllr MZ Luthuli
	Cllr MV Vezi
	Cllr LS Zungu
	Cllr ST Khathi (Resigned 23 November 2023)
	Cllr BG Nyuswa
	Cllr GD Henderson
	Cllr TH Msabala
	Cllr MP Shozi
	Cllr N Ndadane
	Cllr MA Manyoni
	Cllr LM Ngcobo
	Cllr X Nkasa
	Cllr P Breedt
	Cllr FM Ngwane
	Cllr NO Mazubane
Traditional leaders	Inkosi MP Ngcobo
	Inkosi MBW Xolo
	Inkosi EZ Jali
Grading of local authority	Grade 6

General Information

Chief Finance Officer (CFO)	K. Audan
Accounting Officer	V.O Mazibuko (Acting from 1 January 2023)
Registered office	28 Connor Street Port Shepstone KwaZulu Natal 4240
Business address	28 Connor Street Port Shepstone KwaZulu Natal 4240
Postal address	PO BOX 33 Port Shepstone KwaZulu Natal 4240
Bankers	Primary Banker: Standard Bank Limited Secondary Bankers: Nedbank Limited, ABSA Limited, First National Bank Limited and Investec Limited.
Auditors	Auditor General of South Africa (AGSA)
Website	www.ugu.gov.za

Ugu District Municipality

(Registration number DC21)
Annual Financial Statements for the year ended June 30, 2024

Index

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

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Abbreviations used:

COID	Compensation for Occupational Injuries and Diseases
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
mSCOA	Municipal Standard Chart of Accounts
AWIP	Accelerated Water Improvement Program
MEs'	Municipal Entities
VAT	Value Added Tax

Accounting Officer's Responsibilities and Approval

The Accounting Officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and are given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Accounting Officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and places considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Accounting Officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that, in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The Accounting Officer has reviewed the municipality's cash flow forecast for the year to June 30, 2025 and, in the light of this review and the current financial position, he is satisfied that the municipality has access to adequate resources to continue its operational existence for the foreseeable future.

The municipality is predominantly dependent on the government grants for continued funding of operations. The annual financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

I certify that the salaries, allowances and benefits of councillors as disclosed in the financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution of the Republic of South Africa, read with the Remuneration of the Public Office Bearers Act, Act 20 of 1998.

The annual financial statements set out on pages 6 -106, which have been prepared on the going concern basis, were approved by the Accounting Officer and were signed on its behalf by:

V.O Mazibuko
Acting Municipal Manager

Date :

Accounting Officer's Report

The Accounting Officer submits his report for the year ended June 30, 2024.

1. Review of activities

Main business and operations

The municipality is engaged in local government activities, which include the planning and promotion of integrated development plan and the provision of water and sanitation services to communities.

2. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. All impairments were measured and judged in line with past performances.

3. Subsequent events

The Accounting Officer is not aware of any matter or circumstance arising since the end of the financial year.

4. Accounting policies

The annual financial statements prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury.

5. Accounting Officer

The Accounting Officer of the municipality during the year and to the date of this report is Mr. V.O Mazibuko.

The annual financial statements set out on page 6 to 106, which have been prepared on the going concern basis, were approved by the Accounting Officer and were signed on its behalf by:

V.O Mazibuko
Acting Municipal Manager

Statement of Financial Position as at June 30, 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Inventories	3	14,066,756	14,745,381
Current portion of long term receivables	4	57,025	54,701
Other receivables from exchange transactions	5	3,071,055	3,659,740
Receivables from non-exchange transactions	6	10,754,273	9,022,257
Receivables from exchange transactions	7	150,855,282	151,598,395
Cash and cash equivalents	8	13,538,460	13,086,458
		192,342,851	**192,166,932**
Non-Current Assets			
Investment property	9	30,400,000	28,000,000
Property, plant and equipment	10	3,662,045,295	3,615,152,397
Intangible assets	11	4,367,660	6,782,750
Investments in controlled entities	12	200	200
Non-current portion of long term receivables	4	5,588,366	5,580,929
		3,702,401,521	**3,655,516,276**
Total Assets		**3,894,744,372**	**3,847,683,208**
Liabilities			
Current Liabilities			
Current portion of long term liabilities	13	4,118,702	6,270,224
Operating lease liability	14	10,607,600	9,632,431
Payables from exchange transactions	15	1,017,622,133	813,402,977
Consumer deposits	16	22,698,183	22,237,236
VAT payable	17	108,521,588	66,726,901
Post employment benefits	18	1,306,441	1,394,000
Unspent conditional grants and receipts	19	11,487,401	1,373,065
Long service awards	20	2,675,070	5,570,000
		1,179,037,118	**926,606,834**
Non-Current Liabilities			
Non-current payables from exchange transactions	21	61,346,284	118,005,099
Non-current portion of long term liabilities	13	20,753,224	24,638,311
Post employment benefits	18	18,312,917	18,566,000
Long service awards	20	32,508,741	26,809,000
		132,921,166	**188,018,410**
Total Liabilities		**1,311,958,284**	**1,114,625,244**
Net Assets		**2,582,786,088**	**2,733,057,964**
Accumulated surplus		2,582,786,088	2,733,057,964
Total Net Assets		**2,582,786,088**	**2,733,057,964**

* See Note 50

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	22	491,798,599	452,329,052
Rental of facilities and premises	23	2,754,976	2,433,595
Other income	24	7,990,761	19,301,699
Interest income	25	78,151,542	61,969,536
Total revenue from exchange transactions		**580,695,878**	**536,033,882**
Revenue from non-exchange transactions			
Government grants & subsidies	26	1,055,391,665	1,106,203,812
Public contributions and donations	10&27	4,048,500	2,821,483
Interest on water availability	25	2,928,740	2,919,638
Water availability	28	15,863,378	15,024,694
Gain on waiver of liability	41	23,313,071	-
Total revenue from non-exchange transactions		**1,101,545,354**	**1,126,969,627**
Total revenue		**1,682,241,232**	**1,663,003,509**
Expenditure			
Employee related costs	29	(542,782,849)	(514,923,177)
Remuneration of councillors	30	(13,098,280)	(11,794,938)
Depreciation and amortisation	31	(227,968,398)	(221,386,707)
Finance costs	32	(45,188,352)	(29,634,925)
Lease rentals on operating lease	33	(8,268,075)	(8,043,589)
Debt Impairment	34	(271,165,282)	(126,197,397)
Bad debts written off	35	(4,532,795)	(4,997,466)
Bulk purchases	36	(158,766,652)	(148,018,085)
Contracted services	37	(305,194,681)	(352,757,719)
Transfers and Subsidies	38	(23,313,071)	(21,650,402)
Operational costs	39	(213,914,316)	(196,072,734)
Total expenditure		**(1,814,192,751)**	**(1,635,477,139)**
Operating (deficit) surplus		**(131,951,519)**	**27,526,370**
Loss on disposal of assets	40	(193,991)	(5,456,277)
Fair value adjustments	42	2,400,000	1,600,000
Actuarial gains / (loss)	18&20	241,246	(2,993,000)
Impairment of property, plant and equipment	43	(20,767,608)	(6,834,686)
		(18,320,353)	**(13,683,963)**
(Deficit) / surplus for the year		**(150,271,872)**	**13,842,407**

* See Note 50

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Opening balance as previously reported	2,764,506,058	2,764,506,058
Adjustments		
Prior year adjustments - Note 50	(45,290,501)	(45,290,501)
Balance at July 1, 2022 as restated*	**2,719,215,557**	**2,719,215,557**
Changes in net assets		
Surplus for the year	13,842,407	13,842,407
Total changes	13,842,407	13,842,407
Restated* Balance at July 1, 2023	**2,733,057,960**	**2,733,057,960**
Changes in net assets		
Deficit for the year	(150,271,872)	(150,271,872)
Total changes	(150,271,872)	(150,271,872)
Balance at June 30, 2024	**2,582,786,088**	**2,582,786,088**

Note(s)

* See Note 50

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Sale of goods and services		303,193,755	281,770,477
Government grants & subsidies		1,065,506,000	1,099,737,000
Rental of facilities and premises		2,754,976	2,433,595
Other income		7,981,000	19,372,851
Water availability		943,902	3,173,073
Interest income		8,946,303	9,170,560
		1,389,325,936	1,415,657,556
Payments			
Employee costs		(559,041,340)	(498,912,257)
Suppliers		(492,876,326)	(499,618,215)
Finance costs		(39,560,352)	(24,750,925)
Transfers and Subsidies paid to entity		(2,000,000)	(2,873,357)
		(1,093,478,018)	(1,026,154,754)
Net cash flows from operating activities	44	**295,847,918**	**389,502,802**
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(291,751,327)	(397,545,147)
Proceeds from sale of property, plant and equipment	10 & 40	2,932,733	2,280,564
Purchase of other intangible assets	11	(540,713)	(6,584,854)
Net cash flows from investing activities		**(289,359,307)**	**(401,849,437)**
Cash flows from financing activities			
Repayment of long term liability		(6,036,609)	(6,295,139)
Net cash flows from financing activities		**(6,036,609)**	**(6,295,139)**
Net increase/(decrease) in cash and cash equivalents		**452,002**	**(18,641,774)**
Cash and cash equivalents at the beginning of the year		13,086,458	31,728,232
Cash and cash equivalents at the end of the year	8	**13,538,460**	**13,086,458**

* See Note 50

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	473,915,241	32,941,729	**506,856,970**	491,798,599	**(15,058,371)**	52.1
Rental of facilities and equipment	2,263,541	(526,947)	**1,736,594**	2,754,976	**1,018,382**	52.2
Other income	8,453,382	(3,245,578)	**5,207,804**	7,990,761	**2,782,957**	52.3
Interest income	49,373,269	29,954,179	**79,327,448**	78,151,542	**(1,175,906)**	52.4
Total revenue from exchange transactions	**534,005,433**	**59,123,383**	**593,128,816**	**580,695,878**	**(12,432,938)**	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	1,208,901,000	(49,596,936)	**1,159,304,064**	1,055,391,665	**(103,912,399)**	52.5
Public contributions and donations	-	-	**-**	4,048,500	**4,048,500**	52.6
Interest on water availability	-	-	**-**	2,928,740	**2,928,740**	52.4
Water availability	-	-	**-**	15,863,378	**15,863,378**	52.7
Gain on waiver of liability	-	-	**-**	23,313,071	**23,313,071**	
Total revenue from non-exchange transactions	**1,208,901,000**	**(49,596,936)**	**1,159,304,064**	**1,101,545,354**	**(57,758,710)**	
Total revenue	**1,742,906,433**	**9,526,447**	**1,752,432,880**	**1,682,241,232**	**(70,191,648)**	
Expenditure						
Employee related costs	(409,846,440)	129,382,022	**(280,464,418)**	(542,782,849)	**(262,318,431)**	52.8
Remuneration of councillors	(11,408,845)	(2,284,241)	**(13,693,086)**	(13,098,280)	**594,806**	52.9
Depreciation and amortisation	(220,000,000)	-	**(220,000,000)**	(227,968,398)	**(7,968,398)**	52.10
Finance costs	(7,221,746)	2,601,746	**(4,620,000)**	(45,188,352)	**(40,568,352)**	52.12
Lease rentals on operating lease	-	-	**-**	(8,268,075)	**(8,268,075)**	52.13
Debt Impairment	(74,452,500)	47,226,250	**(27,226,250)**	(271,165,282)	**(243,939,032)**	52.14
Bad debts written off	-	-	**-**	(4,532,795)	**(4,532,795)**	52.15
Bulk purchases	(128,408,430)	66,782,584	**(61,625,846)**	(158,766,652)	**(97,140,806)**	52.16
Contracted Services	(138,442,691)	21,248,050	**(117,194,641)**	(305,194,681)	**(188,000,040)**	52.17
Transfers and Subsidies	(8,000,000)	8,000,000	**-**	(23,313,071)	**(23,313,071)**	52.18
Operational costs	(111,976,181)	17,482,126	**(94,494,055)**	(213,914,316)	**(119,420,261)**	52.19
Total expenditure	**(1,109,756,833)**	**290,438,537**	**(819,318,296)**	**(1,814,192,751)**	**(994,874,455)**	
Operating deficit	**633,149,600**	**299,964,984**	**933,114,584**	**(131,951,519)**	**(1,065,066,103)**	
Loss on disposal of assets	-	-	**-**	(193,991)	**(193,991)**	52.20
Fair value adjustments	-	-	**-**	2,400,000	**2,400,000**	52.22
Actuarial gains/(loss)	-	-	**-**	241,246	**241,246**	52.23
Impairment of property, plant and equipment	-	-	**-**	(20,767,608)	**(20,767,608)**	
	-	**-**	**-**	**(18,320,353)**	**(18,320,353)**	
Deficit before taxation	**633,149,600**	**299,964,984**	**933,114,584**	**(150,271,872)**	**(1,083,386,456)**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**633,149,600**	**299,964,984**	**933,114,584**	**(150,271,872)**	**(1,083,386,456)**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Position						
Assets						
Current Assets						
Inventories	14,067,711	738,957	**14,806,668**	14,066,756	**(739,912)**	52.24
Current portion of long term receivables	65,818	-	**65,818**	57,025	**(8,793)**	52.25
Other receivables from exchange transactions	-	-	**-**	3,071,055	**3,071,055**	52.26
Receivables from non-exchange transactions	13,553,574	(4,084,002)	**9,469,572**	10,754,273	**1,284,701**	52.27
VAT receivable	5,349,917	(16,468,986)	**(11,119,069)**	104,445,913	**115,564,982**	52.28
Receivables from exchange transactions	307,309,402	(14,743,674)	**292,565,728**	150,855,282	**(141,710,446)**	52.29
Cash and cash equivalents	676,102,186	80,349,959	**756,452,145**	13,538,460	**(742,913,685)**	52.30
	1,016,448,608	**45,792,254**	**1,062,240,862**	**296,788,764**	**(765,452,098)**	
Non-Current Assets						
Investment property	34,244,000	(6,244,000)	**28,000,000**	30,400,000	**2,400,000**	52.31
Property, plant and equipment	3,699,329,265	56,234,291	**3,755,563,556**	3,662,045,295	**(93,518,261)**	52.32
Intangible assets	2,559,160	4,123,590	**6,682,750**	4,367,660	**(2,315,090)**	52.33
Investments in controlled entities	-	-	**-**	200	**200**	
Long term receivables	5,507,964	72,965	**5,580,929**	5,588,366	**7,437**	52.34
	3,741,640,389	**54,186,846**	**3,795,827,235**	**3,702,401,521**	**(93,425,714)**	
Total Assets	**4,758,088,997**	**99,979,100**	**4,858,068,097**	**3,999,190,285**	**(858,877,812)**	
Liabilities						
Current Liabilities						
Current portion of long term liabilities	-	6,270,224	**6,270,224**	4,118,702	**(2,151,522)**	52.35
Operating lease liability	-	-	**-**	10,607,600	**10,607,600**	52.36
Payables from exchange transactions	779,897,381	(407,654,717)	**372,242,664**	1,017,622,133	**645,379,469**	52.37
Payables from non exchange transactions	2,500,000	44,116,203	**46,616,203**	-	**(46,616,203)**	52.38
Consumer deposits	21,966,695	(21,966,695)	**-**	22,698,183	**22,698,183**	52.39
VAT payable	71,327,570	21,518,017	**92,845,587**	212,967,501	**120,121,914**	52.40
Post employment benefits	4,740,000	2,214,000	**6,954,000**	1,306,441	**(5,647,559)**	52.41
Unspent conditional grants and receipts	-	-	**-**	11,487,401	**11,487,401**	52.42
Long service awards	-	-	**-**	2,675,070	**2,675,070**	52.43
	880,431,646	**(355,502,968)**	**524,928,678**	**1,283,483,031**	**758,554,353**	
Non-Current Liabilities						
Non-current payables from exchange transactions	-	-	**-**	61,346,284	**61,346,284**	52.38
Non current portion of long term liabilities	201,590,971	(52,574,991)	**149,015,980**	20,753,224	**(128,262,756)**	52.35
Post employment benefits	16,744,000	28,631,000	**45,375,000**	18,312,917	**(27,062,083)**	52.41

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Long service awards	24,514,000	(24,514,000)	-	32,508,741	**32,508,741**	52.43
	242,848,971	**(48,457,991)**	**194,390,980**	**132,921,166**	**(61,469,814)**	
Total Liabilities	**1,123,280,617**	**(403,960,959)**	**719,319,658**	**1,416,404,197**	**697,084,539**	
Net Assets	**3,634,808,380**	**503,940,059**	**4,138,748,439**	**2,582,786,088**	**(1,555,962,351)**	
Net Assets						
Net Assets Attributable to Owners of Controlling Entity						
Reserves						
Accumulated surplus	3,634,808,380	503,940,059	**4,138,748,439**	2,582,786,088	**(1,555,962,351)**	

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Sale of goods and services	315,135,454	209,546,032	**524,681,486**	303,193,755	**(221,487,731)**	52.1
Government grants and subsidies	1,211,401,000	(5,480,733)	**1,205,920,267**	1,065,506,000	**(140,414,267)**	52.5
Interest income	11,605,294	819,032	**12,424,326**	8,946,303	**(3,478,023)**	52.4
Rental of facilities and equipment	-	-	**-**	2,754,976	**2,754,976**	52.2
Other income	122,603,072	(9,786,549)	**112,816,523**	7,981,000	**(104,835,523)**	52.3
Water availability	-	-	**-**	943,902	**943,902**	52.4
	1,660,744,820	**195,097,782**	**1,855,842,602**	**1,389,325,936**	**(466,516,666)**	
Payments						
Suppliers and Employees	(753,335,819)	81,424,000	**(671,911,819)**	(1,051,917,666)	**(380,005,847)**	52.6 & 52.36
Finance costs	(7,221,746)	(353,254)	**(7,575,000)**	(39,560,352)	**(31,985,352)**	52.10
Grants paid	(8,000,000)	8,000,000	**-**	(2,000,000)	**(2,000,000)**	52.33
	(768,557,565)	**89,070,746**	**(679,486,819)**	**(1,093,478,018)**	**(413,991,199)**	
Net cash flows from operating activities	**892,187,255**	**284,168,528**	**1,176,355,783**	**295,847,918**	**(880,507,865)**	
Cash flows from investing activities						
Purchase of property, plant and equipment	(521,068,960)	88,169,000	**(432,899,960)**	(291,751,327)	**141,148,633**	52.28
Proceeds from sale of property, plant and equipment	-	-	**-**	2,932,733	**2,932,733**	5.18
Decrease in non current receivables	1,145,663	(1,218,628)	**(72,965)**	-	**72,965**	
Purchase of other intangible assets	-	-	**-**	(540,713)	**(540,713)**	
Net cash flows from investing activities	**(519,923,297)**	**86,950,372**	**(432,972,925)**	**(289,359,307)**	**143,613,618**	
Cash flows from financing activities						
Repayment of current portion of long term liabilities	-	-	**-**	(6,036,609)	**(6,036,609)**	52.29
Net cash flows from financing activities	**-**	**-**	**-**	**(6,036,609)**	**(6,036,609)**	
Net increase/(decrease) in cash and cash equivalents	372,263,958	371,118,900	**743,382,858**	452,002	**(742,930,856)**	
Cash and cash equivalents at the beginning of the year	41,728,000	(28,642,000)	**13,086,000**	13,086,458	**458**	
Cash and cash equivalents at the end of the year	**413,991,958**	**342,476,900**	**756,468,858**	**13,538,460**	**(742,930,398)**	

Accounting Policies

Figures in Rand	Note(s)	2024	2023

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

Offsetting

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

Applicable Accounting Standards

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

These accounting policies are consistent with the previous period.

- GRAP 1 Presentation of Financial Statements
- GRAP 2 Cash Flow Statements
- GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors
- GRAP 5 Borrowing Costs
- GRAP 9 Revenue from Exchange Transactions
- GRAP 13 Leases
- GRAP 14 Events After the Reporting Date
- GRAP 16 Investment Property
- GRAP 17 Property, Plant and Equipment
- GRAP 18 Segment Reporting
- GRAP 19 Provisions, Contingent Liabilities and Contingent Assets
- GRAP 20 Related Party Disclosures
- GRAP 21 Impairment of Non cash-generating Assets
- GRAP 23 Revenue from Non-exchange Transactions
- GRAP 24 Presentation of Budget Information in Financial Statements
- GRAP 25 Employee Benefits
- GRAP 31 Intangible Assets
- GRAP 32 Service Concession Arrangements: Grantor
- GRAP 35 Consolidated Financial Statements
- GRAP 104 Financial Instruments
- GRAP 108 Statutory Receivables
- GRAP 105 Transfer of functions between entities under common control
- GRAP 109 Accounting by Principals and Agents

Accounting Standards not applicable

- GRAP 4 The Effects of Changes in Foreign Exchange Rates
- GRAP 10 Financial Reporting in Hyperinfationary Economies
- GRAP 11 Construction Contracts
- GRAP 26 Impairment of Cash- generating Assets
- GRAP 27 Agriculture
- GRAP 36 Investments in Associates and Joint Ventures
- GRAP 37 Joint Arrangements
- GRAP 38 Disclosure of Interests in Other Entities
- GRAP 100 Discontinued Operations
- GRAP 103 Heritage Assets
- GRAP 106 Transfer of Functions Between Entities Not Under Common Control
- GRAP 107 Mergers
- GRAP 110 Living and Non- living Resources

Accounting Policies

1.1 Presentation currency

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

1.2 Going concern assumption

These annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

1.4 Interests in other entities

Consolidated financial statements

Consolidated annual financial statements are the annual financial statements of an economic entity in which the assets, liabilities, net assets, revenue, expenses and cash flows of the controlling entity and its controlled entities are presented as those of a single economic entity.

An entity controls another entity when the entity is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity.

A controlled entity is an entity that is controlled by another entity. A controlling entity is an entity that controls one or more entities.

An economic entity is a controlling entity and its controlled entities.

Control

The entity determines whether it is a controlling entity by assessing whether it controls the other entity. The entity controls another entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature and amount of those benefits through its power over the other entity.

The entity controls another entity if the entity has all three of the following elements of control:

- power over the other entity;
- exposure, or rights, to variable benefits from its involvement with the other entity; and
- the ability to use its power over the other entity to affect the nature or amount of the benefits from its involvement with the other entity. See note 12.

1.5 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. The use of available information and the application of judgement is inherent in the formation of estimates.

Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty (continued)

Trade receivables / Held to maturity investments and/or loans and receivables

The municipality assesses its trade receivables, held to maturity investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated by present valuing the cash-flows taking into account the past trends. The discount rate is the current prime lending rate to a risk factor is added and ensure that the time value of money for the principal debt is well covered. Impairment is calculated individually for each customer and major credit risk is already factored into the timing of each customer's payments.

Allowance for slow moving, damaged and obsolete stock

An allowance for stock to write stock down to the lower of cost or net realisable value. Management has made estimates of the selling price and direct cost to sell on certain inventory items. The write down is included in the operation surplus note.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in the note.

Useful lives of waste and water network and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 18.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows.

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 or the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

1.6 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.

Accounting Policies

1.6 Investment property (continued)

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.

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 the net surplus or deficit for the period in which it arises.

If the entity 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 entity 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 entity 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 entity applies the cost model (as per the accounting policy on Property, plant and equipment) until disposal of the investment property.

Once the entity 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.

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

1.7 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

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

Accounting Policies

1.7 Property, plant and equipment (continued)

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

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

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

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

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	Depreciation method	Average useful life
Land	Straight-line	Infinite
Buildings	Straight-line	5 to 50 years
Infrastructure - Security measures	Straight-line	7 to 25 years
Infrastructure - Sewerage	Straight-line	7 to 60 years
Infrastructure - Water	Straight-line	5 to 100 years
IT equipment	Straight-line	3 to 10 years
Furniture and fixtures	Straight-line	3 to 15 years
Office equipment	Straight-line	3 to 15 years
Motor vehicles	Straight-line	4 to 15 years
Specialised vehicles	Straight-line	10 to 15 years
Other assets	Straight-line	5 to 30 years
Sport facilities	Straight-line	5 to 30 years
Other property, plant and equipment	Straight-line	2 to 15 years
Other facilities	Straight-line	5 to 30 years

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

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

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

Accounting Policies

1.7 Property, plant and equipment (continued)

The municipality assesses at each reporting date whether there is any indication that the municipality's 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 sells 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 10).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note 10).

1.8 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

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.

Accounting Policies

1.8 Intangible assets (continued)

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

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	Straight-line	2 to 5 years
Servitudes	Infinite	Infinite

Intangible assets are derecognised:

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

1.9 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

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 entity’s 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.

Accounting Policies

1.9 Financial instruments (continued)

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.

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.

Accounting Policies

1.9 Financial instruments (continued)

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;
- contingent consideration of an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies
- 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.

1.10 Tax

Value Added Tax

The Municipality accounts for value added tax on an accural basis but claimed / paid over to SARS on a cash basis in accordance with Section 15 (2) of the Value Added Tax (Act No. 89 of 1991).

1.11 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the rate implicit in the lease contract.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

Accounting Policies

1.11 Leases (continued)

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 the 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.

1.12 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement costs 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

1.12 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.

Water inventory

Water is regarded as inventory when the municipality purchases water in bulk with the intention to resell it to the consumers or to use it internally, or where the municipality has incurred purification costs on water obtained from natural resources (rain, rivers, springs, boreholes, etc.). However, water in dams, that are filled by natural resources and that has not been treated, therefore are not regonised in the statement of financial position.

The basis of determining the cost of water purchased and not yet sold at on the statement of financial position date comprises all costs of purchase, cost of conversion and other cost incurred in bringing the inventory to its present location and condition, net of trade discounts and rebates.

Water purified effluent are valued by using the weighted average cost formula, at the lowest of purified cost and net realisable value, insofar as it is stored and controlled in reservoirs at the year-end.

Redundant and slow-moving inventories are identified and written down from cost to the net realisable value with regard to their estimated economic or realisable values and sold by public auction. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses. Differences arising on the measurement of such Inventory at the lower of cost and net realisable value are recognised in the statement of financial performance in the year in which they arise. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

1.13 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Accounting Policies

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

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 entity also tests 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.

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.

Accounting Policies

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

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.14 Employee benefits

Employee benefits are all forms of consideration given by an entity 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 reporting entity, 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 reporting entity's own creditors (even in liquidation) and cannot be paid to the reporting entity, 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 reporting entity to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an entity'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 an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Accounting Policies

1.14 Employee benefits (continued)

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 entity during a reporting period, the entity recognises 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 entity recognises 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 entity measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the entity 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 entity has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

Accounting Policies

1.14 Employee benefits (continued)

Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognises 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 contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
- those changes were enacted before the reporting date; or
- past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

Accounting Policies

1.14 Employee benefits (continued)

Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The entity shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

Termination benefits

The entity recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The entity is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than 12 months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

1.15 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.

Accounting Policies

1.15 Provisions and contingencies (continued)

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

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

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

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of an 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 entity 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 45.

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;

Accounting Policies

1.15 Provisions and contingencies (continued)

- 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 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, the 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.

1.16 Capital commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Capital commitments are not recognised but are required to be disclosed in the financial statements.

Capital commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

The Municipality considers capital commitments that are approved but not yet contracted for to be those projects that have received various approvals including a firm commitment. The municipality considers a firm commitment as a letter of intention to award.

1.17 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.

1.18 Revenue from non-exchange transactions

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

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

Control of an asset arise when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Accounting Policies

1.18 Revenue from non-exchange transactions (continued)

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting municipality.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

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

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

Accounting Policies

1.18 Revenue from non-exchange transactions (continued)

Transfers

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

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

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

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

Services in-kind

Except for financial guarantee contracts, the municipality recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related 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.

Where services in-kind are not significant to the municipality's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the municipality disclose the nature and type of services in-kind received during the reporting period.

1.19 Investment income

Investment income is recognised on a time-proportion basis using the effective interest method.

1.20 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.

1.21 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.22 Unauthorised expenditure

Unauthorised expenditure means:

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

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

1.23 Fruitless and wasteful expenditure

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

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

Accounting Policies

1.24 Irregular expenditure

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

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

1.25 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

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.

Measurement

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

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

1.26 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 01/07/2023 to 30/06/2024.

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.27 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Accounting Policies

1.27 Related parties (continued)

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

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

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity’s financial statements to understand the effect of related party transactions on its annual financial statements.

1.28 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

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

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

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1 (amended): Presentation of Financial Statements	April 1, 2023	Unlikely there will be a material impact
• GRAP 25: Employee Benefits	April 1, 2023	Unlikely there will be a material impact
• GRAP 104 : Financial Instruments	April 1, 2023	Unlikely there will be a material impact

2.2 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 1 July 2023 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1 (amended): Presentation of Financial Statements	April 1, 2025	Not yet adopted
• GRAP 104 : Financial Instruments	April 1, 2024	Not yet adopted

Notes to the Annual Financial Statements

Figures in Rand		2024	2023

3. Inventories

Consumable stores		12,595,132	13,059,878
Water for distribution		1,471,624	1,685,503
		14,066,756	**14,745,381**

Consumables

Opening		13,059,878	9,659,680
Purchases (See Note 39)		16,795,730	16,383,892
Utilised		(17,260,476)	(12,983,694)
		12,595,132	**13,059,878**

Inventory pledged as security

None of the inventories have been pledged as security for the municipality's financial liabilities.

Water for distribution

Opening balance		1,685,503	1,973,657
System input volume		249,617,714	369,638,432
Billed authorised consumption		(161,687,681)	(238,912,608)
Unbilled authorised consumption: Metered	36	(49,324,554)	(52,982,141)
Unbilled authorised consumption: Unmetered	36	(40,425,840)	(2,640)
Commercial losses	36	(6,058,907)	(22,140,157)
Physical losses	36	(28,708,589)	(55,593,872)
Valuation adjustment		36,373,978	(287,430)
Other		-	(7,738)
Closing balance		**1,471,624**	**1,685,503**

Water inventory production costs

Employee costs		33,200,211	99,206,443
Depreciation		27,893,973	113,581,819
Electricity		15,074,151	9,195,118
Materials - chemicals		10,622,652	11,775,335
		86,790,987	**233,758,715**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

4. Long term receivables

Sundry recoveries Sundry recoveries are made of recoveries that are receivable from employees as results of damages to municipality belongings, employee study loans and employees have acknowledged the liability. The sundry recoveries are not secured and are interest free. The average term of these balances is 1 to 5 years.	2,287,298	2,277,537
Sundry deposits Sundry deposits relates to a deposit held by Eskom. The municipality does not hold deposits or other security for its receivables. None of the receivables have been pledged as security for the municipality's financial liabilities. The management of the municipality is of the opinion that the carrying value of receivables approximate their fair values.	3,358,093	3,358,093
	5,645,391	**5,635,630**
Non-current assets		
At amortised cost	5,588,366	5,580,929
Current assets		
At amortised cost	57,025	54,701

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

5. Other receivables from exchange transactions

Intermunicipal debtors	138,821	131,305
Rental of premises and facilities	8,368,765	7,871,779
Sundry debtors	917,088	474,004
Provision for doubtful debts	(6,353,619)	(4,817,348)
	3,071,055	**3,659,740**

Intermunicipal debtors

Umzumbe Local Municipality	986	933
Consolidated interest on inter municipal debt	41,872	40,947
Ray Nkonyeni Municipality	66,413	61,685
Umdoni Municipality	29,550	27,739
Provision for doubtful debt	(130,492)	(122,962)
	8,329	**8,342**

Rental of premises and facilities

Cyassound Trading	545,434	527,212
Greenleaf Trading	401,485	401,485
Cellphone Networks	5,815,296	5,381,263
Superswift	140,000	140,000
Consolidated interest on rental of facilities accounts	1,466,550	1,421,819
Provision for doubtful debts	(6,223,127)	(4,694,386)
	2,145,638	**3,177,393**

Intermunicipal debtors aging (Gross)

0 - 30 days	1,978	2,199
31 - 60 days	-	392
61 - 90 days	2,863	392
91 - 120 days	-	392
120 +days	133,980	127,830
	138,821	**131,205**

Rental of premises and facilities aging (Gross)

0 - 30 days	-	123,004
31- 60 days	2,997,708	962,126
61 - 90 days	5,330	5,079
91 - 120 days	197,750	220,234
120 + days	5,167,977	6,561,336
	8,368,765	**7,871,779**

Sundry debtors aging (Gross)

0 - 30 days	679,338	41,943
120 + days	237,750	432,061
	917,088	**474,004**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

6. Receivables from non-exchange transactions

Payments made in advance	863,319	499,713
Water availability charges	121,907,428	111,884,353
Provision for doubtful debts	(112,016,474)	(103,361,809)
	10,754,273	**9,022,257**
Payments made in advance aging		
0-30 days	363,606	499,713
120-360 days +	499,713	-
	863,319	**499,713**
Water availability aging		
0-30 days	3,606,387	1,434,463
31-60 days	1,579,024	1,577,718
61-90 days	1,609,209	1,598,438
91-120 days	2,015,401	1,502,529
120-360 days +	113,097,407	105,771,205
	121,907,428	**111,884,353**

The municipality does not hold deposits or other security for its receivables.

None of the receivables have been pledged as security for the municipality's financial liabilities.

The management of the municipality is of the opinion that the carrying value of receivables approximate their fair values.

7. Receivables from exchange transactions

Gross balances		
Water	1,130,115,006	893,512,418
Sewerage	165,894,399	142,265,753
	1,296,009,405	**1,035,778,171**
Less: Allowance for impairment		
Water	(1,006,169,694)	(770,970,293)
Sewerage	(138,984,429)	(113,209,483)
	(1,145,154,123)	**(884,179,776)**
Net balance		
Water	123,945,312	122,542,125
Sewerage	26,909,970	29,056,270
	150,855,282	**151,598,395**
Water (Gross)		
Current (0 -30 days)	114,110,124	83,164,472
31 - 60 days	31,733,075	28,253,284
61 - 90 days	32,354,412	30,450,734
91 - 120 days	29,118,660	25,154,112
121 - 365 days	922,798,735	726,489,816
	1,130,115,006	**893,512,418**

Figures in Rand	2024	2023

7. Receivables from exchange transactions (continued)

Sewerage (Gross)		
Current (0 -30 days)	14,845,246	11,266,065
31 - 60 days	5,366,796	4,733,932
61 - 90 days	4,701,999	4,412,851
91 - 120 days	4,128,809	3,946,542
121 - 365 days	136,851,549	117,906,363
	165,894,399	**142,265,753**
Age analysis per customer type (Includes water availability charge)		
Residential		
Current (0 -30 days)	97,391,370	73,489,023
31 - 60 days	31,004,372	26,197,634
61 - 90 days	28,272,594	28,533,568
91 - 120 days	28,392,923	24,323,975
121 - 365 days	994,433,799	832,268,265
	1,179,495,058	**984,812,465**
Industrial/ commercial		
Current (0 -30 days)	23,850,089	28,991,326
31 - 60 days	8,971,375	6,975,076
61 - 90 days	7,596,494	6,210,015
91 - 120 days	5,351,479	5,020,757
121 - 365 days	162,832,985	131,555,397
	208,602,422	**178,752,571**
National and provincial government		
Current (0 -30 days)	10,899,960	11,192,137
31 - 60 days	1,703,718	2,354,741
61 - 90 days	2,801,861	1,723,912
91 - 120 days	1,716,217	1,479,077
121 - 365 days	21,202,182	11,954,695
	38,323,938	**28,704,562**
Reconciliation of allowance for impairment		
Balance at beginning of the year	(884,179,777)	(774,167,031)
Contributions to allowance	(260,974,346)	(110,012,745)
	(1,145,154,123)	**(884,179,776)**

8. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	626	626
Bank balances	9,463,791	7,135,247
Short-term deposits	3,178,884	4,038,876
Minor Beneficiary Funds in Bank	895,159	1,911,709
	13,538,460	**13,086,458**
Current assets	13,479,105	12,777,136
Non-current asset (Minor Beneficiary funds in Bank)	59,355	309,322

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

8. Cash and cash equivalents (continued)

Cash and cash equivalents include cash-on-hand, cash in banks and investments in money market instruments.

Included in Cash and cash equivalents is restricted cash to the value of R 895 159 (30 June 2023: R1 911 709) which relates to funds held for minor beneficiaries.

Minor beneficiary funds in the bank relates to the funds held by the municipality from the deceased estates of former employees for their beneficiaries who have not reached the maturity age.

Figures in Rand	2024	2023

8. Cash and cash equivalents (continued)

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2024	June 30, 2023	June 30, 2022
ABSA- Primary Bank Account - 406 668 6529	67,333	44,484	4,847	67,333	44,484	4,847
ABSA - General Bank Account - 406 668 6472	3,578,652	1,206,991	2,156,051	3,578,652	1,206,991	2,156,051
ABSA - Collection account - 406 668 6294	-	-	117,738	-	-	117,738
ABSA- Consumer Deposits - 406 671 0647	568,782	319,089	945,769	568,782	319,089	945,769
ABSA - Salaries account - 406 660 3763	-	693	37,711	-	693	37,711
ABSA - SANLAM Grouplife account - 406 757 0977	-	-	2,022,399	-	-	2,022,399
ABSA - MIG Project Account - 406 668 6367	-	-	500	-	-	500
ABSA - MIG Call Account - 406 895 1879	-	-	1,316,172	-	-	1,316,172
ABSA - Conditional Grants - 407 757 1917	-	-	6,226,812	-	-	6,226,812
ABSA - Call Account - 406 757 0008	-	-	720,755	-	-	720,755
FNB - Call Account- 622 282 66335	158,952	140,816	18,178,852	158,952	140,816	18,178,852
Nedbank - FixedDeposit Account - 764 855 2728	-	-	-	-	-	-
Absa Investment- 9067803323	-	-	-	-	-	-
Absa Investment Tracker account-9383886857	238,465	-	-	238,465	-	-
Standard Bank - Ugu PrimaryAccount - 053299760	50,969	7,232	-	50,969	7,232	-
Standard Bank - Ugu GeneralAccount - 053299787	478,523	2,955,377	-	489,755	3,008,198	-
Standard Bank - Ugu ConsumerDeposit - 053299833	352,160	664,738	-	352,160	664,738	-
Standard Bank - Ugu SalariesAccount - 053299906	31,949	4,664	-	31,949	4,664	-
Standard Bank - Ugu ACBAccount - 053299914	95,204	43,623	-	95,204	43,623	-
Standard Bank - Ugu Conditional Grant - 053299922	4,122,475	1,836,246	-	4,122,475	1,836,246	-
Standard Bank - Ugu MIGAccount - 053300033	47,157	6,522	-	47,157	6,522	-
Standard Bank - Ugu Group Lifeaccount - 053300076	954,514	1,911,709	-	954,514	1,911,709	-
Standard Bank - Ugu Call Account - 058905324041	10,448	3,880,000	-	10,448	3,880,000	-
Standard Bank - Ugu Callaccount - 058905324-042	2,771,019	10,827	-	2,771,019	10,827	-

Figures in Rand					2024	2023
8. Cash and cash equivalents (continued)						
Standard Bank - Account Number 058905324-022 (Investment account)	-	-	-	-	-	-
Standard Bank -Account Number 058905324-045 (Investment account)	-	-	-	-	-	-
Standard Bank -Account Number 058905324-046 (Investment account)	-	-	-	-	-	-
Standard Bank - Account Number 058905324-047 (Investment account)	-	-	-	-	-	-
Standard Bank -Account Number 058905324-048 (Investment account)	-	-	-	-	-	-
Standard Bank - Account Number 058905324-049 (Investment account)	-	-	-	-	-	-
Standard Bank - Account Number 058905324-050 (Investment account)	-	-	-	-	-	-
Absa Investment- 2081187889 (Investment account)	-	-	-	-	-	-
Absa Investment- 2081188843- Investment Account	-	-	-	-	-	-
FNB Investment-76203532926 - Investment Account	-	-	-	-	-	-
FNB Investment-76204779212 - Investment account	-	-	-	-	-	-
FNB Investment-76205681185 - Investment Account	-	-	-	-	-	-
Cash on hand	-	-	-	626	626	626
Total	**13,526,602**	**13,033,011**	**31,727,606**	**13,538,460**	**13,086,458**	**31,728,232**

9. Investment property

	30 June 2024			30 June 2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Ugu Sports and Leisure Centre	30,400,000	-	30,400,000	28,000,000	-	28,000,000

Reconciliation of investment property - 30 June 2024

	Opening balance	Fair value adjustments	Total
Ugu Sports and Leisure Centre	28,000,000	2,400,000	30,400,000

Reconciliation of investment property - 30 June 2023

	Opening balance	Disposals	Fair value adjustments	Total
Ugu Fresh Produce Market	6,644,000	(6,644,000)	-	-
Ugu Sports and Leisure Centre	26,400,000	-	1,600,000	28,000,000
	33,044,000	**(6,644,000)**	**1,600,000**	**28,000,000**

Pledged as security

No investment property pledged as security.

Figures in Rand	2024	2023

9. Investment property (continued)

Details of property

Stand 3249 Bhobhoyi
The property is being used as a fresh market produce operation, and improved with three warehouses, the one equipped with ripening rooms in order to support the fresh produce production.

During the year, Ugu Fresh Produce building was physically verified and post the July 2021 unrest, the property has rapidly dilapidated, therefore, hence the municipality took a decision to dispose the buildings as there are no structures that can continue to yield any economic benefit to the municipality.

Opening balance	-	6,644,000
Disposal	-	(6,644,000)
	-	**-**

Farm Lot Ra 5100 ET portion 7, Shelly beach
The property comprises offices, indoor sporting facilities, boardrooms and storage.

Opening balance	28,000,000	26,400,000
Fair value adjustment	2,400,000	1,600,000
	30,400,000	**28,000,000**

Determination of Market Valuation

The fair value of the investment property was determined based on market evidence, which includes recent transactions involving comparable properties in similar locations and conditions. This approach ensures that the valuation reflects current market conditions and provides a reliable basis for the fair value measurement in compliance with GRAP 16.91(d).

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.

Amounts recognised in surplus or deficit

Rental revenue from Investment property (Note 23)	643,960	268,223
From Investment property that generated rental revenue		
Direct operating expenses (excluding repairs and maintenance)	753,955	637,030
Repairs and maintenance	185,695	343,142
	939,650	**980,172**

There were no contractual obligations to purchase, construct or develop the investment property. There were also no contractual obligations for repairs, maintenance or enhancements.

Notes to the Annual Financial Statements

Figures in Rand

10. Property, plant and equipment

	30 June 2024			30 June 2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	26,805,466	-	26,805,466	26,805,466	-	26,805,466
Buildings	139,204,946	(21,291,996)	117,912,950	128,052,693	(17,512,785)	110,539,908
Infrastructure	9,476,238,625	(6,016,928,263)	3,459,310,362	9,248,456,155	(5,821,950,984)	3,426,505,171
Other property, plant and equipment	161,582,729	(103,566,212)	58,016,517	153,395,431	(102,093,579)	51,301,852
Total	**9,803,831,766**	**(6,141,786,471)**	**3,662,045,295**	**9,556,709,745**	**(5,941,557,348)**	**3,615,152,397**

10. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 30 June 2024

	Opening balance	Additions	Disposals	Donations	Depreciation	Impairment loss	Total
Land	26,805,466	-	-	-	-	-	26,805,466
Buildings	110,539,908	11,152,254	-	-	(2,956,996)	(822,216)	117,912,950
Infrastructure	3,426,505,171	267,479,731	(2,880,224)	-	(211,848,923)	(19,945,393)	3,459,310,362
Other property, plant and equipment	51,301,852	13,119,342	(246,501)	4,048,500	(10,206,676)	-	58,016,517
	3,615,152,397	**291,751,327**	**(3,126,725)**	**4,048,500**	**(225,012,595)**	**(20,767,609)**	**3,662,045,295**

10. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 30 June 2023

	Opening balance	Additions	Disposals	Transfers received	Depreciation	Impairment loss	Total
Land	26,805,466	-	-	-	-	-	26,805,466
Buildings	89,469,209	23,902,658	-	-	(2,831,959)	-	110,539,908
Infrastructure	3,282,089,874	356,939,219	(1,008,010)	2,821,483	(207,502,709)	(6,834,686)	3,426,505,171
Other property, plant and equipment	43,274,188	16,703,270	(84,831)	-	(8,590,775)	-	51,301,852
	3,441,638,737	**397,545,147**	**(1,092,841)**	**2,821,483**	**(218,925,443)**	**(6,834,686)**	**3,615,152,397**

Pledged as security

No assets were pledged as security.

Donation

Refer to note 27 for donated asset.

Figures in Rand	2024	2023

10. Property, plant and equipment (continued)

Property, plant and equipment in the process of being constructed or developed

Carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected		
PPE under construction taking significantly longer to complete than expected	-	11,855,934

There are assets under construction that are taking significantly longer to complete than expected due to various challenges faced by the municipality. These challenges include but not limited to, delays in environmental approvals; delays in the approval of the application for power supply; delayed registration of servitudes due to prolonged negotiations; community protests and business forums; delays caused by contractors on site; delays in approvals for application of additional funding and lack of funding.

	-	**11,855,934**

Carrying value of property, plant and equipment where construction or development has been halted either during the current or previous reporting period(s)		
Bhobhoyi/ Mkholombe sanitation	-	7,809,390
Planning Studies and design are in progress.		
Chenge - Kwa Latshoda Water and Sanitation	-	4,046,544
Planning Studies are on Progress.		
	-	**11,855,934**

Reconciliation of Work-in-Progress 30 June 2024

	Included within Infrastructure	Included within Buildings	Total
Opening balance	531,076,163	49,172,178	580,248,341
Additions/capital expenditure	258,403,560	11,152,254	269,555,814
Impairment	(11,855,933)	-	(11,855,933)
Items expensed during unbundling of projects	16,892,663	-	16,892,663
Transferred to completed items	(305,167,719)	(60,324,432)	(365,492,151)
	489,348,734	**-**	**489,348,734**

Reconciliation of Work-in-Progress 30 June 2023

	Included within Infrastructure	Included within Buildings	Total
Opening balance	363,346,504	25,269,521	388,616,025
Additions/capital expenditure	359,226,081	23,902,657	383,128,738
Transferred to completed items	(191,496,422)	-	(191,496,422)
	531,076,163	**49,172,178**	**580,248,341**

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		
Maintenance of building and facilities	3,854,112	1,814,278
Maintenance of equipment	97,617,515	80,731,700
Maintenance of other assets	26,334,641	29,157,988
	127,806,268	**111,703,966**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

10. Property, plant and equipment (continued)

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.

11. Intangible assets

	30 June 2024			30 June 2023		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Servitudes	2,659,160	-	2,659,160	2,659,160	-	2,659,160
Computer software	25,263,199	(23,554,699)	1,708,500	24,722,485	(20,598,895)	4,123,590
Total	**27,922,359**	**(23,554,699)**	**4,367,660**	**27,381,645**	**(20,598,895)**	**6,782,750**

Reconciliation of intangible assets - 30 June 2024

	Opening balance	Additions	Amortisation	Total
Servitudes	2,659,160	-	-	2,659,160
Computer software	4,123,590	540,713	(2,955,803)	1,708,500
	6,782,750	**540,713**	**(2,955,803)**	**4,367,660**

Reconciliation of intangible assets - 30 June 2023

	Opening balance	Additions	Amortisation	Total
Servitudes	2,659,160	-	-	2,659,160
Computer software	-	6,584,854	(2,461,264)	4,123,590
	2,659,160	**6,584,854**	**(2,461,264)**	**6,782,750**

Pledged as security

No intangible assets have been pledged as security for any liabilities of municipality.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

11. Intangible assets (continued)

Restrictions

The following restrictions apply to Intangible Assets:

- Financial Software

(i) The system is non-assignable, non-transferable, and the municipality has no exclusive rights to use the system.
(ii) The system may be used on only one database at any one time.
(iii) The municipality, as the licensee, shall not grant usage of, or distribute, the system in its original or modified form, to a third party for the third party's benefit.
(iv) The municipality has no intellectual property rights to the system.

Other information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection.

Figures in Rand	2024	2023

12. Interests in other entities

Investments in controlled entities

Name	Percentage of ownership	Carrying amount 30 June 2024	Carrying amount 30 June 2023
South Coast Tourism & Investment Enterprise SOC (Former name : Ugu South Coast Development Agency SOC)	100.00 %	200	200
		200	200

13. Long term liabilities

At amortised cost		
Loans The average loans period varying from 1 to 20 (2024: 1 to 20) years and at interest rates varying from 5.00% to 11,51% per annum. Loans are not secured.	24,871,926	30,908,535

DBSA (Phase 1 - Sanitation Refurbishment):
Structured unsecured 15 year loan. Original loan capital of R25 000 000 is repayable semi-annually in 26 fixed instalments of capital and interest, the first payment commencing on the last day of the 5th half-year after the half-year during which the first disbursement was advanced to the borrower.

DBSA (Phase 2 - Sanitation Refurbishment):
Structured unsecured 15 year loan. Original loan capital of R25 000 000 is repayable semi-annually in 26 fixed instalments of capital and interest, the first payment commencing on the last day of the 5th half-year after the half-year during which the first disbursement was advanced to the borrower.

DBSA (Ex Hibiscus, Umdoni and Umuziwabantu):
Structured unsecured loans taken over from the local municipalities as a result of a change of powers and functions. Original capital amount of the loan is R18 573 441. These loans are repaid semi-annually at various interest rates.|

DBSA (Phase 1 - Umzimkulu Water Augmentation):
Structured unsecured 20 year loan. Original loan capital of R62 000 000 is repayable monthly in 216 fixed instalments of capital and interest, the first payment commencing on the last day of the 25th month after the month during which the first disbursement was advanced to the borrower.

This loan carries additional terms and conditions, as contained in the loan agreement (Bullet 12), amongst which the following are included:

(i) The Borrower shall obtain a prior written consent from the DBSA to raise additional debt funding from other sources.
(ii) The Borrower shall continue to shorten its debt collection period. The DBSA project team, in collaboration with DBSA Credit Risk, will report to the DBSA Management on the management of debtor book.
(iii) The Borrower shall ensure that the liquidity and leverage ratios do not fall below the norm, as reflected in the table below:

Current Ratio	1.5:1
Cash and Investments: Current Liabilities	0.3
Total Debt / Total Assets	<50%
Total Debt / Total Income	<50%
Long Term Debt / Total Income	100%
Debt Serving: Total Income	20%

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

13. Long term liabilities (continued)

The Municipality manages its liquidity and leverage ratios closely through Financial turnaround strategy, which includes revenue stategy, which seeks to improve collection within the required norm, as well as improvement of cash flow plan, which seeks to ensure within the norm liquidity ratios.
Stringent measures in line with the MFMA are put in place, for application of any new loan, and consistency of repayment of loans is adhered to, in reduction of debt and managing healthy leverage ratios. No new loans were taken by the Municipality in the current and previous financial years.

Non-current liabilities		
At amortised cost	20,753,224	24,638,311
Current liabilities		
At amortised cost	4,118,702	6,270,224

14. Operating lease liability

Current liabilities	10,607,600	9,632,431

Operating leases are recognised on the straight-line basis as per the requirement of GRAP 13. In respect of noncancellable operating leases the current assets and current liabilities (accrual) have been recognised as above.

The impact of charging the escalations in operating leases on a straight-line basis over the term of the lease has resulted in an increase in the current year expenditure of R 975 169 (30 June 2023: R 998 783).

The following restrictions have been imposed by the municipality in terms of the lease agreements:

(i) The lessee shall not have the right to sublet, cede or assign the whole or any portion of the premises let.
(ii) The lessor or its duly authorised agent, representative or servant shall have the right at all reasonable times to inspect the premises let.
(iii) The lessee shall use the premises let for the sole purpose prescribed in the agreement.

Balance at beginning of year	9,632,431	8,633,648
Lease smoothing impact	975,169	998,783
	10,607,600	**9,632,431**

At the reporting date the following minimum lease payments were payable under operating leases for property, plant and equipment, which are payable as follows:

Within 1 year	290,499	264,090
2 to 5 years	1,950,879	1,348,207
More than 5 years	45,543,997	46,437,168
	47,785,375	**48,049,465**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

15. Payables from exchange transactions

Trade payables	792,451,049	597,368,756
Other payables	14,987,688	13,782,908
Payroll accrued expenses	35,797,799	44,006,442
Accrued expenses	8,223,072	6,394,342
Debtors with credit balances	35,344,216	35,365,166
Staff bonuses	20,350,867	18,653,643
Retentions	66,480,322	60,118,393
Leave accrual	43,987,120	37,713,327
	1,017,622,133	**813,402,977**

16. Consumer deposits

Water	22,698,183	22,237,236
Guarantees held in lieu of water deposits	495,780	495,780

Consumers upon application for water meter connections pay consumer deposits. The deposit is refunded when the connection is terminated. Consumer deposits are refunded when the house is sold after the municipality has issued a clearance certificate.

17. VAT payable

VAT payable	108,521,588	66,726,901

The VAT payable balance comprises of:

VAT receivable	(1,366,221)	(17,849,098)
Undeclared VAT output	214,920,676	174,092,771
Undeclared VAT input	(105,032,867)	(89,516,772)
	108,521,588	**66,726,901**

The Municipality accounts for value added tax on an accrual basis but claimed / paid over to SARS on a cash basis in accordance with Section 15 (2) of the Value Added Tax (Act No. 89 of 1991).

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

18. Post employment benefits

Defined benefit plan

Post retirement benefit plan

Post-retirement health care		
Balance at beginning of year	19,960,000	18,058,000
Net expense recognised in income statement	1,053,358	3,216,000
Contributions to provision	(1,394,000)	(1,314,000)
Balance at end of year	19,619,358	19,960,000
Transfer to current portion	(1,306,441)	(1,394,000)
	18,312,917	**18,566,000**

The municipality provides certain post-retirement health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the medical aid funds, with which the municipality is associated, a member is entitled to continue as a member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined plan for these qualifying employees. No other post-retirement benefits are provided to these employees.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 30 June 2024 by One Pangaea Expertise and Solutions, Fellow of the Actuarial Society of South Africa. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

The members of the post-employment health care benefit plan are made up as follows:

In-service members (employees)	551	551
Continuation members	71	72
	622	**623**

The unfunded liability in respect of past service has been estimated as follows:

In-service members (employees)	9,581,840	9,192,000
In-service non-members	1,566,627	890,000
Continuation members	8,470,891	9,878,000
	19,619,358	**19,960,000**

The current-service cost for the year ending 30 June 2024 is estimated to be R597 000, whereas the cost for the ensuing year is estimated to be R866 224.

Key assumptions used

The principal assumptions used for the purposes of the actuarial valuations was as follows:

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

18. Post employment benefits (continued)

Discount rates	11.74%	11.86%
Health care cost inflation	7.79%	7.53%
Maximum subsidy inflation rate	0.00%	0.00%
Consumer price inflation	6.29%	6.03%
Net of maximum subsidy inflation discount rate	11.86%	11.74%
Expected retirement age - females	62	62
Expected retirement age - males	62	62

Movements in the present value of the defined benefit obligation were as follows:

Balance at beginning of the year	19,960,000	18,058,000
Current services costs	597,000	544,000
Interest cost	2,287,000	1,974,000
Benefits paid	(1,394,000)	(1,314,000)
	21,450,000	19,262,000
Actuarial (gains) / losses	(1,830,642)	698,000
	19,619,358	**19,960,000**

The amounts recognised in the Statement of Financial Performance are as follows:

Current service cost	597,000	544,000
Interest cost	2,287,000	1,974,000
Actuarial (gains) / losses	(1,830,642)	698,000
Benefits paid	(1,394,000)	(1,314,000)
	(340,642)	**1,902,000**

The history of experienced adjustments is as follows:

	2024	**2023**	**2022**	**2021**	**2020**
Present value of defined benefit obligation	19,619,358	19,960,000	18,058,000	20,678,000	19,374,000
Net amount	19,619,358	19,960,000	18,058,000	20,678,000	19,374,000
Experienced adjustments on plan liabilities	-	-	(1,040,000)	(1,653,000)	(537,000)
	19,619,358	**19,960,000**	**17,018,000**	**19,025,000**	**18,837,000**

Municipality's Accrued Liability as at the Valuation Date:

30 June 2024	Total liability	Expected current portion of liability	Expected non-current portion of liability
Total liability	19,619,358	1,306,441	18,312,917
	-	-	-

30 June 2023	Total liability	Expected current portion of liability	Expected non-current portion of liability
Total liability	19,960,000	1,394,000	18,566,000

Figures in Rand	2024	2023

18. Post employment benefits (continued)

	-	-

The municipality expects to make contribution of R1,306 million (2024: R1,394 million) to the defined benefit plans during the next financial year.

The amounts recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation-wholly unfunded	(18,312,917)	(18,566,000)
Present value of the defined benefit obligation-partly or wholly funded	(1,306,441)	(1,394,000)
	(19,619,358)	**(19,960,000)**
Non-current liabilities	(18,312,917)	(18,566,000)
Current liabilities	(1,306,441)	(1,394,000)
	(19,619,358)	**(19,960,000)**

The effect of a 1% movement in the assumed rate of Post Employment Medical Aid Benefit cost inflation is as follows:

	1% decrease R's	30 June 2024 Valuation basis R's	1% increase R's
Discount Rate			
Employer's accrued liability	21,693,434	19,619,358	17,856,483
Employer's service cost (year following)	980,508	866,224	770,661
Employer's interest cost (year following)	2,260,430	2,227,266	2,192,277

A 1% increase in the discount rate results in an 8.99% decrease in the accrued liability whilst a 1% decrease in the discount rate will result in a 10.57% increase in the accrued liability.

Below is an illustration of the effect of a change in the discount rate on Current and interest Costs as at 30 June 2024:

	Percentage change	1% decrease R's	30 June 2024 R's	1% increase R's	Percentage change
Discount Rate					
service cost	13.19%	980,508	866,224	770,661	-11.03%
interest cost	1.49%	2,260,430	2,227,266	2,192,277	-1.57%

Retirement age

The table below shows the impact of a change in the average retirement assumption from 62 to 60 years and 64 years.

18. Post employment benefits (continued)

	2-year decrease R's	30 June 2024 Valuation basis R's	2-year increase R's
Retirement Age			
Employer's accrued liability	20,384,366	19,619,358	18,813,251
Employer's service cost (year following)	931,603	866,224	803,089
Employer's interest cost (year following)	2,317,104	2,227,266	2,132,602

The decrease in the average retirement age from 62 years to 60 years would result in a 3.90% increase in the accrued liability whilst an increase in the average retirement age from 62 to 64 years would result in 4.11% decrease in the accrued liability.

Below is an illustration of the effect of a change in the retirement age on Current and interest Costs as of 30 June 2024:

	Percentage change	2-year decrease R's	30 June 2024 R's	2-year increase R's	Percentage change
Retirement Age					
service cost	7.55%	931,603	866,224	803,089	-7.29%
interest cost	4.03%	2,317,104	2,227,266	2,132,602	-4.25%

Mortality

The table below shows the impact of a change in the mortality assumption from PA(90) to PA(90) with a two-year adjustment.

	30 June 2024 Valuation basis R's	PA (90) - 2[1] R's
Employer's accrued liability	19,619,358	19,898,401
Employer's service cost (year following)	866,224	887,721
Employer's interest cost (year following)	2,227,266	2,260,035

1. PA (90)-2 (PA(90) with a two-year age adjustment) means that, to each beneficiary, we assigned a mortality rate of an individual two years younger than that beneficiary, ie lighter mortality implying that the individual lives longer than expected in the valuation basis.

Therefore, the above change in the mortality assumption would result in a 1.42% increase in the accrued liability.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

18. Post employment benefits (continued)

Below is an illustration of the effect of a change in the post-employment mortality on Current and interest Costs as of 30 June 2024:

	30 June 2024 R's	PA (90) - 2 R's	Percentage change
Service cost	866,224	887,721	2.5%
Interest cost	2,227,266	2,260,035	1.5%

19. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Rural Transport Services Grant	1,197,036	-
Municipal Infrastructure Grant	7,500,000	-
Shared Legal Services Grant	1,000,000	1,000,000
Water Acceleration - Water Refurbishment Umtamvuna System	-	302,177
Ugu Transformative River Management Programme	598,266	70,888
Implementation of Green and Smart Municipality	1,192,099	-
	11,487,401	**1,373,065**

Movement during the year

Balance at the beginning of the year	1,373,064	7,839,877
Additions during the year	1,065,505,999	514,591,000
Income recognition during the year	(1,055,391,662)	(521,057,812)
	11,487,401	**1,373,065**

The nature and extent of government grants recognised in the annual financial statements is an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

These amounts are invested in a ring-fenced investment until utilised.

Figures in Rand	2024	2023

20. Long service awards

Provision for long service awards	35,183,811	32,379,000

The movement in non-current provisions are reconciled as follows:

Long-term service		
Balance at beginning of year	32,379,000	27,940,000
Contributions to provision	2,804,811	4,439,000
Total liability	35,183,811	32,379,000
Transfer to current portion	(2,675,070)	(5,570,000)
Balance at end of year	**32,508,741**	**26,809,000**

A long-service award is payable after 5 years of continuous service and every 5 years thereafter to employees. The provision is an estimate of the long-service based on historical staff turnover. No other long-service benefits are provided to employees.
The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 30 June 2024 by One Pangaea Expertise and Solutions, Fellow of the Actuarial Society of South Africa. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method. At year-end, 927 (2023: 886) employees were eligible for long-service awards.

The current service costs for the period ending 30 June 2024 is estimated to be R 2 798 000, whereas the cost for the ensuing year is estimated to be R 2 957 659.

The principal assumptions used for the purposes of the actuarial valuations were as follows:

Discount rates used	11.28%	11.26%
CPI	4.77%	5.54%
Cost inflation rate	5.77%	6.54%
Net effective discount rate	4.26%	4.43%
Expected retirement age - females	62	62
Expected retirement age - males	62	62

Movements in the present value of the defined benefit obligation were as follows:

Balance at beginning of the year	32,379,000	27,940,000
Current service costs	2,798,000	2,660,000
Interest cost	3,341,000	2,910,000
Benefits paid	(4,923,585)	(3,426,000)
Actuarial losses/(gains)	1,589,396	2,295,000
	35,183,811	**32,379,000**

The history of experienced adjustments is as follows:

	2024	2023	2022	2021	2020	2019
Present value of long service	35,183,811	32,379,000	27,940,000	27,338,000	20,350,000	20,703,724
Net amount	35,183,811	32,379,000	27,940,000	27,338,000	20,350,000	20,703,724
Experienced adjustments on plan liabilities	-	-	-	-	(1,506,520)	(786,085)
	35,183,811	**32,379,000**	**27,940,000**	**27,338,000**	**18,843,480**	**19,917,639**

Figures in Rand	2024	2023

20. Long service awards (continued)

The effect of a 1% movement in the assumed rate of long-service cost inflation is as follows:

	1% decrease R's	30 June 2024 R's	1% increase R's
Salary Increase Rate			
Employer's accrued liability	32,994,210	35,183,811	37,595,594
Employer's current service cost	2,746,042	2,957,659	3,194,693
Employer's interest cost	3,564,542	3,478,647	3,726,525
Discount Rate			
Employer's accrued liability	37,514,530	35,183,811	33,097,688
Employer's current service cost	3,186,660	2,957,659	2,755,965
Employer's interest cost	3,356,009	3,478,647	3,582,337

As per the table above, a 1% increase in the salary increase rate results in a 6.85% increase in the accrued liability whilst a 1% decrease in the salary increase rate will result in a 6.22% decrease in the accrued liability.

Inversely, a 1% increase in the discount rate results in a 5.93% decrease in the accrued liability whilst a 1% decrease in the discount rate will result in a 6.62% increase in the accrued liability.

Below is an illustration of the effect of a change in the salary increase inflation on Current and interest Costs as at 30 June 2024:

	Percentage change	1% decrease R's	30 June 2024 R's	1% increase R's	Percentage change
Salary Increase Rate					
service cost	-7.15%	2,746,042	2,957,659	3,194,693	8.01%
interest cost	2.47%	3,564,542	3,478,647	3,726,525	7.31%

20. Long service awards (continued)

Below is an illustration of the effect of a change in the discount rate on Current and Interest Costs as at 30 June 2024:

	Percentage change	1% decrease R's	30 June 2024 R's	1% increase R's	Percentage change
Discount Rate					
service cost	7.74%	3,186,660	2,957,659	2,755,965	-6.82%
interest cost	-3.53%	3,356,009	3,478,647	3,582,337	2.98%

Withdrawal decrements

The table that follows shows the impact of a change in the withdrawal assumption as detailed in Assumptions Section 4.2. The effect is illustrated by assuming that withdrawals are 50% lower than assumed.

	200% Withdrawal R's	30 June 2024 R's	50% Withdrawal R's
Employer's accrued liability	31,247,519	35,183,811	37,598,708
Employer's service cost	2,474,244	2,957,659	3,275,605
Employer's expense cost	3,075,318	3,478,647	3,726,228

The above table highlights the effects of a 200% and 50% multiple of the withdrawal rates as of 30 June 2024. The adjustment would result in a 11.19% decrease and a 6.86% increase in accrued liability, respectively.

Below is an illustration of the effect of a change in the discount rate on Current and Interest Costs as of 30 June 2024:

20. Long service awards (continued)

	Percentage change	50% Withdrawal R's	30 June 2024 R's	200% Withdrawal R's	Percentage change
Discount Rate					
service cost	10.75%	3,275,605	2,957,659	2,474,244	-16.34%
interest cost	7.12%	3,726,228	3,478,647	3,075,318	-11.59%

Mortality decrement

The table that follows shows the impact of a change in the mortality assumption from SA85-90 to SA85-90 with a two-year adjustment.

	30 June 2024 Valuation basis SA85-90 R's	SA85-90 -2 R's
Employer's accrued liability	35,183,811	35,484,531
Employer's current service cost	2,957,659	2,980,597
Employer's expense cost	3,478,647	3,015,180

** SA85-90 -2 (with a two-year age adjustment) means that, to each beneficiary, we assigned a mortality rate of an individual two years younger than that beneficiary. The resulting mortality implies that the individual lives longer than expected on the valuation basis.*

The above table highlights the effects of a two-year adjustment to the mortality assumption as at 30 June 2024. The adjustment would result in a 0.85% increase in the accrued liability.

Below is an illustration of the effect of a change in the mortality on Current and interest Costs as at 30 June 2024:

	30 June 2024 R's	2-year decrease R's	Percentage change

Figures in Rand		2024	2023

20. Long service awards (continued)

service cost	2,957,659	2,980,597	0.8%
interest cost	3,478,647	3,015,180	-13.3%

21. Non-current payables from exchange transactions - non current

Umgeni water	61,346,284	118,005,099

The municipality entered into a payment arrangement with Umgeni Water which meant that a significant portion of the debt is not payable within 12 months after the financial year end. The amount that is payable in periods in excess of the 12 months after year end has been reclassified as non-current. The agreement was entered into on the 13th of May 2022 its effective date was the 1st of July 2022.

30 June 2024

Minimum payments	**Capital**	**Interest**	**Total**
Within one year	66,356,904	6,846,441	73,203,344
In second to fifth year	61,346,284	2,000,173	63,346,457
	127,703,188	**8,846,614**	**136,549,801**

30 June 2023

Minimum payments	**Capital**	**Interest**	**Total**
Within one year	60,732,327	11,318,441	72,050,767
In second to fifth year	118,005,099	8,846,613	126,851,712
	178,737,426	**20,165,054**	**198,902,479**

22. Service charges

Sale of water	371,536,365	341,389,863
Sewerage and sanitation charges	120,262,234	110,939,189
	491,798,599	**452,329,052**

23. Rental of facilities and premises

Premises		
Premises	2,111,016	2,165,372
Rental of facilities	643,960	268,223
	2,754,976	**2,433,595**

Rental of premises:
The municipality rents out its land to the cellphone service providers for erection of their Base Telecommunication Stations. There are four service providers with different sites namely: Vodacom; IHS; ATC and Transnet.

Rental of facilities:
The municipality has a multipurpose centre referred to as Ugu Sports and Leisure Centre. The municipality generates rental income by renting out the Hall, Sports fields, Gymnasium, lounges and conference rooms.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

24. Other income

LG SETA	916,156	749,722
Connection fees	388,293	589,272
Atmospheric emission licenses	43,363	5,750
Tender documents sales	29,351	60,317
Water rates certificates	1,583,242	1,670,042
Sundry income	5,030,356	16,226,596
	7,990,761	**19,301,699**

Connections fees relate to new applications for water meters. Atmospheric emission licences are also issued at a cost to industries that pollute the air in their production processes, this is levied once in a five year cycle. Tender documents are also sold to bidders when tenders are advertised by the municipality. Water clearance certificate fees are collected when customers are in a process of selling their properties. These certificates are issued to confirm that the properties have no outstanding debt at the time of the sale. Sundry income relates to plan approval fees, plan admin fees, insurance proceeds from providers, housing subsidy recovery, pension refunds.

25. Interest income

Interest revenue from non-exchange transactions		
Interest on over due accounts: Water availabilty	2,928,740	2,919,638
Interest revenue from exchange transactions		
Bank	8,946,303	9,170,560
Interest on overdue accounts: Services charges	69,205,239	52,798,976
	78,151,542	**61,969,536**
	81,080,282	**64,889,174**

Figures in Rand	2024	2023

26. Government grants & subsidies

Operating grants		
Equitable share	630,083,000	585,146,000
National: FMG Grant	1,950,000	1,950,000
AWIP - St Helens	-	4,839,876
AWIP - Mthavuna	302,176	2,297,824
Green and Smart Municipal Program	7,901	-
Expanded Public Works Programme	3,606,000	3,319,000
River Mangement Programme	972,624	2,429,112
Rural-road Asset Management System	1,661,964	2,848,000
	638,583,665	**602,829,812**
Capital grants		
National: MIG Grant	270,958,000	277,374,000
Water Service Infrastructure Grant	135,900,000	220,000,000
Municipal Disaster Recovery	9,950,000	2,000,000
Water Intervention Buying of Water Tankers	-	4,000,000
	416,808,000	**503,374,000**
	1,055,391,665	**1,106,203,812**

National: Equitable share

Current-year receipts	630,083,000	585,146,000

National: Finance Management Grant (FMG)

Current-year receipts	1,950,000	1,950,000
Conditions met - transferred to revenue	(1,950,000)	(1,950,000)
	-	**-**

The Financial Management Grant is paid by National Treasury to municipalities to help implement the financial reforms required by the Municipal Finance Management Act (MFMA), 2003. The FMG Grant also pays for the cost of the Financial Management Internship Programme (e.g. salary costs of the Financial Management Interns). No funds were withheld.

National: Municipal Infrastructure Grant (MIG)

Current-year receipts	278,458,000	277,374,000
Conditions met - transferred to Revenue: Operating Expenses	(71,878,802)	(89,915,640)
Conditions met - transferred to revenue : Capital expenses	(199,079,198)	(187,458,360)
	7,500,000	**-**

Conditions still to be met - remain liabilities (see note 19).

The MIG grant is aimed at supplementing municipal budgets to eradicate backlogs in municipal infrastructure utilised in providing basic services for the benefit of poor households and for the provision, rehabilitation and renewal of municipal infrastructure . No funds were withheld.

Figures in Rand	2024	2023

26. Government grants & subsidies (continued)

Water Service Infrastructure Grant

Current-year receipts	135,900,000	220,000,000
Conditions met - transferred to revenue	(135,900,000)	(220,000,000)
	-	**-**

Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and improve the sustainability of services in prioritised district municipalities, especially in rural municipalities; provide interim, intermediate water and sanitation supply that ensures provision of services to identified and prioritised communities, including through spring protection, drilling, testing and equipping of borehole; provide on site sanitation solutions; support the existing bucket eradication programme intervention informal residential areas; support drought relief projects in affected municipalities.

Municipal Disaster Recovery

Balance unspent at beginning of year	-	2,000,000
Current-year receipts	9,950,000	-
Conditions met - transferred to revenue	(9,950,000)	(2,000,000)
	-	**-**

To provide for the immediate release of funds for disaster purpose.

AWIP - uMthamvuna

Balance unspent at beginning of year	302,176	-
Current-year receipts	-	2,600,000
Conditions met - transferred to revenue	(302,176)	(2,297,824)
	-	**302,176**

Grants received from CoGTA are aimed at supplementing municipal budgets to assist with the upgrade of electricity power for Umthamvuna pump station which assist water distribution and water delivery services support.

AWIP -St Helen's Rock Water

Balance unspent at beginning of year	-	4,839,876
Conditions met - transferred to revenue	-	(4,839,876)
	-	**-**

Grants received from CoGTA are aimed at supplementing municipal budgets to assist with the water delivery and water services technical support.

Legal Services Shared Grant

Balance unspent at beginning of year	1,000,000	1,000,000

Conditions still to be met - remain liabilities (see note 19).

This is a grant to create a credible, legally compliant and sustainable Growth within the Ugu District Municipality.

Figures in Rand	2024	2023

26. Government grants & subsidies (continued)

Expanded Public Works Programme

Current-year receipts	3,606,000	3,319,000
Conditions met - transferred to revenue	(3,606,000)	(3,319,000)
	-	**-**

This is an incentive grant from Public Works for the promotion of labour intensive projects within the District. No funds were withheld.

Rural-road Asset Management System

Current-year receipts	2,859,000	2,848,000
Conditions met - transferred to revenue	(1,661,964)	(2,848,000)
	1,197,036	**-**

Conditions still to be met - remain liabilities (see note 19).

This is a grant to assist rural district municipalities to set up rural Roads Asset Management Systems, and collect road, bridges and traffic data on municipal road networks in line with the Road Infrastructure Strategic Framework for South Africa.

Ugu Transformative River Management Programme

Balance unspent at beginning of year	70,888	-
Current-year receipts	1,500,000	2,500,000
Conditions met - transferred to revenue	(972,624)	(2,429,112)
	598,264	**70,888**

Conditions still to be met - remain liabilities (see note 19).

Grants received from CoGTA aimed at supplementing municipal budgets to assist with implementation of EM climate change strategies; economic development and job creation within the Ugu District Municipality.

Water Accelerated Intervention (Buying Of Water Tankers)

Current-year receipts	-	4,000,000
Conditions met - transferred to revenue	-	(4,000,000)
	-	**-**

Grants received from CoGTA are aimed at supplementing municipal budgets to assist with the water delivery and water services technical support.

KZN EDTEA -Implementation of the Green and Smart Municipality Project

Current-year receipts	1,200,000	-
Conditions met - transferred to revenue	(7,901)	-
	1,192,099	**-**

Conditions still to be met - remain liabilities (see note 19).

Grants received from CoGTA aimed at supplementing municipal budgets to assist with implementation of EM climate change strategies; economic development and job creation within the Ugu District Municipality.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

26. Government grants & subsidies (continued)

AWIP - Malangeni

Balance unspent at beginning of year	-	75,002
Transfers withheld during the year	-	(75,002)
	-	**-**

27. Public contributions and donations

KZN Department of Human Settlements	-	2,821,483
DBSA	4,048,500	-
	4,048,500	**2,821,483**

2024
The Development Bank of South Africa donated three water tankers for the Municipality.

2023
The KZN Department of Human Settlements through its Slums Clearance Programme funded the upgrade of the sewer outfall and associated arrangements for the two pump stations. The Municipality did not have funds to fund the project hence Department of Human Settlements funded the project because it is keen to promote positive delivery of sustainable human settlements in KZN (2023).

28. Water availability

Basic charge	15,863,378	15,024,694

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

29. Employee related costs

Basic	326,120,620	321,761,560
Stand by allowance	15,429,615	11,414,480
Bonus	25,924,446	23,999,843
Medical aid - company contributions	20,584,524	20,064,537
Unemployment Insurance Fund	2,027,117	1,909,182
Workman's Compensation Fund	3,123,160	2,493,177
Skills Development Levy	4,710,461	4,166,759
Leave pay provision charge	7,889,909	6,724,579
Pension fund contribution	51,666,670	51,071,198
Overtime payments - non structured	46,171,627	38,233,857
Travel, motor car, accommodation, subsistence and other allowances	12,325,419	10,284,435
Overtime payments	15,786,775	11,859,916
Long-service awards	2,515,376	3,458,665
Acting allowances	3,851,477	2,691,381
Housing benefits and allowances	1,364,436	1,477,445
Bargaining council	122,722	107,546
Cell-phone allowance	3,094,169	3,110,128
Rental subsidy	74,326	94,489
	542,782,849	**514,923,177**

Remuneration of the Acting Municipal Manager VO Mazibuko (From 1 January 2023)

Annual Remuneration	1,168,589	435,947
Car Allowance	300,000	125,000
Housing subsidy	-	37,500
Contributions to UIF, Medical and Pension Funds	20,409	9,992
Telephone	33,000	11,125
Performance Bonus	325,587	-
Acting Allowance	159,573	32,611
Backpay	57,576	-
Non-Pensionable	20,340	-
	2,085,074	**652,175**

Remuneration of Municipal Manager - Dr EMS Ntombela (Until 31 December 2022)

Annual Remuneration	-	541,215
Car Allowance	-	197,685
Contributions to UIF, Medical and Pension Funds	-	11,880
Telephone	-	17,820
Housing subsidy	-	54,550
Leave Encashed	-	223,106
Backpay	-	51,457
	-	**1,097,713**

Remuneration of Chief Financial Officer - K Audan

Annual Remuneration	1,178,589	1,367,429
Car Allowance	290,000	60,000
Performance Bonus	220,611	43,088
Contributions to UIF, Medical and Pension Funds	19,446	16,756
Backpay	53,860	20,931
Non-Pensionable	20,340	-
Telephone	26,701	26,700
	1,809,547	**1,534,904**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

29. Employee related costs (continued)

Remuneration of General Manager - Corporate Services: VO Mazibuko

Annual Remuneration	-	514,292
Car Allowance	-	150,000
Performance Bonus	-	45,000
Contributions to UIF, Medical and Pension Funds	-	8,957
Telephone	-	13,350
Leave Encashed	-	275,764
Bonus	-	214,380
Backpay	-	50,410
	-	**1,272,153**

Remuneration of the General Manager - Economic Development and Environmental Services: DJ Rankin

Annual Remuneration	931,997	899,279
Car Allowance	301,617	299,760
Performance Bonus	257,702	108,582
Contributions to UIF, Medical and Pension Funds	17,358	14,239
Telephone	26,700	26,700
Backpay	45,242	45,599
Non-Pensionable	20,340	-
	1,600,956	**1,394,159**

Remuneration of the General Manager - Water Services: SN Mbewu (Until 30 April 2023)

Annual Remuneration	-	656,832
Car Allowance	-	251,850
Housing subsidy	-	89,278
Performance Bonus	96,517	96,517
Contributions to UIF, Medical and Pension Funds	1,791	13,181
Telephone	-	22,250
Backpay	30,162	45,599
Leave Encashed	-	107,875
Non-Pensionable	16,950	-
	145,420	**1,283,382**

Remuneration of the Acting General Manager:Water Services PS Malinga (From 01 May 2023)

Annual Remuneration	755,425	119,454
Car Allowance	144,353	22,826
Performance Bonus	62,952	-
Contributions to UIF, Medical and Pension Funds	197,269	31,131
Acting Allowance	118,973	16,582
Telephone	16,500	2,750
	1,295,472	**192,743**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

29. Employee related costs (continued)

Remuneration of the Acting General Manager:Corporate Services MP Gobhozi (From 01 February 2023)

Annual Remuneration	755,425	358,361
Car Allowance	166,592	79,028
Performance Bonus	122,202	50,496
Contributions to UIF, Medical and Pension Funds	149,018	70,613
Long Service Awards	-	57,338
Telephone	16,500	8,250
Acting allowance	129,529	-
	1,339,266	**624,086**

30. Remuneration of councillors

Mayor	844,012	427,175
Deputy Mayor	699,502	664,538
Speaker	699,502	674,396
Councillors	7,058,174	6,371,030
Allowances	3,797,090	3,657,799
	13,098,280	**11,794,938**

In-kind benefits

The Mayor, Deputy Mayor, Speaker and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council.

The Mayor, Deputy Mayor and Speaker each have bodyguards and the use of separate Council owned vehicles for official duties.

31. Depreciation and amortisation

Property, plant and equipment	225,012,595	218,925,443
Intangible assets	2,955,803	2,461,264
	227,968,398	**221,386,707**

32. Finance costs

Employee salaries	1,003,271	1,917,619
Employee benefits obligation and long service awards	5,628,000	4,884,000
Current borrowings	3,594,876	2,689,538
Interest on measurement of Umgeni liability	11,318,441	15,437,472
Interest on late payments	23,474,351	4,534,146
Interest on fuel facility	169,413	172,150
	45,188,352	**29,634,925**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

33. Lease rentals on operating lease

Computer equipment	3,753,739	3,980,779
Office Equipment	881,412	783,494
Motor vehicles	200,951	93,044
Buildings	2,192,714	1,947,013
Land (From : Ingonyama Trust Board)	1,239,259	1,239,259
	8,268,075	**8,043,589**

Refer to Note 14.

34. Debt impairment

Water	235,199,401	107,898,909
Sewerage	25,774,945	2,113,837
Water availability	8,654,665	16,233,595
Inter municipal	7,530	20,271
Rental of facilities	1,528,741	(69,215)
	271,165,282	**126,197,397**

An impairment loss on financial assets has been incurred and 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 (i.e. the effective interest rate computed at initial recognition) as per GRAP 104.

35. Bad debts written off

Services charges and water availability	4,532,795	4,997,466

36. Bulk purchases

Water	158,766,652	148,018,085

Figures in Rand	2024	2023

36. Bulk purchases (continued)

Water losses (Rand Value)

Unbilled Authorised Consumption:Metered	49,324,554	52,982,141
Unbilled Authorised Consumption: Unmetered	40,425,840	2,640
Commercial Losses: Apparent losses: Unauthorised consumption (Illegal Consumption)	287,432	14,189,230
Commercial Losses: Apparent losses: Customer meter inaccuracies	5,771,475	7,950,926
Physical Losses: Real losses: Leakage on transmission and distribution mains	5,704,812	43,357,367
Physical Losses: Real losses: Leakage and overflows at storage tanks/ reservoirs	184,529	273,586
Physical Losses: Real losses: Leakage on service connections up to the point ofcustomer meter	22,819,248	11,962,920
Total	**124,517,890**	**130,718,810**
Comprising :		
Commercial/ Apparent losses	6,058,907	22,140,157
Physical/ Real losses	28,708,589	55,593,872
Unbilled authorised	89,750,394	52,984,781
Total	**124,517,890**	**130,718,810**

Water Losses (Volumes/ Kiloliters)

Units purchased	17,857,724	16,701,264
Units produced	26,258,671	24,862,928
Units sold	(29,136,671)	(26,828,184)
Units lost	**14,979,724**	**14,736,008**

Figures in Rand	2024	2023
37. Contracted services		
Outsourced Services		
Environmental services	28,807	104,547
Burial Services	84,000	221,000
Laboratory testing services	5,558,213	5,214,053
Cleaning Services	938,189	523,171
Hygiene Services	128,670	139,393
Security Services	34,659,159	26,886,444
Water Takers	37,094,723	33,282,923
Consultants and Professional Services		
Business and Advisory	6,606,424	6,710,845
Legal Cost	2,902,630	1,757,992
Contractors		
Catering Services	25,500	-
Electrical	3,143,581	1,002,412
Event Promoters	14,387	121,258
Occupational health	183,301	162,721
Maintenance of Buildings and Facilities	3,854,112	1,814,278
Maintenance of Equipment	97,617,515	80,731,700
Maintenance of Other Assets	26,334,641	29,157,988
Pest Control	113,771	132,699
Printing services	-	145,372
Sewerage Services	85,827,726	164,558,074
Prepaid Water Vendors	79,332	90,849
	305,194,681	**352,757,719**
38. Transfer and subsidies		
Grants paid to ME's		
South Coast Tourism and Investment Enterprise SOC (Former name : Ugu South Coast Development Agency)	23,313,071	21,650,402
39. Operational costs		
Advertising	343,351	513,735
Auditors remuneration	5,306,918	6,417,487
Bank charges	1,387,595	1,422,203
Commission paid	2,011,609	4,322,685
Consumables	16,795,730	16,383,892
Insurance	7,900,768	6,584,349
Fuel and oil	29,654,092	32,558,181
Postage and courier	-	725,704
Printing and stationery	245,291	310,993
Subscriptions and membership fees	5,259,949	5,243,754
Telephone	2,334,694	3,537,217
Training	496,687	280,000
Accommodation, seminars and travelling	1,753,110	675,978
Electricity	114,485,042	89,639,512
Uniforms	2,890,007	1,973,018
Storage of files	205,122	167,051
Licenses	21,017,701	23,034,830
Vehicle tracking	1,826,650	2,282,145
	213,914,316	**196,072,734**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

40. Loss on disposal of assets

Proceeds from sale of property, plant and equipment	2,932,733	2,280,564
Carrying value of investment property	-	(6,644,000)
Carrying value of PPE	(3,126,725)	(1,092,841)
	(193,992)	**(5,456,277)**

41. Gain on waiver of liability

South Coast Tourism and Investment Enterprise	23,313,071	-

The South Coast Tourism and Investment Enterprise wrote off the debt that it is owed by Ugu District Municipality. This is due to the financial challenges experienced by Ugu District Municipality which led to its inability to discharge its transfers and subsidies obligation towards its entity, the South Coast Tourism and Investment Enterprise.

42. Fair value adjustments

Investment property (Refer to note 9)	2,400,000	1,600,000

43. Impairment loss

Impairments		
Property, plant and equipment	20,767,608	6,834,686
There were Halted WIP projects that were impaired. There were assets that were affected during floods and buildings that were vandalised.		

44. Cash generated from operations

(Deficit) surplus	(150,271,872)	13,842,407
Adjustments for:		
Depreciation and amortisation	227,968,398	221,386,707
Gain on sale of assets and liabilities	193,991	5,456,277
Transfers and Subsidies	23,313,071	-
Gain on waiver of liability	(23,313,071)	-
Fair value adjustments	(2,400,000)	(1,600,000)
Impairment of PPE	20,767,608	6,834,686
Debt impairment	271,165,282	126,197,397
Bad debts written off	4,532,795	4,997,466
Movements in operating lease assets and accruals	975,169	998,783
Movements in retirement benefit assets and liabilities	(340,642)	1,902,000
Donations in kind	(4,048,500)	(2,821,483)
Changes in working capital:		
Inventories	678,625	(3,112,044)
Other receivables from exchange transactions	(947,586)	(235,207)
Receivables from exchange transactions	(264,764,029)	(224,428,383)
Receivables from non-exchange transactions	(10,386,681)	(11,851,621)
Employee receivables	(9,761)	71,152
Long service awards	2,804,811	4,439,000
Payables from exchange transactions	147,560,340	250,521,178
VAT	41,794,687	3,100,758
Consumer deposits	460,947	270,541
Unspent conditional grants and receipts	10,114,336	(6,466,812)
	295,847,918	**389,502,802**

Figures in Rand	2024	2023

45. Contingencies

Contingent liabilities:

No.	Name of Entity/ Subsidiary	Management's Description of Matter (including amount claimed and legal counsel)	Management's Estimate of the Financial Exposure (Including Costs and Disbursements)	Legal Services/Counsel Remarks	2024	2023
1.	San Lameer Homeowners Association	2016 – The Municipality is the fourth Respondent of six, the Plaintiff alleges that the Municipality has failed to deal with the first respondent's lack of compliance to our By-Laws for public health in respect of offensive smell from Pig Farming activities. Legal Counsel: Seethal Attorneys	**30 June 2024** Matter resolved. **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±123 000.00	**30 June 2023** Awaiting trial date.	Nil	Nil
2.	SAMWU obo S.P. Ndaba	2018 -The Municipality converted car allowances of the employees who had been receiving R10 800 per month to 15% of their annual salary causing Employees lodged an unfair labour practice against the Municipality. Legal Counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R60 000 **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R60 000	The applicant had not progressed this matter in over 3 years. An application to dismiss the review application was filed, we await the date.	Nil	Nil
3.	L.N Ngcobo	2021 – Employees instituted arbitration proceedings after not being appointed to the position of Environment Officer. Claim: Nil Legal Counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Matter resolved. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R26 796.16	**30 June 2023** The matter is awaiting sat down for arbitration.	Nil	Nil

45. Contingencies (continued)

4.	Shembe	2017 - Attorneys allege that the Municipality constructed a pipeline on property belonging to Shembe without consultation and compensation Claim: The property was valued at Legal Counsel: N/A - Internal representation	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±100 000.00 **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±100 000.00	This is not a litigation but a claim for land used without consent. The matter has not been progressed by the claimant in over three years.	R274 000	R274 000

45. Contingencies (continued)

5.	Charl Wilcocks	On the 27th March 2024, ameeting was held beween Ugu, ATMD, Mr Wilckocks as well as the other side. It was agreed that Ugu would revert with revised figures in relation to the interest calculations and to the question as to whether Mr Wilcocks was entitled to claim in terms of the Group life benefit Fund. All these were to be provided by Client. All these were to be provided by Client. A further meeting was held between ATMD and Ugu on the same day. The purpose of the was to ensure that all the matters relating to Mr Wilcocks were to be dealt with in their entirely and thus client had to revert to us with: 1. Revised interest calculations. 2. Information as to whether Mr Wilcocks was entitled to claim in terms of Group life benefit fund. The issue of settlement was also canvassed, the Municipality discussed the possibilty of a settlement offer to Mr Wilcocks which would be an amount in full and final settlement of all the issues that Ugu has that are related to Mr Wilcocks. Once all of this information is obtained, the Municipality will then be in a position to draft a settlement proposal,to be sent back to client for feedback and then to Mr Wilcocks. The Municipality drafted settlement agreement and sent it to the client for input and comments Received notice of set down from the other side. The Municipality is still waiting for the client to confirm the settlement agreement so the it can be sent to the other side. Legal Counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000 **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±50 000.	Matter at settlement stage.	R4 471 915.00	R4 471 915.00

45. Contingencies (continued)

6.	Yvonne Draai	2018 - Contract employee alleges unfair dismissal after termination of contract employment. Arbitrator found in favour of the municipality however the former employee has referred the arbitrator's decision to the Labour Court for review. Legal Counsel: Shepstone & Wylie	**30 June 2024** Matter resolved. **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±60 000.00	**30 June 2023** Awaiting trial date.	Nil	Nil
7.	Mzansi LDK	2020 - Letter of Demand issued Demand for payment for emergency services in Harding rendered by the service provider in 2019. Claim: R1 670 989.65 Legal Counsel: N/A – Internal Representation	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±60 000 **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±60 000	The matter is at settlement stage for payment.	R1 670 990	R1 670 990
8.	Department of Transport	2020 - KZNDoT alleged that on or about 20/05/2020 the road was damaged by Ugu workers, at Betani, Nsimbini Tribal Authority Claim: R200 000.00 Legal Counsel: N/A – Internal Representation	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±100 000.00 **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±100 000.00	Awaiting further instructions on this matter however the claimant has also not progressed this matter in over three years.	R200 000	R200 000
9.	Town and Around Civils	2021 – Respondent demands for payment Demand for payment of services rendered for the following contracts: UGU-07-1181-2012 and UGU-07-1183-2012. Legal Counsel: N/A – Internal Representation	**30 June 2024** Matter resolved. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R100 000.00	**30 June 2023** Awaiting further instruction on this matter.	Nil	R710 486

45. Contingencies (continued)

10.	Adventure Travel	2020 – Notice in Terms of Section 3 of the Institution of Legal Proceedings Against Certain Organs of State Act in respect to a demand for the alleged outstanding payments Legal Counsel: N/A – Internal Representation	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R50 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R50 000.	Awaiting further instruction on this matter however claimant has not progressed this matter in three years.	R17 297	R17 297.
11.	LNY	2018 - Notice in Terms of Section 3 of the Institution of Legal Proceedings Against Certain Organs of State Act in respect to a demand for the alleged outstanding payments. Claim: R11 034 455.00 Legal Counsel: N/A – Internal Representation	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R100 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R100 000.	Awaiting further instruction on this matter however claimant has not progressed this matter in four years.	R11 034 455	R11 034 455
12.	Eden Wilds	2020 - Notice in Terms of Section 3 of the Institution of Legal Proceedings Against Certain Organs of State Act in respect to a demand for the alleged outstanding payments Legal Counsel: N/A – Internal Representation	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R50 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R50 000.	Awaiting further instruction on this matter.	R198 129	R198 129
13.	Premier Attraction 1445 CC	Premier Attraction was appointed by Ugu to provide consultancy in the Harding Weza Bulk Region Supply and have not received payment for their work, summons served on the Municipality. Claim: R23 071 002.87 Legal Counsel: Seethal Attorneys	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ± R65 908. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ± R65 908.	Plea served awaiting Plaintiff's reply.	R23 071 003	R23 071 003

45. Contingencies (continued)

14.	Ingrid Gramony	Ingrid Gramany wife of the late Ronnie Gramany had fallen into an open ditch/trench and died due to drowning. Plaintiff's attorney Messrs Peter Naicker attorney instituted action against the municipality. Claim: R1 347 538. Legal Counsel: Seethal Attorneys	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±350 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±350 000.	Plaintiff sued Ugu for unlawfully dug trenches for the laying of pipes without securing the area to prevent people to fall in.	R1 347 538	R1 347 538
15.	PV Conco	2015 - Allegations that the Municipality has built property on land belonging to Umzumbe Municipality without authorisation. They require the Municipality to return undistributed and rehabilitated use of land to them. Claim: R 600 000.00 Legal Counsel: Seethal Attorneys	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±160 000 **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±160 000	Awaiting Umzumbe Municipality to provide an update on the settlement of this matter.	R 600 000	R 600 000
16.	Msawenkosi Patrick Sakha	2016 - Claim for damages for pain and suffering. The employee sued the municipality for pain and suffering after not having been appointed on a position that they had acted in and claimed unfair labour practice. . Claim: R194 466.87 Legal Counsel: Seethal Attorneys	**30 June 2024** Matter resolved. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R34 310	**30 June 2023** Awaiting further instruction on this matter.	Nil	R194 467

45. Contingencies (continued)

17.	SAMWU obo Mandla Zwane and Others	2020 – Mass dismissal of SAMWU members who were employees of the Municipality who were dismissed for their participation in an unprotected strike in 2020. Legal Counsel: N/A Internal Representation Legal Counsel: Shepstone & Wylie	**30 June 2024** Matter resolved. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R270 476	**30 June 2023** Matter pending finalization of discussions on the way forward for the settlement of pension funds.	Nil	Nil
18.	Sizabonke Civils	Claim against the Municipality for payment for civil engineering services rendered on behalf of the Municipality . Claim: R46 010 855 Legal Counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R300 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R300 000.	Matter was at Discovery stage . We have attended to the amendment of the pleadings and discovered. We are at Pre-trial stage.	R46 010 855	R46 010 855
19.	SAMWU obo X Zuma	The matter was arbitrated in our favour. The review application subsequently lapsed due to the record been filed late. Therefore, the review application was deemed to have been withdrawn. Applicant instituted a reinstatement application has been dealt with the applicant to file a supplementary affidavit to which we will have to respond. Claim: Nil Legal Counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R60 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R50 000.	Awaiting further instruction on the matter.	Nil	Nil

45. Contingencies (continued)

20.	RNP Agencies	2018 - Allegation of amounts paid or deposited by the Municipality to an incorrect account. Legal counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R0.00 **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±100 000.00	Plea was filed by the municipality, pleadings closed, and discovery was done in 2019. Since then the plaintiff has has not taken any further steps to prosecute the matter.	Nil	RNil
21.	Mandla Mkhungo	Labour matter instituted in the SALGBC by Mr Mkhungo. Claim: Nil Legal Counsel: N/A – Internal Representation	**30 June 2024** Matter resolved. **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±24 000	**30 June 2023** An application to dismiss the review application was filed, we await a date.	Nil	Nil
22.	Dr Trevor Steyn	Action brought by Dr Steyn against the Municipality for damages in respect of water leaks. Claim: R210 280 Legal Counsel: Seethal Attorneys.	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±43 455 **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±11 970	Matter at pre trial stage.	R210 280	R210 280

45. Contingencies (continued)

23.	Mc Millions Logistics Projects	Money owing for services rendered by the service provider in terms of the agreement. Legal counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: R±50 000.	The claimant has not been active on this matter they have not progressed this matter from notice to litigation in over 4 years.	R1 790 556	R1 790 556
24.	Gralio Precast (Pty) v Umdoni LM and Ugu DM	2017- This claim is against the municipality had an agreement to assist Umdoni by paying for this contractor but with Umdoni LM. Ugu paid Umdoni and Umdoni is alleged to have not paid the contractor. Legal counsel: AT Mpungose & Dlamini Inc	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R0.00	Plaintiff has not taken any further steps to prosecute this matter in over five years.	R3 419 263	Nil
25.	Mikieta Construction CC	2023- Letter of demand for alleged unpaid invoices. Claim:33 149 475 Legal Consel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±47 843.	Awaiting further instruction on this matter.	R33 149 475	Nil
26.	Nicaud Trading 12 CC t/a Drain Away	2023- Letter of demand for alleged unpaid invoices. Legal consel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000.	Awaiting further instruction on this matter.	R33 125 583	Nil
27.	Mzansi LDK Trading CC	2023- Letter of demand for alleged unpaid invoices. Claim: R34 660 487 Legal consel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000.	Awaiting further instruction on this matter.	R34 660 487	Nil
28.	Fez Building Construction (PTY) LTD	2024- Combined summons received payment of services rendered in emergency work Legal consel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000.	Awaiting further instruction on this matter.	R19 038 613	Nil

45. Contingencies (continued)

29.	BMW South Africa (PTY) LTD	Combined summons received payment of services rendered in emergency work. Claim: R1 586 264 Legal consel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000.	The matter is being finalised and payment will be made by 31 July 2024.	R1 586 264	Nil
30.	TLK Consultancy	2024- Letter of demand for alleged unpaid invoices Claim: R164 750 Legal consel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000.	The matter is being finalised and payment will be made by 31 July 2024.	R164 750	Nil
31.	Siyabonga Contruction CC	2023- Letter of demand for alleged unpaid invoices Claim: R22 797 739 Legal consel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±50 000.	Awaiting further instruction on this matter.	R22 797 739	Nil
32.	State // Ugu District Municipality	Action brought against the acting Municipal manager Mr. Mazibuko and General manager in his personal capacity Mr. Mbewu pertaining to pollution / degradation to the environment. Claim: Nil Legal Counsel: Seethal Attorneys.	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±74 963	The matter is being finalised and payment will be made by 19 July 2024.	Nil	Nil
Total					**R238 839 192**	**R91 801 971**

Contingent assets:

No.	**Name of Entity/ Subsidiary**	**Management's Description of Matter (including amount claimed and legal counsel)**	**Management's Estimate of the Financial Exposure (Including Costs and Disbursements)**	**Legal Services/Counsel Remarks**	**2024**	**2023**

45. Contingencies (continued)

1.	"I G Gilmore"	The customer did not pay their water account and the matter has been handed over to the attorneys. The customer was issued with summons and they are defending the matter. Total value of the claim: R88 058 Legal Counsel: Internal	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R55 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R50 000	A mediation meeting was held, and the customer was clarified about the issue of the tariff that they were billed on. The customer indicated that they would revert with proof that they changed the tarriff. The Municipality waits the customer's responses.	R88 058	R88 058
2.	Cyassound Holdings	2019 – Claim by the municipality against Cyassound for arrear rental and unpaid municipal service account. Total value of claim: R1 938 082.38 Legal Counsel: AT Mpungose & Dlamini Inc.	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ±R50 000. **30 June 2023** Total costs of outstanding legal fees or estimated costs: ±R50 000.	ASummons issued; Default Judgement granted. Execution stage. The defendant cannot be located therefore the Municipality is unable to execute.	R1 938 082	R1 938 082
3.	Super Swift Logistics	2022 - Debt collection matter for the recovery arrear rental owed to the Municipality. Claim: R150 386 Legal Counsel: N/A - Internal Representation.	**30 June 2024** Total costs of outstanding legal fees or estimated costs: ± R55 000	Letter of Demand was issued, awaiting further instructions.	R150 386	Nil

Figures in Rand	2024	2023

45. Contingencies (continued)

4.	Market Demand Trading 773 (Rkt) Ltd	The Municipality gave notice of their intention to institute legal action against Market Demand (Pty) Ltd who was appointed on 26 April 2018 as an expert in terms of service level agreement compile 2016/2017 and 2017/2018 GRAP Compliant Register, to physically verify infrastructure, movable and immovable assets, work in progress and unbundling of all infrastructure assets for contract value of R 6 162 582 for a period commencing on 23 April 2018 and to be concluded on November 2018. Legal Counsel: Seethal Attorneys.	**30 June 2024** Total costs of outstanding legal fees or estimated costs: R±130 000	Awaiting further instruction on this matter.	R1 592 857	Nil
Total					**R3 769 383**	**R2 026 140**

Figures in Rand	2024	2023

46. Related parties

Relationships	
Accounting Officer	Refer to note 29
Councillors	Refer to note 30
Subsidiary	South Coast Tourism and Investment Enterprise SOC (Former name : Ugu South Coast Development
Provincial Governing Department	Cooperative Governance and Traditional Affairs

In terms of GRAP 20 paragraph 35 remuneration paid by Ugu District municipality to councillors and Municipal Manager and senior management (section 57 personnel) respectively are related parties. Refer to note 29 and 30.

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Related party balances

Amounts included in Trade Payable regarding related parties		
South Coast Tourism and Investment Enterprise SOC	19,593,602	21,593,602
Related party transactions		
Gain on waiver of liability from related parties		
South Coast Tourism and Investment Enterprise SOC (Former name : Ugu South Coast Development Agency SOC)	(23,313,071)	-
Transfers and subsidies to related parties		
South Coast Tourism and Investment Enterprise SOC (Former name : Ugu South Coast Development Agency SOC)	23,313,071	21,650,402
Services in kind to related parties		
South Coast Tourism and Investment Enterprise SOC (Former name : Ugu South Coast Development Agency SOC)	157,600	272,205

The South Coast Tourism and investment Enterprise wrote off the debt that it is owed by Ugu District Municipality. This is due to the financial challenges experienced by Ugu District Municipality which led to its inability to discharge its transfers and subsidies obligation towards its entity, the South Coast Tourism and Investment Enterprise. Refer to Note **41**.

47. Unauthorised expenditure

Add: Unauthorised expenditure - current	1,024,539,404	415,578,693
Add: Unauthorised expenditure - prior period	74,862,073	15,978,190
Less: Amount written off	(1,099,401,477)	(431,556,883)
Closing balance	**-**	**-**
Analysed as follows: non-cash		
Depreciation and amortisation	7,968,398	-
Depreciation and amortisation adjustment prior year identified in the current year	-	2,252,678
Finance charges	40,568,352	-
Impairment of assets	20,791,420	6,696,952
Impairment of assets adjustment prior year identified in the current year	-	3,370,741
Debt impairment	243,939,032	-
Loss on disposal of assets	193,991	6,993,558
Actuarial loss	-	2,993,000
Bad debts written off	4,532,795	-
Loss on disposal of assets adjustment for prior year identified in the current year	-	100,000
	317,993,988	**22,406,929**

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Figures in Rand	2024	2023

47. Unauthorised expenditure (continued)

Analysed as follows: cash

Bulk purchases	97,057,137	12,717,814
Bulk purchases - adjustment for prior year identified in the current year	17,494,271	-
Contracted services	188,000,040	168,581,158
Contracted services adjustment for prior year identified in the current year	42,439,707	10,252,401
Finance costs	-	21,187,541
Finance costs - adjustment for prior year identified in the current year	17,013	-
Remuneration of councillors	-	369,770
Employee related costs	262,318,431	100,103,362
Lease rentals on operating lease	8,268,075	7,950,545
Lease rentals on operating lease adjustment for prior year identified in the current year	-	2,370
Operational expenditure	119,420,261	59,615,904
Operational costs- adjustment for prior year identified in the current year	14,911,082	-
Transfers and subsidies	23,313,071	13,650,402
Capital Expenditure	8,168,401	14,718,687
	781,407,489	**409,149,954**

48. Fruitless and wasteful expenditure

Interest on overdue accounts	23,474,351	4,518,704
Add: Fruitless and wasteful expenditure identified - prior period	15,442	-
Less : Amount written off	(23,489,793)	(4,518,704)
Closing balance	**-**	**-**

49. Irregular expenditure

Opening balance as previously reported	131,921,784	514,018,199
Add: Irregular Expenditure - current	78,747,350	242,350,998
Add: Irregular Expenditure - prior period	28,395,464	-
Less: Amount written off	(159,109,982)	(624,447,413)
Closing balance	**79,954,616**	**131,921,784**

49. Irregular expenditure (continued)

Incidents/cases identified/reported in the current year include those listed below:

		30 June 2024	30 June 2023
	Disciplinary steps taken/criminal proceedings		
Non compliance with regulation 29	No disciplinary steps taken	-	28,172,061
Local content non-compliance - PPPFA 8	No disciplinary steps taken	66,932,521	179,155,725
CIDB Contravention	No disciplinary steps taken	9,589,268	16,707,253
Other	No disciplinary steps taken	2,225,561	3,530,813
Non compliance with regulation 44	No disciplinary steps taken	-	261,401
Audit adjustments	No disciplinary steps taken	-	14,523,745
		78,747,350	**242,350,998**

As at the end of the reporting period the balance of irregular expenditure was yet to be investigated since an assessment was being made on whether to utilise internal capacity for these investigations or consider the use of a well experienced external investigator. In addition to this, management was in the process of identifying areas where financial resources can be freed to provide for these essential investigations. As at reporting date, the procurement process was underway but not yet finalised.

All irregular expenditure disclosed is inclusive of VAT.

Figures in Rand	2024	2023

50. 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

30 June 2023 - Restated *

	Note	As previously reported	Correction of error	Restated
Inventories (A)	3	15,032,811	(287,430)	14,745,381
Other receivables from exchange transactions (B)	5	5,322,874	(1,663,134)	3,659,740
Receivables from non-exchange transactions (C)	6	9,469,572	(447,315)	9,022,257
Receivables from exchange transactions (D)	7	186,091,935	(34,493,540)	151,598,395
Property, plant and equipment E)	10	3,599,068,669	16,083,728	3,615,152,397
Payables from exchange transactions (F)	15	(678,632,247)	(134,770,730)	(813,402,977)
VAT payable (G)	17	(84,801,155)	18,074,254	(66,726,901)
Accumulated surplus (H)		(2,870,562,131)	137,504,167	(2,733,057,964)
		180,990,328	**-**	**180,990,328**

Statement of financial performance

30 June 2023 - Restated *

	Note	As previously reported	Correction of error	Re-classification	Restated
Service charges (I)		466,104,408	(13,775,356)	-	452,329,052
Water availability (I)		15,034,303	(9,609)	-	15,024,694
Rental of facilities and premises (J)		2,285,865	-	147,730	2,433,595
Interest income (K)		66,880,617	(1,843,713)	(147,730)	64,889,174
Employee related costs (L)	29	(514,924,748)	1,571	-	(514,923,177)
Finance costs (M)	32	(29,617,912)	(17,013)	-	(29,634,925)
Depreciation and amortization (N)	31	(219,645,660)	(1,741,047)	-	(221,386,707)
Contracted services (O)	37	(310,318,012)	(42,439,706)	-	(352,757,718)
Operational costs (P)	39	(181,161,652)	(14,911,082)	-	(196,072,734)
Bulk purchases(Q)	36	(130,523,814)	(17,494,271)	-	(148,018,085)
Loss on disposal (R)	10	(5,472,838)	16,561	-	(5,456,277)
		(841,359,443)	**(92,213,665)**	**-**	**(933,573,108)**

Errors

Nature of the errors identified

A) This is due to changes in water inventory balances.

B) The restated figures are due to the correction of errors that related to prior periods which were processed in the current year. These were reclassified to the correct periods.

C) The restated figures are due to the correction of errors that related to prior periods which were processed in the current year. These were reclassified to the correct periods.

Figures in Rand	2024	2023

50. Prior-year adjustments (continued)

D) The restated figures are due to the correction of errors that related to prior periods which were processed in the current year. These were reclassified to the correct periods.

E) The restatement is due an incorrect recording of assets disposed in the previous year. During the physical verification there were newly found assets. The were completed projects that were not capitalised in 2023 and prior years which resulted in under statement of infrastructure.

F) Additional invoices received in the current year while expenditure is for prior years.

G This restatement is as a result of prior year in expenses and revenue items.

H) This restatement is due to movement in expenditure and revenue in prior year.

I) The restated figures are due to the correction of errors that related to prior periods which were processed in the current year. These were reclassified to the correct periods.

J) The restated figures are due to the correction of errors that related to prior periods which were processed in the current year. These were reclassified to the correct periods.

K) The restated figures are due to the correction of errors that related to prior periods which were processed in the current year. These were reclassified to the correct periods.

L) This restatemet is due interest on restated employees salaries owed.

M) This restatemet is due interest on restated employees salaries owed and interest on overdue accounts..

N) The restatement is due an incorrect recording of assets disposed in the previous year. During the physical verification there were newly found assets.

O) This is due additional invoices received in the current year while the expenditure has been incurred in the previous year.

P) This due to additional invoices received in the current year while the expenditure has been incurred in the previous year.

Q) Invoice for Harding water schemes received in the current year, while expenditure was incurred in the previous year.

R) There were assets that were incorrectly disposed in the prior year.

51. Additional disclosure in terms of Municipal Finance Management Act

South African Local Government Association

Current year subscription / fee	4,570,229	4,327,011
Amount paid - current year	(4,570,229)	(4,327,011)
	-	**-**

Audit fees

Opening balance	976,193	2,144,359
Current year fee	6,300,626	7,401,336
Amount paid - current year	(4,961,358)	(6,425,143)
Amount paid - previous years	(976,193)	(2,144,359)
	1,339,268	**976,193**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

51. Additional disclosure in terms of Municipal Finance Management Act (continued)

PAYE and UIF

Opening balance	5,524,935	5,771,936
Current year subscription / fee	99,995,845	84,631,790
Amount paid - current year	(98,075,612)	(84,878,791)
	7,445,168	**5,524,935**

The outstanding amount at the end of the financial year was included in the accrual list for the reporting period.

Pension and Medical Aid Deductions

Opening balance	9,153,229	4,979,470
Current year subscription / fee	119,340,046	102,961,127
Amount paid - current year	(111,337,698)	(98,787,368)
	17,155,577	**9,153,229**

The oustanding amount at the end of the period was included in the accrual list for the reporting period.

VAT

VAT payable	108,521,588	66,726,901

All VAT returns were submitted by the due date throughout the year.

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at June 30, 2024:

June 30, 2024	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Councillor N Njenga	851	30,574	31,425
Councillor D Nciki	2,995	1,453	4,448
Councillor MA Manyoni	298	9,250	9,548
Councillor V Chiya	477	3,085	3,562
	4,621	**44,362**	**48,983**

June 30, 2023	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Councillor N Njenga	899	26,763	27,662
Councillor D Nciki	4,681	7,749	12,430
Councillor MA Manyoni	1,893	4,192	6,085
Councillor V Chiya	338	1,364	1,702
	7,811	**40,068**	**47,879**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

52. Budget differences

Statement of Financial Performance

52.1 The variance is favourable since the budget consolidates the value for service charges and water availability combined performed higher than the budgeted value.

52.2 The variance is favourable, this was owing to a rental income yield that was greater than anticipated on the leasing of Ugu Sports and Leisure.

52.3 The variance is favourable, this is due to the nature of other income being recognised on adhoc basis as and when requested by user department.

52.4 The debt book is increasing month by month hence the high value of interest being raised. This is indicative of slow collection.

52.5 The variance is unfavourable, due to the non-receipt of the disaster grant.

52.6 The variance is due to a donation received that was not anticipated.

52.7 The variance is favourable since the budget consolidates the value for service charges and water availability combined performed higher than the budgeted value.

52.8 The variance is as a result of the municipality's back pay of reinstated Staff, Overtime payable to essential services Staff, Acting Allowances as well as vacant positions that are now being filled. Annual increase for Sec57 Managers were paid in October 2023, as the application was recently approved by the Bargaining Council.

52.9 The variance is favorable due to the approval of the upper limit being within what was budgeted for.

52.10 The variance is unfavourable due more projects being completed and ready for use earlier than anticipated.

52.11 The variance due to impairment of assets being higher than anticipated.

52.12 The variance is due to Interest on overdue accounts relating to unpaid invoices within the regulated period of 30 days.

52.13 Lease rentals are budgeted under operating costs, the costs are commensurate to anticipated prior increase from the prior year costs.

52.14 The variance is unfavourable due to slow payment by customers which renders a significant portion of the debt being uncollectable.

52.15 The irrecoverable debt was not budgeted for since it could not be reliably estimated how much the amnesty would generate.

52.16 There has been the introduction of the Harding scheme in the uMgeni billing which will now see the expenditure on inventory consumed increase from anticipated.

52.17 The major contributing factors are responses to unforeseen emergencies that also have an environmental impact such as sewer spillages. Management is intensifying the cost containment measures which will slow down the spending in the later part of the financial year.

52.18 The were no transfer and subsidies as the municipality was facing cashflow challenges.

52.19 This is owing to the increased electricity bill which was not commensurate to the year-to-date projections. The other portion of the variance is because of fuel price increase in the country, it has resulted in a drastic increase in the Municipality's fuel expenditure. The municipality is strictly intensifying cost containment measures.

Figures in Rand	2024	2023

52. Budget differences (continued)

52.20 The variance is because the municipality did not anticipate any loss on disposal as there were no assets to be disposed.

52.21 The variance is due to the unanticipated write-off the municipal transfers and subsidies being written off by the entity and so necessitating the Municipality to realise the gain.

52.22 The variance is favourable, the fair value of the investment property increased although not anticipated since there was no major investment into the property.

52.23 The variance is unfavourable, these costs are budget for under employee costs, management anticipated a gain as was the case in the prior year. Therefore, the loss was not anticipated and thus not budgeted. These are line items that are budgeted for based on historical trends.

Statement of Financial Position:

52.24 The variance is favourable, the budget was in line with anticipated actuals.

52.25 The variance is favourable, the budget was in line with anticipated actuals.

52.26 This is budgeted for under recievable from exchange transactions.

52.27 This is budgeted for under receivable from exchange transactions.

52.28 The variance is due to slow collections since the Municipality is registered under payment basis which leads to higher Input VAT than Out put VAT.

52.29 The variance is unfavourable, this due to a lower than anticipated debt collection process, however debt collectors have been appointed and have started with the collection process which should see a cash improvement by year end.

52.30 The variance is unfavourable, due to low collections from receivable and higher expenditure.

52.31 The variance is favourable, the fair value of the investment property increased although not anticipated since there was no major investment into the property.

52.32 The variance is unfavourable, due to the non-receipt of the disaster grant which would have been accounted for as additions.

52.33 The unfavourable due to lower than anticipated acquisition of new software.

52.34 The variance is favourable, the budget was in line with anticipated actuals.

52.35 The loans were taken for Sanitation refurbishment and for uMzimkhulu Augmentation at a very low rate of 5% since DBSA was subsidised by the Government to give the Municipalities loans. The Municipality took that opportunity to speed up their Service Delivery process as it was getting value for money at the lowest possible rates.

52.36 Operating lease liability is budgeted for under payables.

52.37 The municipality is unable to pay its creditors with 30 days due to financial difficulties. There is an existing payment arrangement between uMgeni and the Municipality for the bulk water debt to have the debt settled by 2025/26. This payment arrangement is currently being adhered to.

52.38 Payables from non exchange is reported under payables from exchange transactions.

52.39 The variance is favourable due to an increase in consumer deposits.

52.40 The variance is unfavourable, although management budgets net of VAT, this payable reflects a negative financial position.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

52. Budget differences (continued)

52.41 The variance is favourable, the budget was able to cater for the actual balance between both current and non-current liabilities.

52.42 The variance is unfavourable, management did not anticipate any unspent grants and hence there was no budget for grants unspent.

52.43 The variance is favourable, the budget was able to cater for the actual balance between both current and non-current liabilities. Long service awards is budgeted under post employment benefits.

Figures in Rand	2024	2023

53. Financial instruments disclosure

Categories of financial instruments

30 June 2024

Financial assets

	At amortised cost	Total
Current portion of long term receivables	57,025	57,025
Other receivables from exchange transactions	3,071,055	3,071,055
Receivables from non-exchange transactions	10,754,273	10,754,273
Receivables from exchange transactions	150,855,282	150,855,282
Cash and cash equivalents	13,538,460	13,538,460
Non current portion of long term receivables	5,588,366	5,588,366
	183,864,461	**183,864,461**

Financial liabilities

	At amortised cost	Total
Current portion of long term liabilities	4,118,702	4,118,702
Payables from exchange transactions - current	1,017,622,133	1,017,622,133
Consumer deposits	22,698,183	22,698,183
Non current portion of long term liabilities	20,753,224	20,753,224
Unspent conditional grants	11,487,401	11,487,401
Payables from exchange transactions - non current	61,346,284	61,346,284
	1,138,025,927	**1,138,025,927**

30 June 2023 - Restated *

Financial assets

	At amortised cost	Total
Current portion of long term liabilities	54,701	54,701
Other receivables from exchange transactions	3,659,740	3,659,740
Receivables from non-exchange transactions	9,022,257	9,022,257
Receivables from exchange transactions	151,598,394	151,598,394
Cash and cash equivalents	13,086,458	13,086,458
Non current portion of long term receivables	5,580,929	5,580,929
	183,002,479	**183,002,479**

Financial liabilities

	At cost	Total
Current portion of long term liabilities	6,270,224	6,270,224
Payables from exchange transactions - current	813,402,977	813,402,977
Consumer deposits	22,237,236	22,237,236
Non current portion of long term liabilities	24,638,311	24,638,311
Unspent conditional grants	1,373,065	1,373,065
Payables from exchange transactions - non current	118,005,099	118,005,099
	985,926,912	**985,926,912**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

54. Capital Commitments

Authorised capital expenditure

Already contracted for but not provided for		
• Capital Commitments	511,411,297	568,529,496
Total capital commitments		
Already contracted for but not provided for	511,411,297	568,529,496
Not yet contracted for and authorised by accounting officer	-	-
	511,411,297	**568,529,496**
Funding breakdown for commitments		
Grant funded by MIG	437,386,772	396,039,282
Grant funded by WSIG	74,024,525	172,490,214
	511,411,297	**568,529,496**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

55. Risk management

Financial risk management

It is the policy of the municipality to disclose information that enables the user of its interim financial statements to evaluate the nature and extent of risks arising from financial instruments to which the municipality is exposed on the reporting date. The municipality has exposure to the following risks from its operations in financial instruments.

1. Liquidity risk;
2. Credit risk and
3. Market risk

Liquidity risk

Liquidity risk is the risk that the municipality will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The municipality's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the municipality's reputation.

Liquidity risk is managed by ensuring that all assets are reinvested at maturity at competitive interest rates in relation to cashflow requirements, as well as in terms of the Municipality's policy.

Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met.

Ultimate responsibility for liquidity risk management rests with the council, which has built an appropriate liquidity risk management framework for the management of the municipality's short-, medium- and long-term funding and liquidity management requirements. The municipality manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. Included below is a listing of additional undrawn facilities that the municipality has at its disposal to further reduce liquidity risk.

At ,June 30, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	792,451,049	66,480,322	61,346,284	-
Consumer Deposits	22,698,183	-	-	-
Non Current Financial Liabilities	-	4,409,201	22,704,104	45,543,996

At June 30, 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	597,368,756	60,118,393	118,005,099	-
Consumer Deposits	22,237,236	-	-	-
Non Current Financial Liabilities	-	6,534,314	25,986,517	46,437,168

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

55. Risk management (continued)

Credit risk

Credit risk is the risk of financial loss to the municipality if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the municipality's receivables from customers and investment securities.

Facilities and Guarantees held with Absa Bank and Standard Bank

Guarantees held in lieu of Eskom & Post Office	R3 052 000
Fleet Card Facility	R2 500 000
Overdraft Facility	R10 000 000

Cashflow interest rate risk

The municipality's interest rate risk arises from investments. Investments at variable rates expose the municipality to cashflow interest rate risk. Investments at fixed rates expose the municipality to fair value interest rate risk. The municipal policy is to not invest all excess funds with one institution and to invest at different maturity dates over the short term to alleviate major fluctuations in the interest rates. The majority of investments are fixed rate investments.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	30 June 2024	30 June 2023
Current Accounts	10,358,950	9,054,188
Call Deposits	3,178,884	4,031,664

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the municipality's income or the value of its holdings in Financial Instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. The municipality evaluates possible risks and ensures minimal exposure.

Interest rate risk

Cash flow interest rate risk

Financial instrument	Current interest rate	Due in less than a year	Due in one to two years	Due in two to five years	Due in three to four years	Due after five years
Annuity Loans	5.00 %	4,118,701	4,329,423	16,423,802	-	-

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

56. Going concern

Although the Municipality is technically solvent as its total assets exceed its total liabilities, liquidity remains a challenge. The Municipality might not be able to fulfil its financial obligations as it does not have enough investments, cash and other assets to repay it short term obligations.

This significantly contributes to going concern uncertainty as well as severe cash-flow and operational difficulties. The Municipality does not have adequate working capital as it did not have sufficient cash and other resources to pay trade and other payables.

The Municipality's expenditure (such as employee costs, rent, and bulk water and electricity purchases) exceeds its revenue (such as the equitable share of national revenue, unconditional grants, and consumer revenue for water and sewer services), however the net cash inflows from operating activities indicates that the Municipality is able to reasonably contain its cash operating expenditure and collect reasonably its anticipated revenue.

Further, the Municipality's management and the leadership remains committed to good budgeting and financial management, and for this purpose will monitor the implementation of budgets, including expenditure, revenue collection and borrowing. The effective functioning of the budget processes will contribute significantly to developing and sustaining financial health in the Municipality.

Therefore, in preparation of the Annual Financial Statements for the 30 June 2024 financial year, the going concern assumption has however been adopted as there are no plans to significantly curtail the operation of the Municipality in the foreseeable future.

57. Events after the reporting date

During the financial year, South Coast Tourism and Investment Enterprise, a subsidiary of Ugu District Municipality. On the 22nd of November 2024 the South Coast Tourism and Investment Enterprise rescinded a credit note of R23 313 071 which related to transfers and subsidies transactions and reissued anew credit note of the value of R19 593 602. This had resulted in gain on waiver of liability. The conditions of rescinding of the credit note arose after the reporting date, which indicated that the initial issuance was no longer valid.

In accordance with the requirements of GRAP 14 Events After the Reporting Date, management has assessed the recall of the credit note and determined that it is a non-adjusting event. This event does not provide further evidence of conditions that existed at the reporting date and therefore does not impact the amounts recognized in the financial statements for the year ended 30 June 2024.

58. 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 accounting officer and includes a note to the annual financial statements.

Section 36(1)(ii) • Goods or service were from single service provider	3,766,247	594,320

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

59. Segment information

Identification of segments

- The municipality is organised and reports to management on the basis of three major functional areas: Budget Treasury Office; Water Services and Economic development and environmental services. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives.

- Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

- The Municipality has other departments namely Corporate Services and Office of the Municipal Manager that it has considered as not meeting the definition and classification as a reportable segment as supported by paragraph 8 of Grap 18 as these departments do not undertake activities of the municipality that generates significant economic benefits or service potential.

- The segments are reported using the same accounting basis as the municipality and there are no differences in the differences in measurements.

Aggregated segments

There were no segments of the municipality that were aggregated for this disclosure.

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
Budget Treasury Office	Sale of goods Tender documents, connection fees and interest on investments and overdue accounts.
Water Services	Provision and maintenance of infrastructurewater as well as basic service delivery of water and sanitation.
Economic development and environmental services	Provision of environmental services such as licensing for businesses and the management of sports and leisure centre. The provision of economic development support services.

Geographical Areas

The municipality operates in various geographical areas, each with its own set of challenges and operational nuances. The cost of implementing a system to track and report this information accurately would be prohibitively high, diverting resources from other critical municipal services. Furthermore, the potential benefits of such detailed reporting are outweighed by the practical difficulties and financial strain it would impose. Extracting and reporting such detailed geographical information is impracticable. The complexity of disaggregating financial data by geography, coupled with the administrative burden and costs involved, makes this requirement onerous.

Figures in Rand	2024	2023

59. Segment information (continued)

Statement of Financial Performance

30 June 2024

	Budget Treasury Office	Economic Development and Environmental services	Water Services	Unallocated	Total
Revenue					
Government grants and subsidies	2,252,176	980,525	1,038,602,964	13,556,000	1,055,391,665
Interest income	80,936,194	-	144,088	-	81,080,282
Other income	3,525,413	43,363	421,985	4,000,000	7,990,761
Rental from facilities	2,760,814	(5,838)	-	-	2,754,976
Service charges	358,603,261	12,565	133,182,773	-	491,798,599
Water availability	15,863,378	-	-	-	15,863,378
Public contributions and donations	4,048,500	-	-	-	4,048,500
Gain on waiver of liability	23,313,071	-	-	-	23,313,071
Total segment revenue	**491,302,807**	**1,030,615**	**1,172,351,810**	**17,556,000**	**1,682,241,232**
Expenditure					
Employee related costs	75,274,550	25,660,291	284,465,148	157,382,860	542,782,849
Renumeration of councilors	-	-	-	13,098,280	13,098,280
Bulk purchases	-	-	158,766,652	-	158,766,652
Contracted services	21,249,279	8,079,990	212,113,719	63,751,693	305,194,681
Depreciation and amortisation	16,119,475	-	211,848,923	-	227,968,398
Finance costs	39,390,939	-	5,628,000	169,413	45,188,352
Bad debts written off	985,433	-	3,547,362	-	4,532,795
Impairment of debtors	271,165,282	-	-	-	271,165,282
Operating lease rentals	-	-	1,239,258	7,028,817	8,268,075
Operational costs	21,062,713	91,268	121,808,206	70,952,129	213,914,316
Transfers and subsidies	-	23,313,071	-	-	23,313,071
Actuarial gains	(241,246)	-	-	-	(241,246)
Fair value adjustments	(2,400,000)	-	-	-	(2,400,000)
Impairment of PPE	20,767,608	-	-	-	20,767,608
Loss on disposal	193,991	-	-	-	193,991
Total segment expenditure	**463,568,024**	**57,144,620**	**999,417,268**	**312,383,192**	**1,832,513,104**
Total segmental (surplus)/deficit					**(150,271,872)**

Statement of Financial Position

Assets					
Inventory	12,595,132	-	1,471,624	-	14,066,756
Cash and cash equivalents	33,538,460	-	(20,000,000)	-	13,538,460
Current portion of long term receivables	57,025	-	-	-	57,025
Other receivables from exchange transactions	3,030,044	-	41,872	(860)	3,071,056
Receivables from exchange transactions	179,542,712	-	(28,687,431)	-	150,855,281
Receivables from non exchange	(104,868,366)	-	115,622,639	-	10,754,273
Intangible assets	4,367,660	-	-	-	4,367,660
Investment in controlled entities	200	-	-	-	200
Investment property	30,400,000	-	-	-	30,400,000

Figures in Rand				2024	2023
59. Segment information (continued)					
Long term portion of receivables	5,119,045	-	-	469,321	5,588,366
Property plant and equipment	257,249,391	-	8,191,633,033	(4,786,837,129)	3,662,045,295
Total segment assets	**421,031,303**	**-**	**8,260,081,737**	**(4,786,368,668)**	**3,894,744,372**
Liabilities					
Consumer deposits	-	-	(22,698,183)	-	(22,698,183)
Post employment benefits	(1,306,441)	-	-	-	(1,306,441)
Long service awards (Current)	(2,675,070)	-	-	-	(2,675,070)
Operating lease liabilities	(10,607,600)	-	-	-	(10,607,600)
Short term portion of liabilities	-	-	-	(4,118,702)	(4,118,702)
Payables from exchange transaction	(869,159,807)	-	(66,480,320)	(81,982,006)	(1,017,622,133)
Unspent conditional grants	421,883,153	(1,790,365)	(434,186,189)	2,606,000	(11,487,401)
VAT	(107,934,635)	-	-	(586,953)	(108,521,588)
Post employment benefits (Non-current)	(18,312,917)	-	-	-	(18,312,917)
Long term portion of liabilities	(20,753,224)	-	-	-	(20,753,224)
Long service awards	(32,508,741)	-	-	-	(32,508,741)
Payable from exchange transactions (Non-current)	(61,346,284)	-	-	-	(61,346,284)
Total segment liabilities	**(702,721,566)**	**(1,790,365)**	**(523,364,692)**	**(84,081,661)**	**(1,311,958,284)**
Accumulated surplus					2,582,786,088
Total Net Assets					**2,582,786,088**

Notes to the Annual Financial Statements

Figures in Rand

59. Segment information (continued)

Statement of Financial Performance

30 June 2023 - Restated *

	Budget Treasury Office	Economic Development and Environmental Services	Water Services	Unallocated	Total
Revenue					
Government grants and subsidies	13,087,700	2,429,112	1,085,368,000	5,319,000	1,106,203,812
Interest income	64,478,941	-	410,233	-	64,889,174
Other income	18,663,242	5,750	632,707	-	19,301,699
Rental from facilities	2,433,595	-	-	-	2,433,595
Service charges	352,714,650	(16,093)	99,602,911	27,584	452,329,052
Water availability	-	-	15,024,694	-	15,024,694
Public contributions and donations	2,821,483	-	-	-	2,821,483
Total segment revenue	**454,199,611**	**2,418,769**	**1,201,038,545**	**5,346,584**	**1,663,003,509**
Expenditure					
Employee related costs	78,471,836	21,377,295	281,612,517	133,461,529	514,923,177
Remuneration of councillors	-	-	-	11,794,938	11,794,938
Bad debts written off	-	-	4,997,466	-	4,997,466
Bulk purchases	-	-	148,018,085	-	148,018,085
Contracted services	22,895,167	3,157,338	275,663,753	51,041,461	352,757,719
Depreciation and amortisation	221,386,707	-	-	-	221,386,707
Finance costs	24,578,775	-	4,884,000	172,150	29,634,925
Impairment of debtors	-	-	126,197,397	-	126,197,397
Operating lease rentals	-	-	1,239,259	6,804,330	8,043,589
Operational costs	34,540,440	723,068	95,732,571	65,076,655	196,072,734
Transfers and subsidies	-	21,650,402	-	-	21,650,402
Actuarial gains	2,993,000	-	-	-	2,993,000
Fair value adjustments	(1,600,000)	-	-	-	(1,600,000)
Loss on disposal of assets	(1,187,723)	-	6,644,000	-	5,456,277
Impairment of PPE	6,834,686	-	-	-	6,834,686
Total segment expenditure	**388,912,888**	**46,908,103**	**944,989,048**	**268,351,063**	**1,649,161,102**
Total segmental surplus/(deficit)					**13,842,407**

59. Segment information (continued)

Statement of Financial Position

Assets					
Inventory	13,059,878	-	1,685,503	-	14,745,381
Cash and cash equivalents	33,086,458	-	(20,000,000)	-	13,086,458
Current portion of long term receivables	54,701	-	-	-	54,701
Other receivables from exchange transactions	3,619,653	-	40,947	(860)	3,659,740
Receivables from exchange transactions	174,542,827	-	(22,944,432)	-	151,598,395
Receivables from non exchange	(98,612,618)	-	107,634,875	-	9,022,257
Intangible assets	6,782,750	-	-	-	6,782,750
Investment in controlled entities	200	-	-	-	200
Investment property	28,000,000	-	-	-	28,000,000
Long term portion of receivables	5,119,045	-	-	461,883	5,580,928
Property plant and equipment	193,876,712	-	8,176,108,480	(4,754,832,794)	3,615,152,398
Total segment assets	**359,529,606**	**-**	**8,242,525,373**	**(4,754,371,771)**	**3,847,683,208**
Liabilities					
Consumer deposits	-	-	(22,237,236)	-	(22,237,236)
Post employment benefits	(1,394,000)	-	-	-	(1,394,000)
Long service awards (Current)	(5,570,000)	-	-	-	(5,570,000)
Operating lease liabilities	(9,632,431)	-	-	-	(9,632,431)
Short term portion of liabilities	-	-	-	(6,270,224)	(6,270,224)
Payables from exchange transaction	(663,611,023)	-	(60,118,391)	(89,673,563)	(813,402,977)
Unspent conditional grants	(1,373,065)	-	-	-	(1,373,065)
VAT	(66,612,285)	-	-	(114,616)	(66,726,901)
Post employment benefits	(18,566,000)	-	-	-	(18,566,000)
Long term portion of liabilities	-	-	-	(24,638,311)	(24,638,311)
Long service awards	(26,809,000)	-	-	-	(26,809,000)
Payable from exchangetransactions (Non-current)	(118,005,099)	-	-	-	(118,005,099)
Total segment liabilities	**(911,572,903)**	**-**	**(82,355,627)**	**(120,696,714)**	**(1,114,625,244)**
Accumulated surplus					2,733,057,964
Total Net Assets					**2,733,057,964**

The prior year segment information has been restated in line with the prior year restatement as detailed in **note50** of the interim financial statements.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

60. Change in estimate

Property, plant and equipment

A change in the estimated remaining useful lives of various assets of the Municipality based on their assessment conducted as at 30 June 2024 resulted in the following decreases in depreciation for property plant and equipment in the current and prior financial year:

The impact on the statement of financial performance (Depreciation) as of 30 June 2024 and future periods		
Infrastructure assets	3,126,279	57,222
Other Property plant and equipment	1,286,318	34,875
	4,412,597	**92,097**
The impact on the statement of financial performance (Depreciation) in the future periods:		
Infrastructure assets	3,126,279	92,404
Other Property plant and equipment	1,286,318	34,875
	4,412,597	**127,279**

61. Awards to close family members of persons in service of the state

Paragraph 45 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003); Municipal Supply Chain Management Regulations states that particulars of any award more than R2 000 made to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous nine (9) months must be disclosed as a note in the Annual Financial Statements.

30 June 2024

Name :Amarda Projects
Relation : Spouse to an employee who is in the service of the state/municipality
Total value: R198,330.00

Name : Zamashazi Investments
Relation : Spouse to an employee who is in the service of the state/municipality
Total value: R1 889 000

30 June 2023

Name : Mthwana Projects
Relation : Spouse to an employee who is in the service of the state/municipality
Total value : R 1 485 904.

UGU DISTRICT MUNICIPALITY

2023/2024

ANNUAL PERFORMANCE REPORT

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1. INTRODUCTION

1.1 Foreword by the Mayor

On behalf of Ugu District Municipality, I take immense pleasure in presenting this Annual Report for 2023/2024 fiscal year. This Annual Report will provide a state of account of the municipality's achieved milestones and difficulties being experienced during the period under review.

The core mandate of Ugu District Municipality centres around the provision of water and sanitation services to residents who reside under the jurisdiction of Ugu District.
Ugu District is one of the eleven districts of KwaZulu-Natal Province and is situated on the South-eastern coastline. The district consists of eighty-six (86) municipal wards, which culminate into four (4) local municipalities, namely Ray Nkonyeni, Umuziwabantu, Umzumbe and Umdoni. With a population of over eight hundred thousand, the rural-urban divide is a glaring feature in terms of developmental challenges as 80% of the district is rural and only 20% is urban.

With an overall performance rating of 94% across all key set priorities for the year under review, we recognize the strides made and the areas needing attention. The impact of our efforts must also be reflected in our ability to create a conducive environment for businesses to thrive and for small enterprises to grow through participation in the economy of the district.

I must also indicate that our municipality has during the year under review achieved an unqualified audit opinion. This underscores our unwavering commitment to transparency and prudent financial stewardship. It is a powerful affirmation of the effectiveness of our internal systems. Although we are still grappling with financial constraints and resource limitations, our dedication to delivering quality services remains unwavering. We have placed the needs of our residents at the forefront of our efforts by tirelessly working towards improving their quality of life and providing access to water and sanitation services.

The municipal council have put measures in place to improve and strengthen our financial position. This includes the adoption by council of the Revenue Enhancement and Debt Reduction Strategies which are currently under implementation to reduce dependency on grants and increase our collections on water and sanitation services. To sustain the healthy financial position of the municipality, the municipality relies heavily on our customers to continue supporting the municipality by honouring their monthly payments for services rendered.

As part of our oversight function, council plays a pivotal role in assessing the performance of service providers who are executing work on behalf the municipality. Regular reports in this regard are presented before council for scrutiny and consideration.

The public outcry on our billing system has been heard and we have started to institute appropriate measures in this regard. We have already started to visit various areas across the district with an aim of resolving all billing queries from our customers. We are certain that through this action, all billing issues will be accordingly addressed. We have also extended

the amnesty period for some of the consumer and business debt owed to the municipality and we are calling upon our communities to take advantage of this opportunity.

Despite the unprecedented water supply disruptions in certain areas in the district, we have constantly managed to have conversations with various stakeholders to address their respective concerns on intermittent water supply. Through our constant public participation mechanism, we have also built a strong rapport with Amakhosi and various community formations within the district to strengthen our resolve of being a people centred institution.

Our district is faced with a rapid rise in water demand that is threatening the sustainability of our water supply and straining the capacity of our systems. There is an urgent need to control and manage demand to ensure we create reliability and sustainability in our water supply environment. Besides pioneering initiatives, we must assess the impact of these demands in terms of carrying capacity and the necessary diversification of water supply.

We also continue to invest in water infrastructure to improve reliability and efficiency of supply to our residents. To this end, we recently approved the implementation of Umtamvuna Power Upgrade. Through this power upgrade, we intend to increase Umtamvuna pumpstation capacity to generate and supply thirty million litres of portable water which will create a stable supply of water to the Southern part of Ray Nkonyeni Municipality areas of Port Edward, Ramsgate, KwaXolo, KwaNzimakwe and Izingolweni.

We have also not departed from our deliberate efforts to actively intervene on the plight faced by our local developing businesses in the district. Through ring-fencing 30% of total procurement to Ugu District-based businesses we are certain that this will increase participation of local businesses to the economy of the district.

We still place a high emphasis on the Expanded Public Works Programme (EPWP) which is part of the municipality's poverty alleviation programme tailored to absorb many of our communities into the job opportunities.

Our journey continues, towards improving the lives of our communities through enhancing our efforts of delivering basic services. As we look forward to the Fourth Industrial Revolution which represents a fundamental change in the way we live, we still reiterate our unwavering allegiance to the core imperatives of the Freedom Charter and proudly proclaim our readiness to accelerate the radical economic transformation to bring about an equitable, just, and inclusive District.

I would also like to express my appreciation to the Members of the Executive Committee and Council for working tirelessly during this period to deliver upon our mandate within their respective portfolio committees.

I thank the Speaker of Council for his ongoing support and the leading role he plays in ensuring that Council fulfils its important oversight function.

Cllr Sl Mqadi
Mayor, Ugu District Municipality

1.2 Overview by the Acting Municipal Manager

The financial year under review has demonstrated steady improvement across all spheres of our municipality's operations. Ensuring water provision to our communities remains a top priority. Notable projects such as the Msikaba water supply scheme in RNM and the Mabheleni reticulation network in Umzumbe have brought running water to many households for the first time, creating over 100 job opportunities and servicing up to five thousand households. The ongoing replacement of aging pipeline infrastructure in Umdoni and Ray Nkonyeni local municipalities is expected to significantly reduce water cuts caused by burst pipes, thereby enhancing water supply stability. Our municipality has also experienced labour stability compared to previous years. The established platform for deliberating employee-related issues has been effective, allowing for amicable resolution of disagreements without strikes or labour disputes. Improvements in professionalism, punctuality, and overall work commitment have been noted, and community compliments for our employees' efforts are testament to these positive changes.

Continuing the trajectory from our 2022/23 unqualified audit opinion, the municipality has shown progress in reducing both the number and materiality of audit findings. Our Information Technology (IT) section has performed exceptionally well, embracing 4IR digital transformation and earning national recognition from SALGA for our IT maturity level. The transition to virtual and hybrid meetings during the Covid-19 pandemic has ensured uninterrupted business continuity. Our Disaster Management Centre has upheld high standards despite limited resources, establishing a much-anticipated deep-sea rescue system. The district's performance on predetermined objectives reached a pleasing 94% for the 2023/24 fiscal year, with significant improvements in record-keeping. To ensure the sustainability of the municipality, a Financial Recovery Plan was developed and is being implemented with vigour. While cash flow remains a challenge, revenue collection has improved from R19m to R31m, returning to pre-Covid levels. Our indigent program supports those in need with water costs. Tight financial controls are in place, focusing expenditures on essential services, particularly water services. Business plans are guided by community needs.

We have also enhanced communication with all stakeholders, including private households, the business sector, and organized community groups. This engagement has been invaluable in addressing and resolving issues. The Eastern Seaboard project, including a smart city, presents exciting opportunities for our district. Strengthening the District Development Model and involving all role players in district advancements is crucial for our continued function and economic growth, with the goal of self-funding. Investor confidence hinges on accurate research and identifying viable investment opportunities. We have witnessed significant progress during this period and remain committed to maintaining these standards. Future growth will require continuous efforts in cash flow improvement and performance enhancement across all areas of responsibility.

Mr VO Mazibuko
Acting Municipal Manager, Ugu District Municipality

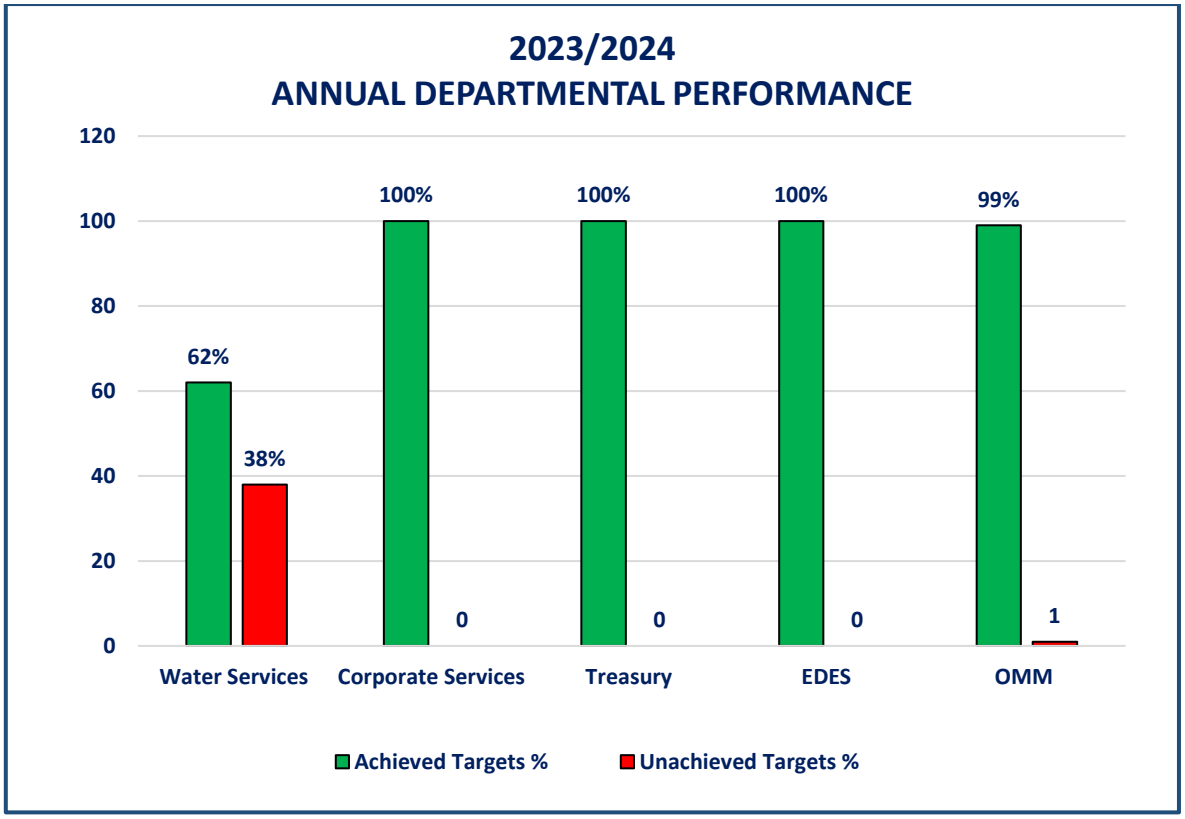
1.3 Organisational Performance Summary for 2023.2024

The Ugu District Municipality Annual Performance Report was prepared and submitted in accordance with the Municipal Systems Act (MSA)No.32 of 2000, section 46(1) and (2), as well as the MFMA Circular 11 providing guidelines on the Annual Report.

The 2023/2024 Annual Performance Report covers the performance information from 01 July 2023 to 30 June 2024 and focuses on the implementation of the Service Delivery Budget and Implementation Plan (SDBIP), in relation to the objectives in the Municipality's Integrated Development Plan (IDP). The report reflects actual performance of the Municipality as measured against the performance indicators and targets in its Service Delivery and Budget Implementation Plan (SDBIP) of 2023/2024.
The format of the report will reflect the Municipality's Key Performance Indicators (KPIs), challenges and corrective measures in relation to each Municipal Key Performance Area.

The municipality set a total of 253 targets for the 2023/2024 financial year across all Key Performance Areas. Of those targets, 239 were achieved, leaving a mere 14 targets unachieved for the whole year. A summary analysis for each department is tabled below which summarises the achieved and unachieved targets. Further detailed information may be found on the annual performance report spreadsheet.

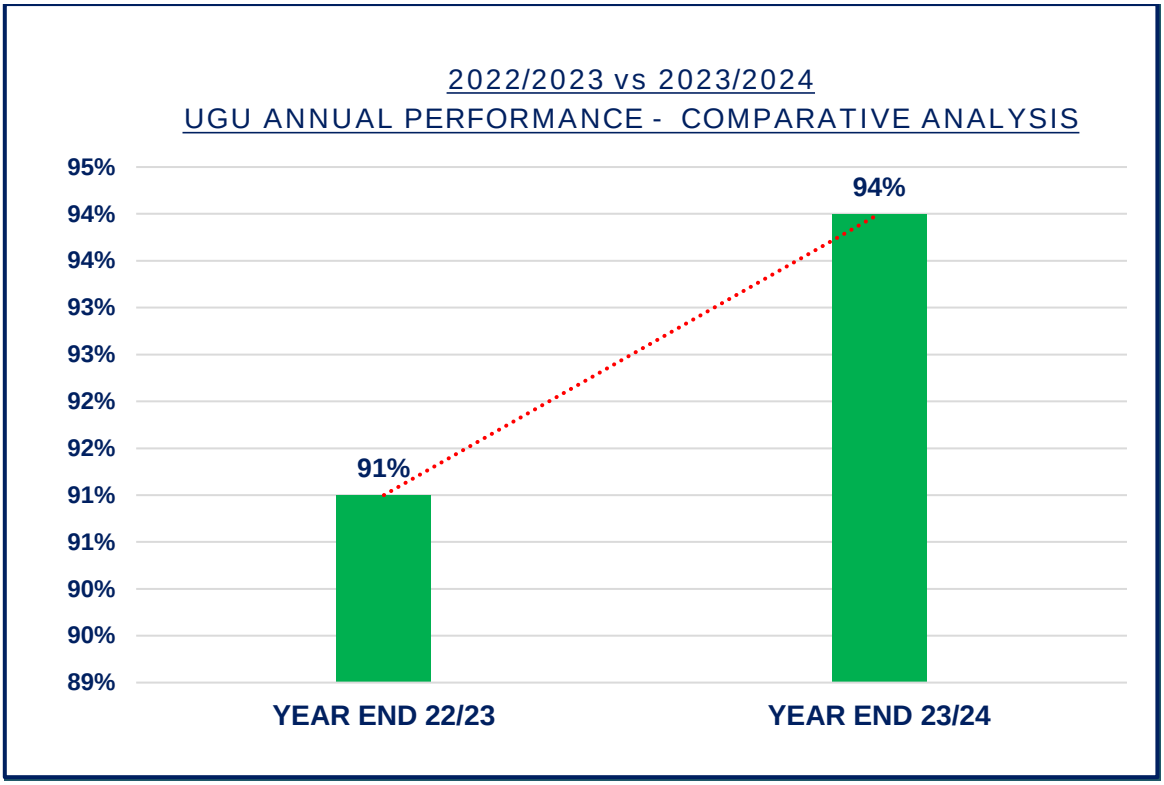
ANNUAL AUDITED DEPARTMENTAL PERFORMANCE FOR 2023/2024 FINANCIAL YEAR						
Department	**Total Targets reported**		**Achieved Targets**		**Unachieved Targets**	
	No.	**%**	**No.**	**%**	**No.**	**%**
Water Services	34	100	21	62	13	38
Corporate Services	57	100	57	100	0	0
BTO	28	100	28	100	0	0
EDES	55	100	55	100	0	0
OMM	79	100	78	99	01	1
Total	**253**	**100**	**239**	**94%**	**14**	**6%**



Graph showing departmental performance for the 2023/2024 Financial Year

ORGANISATIONAL PERFORMANCE COMPARISON					
2022/2023			2023/2024		
No. of Annual Targets	No. of Unachieved Targets	No. of Achieved Targets	No. of Annual Targets	No. of Unachieved Targets	No. of Achieved Targets
276	**24**	**252**	**253**	**14**	**239**
100%	**9%**	**91%**	**100%**	**6%**	**94%**

Organisational performance for the Ugu District Municipality has improved from the previous financial year. In the 2022/2023 financial year, reported performance was at 91%. In the 2023/2024 financial year the reported performance increased to 94%. There has been a noted improvement in performance of 3%.



Graph Showing comparison in percentages for the 2022/2023 and 2023/2024 Financial years

1.4 Organisational Performance Process

According to the Department of Cooperative Governance and Traditional Affairs, performance management is seen as a tactical method for administration, enabling leaders and employees at various levels to employ tools and methods designed to consistently plan, observe, gauge periodically, and reassess the efficacy, efficiency, and impact of an organization's performance through indicators and targets. Organizational performance assessment involves the utilization of a municipal scorecard (Top Layer SDBIP) on an organizational scale and by means of the Service Delivery Budget Implementation Plan (SDBIP) at Directorate levels.

The SDBIP translates the Integrated Development Plan (IDP) and budget into quantifiable metrics that dictate the implementation strategies, objectives, and standard operational processes of the municipality. It delineates service delivery responsibilities to directorates in line with the IDP and Budget. As stipulated in MFMA Circular No.13: There must be a harmonization of the IDP and budget; the budget is expected to tackle strategic priorities; the SDBIP should articulate the planned municipal actions over the coming 12 months; and the SDBIP ought to establish the foundation for assessing performance relative to the objectives identified during the budget/IDP processes. From these SDBIP/Departmental scorecards, Performance Agreements for Department Heads/General Managers are developed, which

then influences the performance management system downward from the Department Heads' Performance Agreements and scorecards to the Section Managers who then enter into performance agreements that are shaped by their Department Head's agreements.

During the 2023/2024 fiscal year, the municipality reviewed its PMS policy, setting out sequential instructions for preparing the 2023/2024 Service Delivery Budget Implementation Plan, ensuring that performance reports correspond with the supplied evidential documentation.

During the year 2023/2024, the municipality monitored; assessed and measured its performance through the following plans and structural arrangement:

- S54 and 56 performance agreements
- Individual performance plans
- Budget
- Quarterly reviews
- Internal Audit
- Performance Audit Committee
- Quarterly and Half-yearly S54 and 56 performance assessments
- Portfolio Committees
- Exco
- Council

Fig.1 IDP to PMS alignment

The diagram provided above demonstrates how the municipality's Integrated Development Plan (IDP) aligns with its performance management protocols. Within the IDP's five-year timeframe, the municipality must create a strategic scorecard or an implementation plan that serves as a blueprint for high-level planning and reporting. This comprehensive municipal scorecard is subject to review only once every five years since it underpins the annual scorecards. Each year, a strategic scorecard is prepared, which is then evaluated quarterly, guiding the municipality's operational plan, known as the SDBIP. Monitoring also occurs through the creation of work plans and performance contracts for the Municipal Manager and General Managers. The fiscal year 2023/2024 signifies the last year of implementation for the current five-year IDP cycle.

With the PMS policy in place, municipal departments are required to meet specific deadlines concerning the submission of reports and evidence. During the 2023/2024 fiscal year, there was a notable uptick in the adherence to these deadlines by the PMS division.

As per internal processes, below are timeframes and guides leading to performance reviews:

- All Departments to submit their Quarterly Reports to the Performance Management Unit by the 05th after the end of the Quarter.
- All the Departments Quarterly Reports are then sent to Internal Audit by the 10th after the end of the Quarter.
- The Consolidated Review Report and Performance Analysis Report will be presented to Extended Management Committee by the 20th after the end of the quarter.
- The Quarterly Review Meeting will then take place by the 31st after the end of the quarter when all inputs from various committees have been incorporated into the review reports
- Departments were requested to provide evidence of their performance against reported targets.

2. LEGISLATIVE FRAMEWORK

Section 46 (6) of the Municipal Systems Act (Act No.32) states that:

"A municipality must prepare for each financial year a performance report reflecting-

(1)(a) The performance of the municipality and of each external service provider during that financial year;

b) A comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and

c) Measures taken to improve performance.

(2) An annual performance report must form part of the municipality's annual report in terms of the Municipal Finance Management Act (Act No. 56) 2003, Section 121 (3) (b).

Whilst there are quite a few pieces of legislation which speak to performance management. The above piece of legislation mandates local authorities to develop the annual performance report which forms part of the annual report

2.1 Policy And KZN Best Practice Guidelines

Performance Management is also underpinned by policies and best practice guidelines.

2.1.1 Batho Pele

Eleven Batho Pele principles were adopted by Ugu DM to serve as acceptable policy and legislative framework regarding service delivery in the Municipal service. These principles are aligned with the Constitutional ideals of:

- Promoting and maintaining high standards of professional ethics.
- Providing service impartially, fairly, equitably and without bias.
- Utilising resources efficiently and effectively.
- Responding to people's needs; the citizens are encouraged to participate in policymaking; and
- Rendering an accountable, transparent, and development-oriented Municipal administration

2.1.2 KZN Best Practice Guidelines

The best practice guidelines provide that, a systematic process should be followed in developing a performance management system of a municipality.

Introduction of PMS to the municipality

PMS (as a framework) is a legislative requirement and tool that is aimed at measuring the implementation of the IDP. The PMS is also a tool for managing individual performance in a developmental approach.

Gearing up the institutional structure for implementing the PMS

Prior to implementing a PMS, an approved organisational structure that is aligned to the IDP be put in place. This structure should indicate roles, responsibilities, powers and functions for the implementation of the IDP.

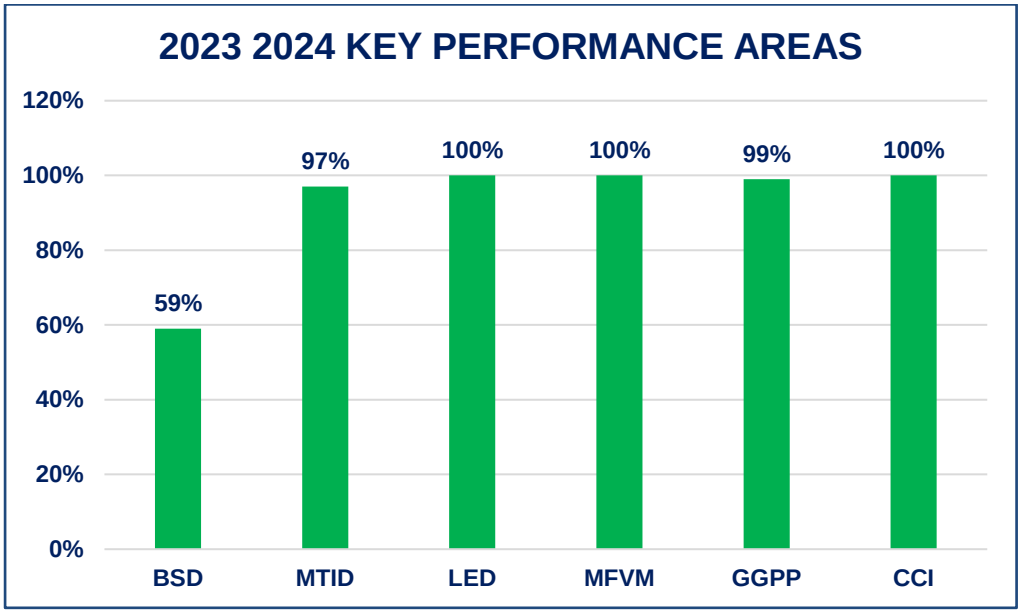
Developing Measures for monitoring the implementation of the IDP:

Flowing from the IDP is the annual budget and annual operational plan which is the SDBIP, which comprises the Departmental Operational Scorecards: which comprise of annual and quarterly performance targets and quarterly projected budget per source.

3. ASSESSMENT OF KEY PERFORMANCE AREAS

The municipality is assessed and driven by the six national key performance areas which departments fall into. The key performance areas namely are:

- Basic Service Delivery
    - Issue relating to direct service delivery and technical projects and program's.
- Municipal Transformation and Institutional Development
    - Focuses on indicators that have impact on the development of the institution, human capital and transition
- Good Governance and Public Participation
    - KPA which addresses governance, compliance and public involvement mechanisms
- Local Economic Development
    - KPA focuses on the projects and program's which analyse, promote and monitor issues of economic development through the various sectors and types within the district
- Cross Cutting Interventions
    - Cross cutting interventions look at disaster management. Spatial planning, environmental management and other issues pertaining to the development of space and land management.
- Municipal Financial Management and Viability
    - Focuses on financial issues and matters of financial legislation compliance



Graph showing the Ugu District Municipality's performance for 2023/2024 under the KPAs

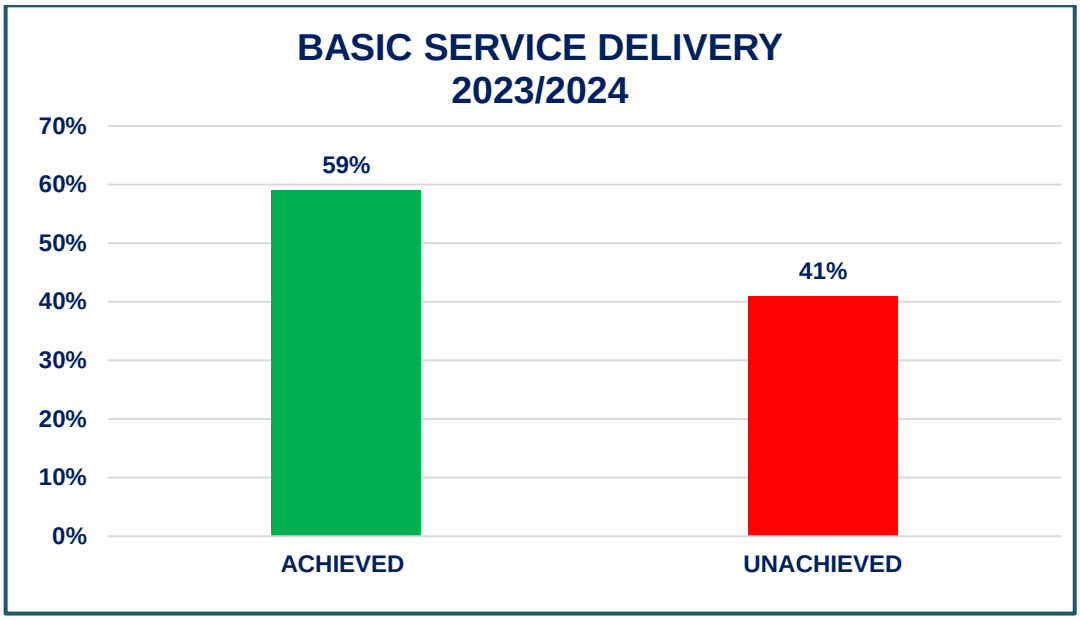
3.1 Basic Service Delivery

The Basic services Key Performance area showed remarkable improvement in its performance for the 2023/2024 financial year. Out of 27 targets, the KPA achieved 16, which translates to a 59% achievement rate. At first this appears as a mediocre achievement but given the circumstances within the municipality this is a significant leap from the previous financial year.

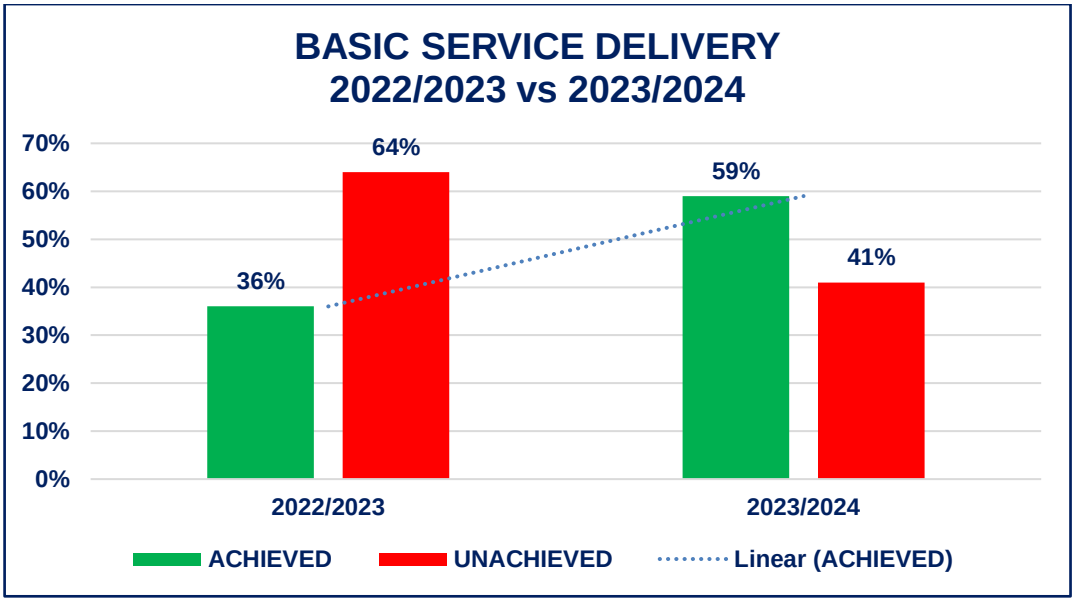
The Basic Service Delivery Key Performance Area only reached 36% of its targets in the 2022/2023 financial year and the Water services department within the KPA is commended for increasing its performance by 23% from the last year.

The Water Services department, which is mainly responsible for the Basic Service Delivery Key Performance Area, had to deal with various issues that affected its delivery of water and sanitation. The department struggled with cash-flow problems, ESKOM connections for the Msikaba plant, mechanical failures, and outdated infrastructure. Despite these difficulties, the department managed to achieve several Key performance indicators for the financial year.

The challenges faced under this KPA were mainly related to the Malangeni project, which is still awaiting commission and tie-ins to house connections. Once the project is completed, it will provide access to sanitation for 1091 households.



Graph showing 59% achievement in basic service delivery KPA



Graph comparing achieved and unachieved targets for the 2022/2023 and 2023/2024 FY

3.1.1 Performance Highlights for 2023/2024

In the financial year 2023/2024, the following projects represent some of the notable accomplishments.

- 887 Meter Installation and replacements were completed. This was well above the target of 500 for the year and despite facing cash flow challenges
- The target of cleaning reservoirs was achieved ensuring clean, quality drinking water to the communities.
- Review of all Wastewater risk abatement plans
- Improved access of households to water through various projects implemented
- Margate Sanitation Project
- Conclusion of the VIP toilet project which saw 2309 beneficiaries having access to decent sanitation
- Malangeni Reservoir Construction

3.1.2 Challenges/Blockages/Variances

In the financial year 2023/2024, the department encountered numerous challenges that impacted the achievement of several targets. The municipality is still dealing with cash-flow problems and has also faced difficulties in obtaining ESKOM connections for the Msikaba plant. Additionally, mechanical failures and outdated infrastructure are cited as causes for not meeting certain goals.

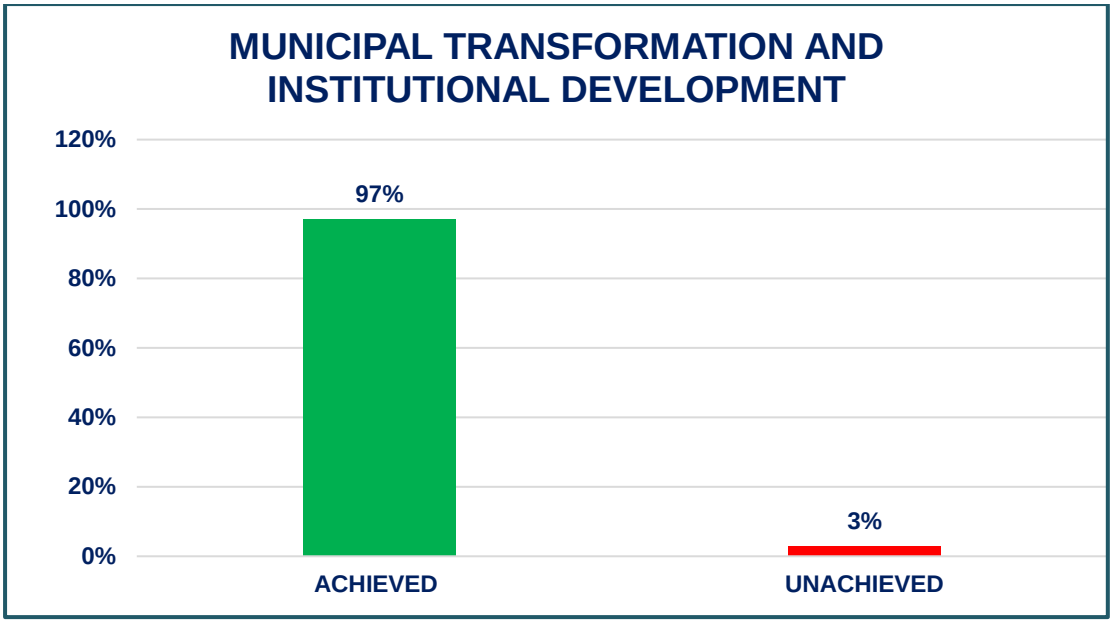
3.1.3 Measures Taken to Improve Performance

The Water Services department and the Budget and Treasury office have devised multiple strategies to enhance the financial standing, aiming to resolve cash flow issues impacting essential service delivery this fiscal year. Measures are in place to ensure that unachieved targets will be met in the new financial year.

These strategies include unbundling of the Operations and Maintenance budget (Opex). There are dedicated votes for all contracted services such as Emergency works and repairs, Mechanical and Electrical Services etc. The Water Services department will submit all invoices of certified claims or invoices to BTO for reconciliation purposes. This will aid the identification of over expenditure and under expenditures and determination of liabilities and/or outstanding debts accumulated during the month. Comparison between the Water Services report and BTO's will be sought to identify differences. This will assist the Water Services to pro-actively plan and implement the targets and therefore enhance or improve the performance on service delivery.

3.2 Municipal Transformation and Institutional Development

The Key Performance Area (KPA) primarily encompasses the Corporate Services department and the Office of the Municipal Manager. In the financial year 2023/2024, it set 62 targets, with 60 being achieved and just 2 unachieved. These 2 unachieved targets were in the water services department where multiple factors were impacting achievement. The overall performance has been exceptional at a recorded 97% for the financial year.



Graph showing 97% achievement in Municipal Transformation and Institutional Development KPA

3.2.1 Performance Highlights for 2023/2024

In this critical performance area, key objectives have been achieved, which has had a beneficial effect on the municipality by ensuring that policies were updated and enacted promptly throughout the year. The ICT section excelled, initiating several fourth Industrial Revolution projects that have greatly influenced employee work practices, resulting in a more intelligent and technologically developed approach.

3.2.2 Challenges/Blockages/Variances

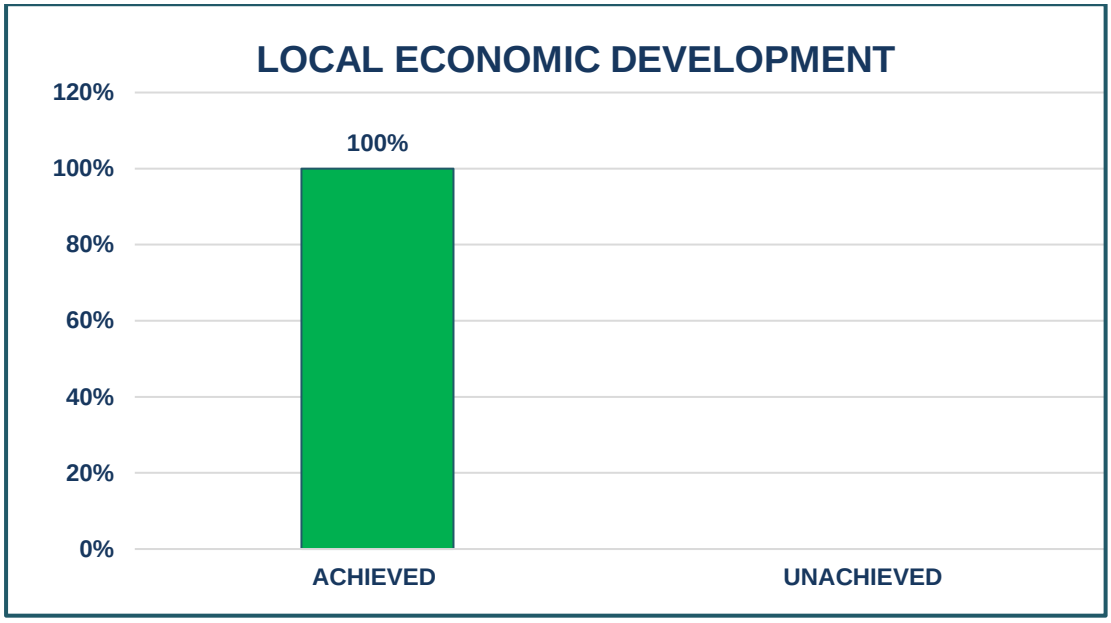
This KPA also deals with the administration and governance of a municipality and does not necessarily require a big budget to perform or meet the targets that are enlisted under it in the SDBIP. The 2 unachieved targets in this KPA were those relating to compliance to leave management procedures and overtime. These indicators require full commitment and oversight from management.

3.2.3 Measures Taken to Improve Performance

The 2 unachieved targets for the 2023/2024 financial year are common KPIs throughout all departments and will be closely monitored to ensure compliance.

3.3 Local Economic Development

The Local Economic Development (LED) key performance area targets the nation's main concerns of poverty, unemployment, and inequality by catalysing district economic advancement. In the 2023/2024 fiscal year, this area, categorized under the LED section, set 29 objectives and successfully met each one, marking a complete 100% success rate for this key performance domain.



Graph showing 100% achievement in the Local Economic Development KPA

3.3.1 Performance Highlights for LED 2023/2024

Within the LED section there have been various areas of achievement, below list the support offered in terms of contributions toward sustainable economic development.

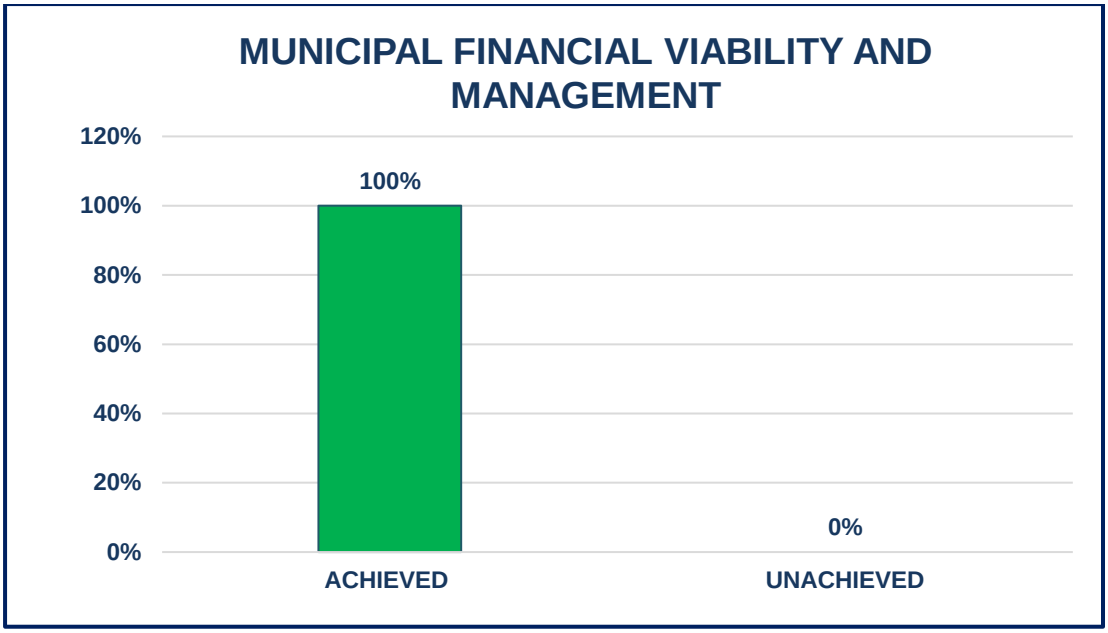
- Strategic LED Assets of Council were packaged and processed during the year with one being finalised and another being well into process for finalization early in 2024/2025 year.
- The Economic Recovery Framework 2022-2032 was reviewed during the year and approved by Council.
- Two State of the District Economy Reports were released during the year which have been used for decision making, and strategies focus areas.
- The SCTIE saw the appointment of the new Board of Directors for the entity, no longer being interim or merging but now being established, and the new Board adopted its Strategic Plan.
- The Eastern Seaboard Spatial Development Framework, Energy Feasibility and various other plans such as the integrated transport plan and Masterplan progressed towards completion as well as progress with catalytic projects packaging and implementation. Substantial progress was made within the eastern seaboard initiative.

Various projects and interventions were coordinated and/or supported in the district.

- Local Municipality Inclusive Economy Strategic Priorities Support
- Rural Economy
- Green Economy
- Informal Economy
- Oceans Economy
- Township Economic Development
- Small Town Economic development
- Tourism Sector Enabling Support
- Trade Sector Enabling Support
- Agriculture & Forestry Sector Enabling Support
- Mining Sector Enabling Support
- Manufacturing & re-industrialisation
- Eastern Seaboard Development Project
- Business, SMME & Cooperatives
- Linkages with educations, scientific etc. institutions, opportunities
- Technology/innovation infrastructure
- Information sharing Sessions

3.4 Municipal Financial Viability and Management

This KPA comprises only of targets from the budget and treasury department as they aim to develop and implement effective and efficient budget and financial reporting systems that ensure sound and transparent financial management. The municipality's performance under this KPA during the 2023/2024 financial year had a total of 21 targets of which all have been achieved equating to 100%.



Graph showing 100% achievement in Municipal Financial Viability and Management KPA

3.4.1 Performance Highlights for 2023/2024

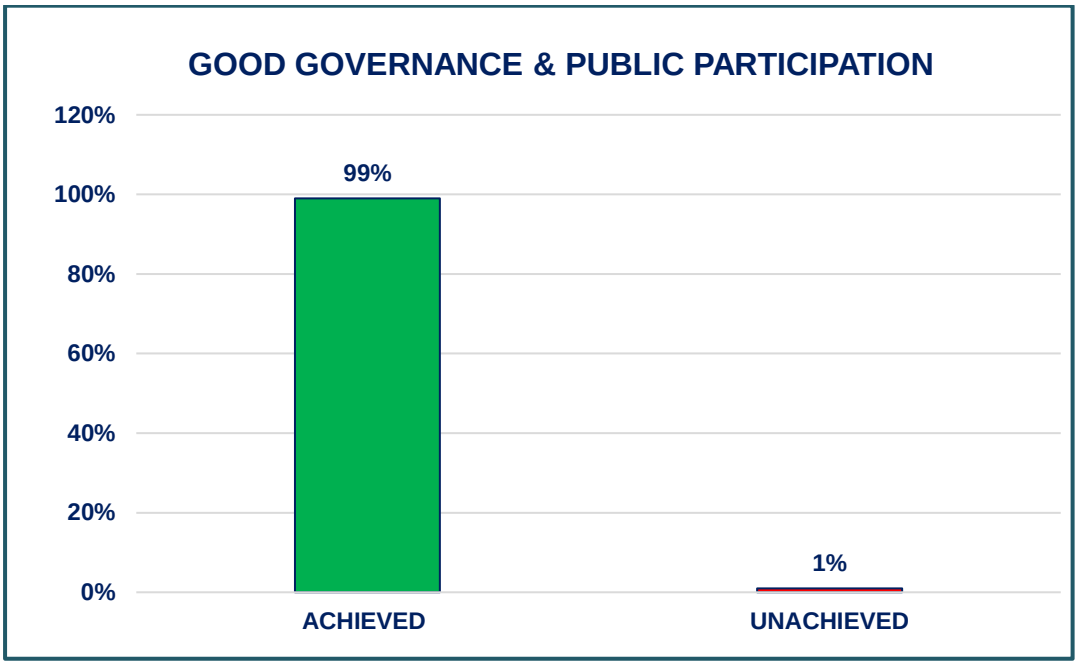
The performance highlights for the year 2023/2024 under the budget and treasury office are as below:

- 2023/2024 Annual Budget approved
- 2023/2024 Mid-Year performance assessment and adjustment budget approved
- Data Extracts submitted
- Consolidated Annual Financial Statements submitted to the Auditor General
- Corrective action plans
- Cash book updates
- Updated General Ledger
- Bank reconciliations
- Creditors Reconciliations
- Debtors Reconciliations
- Number of VAT 201 returns submitted
- Adjudication of Projects within 90 days of closing date
- Adoption of Reviewed SCM Policy
- Quarterly Deviations & UIFW expenditure registers submitted to COGTA
- Approved Procurement Plan
- Salaries and third-party payments made timeously
- Reports on implementation of billing system and revenue collection

- Updated Asset Registers

3.5 Good Governance and Public Participation

The good governance KPA comprises primarily the office of the municipal manager with a few common governance indicators featuring in all departments. The municipality's performance under this KPA, has shown phenomenal progressive increases in performance over the past few financial years. This is due to the ongoing monitoring and compliance initiatives within the department. There was a total of 72 targets of which 71 were achieved, leaving 1 unachieved target at year-end. This translates to a 99% achievement.



Graph showing 99% achievement in the Good Governance and Public participation KPA

3.5.1 Performance Highlights for 2023/2024

This KPA addresses governance, compliance and public involvement mechanisms, majority of which fall within the department of the Office of the Municipal Manager. This KPA has the largest number of targets of which most are legislatively compliance based. 99% of the targets have been achieved. A few of the targets achieved are listed below

- Mayoral Izimbizos conducted
- Press releases targets achieved
- Audit charter and methodology reviewed for municipality and the entities
- Annual internal audit plan developed and reviewed
- Implementation of internal audit plan
- Legal services targets were met
- All youth programmes achieved
- Special Programmes targets were met
- All quarterly performance reviews conducted

3.5.2 Challenges/Blockages/Variances

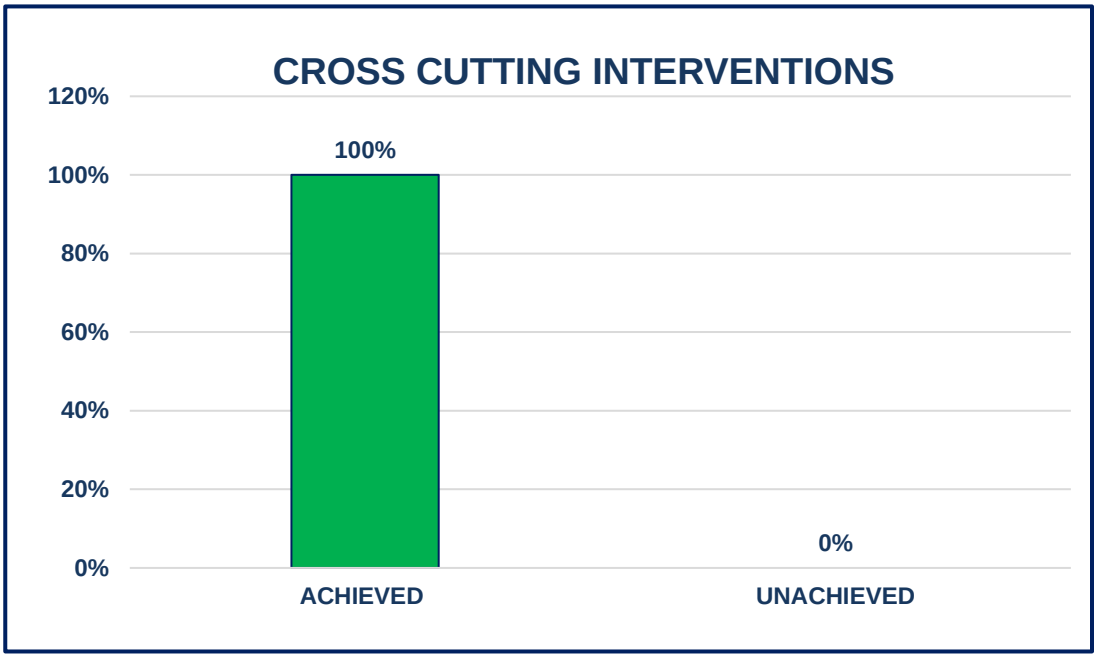
There was 1 target that was not achieved under this KPA, the review of the Geographical Information Systems policy. This was due to tight timeframes for sitting of approval committees.

3.5.3 Measures Taken to Improve Performance

The Policy has since been to various platforms for consideration and approval by Council in August 2024.

3.6 Cross Cutting Interventions

This KPA constitutes areas of disaster management, Environmental Health management, Environmental management, Geographic Information System and Development Planning. During the 2023/2024 financial year, this KPA had a total of 42 targets of which all 42 were achieved. This represents a commendable 100% achievement.



Graph showing 100% achievement in the Cross Cutting Interventions KPA

3.6.1 Corporate Services

Within the corporate services department, disaster management is a key performance area (KPA). For the financial year 2023/2024, disaster management set 19 targets and successfully met all of them. Additionally, this section exceeded numerous key performance indicators (KPIs) throughout the year.

3.6.2 Economic Development and Environmental Services

The environmental management and health segments are included in this Key Performance Area (KPA) with 20 targets in total, all of which were met. The section's performance is noteworthy given that it accomplished all essential tasks beyond full capacity, despite the budget constraints for the fiscal year.

3.6.3 Office Of The Muncipal Manager

The development planning section within the OMM falls under this KPA as well, The section had 5 targets of which all were achieved for the year.

4. Key Areas to Note

4.1 Improving Performance

The municipality has performed admirably under the current conditions, achieving a notable 94% for the fiscal year 2023/2024. During the 2022/2023 financial year, performance was reported at 91%, this represents a 3% improvement from the prior year. In the recent years, the economy faced significant challenges that impacted all residents within the Ugu District. Despite economic adversities, Ugu DM has shown determination to improve its management of public finances. Strong internal controls and strict financial management have helped the municipality provide services to its constituents.

With continuous commitment from the leadership and management of the Ugu District Municipality, progressive progress will continue, and the mandate of the municipality will be achieved.

4.2 Deteriorating Performance

Out of a total of 253 targets, only 14 were unachieved. There were several contributing factors that led to the non-achievement of the 14 targets. Challenges with limited budget resources, delays in environmental approvals, delays in approval of application for power supply, and delayed registration of servitudes due to prolonged negotiations are just a few to mention. The community protests, delays caused by contractors on site, and delays in application for additional funding were also cited as impediments to achievement.

Despite blockages experienced, the Ugu District Municipality has shown a marked improvement in progress over the financial year. It should also be noted that findings from the AG were addressed in the municipality’s corrective action plan.

5. Lessons Learnt and Way Forward

Over the years, the most pressing issue faced by the local government has been deteriorating infrastructure and inadequate management and upkeep. Ongoing financial constraints hinder the ability to properly address these issues, which adversely affects the ability to provide services effectively within the district.

The Ugu District Municipality, much like other municipalities, has had significant problems. The municipality's challenging cash flow situation, high levels of debt, and poor revenue collection have seriously affected its operations for years, however, the adoption of rigorous fiscal control measures and gaining collective support from stakeholders is beginning to yield positive results. Through dedicated efforts to bolster the institution's financial and administrative functions, there's an optimistic trend of improving performance that’s expected to be sustained.

6. Assessment of Vendor Performance for the 2023/2024 FY

The vendor performance management framework is implemented together with the SCM policy and monitors the performance of service providers with regards to orders and or contracts entered with certain vendors. All departments within the municipality are expected to provide a monthly report to the SCM unit with attachments of the service providers. Overall, the performance of the vendors in the past financial year has been good based on the submissions received by the user departments. There have been no vendors who have been escalated to National Treasury as defaulters.

An assessment of all the vendors that have provided services to the municipality in the year 2023/2024 is annexed herewith.

UGU DISTRICT MUNCIPALITY

2023 2024 ANNUAL PERFORMANCE REPORT

SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	COMPARISON WITH PREVIOUS YEAR		Baseline	Demand	Backlog	CURRENT YEAR		ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES/ VARIANCES	REMEDIAL MEASURES/ TIMEFRAMES	Financial Implication		Location (Ward / LM)	Responsible Department/Unit	PORTFOLIO OF EVIDENCE	APR REVIEW INTERNAL AUDIT COMMENTS
					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
SDG 16: Build Effective, Accountable and Inclusive Institutions At All Levels																				
NDP: Building Capable and Developmental State																				
MTSF: Outcome 5: A skilled and Capable Workforce to Support an Inclusive Growth Path; Outcome 9: A responsive, Accountable, responsive and efficient local government system																				
Back to Basics: Building capable local government institutions																				
PGDS: Human Resource Development																				
DGDS: Institutional development																				
KPA: Municipal Transformation and Institutional Development																				
MTID 1	To plan and organise the municipality's ICT requirements by providing direction to solution delivery and service delivery	SO 3.1.1	4IR Reports	Number of 4IR initiatives implemented	1	1	1	4	0	4	4	ACHIEVED	N/A	N/A	R50,000.00	R0.00	ALL WARDS	Corporate Services - ICT	Municipal Dashboard progress report Minutes of the ICT Steering Committee	ACHIEVED
MTID 2	To acquire and implement ICT solutions making them to be turned into services	SO 3.1.2	ICT Continuity	Number of reports on ICT Continuity, Service Delivery and Environmental Programs	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R 7,520,000.00	R 18,843,845.10	ALL WARDS	Corporate Services - ICT	Report to ICT Steering Committee including: Backups (3 months) Restore (3mnths) Offsites backups (3 months) Analysed ICT Services Desk Logs (3 months) Website Compliance with S75 of MFMA (1 qtr) •Measured Network Availability (3 Mths) •Licences and agreements for Core systems (1 qtr) •User Satisfaction Survey (1) •Network Cable evaluation and refresh Minutes of ICT Steering committee	ACHIEVED
MTID 3	To improve data security and integrity	SO 3.1.3	ICT Security and Data Protection	Number of ICT Security and Data protection program	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R350,000.00	R 585,072.00	ALL WARDS	Corporate Services - ICT	Report to ICT Steercom including; Review ICT Security Controls Policy (1). ICT Security Awareness Flyers (3). ICT Security Annual Plan with milestones and progress (1). Penetration Test (1). Integrated Security monitoring/defence technology approach (1) one on one user engagement (1) Minutes of ICT Steering committee	ACHIEVED
MTID 4	To improve ICT facilities and infrastructure resource projects	SO 3.1.4	ICT Facilities and Infrastructure	Number of ICT Facilities and Infrastructure Resource Projects implemented	2	2	2	5	0	5	5	ACHIEVED	N/A	N/A	R0.00	R 2,948,012.25	ALL WARDS	Corporate Services - ICT	ICT Infrastructure Server Refresh x 4 Control Centre vuwall refresh x 1 Progress Report to the ICT Steering committee (1) Project close out report (1) Minutes of the ICT Steering committee	ACHIEVED
MTID 5	To ensure ICT Governance Compliance	SO 3.1.5	ICT Governance Compliance	Percentage compliance to ICT Governance Phase 1, Phase 2 and Phase 100% Phase 3	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R150,000.00	R0.00	ALL WARDS	Corporate Services - ICT	ICT Governance Progress Report; Phase 1, Phase 2, Phase 3 Minutes of the ICT Steering Committee	ACHIEVED
MTID 43	To plan and organise the municipality's ICT requirements by providing direction to solution delivery and service delivery	SO 3.1.1	ICT Security and Data Protection	Number of Data Management programs undertaken	NEW	NEW	0	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - ICT	Awareness for Departmental shared drives – migration to SharePoint OneDrive awareness campaign and user training Attendance Registers for training and copy of Flyers	ACHIEVED
MTID 44	To acquire and implement ICT solutions making them to be turned into services	SO 3.1.2	Cloud Computing migrations	Number of Cloud Migrations undertaken	NEW	NEW	0	8	7	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - ICT	RMA.Net to Route Master Migrated to the cloud software as a service Change Control - signed off	ACHIEVED
KPI AMENDED AT MID YEAR DUE TO NO CLOUD VERSION AVAILABLE FOR EITHER TEAMMATE OR MFILES - Q3 TARGET REMOVED - ANNUAL TARGET REVISED TO 1																				
MTID 45	To acquire and implement ICT solutions making them to be turned into services	SO 3.1.2	Connected infrastructure	Number of Connected Infrastructure projects implemented	NEW	NEW	0	3	2	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - ICT	Microsoft Teams voice integration Change control - signed off	ACHIEVED
MTID 46	To acquire and implement ICT solutions making them to be turned into services	SO 3.1.2	Connected workforce	Number of Connected Workforce projects implemented	NEW	NEW	0	4	1	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - ICT	App for Generator Monitoring; fuel levels, functionality, and warnings – Marburg & Umtamvuna	ACHIEVED
KPI AMENDED AT MID YEAR DUE TO SAGE 300 PEOPLE BEING CHANGED TO PAYDAY IN Q3 SO NOT A SYSTEM IN USE ANYMORE - Q3 TARGET REMOVED - ANNUAL TARGET REVISED TO 3																				

UGU DISTRICT MUNCIPALITY																			
2023 2024 ANNUAL PERFORMANCE REPORT																			
SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	COMPARISON WITH PREVIOUS YEAR		Baseline	Demand	Backlog	CURRENT YEAR		ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES/ VARIANCES	REMEDIAL MEASURES/ TIMEFRAMES	Financial Implication		Location (Ward / LM)	Responsible Department/Unit	PORTFOLIO OF EVIDENCE	APR REVIEW INTERNAL AUDIT COMMENTS
					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
MTID 6	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance to Equity Targets	Percentage overall compliance to the employment equity targets at a management level 0-6	45%	47%	47%	45%	0%	45%	45.4%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - HR	Progress Report to EXT MANCO /MANCO /HR & SOUND Portfolio	ACHIEVED
MTID 7	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Workshops on organisational culture	Number of Workshops on Organizational Culture conducted (Different Subjects)	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - HR	Extract from Manco/Sound Governance PC noting Workshop has been conducted	ACHIEVED
MTID 8	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Workshops on Labour Relations and Code of Conduct	Number of Workshops on Labour Relations and Code of Conduct with employees	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - HR	Extract from Manco/Sound Governance PC noting Workshop has been conducted	ACHIEVED
MTID 9	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Implementation of workplace skills plan	Number of trainings conducted implementing the workplace skills plan.	5	5	5	5	0	5	8	ACHIEVED	N/A	N/A	R2,450,000.00	R1,994,303.00	ALL WARDS	Corporate Services - HR	Training Report to EXT MANCO/MANCO/HRD Portfolio/HR & Sound Govt Portfolio – Number of Trainings Attendance Registers	ACHIEVED
MTID 10	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Workshops/ Programs on Talent Management	Number of Workshops/ Programs on Talent Management Conducted	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - HR	Extract from Manco/Sound Governance PC noting Workshop has been conducted	ACHIEVED
MTID 11	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Policy development and review for HR	Number of Policies Reviewed, formulated and adopted for HR	5	10	10	5	0	5	7	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - HR	Reviewed Policy Council extract approving policy	ACHIEVED
MTID 12	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Sourcing and Placement group Inductions	Number of Sourcing and Placement group Inductions done	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - HR	Attendance register & Event Programme	ACHIEVED
MTID 13 - CS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - HR	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED
MTID 13 - WS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	96%	96%	100%	0%	100%	95%	NOT ACHIEVED	The non-compliance was due to employees acquainting themselves to the rules of the new PayDay system	Care taken to ensure that all leave captured is thoroughly checked for compliance before approving - 31 July 2024 and ongoing in 24.25 financial year	R0.00	R0.00	ALL WARDS	WS	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	NOT ACHIEVED
MTID 13 - BTO	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED
MTID 13- EDES	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED
MTID 13 - OMM	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Compliance with leave management	Percentage Dept Compliance with leave management	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	Report on Leave Compliance analysis to MANCO/Ext MANCO Minutes	ACHIEVED
MTID 14 - CS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	CS	System Report with Analysis Signed by Manager/HOD	ACHIEVED
MTID 14-WS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	94%	94%	100%	0%	100%	99%	NOT ACHIEVED	Shortage of vehicles necessitated for overtime as employees had to share tools of trade which caused them to work overtime and sometimes be over the 40hours limit.	Management to monitor overtime and implement the measures to reduce overtime in the 24.25 financial year	R0.00	R0.00	ALL WARDS	WS	System Report with Analysis Signed by Manager/HOD	NOT ACHIEVED
MTID 14- BTO	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	System Report with Analysis Signed by Manager/HOD	ACHIEVED

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SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	COMPARISON WITH PREVIOUS YEAR		Baseline	Demand	Backlog	CURRENT YEAR		ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES/ VARIANCES	REMEDIAL MEASURES/ TIMEFRAMES	Financial Implication		Location (Ward / LM)	Responsible Department/Unit	PORTFOLIO OF EVIDENCE	APR REVIEW INTERNAL AUDIT COMMENTS
					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
MTID 14-EDES	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	System Report with Analysis Signed by Manager/HOD	ACHIEVED
MTID 14-OMM	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	Departmental Overtime	% Compliance on Departmental Overtime	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	System Report with Analysis Signed by Manager/HOD	ACHIEVED
MTID 15	Ensure employee health, wellness and safety in the municipality	SO 3.2.2	Compliance with OHS Act as per checklist	Percentage compliance with OHS Act as per checklist	50%	50%	50%	50%	0%	50%	50%	ACHIEVED	N/A	N/A	R350,000.00	R187,300.00	ALL WARDS	Corporate Services - HR	Checklist Compliance report to MANCO/Ext MANCO Minutes	ACHIEVED
MTID 16	Ensure employee health, wellness and safety in the municipality	SO 3.2.2	EAP Programs of the EHW implemented	Number of EAP Programs of the EHW implemented	4	5	5	4	0	4	4	ACHIEVED	N/A	N/A	R 70 000.00	R0.00	ALL WARDS	Corporate Services - HR	Attendance register & Event Programme	ACHIEVED
MTID 17 - CS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in CS	96	96	96	107	0	107	107	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	CS	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED
MTID 17-WS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in WS	478	94	94	537	0	537	561	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED
MTID 17-BTO	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in BTO	119	121	121	122	0	122	123	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED
MTID 17-EDES	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in EDES	23	23	23	26	0	26	26	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED
MTID 17-OMM	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Workplans developed	Cumulative Number of Level 2-18 with workplans developed in OMM	78	72	72	83	0	83	83	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	Consolidated list of Signed Workplans submitted from IPMS section	ACHIEVED
MTID 18-CS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Performance Reviews	Percentage of workplan assessments/reviews conducted in CS	100%	100%	100%	100%	0%	100%	76%	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	CS	Departmental analysis report from the IPMS section in HR	N/A
MTID 18-WS	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Performance Reviews	Percentage of workplan assessments/reviews conducted in WS	100%	90%	90%	100%	0%	100%	0%	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	WS	Departmental analysis report from the IPMS section in HR	N/A
MTID 18-BTO	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Performance Reviews	Percentage of workplan assessments/reviews conducted in BTO	100%	100%	100%	100%	0%	100%	90%	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	Departmental analysis report from the IPMS section in HR	N/A
MTID 18-EDES	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Performance Reviews	Percentage of workplan assessments/reviews conducted in EDES	100%	100%	100%	100%	0%	100%	100%	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	Departmental analysis report from the IPMS section in HR	N/A

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
MTID 18-OMM	Attract skill, retain and reward a talented and diverse workforce to enable departments to efficiently meet their objectives	SO 3.2.1	IPMS Performance Reviews	Percentage of workplan assessments/reviews conducted in OMM	100%	100%	100%	100%	0%	100%	8%	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	Departmental analysis report from the IPMS section in HR	N/A
KPI WAS REMOVED AT MID YEAR DUE TO IT NOT BEING ATTAINABLE - DEVELOPMENT OF WORKPLANS WERE STILL BEING WORKSHOPPED AND ASSESSMENTS COULD NOT BE CONDUCTED - Responsibility of reviews and assessments will lie with the section managers																				
MTID 21	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Security Reports	Number of Security Reports analysed and submitted to Manco	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R 9,000,000.00	R 34,083,169.00	ALL WARDS	Corporate Services - Security Services	Security Services Analysis Report to Manco/Extended / Portfolio Extract of Minutes	ACHIEVED
MTID 22	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Rules of order of Council	Percentage Compliance to the Rules of order of Council	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Auxiliary Services	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED
MTID 23	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Analysis Reports on the Council and its Committee meetings held	Number of Analyses Reports on the Council and its Committee meetings held	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Auxiliary Services	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED
MTID 24 - CS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - CS	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	CS	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED
MTID 24 - WS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - WS	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED
MTID 24 - BTO	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - BTO	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED
MTID 24 - EDES	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - EDES	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED
MTID 24 - OMM	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of full council resolutions	% of Full Council resolutions implemented - OMM	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	Report to MANCO / Ext MANCO Signed Extract	ACHIEVED
MTID 25	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Filing of Tenders	Percentage of tenders filed as per the checklist	80%	96%	96%	80%	0%	80%	96%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Auxiliary Services	Completed checklist and signed verification by Manager SCM and GM Corporate Services	ACHIEVED
MTID 26 - CS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -CS	400	1716	1716	100	0	400	2344	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	CS	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
MTID 26 - WS	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -WS	400	1118	1118	100	0	400	429	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED
MTID 26 - BTO	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -BTO	400	3374	3374	100	0	400	2361	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED
MTID 26 - EDES	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -EDES	400	598	598	100	0	400	557	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED
MTID 26 - OMM	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Compliance with Records Management	Number of documents submitted in compliance to Departmental records management -OMM	400	624	624	100	0	400	575	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	Progress Report of file plan usage, EDMS to Manco/Extended MANCO/ Portfolio Extract of Minutes	ACHIEVED
MTID 27	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Adoption Maintenance plan	Date of adoption of maintenance plan	30-Sep-22	01-Aug-22	01-Aug-22	30-Sep-23	0	30-Sep-23	30-Sep-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Fleet	Minutes/Extract of Portfolio/Manco	ACHIEVED
MTID 28	To provide support services to all organisational departments with strong emphasis on the core business through deploying tools and resources to improve on service delivery	SO 3.4.1	Implementation of maintenance plan	Percentage implementation of maintenance plan	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R3100000	R 3,476,027.00	ALL WARDS	Corporate Services - Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED
MTID 29	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Fleet replacement plan	Date of adoption of fleet replacement plan	30-Sep-22	01-Aug-22	01-Aug-22	30-Sep-23	0	30-Sep-23	30-Sep-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Fleet	Minutes/Extract of Portfolio/Manco adopting fleet replacement plan	ACHIEVED
MTID 30	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Implementation of fleet replacement plan	Percentage implementation of fleet replacement plan	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R 6,055,146.00	R 10,630,290.00	ALL WARDS	Corporate Services - Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED
MTID 31	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Adoption of fleet vehicle licensing plan	Date of adoption of fleet licensing plan	30-Sep-22	01-Aug-22	01-Aug-22	30-Sep-23	0	30-Sep-23	30-Sep-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Fleet	Minutes/Extract of Portfolio/Manco adopting fleet licencing plan	ACHIEVED
MTID 32	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Implementation of fleet vehicle licensing plan	Percentage implementation of fleet vehicle licensing plan	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R 2,100,000.00	R 1,795,496.00	ALL WARDS	Corporate Services - Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED
MTID 33	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Availability of service delivery vehicles	Percentage availability of service delivery vehicles	70%	71%	71%	70%	0%	70%	71%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Fleet	Confirmation report signed by SNR Manager WS.	ACHIEVED
MTID 34	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Driver's licenses and PDP verified	Date driver's licenses and PDP verified	31-Dec-22	19-Dec-22	19-Dec-22	30-Jun-24	0	30-Jun-24	04-Jun-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
MTID 35	To provide a fit for purpose, safe, reliable and cost-effective vehicle fleet enabling Ugu DM to deliver optimum water and sanitation services to Ugu DM community	SO 3.5.1	Fleet management committee meetings	Number of fleet management committee meetings held	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Fleet	Progress report Fleet Operations submitted to Manco/ CS Portfolio of implementation plan.	ACHIEVED
MTID 37	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Management and Coordination	Number of Policy Committee Meetings Coordinated	10	13	13	10	0	10	13	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Policy and Research	Committee Minutes and Attendance Register	ACHIEVED
MTID 38	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Awareness Campaigns	Number of Policy Awareness Campaigns Conducted	1	1	1	4	0	4	19	ACHIEVED	N/A	N/A	R 50,000.00	R25 500.00	ALL WARDS	Office of MM -Policy and Research	Copy of Awareness Campaign Material	ACHIEVED
MTID 39	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Guidance and Support	Number of Policy Guides Reviewed	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Policy and Research	Copy of Policy Guide Reviewed and Uploaded on the Municipal Intranet	ACHIEVED
MTID 40	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Management Policy Review	Date Policy Management Policy & Procedure Reviewed	30-Jun-23	29-Jun-23	29-Jun-23	30-Jun-24	0	30-Jun-24	27-Jun-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Policy and Research	Council Extract & Copy of Policy Management Policy and Procedure Reviewed	ACHIEVED
MTID 41	Promote good governance through effective and efficient policy management	SO 5.6.1	Policy Register	Policy Register Approved	31-Dec-21	05-Dec-22	05-Dec-22	31-Dec-23	0	31-Dec-23	20-Nov-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Policy and Research	MANCO Extract Noting Report	ACHIEVED
MTID 42	Promote good governance through effective and efficient policy management	SO 5.6.1	PMS Policy	Date of PMS policy REVIEW	30-Jun-23	25-May-23	25-May-23	30-Jun-24	0	30-Jun-24	20-Jun-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Council resolution	ACHIEVED
SDG 16: Build Effective, Accountable and Inclusive Institutions At All Levels																				
NDP: Building Capable and Developmental State																				
MTSF: Outcome 1, Outcome 2, Outcome 3, Outcome 11, Outcome 12 and Outcome 14																				
Back to Basics: Good Governance; Putting People First																				
PGDS: Governance and Policy																				
KPA: Good Governance and Public Participation																				
GGPP 1	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Izimbizo	Number of Mayoral Izimbizo	18	18	18	18	0	18	18	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Public Participation	Report from community engagement	ACHIEVED
GGPP 2	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	IDP Roadshows	Number of IDP/BUDGET Roadshows	18	26	26	18	0	18	25	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Public Participation	Report from community engagement	ACHIEVED
GGPP 3	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Functionality of ward committees	Number of Ward Functionality Report	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Public Participation	Functionality Report	ACHIEVED
GGPP 4	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Speakers Forum Meeting	Number of Speakers Forum Meetings	4	3	3	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Public Participation	Agenda with minutes and register	ACHIEVED
GGPP 5	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	District Public Participation Forum	Number of District Public Participation Meetings	4	5	5	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Public Participation	Minutes and register	ACHIEVED
GGPP 6	To ensure that the communities fully participate in the affairs of the municipality as per the legislative provisions	SO 5.5.1	Ward Committee Secretaries' forum quarterly	Number of Meetings with Chair and secretaries of ward Committee	4	5	5	4	0	4	5	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Public Participation	Minutes and Attendance Register	ACHIEVED
GGPP 7	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of SDIP Developed	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	COPY of the SDIP	ACHIEVED
GGPP 8	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of Service Charter & Service Standards Awareness Initiatives	1	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Copy of the Awareness Message	ACHIEVED
GGPP 9	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of Batho Pele training sessions conducted	2	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Attendance register	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
GGPP 10	To coordinate the implementation of Batho Pele Strategy	SO 5.4.2	Batho Pele Programme	Number of Batho Pele District Forum functional meetings	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Minutes of meeting	ACHIEVED
TARGET WAS AMENDED TO Q3 AND Q4 TO CORRECT AN ERROR IN THE SDBIP																				
GGPP 11	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.1	Customer Relations/Call Centre	Number of incoming calls answered	45000	56145	56145	45000	0	45000	51282	ACHIEVED	NA	NA	R0.00	R0.00	ALL WARDS	Office of MM - Communications	System Generated electronic report	ACHIEVED
GGPP 12	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.1	Integrated Complaints Management	Number of ICMS reports analysed	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Copy of the Analysis Report	ACHIEVED
GGPP 13	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.1	Integrated Complaints Management	Number of ICMS Framework Awareness initiatives	1	1	1	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Copy of Awareness Message Circulated	ACHIEVED
GGPP 14	To coordinate and foster healthy relations with the community through a functional call centre for basic services	SO 5.4.1	Integrated Complaints Management	% Of Escalated Complaints (OMM & Presidential) Resolved	NEW	NEW	0%	95%	0	95%	96%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Copy of the Report generated by the Office of the Premier	ACHIEVED
GGPP 15	To strengthen good governance	SO 5.2.1	Internal Audit Plan	Date Annual internal audit plan developed and approved	30-Sep-22	16-Sep-22	16-Sep-22	30-Sep-23	0	30-Sep-23	20-Jul-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Audit Committee Minutes	ACHIEVED
GGPP 16	To strengthen good governance	SO 5.2.1	Internal Audit Plan	Number of reports on the status of implementation of internal Audit Plan submitted to the Audit committee	3	4	4	3	0	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Audit Committee Minutes	ACHIEVED
GGPP 17	To strengthen good governance	SO 5.2.1	Review of Audit Committee charter	Date Audit Committee Charters Reviewed	30-Sep-22	16-Sep-22	16-Sep-22	30-Sep-23	0	30-Sep-23	20-Jul-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Audit Committee Minutes	ACHIEVED
GGPP 18	To strengthen good governance	SO 5.2.1	Review of Internal Audit Charter	Date Audit internal audit Charters reviewed	30-Sep-22	16-Sep-22	16-Sep-22	30-Sep-23	0	30-Sep-23	20-Jul-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Audit Committee Minutes	ACHIEVED
GGPP 19	To strengthen good governance	SO 5.2.1	Audit Committee	Number of audit committee meetings held	4	4	4	4	0	4	6	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Audit Committee Minutes	ACHIEVED
GGPP 20	To strengthen good governance	SO 5.2.1	Performance Audit Committee	Number of Performance audit committee meetings held	4	4	4	4	0	4	5	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Performance Audit Committee Minutes	ACHIEVED
GGPP 21	To strengthen good governance	SO 5.2.1	Risk Management	Date Risk Management policy reviewed	30-Sep-22	27-Oct-22	27-Oct-22	31-Dec-23	0	31-Dec-23	23-Nov-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Council resolution	ACHIEVED
GGPP 22	To strengthen good governance	SO 5.2.1	Risk Management	Date 2023 / 2024 General Risk registers approved	30-Sep-22	27-Oct-22	27-Oct-22	30-Sep-23	0	30-Sep-23	13-Jul-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Minutes from RMC	ACHIEVED
GGPP 23	To strengthen good governance	SO 5.2.1	Fraud Risk Management	Date 2023 / 2024 Fraud Risk register approved	30-Sep-22	27-Oct-22	27-Oct-22	30-Sep-23	0	30-Sep-23	13-Jul-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Minutes from RMC	ACHIEVED
GGPP 24	To strengthen good governance	SO 5.2.1	Risk Management	Number of Risk mitigation - Follow up reports submitted to the Risk management Committee	3	3	3	3	0	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Minutes from RMC	ACHIEVED
GGPP 25	To strengthen good governance	SO 5.2.1	Fraud Risk Management	Number of Fraud Risk mitigation plan - Follow up reports submitted to the Risk management Committee	3	3	3	3	0	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Minutes from RMC	ACHIEVED

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SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	COMPARISON WITH PREVIOUS YEAR		Baseline	Demand	Backlog	CURRENT YEAR		ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES/ VARIANCES	REMEDIAL MEASURES/ TIMEFRAMES	Financial Implication		Location (Ward / LM)	Responsible Department/Unit	PORTFOLIO OF EVIDENCE	APR REVIEW INTERNAL AUDIT COMMENTS
					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
GGPP 26	To strengthen good governance	SO 5.2.1	Risk Management Committee	Number of Risk Management committee meetings held	4	3	3	4	1	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Minutes of Risk Management Committee	ACHIEVED
GGPP 27	To strengthen good governance	SO 5.2.1	Anti-Fraud and corruption strategy	Date Review of the Anti Fraud and Anti Corruption Strategy	30-Sep-22	27-Oct-22	27-Oct-22	31-Dec-23	0	31-Dec-23	23-Nov-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Council resolution	ACHIEVED
GGPP 28	To strengthen good governance	SO 5.2.1	Conduct Fraud Awareness campaigns	Number of Anticorruption and awareness campaigns co-ordinated	2	1	1	2	1	1	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Attendance register/Programme	ACHIEVED
GGPP 29	To strengthen good governance	SO 5.2.1	Municipal Public Accounts Committee	Number of MPAC meetings held	4	7	7	4	0	4	9	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Minutes of MPAC	ACHIEVED
GGPP 30	To strengthen good governance	SO 5.2.1	Coordination of UIFWE investigations	Number of UIFWE investigation conducted	1	2	2	1	0	1	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Internal Audit	Investigation report	ACHIEVED
GGPP 33-CS	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by CS to SCM	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	CS	Email showing submission of vendor performance to SCM	ACHIEVED
GGPP 33-WS	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by WS to SCM	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS	Email showing submission of vendor performance to SCM	ACHIEVED
GGPP 33-BTO	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by BTO to SCM	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	Email showing submission of vendor performance to SCM	ACHIEVED
GGPP 33-EDES	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by EDES to SCM	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	Email showing submission of vendor performance to SCM	ACHIEVED
GGPP 33-OMM	To strengthen good governance	SO 5.2.1	Monitoring of vendor performance	Number of vendor performance reports submitted by OMM to SCM	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	Email showing submission of vendor performance to SCM	ACHIEVED
GGPP 34	To strengthen good governance	SO 5.2.1	Departmental Policy Adherence, Review and Compliance	Percentage compliance with policy adherence and compliance	75%	83%	83%	75%	0%	75%	75%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Policy and Research	Council Extracts of all reviewed policies and updated Policy Register	ACHIEVED
GGPP 35-CS	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by CS to MANCO	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	CS	Monthly reports to MANCO	ACHIEVED
GGPP 35-WS	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by WS to MANCO	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS	Monthly reports to MANCO	ACHIEVED
GGPP 35-BTO	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by BTO to MANCO	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO	Monthly reports to MANCO	ACHIEVED
GGPP 35-EDES	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by EDES to MANCO	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES	Monthly reports to MANCO	ACHIEVED
GGPP 35-OMM	To strengthen good governance	SO 5.2.1	Consequence Management	Number of consequence management reports submitted by OMM to MANCO	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	OMM	Monthly reports to MANCO	ACHIEVED
GGPP 36	To strengthen communication and stakeholder relations	SO 5.7.1	HIV and AIDS Programme	Number of HIV/AIDS programmes implemented	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R 30 000.00	R0.00	ALL WARDS	Office of MM - Special Programmes	Attendance register and Portfolio Committee Extract	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
GGPP 37	To strengthen communication and stakeholder relations	SO 5.7.1	Disability Programme	Number of disability programmes implemented	4	9	9	4	0	4	11	ACHIEVED	N/A	N/A	R 30 000.00	R16,000.00	ALL WARDS	Office of MM - Special Programmes	Attendance register and Portfolio Committee Extract	ACHIEVED
GGPP 38	To strengthen communication and stakeholder relations	SO 5.7.1	Gender Programme	Number of gender development programmes implemented	4	8	8	4	0	4	4	ACHIEVED	N/A	N/A	R 10 000.00	R10,000.00	ALL WARDS	Office of MM - Special Programmes	Attendance register and Portfolio Committee Extract	ACHIEVED
GGPP 39	To strengthen communication and stakeholder relations	SO 5.7.1	Senior Citizen Programme	Number of senior citizens programmes implemented	4	5	5	4	0	4	4	ACHIEVED	N/A	N/A	R20 000.00	R7,347.83	ALL WARDS	Office of MM - Special Programmes	Attendance register and Portfolio Committee Extract	ACHIEVED
GGPP 40	To strengthen communication and stakeholder relations	SO 5.7.1	Right of a Child Programme	Number of rights of a child programmes implemented	4	7	7	4	0	4	7	ACHIEVED	N/A	N/A	R 10 000.00	R10,000.00	ALL WARDS	Office of MM - Special Programmes	Attendance register and Portfolio Committee Extract	ACHIEVED
GGPP 41	To strengthen communication and stakeholder relations	SO 5.7.1	Expanded Public Works Programme (EPWP)	Number of jobs created through the EPWP Environmental and Social Sector	250	888	888	250	0	250	334	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Special Programmes	Payment Register	ACHIEVED
GGPP 42	To strengthen communication and stakeholder relations	SO 5.7.1	Operation Sukuma Sakhe (OSS)	Number of functional DTT Meetings coordinated	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Special Programmes	Resolution Register and attendance register	ACHIEVED
GGPP 43	To implement an integrated and holistic youth development	SO 5.8.1	Education, Training, and skills development programmes	No. of training ETSD programmes supported	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Youth	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED
GGPP 44	To implement an integrated and holistic youth development	SO 5.8.1	Arts and Culture Support	No. of arts and culture programmes supported	2	2	2	2	1	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Youth	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED
KPI WAS REMOVED AT MID YEAR ADJUSTMENT DUE TO BUDGET CUTS AS THE SPONSORSHIP THAT WE HAD OBTAINED COULD NOT HONOUR THE PARTNERSHIP.																				
GGPP 45	To implement an integrated and holistic youth development	SO 5.8.1	Substance Abuse and Social ills	No. of substance abuse campaigns coordinated	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Youth	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED
GGPP 46	To implement an integrated and holistic youth development	SO 5.8.1	Sport Development programmes	No. of sport development programmes coordinated	3	3	3	3	0	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Youth	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED
GGPP 47	To implement an integrated and holistic youth development	SO 5.8.1	Youth Small business Support Programmes	No. of small businesses supported	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Youth	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED
GGPP 48	To implement an integrated and holistic youth development	SO 5.8.1	Youth Supported Programmes	No. of youth programmes supported	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Youth	Close out report, Attendance register and minutes of Portfolio committee on Special Programmes/Manco/Ext Manco	ACHIEVED
GGPP 49	Provide legal advisory and manage councils risk and exposure	SO 5.1.1	Litigation Risk Mitigation/Litigation Management	Percentage Compliance to Litigation Risk Reduction Action Plan	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Legal services	Extract from MANCO indicating receipt of report on % of risk reduction	ACHIEVED
GGPP 50	Provide legal advisory and manage councils risk and exposure	SO 5.1.1	Monitor: Contractual Obligations	Percentage compliance ACHIEVED as per the contractual obligations checklist	95%	95%	95%	95%	0%	95%	95%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Legal services	Extract from MANCO indicating receipt of report on % of contractual obligations checklist	ACHIEVED
GGPP 51	Provide legal advisory and manage councils risk and exposure	SO 5.1.1	Monitor: Institutional Compliance Checklist	Percentage compliance ACHIEVED as per the Municipal Legislative Compliance Checklist	95%	95%	95%	95%	0%	95%	95%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Legal services	Extract from MANCO indicating receipt of report on % of compliance	ACHIEVED
GGPP 52	Developing a sound implementing performance management system	SO 5.3.2	SBDIP Quarterly Performance Reviews	Number of quarterly performance reviews held	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Attendance Register, minutes and programme	ACHIEVED
GGPP 53	Promote evidence based action in programme through sound research practices	SO 5.6.1	Customer Satisfaction Survey	Number of Customer Satisfaction Surveys Conducted	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R50,000.00	R4,675.20	ALL WARDS	Office of MM -Policy and Research	Customer Satisfaction Report Circulated/Uploaded on Intranet	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
GGPP 54	Promote evidence based action in programme through sound research practices	SO 5.6.1	Social and Economic Data/Database Management and Dissemination	Number of Social/Economic Statistics/Database Reports Circulated/Uploaded on Website/Intranet	2	5	5	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM -Policy and Research	Social/Economic Statistics/Database Report Circulated/Uploaded on Intranet/Website	ACHIEVED
GGPP 55	Promote good governance through effective and efficient policy management	SO 5.6.2	GIS Policy	Date of Review of GIS policy	30-Jun-23	29-Jun-23	29-Jun-23	30-Jun-24	0	30-Jun-24	0	NOT ACHIEVED	Portfolio committee was cancelled and the policy couldn't be tabled, before the last council for the financial year.	The policy was tabled at the following Portfolio committee, for onward submission to Exco and Council of August 2024.	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Council resolution	NOT ACHIEVED
GGPP 56	Developing a sound implementing performance management system	SO 5.3.2	PMS & IDP Workshops	Date Workshops and Awareness Campaigns Held	31-Mar-23	21-Feb-23	21-Feb-23	30-Sep-23	0	30-Sep-23	30-Aug-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Attendance register and agenda	ACHIEVED
GGPP 57	Developing a sound implementing performance management system	SO 5.3.2	Development of the 2022/23 Annual Performance Report	Date of submission of the 2022/2023 Annual Performance Report to AG	31-Aug-22	31-Aug-22	31-Aug-22	31-Aug-23	0	31-Aug-23	31-Aug-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Proof of submission to AG - email	ACHIEVED
GGPP 58	Developing a sound implementing performance management system	SO 5.3.2	District Annual Report	Date of adoption of Annual Report	31-Mar-23	23-Mar-23	23-Mar-23	31-Mar-24	0	31-Mar-24	28-Mar-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Council resolution	ACHIEVED
GGPP 59	Developing a sound implementing performance management system	SO 5.3.2	District Annual Report	Date of adoption of Oversight Report	31-Mar-23	23-Mar-23	23-Mar-23	31-Mar-24	0	31-Mar-24	28-Mar-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Council resolution	ACHIEVED
GGPP 60	Developing a sound implementing performance management system	SO 5.3.2	District Annual Report	Date of the 2022/2023 Annual report tabling at Council	31-Jan-23	24-Jan-23	24-Jan-23	31-Jan-24	0	31-Jan-24	25-Jan-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Council resolution	ACHIEVED
GGPP 61	Developing a sound implementing performance management system	SO 5.3.2	S54 & 56 Performance Contracts	Number of Signed S54 & 56 Performance Contracts	5	5	5	5	0	5	6	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Copies of signed performance agreements	ACHIEVED
GGPP 62	Improving Communications	SO 5.4.1	Implementation of the Communication Strategy	Number of Mayoral Radio slots conducted	2	2	2	2	0	2	2	ACHIEVED	NA	NA	R0.00	R0.00	ALL WARDS	OMM - COMMS	Confirmation letter from the Radio Station and Mayoral Notes	ACHIEVED
GGPP 63	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of Newsletters developed	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Copy of Newsletter	ACHIEVED
GGPP 64	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of Social Media Information updates circulated	60	61	61	60	0	60	63	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Extracts/screenshots from Social Media site	ACHIEVED
GGPP 65	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of mainstream Media Monitoring analysis conducted	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Copy of the Report on analysis of Mainstream Media interaction	ACHIEVED
GGPP 66	Improving Communications	SO 5.4.3	Implementation of the Communication Strategy	Number of Press releases issued on the municipal Platforms	16	16	16	16	0	16	16	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Communications	Copy of Press Statement	ACHIEVED
SDG Goal: Make cities and human settlements inclusive, safe, resilient and sustainable. Take urgent action to combat climate change and its impacts; conserve and sustainably use the oceans, seas and Marie resources for sustainable development; Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt																				
NDP: Transforming human settlement and the national space economy, building environmental sustainability and resilience																				
MTSF: Outcome 8 and Outcome 10																				
Back to Basics:																				
PGDS: Spatial Equity, Environmental Sustainability																				
DGDS: Spatial Integration Facilitating and Security of Tenure, environmental sustainability																				
KPA: Cross Cutting Interventions																				
CCI 1	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Annual Commemoration of IDDR	Number of Reports submitted to the Manco/DDMAF	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R 50 000.00	R50 000.00	ALL WARDS	Corporate Services - Disaster Management	Progress report to Manco / Ext Manco / DDMAF Minutes	ACHIEVED
CCI 2	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Coordinated Forum DDMAF	Number of Coordinated Forums for DDMAF	3	3	3	3	0	3	3	ACHIEVED	N/A	N/A	R 10 000.00	R10 000.00	ALL WARDS	Corporate Services - Disaster Management	Resolution Register	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
CCI 3	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Coordinated Forum District Practitioners	Number of Coordinated District Practitioners Forums	3	3	3	3	0	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Attendance Register & Resolution Register	ACHIEVED
CCI 4	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Coordinate Post Disaster Management Forums	Number of Coordinated Post Disaster Management Forums	3	3	3	3	0	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Attendance Register & Resolution Register	ACHIEVED
CCI 5	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Implementation of the Disaster Management Plans / Policies	Number of Plans/policies implemented	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R 100 000.00	R 100 000.00	ALL WARDS	Corporate Services - Disaster Management	Progress report to Manco / Ext Manco / DDMAF Minutes	ACHIEVED
CCI 8	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Effective Disaster Management & Emergency response	Turnaround time to respond to reported incidents	8 hrs	8 hrs	8 hrs	8 hrs	0	8 hrs	8hrs	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Submission of Progress reports / Assessment forms	ACHIEVED
CCI 9	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	To improve Disaster Prevention & Management	Number of monthly incident statistics reports submitted	8	8	8	8	0	8	8	ACHIEVED	N/A	N/A	R2 700 000.00	R2694200.00	ALL WARDS	Corporate Services - Disaster Management	Monthly Incidents to Portfolio Committee/ DDMAF/MANCO	ACHIEVED
CCI 10	Integrated response and recovery	SO 3.3.2	Implementation of Fire & Rescue Strategy	Number of District Fire & Services Forum meetings coordinated	3	3	3	3	0	3	3	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Attendance Register & Resolution Register	ACHIEVED
CCI 11	Integrated response and recovery	SO 3.3.2	Implementation of Fire & Rescue Strategy	Number of Fire Safety Inspections conducted in buildings.	48	71	71	48	0	48	290	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF//PORTFOLIO COMMIITTEE with Inspection forms	ACHIEVED
CCI 12	Integrated response and recovery	SO 3.3.2	Rural Fire Safety & Preventions	Number of Households inspections conducted	1000	1084	1084	1000	0	1000	1076	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF/PORTFOLIO COMMITTEE with Inspection forms	ACHIEVED
CCI 13	Integrated response and recovery	SO 3.3.2	Event Safety Management	Number of Event Safety Management plans prepared	48	71	71	8	0	8	18	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Report to DDMAF/MANCO/PORTFOLIO COMMIITTEE with Event Safety Plans Developed	ACHIEVED
CCI 14	Integrated response and recovery	SO 3.3.2	Disaster Risk Assessment and Mapping	Number of Disaster Risk Assessment & Mapping Conducted	1000	1084	1084	1	0	1	1	ACHIEVED	N/A	N/A	R 50 000.00	R 50 000.00	ALL WARDS	Corporate Services - Disaster Management	Report to DDMAF/ MANCO	ACHIEVED
CCI 15	Integrated response and recovery	SO 3.3.2	DRM Ward Based Committee Meetings	Number of Ward Based Committee meetings coordinated	10	10	10	10	0	8	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Corporate Services - Disaster Management	Agenda, Minutes & Attendance Register	ACHIEVED
CCI 16	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Disaster Risk Management Workshops Conducted	20	34	34	20	0	20	34	ACHIEVED	N/A	N/A	R 50 000.00	50 000.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF with Attendance Registers	ACHIEVED
CCI 17	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Fire Safety Workshops Conducted	20	25	25	20	0	20	38	ACHIEVED	N/A	N/A	R 50 000.00	50 000.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF with Attendance Registers	ACHIEVED
CCI 18	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Disaster Risk Management Trainings Conducted	20	25	25	20	0	20	31	ACHIEVED	N/A	N/A	R 50 000.00	R50 000.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF with Attendance Registers	ACHIEVED
CCI 19	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Basic Fire Safety Training conducted	20	31	31	20	0	20	39	ACHIEVED	N/A	NA	R 50 000.00	R50 000.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF with Attendance Registers	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
CCI 20	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Disaster Risk Management Awareness's conducted	20	22	22	20	0	20	51	ACHIEVED	N/A	N/A	R 50 000.00	R50 000.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF with Attendance Registers	ACHIEVED
CCI 21	An integrated institutional capacity for disaster risk management and fire services	SO 3.3.1	Education, Training, Public Awareness &Research	Number of Fire Safety Awareness Conducted	20	47	47	20	0	20	70	ACHIEVED	N/A	N/A	R 50 000.00	R50 000.00	ALL WARDS	Corporate Services - Disaster Management	Report to Manco / DDMAF with Attendance Registers	ACHIEVED
CCI 29	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Water Quality Monitoring	Quarterly Report to Portfolio on watercourses, health establishments and facilities water	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Health	Quarterly Report to P/C or Manco	ACHIEVED
CCI 34	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Food Control	Quarterly Report to Portfolio on Swabbing and Food premises	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R200,000.00	R0.00	ALL WARDS	EDES - Environmental Health	Quarterly Report to P/C or Manco	ACHIEVED
CCI 36	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Surveillance of Premises	Quarterly Report to Portfolio on surveillance of Premises and Building Plans Scrutiny	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Health	Quarterly Report to P/C or Manco	ACHIEVED
CCI 41	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Disposal of the Dead	Bi-Annual Report to Portfolio on paupers burial within the district	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Health	Bi-Annual Report to P/C or Manco	ACHIEVED
CCI 40	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Communicable Disease	Quarterly Report to Portfolio on Communicable disease investigations	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R200,000.00	R0.00	ALL WARDS	EDES - Environmental Health	Quarterly Report to P/C or Manco	ACHIEVED
CCI 42	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Environmental Health Education	Quarterly Report to Portfolio on Health & Hygiene education	2	2	2	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Health	Quarterly Report to P/C or Manco	ACHIEVED
CCI 38	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Environmental Pollution and complaints	Quarterly Report to Portfolio on Environmental pollution and complaint investigations	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Health	Quarterly Report to P/C or Manco	ACHIEVED
CCI 26	To enhance measures to reduce community exposure to diseases and health risk	SO 2.2.1	Implementation of climate change strategy	Bi-annual Report to Portfolio on Implementation of climate change strategy	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Health	Bi-Annual Report to P/C or Manco	ACHIEVED
CCI 47	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Environmental Public Awareness campaigns	Number of Public Environmental Awareness Sessions Held	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Program and confirmation of attendance	ACHIEVED
CCI 48	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Coastal Management Committee	Quarterly Multi-Stakeholder Workshops	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Agenda, Attendance Registers and Minutes of the workshops.	ACHIEVED
CCI 49	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	International Environmental Calendar Days	Calendar days events	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Program and attendance register	ACHIEVED
CCI 50	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Eco green Office Sessions/Workshops	Number of Eco green workshops/interventions	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Advert/email list	ACHIEVED
CCI 52	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	EMPr Projects	EMPr Projects Implemented in line with EMPr	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Quarterly compliance report to Portfolio	ACHIEVED
CCI 53	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management	Number of Facilities with atmospheric emissions licenses monitored	20	15	15	20	0	20	20	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Correspondences	ACHIEVED
CCI 54	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management Forum (IGR)	Bi-annual Multi-Stakeholder Workshops	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Attendance register, minutes and agenda	ACHIEVED
CCI 55	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Biodiversity Forum (IGR)	Workshops held	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Attendance register, minutes and agenda	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
CCI 56	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Environmental Education and Awareness Forum (IGR)	Workshops held	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Attendance register, minutes and agenda	ACHIEVED
CCI 65	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management	Atmospheric Emission Licences renewed	NEW	NEW	0	10	3	7	7	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Atmospheric Emissions Licence	ACHIEVED
CCI 66	To ensure that the overall management of the environment in a sustainable manner	SO 2.3.1	Air Quality Management	Improved Ambient Air Quality Monitoring	NEW	NEW	0	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Environmental Management	Quarterly ambient air quality report	ACHIEVED
CCI 57	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	IDP Development	Date of IDP Adoption	31-May-23	25-May-23	25-May-23	31-May-24	0	31-May-24	25-Apr-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Council resolution	ACHIEVED
CCI 58	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	SDF Review	Date of SDF Review Adoption	31-May-23	25-May-23	25-May-23	31-May-24	0	31-May-24	25-Apr-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Council resolution	ACHIEVED
CCI 59	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	Ugu Investment Register	Date of Adoption of Final Investment Register	0	0	0	31-Dec-23	0	31-Dec-23	N/A	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Report to MANCO on the Final Investment Register	N/A
KPI REMOVED AT MID-YEAR ADJUSTMENT DUE TO INSUFFICIENT DATA COLLECTION, PROVINCIAL GUIDELINES STILL NOT YET ADOPTED, CAPACITY CONSTRAINTS, HUMAN RESOURCE CONSTRAINTS & INSTITUTIONAL CHALLENGES																				
CCI 60	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	GIS Projects Implementation Plan	Number of GIS implementation reports submitted to MANCO	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Progress and activity report	ACHIEVED
CCI 61	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	Land Use Management Framework	Number of Progress reports on the Adoption of Land Use Framework	1	1	1	2	1	1	N/A	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Progress report to Manco on the Adoption of Land Use Framework	N/A
KPI REMOVED AT MID-YEAR ADJUSTMENT DUE TO INSUFFICIENT DATA COLLECTION, PROVINCIAL GUIDELINES STILL NOT YET ADOPTED, CAPACITY CONSTRAINTS, HUMAN RESOURCE CONSTRAINTS & INSTITUTIONAL CHALLENGES																				
CCI 63	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	Mapping Disaster Management Sector Plan	Date of handover of maps to disaster section	31-Mar-23	24-Mar-23	24-Mar-23	31-Mar-23	None	31-Mar-24	27-Mar-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Acknowledgment of receipt from Disaster Management section	ACHIEVED
CCI 64	Development o the district Integrated Development Plan as well as the district Spatial development Framework	SO 5.3.1	District Land and Lease Audit	Number of Progress reports on Adoption of District Land and Lease investment register	30-Jun-23	29-Jun-23	29-Jun-23	2	1	1	N/A	N/A	N/A	N/A	R0.00	R0.00	ALL WARDS	Office of MM - Development Planning	Progress reports to Manco on Adoption of District Land and Lease investment register	N/A
KPI REMOVED AT MID-YEAR ADJUSTMENT DUE TO INSUFFICIENT DATA COLLECTION, PROVINCIAL GUIDELINES STILL NOT YET ADOPTED, CAPACITY CONSTRAINTS, HUMAN RESOURCE CONSTRAINTS & INSTITUTIONAL CHALLENGES																				
SDG Goal: End poverty in all its form, end hunger, achieve food security and improved nutrition and promotes sustainable agriculture, promote sustained, inclusive and sustainable economic growth full and productive employment and decent work for all; Reduce inequality within and amongst countries																				
NDP; An inclusive and integrated rural economy, Economy and employment, Social protection																				
MTSF: Outcome 4, Outcome 7 and Outcome 13																				
Back to Basics: N/A																				
PGDS: Inclusive Economic Growth																				
KPA: Local Economic Development																				
LED 1	1. To facilitate growth &development of the district Economy. 2.To leverage the assets to stimulate economic activity	SO 2.1.1	Strategic Facilities/Assets	Number of Reports on Economic activities stimulated & socio-economic benefits in Strategic LED Facilities	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	1 Report submitted to P/C	ACHIEVED
LED 2	1.To facilitate growth and development of the district economy 2.To improve LED Planning, Management and Administrative Capacity.	SO 2.1.1	Economic Information	Bi-Annual State of the Economy Report	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	State of the Economy Report submitted to P/C and LM's	ACHIEVED
LED 3	1.To facilitate growth and development of the district economy 2.To improve LED Planning, Management and Administrative Capacity.	SO 2.1.1	District Level Information Management	Bi-Annual Report on status of Information Management	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Bi-Annual Report submitted to P/C	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
LED 4	1.To facilitate growth and development of the district economy 2.To improve LED Planning, Management and Administrative Capacity.	SO 2.1.1	Capacity Building Public Sector Partnerships	Bi-Annual Report on status of partnerships	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Bi-Annual Report submitted to P/C	ACHIEVED
LED 6	1. To facilitate growth & development of the district Economy. 2. To strengthen and support LED SPV	SO 2.1.1	SCTIE	Number of Reports on SCTIE performance and governance	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report submitted to P/C	ACHIEVED
LED 7	1. To facilitate growth & development of the district Economy. 2. To improve access to development funding/finance	SO 2.1.1	LED and Strategic Infrastructure Funding	Number of Reports indicating status of accessing funding/finance	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Bi-annual Report submitted to P/C	ACHIEVED
LED 8	1. To facilitate growth & development of the district economy. 2. To create promote a reliable operating environment.	SO 2.1.1	Reliable Services	Number of Reports indicating interventions to promote reliable services as the foundation of economic growth.	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Bi-Annual Report submitted to P/C	ACHIEVED
LED 10	To facilitate growth & development of the district economy. To improve business attraction, retention and expansion.	SO 2.1.1	BARE	Number of Reports on BARE support provided to LMs	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Report submitted to P/C	ACHIEVED
LED 11	1. To facilitate growth and development of the district economy. 2.To improve ease of doing business.	SO 2.1.1	Red Tape Reduction	Number of Reports on Administrative Reforms	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Report submitted to P/C	ACHIEVED
LED 12	1. To facilitate growth and development of the district economy. 2. To faster improved IGR.	SO 2.1.1	LED Inter-connectedness	Number of Quarterly Portfolio committee reports	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Portfolio Committee Report	ACHIEVED
KPI AMENDED AT MID YEAR TO Number of Quarterly Portfolio committee reports -DUE TO THE ECONOMIC CLUSTER NOT SITTING REGULARLY, AND THEREFORE LED INTER CONNECTEDNESS IS ENSURED THROUGH OTHER MEETINGS . POE AMENDED TO Portfolio Committee Report																				
LED 13	1. To facilitate growth and development of the district economy. 2. To promote special equity, accessibility and efficiency.	SO 2.1.1	LM Inclusive Economy Strategic Priorities Support	Bi-Annual Report on support provided to LM's strategic priorities	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	P/C Report	ACHIEVED
LED 14	1. To facilitate growth and development of the district economy. 2. To promote and support an inclusive & integrated rural economy	SO 2.1.1	Rural Economy	Bi-Annual Report on support provided to LMs rural economy	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	P/C Report	ACHIEVED
LED 15	1. To facilitate growth and development of the district economy. 2. To promote and support capitalising on opportunities in green economy.	SO 2.1.1	Green Economy	Bi-Annual Report on green economy support	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	P/C Report	ACHIEVED
LED 16	1. To facilitate growth and development of the district economy. 2. To rethink and to develop the informal economy.	SO 2.1.1	Informal Economy	Best practice bylaws, policy & procedural framework provided to LM's	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	1 Best Practice Framework	ACHIEVED
LED 17	1. To facilitate growth and development of the district economy. 2. To rethink and to develop the informal economy.	SO 2.1.1	Informal Economy	District Level database	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - LED	Bi-Annual Report dbase – state of informal economy	ACHIEVED
LED 18	1.To facilitate economic growth & development of the district economy. 2. To promote and support capitalising on opportunities in the Oceans Economy	SO 2.1.1	Oceans Economy	Bi-Annual Report on Oceans economy support	2	3	3	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Bi-Annual Report on Oceans economy support	ACHIEVED
LED 19	1. To facilitate economic growth & development of the district economy. 2. To promote and support township economic development	SO 2.1.1	Township Economic Development	Number of reports on the implementation of the Best Practice District Framework	4	4	4	2	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C on Township Economy	ACHIEVED
LED 21	1. To facilitate growth and development of the District Economy. 2. To promote and support small town Economic Development.	SO 2.1.1	Small Town Economic development	Bi-Annual Report on small town development	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Report to P/C	ACHIEVED

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LED 22	1. To facilitate growth and development of the District Economy. 2. To promote local sectoral development	SO 2.1.1	Tourism (Inc sports) Sector Enabling Support	Quarterly Report on Sectoral Support	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C	ACHIEVED
LED 23	1. To facilitate growth and development of the District Economy. 2. To promote local sectoral development	SO 2.1.1	Trade Sector Enabling Support	Quarterly Report on Sectoral Support	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C	ACHIEVED
LED 24	1. To facilitate growth and development of the District Economy. 2. To promote local sectoral development	SO 2.1.1	Trade Sector Enabling Support	Number of updates on District Level Spaza Shop Information	2	2	2	2	0	2	2	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Correspondence of updating dbase bi-annually	ACHIEVED
LED 25	1. To facilitate growth and development of the District Economy. 2. To promote local sectoral development	SO 2.1.1	Agriculture & Forestry Sector Enabling Support	Quarterly Report on Sectoral Support	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C	ACHIEVED
LED 26	1. To facilitate growth and development of the District Economy. 2. To promote local sectoral development	SO 2.1.1	Mining Sector Enabling Support	Quarterly Report on Sectoral Support	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C	ACHIEVED
LED 27	1. To facilitate growth and development of the District Economy. 2. To promote local sectoral development	SO 2.1.1	Manufacturing & re-industrialisation	Quarterly Report on Sectoral Support	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C	ACHIEVED
LED 28	1. To facilitate growth and development of the District Economy. 2. To promote local sectoral development	SO 2.1.1	Eastern Seaboard Development Project	Quarterly Report on Eastern Sea Board development	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C	ACHIEVED
LED 29	1. To facilitate growth and development of the District Economy. 2. To promote and support enterprise development.	SO 2.1.1	Business, SMME & Cooperatives	Quarterly Report on SMME, Cooperatives support	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Quarterly Report to P/C	ACHIEVED
LED 31	1. To facilitate growth and development of the District Economy. 2. To strengthen local innovation systems.	SO 2.1.1	Linkages with educations, scientific etc. institutions, opportunities	Report on linkage/MoUs/Agreements	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Report to P/C	ACHIEVED
LED 32	1. To facilitate growth and development of the District Economy. 2. To strengthen local innovation systems.	SO 2.1.1	Technology/innovation infrastructure	MOUs	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Report to P/C	ACHIEVED
LED 33	1. To facilitate growth and development of the district economy. 2. To improve economic leadership and management skills.	SO 2.1.1	Information sharing Sessions	Number of Reports on Information Sharing	1	1	1	1	0	1	1	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	EDES - Local Economic Development	Report to P/C	ACHIEVED
SDG Goal 16: Build Effective, Accountable and Inclusive Institutions at all levels																			
NDP: Building Capable and Developmental State																			
MTSF: Outcome 9																			
Back to Basics: Sound Financial Management																			
PGDS: Spatial Equity, Environmental Sustainability																			
DGDS: Institutional development																			
KPA: Municipal Financial Viability and Management																			
MFVM 1	To develop and implement effective and efficient budget and financial reporting systems	SO 4.6.1	Preparation of Annual Budget	Date 2023/2024 Annual Budget approved	31-May-24	25-May-23	25-May-23	31-May-24	0	31-May-24	31-Aug-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Budget Office	Council resolution	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
MFVM 2	Approved Mid-Year budget and performance assessment by 25 January and adjustment budget by 28 February 2024	SO 4.6.2	Preparation of Mid- Year Budget & Performance Assessment and Adjustment Budget	Date 2023/2024 Mid Year performance assessment and adjustment budget approved	25-Jan-24 26-Feb-24	23-Feb-23	23-Feb-23	25-Jan-24 26-Feb-24	0	25-Jan-24 26-Feb-24	25-Jan-24 26-Feb-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Budget Office	Council resolution	ACHIEVED
MFVM 3	To coordinate an advice to the Mayor and Council that the budget allocation is done within the context of government priorities	SO 4.6.3	In-Year Reporting on Budget Implementation	Number of Data Extracts submitted	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Budget Office	DATA STRINGS SUBMISSION	ACHIEVED
MFVM 4	Preparation and submission of statutory reports, annual financial statements and consolidated statements	SO 4.6.4	Preparation of Annual Financial Statements for submission to AG by 31 August 2023	Date Annual Financial Statements submitted to Auditor General	31-Aug-22	31-Aug-22	31-Aug-22	31-Aug-23	0	31-Aug-23	31-Aug-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Budget Office	Acknowledgement of Receipt from AG	ACHIEVED
MFVM 5	Preparation and submission of statutory reports, annual financial statements and consolidated statements	SO 4.6.4	Preparation of Consolidated Annual Financial Statements for submission to AG by 30 September 2023	Date Consolidated Annual Financial Statements submitted to the Auditor General	30-Sep-22	30-Sep-22	30-Sep-22	30-Sep-23	0	30-Sep-23	30-Sep-23	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Budget Office	Acknowledgement of Receipt from AG	ACHIEVED
MFVM 6	To ensure sound internal financial controls, risk management and MFMA compliance	SO 4.8.1	Addressing BTO related AG audit queries through formulation of corrective action plan (BTO)	Date of Submission BTO Corrective action plan to Internal Audit	28-Feb-23	28-Feb-23	28-Feb-23	29-Feb-24	0	29-Feb-24	31-Jan-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Budget Office	Acknowledgment of receipt from Internal Audit	ACHIEVED
MFVM 7	To ensure that cash reserves are improved	SO 4.1.1	Recording all transactions accurately and completely	Number of cash books	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Cash Management	Cash books	ACHIEVED
MFVM 8	100% compliance with all laws and regulations	SO 4.1.2	Recording all transactions accurately and completely	Number of updated General Ledger	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Budget Office	Updated General Ledger	ACHIEVED
MFVM 9	10% Compliance with all laws and regulations	SO 4.1.2	Recording all transactions accurately and completely	Number of Bank reconciliations	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Cash Management	Bank reconciliations	ACHIEVED
MFVM 10	To ensure completeness and accuracy of municipality's creditor related transactions and accounts disclosed	SO 4.5.1	Recording all transactions accurately and completely	Number of Creditors Reconciliations	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Expenditure	Creditors reconciliations	ACHIEVED
MFVM 11	T o develop and implement effective and efficient revenue management systems(RMS)	SO 4.2.1	Recording all transactions accurately and completely	Number of Debtors Reconciliations	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Revenue	Debtors reconciliations	ACHIEVED
MFVM 12	To ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments	SO 4.5.2	Recording all transactions accurately and completely	Number of VAT 201 returns submitted	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Expenditure	VAT Returns and SARS statement	ACHIEVED
MFVM 13	To develop and implement effective and efficient SCM system	SO 4.4.1	Implementation of Supply Chain Management Policy	Number of reports on Adjudication of Projects within 90 days of closing date	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Supply Chain Management	Reports on Adjudication of Projects within 90 days of closing date	ACHIEVED
MFVM 14	To facilitate economic transformation	SO 4.4.2	Implementation of Supply Chain Management Policy	Date of adoption of Reviewed SCM Policy	30-Jun-24	16-May-23	16-May-23	30-Jun-24	0	30-Jun-24	23-May-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Supply Chain Management	Council Resolution for budget related policies	ACHIEVED

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
MFVM 15	To prevent irregular expenditure	SO 4.4.4	Implementation of Supply Chain Management Policy	Number of quarterly Deviations & UIFW expenditure registers submitted to COGTA	4	4	4	4	0	4	4	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Supply Chain Management	Quarterly Deviations & UIFW expenditure register & email to COGTA	ACHIEVED
MFVM 16	To develop and implement annual procurement plan	SO 4.4.3	Development of Annual Procurement Plan	Date of approval of Procurement Plan	30-Jun-23	30-Jun-23	30-Jun-23	30-Jun-24	0	30-Jun-24	24-Jun-24	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Supply Chain Management	Procurement Plan	ACHIEVED
MFVM 17	Creditors paid within 30 days	SO 4.5.3.	100% Compliance with creditors payment plan	Percentage of creditors payment plan compliance - 100% payment of creditors within 30 days on receipt of invoice	100%	11.6%	11.6%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Expenditure	Payment Plan Register	ACHIEVED
MFVM 18	Creditors paid within 30 days	SO 4.5.3.	Payment of monthly salaries on time	Date by which salaries are paid	20th of each month	20th of each month	20th of each month	20th of each month	0	20th	20th	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Expenditure	Monthly Salary Payment Report	ACHIEVED
MFVM 19	Creditors paid within 30 days	SO 4.5.3.	Payment of monthly third party	Date by which third party payments are made	7th of the month	7th of the month	7th of each month	7th of each month	0	7th	7th	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Expenditure	Monthly Deductions Payment Report	ACHIEVED
MFVM 20	To improve revenue collection	SO 4.2.2	Management of billing system	Number of reports on implementation of billing system and revenue collection	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Revenue	Debt collection dashboard report	ACHIEVED
MFVM 21	GRAP compliant asset register	SO 4.3.1	Compilation of a GRAP compliant Asset Register	Number of Updated Asset Registers	12	12	12	12	0	12	12	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	BTO - Assets	Updated Assets Register and Asset Verification Plan	ACHIEVED
SDG Goal: Ensure Availability and sustainable management of water and sanitation for all; Ensure access to affordable, reliable, sustainable and modern energy for all. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation																				
NDP: Economy infrastructure																				
MTSF: Outcome 6 and Outcome 8																				
Back to Basics: Basic Services																				
PGDS: Strategic Infrastructure																				
DGDS: Strategic Infrastructure Investment																				
KPA: Basic Services and Infrastructure Delivery																				
BSD 1	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	M&E aging infrastructure replacement - Sanitation	Cumulative Percentage of budget spent in completion of M&E aging infrastructure replacement - Sanitation	100%	99%	99%	100%	0%	100%	94%	NOT ACHIEVED	Budget constraints due to cash flow challenges experienced	Budget will be revised in the next financial year 2024/2025 based on the availability of cash flow	R9,775,000.00	R9,207,305.70	ALL WARDS	WS -Water Services Operations	Progress report from the water MANCO	NOT ACHIEVED
BSD 2	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	M&E aging infrastructure replacement - Water	Cumulative Percentage of budget spent in completion of M&E aging infrastructure replacement - Water	100%	27%	27%	100%	0%	100%	56%	NOT ACHIEVED	Budget constraints due to cash flow challenges experienced	Budget will be revised in the next financial year 2024/2025 based on the availability of cash flow	R6,181,250.00	R3,460,260.70	ALL WARDS	WS -Water Services Operations	Progress report from the water MANCO	NOT ACHIEVED
BSD 3	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Water Tankering	Number of litres of water delivered via water tankers	192 000 000	558 580 005	558 580 005	192 000 000	72 000 000	120 000 000	209 678 000	ACHIEVED	N/A	N/A	R0.00	R27,906,287.87	ALL WARDS	WS -Water Services Operations	Consolidated Delivery register for all areas, quarterly Water Manco Report showing litres delivered	ACHIEVED
KPI WAS AMENDED AT MID YEAR - TO 120 000 000L DUE TO 1.Drastic reduction in usage of hired water tankers.2.Improvement on water supply systems. 3.Increase in number of pipeline replacement4.Installation of boreholes in strategic supply areas																				

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					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
BSD 4	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Replacement and Installation of Meters	Number of meters installed and replaced	500	688	688	500	0	500	887	ACHIEVED	N/A	N/A	R274,171.00	R608,568.78	ALL WARDS	WS -Water Services Operations	Meter register showing new installations and meters replaced, Quarterly Water Manco report	ACHIEVED
BSD 5	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Reservoirs cleaned	Number of reservoirs cleaned	10	0	0	10	2	8	13	ACHIEVED	N/A	N/A	R832,480.00	R363,330.00	ALL WARDS	WS -Water Services Operations	Practical Completion Certificate and annual consolidated list of cleaned reservoirs	ACHIEVED
BSD 6	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Repair Water pipeline	Turnaround time taken to repair Water pipeline	24hrs	20:20hrs	20:20hrs	24hrs	0	24hrs	12h14	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS -Water Services Operations	System report and calculation sheet, water Manco report	ACHIEVED
BSD 7	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Effluent quality compliance to General Authorisation Standards	Percentage effluent quality compliance to General Authorisation Standards	75%	72%	72%	75%	0%	75%	73.80%	NOT ACHIEVED	Depleted Mechanical and Electrical Infrastructure as a result of Incomplete project due to budget constraints experienced	Implementation of remedial measures for BSD 26, BSD 27, BSD 28 and BSD 29, as per stipulated timeframes will contribute to the achievement	R0.00	R0.00	ALL WARDS	WS -Water Services Operations	Independent wastewater quality report	NOT ACHIEVED
BSD 8	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Wastewater Risk Abatement plans reviewed	Number of Wastewater Risk Abatement plans reviewed	10	10	10	10	0	10	20	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS -Water Services Operations	Water MANCO Resolution and annual consolidated list of WW risk abatement plans reviewed	ACHIEVED
BSD 9	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Expenditure on WSIG capital budget per transferred amount	Cumulative Percentage expenditure on WSIG capital budget per transferred amount	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R135,900,000.00	R135,900,000.00	ALL WARDS	WS -Water Services Operations	Certificate of expenditure from UGU Treasury Department	ACHIEVED
BSD 10	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Reduction of non-revenue water	Percentage reduction of non-revenue water	0.5%	1.6%	1.6%	0.5%	0%	0.5%	0.36%	NOT ACHIEVED	The Non Revenue Water KPI has not had a budget in the recent financial years due to cash flow challenges	The municipality has been proactive in ensuring that a business plan is developed and approved by DWS. A budget of R10 Million has been set aside in the current financial year to address all deficiencies and improve the system by 30 June 2025 and ongoing into the 24.25 financial year	R0.00	R0.00	ALL WARDS	WS -Water Services Operations	Annual Water balance report noted by Water Manco	NOT ACHIEVED
BSD 11	To implement all capital projects within the municipality	SO 1.3.1	Margate Sanitation	Cumulative Percentage progress of construction of Margate Sanitation	20%	8.5%	8.5%	100%	70%	30%	30%	ACHIEVED	N/A	N/A	R56,422,976.00	R54,801,509.17	WARD 6	WS - Project Management	Progress Report	ACHIEVED
KPI WAS AMENDED AT MID YEAR REVIEW DUE TO ADDITIONAL SCOPE OF WORK ON THE PROJECT - ANNUAL TARGET REVISED TO 30%																				
BSD 12	To implement all capital projects within the municipality	SO 1.3.1	Park Rynie Sanitation Phase 2	Park Rynie Sanitation Phase 2 – Percentage Progress on Planning Phase	10%	0%	0%	100%	0	100%	100%	ACHIEVED	N/A	N/A	R6,300,000.00	R3,715,392.32	WARD 10	WS - Project Management	Progress Report on Planning Phase	ACHIEVED
THE KPI WAS AMENDED AT MID - YEAR REVIEW PARK RYNIE SANITATION PHASE 2 – PERCENTAGE ON PROGRESS ON PLANNING PHASE AND THE TARGET AMENDED TO 100%																				
BSD 17	To implement all capital projects within the municipality	SO 1.3.1	Malangeni Reinforced Concrete Reservoir	Malangeni - Percentage progress of work done on construction of 2ML/day Reinforced Concrete Reservoir	100%	91.70%	91.70%	100%	0	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	WARD 8	WS - Project Management	Practical Completion Certificate	ACHIEVED
BSD 18	To implement all capital projects within the municipality	SO 1.3.1	Expenditure on MIG capital budget per transferred amount	Cumulative Percentage expenditure on MIG capital budget per transferred amount	100%	100%	100%	100%	0	100%	100%	ACHIEVED	N/A	N/A	R270,958,000.68	R270,958,000.68	ALL WARDS	WS - Project Management	Certificate of expenditure	ACHIEVED
BSD 19	To implement all capital projects within the municipality	SO 1.3.1	Mistake Farm Pipeline	Percentage of the 13 KMs of pipeline constructed for Mistake farm	10%	0%	0%	10%	9%	1%	N/A	N/A	N/A	N/A	R0.00	R0.00	WARD 6	WS - Project Management	Progress report on feasibility study	N/A
KPI WAS REMOVED AT MID - YEAR REVIEW DUE TO PROJECT DELAYS DUE TO OVER - COMMITMENTS ON MIG – not a SMART target																				

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SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	COMPARISON WITH PREVIOUS YEAR		Baseline	Demand	Backlog	CURRENT YEAR		ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES/ VARIANCES	REMEDIAL MEASURES/ TIMEFRAMES	Financial Implication		Location (Ward / LM)	Responsible Department/Unit	PORTFOLIO OF EVIDENCE	APR REVIEW INTERNAL AUDIT COMMENTS
					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
BSD 20	To implement all capital projects within the municipality	SO 1.3.1	Mistake Farm Water supply reservoir	Percentage of construction of Mistake Farm Water supply reservoir	10%	0%	0%	10%	9%	1%	N/A	N/A	N/A	N/A	R0.00	R0.00	WARD 6	WS - Project Management	Progress report on feasibility study	N/A
KPI WAS REMOVED AT MID - YEAR REVIEW DUE TO PROJECT DELAYS DUE TO OVER - COMMITMENTS ON MIG – not a SMART target																				
BSD 21	To implement all capital projects within the municipality	SO 1.3.1	Construction of VIP toilets	Cumulative number of HH benefiting from VIP toilets	3000	4463	4463	1800	0	1800	2309	ACHIEVED	N/A	N/A	R43,703,612.00	R45,139,337.18	ALL WARDS	WS - Project Management	Consolidated Annual Progress Report with beneficiary list	ACHIEVED
BSD 22	To implement all capital projects within the municipality	SO 1.3.1	Construction of Mabheleni 75/32mm diameter HDPE Reticulation Network	Mabheleni -Percentage Implementation of Project	100%	100%	100%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R4,669,658.00	R4,669,658.00	ALL WARDS	WS - Project Management	Practical Completion Certificate	ACHIEVED
KPI AMENDED AND REWORDED AS PER AG RECOMMENDATION TO MATCH MIG INFORMATION - 29 FEBRUARY 2024																				
BSD 23	To implement all capital projects within the municipality	SO 1.3.1	Construction of Mistake Farm water supply system	Mistake Farm -Percentage progress on site as per approved designs	10%	0%	0%	10%	9%	1%	N/A	N/A	N/A	N/A	R0.00	R0.00	WARD 6	WS - Project Management	Progress Report	N/A
KPI WAS REMOVED AT MID - YEAR REVIEW DUE TO PROJECT DELAYS DUE TO OVER - COMMITMENTS ON MIG – not a SMART target																				
BSD 24	To implement all capital projects within the municipality	SO 1.3.1	Construction of KwaLembe water treatment works - Phase 1	KwaLembe-Cumulative Percentage progress on site as per approved designs	30%	0%	0%	50%	40%	10%	0%	NOT ACHIEVED	The Contractor has been awarded but there was an objection	Implementation will wait for the Municipal Bid Adjudication Team ruling in 24.25 financial year	R2,943,512.00	R1,943,511.58	WARD 2	WS - Project Management	Progress report	NOT ACHIEVED
KPI WAS AMENDED AT MID YEAR DUE TO DELAYS IN TENDER PROCESS- REVISED ANNUAL TARGET IS 10%																				
BSD 25	To implement all capital projects within the municipality	SO 1.3.1	uMzimkhulu Bulk Water Augmentation Phase 2	uMzimkhulu Bulk Water Augmentation Phase 2 -Percentage progress of project construction	10%	0%	0%	10%	0%	10%	0%	NOT ACHIEVED	The contractor encountered challenges with the drawings.	Drawings have been issued and further construction drawings will be issued progressively. Construction work is only intended to commence once construction drawings are issued for a complete structure in 2025	R19,770,839.00	R15,315,996.60	WARD 6	WS - Project Management	Practical Completion Certificate	NOT ACHIEVED
BSD 26	To implement all capital projects within the municipality	SO 1.3.1	Malangeni WWTW sanitation (Phase 2D)	Cumulative Percentage progress of construction of Malangeni WWTW sanitation	90%	82%	82%	100%	0%	100%	97%	NOT ACHIEVED	Site disruptions and a delay in delivery of Electro-mechanical equipment, Issues with Labour	Installation of M&E equipment has commenced on the 15 July 2024 and shall be completed by the end of Quarter of the 24.25 financial year	R34,000,000.00	R19,886,824.54	WARD 9	WS - Project Management	Practical completion certificate	NOT ACHIEVED
BSD 27	To implement all capital projects within the municipality	SO 1.3.1	Malangeni Water and Sewer Reticulation (2E)	Number of HH to be connected in Malangeni Water and Sewer Reticulation (2E)	603	0	0	603	0	603	0	NOT ACHIEVED	Completion of Malangeni WWTW Sanitation (Phase 2D)	The project will be commissioned once the Tie-ins & house connection on Waste Water Treatment Works are completed in the 24.25 financial year	R34,000,000.00	R0.00	WARD 9	WS - Project Management	Practical Completion Certificate	NOT ACHIEVED
BSD 28	To implement all capital projects within the municipality	SO 1.3.1	Malangeni Water and Sewer Reticulation (2F)	Number of households to be connected in Malangeni Water and Sewer Reticulation (2F)	245	0	0	245	0	245	0	NOT ACHIEVED	Completion of Malangeni WWTW Sanitation (Phase 2D)	The project will be commissioned once the Tie-ins & house connection on Waste Water Treatment Works are completed in the 24.25 financial year	R34,000,000.00	R0.00	WARD 8	WS - Project Management	Practical Completion Certificate	NOT ACHIEVED
BSD 29	To implement all capital projects within the municipality	SO 1.3.1	Malangeni Water and Sewer Reticulation(2G)	Number of Households to be connected in Malangeni Water and Sewer Reticulation(2G)	243	0	0	243	0	243	0	NOT ACHIEVED	Completion of Malangeni WWTW Sanitation (Phase 2D)	The project will be commissioned once the Tie-ins & house connection on Waste Water Treatment Works are completed in the 24.25 financial year	R34,000,000.00	R0.00	WARD 9	WS - Project Management	Practical Completion Certificate	NOT ACHIEVED
BSD 30	To implement all capital projects within the municipality	SO 1.3.1	Malangeni/Esperanza Rising Main	Malangeni/Esperanza/percentage progress in work done on the construction of steel rising main	100%	95.3%	95.3%	100%	0%	100%	100%	ACHIEVED	N/A	N/A	R0.00	R0.00	WARD 8	WS - Project Management	Progress Report	ACHIEVED
BSD 31	To implement all capital projects within the municipality	SO 1.3.1	Msikaba Phase 3 Gravity Main, Reservoirs, Booster Pump	Cumulative Percentage progress in the construction at uMsikaba	30%	37%	37%	60%	15%	45%	85%	ACHIEVED	N/A	N/A	R19,000,000.00	R15,151,051.52	WARD 25	WS - Project Management	Practical Completion Certificate	ACHIEVED
BSD 32	To implement all capital projects within the municipality	SO 1.3.1	Msikaba Phase 3 Reservoirs and Booster Pump	Cumulative Percentage progress in the construction at uMsikaba	NEW	NEW	0%	60%	0%	100%	95%	NOT ACHIEVED	Applications have been made to Eskom, however Eskom has still delayed to supply electricity	Follow-ups on the Eskom Application will continue in the 2024 2025 financial year	R19,000,000.00	R16,947,138.53	WARD 23-28	WS - Project Management	Water Manco report on percentage of households with water access from projects implemented	NOT ACHIEVED
BSD 33	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Access to Basic Services	The percentage of households with access to basic level of WATER as per the municipality's current projects	NEW	NEW	0%	75%	0%	75%	88%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS - Project Management	Water Manco report on percentage of households with water access from projects implemented	ACHIEVED

UGU DISTRICT MUNCIPALITY																			
2023 2024 ANNUAL PERFORMANCE REPORT																			
SDBIP Ref.	STRATEGIC OBJECTIVE	IDP Ref	PROJECT NAME	KEY PERFORMANCE INDICATOR	COMPARISON WITH PREVIOUS YEAR		Baseline	Demand	Backlog	CURRENT YEAR		ACHIEVED/ NOT ACHIEVED/ N/A	BLOCKAGES/ CHALLENGES/ VARIANCES	REMEDIAL MEASURES/ TIMEFRAMES	Financial Implication		Location (Ward / LM)	Responsible Department/Unit	PORTFOLIO OF EVIDENCE	APR REVIEW INTERNAL AUDIT COMMENTS
					2022.2023 Annual Target	2022.2023 Annual Actual Achieved				2023.2024 Annual Target	2023.2024 Annual Actual Achieved				MSCOA Project Budget	Budget spent to DATE				
BSD 34	Provision of adequate quantity and quality water supply, decent sanitation and environmental protection, human, PPE, financial resources management	SO 1.2.1	Access to Basic Services	The percentage of households with access to basic level of SANITATION as per the municipality's current projects	NEW	NEW	0%	75%	0%	75%	82%	ACHIEVED	N/A	N/A	R0.00	R0.00	ALL WARDS	WS - Project Management	Water Manco report on percentage of households with sanitation access from projects implemented	ACHIEVED
BSD 33 AND BSD 34 ARE LEGISLATED TARGETS ADDED TO THE SDBIP FOR COMPLIANCE																			

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW													
	2023 / 2024																
	CORPORATE SERVICES																
SERVICE DESCRIPTION	VENDOR	START DATE	END DATE	ANNUAL VENDOR PERFORMANCE REVIEW												POE/ CORRECTIVE MEASURE	RESPONSIBLE MANAGER
				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
PROVISION OF STANDARD SECURITY GUARD SERVICES AT VARIOUS OFFICES OF THE UGU DISTRICT MUNICIPALITY OFFICES AND PLANTS FOR A PERIOD OF THIRTY-SIX 36 MONTHS	Ithunzi Security Services	01/06/2021	31/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PROVISION OF STANDARD SECURITY GUARD SERVICES AT VARIOUS OFFICES OF THE UGU DISTRICT MUNICIPALITY OFFICES AND PLANTS FOR A PERIOD OF THIRTY-SIX 36 MONTHS	Amazimzim Security Services	01/06/2021	31/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PROVISION OF STANDARD SECURITY GUARD SERVICES AT VARIOUS OFFICES OF THE UGU DISTRICT MUNICIPALITY OFFICES AND PLANTS FOR A PERIOD OF THIRTY-SIX 36 MONTHS	Mzansi Security Services	01/06/2021	31/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
Provision of Off-Site Storage facilities and document management services for Ugu Ditrict Munucipality for a period of Thirty-Six (36) months	Document Warehouse	01/02/2022	31/01/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
The Supply, Delivery, Installing, Commissioning and Maintance & Services of Air Conditioning units	Super T Trading	08/09/2022	08/02/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
Transversal Contract - Office Automation and Printing	Konica Minolta RT3	01/11/2022	31/11/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
RE- TENDER: REQUEST FOR THE PROVISION OF LOCKSMITH AND SIGNAGE SERVICES FOR A	Lock Smith	14/12/2020	13/12/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
Appointment of a service provider to provide Hygen services at Various UGU DISTRICT	16 twelve Hygien Services Company	01/06/2022	31/05/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Okhandayo Trading	01/12/2020	30/11/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
THE PROVISION OF PEST CONTROL SERVICES AT VARIOUS UGU DISTRICT MUNICIPALITY OFFICES	Avert Pest Control	01/04/2021	31/03/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Nicaud trading	01/12/2020	30/11/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	PWBS Civils & Construction	01/12/2020	30/11/2023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Specialised Construction and civil	01/12/2020	30/11/2023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Thembamina trading and Project	01/12/2020	30/11/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Appile Nandie trading	01/12/2020	30/11/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Amandla Amhlophe	01/12/2020	30/11/2023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Ndikela Trading	01/12/2020	30/11/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Wildfire trading	01/12/2020	30/11/2023	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A PERIOD OF THIRTY-SIX (36) MONTHS	Lavisto D Group	01/12/2020	30/11/2023	GOOD	GOOD	GOOD	N/A	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PANEL OF SERVICE PROVIDERS FOR MAINTENANCE WORK AND MINOR NEW WORKS FOR A	Dynamo -Duck trading	01/12/2020	30/11/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	A MBHELE
PROVISION OF STANDARD SECURITY GUARDING SERVICES AT VARIOUS OFFICES OF THE UGU DISTRICT MUNICIPALITY AND PLANTS FOR A PERIOD OF THIRTY-SIX (36) MONTHS	GASELA PROTECTION SERVICES	01/06/2024	31/05/2027	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GOOD	GOOD	N/A	M MKHOMO
PROVISION OF STANDARD SECURITY GUARDING SERVICES AT VARIOUS OFFICES OF THE UGU DISTRICT MUNICIPALITY AND PLANTS FOR A PERIOD OF THIRTY-SIX (36) MONTHS	TAMU SECURITY (PTY) LTD SERVICES	01/06/2024	31/05/2027	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GOOD	GOOD	N/A	M MKHOMO
PROVISION OF STANDARD SECURITY GUARDING SERVICES AT VARIOUS OFFICES OF THE UGU DISTRICT MUNICIPALITY AND PLANTS FOR A PERIOD OF THIRTY-SIX (36) MONTHS	GIDAANI SECURITY & LOGISTICS (PTY) LTD	01/06/2024	31/05/2027	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GOOD	GOOD	N/A	M MKHOMO
PROVISION OF STANDARD SECURITY GUARDING SERVICES AT VARIOUS OFFICES OF THE UGU DISTRICT MUNICIPALITY AND PLANTS FOR A PERIOD OF THIRTY-SIX (36) MONTHS	MHLOMENI SECURITY & CONSRUCTION	01/06/2024	31/05/2027	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GOOD	GOOD	N/A	M MKHOMO
GENERAL MECHANICAL REPAIRS TO LIGHT DUTY VEHICLES	ARD AUTO (PTY) LTD	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	service received	P MZELE
GENERAL MECHANICAL REPAIRS TO LIGHT DUTY VEHICLES	South Coast Truck Centre	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	service received	P MZELE
GENERAL MECHANICAL REPAIRS TO LIGHT & HEAVY DUTY VEHICLES	Emhlungwini Trading and construction	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	service received	P MZELE
GENERAL MECHANICAL REPAIRS TO LIGHT & HEAVY DUTY VEHICLES	Brain Thompstone & brothers	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	services received	P MZELE
GENERAL MECHANICAL REPAIRS TO LIGHT & HEAVY DUTY VEHICLES	DRS Auto (PTY)LTD	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	service received	P MZELE
GENERAL MECHANICAL REPAIRS TO HEAVY DUTY VEHICLES	Bikyo Trading	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	service received	P MZELE
GENERAL MECHANICAL REPAIRS TO LIGHT & HEAVY DUTY VEHICLES	Mj Light Heavy Duty	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	service received	P MZELE
GENERAL MECHANICAL REPAIRS TO LIGHT & HEAVY DUTY VEHICLES	EMC Properties cc t/a EMC	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	service received	P MZELE
PROVISION OF CITICALL APPLICATION LICENSE & SERVICE LEVEL AGREEMENT	Trendtech t/a Analog	01/07/2023	30/06/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
LEASING OF DESKTOPS AND LAPTOPS TO UGU DISTRICT MUNICIPALITY FOR A PERIOD OF THIRTY-SIX (36) MONTHS	CHM Vuwani	01/05/2022	30/04/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
PROVISION OF SOFTWARE DEFINED WIDE AREA NETWORK SERVICES AND INTERNET ACCESS FOR THE MUNICIPALITY FOR A PERIOD OF THIRTY-SIX (36) MONTHS	Vodacom Business	01/04/2022	31/03/2025	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	vendor performance report submitted, meetings held with	N Grobler
THE PROVISON OF R.M.A NET SOFTWARE LICENSE & SERVICE LEVEL AGREEMENT	Consolidated African Technologies	01/10/2021	30/09/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
PROVISION OF SUPPORT SERVICES AND A SERVICE LEVEL AGREEMENT OF THE EXISTING LIMS (Labware) System for periods of Thirsty-Six (36) months	Labware Africa (PO16282)	01/10/2022	30/09/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
PROVISION OF SUPPORT SERVICES AND A SERVICE LEVEL AGREEMENT OF THE EXISTING UNIFY COMMUNICATION SYSTEM AND PROTEUS TELEPHONE MANAGEMENT SYSTEM FOR A PERIOD OF	Plus one x	01/01/2022	31/12/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
Standard Adroit Group Wide License Agreement For a Period of Thirty-Sicx(36) Months	Greenro	01/11/2022	31/10/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
Provision of The Annual Renewal of Avanto Security Controls Application Software for a Period of Thirty-Six(36) Months	Phandu Communications	31/10/2022	31/10/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
License Renewal for VEEAM Application Software for a Period of Thirty-Six(36) Months	Vox Telecom	01/11/2022	21/10/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N Grobler
UPS and VPC Repairs	Simply IT	06/12/2023	31/06/2024	NA	NA	NA	NA	NA	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Challenges associated during and post UPS servicing done -	N GROBLER

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW			
	2023 / 2024						
	CORPORATE SERVICES						
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**		**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**

	2023 / 2024															
	BUDGET & TREASURY OFFICE															
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**											**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
				JULY	**AUGUST**	**SEPTEMBER**	**OCTOBER**	**NOVEMBER**	**DECEMBER**	**JANUARY**	**FEBRUARY**	**MARCH**	**APRIL**	**MAY**	**JUNE**	
RouteMaster Cloud (meter reading system)	Consolidated Africa Technology Systems (Pty)	01/10/021	30/09/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	This vendor continues to perform satisfactorily. CATs resolved 100% of the calls escalated	M SAKHA
Provision of the Sage 200 Evolution ERP Financial System	CCG Systems (Pty) Ltd.	01/04/2023	31/03/2026	POOR	POOR	POOR	POOR	POOR	POOR	POOR	POOR	POOR	POOR	POOR	POOR	Removal of Sage 300 People system support and licensing since the municipality implemented the Payday System. POOR CCG resolved 5% (1 out of 2) of all the calls escalated to them on time for the month of June 2024. CCG's performance in Q4 of 2023/24 was as dismal as Q3. The April 2024 invoice will be reduced by 10%. The May 2024	M SAKHA
Implementation of the Payday System	Payday Software Systems (Pty) Ltd.	12/12/2023	31/03/2026	NA	NA	NA	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Implementation of	M SAKHA
Provision of Protective Clothing (PPE)	COPPERSTONE SAFETY WEAR	28/02/2021	28/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Awaiting Delivery.	PHIL KANNIAPPEN
Provision of Protective Clothing (PPE)	MABHAKUBHAKU TRADING	28/02/2021	28/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Awaiting Delivery.	PHIL KANNIAPPEN
Provision of Protective Clothing (PPE)	UNIFORMS AND SAFETY GEAR	28/02/2021	28/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Awaiting Delivery.	PHIL KANNIAPPEN
Provision of Meter Reader/ Boxes	VK DISTRIBUTORS	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Awaiting Delivery.	PHIL KANNIAPPEN
Provision of Panel of Financial Consultants for Ugu District Municipality for a period of thirty-six	Inkazimulo Business Advisory Services	23/06/2023	31/05/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	L ZONDI
Provision of Panel of Financial Consultants for Ugu District Municipality for a period of thirty-six	IFIX Business Solution	23/06/2023	31/05/2026	N/A	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	L ZONDI
Provision of Panel of Financial Consultants for Ugu District Municipality for a period of thirty-six	Durchame Asset Management	23/06/2023	31/05/2026	N/A	N/A	N/A	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	L ZONDI
Provision of Panel of Financial Consultants for Ugu District Municipality for a period of thirty-six	Ubuntu Business Advisory and Consultig	23/06/2023	31/05/2026	N/A	N/A	N/A	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	L ZONDI
Provision of Panel of Financial Consultants for Ugu District Municipality for a period of thirty-six	Pholela Business Advisory	23/06/2023	31/05/2026	N/A	N/A	N/A	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	L ZONDI
Provision of Panel of Financial Consultants for Ugu District Municipality for a period of thirty-six	Maximum Profit Recovery	23/06/2023	31/05/2026	N/A	N/A	N/A	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	L ZONDI

	2023 / 2024															
	WATER SERVICES - OPERATIONS															
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**											**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
				JULY	**AUGUST**	**SEPTEMBER**	**OCTOBER**	**NOVEMBER**	**DECEMBER**	**JANUARY**	**FEBRUARY**	**MARCH**	**APRIL**	**MAY**	**JUNE**	
Provision of Mechanical & Electrical Components	VCE Electrical and Instrument	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Starways Trading	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Drastic Logistics & Polyarcs JV	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Amanqamnqeshe Trading (Pty) Ltd	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW													
	2023 / 2024																
	CORPORATE SERVICES																
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Provision of Mechanical & Electrical Components	Siyabonga Construction	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Capital Power Projects (pty) ltd	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Uzamile Trading Jv Embo Consulting and Projects	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Notha Africa Civils (Pty) Ltd	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Joli Process & Engineering Solutions	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Lonaz Group	01/04/2022	31/03/2025	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Allocated work and no response	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Mikieta Construction cc	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Big Five Consortium (Pty) Ltd	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Mthobongo JV	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Mzansi LDK Trading cc	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Inqubeko Engineering Solutions	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	PZL Projects	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Makhulukhulu	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Nobinda Properties	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza

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Provision of Mechanical & Electrical Components	Starplex 561 cc	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	Vanmor Electrical	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	P&I Armature Winders cc	01/04/2022	31/03/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Mechanical & Electrical Components	New Genisis Properties and Projects	01/04/2022	31/03/2025	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	No allocation	Service Provider`s performance is GOOD and still within given time frame	S Tenza
Provision of Portable Water (Water Tankering)	African Tide	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Amagabhisa Catering	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Amagcwele Building	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Amakaye Project	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Aphiwethu Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Aqua Transport	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Asisibongi Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	BG Wushe	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	BIG MAC PLANT & CIVILS	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Bokoharama Construction	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

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SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Provision of Portable Water (Water Tankering)	Cascadia Solutions	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Conquered Consulting	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	DUMMY AND THEMBY	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Dyanamo Duck Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ekene Investment	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Elihle Idunge	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ezikamshalaza Trading and Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	First Works	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	GASELA PLANT HIRE	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Gimmy logistics	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	GINGORDIN METHODS TRADING	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Goverspride	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Halalasizwe PTY Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Harappa Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

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Provision of Portable Water (Water Tankering)	Ikwa Africa Civil	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ingqayenhle Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	ISIFISO SIKANDLOVU CONSTRUCTION	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	ITHUNZI PROTECTION SERVICES	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	JIBA PLANT HIRE	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Kuyasizwana Building and Construction	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	LAVENDER MOON TRADING	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	LITHALETHU INVESTMENT	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Lungaphi Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Luyandolondwe Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	MABHAKUBHAKU TRADING	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	MACALAFUZE DEVELOPMENT	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Madekaza Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Manina Holdings	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

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Provision of Portable Water (Water Tankering)	Mbora Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mbuthuma Family Holding	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	MENZIWA DEVELOPMENT PROJECT CC	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mepac Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mhlomeni security	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Midmar Plant Hire	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	MIKIETA CONSTRUCTION	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mithali 31 Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mkhaba's Trading and Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mkhewule Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mkhize Brother	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	MLONDI 2003 PROJECTS	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mqapheli Services	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Mthadeyi	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

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Provision of Portable Water (Water Tankering)	Mthobonga Enterprise	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	MZANZI LDK TRADING CC	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Nampro Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ndabezitha kaVosho Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ndishi Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ndonyela Protecton	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Njabs Investment	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Nothevuyo Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Nqoba Construction	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ntlangano Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Omama Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	P4S TRADING CC	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Pearl Rising Trading and projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Pigogo Construction	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

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Provision of Portable Water (Water Tankering)	Puff Emargency Services	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Requirements Specialist Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Rex Investment	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	SAMMELO INVESTMENT	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Scelo Business Consulting	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Sehlasenyuka Investmest	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	SELUMANI (PTY) LTD	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Seneliso Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Sezandile Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Sheppie Renovation	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Sixfreed Plant	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	SIYA BONGA CONSTRUCTION	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Siyakwethemba Contractors	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Sobuza Invesment	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW													
	2023 / 2024																
	CORPORATE SERVICES																
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Provision of Portable Water (Water Tankering)	Sompisi Cleaning	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Squngesihle Enterprise	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Swakgroup	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Syakuthanda Group	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Syanda Investment	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	The Legacy Group	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Themabamina Trading and Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Thicon Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	THIYANE CONTRACTORS	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Triumphant 2014	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Ubumbano Lamangcolosi	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Vezi Construction	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	VOSHO 123 PROJECTS	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Vukamvelo Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW													
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	CORPORATE SERVICES																
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Provision of Portable Water (Water Tankering)	Vulindlela 108 Enterprise	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Vumelisa Trading	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Wasteng Pty Ltd	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	WILDFIRE TRADING	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Xmoor Transport	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Yokes Logistics	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Provision of Portable Water (Water Tankering)	Zikhali Zangwandi Projects	28/08/2023	27/08/2026	NA	NA	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	Appileh Nandie Trading	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	AWUZIBUSE GENERAL TRADING	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	DUMMY AND THEMBY	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	DYNAMO-DUCK TRADING AND PROJECTS 192	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	E.G.S INVESTMENTS SOLUTIONS	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	EYETHU PROJECTS	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	FEZ BUILDING PROTECTION	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

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SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Emeregency Repairs and Maintenance of Infrastructure	GINGORDIN METHODS TRADING	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	INYAMEKO TRADING 602 CC	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	LUBELU INVESTMENTS	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	MACALAFUZE DEVELOPMENT	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	MAKHUKHU	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	MIKIETA CONSTRUCTION	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	MLONDI 2003 PROJECTS	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	MZANZI LDK TRADING CC	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	Nicaud Trading 12 t/a Drain-A-Way	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	NOBINDA/ NU ERA COMPANY	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Emeregency Repairs and Maintenance of Infrastructure	THIYANE CONTRACTORS	01/03/2021	29/02/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	Appileh Nandie Trading	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	AWUZIBUSE GENERAL TRADING	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	CENGE GROUP	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

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	CORPORATE SERVICES																
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Road Re-Instatement	CHILIZA PROPERTIES	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	DYNAMO-DUCK TRADING AND PROJECTS 192	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	EMHLUNGWINI TRADING	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	GINGORDIN METHODS TRADING	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	INYAMEKO TRADING 602 CC	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	KUSABELELE INVESTEMENTS	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	LAVENDER MOON TRADING	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	MIKIETA CONSTRUCTION	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	MUCHERO LOGISTICS JV THE FLUSHER BOYS	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s	Area Managers
Road Re-Instatement	MZANZI LDK TRADING CC	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	P4S TRADING CC	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	RDC Buiders and Plumbers	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	SPL NDOVELA CONSTRUCTION	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	Themabamina Trading and Projects	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	UYAPO ENGINEERING	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW													
	2023 / 2024																
	CORPORATE SERVICES																
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Road Re-Instatement	ZENGELE'S SUPPLY	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Road Re-Instatement	Zingezethu Trading & Projects	01/05/2021	30/04/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Service Provider`s performance is GOOD and still within given time frame	Area Managers
Bulk Water Purchases	Umgeni Water	01-10-16	On-Going	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	The service provider is expected to sample and analyse all points as per Risk Based Monitoring Programme for both water and wastewater processes including Rivers and Trade Effluent	R Mlambo
Maintenance of SCADA and Telemetry System	Vangard	01/07/2021	30/06/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Supply and delivery of all priced material in the BOQ within set time	R Mlambo

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	WATER SERVICES - PMU																
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
				JULY	**AUGUST**	**SEPTEMBER**	**OCTOBER**	**NOVEMBER**	**DECEMBER**	**JANUARY**	**FEBRUARY**	**MARCH**	**APRIL**	**MAY**	**JUNE**		
Installation of Ventilated Improved Pits for a period of 36 Months.	Amadudeni Trading	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Amanqamnqeshe Trading	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Appileh Nandie Trading and Projects	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Awuzibuse General Trading	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Bhodlinyama Trading	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Blue Dot Projects	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Dubandlela 696 Trading Enterprise cc	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Dummy and Themby Trading and Projects	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Dynamo Duck Trading and Projects	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Ezogu Trading	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Gasela Plant Hire PTY LTD	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Imvelo Consulting and Project Managers	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Ingwe Civils and Construction	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Isango Catering Aya Holdings JV	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Lambadino Trading and Projects	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	LNY Construction and Civils	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Macala Fuze Developments	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Menziwa Development Projects cc	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	MSS Build	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Ndlumbi Trading JV Zikhadi Zangwadi	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Njengamanje Trading cc	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Okhandayo PTY LTD	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Sammelo Investments PTY LTD	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Sezandile Trading and Projects	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Siyamisana 28 cc	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Starplex 561 cc	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Sukuma Mzansi JV Exponesia Trading	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Wildfire Trading	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Zama Zama Engineering	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Installation of Ventilated Improved Pits for a period of 36 Months.	Zamisanani Projects JV	04/05/2021	03/05/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Construction of new UGU-DM offices in Oslo Beach	FS Gonzalves Construction	11/10/2017	30/06/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Works suspended by contractor due to non payment	S Malinga
Construction of new UGU-DM offices in Oslo Beach	TJ Architects	11/8/2016	30/06/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Works suspended by contractor due to non payment	S Malinga

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW													
	2023 / 2024																
	CORPORATE SERVICES																
SERVICE DESCRIPTION	VENDOR	START DATE	END DATE	ANNUAL VENDOR PERFORMANCE REVIEW												POE/ CORRECTIVE MEASURE	RESPONSIBLE MANAGER
Construction of Hannover Pump Station Number 2	Amanqamqheshe	24/09/2019	31/10/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Awaiting for the completion of Suction pipeline and Florida Reservoir	S Malinga
Suction pipeline from the New Hannover PS o the new 5ML reservoir	Thubalam Trading	24/09/2019	31/10/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Delay on pipes delivery due to the COVID-19, protest by local business forums	S Malinga
Construction of Florida 5ML Reservoir	Zamisanani	06/11/2020	31/10/2023	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Delay caused by local business forum and land issues	S Malinga
Construction of 2ML/day reservoir	AmaNqamnqeshe Trading	12/03/2021	31/10/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Construction of Steel pipeline	Thubalami Trading	12/03/2021	31/10/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
605 House connections Water and Sanitation	Pilcon Projects	12/04/2021	31/10/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
232 House Connections Water and Sanitation	Q&A Holding	01/06/2021	31/10/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
430 House Connections Water and Sanitation	Dynamo-Duck JV Appile Nandi	05/05/2021	31/10/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga
Construction of 5.5 km of 300 dia steel pipeline in Nsimbini area	Pilcon Projects	01/03/2021	30/06/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	N/A	S Malinga

	2023 / 2024																
	EDES																
SERVICE DESCRIPTION	VENDOR	START DATE	END DATE	ANNUAL VENDOR PERFORMANCE REVIEW												POE/ CORRECTIVE MEASURE	RESPONSIBLE MANAGER
				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
Burial Services	IMBUMBA FUMERAL SERVICES	08/02/2024	30/06/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	None	B Khumalo
Enviromental Test / Lab	NHLS	01/09/2023	30/06/2024	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	None	B Khumalo
Air Quality Managemnet	MOYA-NILU	01/03/2022	28/02/2025	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	None	B Khumalo
	2023 / 2024																
	OFFICE OF THE MM																
SERVICE DESCRIPTION	VENDOR	START DATE	END DATE	ANNUAL VENDOR PERFORMANCE REVIEW												POE/ CORRECTIVE MEASURE	RESPONSIBLE MANAGER
				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE		
This matter was handed over due to an outstanding account for Mr IG Gilmour Claim: R38 026.83	Petterson Pandaram Attorneys	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Attorneys to set up date to consult with our the officials who	N Mbambo
Represent the Municipality in litigation brought by Gralio Precast	AT Mpungose& Dlamini	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Our Attorneys have been instructed to proceed to settle this matter on the basis that the Applicant	N Mbambo
Represent the Municipality in litigation brought by RNP Agencies for claim in damages.	AT Mpungose& Dlamini	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	A Plea was filed on behalf of the Municipality. The pleadings have	N Mbambo
Represent the Municipality in the Cyassound Holdings termination of lease.	AT Mpungose& Dlamini	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Attorneys had proceeded with having the writ issued and subsequently served on the Defendant. However, the sheriff	N Mbambo
Represent the Municipality in the SAMWU OBO S P NDABA AND OTHERS matter.	AT Mpungose& Dlamini	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Our attorneys are waiting for the set down date for the	N Mbambo
Represent the Municipality in the Ingrid Gramany matter.	Seethal Attorneys	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	We had asked our Attorneys to advise on how this matter may be dealt with to finality as the	N Mbambo
Represent the Municipality in the P. V CONCO matter	Seethal Attorneys	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	We advised our attorneys to liaise with Umzumbe Municipality's legal representatives	N Mbambo

				CONSOLIDATED ANNUAL VENDOR PERFORMANCE REVIEW													
	2023 / 2024																
	CORPORATE SERVICES																
SERVICE DESCRIPTION	**VENDOR**	**START DATE**	**END DATE**	**ANNUAL VENDOR PERFORMANCE REVIEW**												**POE/ CORRECTIVE MEASURE**	**RESPONSIBLE MANAGER**
Represent the Municipality in the SAN LAMEER HOMEOWNERS ASSOCIATION matter	Seethal Attorneys	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	Our Attorneys recommendation is that we do not incur legal costs and allow	N Mbambo
Represent the Municipality in the CHARL WILCOCKS matter	AT Mpungose& Dlamini	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	An application of leave was denied by the court on this matter	N Mbambo
Represent the Municipality in the PREMIER ATTRACTION matter	Seethal Attorneys	02/08/2023	01/08/2026	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	On 10 January 2023 the Plaintiff's attorneys sent a letter to our attorneys seeking for a settlement on this	N Mbambo

Ugu District Municipality

Audit Committee Report for the year ended 30 June 2024

The Audit Committee ("the Committee") presents its report for the year ended 30th of June 2024.

Audit Committee Responsibility

The Committee reports that it has complied with its responsibilities arising from section 166 of the MFMA. Furthermore, it has adopted formal terms of reference as its Audit Committee charter, has regulated its affairs in compliance with this charter, and discharged all its responsibilities as contained therein during the year.

Audit Committee Members and Attendance

The Committee consisting of the following five (5) members listed hereunder has met at least four (4) times per annum as per its approved terms of reference. Five (5) meetings were held during the fiscal year.

Name of Member	Number of Meetings Attended
Mr. A.D. Gonzalves (Chairperson)	7/7
Mr. Z. Zulu	4/5
Mr. T. Zakuza	6/7
Ms. S. Dlungwane	7/7
Mr. P Preston	2/2
Ms. S Khanyile	2/2

The term of contract of Mr. Z. Zulu ended on the 28th of February 2024. Mr. P. Preston and Ms. S. Khanyile were appointed to the Committee with effect from 01st of March 2024. All members are external and therefore independent with no conflicts of interests being reported.

Audit Committee Meetings

The Committee held its meetings as follows:

Meeting	Date	Type of meeting
1.	20 July 2023	Ordinary
2.	21 August 2023	Special
3.	27 September 2023	Special
4.	20 October 2023	Ordinary
5.	16 February 2024	Ordinary
6.	23 April 2024	Ordinary
7.	26 June 2024	Ordinary

The Committee held meetings with the Accounting Officer, senior Management, Internal Audit and the Auditor-General of South Africa (AGSA) collectively and individually, on matters related to governance, internal control, and risk in the municipality, throughout the reporting period. The Chairperson of the MPAC attended our meetings. Representatives from the AGSA, and CoGTA also attended some of our meetings.

The Effectiveness of Internal Controls

An assessment of the findings identified by Internal Audit as well as the audit and management reports presented to the Committee by the Auditor-General of South Africa (AGSA), reveals that the internal control environment, risk management, and governance processes are partially adequate and effective, with room for improvement. As a result, the Committee identified the following key areas of concern that should be addressed:

- Asset Management;
- Inventory Management;
- Performance Management;
- Revenue Management; and
- Supply Chain Management.

The Committee is satisfied that Internal Audit provided assurance in terms of governance, risk management, and control as per the approved risk-based audit plan. At the end of the financial year, the following internal audit engagements were reported as complete as per the approved risk-based audit plan:

- Annual Financial Statement Review;
- Annual Performance Information Report Review;
- Asset Management Review;
- Follow Review: AGSA and Internal Audit Findings;
- Inventory Management Review;
- Quarterly Performance Information Report Reviews;
- Revenue Management Review; and
- Supply Chain Management Review.

In-Year Management and Monthly/Quarterly Reports

The municipality has reported quarterly to the National Treasury and the Council as required by the MFMA. The committee as well as assurance providers provided management with recommendations to improve the quality of financial and non-financial information reporting (performance information, information communication technology, risk management, human resource management, legal, and compliance) during the year under review.

Evaluation of Annual Financial Statements and Performance Report

The Committee has reviewed:

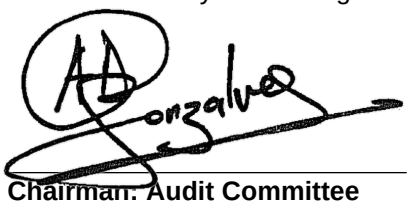
- The unaudited annual financial statements, with due consideration of the independent assurance provided by Internal Audit as well as the assurance provided by Management;
- Changes in accounting policies and practices;
- Compliance with legal and regulatory provisions;
- The basis for the going concern assumption, including any financial sustainability risks and issues;
- The unaudited annual performance information on predetermined objectives with due consideration of the independent assurance provided by the internal audit function as well as the assurance provided by Management;
- The AGSA audit and management reports, with due consideration of the responses provided by Management; and
- The audited financial statements as well as the information on predetermined objectives to be included in the annual report for any significant adjustments resulting from the audit and reported to the Accounting Officer.

Auditor-General of South Africa (AGSA) Report

The Committee met with the AGSA to ensure that there are no unresolved issues. The Committee concurs with the conclusions of the AGSA on the annual financial statements and is of the opinion that the audited annual financial statements may be read together with the audit report of the AGSA.

Conclusion

The Committee expresses its appreciation to Council, the Accounting Officer, and Chief Financial Officer for their leadership and support as well as all other assurance providers. The Committee relies extensively on the work of internal audit and expresses its gratitude to the Chief Audit Executive and his team for their continued assistance and cooperation. The Committee recommends that Management address the aforementioned concerns raised by the Committee as well as the audit findings identified by Internal Audit and the AGSA by addressing the root causes of control deficiencies.



Chairman: Audit Committee
A.D Gonzalves
05 December 2024

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SOUTH COAST TOURISM & INVESTMENT ENTERPRISE

Draft – Annual Performance Report
30 June 2024

Deborah Ludick: Acting Chief Executive Officer
Deborah@sctie.co.za

South Coast Tourism & Investment Enterprise SOC (RF) • Company Registration Number: 2016/158 371/30 • Vat Number: 408 027 3974

Board of Directors
• Mr SC Dlomo (Board Chairperson) • Ms NV Masito (Deputy Chairperson) •
• Mr LG Yeni (Board Member) • Dr KH Godlwana (Board Member) • Mr HTH Sabela (Board Member) •

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1. Chairmans report

The 2024 financial year has been one of the most challenging years, that South Coast Tourism & Investment Enterprise has faced, this despite the intention to ease pressures which was brought about through the merge of Ugu South Coast Tourism with Ugu South Coast Development Agency in July 2022.
The year was marked by severe financial constraints due to the non-payment of grant funding from, our Parent Municipality, who are themselves have been experiencing difficult cash flow conditions. This unexpected shortfall placed significant pressure on our resources, necessitating careful financial management and strategic adjustments to ensure the continuation of our operations. Despite these obstacles, our commitment to our mission of promoting the South Coast as a leading destination for investment and tourism never wavered.

In the face of these difficulties, a new board of directors was appointed in October 2023. This board has brought in a wealth of experience, fresh insights, and a renewed sense of purpose. Their leadership has been instrumental in guiding our organization through this tumultuous period. One of their first major undertakings was the formulation of a new strategic plan for the upcoming financial year. This strategy is forward-thinking and designed to address the immediate challenges while laying the groundwork for sustainable growth in the future. It focuses on diversifying our revenue streams, enhancing our marketing efforts, and strengthening our relationships with key stakeholders.

Despite the financial constraints, I am proud to report that our management and staff have demonstrated remarkable resilience and dedication. Their efforts have led to the achievement of 78% of our performance targets for the financial year, a commendable accomplishment given the circumstances. This achievement is a testament to the hard work, creativity, and commitment of our team, who have gone above and beyond to ensure that our organization continues to function effectively.
As we look ahead, the board and management are united in their vision to bolster the South Coast's appeal as a prime destination for both visitors and investors. The new strategy will focus on leveraging our region’s unique assets, enhancing our digital presence, and fostering stronger partnerships with local businesses and communities. We believe that these initiatives will not only help us navigate the current economic challenges but also position our region for long-term success.

In closing, I would like to extend my deepest gratitude to our management, staff, partners, and stakeholders for their unwavering support and dedication during these challenging times. Together, we have shown that even in the face of adversity, we can achieve remarkable results. With the new board, strategy, and the continued commitment of our team, I am confident that South Coast Tourism & Investment Enterprise will emerge stronger and better prepared for the future.

MR. SANDILE DLOMO
Chairman of the Board

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2. Overview by the Chief Executive Officer

South Coast Tourism and Investment Enterprise (SCTIE) is mandated to

1. Drive the economy of the region through positioning it as a tourism and investment destination.
2. Be the official economic development arm,
3. Proactively identify and unlock the full tourism, trade and investment potential of the region.

The 2024 financial year, and being the second financial year after the merge of Ugu South Coast Development Agency and Ugu South Coast Tourism, presented a unique set of challenges and opportunities. As the Acting Chief Executive Officer, appointed in March, I am pleased to report on the organization's performance, reflecting our commitment to resilience, innovation, and sustainable growth.

The purpose of this Annual Report is to provide a comprehensive overview of our progress against the Annual Performance Scorecard which was approved in May 2023. The scorecard sets the targets for the programs we undertook throughout the year, based on the budget approved by both the Board and the Council of the Ugu District Municipality. These targets have guided our efforts to promote tourism and investment in the region, even as we navigated significant financial constraints.

Despite the financial challenges, primarily due to the delayed grant funding from our Parent Municipality, our dedicated management team and staff have successfully met 78% of our performance targets. We focused on strategic initiatives to drive tourism growth and attract investment to the South Coast. The successful implementation of our Investment and Tourism marketing campaigns and the strengthening of partnerships with key stakeholders, have enabled us to achieve most of our goals. When tallying our Average Value Equivalent for the combined marketing initiatives, the total reaches and impressive R45 123 126.00, based on our collective marketing spend of R 2 899 541, being a Return on Investment of R1 : R0.06.

Our facilitation roles in training and development programs have and or will generate approximately R6 768 000.00 in stipends for the participating youth throughout the district.
This achievement underscores our team's ability to adapt and thrive in a challenging environment.

The appointment of a new Board of Directors, in October 2023, has brought fresh perspectives and renewed energy to the organization. Their guidance has been instrumental in navigating the complexities of this financial year and positioning us for future success. The new Board has also finalised the new Strategy, which will guide the operations in the next financial year.

It is, however, important to acknowledge the difficult decisions that lie ahead. Should our municipal grant funding not be forthcoming, the organization will be forced to critically assess the continuation of operations. This situation presents significant personal risk to the Board of Directors, who must ensure that the organization does not trade recklessly under these challenging circumstances. The gravity of these potential decisions cannot be understated, and we are committed to acting responsibly in the best interest of all stakeholders.

Looking ahead, we remain committed to overcoming the financial hurdles, enhancing our service delivery, and achieving our strategic objectives. The upcoming year will be pivotal as we implement the new strategy and continue to build on the solid foundation set this year.

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In conclusion, I would like to express my gratitude to our Board of Directors, management team, staff, and partners for their unwavering support and dedication. Together, we have demonstrated that even in the face of adversity, we can achieve remarkable results.

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2.1. Executive Summary

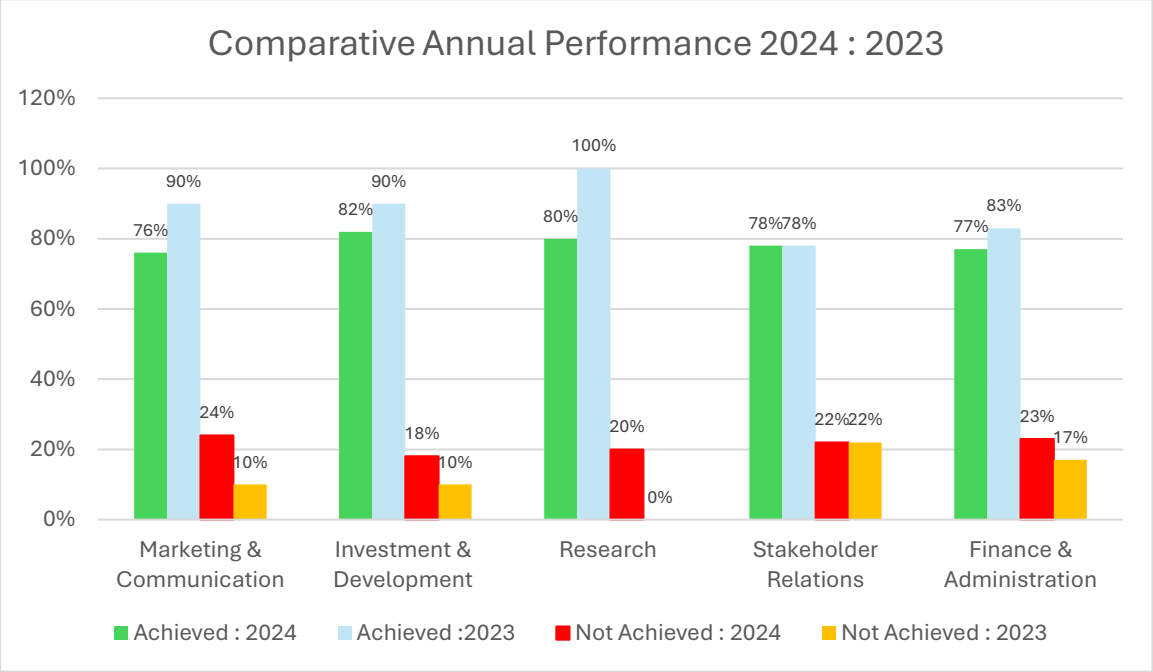
2.1.1. Overall Annual Performance

The 2024 financial year was marked by significant challenges, primarily due to the non-receipt of crucial grant funding, which necessitated a reduction in the performance targets across various programs. Despite these financial constraints, management demonstrated resilience and resourcefulness in pursuing the organization's objectives.

Recognizing the importance of maintaining momentum, management actively sought alternative ways to implement our programs. By leveraging strong relationships with key stakeholders and collaborating closely with our Marketing Agency, we were able to secure the necessary exposure for our destination. Additionally, these partnerships enabled us to facilitate the implementation of essential training programs for SMMEs, ensuring that our strategic goals were met despite the financial setbacks.
This approach not only mitigated the impact of reduced funding but also underscored the organization's commitment to fostering growth and development within the region.

In terms of the approved Annual Performance Scorecard, there were 150 targets to achieve across the 5 Key Performance Areas (KPA's).

Overall, we Achieved a total of 117, being 78% and did Not Achieved 33 targets, being 22%.
The graph below reflects the KPA's which were undertaken in comparison to the 2023 year's targets.



Please refer to the Annual Performance Scorecard for the detailed information on the Achieved and Not Achieved targets, which is included at the end of this report, from page 66.

2.1.2. Destination Marketing : Tourism

2.1.2.1. Tourism : Campaign Marketing

Ahead of each quarter a marketing brief is prepared and discussed with the Marketing, PR, Advertising and Digital Agency. The brief is based on:

- Theme ideas for the quarter
- Suggested Platforms for marketing and advertising
- Suggested Digital Adverts for the quarter based on the approved theme.
- Guidance on each Sub Project and expectations for each quarter.

Tourism Marketing Objectives

- Position the KZN South Coast as **a premier beach destination** with abundant outdoor adventure experiences both on land and in the water.
- Continue to **drive awareness** about the KZN South Coast beaches being open with safe bathing conditions in terms of the water quality and highest number of blue flag beaches in KZN.
- Maximise **exposure for the sardine run** highlighting the reasons why the KZN South Coast is the best place to be for the spectacle.
- **Expand the geographical footprint** by supporting the tourism experiences in rural communities.
- Increase the number of visitors to the KZN South Coast and **increase the length of their stay** with the #extendyourstay campaign.
- Build on the KZN South Coast's reputation as **an accessible, year-round destination** with great subtropical weather.
- Showcase the **rich cultural and heritage offerings**.
- Position the KZN South Coast as **a value for money, top family destination**.

The following marketing elements are then used to harnessed to maximise marketing efforts:

- Social Media
- Public Relations
- Fam Trips
- VIC Portal
- Newsletter

We measure the Average Value Equivalent of each quarterly campaign, to ensure we are getting value for money on the marketing spend.

The Annual Average Value Equivalent achieved through the Tourism Marketing Campaigns for the 2024 year is:

Medium	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Print	3 616 316	3 503 214	3 582 430	5 917 405	16 619 365
Broadcast	312 916	1 192 331	102 908	69 691	1 677 845
Online	4 874 508	3 693 520	3 578 421	2 980 832	15 127 282
Total	**8 803 740**	**8 389 065**	**7 263 759**	**8 967 927**	**33 424 492**

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2.1.2.2. Tourism Public Relations and Press Releases

SCTIE has built up a good reputation and is also recognized as the relevant authority, known as a thought leader, as we provide credible and newsworthy articles which are utilized and published through reputable mainstream media publications.
The quarterly campaigns rely heavily on the coverage we obtain through issuing of Press Releases. These form part of the monthly retainer costs for the Marketing Agency contract.
Press releases are planned for each quarter aimed at the objectives of the themed campaign and take cognisance of the current trends, timing and relevance of the information.
A total of 40 press releases were issued pertaining to various Tourism related matters, with 4 repeat releases in quarter 4.

The full list of press releases is detailed within the Tourism Marketing section of this report.

2.1.2.3. Tourism Familiarisation Trips

Fam Trips are a very effective opportunity to get exposure to the vast range of activities and products on the South Coat. With our extremely limited budgets, we have achieved these with very little of our own spend, and have relied on the good relationships we have with local product owners, as well as other stakeholders to host various media and delegations to achieve this.

Throughout the year, we have hosted and participated in 11 Fam Trips, with an estimated value of R67 905, received through product support, and R1 129 728, through other provincial and national departments budgets.

2.1.2.4. Tourism Packaging

Packing is an important part of the marketing strategy.

Many visitors like to pre-plan their vacation and plan their stay based on activities or events . We have developed six packages with all the essential arrangements are taken care of.

The following packages have been developed during this financial year. These packages have been advertised on through our Press Releases, Media Fam Trips, our website and other our social platforms.

2.1.2.5. Tourism Trade, Consumer Shows and Conferences

With the challenging financial constraints which we operated in throughout the year, we were not able purchase exhibition space, and in more difficult times, could not gain access to certain conferences, due to the travel arrangements and accommodation costs which we could not cover.
Ultimately, we managed to attend the Africa's Travel Indaba, held in Durban, where we were accommodated on the Tourism KwaZulu-Natal exhibition stand, along with the Southern Explorer Route.

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This was not ideal. We did work closely with TKZN and managed to host pre- and post Fam Trips which worked extremely well, to expose the destination to Indian and West African tour operators.

2.1.2.6. Tourism Event Support

Event support is a crucial element and a major drawcard which encourages visitors to the destination and encourages residents to participate in activities, exposing them to the diverse offerings of the beautiful South Coast.

Event organisers are essentially businesses with the aim to host events and whilst bringing participants to the destination, also to make money. We have in the last 5-years, moved away from giving organisers cash money for their event, as we found that this, in most instances was utilised, but with very little exposure to the destination. It is for this reason along with the fact that our own resources have been reducing, that we stopped funding events, but rather offered marketing support through

- Pre and Post PR,
- Social Media advertising on SCTIE platforms,
- Push Notifications to our databases,
- Website advertising and
- Media Fam Trips.

This year, we have supported the following events with this type of exposure, which has supported the events extensively:

i) ***Maskandi*** event: 30 September 2023
ii) ***Cycling*** event: 8 October 2023
iii) ***Chilla Nathi:*** 25 November 2023; Chilla Nathi Festival is set to give you the ultimate family outdoor experience! Good food, fashion, art, wine & craft Beer mixed with good music & good people!
iv) ***Kurudi Afrika:*** 23 May 2024 – Commemorating the Zulu stalwarts, hosted at the Ntelezi Msani Heritage Centre
v) ***Beach and Hinterland brand activations:*** 1 per season – focusing on beach activities to entertain the visitors whilst on holiday. These are coordinated by the private sector who approach and manage corporate clients looking to activate on the beaches, or in the local communities.

2.1.2.7. Tourism Newsletters

Three Tourism newsletters were issued during the year. Newsletters are sent to specific databases, via email and are also available on our website.
The database of subscribers to the Tourism Newsletter is 869. On average, the newsletter was delivered to 574 subscribers, and opened by 42.9% of subscribers, being 246.

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2.1.2.8. Digital Assets Outstanding

SCTIE has 3 websites which are utilised throughout the year for both corporate governance, compliance and for marketing initiatives.

In terms of digital assets, SCTIE has the following :

1. www.sctie.co.za – This is the Corporate website, which is utilised for operational requirements – posting Company Information, notices, policies, contracts, and vacancies,
2. www.visitkznsouthcoast.co.za - This is the Tourism related website, sharing information pertaining to accommodation, activities, restaurants, specials, tour packages and brochures.
3. www.investzkznsouthcoast.co.za – This is the website which is focussed on Investment opportunities, the Buy Local program, and One Stop Shop services.
4. Explore KZN South Coast – Mobile App: Freely available on Google Play store and Apple Store
5. Various social media platforms:
    a. Facebook, -South Coast Tourism & Investment Enterprise – 12k followers
    b. Instagram, - infosouthcoast – 2.6k followers
    c. X (Twitter) – infosouthcoast – 1k followers
    d. You-Tube – South Coast Tourism & Investment Enterprise – 172 subscribers and 132 videos

These are all managed through the Marketing Agency contract. Internally, staff assist with the social media postings, however the website and mobile app, are managed solely by the Agency.

The statistical overview of our social media accounts for this year reveals a remarkable upward trend and a positive increase in audience engagement metrics. Key indicators such as growth in impressions, net follow growth, fans, net page likes, and other relevant metrics have shown exponential growth, reflecting the effectiveness of our digital strategies and content.
This significant progress is a testament to the ongoing commitment and dedication of our digital team to enhance user engagement on our platforms. Through aggressive posting schedules and strategic boosting of posts, we have successfully captured the attention of our target audience and strengthened our online presence.
As we move forward, we remain focused on leveraging these positive trends to further amplify our reach and deepen connections with our followers. By continuing to innovate and adapt.

2.1.2.9. Research:

Two research surveys were undertaken during the 2024 year. The first focusing on the Winter season, the second on Spring.

Winter 2023

Methodology

- The primary research methodology was a quantitative approach.

- The specific research technique employed, was an online, structured digital survey, through a Google Forms structured questionnaire. The questions were of a fixed selection or multiple-choice type.
- This questionnaire was e-mailed to the sample universe or the total population of 235 tourism accommodation providers. Two hundred of these completed the form. This sample was a sample size with a +-3% margin of error at a 99% confidence level.
- The final sample of respondents was achieved through reminder emails and follow-up telephonic interviews, where the interviewers' assisted respondents in completing the online form.
- The questions poised related mainly to accommodation occupancy levels and nights spent in the destination.
- The outcomes of this survey are summarised in the following slides.

Key Findings:

Occupancy/Bookings

- The average occupancy rate for the KZN South Coast for Winter 2023 was calculated to be 45%. This was based on the average occupancies for May, June and July 2023.
- **Length of Stay**: The average length of stay during the week was 2 (two) days. Most weekend visitors stayed for both Friday and Saturday night.
- **Winter 2023 vs 2022:** A notable proportion of respondents indicated that their occupancy rate was lower than in 2022. This trend has been noted in other tourism regions, such as the Drakensberg, which also reported lower occupancy rates over this period. A core reason for this finding is the **current economic climate in South Africa**.
- Middle-class South Africans have lower disposable income levels, discouraging them from travelling. Other factors cited by respondents included the petrol price, load shedding, water shortages on the KZN South Coast, beach contamination and closures.
- **Source Markets**: The core source markets for the KZN South Coast for Winter 2023 were domestic tourists from provinces other than KwaZulu-Natal.

Recommendations and Conclusion:

- Two of the most critical challenges that the KZN South Coast needs to deal with over the Winter period are to **increase its overall** occupancy level and **the average length of stay.**
- Two marketing techniques could be employed to achieve such objectives.
- The first would be to request accommodation providers to provide last-minute deals that could be promoted aggressively by SCTIE.
- The second could be to ask KZN South Coast accommodation providers to provide a special deal to encourage tourists to stay longer. This could be a discount on a four or five-night stay.
- **SCTIE could also consider launching a Winter promotional drive** to highlight why they should consider the KZN South Coast as their Winter Holiday Destination. Here, special offers could be promoted to encourage early booking, but where clients are expected to pay a higher deposit upfront.

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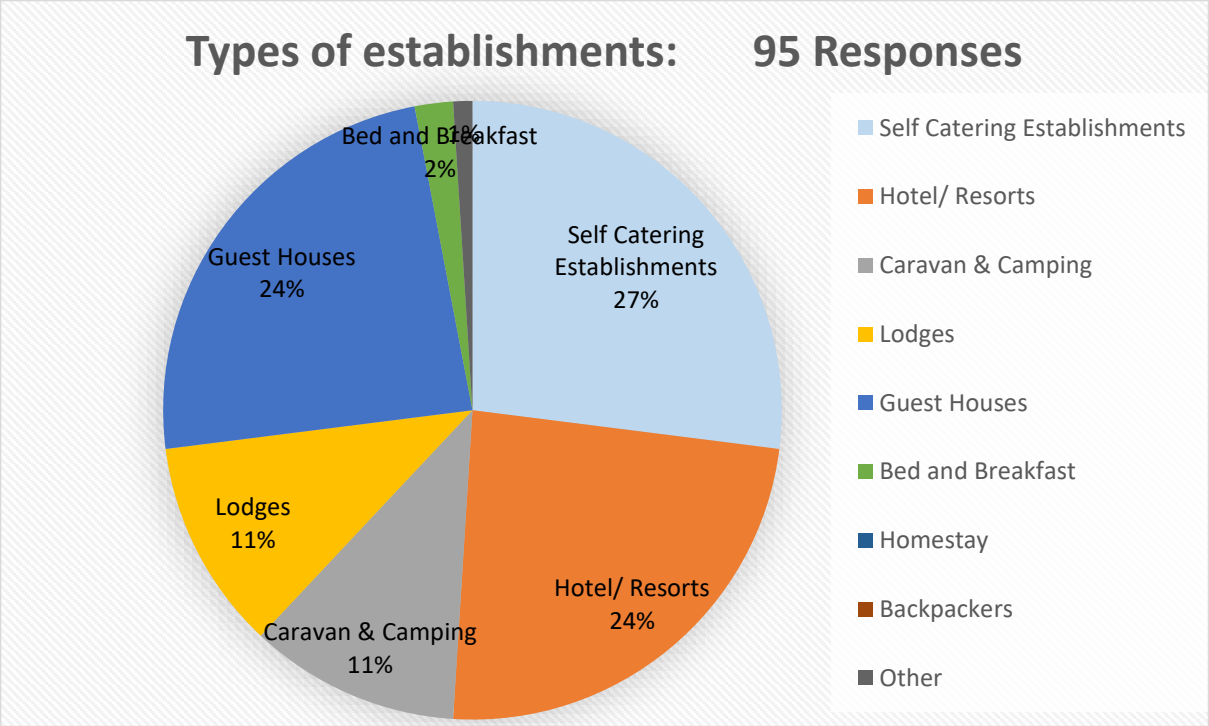
Spring: 2023 Holiday Survey

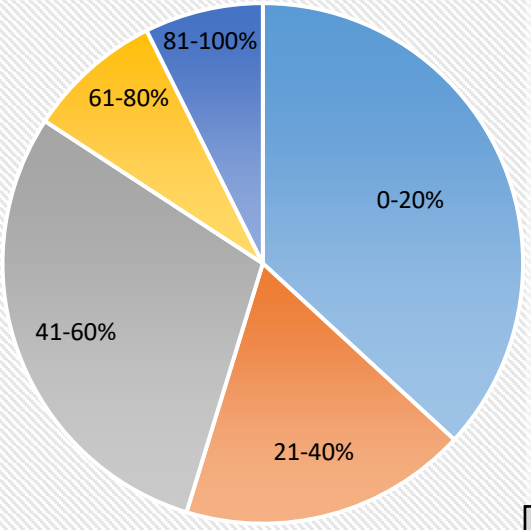
Due to financial constraints, surveys were conducted internally with no professional support. The survey covered the short Spring holiday season from 29 September to 8 October 2023.

The following formed part of the survey:

1. Type of Establishment
2. Average Occupancy Rate
3. Average Length of stay
4. Core Domestic Market
5. Core International Market
6. Positive factors that impacted bookings
7. Negative factors that impacted bookings



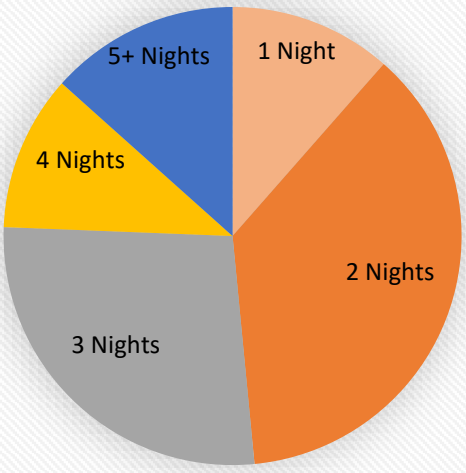
Average Occupancy Rate 2023 Spring Holiday
29 September - 08 October 2023 (95 Responses)



- 35x establishments reported between 0 and 20% occupancy rate
- 17x establishments reported between 21 and 40% occupancy rate
- 28x establishments reported between 41 and 60% occupancy rate
- 8 establishments reported between 61 and 80% occupancy rate
- 7x establishments reported between 81 and 100% occupancy rate

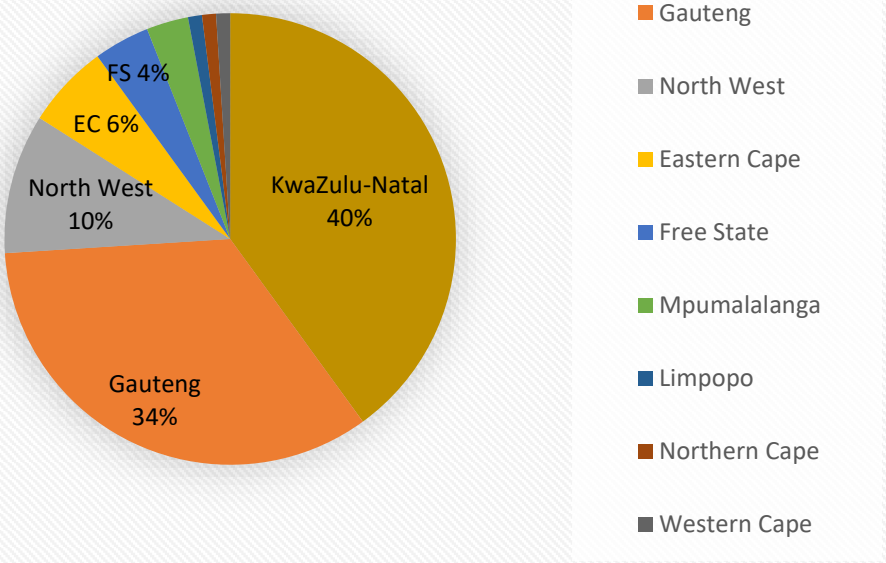
Average Occupancy Rate = 46%

Average Length of Stay: 95 Responses

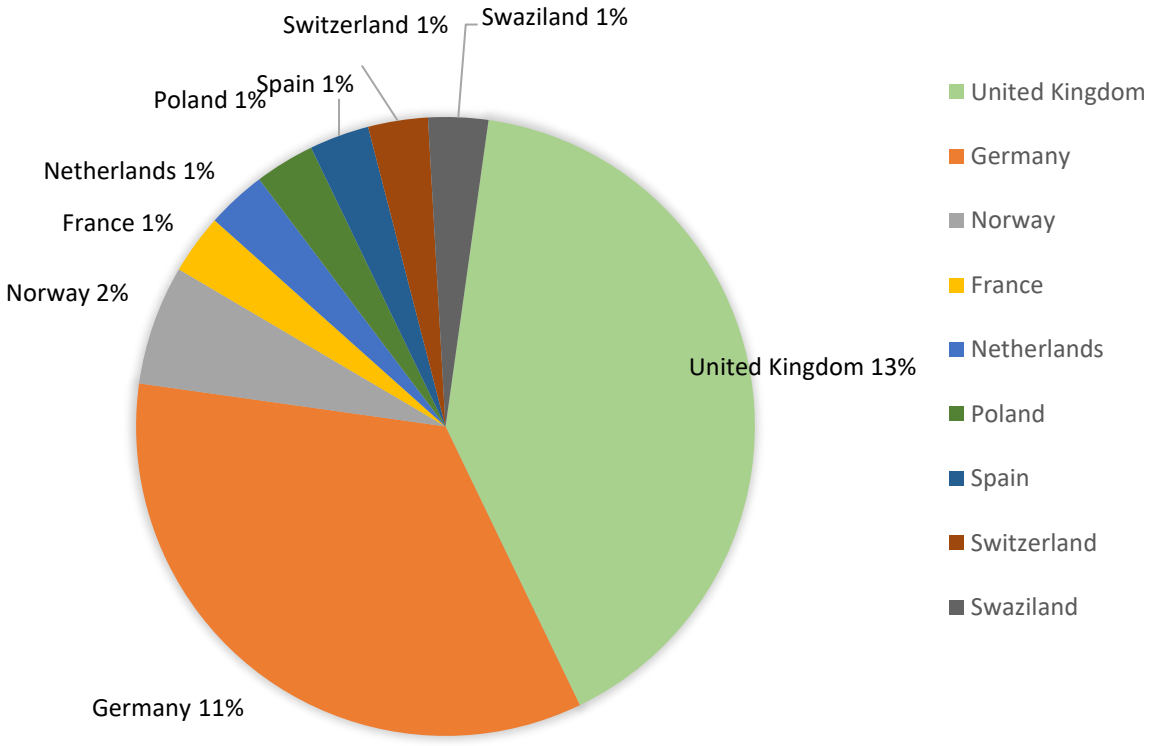


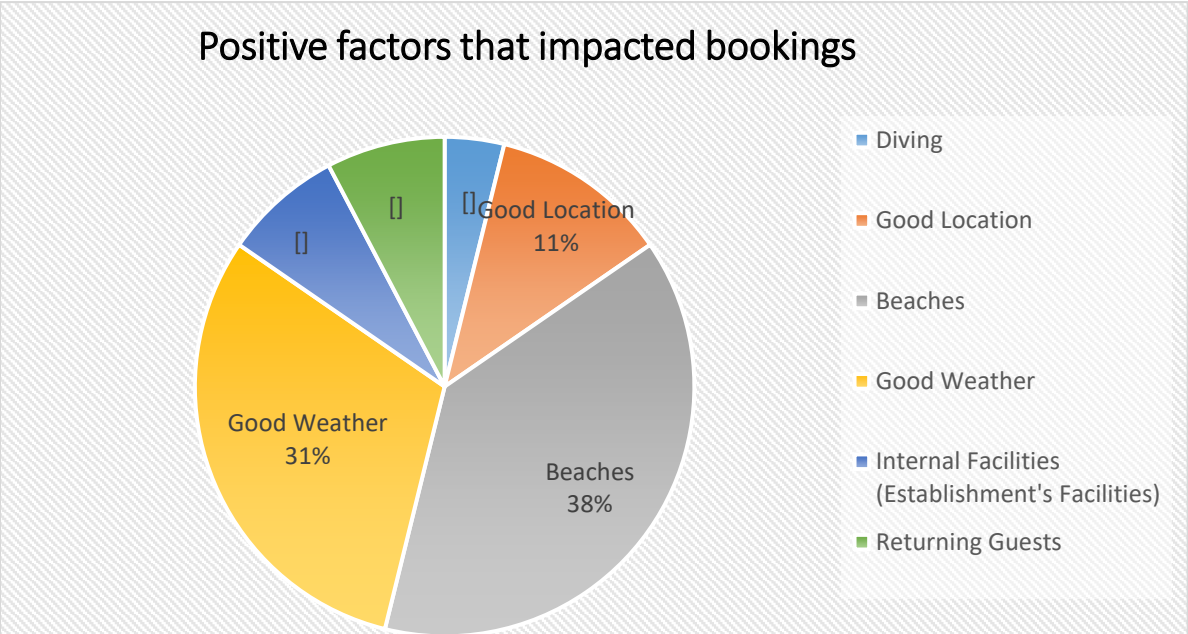
1 Night
2 Nights
3 Nights
4 Nights
5+ Nights

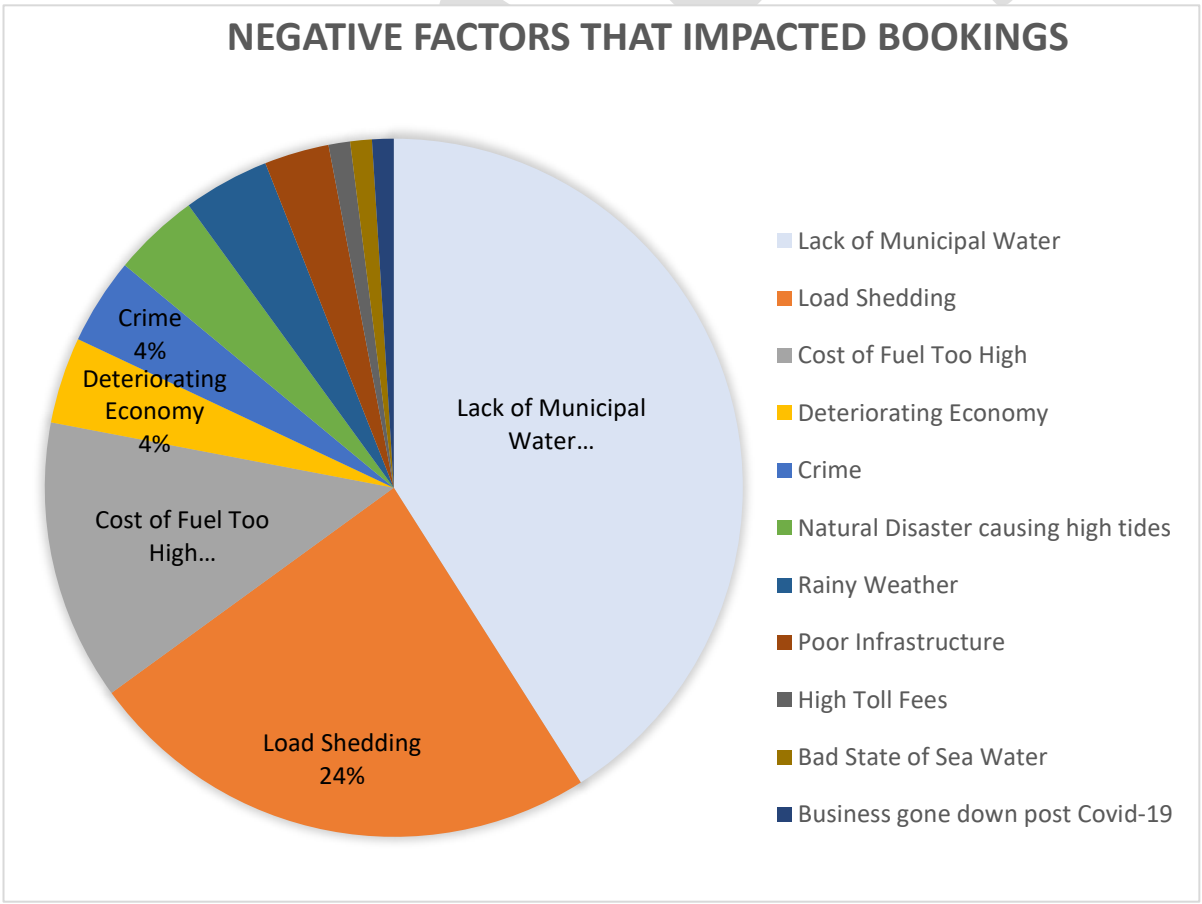
CORE DOMESTIC MARKET: 95 Responses



CORE INTERNATIONAL MARKET




Positive factors that impacted bookings
[]
Good Location
11%
Beaches
38%
Good Weather
31%
[]
[]
Diving
Good Location
Beaches
Good Weather
Internal Facilities (Establishment's Facilities)
Returning Guests


NEGATIVE FACTORS THAT IMPACTED BOOKINGS
Lack of Municipal Water…
Load Shedding
24%
Cost of Fuel Too High…
Deteriorating Economy
4%
Crime
4%
Lack of Municipal Water
Load Shedding
Cost of Fuel Too High
Deteriorating Economy
Crime
Natural Disaster causing high tides
Rainy Weather
Poor Infrastructure
High Toll Fees
Bad State of Sea Water
Business gone down post Covid-19

2.1.3. Destination Marketing : Investment

2.1.3.1. Investment Marketing Annual Campaign

The investment marketing centred around an annual campaign, Uncover Potential, which spoke to the hidden opportunities and investment potential in the district for the range of sectors which we have promoted, which included tourism, property development, agriculture, maritime, renewable energy, and manufacturing.

Annual campaign is **'Uncover.'**
This annual campaign speaks to revealing hidden strengths, beauty, and potential in the area, and reinforces investors rediscovering the KZN South Coast.

Investment Objectives:

- Proactively position the KZN South Coast as an **appealing investment destination** with unlimited opportunities waiting to be uncovered.
- **Diversify and grow the economy of the district** through targeted, strategic investment.
- Proactively **identify, facilitate, package and market** investment opportunities.
- Provide a confidential service to **help investors establish and grow their businesses** in the region.
- Marketing and promotions to **stimulate demand**.
- Encourage support for local businesses with the **Buy Local campaign**.

Invest in the future on the KZN South Coast, with the huge potential for growth in sectors such as tourism, real estate, agribusiness, renewable energy, logistics and transport, manufacturing, maritime sector, and mining. The affordable land, subtropical climate, and quality of life make the KZN South Coast one of South Africa's most attractive investment destinations.

The Investment Marketing Talking Points were:

- Catalytic projects
- Port Shepstone business hub
- Agriculture
- Renewable Energy
- Maritime
- Logistics
- One Stop Shop
- Buy Local

Advertising: #UNCOVERPOTENTIAL
We promoted our investment opportunities on various KZN South Coast sectors.
We measure the Average Value Equivalent of each quarterly campaign, to ensure we are getting value for money on the marketing spend.

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The Annual Average Value Equivalent achieved through the Investment Marketing Campaigns for the 2024 year is:

Medium	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Print	1 648 329	1 120 702	1 380 664	1 115 768	5 265 463
Broadcast	-	4 152	-	44 320	48 472
Online	2 014 489	1 719 294	1 570 968	1 079 948	6 384 699
Total	3 662 818	2 844 148	2 951 632	2 240 036	11 698 634

2.1.3.2. Investment : Public Relations and Press Releases

Following the same principals in the Tourism Marketing Campaigns, through Investment Campaigns SCTIE has built up a reputation and is also recognized as the relevant authority, known as a thought leader, as we provide credible and newsworthy articles which are utilized and published through reputable mainstream media publications.

The quarterly campaigns rely heavily on the coverage we obtain through issuing of Press Releases. These for part of the monthly retainer costs in place with the Marketing Agency.
Press releases are planned for each quarter aimed at the objectives of the investment campaign and take cognisance of the current trends, timing and relevance of the information.
A total of 33 press releases were issued pertaining to various Tourism related matters.

2.1.3.3. Investment Familiarisation Trips

Fam Trips focusing on Investment media houses as well as prospective investors have been done.
With our extremely limited budgets, we have achieved these with very little of our own spend, and have relied on the investment projects themselves, to achieve this.

Throughout the year, we have hosted and participated in 4 Fam Trips, with an estimated value of sponsorship in the amount of R 136 000.00.

2.1.3.4. Investment Packaging

Investment packing is a concept which we started working on during 2024, however it will get a lot more focus in the new financial year. Currently, we have 5 investments which are packaged and are available on our website: www.investkznsouthcoast.co.za that are looking for investors. The have also been advertised through our Press Releases and exposed through Media Fam trips.

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2.1.3.5. Investment : Conferences and Sector Sessions

In managing the cash flow challenges which we faced during the year, we managed to attend two investment session, being the Manufacturing Indaba, held in Santon and then Africa's Travel Indaba in Durban.
Whilst the Africa Travel Indaba focuses on Travel and Tourism initiatives, there is scope for investment at this platform, with new initiatives marketing themselves as well as engaging with other stakeholders and departments for relevant support, where needed.

2.1.3.6. Investment Newsletters

Three Investment newsletters were issued during the year. Newsletters are sent to specific databases, via email and are also available on our website.
The database of subscribers to the Investment Newsletter is 856. On average, the newsletter was delivered to 573 addresses, and opened by 278, being 48.5% of subscribers.

2.1.4. Catalytic Projects

In January 2024, the One Stop Shop, was launched, being a single point of entry into the district for investors. The One Stop Shop was a project of Trade & Investment KZN (TIKZN), with the aim to support local and foreign investors, by coordinating the following activities:

- **CIPC** - including company registration, company name reservation, annual returns, Director amendments etc.
- **Home Affairs through VFS** - including applications for both temporal and permanent residence.
- **Department of Labour** – including matters relating to basic conditions of employment, minimum wages, working permits, skilled labour availability and general labour relations matters.
- **Environmental Management Unit** – provides support and advise to project promoters with regards to application for environmental authorization and waste permits.
- **TIKZN** - provides investor support including site selection, regulatory approvals, joint venture support, funding facilitation, business start-up, business expansion and export development and promotion.

The catalytic projects which SCTIE are involved in are mainly legacy projects which need to be finalised. These would include:

i) John mason Park,
ii) Hibberdene Mixed Use
iii) KwaXolo Cave project
iv) Umzumbe River Trails
v) Ifafa Industrial Park

Moving into the new financial year, we are looking to setup a District Investment Coordinating Committee which will actively facilitate investment into the district. This being new investment, or business expansion for existing business owners.

2.1.5. Tourism Development

Tourism Development has been particularly active in providing assistance and facilitation on training programs which are paid for by other governmental departments and private training organisations needing assistance to implement, training programs. With our participation and through the local municipalities, we assist in the sourcing of leaners to the programs, arranging of training venues and the sourcing of host employers for the 'on the job' training.

Further to this, officials are actively involved with the communities identifying new experiences which can be marketed, or opportunities which capitalised on and turned into businesses. These then for the basis of Tourism Nodes, which are key to extending the geographical footprint of tourists. With this, we support business to ensure that the services or facilities they offer ready for market.

Our focus this year has been on the following:

i) Tourism Product development,
ii) SMME Development,
iii) Youth Development programs and
iv) Training

Based on the stipends alone that are paid through the various training programs, an estimated R3 7680 000.00 has and will have been paid to participants.

2.1.6. Human Resources

The approved organogram has a total of 18 posts. Of these, three are senior manager positions, and appointments are made in terms of Section 55, 56 and 57 of the Municipal Structures Act. The balance being standard permanent contract posts.

Currently, there are 5 vacancies, being:

i) Chief Executive Officer

The CEO vacancy was advertising twice during the financial year. After conducting two comprehensive rounds of interviews, we regrettably did not identify a candidate suitable for appointment. Adding to the challenge of the appointment, was our very difficult financial situation and therefore, the Board resolved to re-advertise the position on different terms, in August 2024. The applications close at the end of August, where the interview process will begin again.

The position remains being filled in an Acting capacity by Ms Ludick (the Manager: Finance, CS & Administration), to 31 August 2024.
The position Manager: Finance, CS & Administration is being filled in an Acting capacity by Ms Singh (Co-ordinator: Finance & HR)

ii) Coordinator – Investment Marketing

Post not filled (advertised x2 during 2022/2023) – No funding to support an appointment.

iii) Coordinator – Projects

Post on hold.

iv) Investment Support Officer

Post vacant 1.4.2024 - reporting to Manager: Investment Projects & Development.

v) Manager: Investment Projects & Development.

Whist on Maternity leave from 1 April – 30 June, Ms N Hlongwane resigned on 7 June 2024. This post will remain on hold, pending the appointment of the new CEO.

Position/Office	Type	Black		White		Indian		Comments
		Male	Female	Male	Female	Male	Female	
Chief Executive Officer	Contract							Vacant Acting CEO
Manager: Marketing, Brand Management & Communication	Contract	-	-	-	-	-	-	Frozen
Manager: Investment & Development	Contract							Vacant
Manager: Finance, HR & Administration	Contract				X			Appointed 1 July 2024 – contract
Total		**0**	**0**	**0**	**1**	**0**	**0**	
Personal Assistant to the CEO	Permanent	-	X	-	-	-	-	
Co-Ordinator: Investment Marketing	Permanent	-	-	-	-	-	-	Vacant
Co-Ordinator: Tourism Marketing	Permanent						X	
Co-Ordinator: Tourism Development	Permanent	X						
Co-Ordinator: Projects	Permanent	-	-	-	-	-	-	Vacant
Co-Ordinator: Finance, HR & Administration	Permanent						X	
Marketing Officer	Permanent		X					
Visitor Services Officer	Permanent		X					
Tourism Development Officer	Permanent	X						

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Position/Office	Type	Black		White		Indian		Comments
		Male	Female	Male	Female	Male	Female	
Investment Support Officer	Permanent Vacant							
SCM Officer	Permanent		X					
Admin Assistant	Permanent		X					
Receptionist	Permanent		X					
General Worker/Cleaner	Permanent		X					
General Worker/Cleaner	Permanent		X					
Total		**2**	**8**	**0**	**0**	**0**	**2**	
Development support	Intern contract		X					
Total		**0**	**1**	**0**	**0**	**0**	**0**	
Overall Total		**2**	**9**	**0**	**1**	**0**	**2**	

2.1.7. Finance

SERVICE LEVEL AGREEMENTS

At the merge of Ugu South Coast Tourism and Ugu South Coast Development Agency, a Funding Model was formulated on the basis that the benefits of the functions which the entity performs, are ultimately reaped by government at various levels, being at a Local Municipal level, in the form of Rates, Taxes and Business Licenses, at a District Level in the form of water and sanitation services supply, and Nationally in the form of Taxes and Levies which accrue to government.

The Funding Model percentages payable from each municipality are as follows:

i) Ugu DM – 3.7% of Equitable Share gazetted through DORA each year
ii) All Local Municipalities – 1.2% of Equitable Share through DORA each year

Municipality	**DORA 2024**	**%**	**Annual Grant 2024 (Excl. VAT)**
Umdoni Municipality	173 612 000	1.2%	R 2 083 344.00
Umzumbe Municipality	162 954 000	1.2%	R 1 955 448.00
Umuziwabantu Municipality	117 131 000	1.2%	R 1 405 572.00
Ray Nkonyeni Municipality	285 237 000	1.2%	R 3 422 844.00
Ugu District Municipality	630 083 000	3.7%	R 23 313 071.00
Grant Revenue			**R 32 180 279.00**

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It is on these figures along with a small percentage of revenue which we generate trough membership fees, rental income from the Ifafa farm tenant and interest, that the Annual Performance Plan and Budget are developed.

As indicated throughout the report, even with this budget having been approved by the Board and the Council of the Parent Municipality, SCTIE has had an extremely difficult financial year, as the grant approved by Ugu District Municipality was not received. Additionally, Ugu owed us R21 593 602 at the end of June 2023, which they only managed to release R2 000 000.00 during the 2024 financial year. Because SCTIE is registered for VAT on the invoice basis, we were not able to submit invoices for the Ugu grant during the year, as we were not in a position to pay the VAT in the invoices to SARS. Therefore, in June 2024, we issued an invoice for the full grant, but issued a credit note for the full amount as a Bad Debt. With the large amount still outstanding of the 2023 grant, a provision for Debt Impairment has also been made, as we are unsure whether this old grant will be paid. The impairment is based on 88% of the outstanding amount.

With regards to the other Local Municipalities, all but Umuziwabantu, who stilled owed the entity R203 508 at year end, settled their 2024 grants.

The dispute over the amount of R2 000 000, which Ray Nkonyeni withheld in the 2023 financial year, has still not been unravelled. This over an amount that Ugu District Municipality owes Ray Nkonyeni Municipality, which they have withheld from our grant. They have committed, that once Ugu has paid them, that they will release the payment to us, however, we have approached COGTA for their assistance with the intergovernmental dispute intervention processes.

With all these factors, by Mid-May, it was very evident that without funding being released by the Parent, that SCTIE would not be able to pay staff salaries or meet any of the financial commitments which needed to be paid. Ugu via a Council resolution, approved that the SCTIE grant would be paid in full by end of July. Creditors were issued letters requesting leniency on payments, with commitments that accounts would be settled by end July. Staff were also sensitised to the financial challenges and were paid portions of their May and June salaries. With an overdraft facility that was approved for 1 July 2024, all salaries were paid on 1 July along with outstanding creditors.

2.1.8. Auditor – General Corrective Actions – pending

2.1.9. Conclusion

The 2024 year has been extremely difficult, brought about due to the non-payment of grants, compounded by the fact that the senior management team, are spread very thinly, with employment contract of the Chief Executive Officer ending in January 2024, and the Manager Investment and Development being on maternity leave from 1 April 2024.

Staff have remained committed to ensuring that we achieve as best we possibly can, without funding, and ultimately to achieve 78% of KPI's is noteworthy. Again, I can only commend the team on this, especially whilst not having received timeous salary payments in May and June.

Without the relationships that we have built up over the years with other departments and the private sector, and the commitment of the staff, we would have not been able to achieve at all.

Whilst this is the end of the Executive Summary for the year, I encourage the reader to continue reading to see the details of the activities undertaken during the year, for Tourism and Investment Marketing and Projects and Tourism Development initiatives undertaken.

DEBORAH LUDICK
ACTING – CHIEF EXECUTIVE OFFICER

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2.2. Destination Marketing: Tourism

Themed Campaign: Quarter 1: #UNCOVERADVENTURE

Messaging of: #uncover #uncoverkznsouthcoast #uncoveradventure #kznsouthcoast #extendyourstay #buylocal

Marketing Objectives Included:

- Position the destination as a **premier beach destination** with **abundant outdoor adventure experiences** both on land and in the water.
- Drive awareness about **beaches being open** with highest number of blue flag beaches in KZN.
- Expand the **geographical footprint** by profiling the tourism **experiences in rural communities.**
- **Increase the number of visitors** to the KZN South Coast and **increase the length of their stay.**
- Profile destination as an accessible, year-round destination with **great subtropical weather**.
- **Showcase** the **rich cultural and heritage** offerings.
- Position the KZN South Coast as a **value for money**, top **family destination**.
- Launch **Beach to Beach Hike Route.**

The following marketing elements were harnessed to maximise marketing efforts:

- **Social media** – all platforms have experienced exponential organic growth with new followers and an increase in online engagement.
- **Advertising** – the advertising campaigns which tied in with *#uncoveradventure*. Advertising included: Travel Ideas, Safari Africa, and Talking Point adverts on the SCTIE social media platforms.
- **Public Relations** – press releases included highlighting the sardine run, Beach-to-Beach Hike, ocean adventures, Buy Local, attractions, musical and film entertainment, golfing, beaches, hinterland, Tourism Month and outdoor adventure. R 8 803 740.37 worth of free exposure (not paid advertising, this was exposure from newsworthy press releases) that was generated across print, broadcast and online platforms.
- **Fam Trips** – Three Media Fam Trips were held during Q1; key media were invited to experience a wide variety of attractions.
- **Research** – A Winter Occupancy Rates Survey was conducted during Q1 to better understand tourism trends during this holiday season.
- **VIC Portal** – continued to be updated with fresh content, updated listings, events and other relevant tourism info.
- **App** – this has been updated and refined to include the most current content about attractions on the KZN South Coast.
- **Newsletter** – sent to members and key stakeholders highlighting marketing developments and material.

Due to budget restraints, advertising was limited during Q1.

Advertising Included **:**

- Travel Ideas
- Safari Africa
- Talking Point adverts on the SCTIE social media platforms

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The following marketing elements were harnessed to maximise marketing efforts:

- Social Media
- Public Relations
- Fam Trips
- VIC Portal
- Newsletter

Press releases issued and published in Quarter 1:

PRESS RELEASES – TOURISM	EARNED (PR) MEDIA EXPOSURE
The Sardine Run has arrived on the KZN South Coast – don't miss any of the action!	Visit KZN South Coast – (12/06) East Coast Radio News@11:00, East Coast Radio Main News@12:00, eNCA Hot 102.7 FM, East Coast Radio Online, My PressPortal, DurbanTV, Rove SA – (13/06) The Mercury, The Post (KZN), Lotus FM Newsbreak, SABC News, South Coast Herald. The South African, SA People News, Sawubona – (14/06) Lotus FM Newsbreak, MyPR, South Coast Herald, Kimberley Prospector – (15/06) South Coast Fever, South Coast Herald (Mid South Coast Edition), My Durban – (16/06) Good Things Guy – (19/06) Rising Sun (Chatsworth) – (20/06) Rising Sun (North Coast), Tourism Update, Middelburg Observer – (21/06) Times Live – (23/06) IOL – (26/06) and Inflight – (01/07)
Uncover hidden gems along the KZN South Coast shoreline with the new Beach-to-Beach Adventure Hike	South Africa Today – (27/06) Travel News Weekly, My Durban, Buy PE, Rising Sun (Mid-South Coast), Showbiz Scope, Tourism News Africa, South African Lifestyle Mag – (28/06) Gauteng Online Magazine – (29/06) South Coast Fever – (30/06) South Coast Herald – (02/07) Weekly Gazette (South Coast) – (03/07) Rising Sun (Chatsworth) – (04/07) Rising Sun (North Coast), My Pressportal – (05/07) The South Africa, I Love South Africa – (06/07) SA People News – (12/07) Show Me South Africa – (14/07)
Get to the KZN South Coast for the best winter holiday activities and fun!	Visit KZN South Coast – (01/07) Rising Sun Newspapers – (03/07) MyPR – (05/07) My Durban, My Pressportal, Buy PE – (06/07) Marketing Spread – (07/07) South Africa Today – (09/07) Gauteng Online Lifestyle Magazine, Showbiz Scope, South African Lifestyle Mag – (10/07) Rising Sun (Chatsworth), Rising Sun (Merebank) – (11/07) Rising Sun (North Coast) – (12/07) South Coast Fever – (14/07) Rising Sun (Merebank) – (18/07)

Uncover ocean adventure on the KZN South Coast as the Sardine Run action continues!	I Love ZA, Visit KZN South Coast – (28/07) My PR, My Pressportal, Show Me South Africa, Marketing Spread, South Africa Today – (31/07) The Witness, MyDurban, Rising Sun Newspapers – (01/08) South African Lifestyle Mag, Showbiz Scope, Gauteng Online Lifestyle Magazine – (02/08) Rising Sun (Chatsworth) – (08/08) Rising Sun (North Coast) – (09/08)
Uncover some of the best school tour attractions on the KZN South Coast	IOL, MyPR, My Pressportal, My Durban, Marketing Spread, I Love ZA, South Africa Today, Buy PE, Gauteng Online Lifestyle Magazine, Showbiz Scope, Visit KZN South Coast, Free-Mail, South African Lifestyle Mag – (10/08) Sunday Tribune – (13/08) IOL – (14/08) Rising Sun (Chatsworth), IOL – (15/08) Rising Sun (North Coast) – (16/08) Eyethu Ugu – (18/08) ShowMe South Africa – (29/08)
Uncover the best musical entertainment at the Ugu Maskandi Music Festival 2023	Marketing Spread, Visit KZN South Coast, Out & About – (14/08) MyPR, My Pressportal, South Africa Today, Showbiz Scope, South African Lifestyle Mag, Gauteng Online Lifestyle Magazine – (15/08) Tourism Update, My Durban– (16/08) Travel News Weekly, Show Me South Africa – (18/08) I Love South Africa – (20/08) Travel News Weekly – (21/08)
9 Reasons KZN South Coast is Worth Celebrating this Tourism Month	MyPR, MyPressportal, My Durban, Marketing Spread, I Love ZA, South Africa Today, Buy PE, Absolute Mama, Visit KZN South Coast, Free-Mail, Rove SA – (21/08) IOL, Good Things Guy, Travel South Africa, KwaZulu Natal Info, Businesses South Africa, Seaside Breakaways – (22/08) Rising Sun (Overport) – (24/08) Rising Sun (Chatsworth), Woza Weekend, The Vibe ZA – (29/08) Rising Sun (North Coast) – (30/08) Rising Sun (Chatsworth) – (12/09)
International film stars head to the KZN South Coast for the 11th Ugu International Film Festival	MyPressportal, MyDurban, Marketing Spread, I Love ZA, South Africa Today, Buy PE, The Africa, Visit KZN South Coast, Rove SA – (29/08) Gauteng Online Lifestyle Magazine, Showbiz Scope, South African Lifestyle Mag – (30/08) MyPR, My PR – (31/08) Sunday Tribune – (03/09) South Coast Fever, South Coast Herald – (08/09) South Coast Herald – (11/09)

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Boost for tourism and job creation with launch of Cappello on the KZN South Coast	Daily News, IOL – (29/08) My PR, my Pressportal, Marketing Spread, I Love ZA, South Africa Today, ShowBiz Scope, Visit KZN South Coast – (30/08) Ilanga, StartUp Mag, My Durban – (31/08) Gauteng Online Lifestyle Magazine, Showbiz Scope, South African Lifestyle Mag – (12/09)
Uncover diverse outdoor adventures on the KZN South Coast this spring!	My PR, My Pressportal, My Durban, Marketing Spread, South Africa Today, Buy PE, The Africa, Visit KZN South Coast, Free-Mail – (01/09) CAJ News Africa, Gauteng Guardian, Mpumalanga Guardian – (04/09)

Themed Campaign: Quarter 2: "*Destination… Summer!"*

This theme focused on **Destination… Summer!** It incorporated all tourism attractions and activities to be included from the hinterland to our beaches. Celebrating summer, beaches and uncovering adventures.

Hashtags: #uncover #uncoverkznsouthcoast #uncoveradventure #kznsouthcoast
Target Audience: *Holiday makers, leisure travel, families, divers, anglers, adventure and nature lovers.*
Messaging: #uncover #uncoverkznsouthcoast #uncoveradventure #kznsouthcoast
The following marketing elements were harnessed to maximise marketing efforts:

- Social Media
- Advertising
- Public Relations
- Fam Trips
- Research
- VIC Portal
- App
- Newsletter

***SOCIAL MEDIA ADVERTS: #UNCOVERADVENTURE* INCLUDED:**

- Blue Flag Beaches
- New Board Members
- Blue Flag Beaches Announcement
- Uncover 58 Golden Beaches
- Ocean Adventures Tour
- River Adventures
- Agritourism
- Secret Sithela
- Ntelezi – Gamalakhe
- KwaNzimakwe – KwaXolo – Umzumbe
- Wildlife & Birding
- Eland Wild 5
- Horse Riding
- Cuisine

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Press Releases

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
KZN South Coast set to host two big events for sports and music enthusiasts!	Visit KZN South Coast – (22/09) My Pressportal, Marketing Spread, South Africa Today – (26/09) My PR, My Durban, Free-Mail – (27/09)
KZN South Coast retains title of 'highest number of Blue Flag Beaches in KZN'!	IOL, My PR, My Pressportal, Odyssey Magazine, My Durban, Show Me South Africa, South African Today, Buy PE, Visit KZN South Coast, Free-Mail, Rove SA – (23/10) The Witness, Rising Sun (Chatsworth), IOL – (24/10) Rising Sun (North Coast), The Citizen, South Coast Herald, CAJ News Africa, Coast KZN – (25/10) Rising Sun (Overport) – (26/10) South Coast Fever, South Coast Herald (Mid-South Coast Edition), Eyethu Ugu, African Safaris – (27/10) Rising Sun (Mid-South Coast) – (31/10) The Citizen, South Coast Herald – (02/11) Green Economy – (06/11) Tourism Update – (17/11) The South African, SA People News – (20/11) Travel News Weekly, The Africa – (28/11)
Uncover this authentic township experience on the KZN South Coast	My Pressportal, Marketing Spread, South Africa Today – (24/10) Travel South Africa, KwaZulu Natal Info, Visit KZN South Coast, Businesses South Africa, Rove SA – (25/10) South Coast Fever, African Safaris – (27/10) Sunday Tribune – (29/10) The Africa – (30/10) Rising Sun (Chatsworth), Rising Sun (Merebank), IOL, South Coast Herald – (31/10) The South African – (01/11) Rising Sun (Chatsworth) – (07/11)
SCTIE celebrates the 25th anniversary of the Southern Explorer route map	My Pressportal, Marketing Spread, Visit KZN South Coast – (09/11) My Durban, South Africa Today, African Safaris – (10/11) My PR – (14/11) Rising Sun (Chatsworth), Rising Sun (Merebank) – (21/11)
Don't miss out on all the festive season action on the KZN South Coast!	Visit KZN South Coast – (14/11) Absolute Mama – (15/11) Rising Sun (Chatsworth), Rising Sun (Merebank), Woza Weekend – (21/11) East Coast Radio – (22/11) Ukhozi FM, Radio 2000 – (24/11)
KZN South Coast's Agri Tourism Route expanded to including an exciting new stop	Polity, My PR, My Pressportal, My Durban, Show Me South Africa, Marketing Spread, South Africa Today, Buy PE, African Business Quarterly, Free-Mail, Visit KZN South Coast – (20/11) Gauteng Online Lifestyle Magazine, Travel South Africa, KwaZulu Natal Info, Businesses South Africa, Rove SA, South African Lifestyle Mag – (21/11)

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	Tourism Update – (22/11) The Bugle – (24/11) Rising Sun (Mid-South Coast), Rising Sun (Chatsworth), Rising Sun (Merebank) – (28/11) Rising Sun (North Coast) – (29/11)
12 Reasons Why the KZN South Coast is a Top Beach Destination in South Africa	Times Live, Sawubona, Visit KZN South Coast – (28/11) My PR, My Pressportal, My Durban, Marketing Spread, South Africa Today, Free-Mail – (30/11) Buy PE, KwaZulu Natal Info, Businesses South Africa, Seaside Breakaways – (01/12) African Safaris, Rising Sun Newspapers – (04/12) Rising Sun (North Coast), Get It Magazine (Joburg North), Get It Magazine (Joburg West), Get It Magazine (Joburg South), Get It Magazine (Bloemfontein), Get It Magazine (Lowveld), Get It Magazine (Highway & Berea), Get It Magazine (Pretoria), Get It Magazine (Ballito & Umhlanga) – (07/12) Rising Sun (Chatsworth) – (10/12)
'Tis the sea-sun for outdoor adventures on the KZN South Coast	Visit KZN South Coast – (04/12) My PR, My Pressportal, My Durban, Marketing Spread, South Africa Today, Mother & Child – (05/12) Buy PE – (06/12) Businesses South Africa, KwaZulu Natal Info, African Safaris – (07/12)
Destination… Summer! KZN South Coast anticipates a bumper festive season	Visit KZN South Coast, Good Things Guy, Mr PR, My Pressportal, South Africa Today, Marketing Spread – (07/12) My Durban – (08/12)
World-class Wellness Way route launched on the KZN South Coast	Pressportal, South African Lifestyle Magazine, Rove SA, Gauteng Online Lifestyle Magazine, My PR, South Africa Today, African Safaris, Free-Mail, Marketing Spread – (07/12) Businesses South Africa, KwaZulu Natal Info, Travel South Africa, Visit KZN South Coast – (08/12)

Themed Campaign: Quarter 3: ***"Breakaway"***

" Breakaway" implies a ***temporary escape*** from one's routine, providing an ***opportunity to unwind, recharge, and enjoy a change of scenery.*** This was applied to the Valentines Day messaging, as well as Meetings, Incentives, Conferences and Events (MICE) activities, business and leisure tourism with a build up to the Easter holiday period.

The focus was on taking a break from the usual responsibilities and activities, allowing individuals or families to enjoy a brief respite and engage in activities that bring them joy and relaxation.

Hashtags: #uncover #uncoverkznsouthcoast #uncoveradventure #kznsouthcoast
Target Audience: Holiday makers, leisure travel, families, divers, anglers, adventure and nature lovers.

Messaging of campaign focussed on Breakaway and Uncover.

Marketing Objectives Included:

- Position the destination as a premier beach destination with abundant outdoor adventure experiences both on land and in the water.
- Drive awareness about beaches being open with highest number of blue flag beaches in KZN.
- Expand the geographical footprint by profiling the tourism experiences in rural communities.
- Increase the number of visitors to the KZN South Coast and increase the length of their stay.
- Profile destination as an accessible, year-round destination with great subtropical weather.
- Showcase the rich cultural and heritage offerings.
- Position the KZN South Coast as a value for money, top family destination.

PRESS RELEASES ISSUED AND PUBLISHED IN QUARTER 3

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
A mayoral welcome for holidaymakers heading to Destination…Summer!	Visit KZN South Coast – (18/12) Rising Sun Newspaper – (19/12) South Coast Fever, South Coast Herald – (22/12) South Coast Herald online – (23/12) South Coast Herald online – (24/12) Rising Sun (Chatsworth) – (30/12) Rising Sun (North Coast) – (31/12) Rising Sun (Chatsworth) – (06/02) Rising Sun (North Coast) – (07/02)
Southern Explorer Silver Jubilee Edition 'rings' in changes to get tourism back on track.	Visit KZN South Coast – (18/12) Rising Sun (Chatsworth) – (30/12) Rising Sun (North Coast) – (31/12) Rising Sun Newspapers – (08/01) Rising Sun (Chatsworth) – (06/02) Rising Sun (North Coast) – (07/02) Rising Sun (Chatsworth) – (05/03) Rising Sun (North Coast) – (06/03)
Top KZN South Coast Venues for the Ultimate Conference Breakaway Experiences	Rising Sun Newspapers – (20/02) My PR, My Pressportal, Marketing Spread, SA Today – (30/01) South Coast Info, KwaZulu Natal Info, Visit KZN South Coast, Businesses South Africa – (31/01)
Experience the extraordinary this Valentine's Day on the KZN South Coast	Visit KZN South Coast – (07/02) Rising Sun Newspapers – (12/02) Rising Sun (Mid South Coast) – (13/02) Rising Sun (Chatsworth), Rising Sun (Merebank) – (13/02)

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	Rising Sun (North Coast) – (14/02)
Beach safety tips to follow on your KZN South Coast breakaway.	Visit KZN South Coast – (15/02) My PR, My Pressportal SA Today, Buy PE, Gauteng Online Lifestyle Magazine, Free-Mail, South African Lifestyle Mag – (16/02) Mother & Child, African Safaris, South Coast Info, KwaZulu Naral Info, Businesses South Africa, Seaside Breakaways, Rising Sun Newspapers – (19/02) Rising Sun (Chatsworth) – (20/02) Rising Sun (North Coast) – (21/02) South Coast Fever – (23/02) South Coast Herald – (24/02)
Tee off 2024 with the right balance of work and play on KZN's 'Golf Coast'.	Gauteng Online Lifestyle Magazine, Showbiz Scope, Out & About, South African Lifestyle Mag – (20/02) My PR, My Pressportal, My Durban, SA Today, Buy PE, Visit KZN South Coast, FreeMail, Rove SA – (21/02) South Coast Info, KwaZulu Natal Info, Businesses South Africa – (22/02) Rising Sun (Chatsworth), Rising Sun Newspapers – (27/02) Rising Sun (North Coast) – (28/02) Rising Sun (Overport) – (29/02) SA Golf Trader – (01/03) Rising Sun (Chatsworth), Rising Sun (Merebank), Rising Sun (North Coast) – (05/03)
High festive tourism numbers on KZN South Coast are a good sign for Easter	My Pressportal, SA Today – (04/03) Bizcommunity, My PR, My Durban, Marketing Spread, Gauteng Online Lifestyle Magazine, South African Lifestyle Magazine – (05/03) Visit KZN South Coast – (06/03) East Coast Radio – (07/03) South Coast Herald – (12/03)
20 outdoor adventures to try this Easter on the KZN South Coast!	The Citizen, Visit KZN South Coast – (06/03) My Pressportal, My PR, SA Today, South African Lifestyle Magazine, Gauteng Online lifestyle Magazine, Showbiz Scope, My Durban, Marketing Spread – (11/03) Free-Mail, Buy PE, South Coast Info – (12/03)
KZN South Coast extends its rural tourism with launch of the KwaNdwalane Adventure Experience	My PR, My Pressportal, Marketing Spread, South Africa Today, Free Mail – (06/03) The Citizen, My Durban, Sawubona, Good Things Guy, Buy PE, Gauteng Online Lifestyle Magazine, The Africa, Visit KZN South Coast, South African Lifestyle Magazine – (07/03) IOL – (08/03) Sunday Tribune – (10/03) Tourism Update, Rising Sun Newspapers, Kimberly Prospector – (11/03) South Coast Fever – (12/03) The Witness, South Coast Herald – (13/03)
Commemorating Zulu stalwarts at Ntelezi Msani Heritage Centre this March	My PR, My Pressportal, Marketing Spread, South Africa Today, Gauteng Online Lifestyle Magazine, Visit KZN South Coast, Free-Mail, South African Lifestyle Mag – (08/03) My Durban, Marketing Spread, Buy PE – (09/03) Rising Sun Newspapers, South Coast Info, KwaZulu Natal Info, Businesses South Africa – (11/03)

Themed Campaign: Quarter 4 ***"Ocean Sunrises, Hinterland Adventures Await and Uncover."***

Marketing Objectives Included:

- Position the destination as a **premier beach destination** with **abundant outdoor adventure experiences** both on land and in the water.
- Drive awareness about **beaches being open** with highest number of blue flag beaches in KZN.
- Expand the **geographical footprint** by profiling the tourism **experiences in rural communities.**
- **Increase the number of visitors** to the KZN South Coast and **increase the length of their stay.**
- Profile destination as an accessible, year-round destination with **great subtropical weather**.
- **Showcase** the **rich cultural and heritage** offerings.
- Position the KZN South Coast as a **value for money**, top **family destination**.

Press Releases in and published in Quarter 4

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
KZN South Coast hosts first-ever Kurudi Afrika Cultural Experience	Visit KZN South Coast – (19/04) Rising Sun (Chatsworth) – (23/04) Rising Sun (North Coast) – (24/05) Rising Sun (Overport) – (25/04) Travel South Africa, KwaZulu Natal Info – (08/06)
Surf & Turf Adventures Await on KZN South Coast	MyPressPortal, South Africa Today – (23/04) Visit KZN South Coast – (25/04) South Coast Info, KwaZulu Natal Info – (08/06)
Tie the knot at one of the KZN South Coast's stunning wedding venues	Visit KZN South Coast – (07/05) Rising Sun (Chatsworth) – (21/05) Rising Sun (North Coast) – (22/05) South Coast Info, KwaZulu Natal Info – (08/06)
Uncover the best tail-wagging adventures at these KZN South Coast pet-friendly venues	MyPressPortal , South Africa Today, Visit KZN South Coast – (09/05) Rising Sun (Chatsworth), Rising Sun (Merebank) – (14/05) Rising Sun (North Coast) – (15/05) Rising Sun (Overport) – (16/05) IOL – (17/05) Rising Sun (Merebank) – (21/05) Rising Sun (Overport) – (23/05) Rising Sun (Merebank) – (28/05) Rising Sun (Overport) – (30/05) Inflight – (01/06)

	Travel South Africa, South Coast Info, KwaZulu Natal Info – (08/06)
Diverse eateries that you have to try on the KZN South Coast	MyPressPortal, Sawubona, South Africa Today, Visit KZN South Coast – (21/05) The Citizen – (27/05) Travel South Africa, South Coast Info, KwaZulu Natal Info, Seaside Breakaways – (08/06)
New rural tourism experience launched on the KZN South Coast	South Coast Fever – (10/05) MyPressPortal – (21/05) Visit KZN South Coast – (24/05) Sunday Tribune – (26/05) S3 Expresso – (06/06) South Coast Info – (08/06)
KZN South Coast prepares to host major golfing tournament in September	MyPressPortal – (22/05) Visit KZN South Coast – (24/05) Rising Sun (Chatsworth), Rising Sun (Merebank), Rising Sun Newspapers – (28/05) Rising Sun (North Coast) – (29/05) Rising Sun (Overport) – (30/05) South Coast Fever – (31/05) Joburg Style – (01/06) Rising Sun (Merebank) – (04/06) Rising Sun (Overport) – (06/06) South Coast Info, KwaZulu Natal Info – (08/06)
The Sardine Run is heading for the KZN South Coast: Here's what you need to know!	IOL, MyPressPortal, Nomad Africa – (24/05) Absolute Woman – (26/05) The Witness, Sawubona – (27/05) Visit KZN South Coast – (30/05) Rising Sun (Chatsworth), Rising Sun (Merebank) – (04/06) Rising Sun (North Coast) – (05/06) Rising Sun (Overport) – (06/06)
6 ways the KZN South Coast is leading the way in 2024 travel trends	MyPressPortal, South Africa Today – (27/05) Businesses South Africa – (28/05) Visit KZN South Coast – (30/05) Rising Sun (Chatsworth), Rising Sun (Merebank) – (11/06) Rising Sun (North Coast) – (12/06) South Coast Info, KwaZulu Natal Info – (08/06)
Don't miss any of the Sardine Festival 2024 action on the KZN South Coast!	Visit KZN South Coast – (03/06) Rising Sun (Chatsworth), Rising Sun (Merebank) – (11/06) Rising Sun (North Coast) – (12/06)
KZN South Coast hosts first-ever Kurudi Afrika Cultural Experience	Visit KZN South Coast – (19/04) Rising Sun (Chatsworth) – (23/04) Rising Sun (North Coast) – (24/05) Rising Sun (Overport) – (25/04) Travel South Africa, KwaZulu Natal Info – (08/06)
Surf & Turf Adventures Await on KZN South Coast	MyPressPortal, South Africa Today – (23/04) Visit KZN South Coast – (25/04) South Coast Info, KwaZulu Natal Info – (08/06)
Tie the knot at one of the KZN South Coast's stunning wedding venues	Visit KZN South Coast – (07/05) Rising Sun (Chatsworth) – (21/05) Rising Sun (North Coast) – (22/05) South Coast Info, KwaZulu Natal Info – (08/06)

Uncover the best tail-wagging adventures at these KZN South Coast pet-friendly venues	MyPressPortal , South Africa Today, Visit KZN South Coast – (09/05) Rising Sun (Chatsworth), Rising Sun (Merebank) – (14/05) Rising Sun (North Coast) – (15/05) Rising Sun (Overport) – (16/05) IOL – (17/05) Rising Sun (Merebank) – (21/05) Rising Sun (Overport) – (23/05) Rising Sun (Merebank) – (28/05) Rising Sun (Overport) – (30/05) Inflight – (01/06) Travel South Africa, South Coast Info, KwaZulu Natal Info – (08/06)

Familiarisation Trips hosting and participation

Name of Fam Trip:	**i) Beach to Beach Adventure Hike**
Area of Exposure:	Port Edward to Ramsgate Coastal Experience
Date:	23 June 2023
Media Attended:	South Coast Herald
Estimated Cost to SCTIE:	R50 220.80
Comps Received from Products:	Luckys – Contribution towards T Shirts Luckys – Water and Snacks Lake Eland – Zipline Tickets as prizes Wild 5 Adventure – Prizes TO Strand – refreshments on route Gifts Inc – Printing of Logo on shirt sleeve San Lameer – Refreshments Blue Marlin Hotel – Refreshments The Estuary Hotel – Water Margate Sands - Water
Exposure Received:	Local Media

Name of Fam Trip:	**ii) Tourism Tattler**
Area of Exposure:	Ramsgate and Surrounds
Date:	20 July 2023
Media Attended:	Des Langkilde – Editor
Estimated Cost to SCTIE:	Nil
Comps Received from Products:	R400.00 – refreshments at the Waffle House
Exposure Received:	Online Exposure Tourism Tattler and Walk for Africa

Name of Fam Trip:	**iii) South Coast Culinary Experience**
Area of Exposure:	South Coast and Surrounds
Date:	26-27 August 2023
Media Attended:	Witness, Ilanga, Independent Newspapers, Influencers, Food Bloggers
Estimated Cost to SCTIE:	Nil
Estimate Cost to TKZN	R121 450.00
Exposure Received:	The Witness, Ilanga, Independent Newspaper and online platforms through the influencers and bloggers

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Name of Fam Trip:	iv) Mayoral Roadblock
Area of Exposure:	Hibberdene
Date:	14 December 2023
Media Attended:	South Coast Herald
Estimated Cost to SCTIE:	Nil
Comps Received from Products:	Nil
Exposure Received:	South Coast Herald

Name of Fam Trip:	v) Emalangeni Route Launch
Area of Exposure:	Pennington and Surrounds and Hinterland
Date:	02 May 2024
Media Attended:	**South Coast Fever, Rising Sun, Juhi Maharaj TikTok influencer - with 31.2k follower**
Estimated Cost to SCTIE:	R1000.00
Comps Received from Products:	R1500.00 meals and refreshments
Exposure Received:	Tik Tok, Rising Sun and South Coast Fever

Name of Fam Trip:	vi) Pre & Post Indaba Fam Trips with delegates from West Africa
Area of Exposure:	Wildlife and Adventure
Date:	10 – 12 May 2024
Hosted Delegates:	Hosted 40 Tour Operators from West Africa
Estimated Cost to SCTIE:	nil
Estimated Value: Comps Received from TKZN:	R200 000.00
Exposure Received:	Social Media Platforms, International Exposure, West Africa TV Channels and Newspapers

Name of Fam Trip:	vii) Pre & Post Indaba Fam Trips with Delegates from India
Area of Exposure:	Ocean Experiences
Date:	10-12 May & 17-18 May 2024
Attendees:	Hosted 20 Indian Buyers
Estimated Cost to SCTIE:	nil
Estimated Comps Received from Products/TKZN	R100 000.00
Exposure Received:	Social Media Platforms and International Exposure which will also result in packages for the South Coast

Name of Fam Trip:	viii) Oribi Experience
Area of Exposure:	Oribi Gorge
Date:	13 June 2024
Local Guides Attended:	Guides from the Ugu District
Estimated Cost to SCTIE:	R1000.00
Estimated Comps Received from Products:	R1000.00
Exposure Received:	It was an educational for guides and operators

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Tourism Promotional Material and Marketing Collateral

The Southern Explorer is established as is the official route guide magazine for the KZN South Coast endorsed by all major tourism entities. This year marked the 25th edition that this sought-after magazine was produced – a milestone worthy of reflection and celebration.

The Southern Explorer route guide is made up of nine tour routes which extends from Scottburgh to Port Edward and inland to Oribi and surrounds. SCTIE once again provided the introduction advert to each tour route.
We have a double page spread at the beginning of the guide which served as a "***Welcome and Introduction to the KZN South Coast"***. In addition to these 11 pages, we were given 7 complimentary adverts for our new development products. The publication was launched in May at the Africa Travel Indaba, and we received 3000 copies to utilize for our marketing purposes.

The products selected for these adverts were chosen from across the district.

	Name of Business	Area	Municipal Area	Tour No.
1	Buzy Corner Shisanyama	Emalangeni	Umdoni	Tour 1
2	Ohlwini Lodges	Emalangeni	Umdoni	Tour 1
3	NPS Adventures	KwaQwabe	Umzumbe	Tour 2
4	Madakane Outdoor Experience	Murchison	Ray Nkonyeni	Tour 2
5	Forest House B&B	Harding	Umuziwabantu	Tour 3
6	Blaq Currant Tour Operator	Harding	Umuziwabantu	Tour 3
7	Monate Outdoor Activities	Gamalakhe	Ray Nkonyeni	Tour 4

Tour Packages

Package	**i. Beach to Beach Hike 2-days**
Area	Port Edward to St Michaels – Coastal
Target Audience	Adventurous outdoor enthusiasts. This tour is a beautiful beach hike, where you can experience the Nightingale Shipwreck, have a swim at any of the beautiful beaches – some of which have Blue Flag statuses, or in one of the many tidal pools along the way. Accommodation of choice from camping to various B&B's, hotels of lodges.

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Package	**ii. KwaNdwalane Adventure Experience**
Area	Scenic rural area between Port Shepstone and Paddock
Target Audience	Domestic and international tourists seeking an exciting adventure and cultural experience. Tour includes beautiful natural landscape of mountains, forests, river and an 80m waterfall, with local eateries and homestays.
Package	**iii. Emalangeni Adventure experience**
Area	Scenic rural route inland from Pennington.
Target Audience	Domestic and international tourists seeking an exciting adventure and cultural experience. Offers starts with offerings of accommodation at the historic Botha House and golf, then leading into the Emalangeni community to Buzy Corner Shisanyama, for a traditional barbecue.
Package	**iv. Gamalakhe Township experience**
Area	Gamalakhe, inland from St. Michaels on Sea
Target Audience	Domestic and international tourists seeking an exciting adventure and cultural experience. Offers includes a diverse township experience including hikes, river crossings, birding and meals at authentic township eateries.
Package	**v. Nyandezulu experience**
Area	9 kilometres inland from Shelly Beach
Target Audience	Domestic and international tourists seeking an exciting adventure and cultural experience. Offers includes enjoying a meal with the Mthiyane family in their home. Thereafter a hike up the Ntantana mountain with gorgeous views of the surrounding areas. Thereafter, a hike and cool off in the 80m Nyandezulu waterfall, with a picnic lunch.
Package	**vi. Weza Hiking Trail**
Area	iKhwezi - Harding
Target Audience	Domestic and international tourists seeking an exciting adventure and cultural experience. Offers includes enjoying a meet and greet at the Ntozakhe homestay. Explore the Weza river, crossing over indigenous forests and beautiful rolling hills of Ingeli and cattle grazing. Ends with a swim at the breathtaking Mkhoba waterfall.

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Tourism Trade, Consumer Shows and Conferences

As indicated in the executive summary, SCTIE only participated in the Africa Travel Indaba, as there were insufficient funds to attend the other which were planned for the year.

Show	Outcome
Meetings Africa 26-28 February 2024 No participation due to financial constraints.	Meetings Africa is a premier business trade show in Africa, showing the continents diverse offerings in the meetings, incentives and conferences, and exhibitions (MICE) industry. Attending provides networking opportunities, access to key industry players, insight into the trends and the chance to explore Africa's unique destinations, boosting business potential and partnership.
SACCI Conference 21 May 2024 No participation due to financial difficulties	The SACCI Conference, a premier event for the meetings and events industry, offers networking opportunities, industry insights, and professional development. Attendees benefit from engaging workshops, expert speakers, and the chance to connect with key stakeholders, fostering collaboration and innovation within the sector. It's a must-attend for industry growth.
Africa's Travel Indaba 13 – 16 May 2024 SCTIE could not afford to have our own stand at the Africa's Travel Indaba. TKZN hosted Routes represented in the province, which on the KZN South Coast was the Southern Explorer. We then shared the desk, with the Southern Explorer Route. SCTIE participated in a Pre, and Post Fam Trip which was very successful.	Africa's Travel Indaba is one of the largest tourism marketing events on the African calendar, showcasing a wide range of products and services from across the continent. Held annually in Durban, South Africa, the event draws a global audience of travel professionals, including tour operators, travel agents, and media representatives. In its most recent edition, Africa's Travel Indaba attracted over 1,100 exhibitors from various sectors of the tourism industry. The event also welcomed approximately 1,000 high-profile buyers from across the globe, all eager to discover new products, establish partnerships, and enhance their Africa-focused travel offerings. The Indaba provides a unique platform for networking, business exchanges, and showcasing Africa's potential as a top travel destination.

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2.3. Investment Marketing

Investment: Theme – "Uncover"

Unlike Tourism, there was only one Annual Campaign theme for Investment, being ***"Uncover."***

This quarterly themed campaign **Uncover** speaking to revealing the hidden strengths, beauty and potential in the area, and reinforces tourists and investors to rediscovering the KZN South Coast.

Investment Marketing Objectives:

- Proactively position the KZN South Coast as an **appealing investment destination** with unlimited opportunities waiting to be uncovered.
- **Diversify and grow the economy of the district** through targeted, strategic investment.
- Proactively **identify, facilitate, package and market** investment opportunities.
- Provide a confidential service to **help investors establish and grow their businesses** in the region.
- Marketing and promotions to **stimulate demand**.
- Encourage support for local businesses with the **Buy Local campaign**.

The following marketing elements were harnessed to maximise marketing efforts:

- **Social media**
- **Advertising** - digital adverts posted to SCTIE platforms only, due to budget challenges
- **Public Relations** –press releases included highlighting the success of the KZN South Coast clothing manufacturing, which has room for further investment; 20 Reasons to invest on the KZN South Coast; BEPESA highlights the potential of the KZN South Coast as a BPO (Business Process Outsourcing) and GBS (Global Process Outsourcing) investment destination; and Bahari Bay set to bring the 'essence of the North Coast' to the KZN South Coast.
- **Fam Trips** – key media were invited to participate in the Kurudi Africa Media Tour and the Manufacturing Media Tour.
- **OSS Portal** – continued to be updated with fresh content, updated listings, events and other relevant tourism info.
- **Investor Newsletter – Not achieved due to financial crisis.**

Hashtags: #uncover #uncoverkznsouthcoast #uncoverpotential #kznsouthcoast
Investment Awareness Campaign: #BuyLocal

Investment Talking Points were:

- Catalytic projects
- Tourism sector
- Agribusiness
- Property development
- Port Shepstone business hub
- Renewable energy
- Manufacturing
- One Stop Shop
- Buy Local

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Press Releases

Quarter 1:

PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
SCTIE consults with national department to uncover potential in KZN South Coast's fishing sector	MyPressportal, South Africa Today, Gauteng Online Lifestyle Magazine, Showbiz Scope, South African Lifestyle Mag – (03/08) MyPR, MyDurban, Out & About, Free-Mail – (04/08) BuyPE – (05/08) Rising Sun Newspapers – (07/08) Rising Sun (Chatsworth) – (08/08) Rising Sun (Mid South Coast) – (15/08) Rising Sun (Chatsworth) – (22/08) Rising Sun (North Coast) – (23/08)
International investor confidence continues to grow on the KZN South Coast	I Love ZA, Rove SA, Invest KZN South Coast – (18/08) MyPR, MyPressportal, MarketingSpread, South Africa Today – (21/08) MyDurban, Gauteng Guardian, South Africa Journal, StartUp Mag, Durban Today – (22/08) Rising Sun (Chatsworth) – (29/08) Rising Sun (North Coast) – (30/08) Rising Sun (Chatsworth) – (12/09)
Port Shepstone Intermodal Facility increases accessibility and retail opportunities for this business hub	MyPressportal, MarketingSpread I Love ZA, South Africa Today, Gauteng Online Lifestyle Magazine, Showbiz Scope, StartUp Mag, The Africa, South African Lifestyle Magazine – (22/08) MyDurban, Buy PE, African Business Quarterly, Invest KZN South Coast – (23/08) South Coast Herald – (24/08) South Coast Fever, South Coast Herald – (25/08) Rising Sun (Chatsworth) – (29/08) Rising Sun (North Coast) – (30/08) Rising Sun (Chatsworth) – (12/09)
Local business boost as KZN South Coast's Buy Local campaign gains momentum	I Love ZA, Invest KZN South Coast – (25/08) Gauteng Online Lifestyle Magazine – (29/08) Rove SA – (31/08) Rising Sun (Chatsworth) – (06/09) Rising Sun (North Coast) – (06/09)
KZN South Coast boasts investor potential in the renewable energy sector	Media Update, MarketingSpread, I Love ZA, Agriafrica, SA Green Info – (28/08) MyPressportal, South Africa Today, Showbiz Scope, The Africa, SA Profile Magazine, South African Lifestyle Mag, Invest KZN South Coast – (29/08) KwaZulu Natal Info, Businesses South Africa, SA Green Info – (30/08) Invest KZN South Coast – (31/08) Rising Sun (Chatsworth) – (06/09)

Quarter 2:	
PRESS RELEASES	**EARNED (PR) MEDIA EXPOSURE**
Rural Tourism Investment Opportunities on the Rise on KZN South Coast	Marketing Spread, SA Today, Visit KZN South Coast, Invest KZN South Coast, My Pressportal – (30/10) Tourism Update, Gauteng Online Lifestyle Magazine, South African Lifestyle Magazine – (31/10) Business Events Africa, My PR, My Durban, CAJ News Africa, Travel South Africa, Kwazulu Natal Info, Businesses South Africa, Seaside Breakaways – (01/11) Buy PE – (02/11) Eyethu Ugu – (10/11)
Buy Local campaign continues to flourish on the KZN South Coast	Visit KZN South Coast – (06/11) My Pressportal, Marketing Spread, South Africa Today, Travel News Weekly – (07/11) Lotus FM Newsbreak, Gauteng Online Lifestyle Magazine, KwaZulu Natal Info, South African Lifestyle Mag – (08/11) Rising Sun (Chatsworth), Rising Sun (Merebank) – (21/11)
KZN South Coast coffee now stocked at Vida e caffè across KZN	My PR, My Pressportal, My Durban, Marketing Spread, South Africa Today – (17/11) Show Me South Africa, African Business Quarterly, Visit KZN South Coast, Rising Sun Newspaper – (20/11) Rising Sun (Chatsworth) – (28/11) Rising Sun (North Coast), Farmer's Weekly – (29/11) Citizen (Gauteng), Citizen (Country Edition) – (07/12) Farmer's Weekly – (08/12)
Upgrade of Marine Drive will increase accessibility within the KZN South Coast	My Pressportal, Marketing Spread, South Africa Today, Visit KZN South Coast – (24/11) KwaZulu Natal Info, Businesses South Africa – (27/11) My PR, My Durban, Rising Sun (Chatsworth), Buy PR, Free-Mail, SA Property Info – (28/11) Show Me South Africa, Rising Sun (North Coast) – (29/11) South Coast Herald, Eyethu Ugu – (01/12) South Coast Herald – (07/12)
New Buy Local members extend rural and township tourism on the KZN South Coast	My PR, My Pressportal, Marketing Spread, South Africa Today – (30/11) My Durban, Buy PE, Visit KZN South Coast – (01/12) Gauteng Guardian – (02/11) Tourism Update, The Africa – (04/12) Rising Sun (North Coast), Citizen (Gauteng), Citizen (Country Edition) – (07/12) Rising Sun (Chatsworth) – (10/12)
First buyers take ownership at KZN South Coast's exciting new eco-estate development	Invest KZN South Coast – (04/12) My PR, My Pressportal, My Durban, Marketing Spread, South Africa Today, Gauteng Online Lifestyle Magazine, Free-Mail, South African Lifestyle Mag – (05/12) Buy PE, KwaZulu Natal Info – (06/12)

Quarter 3: PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
SCTIE in Partnership with TIKZN Hosts Investor Workshop on Ugu District One Stop Shop Services	Rove SA, Invest KZN South Coast – (31/01) My PR, My Pressportal, My Durban, Marketing Spread, South Africa Today, Free Mail – (01/02) South Coast Fever, South Coast Herald, Buy PE – (02/02) Social TV – (05/02) South Coast Herald – (06/02) Rising Sun (Chatsworth), Rising Sun Newspapers – (13/02) Rising Sun (North Coast) – (14/02) Invest KZN South Coast – (27/02)
KZN South Coast manufacturers provide local supply of quality-made products	My PR, My Pressportal, Marketing Spread, South Africa Today, Rove SA – (08/02) My Durban, South Africa Retail Information, South Coast Info, KwaZulu Natal Info, Businesses South Africa, Invest KZN South Coast – (09/02) Social TV – (12/02) Rising Sun (Chatsworth), Gauteng Online Lifestyle Magazine, South African Lifestyle Magazine – (13/02) Rising Sun (North Coast) – (14/02)
Spread the love locally this Valentine's Day with homegrown gifts on the KZN South Coast	My PR, My Pressportal, My Durban, South Africa Today, Visit KZN South Coast, Free Mail – (09/02) Buy PE – (10/02) Marketing Spread, South African Lifestyle Magazine, Gauteng Online Lifestyle Magazine – (12/02) Rising Sun Chatsworth – (13/02) Rising Sun (North Coast) – (14/02)
Property development gets a welcome boost on the KZN South Coast	My PR, My Pressportal, My Durban, Marketing Spread, South Africa Today, Buy PE, Free Mail, Rising Sun Newspapers – (14/02) Invest KZN South Coast, South Coast Info, KwaZulu Natal Info, Businesses South Africa, SA Property Info – (15/02) Rising Sun (Chatsworth) – (20/02) Rising Sun (North Coast) – (21/02)
SCTIE continues to grow tourism investment potential on KZN South Coast	My PR, My Pressportal, Marketing Spread, South Africa Today, Free-Mail – (06/03) Buy PE, Gauteng Online Lifestyle Magazine, Visit KZN South Coast, South African Lifestyle Mag – (07/03) My Durban – (08/03) Rising Sun Newspapers – (11/03)
3 Reasons Why the KZN South Coast is the Destination for Renewable Energy Investment	Invest KZN South Coast, IOL – (14/03)

Quarter 4: PRESS RELEASES	EARNED (PR) MEDIA EXPOSURE
Successful KZN South Coast clothing manufacturer shows investment potential	Invest KZN South Coast – (07/05) Rising Sun (Chatsworth), Rising Sun (Merebank) – (14/05) Rising Sun (North Coast) – (15/05) Rising Sun (Overport) – (16/05) Rising Sun (Merebank) – (21/05) Rising Sun (Overport) – (23/05) 1 KZN TV – (28/05)
20 Reasons to Invest in KZN South Coast	Invest KZN South Coast – (07/05) Businesses South Africa – (30/05) Rising Sun (Chatsworth) – (04/06) Rising Sun (North Coast) – (05/06) Rising Sun Newspapers – (07/06) South Coast Info, KwaZulu Natal Info, SA Property Info – (08/06)
BPESA highlights the potential of the KZN South Coast as a BPO and GBS investment destination	Businesses South Africa – (30/05) MyPressPortal, South Africa Today – (31/05) Businesses South Africa – (30/05) Gauteng Online Lifestyle Magazine, South African Lifestyle Mag – (04/06)
Bahari Bay architect set to bring the 'essence of the North Coast' to the KZN South Coast	MyPressPortal, South Africa Today – (31/05) Invest KZN South Coast – (03/06) Gauteng Online Lifestyle Magazine, Everything Property, South African Lifestyle Mag – (04/06) MyDurban – (06/06)

Investment Fam trips hosted:

Name of Fam Trip:	**i. South African Investment Conference (SAIC) – Post event Fam Trip**
Area of Exposure:	Serenity Hills eco-estate (Margate) and Renishaw Hills (Scottburgh)
Date:	4 August 2023
Participants/ Media Attended:	Deputy Ministers in the Precedency – Mr Kenneth Morolong and Ns Nomasonto Motaung; Government Communication & Info Systems (GCIS) National Office and TIKZN
Estimated Cost to SCTIE:	nil
Comps Received from Products:	R100 000.00
Exposure Received:	Local and National
Name of Fam Trip:	**ii. Ugu District One Stop Shop Investor Fam Trip**
Area of Exposure:	Various Investor offerings – Red Tape reduction
Date:	30 January 2024
Media Attended:	South Coast Herald, South Coast Fever. Rising Sun, The Witness, Isolezwe
Estimated Cost to SCTIE:	Part of the TIKZN OSS grant : R265 775
Estimated Comps/Sponsorship Received from TKZN	R265 775
Exposure Received:	Local and National

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Name of Fam Trip:	iii. Kurudi Afrika Event
Area of Exposure:	Mthwalume, Scottburgh
Date:	23 – 24 March 2024
Media Attended:	Ilanga Newspaper, SA Blogger: Sandy Nene
Cost to SCTIE:	+- R 5000.00
Comps Received from Products:	nil
Exposure Received:	Social media, Ilanga Newspaper

Name of Fam Trip:	iv. SCTIE Manufacturing Media Tour
Area of Exposure:	Manufacturing successes in the district: Out of Wood Furniture and S'khumba Crafts. Rural Tourism initiatives: i.e.: KwaXolo Caves, and Feje Restaurant & Bar
Date:	23 May 2024
Media Attended:	South Coast Herald, 1KZN TV, Assistant Director - GCIS
Estimated Cost to SCTIE:	R750.00
Comps Received from Products:	R1600.00 meals and refreshments
Exposure Received:	DSTV News channel 261, 25 May at 19h00

Investment Packaging

Package	i. KwaXolo Caves
Background	KwaXolo Caves Adventures is a unique adventure heritage tour that takes visitors into a series of caves which are adorned with San artwork dating back centuries. These are accessed using a via Ferrata system with a guided tour of the caves, and impressive views of the gorge and waterfall.
Investment opportunities **Estimated Value : R15 million**	The success of this rural tourism experience has prompted its development, with Phase 3 of the project currently in the final stages. The construction of an extended 1.06km zipline and landing deck will significantly enhance the experience for those looking for adrenaline tourism. This presents significant investment potential for businesses to establish an on-site lodge for overnight stays, extended ziplining opportunities, transportation to and from the site, as well as recreational activities such as quad biking, paintball, and more.
Package	**ii. Umzumbe River Trails**
Background	Hiking trails are an incredibly popular tourism attraction, and an area that was identified for development on the KZN South Coast. This prompted the establishment of the 71km Umzumbe River Trails, a guided hiking or biking trail through the hinterland offering participants a nature-based adventure alongside authentic Zulu experiences in homestays along the way.
Investment opportunities	One notable investment opportunity is the establishment of a lodge alongside the dam

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	which has been supported by a feasibility report issued by Umzumbe Town Planning. Potential also exists to develop recreational activities around the dam that extend the lodge offerings. SCTIE continues to engage with local communities, and traditional leaders to develop our rural tourism assets and uncover areas of further potential going forward
Package	**iii. Ifafa Industrial Park**
Background	This is a R50m Greenfield project earmarked for development on SCTIE-owned land. The 91.4ha farmland is located along the N2 freeway in Umdoni Local Municipality.
Investment opportunities	Light industrial business opportunities, with an option to create an industrial park using green design principles.
Package	**iv. Serenity Hills**
Background	We have noticed a significant rise in interest recently in the KZN South Coast real estate, and we feel that the time is right for people wanting an affordable investment that will only grow in value. With eco-estates living even more in demand, the KZN South Coast is the ideal location. In Margate, internationally renowned organisations, Vida Capital, Constructionize and local partner, the Wenger Family, have launched the 120-hectare Serenity Hills. This R800-million sustainable development will consist of 600 residential units, on-site medical care, an award-winning restaurant (The Packshed), a clubhouse and more.
Investment opportunities	Both Serenity Hills Eco-Estate & Renishaw Hills gained President Cyril Ramaphosa's attention at the 5th South African Investment Conference with further investment opportunities being unlocked through these projects. Serenity Hills Eco-Estate has already attracted several international investors and construction has already begun on homes, with buyers set to take residence this year. With our subtropical weather, warm ocean, untouched beaches, and access to all modern amenities and hospitals, we're only anticipating investor interest to grow.
Package	**v. Renishaw Hills**
Background	Renishaw Hills is part of the larger Renishaw Coastal Precinct in Scottburgh. Renishaw Coastal Precinct is a mixed-use development in Scottburgh which, at 1 300 hectares, is set to be one of the country's biggest and most anticipated developments. It will include residential, retail, light industrial, educational, healthcare and mixed-use. The hugely popular mature lifestyle estate, Renishaw Hills, is the first development

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	within this precinct located in the first of five nodes.
Investment opportunities	Phase 1 of the Renishaw Coastal Precinct project, a residential development, has seen its property values increase by 60% in six years. Now this multi-billion-rand development project is entering its next phase, with a soon-to-be constructed shopping centre and filling station as well as plans for a private school and church. SCTIE attended the celebration and the media launch of the next phase on the 07th August 2024.This development brings massive economic potential through a series of interconnected nodes, from Scottburgh to Umkomaas covering the pristine coastal landscape. This is every developer and investor's dream package waiting to be unravelled.

Investment Conferences and Exhibitions

Show	**Outcome**
Manufacturing Indaba 22-23 October 2023	The Manufacturing Indaba, at the Sandton Convention Centre, with its strategic partners, provides a platform to engage and discuss the latest global and local manufacturing trends using one point of entry. The Conference includes engaging panels and networking experiences that will fit your diary using the latest industry technology. This annual event is hosted to empower members of Sub-Saharan Africa's promising manufacturing community to identify global trends; keep abreast with global competition; embrace digital transformation; cultivate a skilled workforce; enable black industrialist collaboration and acquire insight into what incentives are available to better empower their businesses in the new era impacted by COVID-19.
Africa's Travel Indaba 13 – 16 May 2024	Although the Africa's Travel Indaba is aimed at tourism products, we also attended with our investment mandate, as there are various corporates in attendance to do business.

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2.4. Investment Projects

John Mason Park

SCTIE has been the custodian to oversee the implementation of John Mason Park development that worth R639 million. The 7,89-hectare site is a catalytic project under Ray Nkonyeni, in Umtentweni. The project will consist of residential units, a 1 000-seater conference facility, level offices, a 100-room hotel, an Amphitheatre, a waterpark, a public auditorium and restaurant facilities vacant land with over one kilometre of sea frontage.

The stages throughout the year on this project has been detailed as below:

The meeting held on the 27 of June 2023 with SCTIE and the group DAKU (architect, town planner and engineers). The discussion point at this was meeting related to level crossings which Transnet had affirmed that this was not done as to their policy. It was advised that he DAKU Group submit a motivation to Transnet for this approval. It was on the 15th of November 2023 that Transnet had responded to the motivation of the level crossing approval and had a site assessment with SCTIE & Daku Group team on said date.

The concerns raised by Transnet at the site assessment were around vehicle density which the Daku team had supplied feasible data from the Traffic Impact Assessment (TIA) report. The team indicated that Transnet's turnaround time is 2 months. Transnet asked that the developer forward the motivation once more, to the unit heads that have come to assess the site The site required to have a TIA study, an investigation and Report in both the Environmental Basic Assessment application as well as the Town Planning Re Zoning Application. This was critical for further Road and Parking upgrades necessitated by the traffic volume impacts, as the development traffic impact on Commercial Road located on opposite the site. The final Level Crossing Design submissions and approvals will be addressed by both Transnet and Daku Roads Engineers.

The PSC meeting with key stakeholders convened on the 24 November 2023 where the developer DAKU Group shared the report, that illustrated the status update on the engagements that had taken place with the Transnet team.
The Site Development Plan (SDP) that was provided which included the initial development of accommodation and areas formed part of the land uses by the architects complied with the Transnet level crossing position requirement addressing the preferred sight line distances both North and South directions. The encroachment of the new Rail Tourism Station and Platform into the Transnet Rail Reserve at the level crossing point was under review with Town Planning team to acquire a Relaxation to accommodate this aspect as well as the Rail Crossing Control Building. These were subject to Market Feasibility.

The other key technical for the project was the Traffic Impact Assessment (TIA) which was completed by Fulcrum Traffic Engineers, appointed by Daku Property Group in support of the Transnet Level Crossing Motivation and Application.

The Environmental, Basic Assessment Investigation and EDTEA approval updates presented that the Biodiversity Study were completed, and findings were utilised in the Pre-Assessment

Report which need to be not older than 6 months. The DAKU team held a KZN EDTEA – Mandatory pre-application meeting on the 27th of February 2024 with South Coast Region Environmental Officer and Khweza Consulting (EIA specialist) in which the Environmental Application approach and framework was presented.

The presentation was well received, and no major Environmental "flaws" were flagged. On the 1st of March 2024 a meeting with EDTEA, Khweza Consultants and Architects was held to identify the necessary reports, studies and information required by EIA specialist to prepare for the Basic Assessment Application submission to KZN EDTEA. This information was the start to develop a timeline for deliverables to complete the Basic Assessment and Authorisation Application

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The proposed land uses as per Architects SDP were assessed from a Town planning perspective and was found to be viable and could be supported in a rezoning application and additional Land Use detail i.e., Building types, areas, proposed heights and parking allocation to each land use required. This additional detail was important for the Town Planners to commence their Rezoning Application Framework. The low hanging fruit was the actual zoning type to be investigated and decided upon within the current Town Planning Scheme within the Region.

The following processes being the TIA Report, KZN EDTEA Environmental Authorisation approval and Transnet Level Crossing approvals were required before final Re Zoning Application could be lodged. There were certain supporting documents, studies and reports from consultants that could be prepared concurrently while the Environmental' Authorisation process ran its course. The appointed Town Planner by Daku, Thys Blom was awaiting the notification from Daku Development Team, to go ahead once the outcome of the Transnet Level crossing application is known.

Hibberdene Mixed Use

This project had stumbling blocks which were being addressed with RNM and SCTIE on the process of finalizing the long-term lease.

There were engagements that were held with SCTIE and RNM Legal and Estate Units where two matters were raised;

I. The Appointment of the Developer: RNM Legal and Estate Units requested SCM documents for the Appointment of the developer (Crescendo Investment Holdings Pty, Ltd). The SCM supporting documents were shared with RNM.
II. Service Level Agreement (SLA): RNM Legal and Estate Units advised SCTIE to enter into an SLA with the developer.

The status update and engagement were presented to the board on the 20 July 2023 to raise concerns about the difficulties and the period it has taken to negotiate the long-term lease with RNM.

The SCTIE Board.

1. Noted the complexities and the risks that the entity would have to enter into by signing an SLA with the developer, emphasizing that the land belongs to RNM and there is no long-term lease agreement between RNM and SCTIE in place currently.

2. Noted the complexities and potential risks related to the appointed developer potentially losing business because of the absence of the long-term lease.
3. Noted concerns raised concerns that in the absence of a long-term lease between RNM and SCTIE, the municipality could appoint another developer, while Crescendo Investment Holdings Pty, Ltd was Appointed by the entity for the development of Erven 572 and 997.

The management resuscitated the facilitation of Hibberdene Mixed Use after the intervention by the Board Chairperson, engaging with RNM management that the project will continue to be facilitated as per the RNM 42nd Ordinary Council resolution on the 20 June 2020, to facilitate the development of the concept through a signed management lease of 30 years.

It was at this stage that the meeting with RNM legal and estate units was still outstanding for the lease to be concluded. The developer Crescendo Investment Holder (PTY) LTD was notified that there are new developments on the project since the last communication conveyed that there was formal communication of returning the project to the local municipality. The commitment was made to the developer that the progress will be shared once the main lease is signed.
On the 4th of July 2024 a lease was received from Ray Nkonyeni Municipality. This was in its final review process. It was noted that SCTIE was not able to get the lease signed by the end of June 2024. This progress had showed some positive movement to bring the matter to a close.

Umzumbe River Trail

On the 23rd of August 2023 SCTIE had a meeting with uMsinsi Holdings to discuss the investment opportunities that URT had to offer. It was in this engagement that it was confirmed that uMhlabashane Dam was owned by uMsinsi Holdings and their interest is in building revenue generating projects around the dam. uMsinsi highlighted a few possible opportunities they had foreseen for recreational activities around the dam e.g., zipline across the dam, quadbikes, paddle boats, camping, etc.

uMsinsi Holdings together with SCTIE celebrated the tourism month by launching uMhlabashane Dam as an Eco-tourism Development Park. It was noted that prior to anything, an intergovernmental stakeholder engagement facilitation would be required which included engagements with the local Traditional Council. The sensitivity of ownership of the dam was noted and SCTIE committed to work together with uMsinsi Holdings in the engagements with the Traditional Council.

The master business plan for URT was presented to uMsinsi and how far SCTIE and other stakeholders had gone in achieving the planned milestones, other opportunities including the potential of lodge site were also highlighted. This was accompanied by the support of Umzumbe Town Planning Report – *Lodge feasibility report*, which strongly recommended UMhlabashane site.

The uMsinsi team appreciated and received the presentation, they advised that the lodge development concept was supported, and they will assist with certain studies if budget was available. In the meeting it was agreed that the departure point was engaging with Amakhosi.

The engagement focused with Amakhosi was for uMsinsi Holding to introduce themselves as a present stakeholder in their communities.

On the 20 September 2023, a meeting with full Traditional Council of Ugu district was held. This was facilitated through the COGTA office and Amakhosi were fully represented in the meeting i.e., Dlamini, Mbhele, Cele, Shinga, Gumede and Madlala.
uMsinsi presented Social Corporate Investment programmes, that were strictly focused on four areas which are:

- Catchment e.g., cleanliness of rivers that feed to their dams
- Pollution control e.g., awareness and education
- Environment management e.g., invasive plants removal programmes
- Recreation activities

It was resolved in the meeting that uMsinsi Holdings – Stakeholders Unit would design and drive the programmes together with Amakhosi moving forward.
The current update from uMsinsi Stakeholder Management team, was the processes were being done for the next financial year programmes. The URT was certainly one of the projects to be considered for implementation.

The RNM Senior Manager, Technology, Business Innovation and Investment had referred a potential investor for Umzumbe River Trail. The potential investor was attended to, by the SCTIE investment team on the 04 December 2023.
The investors interest was on the uniqueness of the project and stated that they were not investing financially. The interest focused more on value add to the product development, as the vast experience from the number of trails they had visited around the country, for leisure.

The URT project concept document was shared with the investor for him to understand where he could offer his skills. SCTIE negotiated for him to bring in his trail club mates to explore the trail, and experience authenticity of the trial. The offer was accepted, and he committed to revert with the date after engaging +/- 70 club members.

SCTIE presented an impermeable motivation for URT to be considered on annual budget for Umzumbe Local Municipality. The LED Unit Manager, noted the presentation and progress made thus far with stakeholders like uMsinsi Holdings. The update on the motivation submission for Phase 2 will be communicated once and when it is presented to relevant structures for approval.

Umzumbe Local Municipality LED unit delivered on their commitment to assist with the development of other products along this trail, with the aim to attract investment. In January 2024, the municipality notified SCTIE Investment team about the intention of assigning a team of consultants that will profile number of projects around URT, guided by SCTIE. The team from Buhlebesu Consulting was introduced to SCTIE, a site visit and introduction to Ndabezitha Dlamini was confirmed.

On the 7th of February 2024, SCTIE team, Umzumbe LED team and Buhlebesu Consulting had a site visit to where the trail starts. The whole team proceeded with Buhlebesu Consulting team to attend Ndabezitha Dlamini's /Nhlangwini full council meeting where they were introduced.

The scope of work was presented and Ndabezitha Dlamini assigned Stakeholder & Project Manager in the Traditional Council to assist with both information and linking the consultant with relevant community key personnel for history and expansion of knowledge in connection with the dam.

The consultants committed to begin the project from the 12 February 2024. Buhlebesu had experienced minor challenges being the non-availability of the Stakeholder & Project Manager from the Traditional Council. The guidance was extended in linking the consultants with Ndabezitha Dlamini ‘s personal assistant and office for cooperation. The report from Buhlebesu Consulting was anticipated to be completed and shared before end of the current financial year.

MONATI Outdoor Adventure – Feedback

The hiking trail that took place on the 8 July 2023, the operator: Monati Outdoor Adventure shared a detailed report on the experience. The experience was for 30 pupils for a 10km hike along URT, it was planned to be an educational and fun activities for the young school pupils, from age 8 to 16 years old.
SCTIE supported the initiative with 30 URT T-Shirt and water. The following key areas were highlighted for SCTIE to explore as a potential for growth:

- To market more URT on the road by using signage, arrows that would assist tourists and give that exciting feeling.
- To consider braai area/zone and maybe extend to build picnic area.
- To introduce mountain cycling along the river, which could attract more activities along the trail and create job opportunities.

The assessment and feedback were welcomed and received. SCTIE will explore what was suggested and monitor if it is working for the trail, noting number of things like the terrain of the trail.

Ifafa Industrial Park

Act 70 of 70 Application

SCTIE followed up with the national office of the Department of Agriculture, Land Reform and Rural Development (DLRRD), telephonically and through emails. On the 18 August 2023, the office referred SCTIE back to the help desk for the progress on application lodged for Act 70 of 70. SCTIE requested the office to formally respond to the letter that was directed to the Chief Director General, on the 04 April 2023.

A follow up made by SCTIE on the 28th of August 2023 via email s to which no response was received from the national office.

A further follow-up of correspondences was done on the 11th November and 12th December 2023.

The project concept had not moved because of the Act 70 of 70 matter that required to be unblocked before attending to other developmental processes. The latest application to Department of Agriculture, Land Reform and Rural Development (DALRD) was made on the 11th of August 2022, and was unsuccessful.
With the appointment of the new Board of Directors, a project site visit took place.
The Board will reconsider pursuing the Act 70 of 70 application, or consider alterative options for the project.

KwaXolo Caves

KwaXolo Caves Adventures

The main zipline cable rigging was not completed by the end of June 2023 as it was anticipated, however, the cables were connected to the bottom anchors. The service provider sent the rigging team off site due to various challenges during rigging phase and skyrocketing rigging costs. Challenges includes:

(i) access road to site unpassable at times due to road works/cement rucks blocking access to site.
(ii) the subcontracted company (JHB-Lovemore Brothers) for rigging was not experienced with this kind of rigging. It led to further delays, extra time and costs onsite for the service provider.
(iii) failure of top anchor braking system that Lovemore Brothers designed causing wire rope to drop into the gorge. And retrieval of wire rope and resetting for rigging to commence.

Due to the rigging team sent offsite without completing the rigging as planned, the service provider was forced to purchase further equipment to complete the rigging and tensioning of the ziplines. On the 14th of July 2023 the rigging, tensioning and testing of the line was completed.

Phase 3 of the project had outstanding subcontracted work, for a zipline landing deck. The facilitation by SCTIE of encouraging local businesses started from the 17-21 July 2023, this was done through the office of Nkosi Xolo and local councillor. Mr Thembekwayo. the local businesses were invited for a site briefing on the 25th of July 2023, followed by submission of quotations by the 3 August 2023.

The appointment of the sub work depended on availability of funds; the service provider submitted the motivation to Idwala Carbonates for the release of the last payment of the amount of R 246 851.35.

The payment was delayed due to inconsistences on the invoice supplied by the service provide. The service provider and team were offsite since the 28th of July 2023, due to financial constraints arising from the invoice irregularities, and insufficient funds to complete the project with the current budget. SCTIE organised a meeting to address these issues with Idwala on

the 31st of August 2023. The deficit of R436 903.00 was presented by the service provider, and the outstanding activities which are:

- Staff training
- Standard Operating Procedure manual
- Additional zipline hardware
- Advetech staff, diesel and running costs
- Professional fees. Zipline sign off (engineer)
- KwaXolo transport vehicle
- KwaXolo transport vehicle bench setting
- Vehicle signage.

The amount of R436 903.00 was needed for the above activities, for the project to be completed before the festive season. Idwala noted the report and indicated that they are working with Inkosi and KwaXolo Caves Adventure to raise these funds. The resolution was that the service provider shall deliver on the planned activities using the balance of R246 851.35 provided by Idwala. It was noted that Idwala and KwaXolo Caves Adventures would attend other matters privately.

A local contractor was appointed on the 14th of September 2023 for sub contraction work to build a zipline deck. The contractor committed to commence on the 20th September and finish on the 06th of October 2023.

The construction work was completed in KwaXolo Cave Project. There was still a shortfall of R436 903.00 to complete the project as per below breakdown:

- R215 000.00 is budgeted for the purchase of the client transport vehicle, bench seating and vehicle signage.
- R19 500.00 is for onsite 6 staff/guides training.
- R77 053.00 is for additional zipline hardware.
- R57 850.00 Professional fees to certify the zipline
- R67 500.00 Advetech staff and running costs.

Idwala Carbonates were updated about the status quo of the project, and a number of meetings were held with Idwala Carbonates in trying to come up with possible solutions. SCTIE Management and Idwala engaged RNM on report and status, with the hope to leverage on some municipal services to reduce the shortfall. RNM committed to assist the project on condition that, a meeting with service provider was facilitated for RNM to understand some costs from the shortfall breakdown. This shortfall is delaying a number of activities including the finalization of signage by the service provider.
The subcontracted work for the deck on the zipline landing site was confirmed to be completed on the 10th of October 2023.

One Stop Shop (OSS)

TIKZN delayed sharing the draft SLA as they were involved in the BRICS planning, followed by iLembe One Stop Shop launch. The draft SLA shared on the 20th of September 2023, for

comments. The final draft SLA indicated the value of R265 775 for the establishment and launching of the OSS. The SLA has been signed and returned to TIKZN.

The office establishment preparations resumed immediately after receiving the grant payment from Trade & Investment KwaZulu Natal (TIKZN), which was on the 19 October 2023. The grant amount of R265 775.00 was for UGU District OSS Office establishment.

- SCTIE provided office space for the operations of the OSS, as the grant was confirmed in the previous financial year by TIKZN.
- From the list of deliverables, one critical one was to train SCTIE staff on the CIPC system. The workshop took place on the 8th November 2023 and 3 staff members attended.
- The project is sitting at 95%, the 5% left for the launch, which is scheduled for 30th January 2024. The date is guided by MEC's availability.

Buy Local

The Buy Local initiative was conceptualised by SCTIE, and has been actively implemented this year. The Concept born out of the Department of Trade, Industry and Competition (DTIC) Buy Back Sa initiative that encourages local business support.

The drive to support local businesses doesn't just make sound economic sense, it has far-reaching social and environmental benefits that strengthen the local economy. The Buy Local campaign offers free membership to businesses until 30 June 2025.

Companies that qualify for the Buy Local membership include those providing products and services of high quality, with at least 50% of the cost of production of products or services incurred within KZN South Coast. The business needs to currently create employment opportunities for people within the region, or intend to create such opportunities in future.

Once signed up, Buy Local members will enjoy extensive marketing exposure across all of SCTIE's offline and digital marketing channels; business support and networking opportunities; as well as member credibility and valuable information sharing.

Beyond the direct membership benefits, being part of the Buy Local campaign means enjoying a stronger local and national economy, while attracting more investment. This also leads to better community relationships as local value chains are strengthened. With every new Buy Local member, the chain becomes one link stronger, and the region becomes that much more resilient.

Spar Supplier Development Programme

SCTIE introduced the Spar Supplier Development Programme to the KZN South Coast Agri-tourism businesses as part of the initiative to integrate agriculture into tourism.

The programme is the initiative from Spar which aims to assist and develop emerging suppliers, manufacturers and deliveries with food safety compliance skills which meet the standard of the industry.
SCTIE entered Ubumbano Agric Co-op into the programme and the business is receiving mentorship and development from Spar Group. On 07 March 2024, Ubumbano participated in the workshop which included food safety knowledge, labelling and packaging. The aim of the workshop was to equip the emerging businesses with food safety skills. Ubumbano Agri Co-op was recognized

2.5. Tourism Development

Tourism Products

i) Emalangeni Experience

SCTIE launched the Emalangeni Experience on 02 May 2024. Activities include Cultural Tours, Hiking Trails, Nature Reserves, Educational tours and Sports. The route gives options for visitors to experience the rural and urban life at the same time, and includes four local entrepreneurs being the Essential Lifestyle Country Lodge, Ohlwini Garden Cottage, Phiri's Bed 'n Breakfast and Buzy Corner Shisanyama, with a licensed bar. The Emalangeni Experience adds value in the area, as follows:

- Expands the tourism geographical footprint of tourists
- Creates more job opportunities for locals
- Encourages entrepreneurship
- Gives a platform for Emalangeni and Pennington tourism businesses to enrich one another

ii) KwaNdwalane Experience

Following the launch of KwaNdwalane Adventure Experience on the 01 March 2024, SCTIE is continuously looking for other ways to improve the experience in order to have more opportunities for visitors to KwaNdwalane and also to assist the SMMEs to expand their businesses.
The KwaNdwalane Experience is split into two routes, namely the Nyandezulu Experience and the Madakane Hiking Trail. The Nyandezulu Experience boasts homestays while the Madakane side is an ideal place for camping.

- SCTIE has identified the camping ground at Phola Park where the Madakane trail starts.
- The camping has a full view of the breathtaking 80m waterfall, mountains, Izotsha River, forest, cliffs and the natural beauty in a quiet and peaceful rural area.
- Campers have free access to the 5km hiking trail through the indigenous forest which is a home to hundreds of protea flowers.
- Incredible birds and wildlife can be sighted including bushbuck, water mongoose, warthog, and porcupine.
- SCTIE is in a process of connecting Madakane Experience operators with local SMMEs such as Carrot House and Halalisa Restaurant /Shisanyama. Such places can

deliver meals to hikers and campers, or they can do take aways or order from a sit-down menu. This is to encourage businesses to complement each other to achieve great results. SCTIE is making arrangements for the Madakane operator to visit one of the established and bigger similar experiences such as Lake Eland Game Reserve, to get more ideas about the adventure business.

- Even though the Madakane operator works with experienced tourist guides, SCTIE will expose him to different trainings such as the basic firefighting training, first aid training and more.
- The Madakane Experience responds to SCTIE's mandate to increase the tourism footprint in the hinterland, while giving visitors a unique experience in the great outdoors

iii) Ntelezi Msani Heritage Centre

SCTIE sponsored the manufacturing and installation of the Tourism Brown Signs for Ntelezi Msani Heritage Centre.
Two directional signs were installed in June 2024 on the National Road, N2, Mthwalume Offramp.
We have supported the facility in the annual Kurudi Afrika event, over 4 days in May 2024, which commemorates the 1906 Bhambatha rebellion, which saw the Zulu uprising against the colonial poll tax – a pivotal moment in the country's history. The event was attended by approximately 2500 guests and the media which we brought in to experience the event were also exposed to other investment sites. The event was covered in the Ilanga newspaper and on all the SCTIE social platforms.

iv) Umzumbe River Trails

The KZN Department of Economic Development Tourism and Environmental Affairs (EDTEA) has resumed the Umzumbe River Trail project which aims at controlling / removing invasive alien species along the trail and the surrounding areas. Operations started on 1 May 2024, and it is expected to be completed on 31 March 2025.

Clearing and management of alien plants in this project, includes socio-economic and environmental benefits. The project will create approximately 140 job opportunities for the most disadvantaged members of the community along the trail and surrounding areas. The project aims to do invasive alien plant clearing operations in wards: 1, 2, 3, 4, 5, 12, & 13. However, only four wards have been implemented so far. The project has already created work opportunities for local communities as follows:

Wards	Traditional Council	Number of people employed
1	KwaCele	20
2	Mabheleni	20
12	Nhlangwini	20
13	KwaNdelu	20

EDTEA is currently in the process of project planning for wards 3,4 and 5. A collective number of sixty participants are expected to be employed in these 3 wards as soon as the approval is received from EDTEA's Head of Department.

Training of the beneficiaries on alien plant management and on other scarce skills will be prioritised and this will assist beneficiaries particularly when they exit the programme. Proposed training will include Alien plant management, Herbicide Applicator, Incident Investigation, Health and Safety level 1 and level 2, First Aid level 1 and 2, and Chain Saw Operator. The anticipated EDTEA's budget approval for uMzumbe River Trail Project is R 2 300 000.00 for the department's financial 2024/25, however the provision of training will be dependent on availability of funds from EDTEA.

v) Gamalakhe Township Experience

SCTIE launched the Gamalakhe Township Experience on 20 October 2023.
The experience includes a visit to Tin Town to learn the rich history about the sad reality of forced removals, as well as the story of the people's tenacity and the wonderful traditions that had emerged. Later in the years the area grew into a township, however the tin town section still exists with its original "tin" houses.
The experience includes a Kasified Experience which consists of a number of activities such as car spinning shows, outdoor cinema, quad biking, paintball and more. The area boasts taverns and eateries such as shisanyama.

The Esayidi TVET College, Gamalakhe Campus offers accommodation for outside guests and there are also other accommodation establishments in the area.

vi) Great Drives Out

The purpose of the "Great Drives Out' is to expand the geographical footprint of tourists across the region and to support the development of new experiences in rural communities. Many visitors that do the Great Drives Out, do them as 'self-drives' and they are encouraged to support the local businesses along the way. There is also a list of Tour Guides that can be utilised on these routes.

vii) Beach Assessment Audit

SCTIE in partnership with EDTEA and other local stakeholders, conducted a beach needs assessment Audit in the KZN South Coast from 07 November to 10 November 2023. The aim of the exercise was to assess the condition of beach amenities for the consideration of upgrading and maintenance.

30 beaches were assessed between Scottburgh and Port Edward. All completed beach assessment forms were submitted to EDTEA.

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SMME Development

i) South Coast Tourist Guides Association

It has become evident that the Tourist Guides in the district needed their own voice and a platform for organised information sharing and participation, rather than being 'swallowed' by the provincial association.
SCTIE assisted the South Coast Tourist Guides to form an Association and to apply for a registration as a Non-Profit Organisation.

- Application was sent to the Department of Social Development in 2021.
- Registration was approved on 18 August 2023
- Certificate was issued to SCTIE on 05 April 2024

SCTIE to hand over the certificate to the association - date to be confirmed

ii) Basic Bookkeeping Training for SMMEs

SCTIE in partnership with Small Enterprise Development Agency (SEDA) facilitated a basic bookkeeping training for twenty tourism SMMEs. The programme took place at SEDA training room in Port Shepstone.

The aim of the training was to equip tourism SMMEs with business transactions and money management skills to create jobs and investment opportunities.
The idea came after observing that most SMMEs live from hand to mouth, the culture of saving is not well practised.

iii) Information Sharing Session - Umuziwabantu

Event took place at Harding Country Club with a purpose to:

- Share information about tourism trends, available funding, upcoming trade and consumer shows as well as other tourism opportunities,
- Networking
- Area Committee Support
- Quality Assurance
- To identify new activities in the area

iv) Tourism Research Seminar by National Department of Tourism

The seminar was held virtually on Zoom, however, SCTIE organised a big screen for Ugu District tourism emerging businesses to participate, as most of them had internet challenges. The session was aimed to disseminate and deliberate on the findings and recommendations of the research studies as follows:

- An assessment of the tourism accommodation grading system in South Africa
- Perception of the influence and effectiveness of the tourism accommodation grading system in South Africa
- The impact of electricity cuts on tourism businesses in South Africa
- Participation of previously disadvantaged groups in the tourist guiding sub-sector
- Recognition and integration of indigenous story tellers in the tourist guiding sub-sector

v) Homestay Training

SCTIE in partnership with ANEW Ingeli Hotel conducted customer service training for four local SMMEs. The training covered topics such as handling enquiries, complaints, bookings and monitoring visitors experience.

vi) Educational Tour for SMMEs

The tour for tour operators and tourist guides took place in the Oribi Gorge area with the aim to:

- Experience the area
- Create packages
- Establish relationships with the experienced adventure operators
- Develop rural and township areas through mentorship

vii) Tour Operators Development Programme

SATSA programme in partnership with EDTEA and SCTIE.

The aim of the programme was to create the environment that facilitates the transfer of appropriate, relevant and tailored industry skills and knowledge.
The programme covered the following areas:

- Employment contracts and labour compliance
- Accounts audit and management
- Tourism channel and Destination Management Company (DMC) job roles
- Reservations, quoting, booking and invoicing process
- Operations management and quality assurance
- Marketing in the tourism industry

viii) On the job skills Development – KwaNzimakwe

SCTIE organised an on-the-job skills development session for KwaNzimakwe Multi Trail operators. Training took place at the Pont Holiday and Water Sport Resort in Port Edward. The Pont management offered the assistance as a support to local SMMEs
The training covered both theory and practical's as follows:

- Online booking system
- Email enquiries
- Updating of booking status reports
- Processing of online payments and invoicing
- File keeping
- Handling complaints and social behaviour
- Enforcement of rules within the premises
- Good customer relations and product knowledge
- Interacting with guests

ix) Liquor Licence Application Workshop

The session held in Uvongo Town Hall, was hosted by the KwaZulu-Natal Liquor Authority in partnership with EDTEA and SCTIE.

It was a platform to assist SMMEs with guidelines and application process towards Liquor License procedures.

The workshop was also a way to control and discontinue businesses that were operating illegally, without licences.

x) Participation at events, consumer and trade shows

a. Africa's Travel Indaba

SEDA created a platform for women owned tourism businesses to apply for exhibition at 2024 Africa's Travel Indaba, all expenses paid by SEDA. SCTIE grabbed the opportunity and encouraged all eligible businesses to apply. Dino Park and Monate outdoor were among the successful KZN applicants. Both SMMEs participated from 13 to 16 May 2024.

SCTIE in partnership with EDTEA, created platform for eight KZN South Coast tour operators to participate at Indaba, 14-16 May 2024

SCTIE and EDTEA selected six KwaXolo and Umzumbe River Trail tourist guides to participate at Indaba from 13 to16 May 2024.

b. Platforms for crafters

SCTIE continuously develops business connections for crafters and shop owners. To date, there are 16 local shops that are selling products from KZN South Coast crafters. The shops have signed vendor agreement with SCTIE and crafters, and are as follows:

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	Establishment	Area
1	Sugar Beach Resort	Elysium
2	Pure Venom Curio Shop	Izotsha
3	Deon Zuider Fashion Boutique	Margate
4	Mac Valley Farm Stall	Orbi Gorge
5	Wild Curio Shop at Wild5 Adventures	Oribi Gorge
6	Surf Boyz Shop	Port Shepstone
7	Owlsome Arts & Craft	Scottburgh
8	Country Friends Arts, Crafts & Gift Shop	Scottburgh
9	All Sorts Beach Shop	Scottburgh Beach Front
10	Riverbend Crocodile Farm Curio Shop	Southbroom
11	Southport Swop Shop	Southport
12	Bucks Farm Stall	Trafalgar
13	Klossiegat Gifts Shop	Uvongo
14	The Southbroom Refillery	Southbroom
15	The Egyptian Gift Shop	Oribi Plaza- Port Shepstone
16	The Smoker's Dream	Shelly Beach

A Crafts exhibition took place during the Freedom Day Celebration event at TB Molefe Stadium on 27 April 2024. SCTIE partnered with the Department of Sports, Arts and Culture.
Our crafters also participated in the exhibition at the Hillbillion Flea Market on the 1 June and the Southcoast Mall on the 15 June.

xi) Operations Vula Fund

Operation Vula Fund is a grant funding scheme initiated by EDTEA. The aim of the Fund is to ensure that adequate support is afforded towards the development and promotion of sustainable emerging enterprises, including Co-operatives and SMMEs. SCTIE encouraged all the tourism businesses to apply before the closing date which was 20 June 2023

SCTIE further assisted some SMMEs that were unable to apply on their own. One of the SMMEs from Umzumbe was approved and issued with R46 346.29 voucher on the 11 April 2024.

xii) Basic Quality Verification Programme

The Basic Quality Verification (BQV) programme, implemented by the Tourism Grading Council of South Africa (TGCSA) focuses on support for homestays and other emerging tourism products who do not meet the core requirements of grading.

210 products were enrolled for the province of KwaZulu-Natal and SCTIE ensured that the KZN South Coast establishments also participated in the assessment process.

11 establishments from the KZN South Coast met the BQV criteria and TGCSA recognised them with certificates on the 15 May 2024 at Africa's Tourism Indaba.

The programme allows the products to participate in the programme for a maximum duration of two years, after which they will be encouraged to apply for a full star grading.

The eleven qualified KZN South Coast Establishments are as follows:

1	Dazela Guest House	Mthwalume	Umzumbe
2	Devine Destiny Guest House	Mthwalume	Umzumbe
3	Hlophe's Place Guest House	Mthwalume	Umzumbe
4	Cebisa Homestay	KwaXolo	Ray Nkonyeni
5	Ncane Homestay	KwaXolo	Ray Nkonyeni
6	Olilis Lodge	Gamalakhe	Ray Nkonyeni
7	Rocks and Aloes	Gamalakhe	Ray Nkonyeni
8	Reemaros Self Catering	Margate	Ray Nkonyeni
9	Flight Inn B&B	Margate	Ray Nkonyeni
10	Mount Nebo Arena	KwaMbotho	Umuziwabantu
11	Executive Guest House	Harding	Umuziwabantu

Youth Development Programs

i) TVET College Tourism and Hospitality Students Enhancement Workshop

The session was organised by EDTEA on 18 October 2023, aiming at providing the students with much needed support as they would be starting their preparations to enter into a job market through applying for internship programmes, permanent employment and entrepreneurship opportunities.

ii) Tolomane Mnyayiza Youth Development Centre

SCTIE participated in the skills development session which was conducted by the Department of Social Development to upskill 40 learners in the tourism and hospitality sector. 22 February 2024.

iii) Work Integrated Learning (WIL) Programme for Unemployed Graduates

Tourism World Academy has recently been appointed by the Department of Higher Education and Training to implement the above Project on behalf of the National Skills Fund (NSF). Work Integrated Learning (WIL) and the placement of graduates is a critical component of the

Department of Higher Education and Training's skills trajectory in terms of empowering and developing youth through the National Skills Fund Projects. The total stipend contribution for the above allocation is R5 520 000,00. SCTIE is coordination the recruitment of graduates and facilitating the sourcing host employers. The programme is available in the following categories:

1. Tourism Management
2. Hospitality Management
3. Cultural and Heritage Tourism
4. Business Management and Administration
5. Human Resources Development
6. Nature Conservation
7. Marketing Management
8. Sports Management

SCTIE is working with Umdoni, Umzumbe and Umuziwabantu to recruit graduates and to source host employers and obtaining training venues. Tourism World Academy will be responsible for payment of stipends to the graduates.

iv) Tourism Monitors Programme

Tourism World Academy was appointed by the National Department of Tourism to implement the Tourism Monitors Programme, through the expanded Public Works Programme (EPWP). This aims at training, mentoring and deployment of youth in identified tourism attractions and sites, to enhance tourism safety awareness. Out of 200 Tourism Monitors in KZN, 27 have been allocated in the Ray Nkonyeni Local Municipality. SCTIE assisted in the recruitment process including sourcing a free venue for interviews at Port Shepstone Library.
The first three months training took place at the Port Shepstone Methodist Church from March to 18 June 2024. It entailed the theory training component i.e., National Certificate in General Security Practices (SAQA ID : 58577). SCTIE also assisted in sourcing a reasonable central venue for training as learners were coming from different traditional councils.

The 9 months practicals commenced on the 18 June 2024 at different tourism sites, mainly beaches. The purpose of placing the monitors at different sites is to give out information to visitors, ensure safety by assisting law enforcement such as SAPS, Department of Community Safety, Community Policing Forum, Department of Home Affairs and others. The monitors are receiving R4600.00 stipend each per month until March 2025. They are currently placed at the following tourism sites.

- Southport Beach
- St Michael's Beach
- Uvongo Beach
- Lucien Beach
- Margate Beach
- Oribi Gorge Nature Reserve
- Lake Eland Game Reserve
- Spillers Waterfront / Spillers Wharf

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Summary of Paid Youth Programs :

	Programme	Programme Duration	Funder	Implementer in partnership with SCTIE	No. of Learners – Beginning of the programme	No. of Learners currently in the programme / end of the programme	Stipend per Learner
01	Basic Quality Assures Programme	(12 Months) January 2023 – December 2023	South African Tourism (SAT)	Thinking Pair Group	4 Evaluators	4 Evaluators	R180.00 per day
02	Hospitality Youth Training Programme	(12 Months) February 2023 – February 2024	National Department of Tourism (NDT)	Tourism World Academy	25	21 (Graduation ceremony took place at Africa's Travel Indaba, Durban ICC on the 15 May 2024)	R3 300.00pm (R990 000.00)
03	Food Safety Quality Assurers (Hospitality) Programme	(12 Months) June 2023 – June 2024	National Department of Tourism	Tourism World Academy	30	25	R3 300.00 pm (R1 188 000.00)
04	Tourism Graduate Development Programme	(24 Months) September 2023 – September 2025	EDTEA	EDTEA	5	5	R7 450.00pm (R894 000.00)
05	Tourism Monitors	(12 Months) March 2024 – April 2025	National Department of Tourism	Tourism World Academy	30	27	R4 400.00pm (R1 584 000.00)
06	Esayidi TVET College in-service training	(18 Months) November 2023 – April 2025	National Skills Fund	Esayidi TVET College	8	8	R5 000.00pm (R720 000.00)
	Total approximate stipends for the duration of the training : 98 participants :						**R5 376 000.00**

v) CATHSSETA Discretionary Grants

Tourism World Academy has recently been appointed by CATHSSETA to implement tourism and hospitality related training. In partnership with SCTIE, the following programmes are underway:

	Program	No. Youth participating	Duration	LM	Monthly Stipend	Total Stipend
1	Assistant Chef 21.06.2024	20 X R2 200pm	1 month Theory and two months' work experience	Umuziwabantu	R2 200.00 per month	R132 000.00
2	National Certificate - Prof. Cookery Date: tbc	15 Employed youth	12 Month Theory (5 theory training per month	Umdoni	N/A	
3	FETC in Tourism Guiding Date: tbc	30 x R3 500pm	12 months (3 months theory training and 9 months' work placement).	Umzumbe	R3500.00 per month	R1 260 000
	Total	**65**		**Total**		**R1 392 000.00**

Benefits of the programme are as follows:

1. Training at no cost to the learner and employer.
2. Upskilling of unemployed and employed individuals in the tourism and hospitality industry.
3. Providing employers additional skilled persons to be recruited at their establishments.

Tourism World Academy is responsible for the following:

1. Providing CATHSSETA accredited training
2. Payment of stipends for unemployed learner
3. Assessment and Certification.

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3. Annual Performance Scorecard – 2024

- See pages 1 - 11 of the Scorecard

4. Annual Financial Statements: 30 June 2024

- See pages XX - XX

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SOUTH COAST TOURISM AND INVESTMENT ENTERPRISE
(Registration number 2016/158371/30)
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

South Coast Tourism and Investment Enterprise

(Registration number 2016/158371/30)
Annual Financial Statements for the year ended June 30, 2024

General Information

Country of incorporation and domicile	South Africa	
Nature of business and principal activities	Economic Development in the Ugu District area	
Directors	Dr. Sipho J Nzimande	(Out going chairperson)
	Mrs. Elizabeth J. Crutchfield	(Out going deputy chairperson)
	Mr. Sandile C. Dlomo	(In coming chairperson)
	Dr. Khululiwe H. Godlwana	
	Mrs. Nongcebo V. Masito	(In coming deputy chairperson)
	Mr. Paul T. Jefferys	
	Mr. Lunga G. Yeni	
	Mr. Colin J. Davenhill	
	Mr. Henry T.H Sabela	
Registered office	16 Bisset Street Port Shepstone 4240	
Business address	16 Bisset Street Port Shepstone 4240	
Postal address	P.O. Box 570 Port Shepstone 4240	
Controlling entity	Ugu District Municipality	
Bankers	Absa Bank, Standrd Bank Limited	
Auditors	Auditor General South Africa	
Company registration number	2016/158371/30	
Tax reference number	9357440180	
VAT number	4080273974	
PAYE number	7250793637	
Preparer	The annual financial statements were compiled under the supervision of: Mrs D. Ludick	
Website	www.sctie.co.za	

South Coast Tourism and Investment Enterprise

(Registration number 2016/158371/30)
Annual Financial Statements for the year ended June 30, 2024

Contents

The reports and statements set out below comprise the annual financial statements presented to the board of directors:

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COID	Compensation for Occupational Injuries and Diseases
GRAP	Generally Recognised Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
IAS	International Accounting Standards
IPSAS	International Public Sector Accounting Standards
ME's	Municipal Entities
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant (Previously CMIP)
SARS	South African Revenue Services

Directors' Responsibilities and Approval

The directors are required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the directors to ensure that the annual financial statements fairly present the state of affairs of the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and are given unrestricted access to all financial records and related data.

Consideration is also given to the provisions of the Companies Act (Act 71 of 2008) to ensure that such provisions are not contravened.

The annual financial statements have been prepared in accordance with Generally Recognised Accounting Practise (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the entity and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the board sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the entity and all employees are required to maintain the highest ethical standards in ensuring the entity's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the entity is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While operating risk cannot be fully eliminated, the entity endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

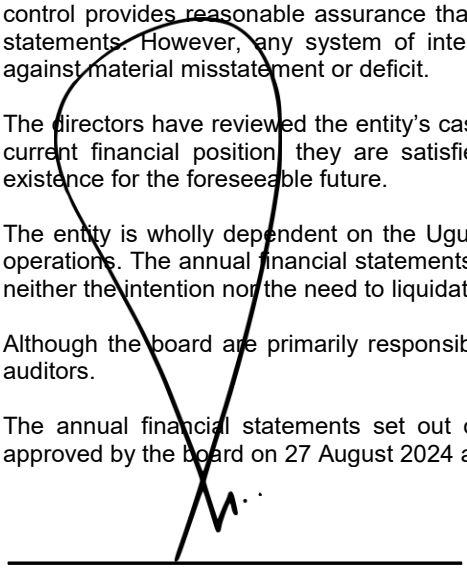
The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The directors have reviewed the entity's cash flow forecast for the year to June 30, 2025 and, in the light of this review and the current financial position, they are satisfied that the entity has access to adequate resources to continue in operational existence for the foreseeable future.

The entity is wholly dependent on the Ugu District Municipality and surrounding Local Municipalities for continued funding of operations. The annual financial statements are prepared on the basis that the entity is a going concern and that the entity has neither the intention nor the need to liquidate or curtail materially the scale of the entity.

Although the board are primarily responsible for the financial affairs of the entity, they are supported by the entity's external auditors.

The annual financial statements set out on page 4 to 57, which have been prepared on the going concern basis, were approved by the board on 27 August 2024 and were signed on its behalf by:



Mr. Sandile C. Dlomo
Chairperson

Board's Report

The directors submit their report for the year ended June 30, 2024.

1. Incorporation

The entity was incorporated on 13 April 2016 and obtained its certificate to commence business on the same day.

2. Review of activities

Main business and operations

South Coast Tourism and Investment Enterprise is a municipal entity of Ugu District Municipality mandated to implement Growth and Development within the Ugu District.

The parent Municipality resolved to amalgamate Ugu South Coast Development Agency and Ugu South Coast Tourism effective from 1 July 2022. The Ugu South Coast Tourism transferred functions as per GRAP 105 to Ugu South Coast Development Agency, this is as per Merger and Acquisition agreement between the two entities. The entity name changed to South Coast Tourism and Investment Enterprise.

3. Going concern

Although the entity is technically solvent as its total assets exceed its total liabilities, liquidity remains a challenge. The parent municipality resolved to amalgamate its two entities, which would result in increased efficiency due to reduced operational costs and other commitments. The entity will be able to meet its obligations as they fall due, resulting in certainty regarding the going concern status of the entity.

4. Subsequent events

There were no subsequent events that the board of the directors are aware of in the year under review.

5. Board

The directors of the entity during the year and to the date of this report are as follows:

Name		Changes
Dr. Sipho J Nzimande	Outgoing Chairman	End of term: 01 October 2023
Mrs. Elizabeth J. Crutchfield		End of term: 01 October 2023
Dr. Khululiwe H. Godlwana		Appointed: 01 October 2023
Mr. Sandile C Dlomo		Re-appointed: 01 October 2023
Mr. Lunga G. Yeni		Appointed: 01 October 2023
Mr. Colin J. Davenhill		End of term : 01 October 2023
Mr. Henry T.H Sabela		Appointed: 01 October 2023
Mrs. Nongcebo Vukile Masito		Appointed 01 October 2023

Number of meetings attended by the directors

Board Members	Board and Special Board Meetings	Audit Committee	Strategy	AGM - 2023	PMS and HR	Other meetings	Total
Dr. SJ. Nzimande	2	-	-	-	-	-	2
Mrs. E. Crutchfield	2	3	-	-	1	2	8
Mr. S.C Dlomo (Chairman)	13	-	5	1	-	39	67
Mr. LG Yeni	7	-	5	-	-	9	19
Mrs. NV Masito	7	-	5	-	5	9	26
Mr. HTH Sabela	10	-	4	1	11	14	40
Dr. K Godlwana	9	1	4	-	4	11	29
Mr C. Davenhill	2	-	-	-	-	1	3

Board's Report

6. Corporate governance

General

The board is committed to business integrity, transparency and professionalism in all its activities. As part of this commitment, the board supports the highest standards of corporate governance and the ongoing development of best practice.

The entity confirms and acknowledges its responsibility to total compliance with the Code of Corporate Practices and Conduct ("the Code") laid out in the King Report on Corporate Governance for South Africa 2002. The board discusses the responsibilities of management in this respect, at Board meetings and monitors the entity's compliance with the code on a quarterly basis.

The salient features of the entity's adoption of the KING IV is outlined below:

Board of directors

The Board:

- retains full control over the entity, its plans and strategy;
- acknowledges its responsibilities as to strategy, compliance with internal policies, external laws and regulations, effective risk management and performance measurement, transparency and effective communication both internally and externally by the entity;
- is of a unitary structure comprising:
  - non-executive directors, all of whom are independent directors as defined in the Code; and
  - executive directors.

Chairperson and Chief Executive Officer

The Chairperson is a non-executive and independent director (as defined by the Code).

The roles of the Chairperson and Chief Executive Officer are separate, with specific responsibilities, so that no individual has unfettered powers of discretion.

Executive meetings

The board has met on 19 separate occasions during the financial year.

Non-executive directors have access to all members of management of the entity.

7. Controlling entity

The entity's controlling entity is Ugu District Municipality which owns all the issued share capital.

8. Auditors

Auditor General South Africa will continue in office for the next financial period.

Chief Executive Officer’s Certification

Chief Executive Officer’s Certification

I am responsible for the preparation of these annual financial statements in terms of Section 124(1) of the Municipal Finance Management Act (Act No 56 of 2003), and which I have signed on behalf of the municipal entity.

I certify that the salaries, allowances and benefits of the board as disclosed in note 22 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act, 1998 (Act No. 20 of 1998) and the Minister of Provincial and Local Government's determination in accordance with this Act.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and derivatives issued by the Accounting Standards Board.

Mrs. Deborah Ludick
Acting Chief Executive Officer

South Coast Tourism and Investment Enterprise

(Registration number 2016/158371/30)
Annual Financial Statements for the year ended June 30, 2024

Statement of Financial Position as at June 30, 2024

Figures in Rand	Note(s)	2024	2023
Assets			
Non-Current Assets			
Investment property	2	9,406,111	9,406,111
Property, plant and equipment	3	527,511	542,869
Intangible assets	4	14,397	17,997
		9,948,019	**9,966,977**
Current Assets			
Receivables from exchange transactions	5	275,839	201,526
Receivables from non-exchange transactions	6	4,609,428	24,732,210
VAT receivable	7	2,265,245	-
Cash and cash equivalents	8	36,461	1,955,797
		7,186,973	**26,889,533**
Total Assets		**17,134,992**	**36,856,510**
Liabilities			
Current Liabilities			
Payables from exchange transactions	9	1,829,676	1,460,849
VAT payable	10	-	610,156
Unspent conditional grants and receipts	11	55,500	55,500
		1,885,176	**2,126,505**
Total Liabilities		**1,885,176**	**2,126,505**
Net Assets		**15,249,816**	**34,730,005**
Share capital / contributed capital	12	200	200
Accumulated surplus		15,249,616	34,729,805
Total Net Assets		**15,249,816**	**34,730,005**

South Coast Tourism and Investment Enterprise

(Registration number 2016/158371/30)
Annual Financial Statements for the year ended June 30, 2024

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023
Revenue			
Revenue from exchange transactions			
Commission, membership fees and sales	13	88,363	92,342
Rental of facilities	14	154,374	125,527
Sundry income	15	158,101	33,653
Interest received	16	107,519	291,510
Total revenue from exchange transactions		**508,357**	**543,032**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	17	32,446,054	29,937,355
Total revenue	18	**32,954,411**	**30,480,387**
Expenditure			
Bad debts and cancelled membership fees	19	(23,343,825)	(19,722)
Debt Impairment	20	(14,993,365)	-
Depreciation and amortisation	21	(92,779)	(99,771)
Directors remuneration	22	(844,748)	(522,115)
Employee related costs	23	(7,569,159)	(8,254,805)
Finance costs	24	(86,685)	(35,783)
Lease rentals on operating lease	25	(552,021)	(452,584)
Loss on disposal of assets	3&4	(16,310)	(25,898)
Operational costs	26	(1,821,617)	(2,437,988)
Developmental and project costs	27	(214,571)	(513,625)
Marketing and investment costs	28	(2,899,541)	(4,322,716)
Total expenditure		**(52,434,621)**	**(16,685,007)**
Surplus / (Deficit) for the year		**(19,480,210)**	**13,795,380**

South Coast Tourism and Investment Enterprise

(Registration number 2016/158371/30)
Annual Financial Statements for the year ended June 30, 2024

Statement of Changes in Net Assets

Figures in Rand	Share capital / contributed capital	Accumulated surplus	Total net assets
Balance at July 1, 2022	**-**	**20,934,425**	**20,934,425**
Changes in net assets			
Surplus for the year	-	13,795,380	13,795,380
Total changes	-	13,795,380	13,795,380
Balance at July 1, 2023	**200**	**34,729,826**	**34,730,026**
Changes in net assets			
Surplus for the year	-	(19,480,210)	(19,480,210)
Total changes	-	(19,480,210)	(19,480,210)
Balance at June 30, 2024	**200**	**15,249,616**	**15,249,816**
Note(s)	12		

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023
Cash flows from operating activities			
Receipts			
Commission, membership fees and sales		57,609	72,620
Rental of facilities		154,374	104,652
Grants		14,231,646	5,177,396
Sundry income		21,346	6,821
Interest income		150,995	267,839
		14,615,970	5,629,328
Payments			
Employee costs		(7,792,580)	(8,417,568)
Suppliers		(8,565,909)	(4,917,252)
Finance costs		(86,685)	(35,783)
		(16,445,174)	(13,370,603)
Net cash flows from operating activities	29	**(1,829,204)**	**(7,741,275)**
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(96,914)	(22,652)
Proceeds from sale of property, plant and equipment	3	6,782	(56,801)
Transfer of functions between entities under common control	41	-	9,660,371
Net cash flows from investing activities		**(90,132)**	**9,580,918**
Net decrease in cash and cash equivalents		**(1,919,336)**	**1,839,643**
Cash and cash equivalents at the beginning of the year		1,955,797	116,154
Cash and cash equivalents at the end of the year	8	**36,461**	**1,955,797**

South Coast Tourism and Investment Enterprise

(Registration number 2016/158371/30)
Annual Financial Statements for the year ended June 30, 2024

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Commission and membership fees raised	102,231	(18,531)	**83,700**	88,363	**4,663**	Appendix E(1)
Rental of facilities	209,248	(1,248)	**208,000**	154,374	**(53,626)**	Appendix E(1)
Sundry income	-	6,087	**6,087**	158,101	**152,014**	Appendix E(1)
Interest received	308,730	(188,806)	**119,924**	107,519	**(12,405)**	Appendix E(1)
Total revenue from exchange transactions	**620,209**	**(202,498)**	**417,711**	**508,357**	**90,646**	
Revenue from non-exchange transactions						
Transfer revenue						
Municipal grants & subsidies	32,180,279	-	**32,180,279**	32,180,279	**-**	Appendix E(1)
Conditional grants	40,598,655	(40,332,880)	**265,775**	265,775	**-**	Appendix E(1)
Total revenue from non-exchange transactions	**72,778,934**	**(40,332,880)**	**32,446,054**	**32,446,054**	**-**	
Total revenue	**73,399,143**	**(40,535,378)**	**32,863,765**	**32,954,411**	**90,646**	
Expenditure						
Employee related costs	(8,579,106)	45,567	**(8,533,539)**	(7,569,159)	**964,380**	Appendix E(1)
Depreciation and amortisation	(180,671)	(9,157)	**(189,828)**	(92,779)	**97,049**	Appendix E(1)
Developmental costs	(44,071,804)	39,731,120	**(4,340,684)**	(214,571)	**4,126,113**	Appendix E(1
Finance costs	-	(137,120)	**(137,120)**	(86,685)	**50,435**	Appendix E(1)
Lease rentals on operating lease	(628,400)	(6,799)	**(635,199)**	(552,021)	**83,178**	Appendix E(1)
Debt Impairment	-	-	**-**	(14,993,365)	**(14,993,365)**	
Bad debts written off	(31,560)	-	**(31,560)**	(23,343,825)	**(23,312,265)**	Appendix E(1
Directors Remuneration	(641,700)	(723,233)	**(1,364,933)**	(844,748)	**520,185**	Appendix E(1)
Marketing costs	(15,134,661)	(661,859)	**(15,796,520)**	(2,899,541)	**12,896,979**	Appendix E(1
Operational costs	(2,981,241)	(40,373,205)	**(43,354,446)**	(1,821,617)	**41,532,829**	Appendix E(1)
Total expenditure	**(72,249,143)**	**(2,134,686)**	**(74,383,829)**	**(52,418,311)**	**21,965,518**	
Operating deficit	**1,150,000**	**(42,670,064)**	**(41,520,064)**	**(19,463,900)**	**22,056,164**	
Loss on disposal of assets and liabilities	-	-	**-**	(16,310)	**(16,310)**	
Deficit before taxation	**1,150,000**	**(42,670,064)**	**(41,520,064)**	**(19,480,210)**	**22,039,854**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**1,150,000**	**(42,670,064)**	**(41,520,064)**	**(19,480,210)**	**22,039,854**	
Reconciliation						

Accounting Policies

Figures in Rand	Note(s)	2024	2023

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

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

Offsetting

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

Consideration is also given to the provisions of the Companies Act (Act 71 of 2008) to ensure that such provisions are not contravened.

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

- GRAP 1 Presentation of Financial Statements
- GRAP 2 Cash Flow Statements
- GRAP 3 Accounting Policies, Changes in Accounting Estimates and Errors
- GRAP 5 Borrowing Costs
- GRAP 9 Revenue from Exchange Transactions
- GRAP 13 Leases
- GRAP 14 Events After the Reporting Date
- GRAP 16 Investment Property
- GRAP 17 Property, Plant and Equipment
- GRAP 18 Segment Reporting
- GRAP 19 Provisions, Contingent Liabilities and Contingent Assets
- GRAP 21 Impairment of Non cash-generating Assets
- GRAP 23 Revenue from Non-exchange Transactions
- GRAP 24 Presentation of Budget Information in Financial Statements
- GRAP 25 Employee Benefits
- GRAP 31 Intangible Assets
- GRAP 32 Service Concession Arrangements: Grantor
- GRAP 104 Financial Instruments
- GRAP 108 Statutory Receivables
- GRAP 105 Transfer of functions between entities under common control

These accounting policies are consistent with the previous period.

1.1 Presentation currency

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

1.2 Going concern assumption

These annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

Accounting Policies

1.3 Transfer of functions between entities under common control

Definitions

An acquirer is the entity that obtains control of the acquiree or transferor.

Carrying amount of an asset or liability is the amount at which an asset or liability is recognised in the statement of financial position.

Control is the power to govern the financial and operating policies of another entity so as to benefit from its activities.

A function is an integrated set of activities that is capable of being conducted and managed for purposes of achieving an entity's objectives, either by providing economic benefits or service potential.

A merger is the establishment of a new combined entity in which none of the former entities obtains control over any other and no acquirer can be identified.

Transfer date is the date on which the acquirer obtains control of the function and the transferor loses control of that function.

A transfer of functions is the reorganisation and/or the re-allocation of functions between entities by transferring functions between entities or into another entity.

A transferor is the entity that relinquishes control of a function.

Common control - For a transaction or event to occur between entities under common control, the transaction or event needs to be undertaken between entities within the same sphere of government or between entities that are part of the same economic entity. Entities that are ultimately controlled by the same entity before and after the transfer of functions are within the same economic entity.

A function is an integrated set of activities that is capable of being conducted and managed for purposes of achieving an entity's objectives, either by providing economic benefits or service potential. A function consists of inputs and processes applied to those inputs that have the ability to create outputs. A function can either be a part or a portion of an entity or can consist of the whole entity. Although functions may have outputs, outputs are not required to qualify as a function. The three elements of a function are defined as follows:

- Input: Any resource that creates, or has the ability to create, outputs when one or more processes are applied to it.
- Process: Any system, standard, protocol, convention or rule that when applied to an input or inputs, creates or has the ability to create outputs.
- Output: The result of inputs and processes applied to achieve and improve efficiency. This may be in the form of achieving service delivery objectives, or the delivery of goods and/or services.

Identifying the acquirer and transferor

For each transfer of functions between entities under common control an acquirer and transferor are identified. All relevant facts and circumstances are considered in identifying the acquirer and transferor.

The terms and conditions of a transfer of functions undertaken between entities under common control are set out in a binding arrangement. The binding arrangement governing the terms and conditions of a transfer of functions may identify which entity to the transaction or event is the transferor(s) and which entity is the acquirer. Where the binding arrangement does not clearly identify the acquirer or the transferor, the behaviour or actions of the entities may indicate which entity is the acquirer and which entity is the transferor.

Determining the acquirer includes a consideration of, amongst other things, which of the entities involved in the transfer of functions initiated the transaction or event, the relative size of the entities, as well as whether the assets or revenue of one of the entities involved in the transaction or event significantly exceed those of the other entities. If no acquirer can be identified, the transaction or event is accounted for in terms of the Standard of GRAP on Mergers.

Determining the transfer date

The acquirer and the transferor identify the transfer date, which is the date on which the acquirer obtains control and the transferor loses control of that function.

All relevant facts and circumstances are considered in identifying the transfer date.

Accounting Policies

1.3 Transfer of functions between entities under common control (continued)

Assets acquired [transferred] and liabilities assumed [relinquished]

The recognition of assets and liabilities, is subject to the following conditions:

The assets acquired and the liabilities assumed are part of what had been agreed in terms of the binding arrangement (if applicable), rather than the result of separate transactions.

Determining what is part of the transfer of functions transaction

Where the entity and the transferor have a pre-existing relationship before or when negotiations for a transfer of functions began, or where a binding arrangement is entered into during the negotiations that are separate from a transfer of functions, any amounts that are not part of what were transferred in a transfer of functions are identified. This policy only applies to the consideration transferred and the assets acquired and liabilities assumed in a transfer of functions as governed by the terms and conditions of the binding arrangement.

The following factors are considered, which are neither mutually exclusive nor individually conclusive, to determine whether a transaction is part of a transfer or function or whether the transaction is separate:

- the reasons for the transaction
- the timing of the transaction

Effective settlement of a pre-existing relationship between the entity (as acquirer) and transferor in a transfer of functions

A pre-existing relationship between the entity (as acquirer) and the transferor may be contractual or non-contractual. If a transfer of functions in effect settles a pre-existing relationship, the entity (as acquirer) recognises a gain or loss, measured as follows:

- for a pre-existing non-contractual relationship, fair value.
- for a pre-existing contractual relationship, the lesser of the following:
  - the amount by which the binding arrangement is favourable or unfavourable from the perspective of the entity (as acquirer) when compared with terms for current market transactions for the same or similar items.
  - the amount of any stated settlement provisions in the binding arrangement available to the counterparty to whom the contract is unfavourable.

If the latter is less, the difference is included as part of a transfer of functions accounting. The amount of gain or loss recognised may depend in part on whether the entity (as acquirer) had previously recognised a related asset or liability, and the reported gain or loss therefore may differ from the amount calculated by applying the above requirements.

Accounting Policies

1.3 Transfer of functions between entities under common control (continued)

Accounting by the entity as acquirer

Initial recognition and measurement

As of the transfer date, the entity recognises the purchase consideration paid to the transferor and all the assets acquired and liabilities assumed in a transfer of functions. The assets acquired and liabilities assumed are measured at their carrying amounts.

If, prior to the transfer of functions, the transferor was not applying the accrual basis of accounting, the transferor changes its basis of accounting to the accrual basis of accounting prior to the transfer.

The consideration paid by the entity can be in the form of cash, cash equivalents or other assets. If the consideration paid is in the form of other assets, the entity de-recognises such assets on the transfer date at their carrying amounts.

The difference between the carrying amounts of the assets acquired, the liabilities assumed and the consideration paid to the transferor, is recognised in accumulated surplus or deficit.

Measurement period

If the initial accounting for a transfer of functions is incomplete by the end of the reporting period in which the transfer occurs, the entity reports in its annual financial statements provisional amounts for the items for which the accounting is incomplete. During the measurement period, the entity retrospectively adjusts the provisional amounts recognised at the transfer date to reflect new information obtained about facts and circumstances that existed as of the transfer date and, if known, would have affected the measurement of the amounts recognised as of that date. The measurement period ends as soon as the entity receives the information it was seeking about facts and circumstances that existed as of the transfer date or learns that more information is not obtainable. However, the measurement period does not exceed two years from the transfer date.

The entity considers all relevant factors in determining whether information obtained after the transfer date should result in an adjustment to the provisional amounts recognised or whether that information results from events that occurred after the transfer date.

The entity recognises an increase (decrease) in the provisional amount recognised for an asset (liability) by means of decreasing (increasing) the excess of the purchase consideration paid over the carrying amount of the assets acquired and liabilities assumed previously recognised in accumulated surplus or deficit. However, new information obtained during the measurement period may sometimes result in an adjustment to the provisional amount of more than one asset or liability.

During the measurement period, the entity recognises adjustments to the provisional amounts as if the accounting for the transfer of functions had been completed at the transfer date. Thus, the entity revises comparative information for prior periods presented in annual financial statements as needed, including making any change in depreciation, amortisation or other income effects recognised in completing the initial accounting.

After the measurement period ends, the entity revises the accounting for a transfer of functions only to correct an error in accordance with the Standard of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors.

Subsequent measurement

The entity subsequently measures any assets acquired and any liabilities assumed in a transfer of functions in accordance with the applicable Standards of GRAP.

At the transfer date, the entity classifies or designates the assets acquired and liabilities assumed as necessary to apply other Standards of GRAP subsequently. The entity makes those classifications or designations on the basis of the terms of the binding arrangement, economic conditions, its operating or accounting policies and other relevant conditions that exist at the transfer date. An exception is that the entity classifies the following contracts on the basis of the contractual terms and other factors at the inception of the contract (or, if the terms of the contract have been modified in a manner that would change its classification, at the date of that modification, which might be the transfer date):

- classification of a lease contract as either an operating lease or a finance lease in accordance with the Standard of GRAP on Leases; and
- classification of a contract as an insurance contract in accordance with the International Financial Reporting Standard on Insurance Contracts.

Accounting Policies

1.4 Property, plant and equipment

Property, plant and equipment are tangible non-current asset (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 entity; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

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

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

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

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

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

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

Item	Depreciation method	Average useful life
Furniture and equipment	Straight-line	6- 20 years
Motor vehicles	Straight-line	5- 10 years
IT equipment	Straight-line	3-12 years
Signage	Straight-line	15 years
Containers	Straight-line	15 years

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 entity. 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.

Accounting Policies

1.4 Property, plant and equipment (continued)

The entity assesses at each reporting date whether there is any indication that the entity 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 entity 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.

The entity separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements.

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 entity, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

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

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Cost model

Investment property is carried at cost less accumulated depreciation and any accumulated impairment losses.

Item	Useful life
Property - land	indefinite

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.

Accounting Policies

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable asset 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 entity 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 entity; and
- the cost or fair value of the asset can be measured reliably.

The entity 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.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

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	Straight-line	3- 10 years

Intangible assets are derecognised:

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

1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

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.

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

1.7 Financial instruments (continued)

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 rate 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.

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.

Accounting Policies

1.7 Financial instruments (continued)

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;
- contingent consideration of an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies
- 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.

1.8 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Operating leases - 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.

Accounting Policies

1.9 Share capital / contributed capital

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities.

1.10 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 entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

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

Measurement

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

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

Sale of goods

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

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

Rendering of services

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

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- 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.

Accounting Policies

1.10 Revenue from exchange transactions (continued)

Interest, royalties and dividends

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

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

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

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

1.11 Revenue from non-exchange transactions

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

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

Control of an asset arise when the entity can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity 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 entity.

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.

Accounting Policies

1.11 Revenue from non-exchange transactions (continued)

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 entity 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.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the entity.

When, as a result of a non-exchange transaction, the entity recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

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

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

1.12 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.

1.13 Unauthorised expenditure

Unauthorised expenditure means:

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

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

1.14 Fruitless and wasteful expenditure

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

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

1.15 Irregular expenditure

Irregular expenditure as defined in section 1 of the MFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

(a) this Act; or
(b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
(c) any provincial legislation providing for procurement procedures in that provincial government.

Accounting Policies

1.15 Irregular expenditure (continued)

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the MFMA requires the following (effective from 1 April 2008):

Irregular expenditure that was incurred and identified during the current financial year and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.16 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

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

Trade receivables / Held to maturity investments and/or loans and receivables

The entity assesses its trade receivables, held to maturity investments and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in the entity or deficit, the entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

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 9.

Accounting Policies

1.16 Significant judgements and sources of estimation uncertainty (continued)

Useful lives of Property, plant and equipment

The entity's management determines the estimated useful lives and related depreciation charges for the Property plant and equipment. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Effective interest rate

The entity used the prime interest rate to discount future cash flows.

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 present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

Selection of an appropriate reporting framework by the entity as a public entity

The entity assesses whether it meets the criteria in paragraph 11 of Directive 12: The Selection of an Appropriate Reporting Framework by Public Entities.

This assessment is performed initially when the Directive becomes effective, and subsequently changes the reporting framework only if a significant change has occurred that leads the entity to conclude that it meets, or no longer meets, the relating criteria.

In making these assessments, management applies its judgement and consider all relevant historical facts and circumstances, as well as prospective information, ensuring a holistic assessment over an extended period of time is performed, to ensure that the entity does not change its reporting framework every year.

In the case of the entity as part of a group of entities, the assessments are applied to the economic entity. The reporting framework selected based on the assessment of the economic entity, is applied by both the controlling entity and controlled entity in preparing their annual financial statements.

1.17 Tax

Tax expenses

The Entity is exempt from income tax in terms of section 10 (1) (A) of the Income Tax Act.

Value Added Tax

The Entity is registered with SARS on invoice basis in accordance with Section 15 (2)(a) of the Value Added Tax Act No. 89 of 1991.

1.18 Employee benefits

Employee benefits are all forms of consideration given by an entity 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 reporting entity, 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 reporting entity's own creditors (even in liquidation) and cannot be paid to the reporting entity, 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 reporting entity to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an entity'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.

Accounting Policies

1.18 Employee benefits (continued)

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 an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity 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 entity during a reporting period, the entity recognises 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 entity recognises 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 entity measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognises the expected cost of bonus, incentive and performance related payments when the entity 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 entity has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

Accounting Policies

1.19 Provisions and contingencies

Provisions are recognised when:

- the entity 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 entity settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

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

Provisions are not recognised for future operating surplus.

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of an 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 entity

No obligation arises as a consequence of the sale or transfer of an operation until the entity is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity 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.

Accounting Policies

1.20 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.21 Government grants

Government grants are recognised as revenue when:

- it is probable that the economic benefits or services potential associated with the transaction will flow to the economic entity
- the amount of the revenue can be measured reliably, and
- to the extent that there has been compliance with any restrictions associated with grant.

These transfers are recognised in the financial performance as expenses in the period that the events give rise to transfer.

The municipality assesses the degree of certainty attached to the flow of future economic benefits or service potential on the basis of the available evidence. Certain grants payable by one level of government to another are subject to the availability of funds. Revenue from these grants is only recognised when it is probable that the economic benefits or service potential associated with these transactions will flow to the entity. An announcement at the beginning of the financial year that grants may be available for qualifying entities in accordance with an agreed programme may not be sufficient evidence of the probability of the flow. Revenue is then only recognised once evidence of the probability of the flow becomes available.

Restrictions on government grants may result in such revenue being recognised on a time proportion basis. Where there is no restriction on the period, such revenue is recognised on receipt or when the Act becomes effective, whichever is earlier.

When government remit grants on a reimbursement basis, revenue is recognised when the qualifying expenses have been incurred and to the extent that any other restriction have been complied with.

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. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations it would be enforced by the transferrer, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or were past experience has indicated that the transferrer has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the municipality with no future related costs, are recognised in the statement of financial performance in the period which they become receivable.

Interest earned on investments is treated in accordance with the grants conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipal entity's interest, it is recognised as interest earned in the Statement of Financial Performance.

Revenue is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment are brought into use.
Turnover comprises of sales to customers and service rendered to customers. Turnover is stated at the invoice amount and is exclusive of value-added taxation.

1.22 Segment information

A segment is an activity of an entity:

1.22 Segment information (continued)

- 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.

Measurement

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

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

1.23 Budget information

Entity is typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by entity shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 01/07/2023 to 30/06/2024.

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Variances between actual and budgeted are regarded as material when there is a variance of 10%.

1.24 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.

Accounting Policies

1.24 Related parties (continued)

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 entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the entity.

The entity 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 entity 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 entity is exempt from the disclosures in accordance with the above, the entity discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity’s financial statements to understand the effect of related party transactions on its annual financial statements.

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

The entity 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.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2. Investment property

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	9,406,111	-	9,406,111	9,406,111	-	9,406,111

2. Investment property (continued)

Reconciliation of investment property - 2024

	Opening balance	Total
Investment property	9,406,111	9,406,111

Reconciliation of investment property - 2023

	Opening balance	Other changes, movements	Total
Investment property	9,349,310	56,801	9,406,111

Details of property

Ifafa Farm

Remainder of Portion 1 of the Farm Elysium number 15582, Registration division ET, province of KwaZulu Natal.

In Extent 92,4433 Hectares

Land is leased to Lancelot Estates CC for 9.5 % plus VAT of the cane gross proceeds per month with no escalation clause. There was no expenditure incurred to improve or repair the investment property in the year under review.

The directors assessed the carrying value of investment property at year end. There were no indicators requiring an impairment as at 30 June 2024.

Purchase price: 1 October 2016	9,406,111	9,349,310
Capitalised expenditure	-	56,801
	9,406,111	**9,406,111**

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 entity.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2. Investment property (continued)

Amounts recognised in surplus or deficit

Rental revenue from Investment property	154,374	125,527
From Investment property that generated rental revenue		
Direct operating expenses (excluding repairs and maintenance)	55,976	60,517

Notes to the Annual Financial Statements

Figures in Rand

3. Property, plant and equipment

	2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and equipment	365,960	(190,367)	175,593	350,795	(167,166)	183,629
Motor vehicles	21,534	(8,614)	12,920	21,534	(4,307)	17,227
IT equipment	318,774	(109,564)	209,210	341,178	(138,936)	202,242
Containers	49,016	(6,535)	42,481	49,016	(3,268)	45,748
Signage	100,739	(13,432)	87,307	100,739	(6,716)	94,023
Total	**856,023**	**(328,512)**	**527,511**	**863,262**	**(320,393)**	**542,869**

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and equipment	183,629	18,174	(2,439)	(23,771)	175,593
Motor vehicles	17,227	-	-	(4,307)	12,920
IT equipment	202,242	78,740	(20,653)	(51,119)	209,210
Containers	45,748	-	-	(3,267)	42,481
Signage	94,023	-	-	(6,716)	87,307
	542,869	**96,914**	**(23,092)**	**(89,180)**	**527,511**

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Transfers received	Depreciation	Total
Furniture and equipment	95,627	4,563	(7,729)	114,377	(23,209)	183,629
Motor vehicles	-	-	-	21,534	(4,307)	17,227
IT equipment	142,153	18,089	(18,169)	118,841	(58,672)	202,242
Containers	-	-	-	49,016	(3,268)	45,748
Signage	-	-	-	100,739	(6,716)	94,023
	237,780	**22,652**	**(25,898)**	**404,507**	**(96,172)**	**542,869**

Pledged as security

No assets were pledged as security for the year ended.

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		
IT Equipment	18,931	27,703
Furniture and Equipment	16,452	363
Motor vehicles	6,476	19,931
	41,859	**47,997**

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 entity.

4. Intangible assets

	2024			2023		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	21,596	(7,199)	14,397	21,596	(3,599)	17,997

Reconciliation of intangible assets - 2024

	Opening balance	Amortisation	Total
Computer software	17,997	(3,600)	14,397

Reconciliation of intangible assets - 2023

	Opening balance	Transfers received	Amortisation	Total
Computer software	-	21,596	(3,599)	17,997

5. Receivables from exchange transactions

Trade debtors	173,398	36,643
Deposits	81,892	71,829
Prepaid expenses	19,479	48,508
Accrued income	1,070	44,546
	275,839	**201,526**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

5. Receivables from exchange transactions (continued)

Age analysis		
0-30 Days	174,469	132,664
120 Days+	101,370	68,862
	275,839	**201,526**
Financial asset receivables included in receivables from exchange transactions above	**-**	**-**
Total receivables from exchange transactions	275,839	201,526

6. Receivables from non-exchange transactions

Municipal grants and subsidies	21,851,798	24,732,210
Allowance for impairment	(17,242,370)	-
	4,609,428	**24,732,210**
Municipalities		
Ray Nkonyeni Municipality	2,000,000	2,000,000
Ugu District Municipality	19,593,602	21,593,602
Umdoni Municipality	-	1,138,608
Umuziwabantu Municipality	258,204	-
	21,851,806	**24,732,210**
Age analysis		
0 - 30 days	258,204	5,505,469
61 - 90 days	-	2,366,860
91 - 120 days	-	6,663,081
+120 days	21,593,602	10,196,800
	21,851,806	**24,732,210**

7. VAT receivable

VAT	2,265,245	-

The Entity is registered with SARS on the invoice basis in accordance with Section 15 (2)(a) of the Value Added Tax Act No. 89 of 1991.

8. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	499	605
Bank balances	35,962	1,955,192
	36,461	**1,955,797**

Figures in Rand	2024	2023

8. Cash and cash equivalents (continued)

The entity had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2024	June 30, 2023	June 30, 2022
ABSA: Main Current Account (USCT) - 4074036586	-	16,291	-	-	16,291	-
ABSA: SCTIE - Main Account 4089706453	98	353,081	-	98	353,081	-
SCTIE - Call Account : ABSA 9382648008	-	1,583,919	-	-	1,583,919	-
USCDA - Call Account : NSNP Raset 9340887696	-	1,102	-	-	1,102	-
URT - Investment Account 9358814944	-	799	-	-	799	-
TIKZN: One Stop Shop STD Bank 053302435	1,154	-	-	1,154	-	-
Call Account STD Bank 058900578	2,953	-	-	2,953	-	-
SCTIE: Main Account STD Bank 053302346	31,756	-	-	31,756	-	-
Petty cash	-	-	-	499	605	-
Total	**35,961**	**1,955,192**	**-**	**36,460**	**1,955,797**	**-**

An amount of R16 291 existed in the USCT bank account at 30 June 2023. The funds were transferred and the account was subsequently closed.

9. Payables from exchange transactions

	2024	2023
Trade payables	527,852	547,257
Accrued leave pay	401,191	519,815
Accrued bonus	382,974	379,394
Provision for employment benefits	-	13,808
PAYE/ UIF/ SDL/ Pension Accrual	148,061	-
Salary accrual	368,448	-
Other Creditors	1,150	575
	1,829,676	**1,460,849**

Trade payables from exchange transactions age analysis

0 - 30 days	1,441,753	1,448,808
31 - 60 days	250,903	5,842
61 - 90 days	126,500	6,199
91 - 120 days +	10,520	-
	1,829,676	**1,460,849**

10. VAT payable

VAT payable	-	610,156

The Entity is registered with SARS on invoice basis in accordance with Section 15 (2)(a) of the Value Added Tax Act No. 89 of 1991.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

11. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
UGU District Municipality - Growth and Development Strategy Grant	55,500	55,500

The nature and extent of government grants recognised in the annual financial statements and an indication of other forms of government assistance from which the entity has directly benefited from.

12. Share capital / contributed capital

Authorised		
200 Ordinary shares of R1 each	200	200
Issued		
Ordinary	200	200

13. Commission, membership fees and sales

Sale of goods	-	4,870
Commission on sales	1,363	972
Membership fees raised	87,000	86,500
	88,363	**92,342**

14. Rental of facilities

Facilities and equipment		
Lancelot Estate CC	154,374	125,527

15. Sundry income

Legal fees recovered	152,014	23,333
Bad debts recovered	-	10,320
Insurance claim refund	6,087	-
	158,101	**33,653**

16. Interest received

Interest revenue		
ABSA Bank	2,068	286,500
Other (Deposits)	4,723	5,010
Standard Bank	100,728	-
	107,519	**291,510**

Total interest income, earned using the effective interest rate, on financial instruments not at fair value through surplus or deficit amounted to R107 519 (2023: R291 510).

Figures in Rand	2024	2023

17. Government grants and subsidies

Operating grants		
Ugu District Municipality	23,313,071	21,650,402
Umdoni Municipality	2,083,344	1,946,616
Umzumbe Municipality	1,955,448	1,858,344
Umuziwabantu Municipality	1,405,572	1,326,492
Ray Nkonyeni Municipality	3,422,844	3,127,752
TIKZN - One Stop Shop	265,775	-
	32,446,054	**29,909,606**
Capital grants		
KZN EDTEA - Ifafa Farm	-	27,749
	32,446,054	**29,937,355**

Conditional and Unconditional

Included in above are the following grants and subsidies received:

Conditional grants received	265,775	27,749
Unconditional grants received	32,180,279	29,909,606
	32,446,054	**29,937,355**

The current year's unconditional Municipal grant from parent Municipality was never received. It was raised and fully written off due to the parent Municipality's unfavorable financial conditions.

UGU DM - Growth and Development Strategy Grant

Balance unspent at beginning of year	55,500	55,500

Conditions still to be met - remain liabilities (see note 11).

KZN EDTEA - Ifafa Farm

Balance unspent at beginning of year	-	27,745
Conditions met - transferred to revenue	-	(27,745)
	-	**-**

TIKZN - One Stop Shop

Current-year receipts	265,775	-
Conditions met - transferred to revenue	(265,775)	-
	-	**-**

The grant was received from Trade and Investment KwaZulu Natal in respect of the establishment of Ugu District One Stop Shop.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

18. Revenue

Commission, membership fees and sales	88,363	92,342
Rental of facilities	154,374	125,527
Sundry income	158,101	33,653
Interest received	107,519	291,510
Government grants & subsidies	32,446,054	29,937,355
	32,954,411	**30,480,387**
The amount included in revenue arising from exchanges of goods or services are as follows:		
Rendering of services	88,363	92,342
Rental of facilities and equipment	154,374	125,527
Sundry income	158,101	33,653
Interest received	107,519	291,510
	508,357	**543,032**
The amount included in revenue arising from non-exchange transactions is as follows:		
Taxation revenue		
Transfer revenue		
Government grants & subsidies	32,446,054	29,937,355

19. Bad debt written off

Ugu District Municipality	23,313,071	-
Cancelled membership fees	30,754	19,722
	23,343,825	**19,722**

The entity's board considered the recoverability of the outstanding balance after the parent municipality indicated an unfavourable financial position which will make it difficult for the entity to recover the outstanding allocation.

20. Debt impairment

Municipal grants and subsidies	14,993,365	-

21. Depreciation and amortisation

Property, plant and equipment	89,180	96,172
Intangible assets	3,599	3,599
	92,779	**99,771**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

22. Directors' remuneration

Dr. S.J Nzimande	26,235	138,456
Mr. S.C Dlomo	308,592	87,100
Mrs. E.J Crutchfield	48,433	168,739
Mrs C.V Elliott	-	24,420
Mr L. Shezi	-	5,477
Mr. CJ Davenhill	17,715	73,371
Mrs. NV Masito	131,477	-
Mr P.T Jeffreys	-	24,552
Dr. K Godlwana	102,728	-
Mr. LG Yeni	80,129	-
Mr. HTH Sabela	129,439	-
	844,748	**522,115**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

23. Employee related costs

Basic	6,241,361	7,043,946
Bonus	652,774	594,704
Medical aid - company contributions	185,515	152,977
UIF	31,335	33,358
SDL	68,019	80,053
Leave pay (reversal) / charge	53,526	58,948
Pension	212,966	174,351
Overtime payments	32,595	17,606
Housing benefits and allowances	8,811	8,359
Telephone allowance	82,257	90,503
	7,569,159	**8,254,805**

Chief Executive Officer (01 July 2023 to 31 January 2024)

Annual Remuneration	857,508	1,373,204
Performance Bonuses	178,516	156,046
Contributions to UIF, Medical and Pension Funds	10,476	16,557
Cell phone allowance	15,075	24,141
Leave paid out	115,887	-
	1,177,462	**1,569,948**

Remuneration of Chief Executive Officer - Caretaker (Until July 2022)

Annual Remuneration	-	36,409
Performance Bonuses	-	42,612
Contributions to UIF, Medical and Pension Funds	-	998
	-	**80,019**

Manager: Finance, Corporate Services & Admin (From 1 July 2023 to February 2024)

Annual Remuneration	622,473	872,219
Performance Bonuses	113,388	99,116
Contributions to UIF, Medical and Pension Funds	7,494	11,619
Cell phone allowance	17,229	24,141
	760,584	**1,007,095**

Remuneration of Manager : Finance and HR (01 July 2022 - 28 February 2023)

Annual Remuneration	-	703,754
Performance Bonuses	14,075	49,983
Contributions to UIF, Medical and Pension Funds	-	8,886
Cell phone allowance	-	3,402
Leave pay	-	73,370
	14,075	**839,395**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

23. Employee related costs (continued)

Manager: Development & Projects

Annual Remuneration	887,359	844,760
Performance Bonuses	67,581	47,998
Contributions to UIF, Medical and Pension Funds	9,899	9,867
Cell phone allowance	7,284	5,670
Leave paid out	47,098	-
	1,019,221	**908,295**

Acting - Manager: Finance, Corprate Services & Admin (01 March 2024 - 30 June 2024)

Annual Remuneration	151,486	-
Acting Allowance	149,016	-
Employee related costs - UIF / SDL	2,004	-
	302,506	**-**

Acting - Chief Executive Officer (01 March 2024 - 30 June 2024)

Annual Remuneration	389,046	-
Acting Allowance	178,768	-
Employee related costs - UIF / SDL	3,797	-
Cell phone allowance	8,614	-
	580,225	**-**

24. Finance costs

Interest and penalties on late payment	86,685	35,783

Total interest expense, calculated using the effective interest rate, on financial instruments not at fair value through surplus or deficit amounted to R86,685 (2023: R35,783).

25. Lease rentals on operating lease

Premises		
Contractual amounts	503,100	393,600
Equipment		
Contractual amounts	48,921	58,984
	552,021	**452,584**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

26. Operational costs

Accounting fees	-	3,550
Advertising	48,388	229,370
Audit committee fees	104,541	121,396
Auditors remuneration	874,762	775,973
Bank charges	32,076	40,171
Cleaning	12,192	17,018
Consulting and professional fees	135,316	450,129
Insurance	37,584	43,059
Motor vehicle expenses	43,165	47,951
Printing and stationery	54,201	56,020
Repairs and maintenance	47,790	52,973
Security	19,696	31,874
Software expenses	11,870	12,022
Staff welfare	42,880	13,834
Subscriptions and membership fees	3,648	9,295
Telephone and fax	90,989	102,683
Training	-	3,600
Travel and accommodation	39,943	64,514
Water and electricity	179,308	142,701
Workmen's Compensation	43,268	219,855
	1,821,617	**2,437,988**

27. Developmental and project costs

SMME Training and development	21,511	296,085
KwaXolo cave route	281	-
Ifafa industrial park	55,976	60,517
KwaNzimakwe multitrails	-	672
Ntelezi Msani project	16,656	3,700
Nyandezulu precinct plan	-	2,696
Umdoni projects	562	83,132
Umuziwabantu projects	1,575	6,348
Umzumbe river trails	-	13,004
Gamalakhe	-	200
Raset support	-	47,272
One Stop Shop	118,010	-
	214,571	**513,626**

28. Marketing investment costs

Advertising, public relations and campaigns	1,811,010	2,412,257
Beach and Hinterland events	-	215,900
Media educationals	12,704	98,281
Membership expenses and stakeholder workshops	-	11,596
Promotional items	40,237	66,304
Shows and exhibitions	80,727	331,640
Research and advisory	8,400	37,587
Marketing collateral, images and videos	165,537	249,112
MICE leads and support	-	46,893
Website & social media	732,069	772,449
Brand tracking	37,768	35,590
Stakeholder costs	11,089	45,107
	2,899,541	**4,322,716**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
29. Cash (used in) / generated from operations		
(Deficit) surplus	(19,480,210)	13,795,380
Adjustments for:		
Depreciation and amortisation	92,779	99,771
Loss on disposal of assets	16,310	25,898
Debt impairment	14,993,365	-
Bad debts written off	23,343,825	19,722
Changes in working capital:		
Receivables from exchange transactions	(74,313)	(168,403)
Receivables from non-exchange transactions	(18,214,387)	(24,751,928)
Net transfer of working capital	-	1,750,588
Payables from exchange transactions	368,828	908,487
VAT	(2,875,401)	606,959
Unspent conditional grants and receipts	-	(27,749)
	(1,829,204)	**(7,741,275)**
30. Auditors' remuneration		
Audit fee	874,762	775,973

Figures in Rand	2024	2023

31. Related parties

Relationships	
Controlling entity	Ugu District Municipality
Directors	See Directors' Report and Note 22
Grant funding municipality	Ray Nkonyeni Local Municipality
	Umdoni Municipality
	Umzumbe Municipality
	Umuziwabantu Municipality
5% Director - Shelly Travel (Pty) Ltd	CV Elliott
100% Owner : S Dlomo Incorporated	SC Dlomo
100% Owner : Oribi Wild 5 Adventures and Horse Trials	PT Jeffreys

Related party balances

On the 1 July 2022, with the merger of Ugu South Coast Tourism and Ugu South Coast Development Agency, this loan has effectively been settled brought about from the takeon of the balance of the Asset received from the Tourism Entity.

Amounts included in Trade receivable regarding related parties		
Ugu District Municipality	19,593,602	21,593,602
Ray Nkonyeni Local Municipality	2,000,000	2,000,000
Umdoni Municipality	258,204	1,138,608
Merger with related party		
South Coast Tourism & Investment Enterprise (RF) SOC	-	(16,665,951)
Marketing costs paid to related parties		
Shelly Travel (Pty) Ltd	-	5,382
Oribi Gorge Wild 5 Adventures and Horse Trials	-	9,755
Legal costs paid to related parties		
S Dlomo Incorporated	10,000	39,623
Related party transactions		
Grants revenue from related parties		
Ugu District Municipality	23,313,071	21,650,402
Ray Nkonyeni Municiaplity	3,422,844	3,127,752
Umdoni Municipality	2,083,344	1,946,616
Umzumbe Municipality	1,955,448	1,858,344
Umuziwabantu Municipality	1,405,572	1,326,492
Services in- kind received from related parties		
Ugu District Municiplaity	157,600	272,205
Compensation to directors and other key management		
Short-term employee benefits	254,443	220,739

32. Additional disclosure in terms of Municipal Finance Management Act

Audit fees

Current year subscription / fee	874,762	775,973
Amount paid - current year	(864,776)	(775,973)
	9,986	**-**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

32. Additional disclosure in terms of Municipal Finance Management Act (continued)

PAYE, UIF and SDL

Opening balance	(59)	-
Current year subscription / fee	1,784,718	1,899,715
Amount paid - current year	(1,655,363)	(1,899,774)
	129,296	**(59)**

Pension and Medical Aid Deductions

Current year subscription / fee	794,517	1,941
Amount paid - current year	(775,869)	(1,941)
	18,648	**-**

VAT

VAT receivable	(2,265,244)	-
VAT payable	-	610,156
	(2,265,244)	**610,156**

All VAT returns have been submitted by the due date throughout the year.

33. Directors' emoluments

2024

	Emoluments	Board fees	Other	Total
Dr. Sipho J Nzimande	14,007	12,228	-	26,235
Mrs. Elizabeth J. Crutchfield	12,259	15,074	21,100	48,433
Mr. Sandile C. Dlomo	50,518	84,357	173,717	308,592
Dr. Khululiwe H. Godlwana	25,496	39,118	38,114	102,728
Mrs. Nongcebo V. Masito	36,778	42,806	51,893	131,477
Mr. Lunga G. Yeni	25,496	27,653	26,980	80,129
Mr. Colin J. Davenhill	8,499	7,418	1,799	17,716
Mr. Henry T.H Sabela	25,496	40,648	63,295	129,439
	198,549	**269,302**	**376,898**	**844,749**

2023

	Emoluments	Board fees	Other	Total
Dr. Sipho J Nzimande	54,394	84,062	-	138,456
Mrs. Elizabeth J. Crutchfield	47,609	106,018	15,112	168,739
Mr. Sandile C. Dlomo	30,254	56,846	-	87,100
Mr. Lindelani Shezi	2,750	2,727	-	5,477
Mr. Paul T. Jefferys	13,752	10,800	-	24,552
Mrs. Chantel Elliott	11,001	13,419	-	24,420
Mr. Colin Davenhill	33,004	40,367	-	73,371
	192,764	**314,239**	**15,112**	**522,115**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

34. Fruitless and wasteful expenditure

Opening balance as previously reported	35,783	-
Opening balance as restated	**35,783**	**-**
Add: Expenditure identified - current	86,714	35,783
Less: Amount written off - current	(388)	-
Closing balance	**122,109**	**35,783**

Penalties & Interest on late payments to SARS (Workmens Compensation Returns submitted in 2023).

35. Irregular expenditure

Opening balance as previously reported	386,784	25,000
Opening balance as restated	**386,784**	**25,000**
Add: Irregular Expenditure - current	70,768	747,689
Less: Amount written off - current	(414,706)	(385,905)
Closing balance	**42,846**	**386,784**

35. Irregular expenditure (continued)

Incidents/cases identified in the current year include those listed below:

	Disciplinary steps taken/criminal proceedings		
Bid not evaluated in terms of SCM Regulation 28	No disciplinary action taken	27,921	47,850
Three written quotations not invited	No disciplinary action taken	42,847	-
Bid Adjudictaion not compliant in terms of Section 29	No disciplinary action taken	-	338,055
PPR 2022, 3 (1)(b) - Specific goals not included in RFQ	No disciplinary action taken	-	218,691
PPR 2022, 2 (1) - No Preference Points appllied in procurement	No disciplinary action taken	-	143,093
		70,768	**747,689**

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

36. Commitments

Authorised capital expenditure

Already contracted for but not provided for

• All commitments	4,885,607	7,802,135

Total commitments

Total commitments

Due in 1 year	3,173,495	3,197,134
There after	1,712,113	4,605,001
	4,885,608	**7,802,135**

TMSA & OJC 052019

A tender was awarded to TMSA & OJC 052019, for the provision of Marketing, Public Relations, Advertising Agency and Digital Services for a 36 month period in September 2022, for the total amoun tof R10 912 153. At the end of May 2024, the contract was suspended, for a 2 month period due to cash flow challenges.
The remaining financial commitment is approximatley R4 885 607.

37. 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 board and includes a note to the annual financial statements.

• Impractical to get three quotes	351,279	1,250,273

Figures in Rand	2024	2023

38. Risk management

Financial risk management

The Accounting Officer has overall responsibility for the establishment and oversight of the municipal entity's risk management framework. The municipal entity's risk management policies are established to identify and analyse the risks faced by the municipal entity, to set appropriate risk limits and controls and to monitor risks and adherence to limits.

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities and municipal entities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IASs mainly apply. Generally, financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipal entity in undertaking its activities.

The Chief Financial Officer monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk, credit risk and liquidity. Compliance with policies and procedures is reviewed by the internal auditors on a continuous basis, and annually by external auditors. The municipal entity does not enter into or trade financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports quarterly to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Liquidity risk

Liquidity risk is the risk that the municipal entity will encounter difficulty in meeting the obligations associated with its Financial liabilities that are settled by delivering cash or another financial asset. The municipal entity's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the municipal entity's reputation.

Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met.

Credit risk

Credit risk is the risk of financial loss to the municipal entity if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the municipal entity's receivables from customers and investment securities.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the municipal entity. The municipal entity has a sound credit control and debt collection policy and obtains collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The municipal entity uses other publicly available financial information and its own trading records to assess its major customers. The municipal entity's exposure of its counterparties are monitored regularly.
Potential concentrations of credit rate risk consist mainly of, other debtors, short-term investment deposits and bank and cash balances.

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Financial asset	2024	2023
Cash and cash equivalents	36,461	1,955,856
Receivables from non - exchange transactions	4,609,428	24,732,210
Receivables from exchange transactions	275,839	201,526

Figures in Rand	2024	2023

38. Risk management (continued)

Interest rate risk

Interest rate risk is defined as the risk that the fair value or future cashflows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

Financial assets and liabilities that are sensitive to interest rate risk are cash and cash equivalents and loan payables. The municipal entity is not exposed to interest rate risk on these financial instruments as the rates applicable are fixed interest rates.
Potential concentrations of interest rate risk consist mainly of other debtors, short-term investment deposits and bank and cash balances.

39. Going concern

We draw attention to the fact that at June 30, 2024, the entity had an accumulated surplus of R 15,249,616 and that the entity assets exceed its liabilities by R 15,249,816.

The entity is however highly dependent on the District and Local Municipalities for grant funding and therefore it’s ability to operate and meet its financial obligation timeously depends on the timely receipt of these grants.

Ugu South Coast Tourism will be deregistered once the audit of the 2022/23 financial year has been concluded. The deregistration was submitted to CIPC in January 2024, however is not yet finalised.

Figures in Rand	2024	2023

40. Segment information

Identification of segments

The entity is organised and reports to management on the basis of three major functional areas:

- Operational
- Developmental and
- Marketing

The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Segments were aggregated for reporting purposes.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

40. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2024

	Operational	Developmental	Marketing	Total
Revenue				
Commission	1,363	-	-	1,363
Membership raised	-	-	87,000	87,000
Rental of facilities	-	154,374	-	154,374
Sundry income	158,101	-	-	158,101
Interest received	107,519	-	-	107,519
Government grants and subsidies	10,726,759	10,726,760	10,726,760	32,180,279
Conditional grants	-	132,888	132,887	265,775
Total segment revenue	**10,993,742**	**11,014,022**	**10,946,647**	**32,954,411**
Entity's revenue				**32,954,411**
Expenditure				
Depreciation and amortisation	30,926	30,926	30,926	92,778
Directors remuneration	282,152	282,153	282,153	846,458
Employee related costs	3,663,065	2,397,903	1,508,190	7,569,158
Finance costs	86,685	-	-	86,685
Bad debts write off	7,791,526	7,791,526	7,822,280	23,405,332
Debt impairment	4,997,788	4,997,788	4,997,788	14,993,364
Lease rentals on operating lease	184,007	184,007	184,007	552,021
Loss on disposal of assets	16,310	-	-	16,310
Operational costs	586,133	586,133	586,133	1,758,399
Developmental and project costs	-	214,571	-	214,571
Marketing and investment costs	-	-	2,899,541	2,899,541
Total segment expenditure	**17,638,592**	**16,485,007**	**18,311,018**	**52,434,617**
Total segmental surplus/(deficit)				**(19,480,206)**

Assets

40. Segment information (continued)

Property, plant and equipment	175,836	175,836	175,835	527,507
Investment property	-	9,406,111	-	9,406,111
Intangible assets	4,799	4,799	4,799	14,397
Receivables from exchange transactions	275,839	-	-	275,839
Receivables from non-exchange transactions	1,536,476	1,536,476	1,536,476	4,609,428
VAT receivable	755,081	755,082	755,082	2,265,245
Cash and cash equivalents	12,153	12,154	12,154	36,461
Total segment assets	**2,760,184**	**11,890,458**	**2,484,346**	**17,134,988**
Total assets as per Statement of financial Position				**17,134,988**
Liabilities				
Payables from exchange transactions	609,890	609,893	609,893	1,829,676
Unspent conditional grants and receipts	-	55,500	-	55,500
Share capital	200	-	-	200
Total segment liabilities	**610,090**	**665,393**	**609,893**	**1,885,376**
Accumulated surplus				15,249,612
Total liabilities as per Statement of financial Position				**17,134,988**

2023

	Operational	Special Projects	Marketing	Total
Revenue				
Commission and membership raised	92,342	-	-	92,342
Rental of facilities	125,527	-	-	125,527
Sundry income	33,653	-	-	33,653

40. Segment information (continued)

Interest revenue	291,510	-	-	291,510
Government grants & subsidies	29,937,355	-	-	29,937,355
Total segment revenue	**30,480,387**	**-**	**-**	**30,480,387**
Entity's revenue				**30,480,387**
Expenditure				
Depreciation and amortisation	99,771	-	-	99,771
Directors remuneration	522,115	-	-	522,115
Employee related costs	8,254,805	-	-	8,254,805
Bad debts	19,722	-	-	19,722
Development and project costs	-	513,625	-	513,625
Marketing and investment costs	-	-	4,322,716	4,322,716
Finance costs	35,783	-	-	35,783
Lease rentals on operating lease	452,584	-	-	452,584
Operational costs	2,437,988	-	-	2,437,988
Loss on disposal	25,898	-	-	25,898
Total segment expenditure	**11,848,666**	**513,625**	**4,322,716**	**16,685,007**
Total segmental surplus/(deficit)				**13,795,380**
Assets				
Property, plant and equipment	542,869	-	-	542,869
Investment property	-	9,406,111	-	9,406,111
Intangible assets	17,997	-	-	17,997
Receivables from exchange transactions	-	201,526	-	201,526
Receivables from non-exchange transactions	-	24,732,210	-	24,732,210
Cash and cash equivalents	-	1,955,797	-	1,955,797
Total segment assets	**560,866**	**36,295,644**	**-**	**36,856,510**
Total assets as per Statement of financial Position				**36,856,510**

Liabilities

40. Segment information (continued)

Payables from exchange transactions	561,640	-	-	561,640
VAT payable	610,156	-	-	610,156
Unspent conditional grants and receipts	55,500	-	-	55,500
Provisions	899,209	-	-	899,209
Share capital	200	-	-	200
Total segment liabilities	**2,126,705**	**-**	**-**	**2,126,705**
Accumulated surplus				34,729,805
Total equity and liabilities as per Statement of financial Position				**36,856,510**

41. Transfer of functions between entities under common control

Transfer of functions between entities under common control occurring during the current reporting period

The entities involved in the transfer of functions are Ugu South Coast Development Agency SOC and Ugu South Coast Tourism (Pty) Ltd. The transferer is Ugu South Coast Tourism and the acquirer is Ugu South Coast Development Agency after the transfer USCDA changed names and assumed the name South Coast Tourism and Investment Enterprise.

The functions transfered were Tourism, Marketing and Development functions.

The transfer/ merger was motivated by the parent Municipality's need to streamline efficiencies and effectiveness (including financial sustainability) within the economic development space and supported by a council resolution. The transfer of function took place during the 2023 financial year.

The transfer was finalised on Friday, July 1, 2022.

Value of the assets acquired and liabilities assumed

Figures in Rand	2024	2023
41. Transfer of functions between entities under common control (continued)		
Assets acquired		
Property, plant and equipment	-	404,509
Intangible assets	-	21,597
Other financial assets	-	4,828,891
Receivables from exchange transactions	-	61,212
Receivables from non-exchange transactions	-	2,267,059
Cash and cash equivalents	-	9,660,371
	-	**17,243,639**
Liabilities assumed		
Operating lease liability	-	551
Payables from exchange transactions	-	73,790
Provisions	-	503,347
Share capital	-	100
	-	**577,788**
Difference between the carrying amounts of the assets acquired, the liabilities assumed and adjustments required to the basis of accounting	**-**	**16,665,851**
Difference between net assets and the consideration paid	**-**	**16,665,851**
Net cash inflow (outflow) on transfer of function		
Cash acquired	-	9,660,371

South Coast Tourism and Investment Enterprise
Appendix E(1)
June 2024

Actual versus Budget (Revenue and Expenditure) for the year ended 30 June 2024

	Act. Bal. Rand	Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
Revenue					
Commission, membership and sales	88,363	83,700	4,663	5.6	The Margate Mini Coach now offers online bookings which suites many travellors. This has caused a decline in the number of tickets booked at our office. This is slightly more than our expected invoicing of membership, and is acceptable.
Rental of facilities	154,374	208,000	(53,626)	(25.8)	With the entity not wanting to enter into a long lease, the tenant is not 'investing' in the maintenance of the soil, so the crop quantity and quality has reduced.
Government grants & subsidies	32,446,054	32,446,054	-	-	Whilst SCTIE invoiced all the annual grants, we also had to write off the full Ugu grant in June, as we are not in a postion to pay the vat to SARS, and they have not met their 2023 grant commiteed.
Sundry income	158,101	6,087	152,014	,497.4	This income was made up of an award of legal fees R152 014, from the USCT labour matter which was finalised in May 2023. The balance of R6087, related to an insurance claim.
Interest received - investment	107,519	119,924	(12,405)	(10.3)	With the non-payment of grants, cash on hand was significantly less than anticipated, causing a reduction of interest earned.
	32,954,411	32,863,765	90,646	0.3	
Expenses					
Employee related costs	(7,569,159)	(8,532,539)	963,380	(11.3)	This reduction has been brought about, due to the unfilled positions in the organogram, which has been due to financial constraints as well as not having found a suitable candidate.
Depreciation & Amortisation	(92,779)	(189,828)	97,049	(51.1)	With the new asset register many of the assets had their useful life extended, bringing about the reduction of depreciation.
Lease rentals on operating lease	(552,021)	(635,199)	83,178	(13.1)	This is acceptable saving, which was brought about through management of the operational leases.

Actual versus Budget (Revenue and Expenditure) for the year ended 30 June 2024

	Act. Bal.	Adjusted budget	Variance		Explanation of Significant Variances greater than 10% versus Budget
Finance costs	(86,685)	(137,120)	50,435	(36.8)	This expenditure was brought about due to the penalties and interest on late payments to SARS due to the non-availability of cash on hand to meet the SARS payment deadlines.
Bad debts and cancelled membership fees	(23,343,825)	(31,560)	(23,312,265)	,866.5	The anticipated write off of unpaid membership fees were less than expected. Furthermore included in this amount is the full Ugu District grant write off of R23 313 071.
Marketing and investment	(2,899,541)	(14,834,662)	11,935,121	(80.5)	Due to the entity only receiving approxiimately 27 % of its annual grant, many of the Investment and Tourism Marketing activities could not be undertaken, in the manner in which had been intended. Many of the targets achieved through the Marketing, PR, Advertising & Digital Services contract and were also done by leveraging other stakeholders for support, as SCTIE did not have the cash flow to bare these costs. The bulk of cash on hand was utilised for operational costs.
Directors remuneration	(844,748)	(1,364,933)	520,185	(38.1)	Directors are remunerated for meetings attended.
Developmental and special project costs	(214,571)	(4,340,684)	4,126,113	(95.1)	Due to the entity only receiving approximately 28 % of its annual grant, many of the Tourism Development and Catalytic Projects could not be undertaken, in the manner in which had been intended. Many of the targets achieved were done so by leveraging other stakeholders for support, as SCTIE did not have the cash flow to bare these costs. The bulk of cash on hand was utilised for operational costs.
Debt impairment	(14,993,365)	-	(14,993,365)	-	This Provision for a Debt Impairment, is based on an 88% calculation of the outstanding grant owed by the Parent municipality for June 2023. They had committed to settle this grant, however have not been able to meet this commitment.
Operational costs	(1,821,617)	(2,342,291)	520,674	(22.2)	Management have monitored operational costs stringently, due to the very limited availablility of cash on hand. Only absolute essentials were procured.
	(52,418,311)	(32,408,816)	(20,009,495)	61.7	
Loss on disposal of assets and liabilities	(16,310)	(35,000)	18,690	(53.4)	Losses were incurred on the scrapping of redundant assests.

Actual versus Budget (Revenue and Expenditure) for the year ended 30 June 2024

	Act. Bal.	Adjusted budget	Variance		Explanation of Significant Variances greater than 10% versus Budget
Net surplus/ (deficit) for the year	(19,480,210)	419,949	(19,900,159)	,738.7)	

South Coast Tourism and Investment Enterprise
Appendix E(2)
June 2024

Budget Analysis of Capital Expenditure as at 30 June 2024

	Additions Rand	Revised Budget Rand	Variance Rand	Variance %	Explanation of significant variances from budget
Municipal Entity					
Computers	78,739	133,565	54,826	**41**	The bulk of this spend was for the new computer equipment which was funded through the TIKZN One Stop Show grant for office setup. Very little was procured from SCTIE original capital budget..
Furniture and Fittings	18,174	46,478	28,304	**61**	The bulk of this spend was for the new computer equipment which was funded through the TIKZN One Stop Show grant for office setup. Very little was procured from SCTIE original capital budget, as it ws not required.
Vehicles	-	91,763	91,763	**100**	Due to the extremely difficult financial situation, SCTIE was not able to procure a new vehicle.
	96,913	**271,806**	**174,893**	**64**	
Municipal Owned Entities	**(193)**	**-**	**193**	**-**	

SCTIE :

Annual Performance Scorecard 2024

STRATEGIC OBJECTIVE: DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 1: MARKETING & COMMUNICATIONS																				
IDP REF	DISTRICT STRATEGIC OBJECTIVE	PROGRAM REF	PROGRAM	PROGRAM STRATEGIC OBJECTIVE	PROJECT REF	PROJECT	SUB-PROJECT REF.	SUB-PROJECT	DEPARTMENT OWNER	SUB-PROJECT OBJECTIVE	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
UGU-DM : LED 6	To grow the economy by an average of 2% annually, as reflected in GDP-R targets of 2027: R36 926 billion and a positive trade balance. And 2030: R40 769 billion and a positive trade balance	DM1	Marketing & Communication	To position the KZN South Coast as an accessible, year-round, tourist and investment friendly destination, with diverse offerings through various approaches, methods and tools	1.1	Brand Positioning	1.1.1.1	Brand exposure	Tourism Marketing Manager	To harness Maximum exposure through : travel and tourism platforms highlighting the diversity of the destination	Rand value of Brand Exposure in relation to the Marketing Budget	Rands	R20 000 000	R38 227 166	R26 000 000	R1 787 984	32 424 491	ACHIEVED				Quarterly Brand Tracking Report reflective of the Advertising Value Equivalent (AVE)
							1.1.1.2		Investment Marketing Manager	To harness Maximum exposure through : trade and investment platforms highlighting the diverse investment opportunities of the destination	Rand value of Brand Exposure in relation to the Marketing Budget	Rands	R5 000 000	R11 202 753	R8 400 000		11 698 632	ACHIEVED				Quarterly Brand Tracking Report reflective of the Advertising Value Equivalent (AVE)
							1.1.1.3		All Managers	To harness Maximum exposure through :MICE support highlighting the diversity of the destination for Tourism and Investment	Exposure instances profiling the KZN South Coast utilising MICE.	Number	1	1	1	R120 000	1	ACHIEVED				Quarterly Brand Tracking report with evidence of MICE support.
							1.1.2.1	Themed Seasonal Campaigns & Consumer Targeted Promotions	Tourism Marketing Manager	To facilitate themed seasonal campaigns and Consumer targeted promotions during the year, to address seasonality.	Themed seasonal campaigns and consumer promotions held	Number	4	4	4	R3 201 819	4	ACHIEVED				Themed Seasonal Campaign Report
							1.1.2.2	Mall Activations	Tourism Marketing Manager & Investment Marketing Manager	To position the KZN South Coast as a Tourist and Investor friendly destination	Mall activation instances	Number	N/A	N/A	2		2	ACHIEVED				REPORT ON THE MALL ACTIVATION UNDERTAKEN
							1.1.3	Port Shepstone Business Hub	Investment Marketing Manager	To position Port Shepstone as a business hub through exposure instances.	Exposure instance profiling Port Shepstone as a business hub.	Number	4	4	4		4	ACHIEVED				Quarterly Brand Tracking report with evidence of exposure for Port Shepstone as a business hub
							1.1.4.1	Niche Markets Promotion focusing on Tourism	Tourism Marketing Manager	To position KZN South Coast as a destination to host Meetings, Incentives, Conferences and Events(MICE)	Exposure instance profiling KZN South Coast as a destination for MICE	Number	2	2	2		2	ACHIEVED				Quarterly Brand Tracking report with evidence of MICE promotion
							1.1.4.2			To promote the South Coast to as the Golf Coast through print and online media exposure during the year	Golf Tourism promotions	Number	4	4	4		4	ACHIEVED				Quarterly Brand Tracking report with evidence of Golf promotion
							1.1.4.3			To promote the South Coast for Agri/Rural & Mission tourism through print and online media exposure during the year	Agri/Rural & Mission Tourism promotions	Number	1	1	4		4	ACHIEVED				Quarterly Brand Tracking report with evidence of Agri/Rural & Mission tourism promotion
							1.1.4.4			To promote the South Coast as a destination with diverse adventure experience offerings : E.G.: Diving, Raceway, MTB, 4x4	Exposure instance profiling the destination advenure	Number	4	4	4		4	ACHIEVED				Quarterly Brand Tracking report with evidence of Diverse adventure promotion
							1.1.4.5			To generate MICE leads, and submit bids, to host meetings, incentives conferences and events in the south coast during the year. (Meetings, incentives, conferences, exhibitions)	MICE leads generated	Number	2	2	2	R111 360	1	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None. Should the financial situation improve, we may be able to achieved this in the next financial year.	NA	Evidence of Mice leads generated.
							1.1.5.1	Niche Markets Promotion focusing on Investment Opportunities	Investment Marketing Manager	To promote the South Coast as a destination with diverse investment opportunities focusing on Agriculture	Exposure instance profiling the destination for investment on Agriculture	Number	1	4	2	R765 600	2	ACHIEVED				Quarterly brand tracking report with evidence of exposure instance on Agriculture
							1.1.5.2			To promote the South Coast as a destination with diverse investment opportunities focusing on Property Development. E.g.:-Eco-estates and business hubs that are under development	Exposure instance profiling the destination for investment in Property Development	Number	1	3	4		4	ACHIEVED				Quarterly brand tracking report with evidence of exposure instance on Property development
							1.1.5.3			To promote the South Coast as a destination with diverse investment opportunities focusing Manufacturing	Exposure instance profiling the destination for investment in Manufacturing	Number	1	3	4		4	ACHIEVED				Quarterly brand tracking report with evidence of exposure instance on Manufacturing
							1.1.5.4			To promote the South Coast as a destination with diverse investment opportunities focusing Maritime	Exposure instance profiling the destination for investment in Maritime	Number	1	3	2		2	ACHIEVED				Quarterly brand tracking report with evidence of exposure instance on Maritime
							1.1.5.5			To promote the South Coast as a destination with diverse investment opportunities focusing on the Tourism Sector E.g.: KwaXolo Caves / URT	Exposure instance profiling the destination for investment in the Tourism Sector	Number	2	3	3		3	ACHIEVED				Quarterly brand tracking report with evidence of exposure instance on Tourism Investment Opportunities
							1.1.5.6			To promote the South Coast as a destination with diverse investment opportunities focusing on logistics. E.g. : Airport / Warehousing	Exposure instance profiling the destination for investment in the South Coast logistics	Number	N/A	N/A	2		2	ACHIEVED				Quarterly brand tracking report with evidence of exposure instance on Logistics
							1.1.5.7			To promote the South Coast as a destination with diverse investment opportunities focussing on Renewable Energy	Exposure instance profiling the destination for investment in the Renewable Energy Sector	Number	N/A	N/A	4		4	ACHIEVED				Quarterly brand tracking report with evidence of exposure instance on Renewable Energy

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STRATEGIC OBJECTIVE: DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 1: MARKETING & COMMUNICATIONS																					
IDP REF	DISTRICT STRATEGIC OBJECTIVE	PROGRAM REF	PROGRAM	PROGRAM STRATEGIC OBJECTIVE	PROJECT REF	PROJECT	SUB-PROJECT REF.	SUB-PROJECT	DEPARTMENT OWNER	SUB-PROJECT OBJECTIVE	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
							1.1.6.1	Packaging	Tourism Marketing Manager	To create and showcase diverse tour packages during the year	South Coast Tour Packages created to improve geographic spread for tourists	Number of tour packages created	4	4	4	Operational	4	ACHIEVED				Tour packages developed
							1.1.6.2		Tourism Marketing Manager	To participate/facilitate in marketing training workshops, to stimulate the development of tour packages to the South Coast.	Marketing workshops participated in during the year	Number of Workshops	2	2	1	R148 315	2	ACHIEVED				Report on the Workshop held submitted by the Manager
							1.1.7.1	Tourism Trade Shows and Exhibitions	Tourism Marketing Manager	To participate in Exhibitions & Shows : E.g.: SATSA, SACCI, Meetings Africa, TME, WTM Africa and Indaba, SATSA SPEED MARKETING during the year	Domestic exhibitions and trade shows as per annual plan/calendar participated	Number of exhibitions/trade shows as per plan.	6	5	6	R1 231 414	1	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None - as the year is complete - we will not be able to catch up this target	NA	Report on the Domestic Show / Exhibition participation submitted by the Manager
							1.1.7.2	Product Marketing sessions	Tourism Marketing Manager	To host and or participate in Buyer / Product marketing sessions. E.g.: SATSA Speed Marketing during the year	Product/ Buyer marketing sessions participated in during the year	Number	N/A	N/A	1		1	ACHIEVED				REPORT IN THE PRODUCT / BUYER MARKETING SESSION
							1.1.8.1	Consumer Shows	Tourism Marketing Manager	To participate in Domestic Consumer Shows during the year. E.G.: RAND SHOW & ROYAL SHOW	Domestic consumer shows participated in the year	Number	1	1	2		-	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None - as the year is complete - we will not be able to catch up this target	NA	Report on the Consumer Show attended submitted by the Manager
							1.1.9.1	Sector specific trade shows, exhibitions and conferences	Investment Marketing Manager	To participate in exhibitions, shows, conferences and other relevant activation platforms to market the investment opportunities E.G. Africa Energy Indaba, Manufacturing Indaba, TIKZN TRADE DELEGATIONS, BEPESA GBS CONFERENCE, TIKZN EXPO WEEK, WTM AFRICA, BUY LOCAL SUMMIT / EXPO and BRICS CONFERENCE	Representation achieved at Sector Specific platforms	Number	2	7	7	R1 095 000	1	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None - as the year is complete - we will not be able to catch up this target	NA	Report on the attendance and outcomes of the platform attended, submitted by the Manager
					1.2	Public Relations	1.2.1	Brand Activations	Tourism Marketing Manager	To stage seasonal beach and hinterland activations and campaigns to promote South Coast offerings and experiences during the year	Beach and Hinterland activations staged during the year	Number of Activations	4	4	3	R351 168	2	NOT ACHIEVED	These project require funding, however Sponsors can also be secured for beach activations. With the damages to the Margate Beach, and the flooding of the St. Michaels river, sonsers were not willing to particiapate in activations	None - as the year is complete - we will not be able to catch up this target	NA	Beach & Hinterland event activation report submitted by the Manager
							1.2.2		Investment Marketing Manager	To stage investment activations at key Local sites	Investment activations staged during the year	Number of Activations	2	2	2	R138 000	1	NOT ACHIEVED			NA	Report on the investment activations staged submitted by the Manager
							1.2.3.1	Thought-Leader	Tourism Marketing Manager	To position the Entity as a thought leader in the tourism sector and the investment offerings in the region through participating in various platforms that communicate its objectives and build its identity during the year	Published articles/inserts in the local newspapers and national publications or platforms.	Number of Inserts Published.	24	24	24	Operational	30	ACHIEVED				Quarterly brand tracking report with evidence of published articles and inserts
							1.2.3.2		Investment Marketing Manager		Published articles/inserts in the local newspapers and national publications or platforms.	Number of Inserts Published.	8	10	12	Operational	17	ACHIEVED				Quarterly brand tracking report with evidence of published articles and inserts
							1.2.3.3		All Managers		Quarterly newsletters or Mass Mailing communication distributed to all Stakeholders, focussing on Tourism	Number of Newsletters distributed	4	4	4	R38 250.00	3	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None - as the year is complete - we will not be able to catch up this target	NA	Statistical report confirming the distribution of the Newsletters
							1.2.4		All Managers		Quarterly newsletters or Mass Mailing communication distributed to all Stakeholders, focussing on Investment	Number of Newsletters distributed	2	2	4		3	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None - as the year is complete - we will not be able to catch up this target	NA	Statistical report confirming the distribution of the Newsletters
							1.2.5		Tourism Marketing Manager & Investment Marketing Manager	To create Tourist and Investor Friendly Awareness Campaign focussing on the Residents of the South Coast	Quarterly report identify the Tourist and Investor Friendly Awareness Activities undertaken by the Entity	Number of reports	4	4	4	R1 432 026	4	ACHIEVED				Quarterly report on the Tourist and Investor Friendly awareness campaign submitted by the Manager
							1.2.6		Tourism Marketing Manager &	To effectively update businesses on Covid 19 developments in Tourism	Push notifications communicated to businesses	Number of Push Notifications facilitated	6	6	ANNUAL TARGET REMOVED							
							1.2.7		Tourism Marketing Manager	To effectively update businesses on SCTIE programs undertaken focusing on Tourism	Push notifications communicated to businesses	Number of Push Notifications facilitated	N/A	N/A	28	Operational	36	ACHIEVED				Screenshot and or photo of the Push Notification circulated.
							1.2.8		Investment Marketing Manager	To effectively update businesses on SCTIE programs undertaken focusing on Investment	Push notifications communicated to businesses	Number of Push Notifications facilitated	N/A	N/A	20	Operational	22	ACHIEVED				Screenshot and or photo of the Push Notification circulated.
					1.3	Trade & Media Fam Trips	1.3.1	Tourism Trade & Media Fam Trips	Tourism Marketing Manager	To host Tourism Trade and Media to experience the destination	Familiarisation Trips hosted during the year	Number of trips hosted	16	18	7	R485 146	14	ACHIEVED				Fam Trip report as well as supporting evidence
							1.3.2	Investment Trade & Media Fam Trips	Investment Marketing Manager	To host sector specific Trade, potential Investors and Media on investment site visits	Familiarisation Trips hosted during the year	Number of trips hosted	2	4	4	R360 000	5	ACHIEVED				Fam Trip report as well as supporting evidence
					1.4	Information Services and support	1.4.1	Visitor Information Services	Tourism Marketing Manager	To ensure efficient and effective visitor information services	Effectively managed and updated information	Quarterly VIS Report	4	4	4	Operational	4	ACHIEVED				Quarterly VIS Report submitted by the Manager
							1.4.2	Investment Services	Project Manager	To be a One-Stop-Shop service to investors, providing investment, facilitation and aftercare, which is geared at fast-tracking projects and reducing government red-tape.	Effectively managed and updated information	Quarterly Investment Services Report	4	4	4		4	ACHIEVED				Quarterly Investment Services Report submitted by the Manager
					1.5	E-Marketing	1.5.1.1	Online Platforms	Tourism Marketing Manager	To efficiently manage the Entity owned digitals channels (website, social media and mobile app) and ensure information is updated	Quarterly Content (New and Maintenance) updated	Quarterly report referencing updates	4	4	4	R1 708 811	4	ACHIEVED				Quarterly Digital Reports submitted by the Manager
							1.5.1.2		Tourism Marketing Manager	To effectively share VIC services through the www.visitkznsouthcoast.co.za Destination Website	Quarterly VIC portal update on website	Quarterly reporting referencing Website updates	4	4	4		4	ACHIEVED				-VIC Portal Report
							1.5.1.3		Investment Marketing Manager	To effectively provide Information to potential investors the www.investkznsouthcoast.co.za Investment Website	Investment website updated quarterly	Quarterly reporting referencing Website updates	4	4	4		4	ACHIEVED				Quarterly Investment Services website update report submitted by the Manager
							1.5.1.4		Tourism Marketing Manager	To effectively enhance COVID 19 Portal with messaging informing and encouraging Covid 19 compliance	Covid 19 portal on website updated	Updated Covid 19 Portal reports	2	2			Annual Target removed				
							1.5.2	Online Trends and Analysis	Tourism Marketing Manager	To manage digital information platforms	Quarterly Monitoring and Trend analysis reports completed.	Number of Reports	4	4	4		4	ACHIEVED				Quarterly Digital Reports submitted by the Manager
							1.5.3	Online Trends and Analysis	Investment Marketing Manager	Online trends and analysis - Understanding Visitor and Investor interests and trends	Quarterly Monitoring and Trend analysis reports completed.	Number of Reports	4	4	4		4	ACHIEVED				Quarterly Digital Reports submitted by the Manager

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STRATEGIC OBJECTIVE: DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 1: MARKETING & COMMUNICATIONS																					
IDP REF	DISTRICT STRATEGIC OBJECTIVE	PROGRAM REF	PROGRAM	PROGRAM STRATEGIC OBJECTIVE	PROJECT REF	PROJECT	SUB-PROJECT REF.	SUB-PROJECT	DEPARTMENT OWNER	SUB-PROJECT OBJECTIVE	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
					1.6	Marketing Material	1.6.1	Tourism Promotional Material/Collateral	Tourism Marketing Manager	To showcase diverse destination tourism offerings on Collateral and promotional material	Promotional Material and Collateral Produced	% of budget	50%	8%	50%	R480 000	4%	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None, pending the receipt of funding	NA	Expenditure Report & Evidence of Materials
							1.6.2	Investment Promotional Material/Collateral	Investment Marketing Manager	To showcase diverse destination investment offerings on Collateral and promotional material	Promotional Material and Collateral Produced	% of budget	50%		50%	R480 000		NOT ACHIEVED				Expenditure Report & Evidence of Materials
							1.6.3.1	Production of South Coast information material	Tourism Marketing Manager	To provide updated and relevant information related to tourism, print and digital	SC Experience, Accommodation , Routes, Niche products-produced.	By Date	15 June 2023.	15 Dec 2023.	15-Jun	R402 864	10 May 2024.	ACHIEVED				Evidence of SC Information produced and available by date
							1.6.3.2		Tourism Marketing Manager		Updated Event Calendar on destination Website.	Number of updates	4	4	4	Operational	4	ACHIEVED				Screenshot evidence of updated Events Calendar on website by the end of each quarter
							1.6.3.3		Tourism Marketing Manager		High Quality Marketing Images Sourced focusing on Tourism	By Date	15 December 2022 and 15 June 2023	15 December 2022 and 15 June 2023	15-Jun	R63 960	15 June 2024.	ACHIEVED				Image library updated by date
							1.6.3.4		Tourism Marketing Manager		High Quality annual video focusing on Tourism	By Date	30 June 2023.	-	15-Jun	R34 500	15 June 2024.	ACHIEVED				Video Library updated by date
							1.6.4.1		Project Manager & Investment Marketing Manager	To provide updated and relevant information related to investment potential print and digital	Investment Portfolio	By Date	15 June 2023.	23 February 2023.	NA	NA						
							1.6.4.1		Project Manager & Investment Marketing Manager		Investment Brochure	By Date	N/A	N/A	15-Jun	R120 000	9 May 2024.	ACHIEVED				Investment brochure produced by date
							1.6.4.2		Project Manager & Investment Marketing Manager		Investment Prospectus	By Date	1	1	30-Sep		-	NOT ACHIEVED	At Mid-Year, we requested that the project be removed due to the already severe cash flow challenges. The Board resolved not to remove it as they hoped this would improve. It unfortunaltely did not.	None. Should the financial situation improve, we may be able to achieved this in the next financial year.	NA	Completed and Approved Investment Prospectus
							1.6.4.3		Investment Marketing Manager		High Quality Marketing Images Sourced for Investment opportunities	By Date	15 December 2022 and 15 June 2023	15 December 2022 and 15 June 2023	15-Jun	R85 463	15 June 2024.	ACHIEVED				Image library updated by date
							1.6.4.4		Investment Marketing Manager		High Quality annual video focusing on investment	By Date	30 June 2023.	-	15-Jun	R34 500	30 January 2024.	ACHIEVED				Video Library updated by date
					1.7	Brand Tracking	1.7.1	Image & Reputation Monitoring	Tourism Marketing Manager	Efficient and Effective image and reputation monitoring by a media monitoring service provider with the quarterly output of brand tracking reports	Quarterly Brand Tracking Report	Number of Reports	4	4	4	R158 482	4	ACHIEVED				Quarterly Brand Tracking Reports submitted by the end of each quarter based on Newsclip and Sprout
							1.7.2	SCTIE Brand Audit	Tourism Marketing Manager & Investment Manager	To assess the status of the new SCTIE brand ensuring that all platforms and mediums are updated	Brand Audit report by date	Number	N/A	N/A	15 December 2023.		-	NOT ACHIEVED	At Mid-Year, we requested that the project be removed due to the already severe cash flow challenges. The Board resolved not to remove it as they hoped this would improve. It unfortunaltely did not.	None. Should the financial situation improve, we may be able to achieved this in the next financial year.	NA	Brand Audit report by date
							1.7.3	SCTIE Corporate Identity (CI) guide	All Managers	To update the CI guide after the first year of trading	Corporate Identity guide produced by date	Number	N/A	N/A	15 December 2023.		-	NOT ACHIEVED	At Mid-Year, we requested that the project be removed due to the already severe cash flow challenges. The Board resolved not to remove it as they hoped this would improve. It unfortunaltely did not.	None. Should the financial situation improve, we may be able to achieved this in the next financial year.	NA	Corporate Identity guide produced by date

STRATEGIC OBJECTIVE: DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 2: DEVELOPMENT																						
IDP REF	DISTRICT STRATEGIC OBJECTIVE	PROGRAM REF	PROGRAM	PROGRAM STRATEGIC OBJECTIVE	PROJECT REF	PROJECT REF	PROJECT	SUB-PROJECT REF. (2023)	SUB-PROJECT REF.	SUB-PROJECT	DEPARTMENT OWNER	SUB-PROJECT OBJECTIVE	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
UGU-DM : LED 6	To grow the economy by an average of 2% annually, as reflected in GDP-R targets of 2027: R36 926 billion and a positive trade balance. And 2030: R40 769 billion and a positive trade balance	DM 2	Tourism Development	Develop an inclusive and diverse tourist destination while addressing it's competitivenss	2.1	2.1	Nodal Development	2.1.1	2.1.1	Nodal development and support for Umdoni	Tourism Development Manager	Active implementation of the development programs for Umdoni projects identified	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	50%	50%	50%	R180 132	50%	ACHIEVED				Quarterly Nodal Programme report on Umdoni projects
								2.1.2	2.1.2	Nodal development and support for Umuziwabantu	Tourism Development Manager	Active implementation of the development programs for Umuziwabantu projects identified	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	50%	56%	50%	R169 348	50%	ACHIEVED				Quarterly Nodal Programme report on Umuziwabantu projects
								2.1.3	2.1.3.1	Nodal development and support in Ray Nkonyeni	Tourism Development Manager	Active implementation of the development programs for KwaXolo Caves	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	60%	67%	60%	R43 045	67%	ACHIEVED				Quarterly Nodal Programme report on KwaXolo Cave Project
								2.1.4	2.1.3.2			Active implementation of the development programmes KwaNzimakwe MultiTrails	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	60%	71%	60%	R160 000	63%	ACHIEVED				Quarterly Nodal Programme report on KwaNzimakwe project
								2.1.5	2.1.3.3			Active implementation of the development programmes Nyandezulu Waterfall	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	50%	63%	50%	R75 000	50%	ACHIEVED				Quarterly Nodal Programme report on Nyandezulu Waterfall project
								2.1.6	2.1.3.4			Active implementation of the development programme for Gamalakhe Township	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	50%	57%	50%	R107 616	57%	ACHIEVED				Quarterly Nodal Programme report on Gamalakhe project
								2.1.7	2.1.4.1	Nodal development and support for Umzumbe	Tourism Development Manager	Active implementation of the development programmes developed for the Umzumbe River Trails	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	60%	60%	60%	R62 100	60%	ACHIEVED				Quarterly Nodal Programme report on Umzumbe River Trails project
								2.1.8	2.1.4.2			Active implementation of the development programmes Ntelezi Msani Culture & Heritage Centre	Progress from baseline of program developed to a minimum percentage implemented	Percentage of program developed implemented	60%	67%	60%	R110 000	56%	NOT ACHIEVED	With the unapid grant - primarility that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	With the improvement of financial, the community awareness program will be undertaken.	30 Spetmeber 2024.	Quarterly Nodal Programme report Ntelezi Msani Culture & Heritage centre
								2.1.9	2.1.5	Route Development	Tourism Development Manager	To update the product information and product variety on the Great Drive Out Routes	To review and identify tourism products on the Great Drives Out Routes	Number of Great Drives Out Routes Reviewed	6	6	6	Operational	7	ACHIEVED				Report of the GDO Route which has been reviewed
			Catalytic Projects	To facilitate and support the development of new existing catalytic projects in order to encourage Investment and Job Creation	2.2	2.2	Nodal Development	2.2.1	2.2.1.1	Nodal development and support for Catalytic projects (SATEC)	Investment & Development Manager	Identification of Investment Nodes in different municipalities	One node identified for investment per local municipality	Number	4	4	Annual Target removed as completed 2023							
									2.2.1.3	Nodal development and support for Catalytic projects (NSF)	Investment & Development Manager	Oversee the implementation of the NSF capacity building programs	Reports on the progress of the NSF capacity building programs	Number	N/A	N/A	4	Operational	4	ACHIEVED				Quarterly Report on the Implementation of the NSF Capacity building programs
								2.2.2	2.2.2	Nodal development and support for Catalytic projects in Ray Nkonyeni	Investment & Development Manager	To facilitate engagements with relevant stakeholders e.g.: Ratepayers / RNM and others to resolve red tape challenges which have blocked the progress of the development	Reports of the engagements with relevant stakeholders to unblock challenges	Quarterly Progress report	4	4	4	Operational	4	ACHIEVED				Quarterly progress report on the engagements undertaken
								2.2.3	2.2.3.1		Investment & Development Manager	To facilitate the signing of the lease for the Hibberdene Mixed Use project, by 31 December 2023.	Reports on the progress on the conclusion of the lease for the project by 31 December 2023.	Quarterly Progress report	4	4	2	Operational	2	ACHIEVED				Quarterly progress report on the engagements undertaken
									2.2.3.2		Investment & Development Manager	To facilitate the finalisation of Phase 2 of the KwaXolo project	Close-out report of the Phase 2 Development of KwaXolo Caves by date	Close out report by date	N/A	N/A	20 September 2023.	Operational	19 March 2024.	ACHIEVED				Closeout report on Phase 2 of the KwaXolo project by date
									2.2.3.3		Investment & Development Manager	To monitor the renovation at the KwaXolo Caves project by participating in the Provincial Task Team meetings	Reports on the progress of the renovations being undertaken at the KwaXolo Caves Project	Number	N/A	N/A	2	Operational	2	ACHIEVED				Reports submitted on the renovations undertaken at KwaXolo Caves by the Manager.
								2.2.4	2.2.4.1	Nodal development and support for Catalytic projects in Umzumbe	Investment & Development Manager	To monitor the activities and engagements on phase 2, of Umzumbe River Trails project	To review and identity opportunities for the Umzumbe River Trails project	Quarterly report	4	4	4	Operational	4	ACHIEVED				Quarterly report by the Manager on the project
									2.2.4.3		Investment & Development Manager	To facilitate the development of a bankable proposal for Phase 2 of Umzumbe River Trail	To package and present the URT Lodge investment opportunity to potential investors	Number of potential investors approached	2	2	4	R352 000	3	NOT ACHIEVED	There was no capacity in the entity for this engagement to take place.	None - Pending funding and appointment of Manager.	NA	Report on the presentation done with the potential investor.
									2.2.4.4			To facilitate engagements with key stakeholders with vested interest at the identified Lodge site. (E.g.: Umgeni / Msinsi Holdings, Amakhosi, LM)	Number of engagements facilitated with key stakeholders	Quarterly report	N/A	N/A	4		4	ACHIEVED				Quarterly report on the engagements facilitated with the key stakeholders
								2.2.5	2.2.5.1	Nodal development and support for Catalytic projects in Umdoni	Investment & Development Manager	To ensure the submission of the Environmental Impact Assessment (EIA) application for the Ifafa Industrial Park project	Finalised Environmental Impact Assessment (EIA), by date	15 June 2024.	30 June 2023.	-	-	R450 000	ANNUAL TARGET REMOVED AT MID YEAR					
									2.2.5.2		Investment & Development Manager	To facilitate and monitor the zoning (Act 70 of 70) of the Ifafa Property	Quarterly reports on the Re-Zoning application	Quarterly Progress report	N/A	N/A	4		4	ACHIEVED				Quarterly report by the Manager on the project

STRATEGIC OBJECTIVE: DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 2: DEVELOPMENT

IDP REF	DISTRICT STRATEGIC OBJECTIVE	PROGRAM REF	PROGRAM	PROGRAM STRATEGIC OBJECTIVE	PROJECT REF	PROJECT REF	PROJECT	SUB-PROJECT REF. (2023)	SUB-PROJECT REF.	SUB-PROJECT	DEPARTMENT OWNER	SUB-PROJECT OBJECTIVE	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
								2.2.6	2.2.6.1	Support for RASET projects	Investment & Development Manager	To assess the production capacity and access to markets of the 3 farms participating in the RASET program and their requirements	Completed assessment report	Number	1	0	Program concluded 30.06.2023						
								2.2.7	2.2.6.2		Investment & Development Manager	To facilitate the market access of the farmers participating on the RASET Program	Number of deliveries to markets	Number	6	6	Program concluded 30.06.2023						
			SECTOR DEVELOPMENT	To enable and facilitate investment in identified sectors	-	2.3	Growth sector support		2.3.1.1	Investment Attraction	Investment & Development Manager	Direct engagements with potential investors and key stakeholders about the identified growth sectors.	Number of district engagements with business bodies to encourage investment into the District. E.G.: Cape Town Chamber of Commerce / Rotary	Number	N/A	N/A	2	Operational	2	ACHIEVED				Report on the engagements undertaken by the Manager
									2.3.2.1		Investment & Development Manager	To facilitate the development of a bankable proposal for Investment opportunities identified through the Eastern Seaboard	Quarterly report on the progress of the zoning of the land that has been identified for the Renewable Energy projects, with at least ONE site approved	Number	N/A	N/A	4	Operational	3	NOT ACHIEVED	Capacity and financial challenges.	Pending the receipt of grant funding and the appointment of a Manager for Investment Porjects	NA	Quarterly report on the progress for Renewable Energy projects
									2.3.2.2		Investment & Development Manager		Quarterly report on the progress of the projects identified, with at least ONE investor secured for each: - Manufacturing - Property Development - Marine - Agriculture - Tourism	Number	N/A	N/A	4	Operational	3	NOT ACHIEVED	Capacity and financial challenges.	Pending the receipt of grant funding and the appointment of a Manager for Investment Porjects	NA	Quarterly report on the progress on projects for the sectors identified
									2.3.3		Investment & Development Manager	To showcase the diverse investment opportunities available on the KZN South Coast	Investment Conference	Date	N/A	N/A	15 June 2024.	R650 000.00	-	NOT ACHIEVED	At Mid-Year, we requested that the project be removed due to the already severe cash flow challenges. The Board resolved not to remove it as they hoped this would improve. It unfortunaltely did not.	None. Should the financial situation improve, we may be able to achieved this in the next financial year.	NA	Closeout report on the Investment Conference hosted by SCTIE by date
			SMME Development & Support	Facilitate the integration of emerging entrepreneurs into tourism industry and encourage transformation through various support initiatives planned as sub-projects	2.3	2.4	Access to Information	2.3.2	2.4.1.2	Business Information & Intervention Support	Tourism Development Manager	To assist SMMEs and Businesses requiring support	Continuous engagement with SMME's and Business on available funding and training programs for support	Number of quarterly reports on the businesses assisted	2	4	4	R152 193	4	ACHIEVED				Quarterly Implementation reports submitted to the CEO
								2.3.3	2.4.2.1	One-Stop Shop	Investment & Development Manager	To establish a One-Stop-Shop, for investors to provide investment opportunities, fast tracking investment and the reduction of governmental red tape	One-Stop-Shop established	Date	30 Dec 2022.	27 October 2022.	15 December 2023.	R265 775	30 January 2024.	ACHIEVED				Report submitted to the Board on the One-Stop-Shop established.
									2.4.2.2		Investment & Development Manager	Management of the One-Stop Shop and ensure that potential investors receive support to finalise the investment into the District	Engagements with potential investors, to provide support on matters related to requirements or challenges related to investment, with the aim to secure at least R50 million investment for the year.	Number of quarterly reports on the businesses assisted	N/A	N/A	4		4	ACHIEVED				Quarterly reports submitted
								2.3.4	2.4.3.1	Business Process Outsourcing Assistance	Investment & Development Manager	To assist SMMEs and Businesses requiring support	To assist businesses and working closely with the Business Process Enabling SA	Number	1	1	4	Operational	4	ACHIEVED				Quarterly reports submitted
									2.4.4.1	Buy Local Initiative	Investment & Development Manager	To encourage businesses to participate in the Buy Local campaign.	Number of Local Businesses who have joined the Buy Local initiative	Number	N/A	N/A	24	R250 000.00	21	NOT ACHIEVED	With no funding to do Roadshows, awareness was created through marketing activities. It is clear that Road Shows are required to gain the attention of these businesses	Continuous engagement to municipalities for the payment of grants.	30 September 2024.	Number of Local Businesses registered to participate in the Buy Local initiative forms submitted.
							Access to Markets	2.3.4	2.4.5.1	SMME Support	Tourism Development Manager	To update Tour Guide Association Members on trends in the industry and to prepare them to service the Domestic and International Markets	Capacitate Tour Guides and Tour Operators through the Association	Quarterly reports	4	4	4	R230 000	4	ACHIEVED				Quarterly report on the support provided to the Association Members
								2.3.5	2.4.5.2		Tourism Development Manager	To support crafters with platforms to display and sell their products.	Number of platforms for local crafters to exhibit and sell their products	Number	10	12	10	R440 200	10	ACHIEVED				Report and evidence on the number of platforms provided
								2.3.6	2.4.5.3		Tourism Development Manager	To assist the Agricultural products to widen and diversify their business scope to include Tourism	Integrate agricultural products into Tourism	Number	2	3	2	R11 000	2	ACHIEVED				Report on the Integration of Agricultural Product integrated into the Tourism sector submitted
							Business Support	2.3.7	2.4.6.1	Quality Assurance & Accreditation	Tourism Development Manager	To encourage the improvement of service quality to Tourism establishments	Number of Awareness engagements with Tourism establishments	Number	2	2	2	R100 000	2	ACHIEVED				Report on the Awareness session undertaken submitted
			Youth Development, Support & Interventions	Partner with tertiary institutions, government and or private sector to create exposure for youth into the working environment	2.4	2.5	Job Opportunities for Unemployed	2.4.1	2.5.1	Youth Exposure to Work Environment	All Managers	To provide support to government departments on programs pertaining to the implementation of Youth Development	Report on the support provided to Youth	Number	2	2	2	R532 275.00	3	ACHIEVED				Reports submitted by the Managers of the project
			Destination Appeal	To motivate for effective development and maintenance of all relevant infrastructure and facilities by relevant municipalities and government departments (e.g.: Beaches, Roads, Airport etc)	2.5	2.6	Destination Infrastructure	2.5.1	2.6.1.1	Destination Appeal	Tourisn Development Manager	To motivate for the availability and maintenance of infrastructure	Quarterly Progress Report tabled at Board.	Number	4	4	4	Operational	4	ACHIEVED				Quarterly reports submitted
				To motivate for installation and maintenance of all relevant signage by relevant municipalities and government departments			Signage	2.5.2	2.6.2.1		Tourism Development Manager	To drive the importance of signage installation and maintenance on routes and beaches	Quarterly Progress Report tabled at Board.	Number	4	4	4	Operational	4	ACHIEVED				Quarterly reports submitted

STRATEGIC OBJECTIVE: DESTINATION MANGEMENT : KEY PERFORMANCE AREA 3: RESEARCH

IDP REF	USCT PROGRAM REF	PROGRAM	PROGRAM STRATEGIC OBJECTIVE	USCT PROJECT REF	PROJECT	SUB-PROJECT REF.	SUB-PROJECT	DEPARTMENT OWNER	SUB-PROJECT OBJECTIVE	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE/PERFORMANCE MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
Ugu DM -LED 6	**3**	**Market Research**	Collect and utilise credible data for strategic usage towards the achievement of business objectives	**3.1**	**Data collection and analysis**	3.1.1.1	Related Economic Intelligence - Research	Tourism Marketing Manager	Obtaining KZN South Coast Data with regards to Seasonal footprint	Research findings	Number of reports	4	4	**4**	R108 400	4	ACHIEVED				Quarterly Seasonal Research Report
						3.1.2.1		Investment & Development Manager	Obtaining KZN South Coast Data with regards to the Economy of the District	Research findings	Number of reports	N/A	N/A	**2**		1	NOT ACHIEVED	The economic report has been requested, and will be included once received	Follow up on theoutstanding report	31 August 2024.	Economy of the Distrcit report
						3.1.3.1	The Entity Product Database	Tourism Marketing Manager	To maintain a Tourism Product Database for the UGU District (Members & Non-Members)	Tourism Product Database Maintained	Database Maintained by date	15 June 2023.	25 May 2023.	**15 June 2024.**		15 June 2024.	ACHIEVED				Delivery and Date of Delivery.
						3.1.4.1		Investment & Development Manager	Create a databse of potential Investors	Number of potential Investors on the Database	100 Potential investors on the Database	N/A	N/A	**100**		120	ACHIEVED				Database of potential investors created
						3.1.5.1	Target Market Identification	Tourism Marketing Manager	To identify the KZN South Coast Target Market	Research report on the KZN South Coast Target Market	Completed Research Report by date	15 June 2023.	13 March 2023.	**20 March 2024.**		20 March 2024.	ACHIEVED				Delivery and Date of Delivery.

UGU South Coast TOURIS	STRATEGIC OBJECTIVE: DESTINATION MANGEMENT : KEY PERFORMANCE AREA 4: STAKEHOLDER RELATIONS																			
IDP REF	PROGRAM REF	PROGRAM	PROGRAM STRATEGIC OBJECTIVE	PROJECT REF	PROJECT	PROJECT OBJECTIVE	SUB-PROJECT REF.	SUB-PROJECT	Owner	SUB-PROJECT OBJECTIVE	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE/PERFORMANCE MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
Ugu DM : LED 6	4	Stakeholder Relations	Develop and maintain relations with key stakeholders in the public and private sector to ensure effective implementation of programs	4.1	Membership	To encourage Tourism businesses to be Compliant in terms of the EDTEA legislative requirements	4.1.1	Grow Membership Base	Tourism Marketing Manager	To encourage compliance with legislation, and grow membership base	To increase the paid Membership base	Number	200	115	80	Operational	83	ACHIEVED				Report on the number of fully paid up Members submitted
				4.2	Business Relations	To strengthen relations with Area Committees, Amakhosi, Ratepayers Association and Business Associations/Chambers to ensure effective implementation of programs	4.2.1	Area Committee meetings	Tourism Development Manager	To ensure that the Area Committees are aware and contribute to the programs of the Entity	Quarterly report on Area Committee and Amakhosi engagements undertaken	Number	4	4	4	Operational	4	ACHIEVED				Report on the progress on the improved relations and awareness on the tourism product with the community
							4.2.2	Ratepayer Association Participation	Project Manager	To ensure that the Ratepayers Associations are aware and contribute to the programs of the Entity where applicable	Quarterly report on Ratepayer Association engagements undertaken	Number	4	4	4	Operational	4	ACHIEVED				Report on the quarterly engagements with the Ratepayer Association submitted
							4.2.3	Business Associations / Chamber meetings	Investment Marketing Manager	To ensure that Business Associations / Chambers are aware and contribute to the programs of the Entity	Report on Business Associations and Chambers engagements undertaken	Number	2	2	2	Operational	2	ACHIEVED				Report on the Business Association / Chamber engagement undertaken and submitted
							4.2.4	Meetings with Area Committee Chairpersons	All Managers	To host at least one meeting per quarter with area committee chairpersons.	One meeting per quarter.	Meeting per quarter	4	3	4	Operational	3	NOT ACHIEVED	The Meeting in Quarter 1 did not take place.	Poor time / diary management	None.	Minutes of meeting and Attendance Register
				4.3	Relationship building	To strengthen relations and create awareness about the work of the Entity	4.3.1	Road Shows	All Managers	Host destination / local stakeholder networking, information, development and information platforms. (Area Road Shows)	To host a minimum of Road Shows	Number	2	2	2	R39 740	0	NOT ACHIEVED	With the unapid grant - primarility that of Ugu DM, SCTIE was not able to achieve this target, as it requires funding to implement.	None - as the year is complete - we will not be able to catch up this target	NA	Report on the Stakeholder Road Show undertaken submitted
						To strengthen relations and create awareness about the work of the Entity	4.3.2	Road Shows	Investment & Development Manager	Host disctrict wide road shows creating awareness on the "Buy Local" campaigne	To host a minimum of Road Shows	Number	2	2	2		2	ACHIEVED				Report on the Buy Local campaign Road Show undertaken submitted
				4.4	Government relations	To participate in stakeholder information and development platforms.	4.4.1	Government departments	All Managers	To participate in provincial and national stakeholder development and information platforms.	To participate in minimum of platforms.	Number	4	4	4	Operational	8	ACHIEVED				Attendance Registers / Participation summary (Agenda & Presentation when applicable)
				4.5	Shareholder Relations	To enable shareholder good governance through effective and efficient decision-making, oversight and reporting.	4.5.1	Attendance of Municipal and IGR Platforms.	All Managers	To attend Municipal and IGR Platforms/Meetings.	Council Meetings & IGR Meetings attended	Number Attended	32	32	32	Operational	32	ACHIEVED				Attendance registers

STRATEGIC OBJECTIVE : DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 5: FINANCE & ADMINISTRATION

PROJECT REF	PROJECT	PROJECT OBJECTIVE	SUB-PROJECT REF.	REVISED SUB-PROJECT REF.	SUB-PROJECT	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
5.1	Performance Management		5.1.1	5.1.1	Strategic Plan review	Reviewed Strategic Plan approved by Board by date	Date of Strategic Plan Approval	30 April 2023.	20 April 2023.	30 April 2024.	Operational	19 June 2024.	ACHIEVED				Board Resolution of Approval
			5.1.2	5.1.2	Annual Performance Plan	Annual Performance Plan approved by Board by date	Date of Operational Plan Approval	31 May 2023.	23 May 2023.	31-May-24	Operational	28 July 2024.	ACHIEVED	Due to the delayin the Strategy approval, the APP has also been delayed	None	28 July 2024.	Board Resolution of Approval
			5.1.3	5.1.3	Performance Management	90% Targets/Annual KPI: Outputs Achieved	Planned KPI Outputs % Achieved.	90%	87%	Annual target removed	Operational	Annual Target removed at Mid Year					
			5.1.4	5.1.3.2		Annual Report for SCTIE adopted by Board 31 December	Date of Annual Report Adoption	31 December 2022.	8 December 2022.	31 December 2023.	Operational	7 December 2023.	ACHIEVED				Board Resolution of Adoption, submission to the Ugu District Municipality
			5.1.5	5.1.3.3		Mid-Year Performance Report adopted and submitted to the Ugu District Municipality by 20 January	Date of Mid-Year Report Adoption	20 January 2023.	12 January 2023.	20 January 2024.	Operational	17 January 2024.	ACHIEVED				Board Resolution of Adoption, submission to the Ugu District Municipality
			5.1.6	5.1.3.4		Quarterly Performance Review reports submitted to Ugu District by the 5th of the New Quarter	Number of reports	4	4	4	Operational	4	ACHIEVED				Evidence of Submission to Ugu District Municipality
5.2	Governance	To ensure good governance through statutory compliance and policy framework	5.2.1	5.2.1	Risk Management and Fraud Prevention	Completed Risk Register and Fraud Prevention Plan by 31 October	Date	30 October 2022.	27 October 2022.	31-Oct-23	Operational	9 October 2023.	ACHIEVED				Risk Register and Fraud Risk Register submitted to the CEO by date
			5.2.2	5.2.2.1	Annual Audit Plan	Annual Audit Plan approved by 31 October	Date	31 October 2022.	27 October 2022.	31-Oct-23	Operational	28 February 2024.	ACHIEVED				Board Resolution of Adoption
			5.2.3	5.2.2.2		Number of Quarterly Audit Committee sittings.	Number per quarter	4	4	4	R134 122	4	ACHIEVED				Audit Committee Minutes
			5.2.4	5.2.2.3		80 % of audit queries resolved per quarter.	Percentage of Resolved Audit Queries per quarter	80%	87%	80%	Operational	83%	ACHIEVED				Quarterly Corrective Action Summation / Internal Audit Reports
			5.2.5	5.2.2.4		100% Annual Audit Plan Implementation	Percentage of Plan Implemented	100%	100%	100%	Operational	100%	ACHIEVED				Audit Committee Minutes
			5.2.6	5.2.3.1	Auditor-General Management Report: USCT	Auditor-General Management Report and Audit Finding: USCT	AG Report Opinion	Unqualified Audit	Unqualified Audit	Unqualified Audit	Operational	Unqualified Audit Opinion	ACHIEVED				AG Management Report Duly Signed off and Tabled.
			5.2.7	5.2.3.1	Auditor-General Management Report: USCDA	Auditor-General Management Report and Audit Finding: SCTIE	AG Report Opinion	Unqualified Audit	Unqualified Audit	Unqualified Audit	R1 025 000	Unqualified Audit Opinion	ACHIEVED				AG Management Report Duly Signed off and Tabled.
			5.2.8	5.2.4.1	Statutory Compliance	100% Statutory compliance for Board meetings	Percentage Compliance	100%	100%	100%	Operational	100%	ACHIEVED				Board Minutes.
			5.2.9	5.2.4.2			CIPC updated with regards to Board of Directors appointments and terminations	100%	100%	100%	Operational	100%	ACHIEVED				Confirmation of changes effected to CoR 39.
			5.2.10	5.2.4.3			Completion of Annual Return and AFS submission to CIPC	30 April 2023.	22 June 2023.	30 April 2024.	Operational	26 April 2024.	ACHIEVED				Confirmation of submission to CIPC
			5.2.11	5.2.4.4			AGM with the Parent by date	30 June 2023.	27-Jun-23	30 June 2024.	Operational	21 June 2024.	ACHIEVED				Agenda and Attendance Register for the AGM held, with Minutes from previous meeting held.
			5.2.12	5.2.4.5			Reviewed and updated Operational Policies Approved by date	31 May 2023.	23 May 2023.	31 May 2024.	Operational	16 May 2024.	ACHIEVED				Resolution by the Board by date
3	Finance	To ensure good budgeting, financial management according to legislation	5.3.1	5.3.1.1	Budget Planning	Budget Related Policies approved by date	By date	31 May 2023.	23 May 2023.	31 May 2024.	Operational	16 May 2024.	ACHIEVED				Board Resolution Adopting Budget Policy
			5.3.2	5.3.1.2		S88: Mid Year Budget & Performance assessment report approved by date	By date	20 January 2023.	12 January 2023.	20 January 2024.	Operational	17 January 2024.	ACHIEVED				Board resolution for the approval of the S88 Mid Year Performance assessment report, and submitted to Ugu District Municipality
			5.3.4	5.3.1.3		First draft budget submitted to Ugu District Municipality 150 days before the start of the financial year	By Date	31 January 2023.	13 January 2023.	31 January 2024.	Operational	13 January 2023.	ACHIEVED				Evidence of first Draft Budget tabled, and Submission to Ugu DM.

STRATEGIC OBJECTIVE : DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 5: FINANCE & ADMINISTRATION

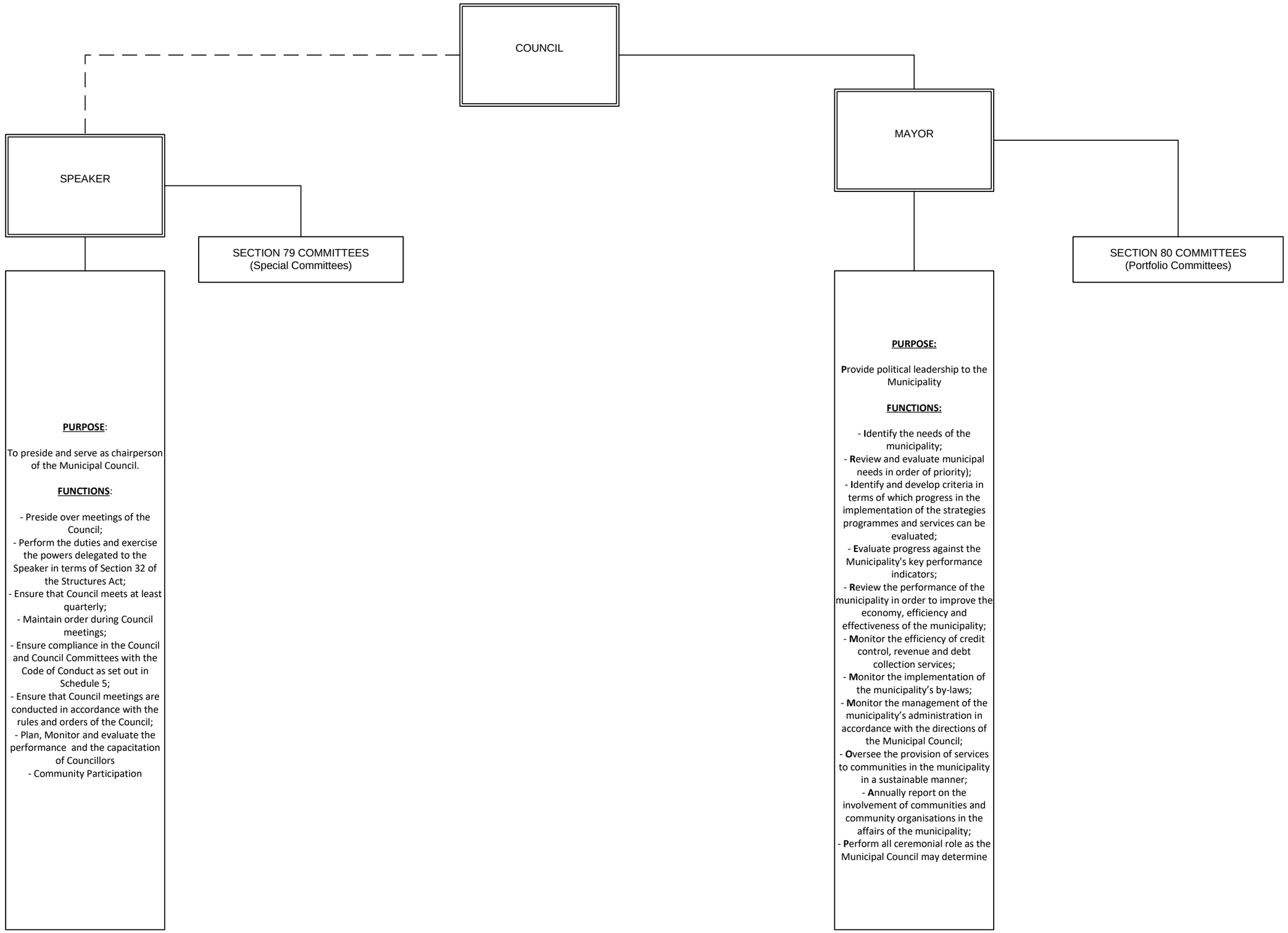
PROJECT REF	PROJECT	PROJECT OBJECTIVE	SUB-PROJECT REF.	REVISED SUB-PROJECT REF.	SUB-PROJECT	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
			5.3.5	5.3.1.4		Revised draft budget submitted to Ugu, 100 days before the start of the financial year	By date	23 March 2023.	16 March 2023.	23 March 2024.	Operational	18 March 2024.	ACHIEVED				Evidence of first Draft Budget tabled, and Submission to Ugu DM.
			5.3.6	5.3.1.5		Annual Budget approved by the Board 30 days before the start of the financial year	By Date	31 May 2023.	23 May 2023.	31 May 2024.	Operational	17 May 2024.	ACHIEVED				Board Resolution of Approval of Draft Budget & submission to Ugu
			5.3.7	5.3.2.1	**Financial In-Year Reporting**	12 Monthly Reports compiled and submitted by deadline.	Number of Reports by deadline.	12	12	12	Operational	12	ACHIEVED				Reports with submission dates.
			5.3.8	5.3.3.1	**Annual Financial Statements**	Draft AFS of USCT and SCTIE submitted to AG by date	Draft AFS submitted to AG by Date (SCTIE)	31 August 2022.	31 August 2022.	31 August 2023.	Operational	31 August 2023.	ACHIEVED				Draft AFS submitted to AG with acknowledgement of receipt.
			5.3.9			Draft AFS of USCT submitted to AG by date	Draft AFS submitted to AG by Date (USCT)	31 August 2022.	31 August 2022.	N/A	Annual Target Removed						
			5.3.10	5.3.3.2		Adopted Annual Financial Statements of USCT and SCTIE adopted by the Boards by date	Adopted AFS by date	31 December 2022.	8 December 2022.	31 December 2023.	Operational	7 Decembr 2023 and 11 December 2023.	ACHIEVED				Board Resolution of AFS Adoption.
			5.3.11	5.3.4.1	**Operational Expenditure**	80% operational expenditure to plan.	% operational expenditure to plan.	80%	82%	80%	R2 141 177.76	75%	NOT ACHIEVED	With the unapid grant - primarlity that of Ugu DM, SCTIE had to be extremely caution with operational spend. Only critical operations costs were incurred. This is an acceptable Non-Achievement	None. The operational savings are acceptable	N/A	Quarterly Reports.
			5.3.12	5.3.4.2		Staff Salaries paid monthly by 25th.	12 x Salary Payments by date	25th Monthly	25th Monthly	25 th Monthly	R8 356 785	10x Monthly Payment by 25th	NOT ACHIEVED	With the unapid grant - primarlity that iof Ugu DM, SCTIE was not able to meet the salary payments on 25 May and 25 June.	After continuous engagement with the municiplaities, SCTIE have also engaged with COGTA to intervieve in the matter	15 July 2024.	Salary Reports by date
			5.3.13	5.3.4.3		Board Fees paid monthly by 25th.	12 x Payments by date	25th Monthly	25th Monthly	25 th Monthly	R1 364 934	10x Monthly Payment by 25th	NOT ACHIEVED	With the unapid grant - primarlity that iof Ugu DM, SCTIE was not able to meet the salary payments on 25 May and 25 June.	After continuous engagement with the municiplaities, SCTIE have also engaged with COGTA to intervieve in the matter	15 July 2024.	Salary Reports by date
			5.3.14	5.3.5.1	**Capital Expenditure**	% capital expenditure to plan.	% capital expenditure to plan.	50%	2%	50%	R271 806	39%	NOT ACHIEVED	Only the very essential Capital Assets have been purchased due to non-payment of municipal grants	This target will not be achieved due to the non-payment of grants.	N/A	Quarterly Reports.
			5.3.15	5.3.6.1	**Fruitless & Wasteful Expenditure**	Less than 1% Fruitless and Wasteful expenditure	Budget % spend fruitless and wasteful expenditure	Less than 1%	Less than 1%	Less than 1%	R137 120.00	0.17%	ACHIEVED				Board Reports and Minutes, and Register.
			5.3.16	5.3.7.1	**Unauthorised Expenditure**	Less than 1% unauthorised expenditure	Budget % spend unauthorthorised expenditure	Less than 1%	Less than 1%	Less than 1%	Operational	0%	ACHIEVED				Board Reports and Minutes, and Register.
			5.3.17	5.3.8.1	**Grant Funding**	% of Municipal Grant revenue collected as per the funding model	% of Municipal Grant funding collected	100%	28%	100%	R32 180 279	98%	NOT ACHIEVED	Based on all invoices issued, Umuziwabantu is yet to release R258 203. Ugu DM invoiced - however reversed immediately	Continuos engaremnet with the Municipality to process the payment	25 July 2024.	Quarterly reports on the grant funding received
				5.3.9.1	**Grant Funding**	80% of the grant funding recievd from other sources (NSF)	% received per plan	N/A	N/A	Annual target removed		Annual Target removed at Mid Year : Pending project reinstatement application process					Quarterly reports on the grant funding received
			5.3.18	5.3.10.1	**Received Revenue to Plan**	90% revenue received as per Annual Revenue Budget	% revenue received to plan.	90%	99%	90%	R683 486	100%	ACHIEVED				Quarterly Reports
			5.3.19	5.3.11.1	**Revenue Generation**	To raise own revenue or support funding through various avenues to reach a 30/70 split in relation to grant funding from participating municipalities, over a five (5) year period	Revenue generated or support received	R500 000	R49 419 918	R500 000.00	Operational	1 598 558.00	ACHIEVED	-	-	-	Report submitted to the CEO on the revenue and or support generated as a percentage of the Annual Grant budget received

STRATEGIC OBJECTIVE : DESTINATION MANAGEMENT : KEY PERFORMANCE AREA 5: FINANCE & ADMINISTRATION

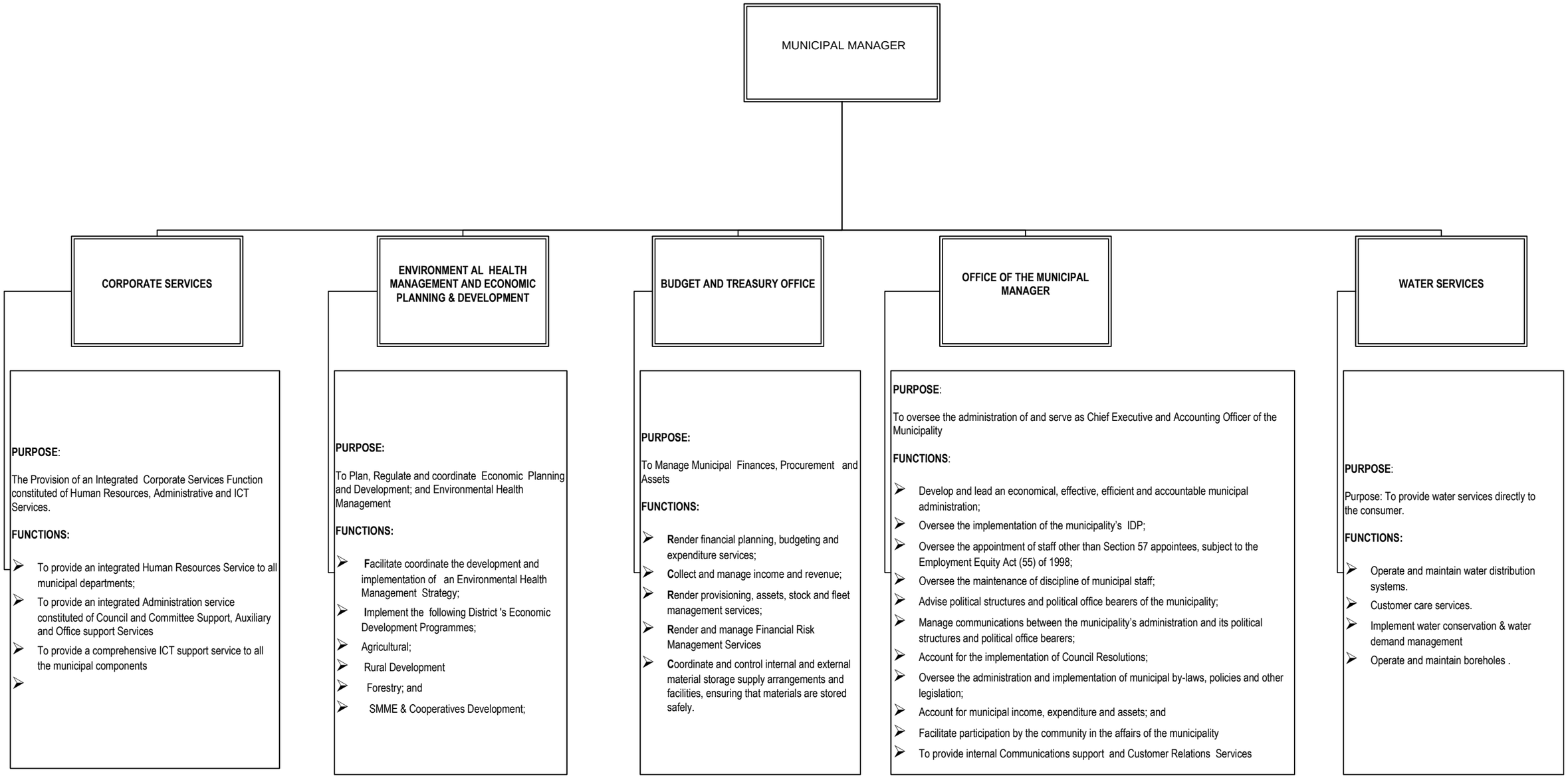
PROJECT REF	PROJECT	PROJECT OBJECTIVE	SUB-PROJECT REF.	REVISED SUB-PROJECT REF.	SUB-PROJECT	ANNUAL KEY PERFORMANCE INDICATOR: OUTPUT	UNIT OF MEASURE	2023 TARGET	2023 ACHIEVED	2024: ADJUSTED ANNUAL TARGET	2024: ADJUSTED BUDGET	2024 : ANNUAL ACHIEVEMENT	ACHIEVED / NOT ACHIEVED	CHALLENGES	CORRECTIVE MEASURES	REVISED DATE	PORTFOLIO OF EVIDENCE
			5.3.20	**5.3.12**	**Annual Procurement Plan**	100% SCM implementation to plan	% to plan implementation	100%	38%	100%	Operational	25%	NOT ACHIEVED	With the non-payment of grant funding, SCTIE has not been able to procure as per the procurement plans. Further to this - SCTIE had suspended certain Marketing contracts for the month of June as we could not afford to incur these costs	Continuous pleas to release funding, to enable procurement from planned projects to be undertaken.	NA	Quarterly Reports
			5.3.22	**5.3.13**	**BBBEE Reporting**	100% compliant implementation	% Compliance	100%	100%	100%	Operational	100%	ACHIEVED				Quarterly Reports
			5.3.23	**5.3.14**	**Asset Register**	100% compliant Asset Register implementation	% Compliance	100%	100%	100%	Operational	100%	ACHIEVED				Quarterly Reports
			5.3.24	**5.3.15.1**	**Cash Coverage Ratio**	3 months cash coverage ratio	3 months cash coverage ratio	N/A	N/A	3 months	Operational	0 MONTH	NOT ACHIEVED	With little to no grant funding being received, this target cannot be met.	Continuous pleas to release grant funding to stabilise the entity	15 July 2024.	Quarterly report on Cash Coverage
			5.3.25	**5.3.15.2**	**Current Ratio**	Current ratio of 2:1	Current ratio 2:1	N/A	N/A	Current ratio 2:1	Operational	3.44 : 1	ACHIEVED				Quarterly Current ratio calcualtion
			5.3.26	**5.3.15.3**	**Creditors payments**	Creditors paid: 30 days	Creditors paid: 30 days	N/A	N/A	30 days	Operational	35 days	NOT ACHIEVED	At the end of May, with no funding avaiable, and grants remaining unpaid, SCTIE was not able to ensure that suppliers were paid in 30 days. Communication was sent to supplers, with request for leniency until such time as the matter could be resolved.	Continuosus engagement with municpalties to settle grants. Discussion for COGTA for intervention.	16 July 2024.	Quarterly report on Crediitors paid
			5.3.27	**5.3.15.4**	**Total Employement costs as a % of total operating costs**	Employement costs as a percentage to total operating costs	Employment Cost : Total operating costs	N/A	N/A	25% - 40%	Operational		NOT ACHIEVED	Due to the non-payment of grants, SCTIE is unable to procure as per the procurement plan for projects. Staff are funding alternative ways to deliver on the scorecard, at no cost to the company.	None, until such time as funding is received and procurement can be done.	None	Quarterly Employee Costs : Total operating expenditure report
5.4	**Corporate Service & HR**	To ensure HR matters are compliant and enable core functions to be performed.	**5.4.1**	**5.4.1**	**Staffing**	100% posts in structure filled.	% filled posts in structure	100%	89%	100%	Operational		NOT ACHIEVED	This is pending the appointment of the CEO, currently Acting CEO and Coordinator Investment Marketing & Coordinator Projects.	Pending the finalisation of the new Strategy and organogram	1 August 2024.	Quarterly Reports
			5.4.2	**5.4.2**	**Internships**	To facilitate tertiary student internships during the year	Number of internships facilitated	6	6	6	R82 333	27	ACHIEVED				Confirmation letter of appointment to Internship
			5.4.3	**5.4.3**	**Staff Development**	Plan Development by date	Date	30 December 2022.	30 December 2022.	30 December 2023.	R27 000	14 December 2023.	ACHIEVED				Quarterly Reports
			5.4.4	**5.4.4.1**	**Staff Performance**	100% relevant staff with signed annual performance plans by date of 31 July	% staff with signed annual plans by 31 July	100%	100%	100%	Operational	100%	ACHIEVED				Duly Signed Annual Performance Plans
			5.4.5	**5.4.4.2**		Implementation Individual Performance Management Systems (IPMS)	% Implementation of IPMS	100%	100%	100%	Operational	100%	ACHIEVED				Quarterly Performance Reports
5.5	**Entity Amalgamation**	Ensure that legal requirements are met with the closure of USCT and USCDA Companies	**5.5.1**	**5.5.**	**USCT / USCDA Amalgamation**	Ensure the two entities of USCT and SCDA are de-registered for relevant statutory and legislative profiles	Deregistration's and Closures by date	30 June 2023.	-	30 June 2024.	Operational	-	NOT ACHIEVED	The de-registration process for USCT was started in January 2024, after the final Annual Return was completed. CIPC has acknowledge receipt, however they have yet to finalise.	None, we follow up with CIPC on a regular basis. Documents have been resubmiited,	NA	Report to the Boards of USCT and USCDA on the status of the final deregistration for the entities

2023/2024 ADOPTED ORGANISATIONAL STRUCTURE
BY THE MUNICIPAL COUNCIL ON
VERSION 1.0 28 SEPTEMBER 2023

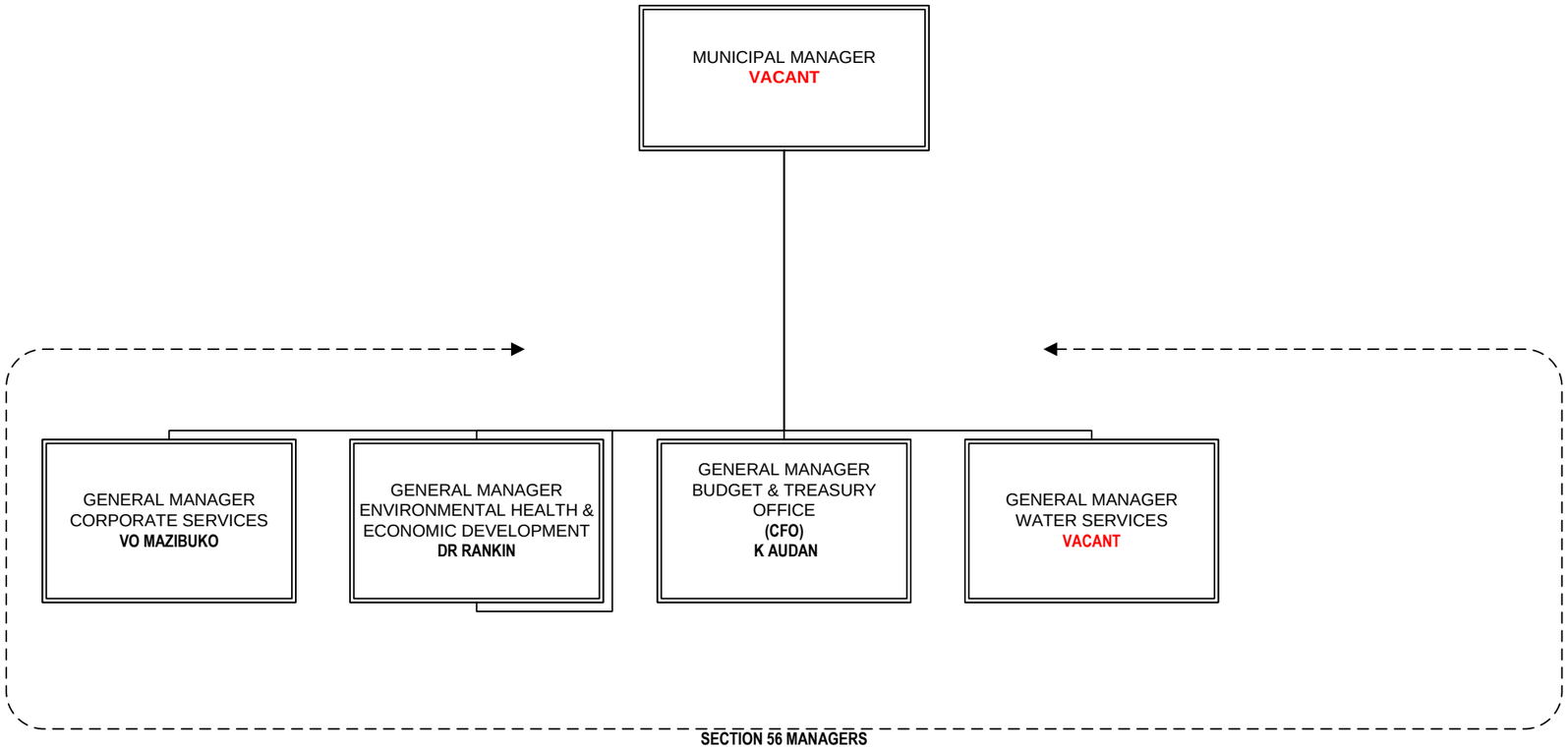
UGU DISTRICT MUNICIPALITY
MACRO STRUCTURE



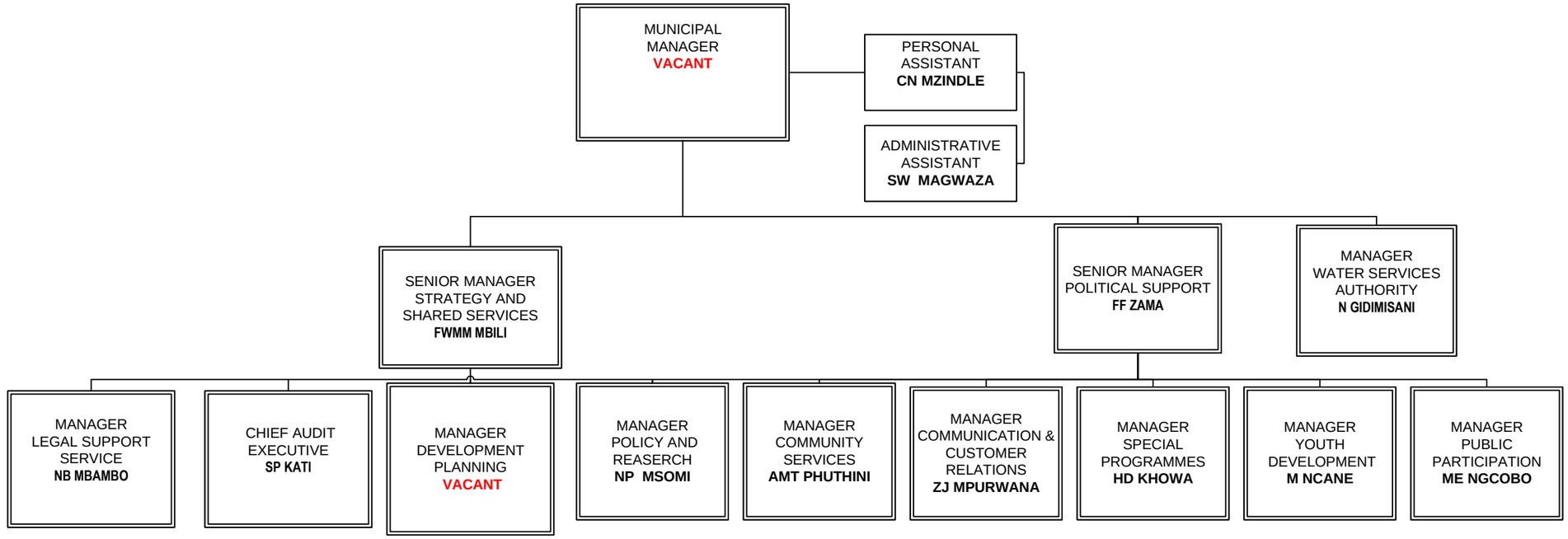
UGU DISTRICT MUNICIPALITY
MACRO STRUCTURE



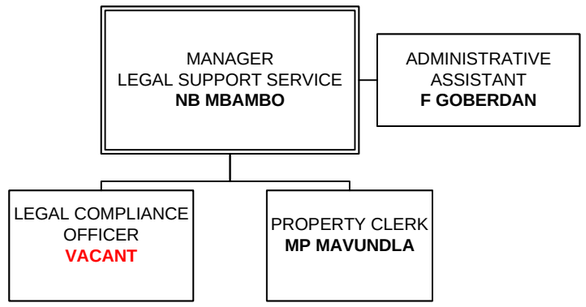
UGU DISTRICT MUNCIPALITY
MACRO STRUCTURE
EXECUTIVE MANAGEMENT



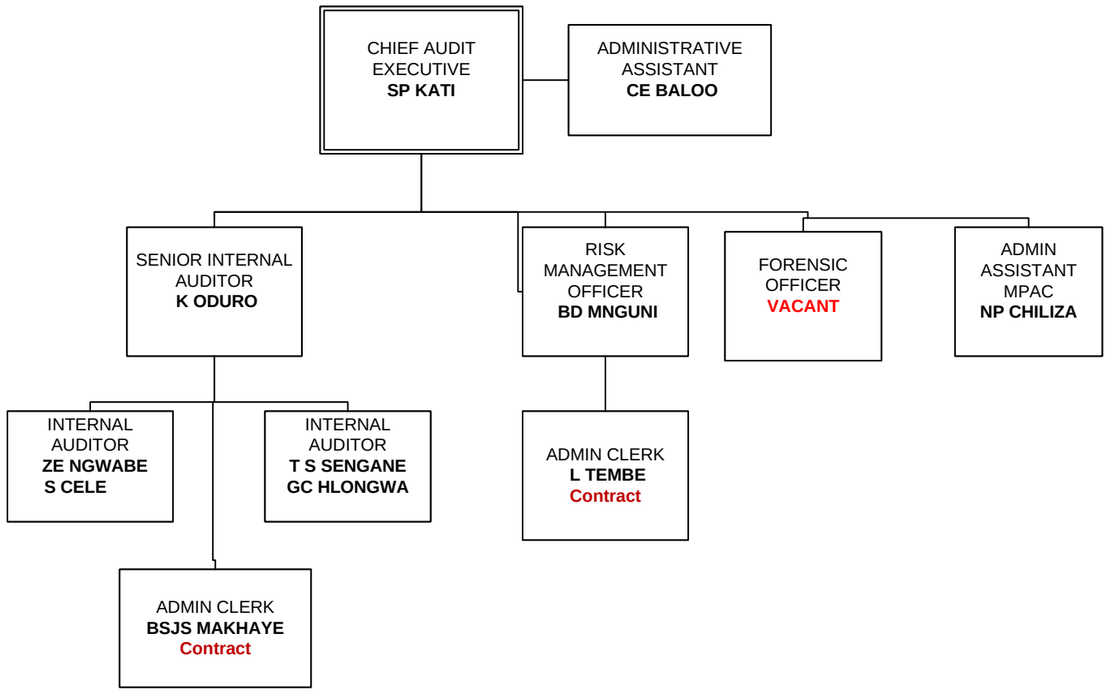
OFFICE OF THE MUNICIPAL MANAGER
MACRO STRUCTURE



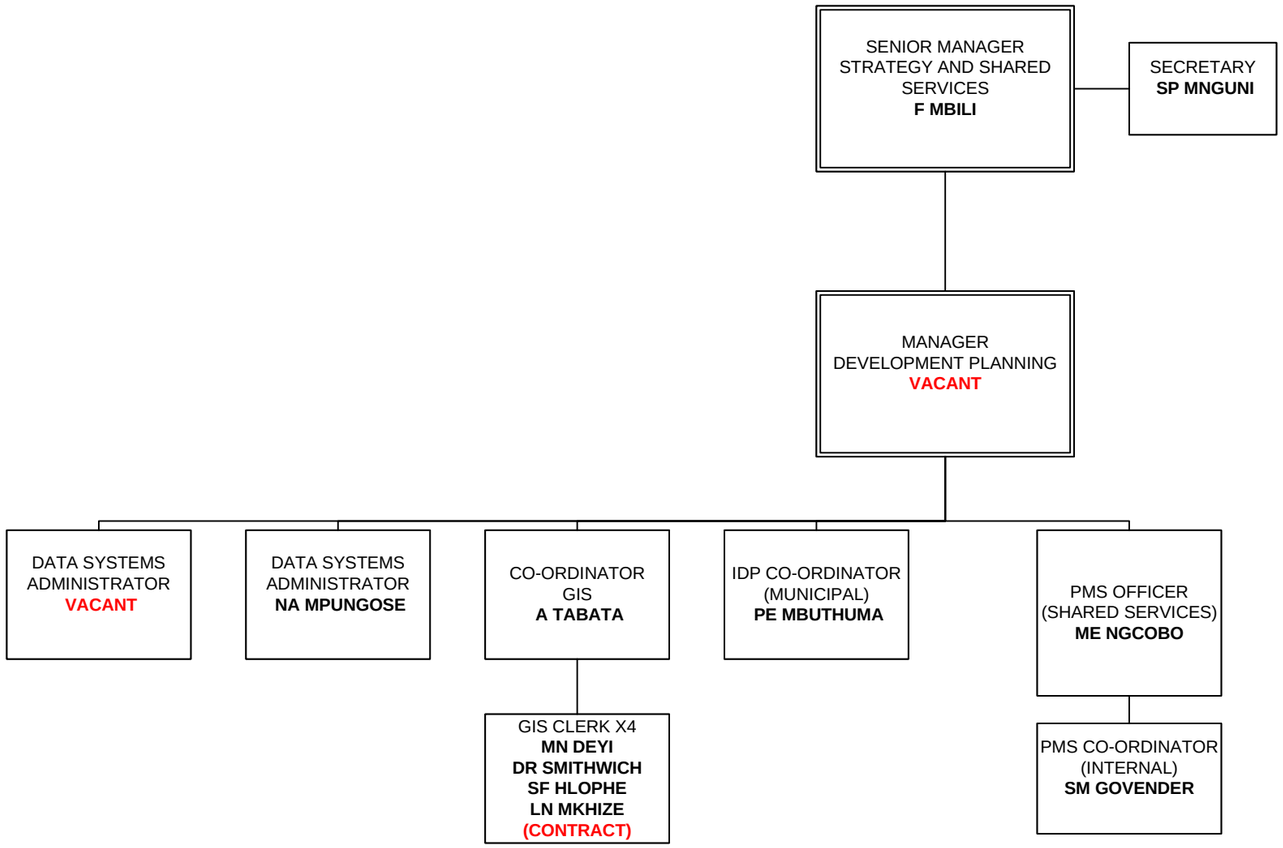
OFFICE OF THE MUNICIPAL MANAGER
LEGAL SUPPORT SERVICES



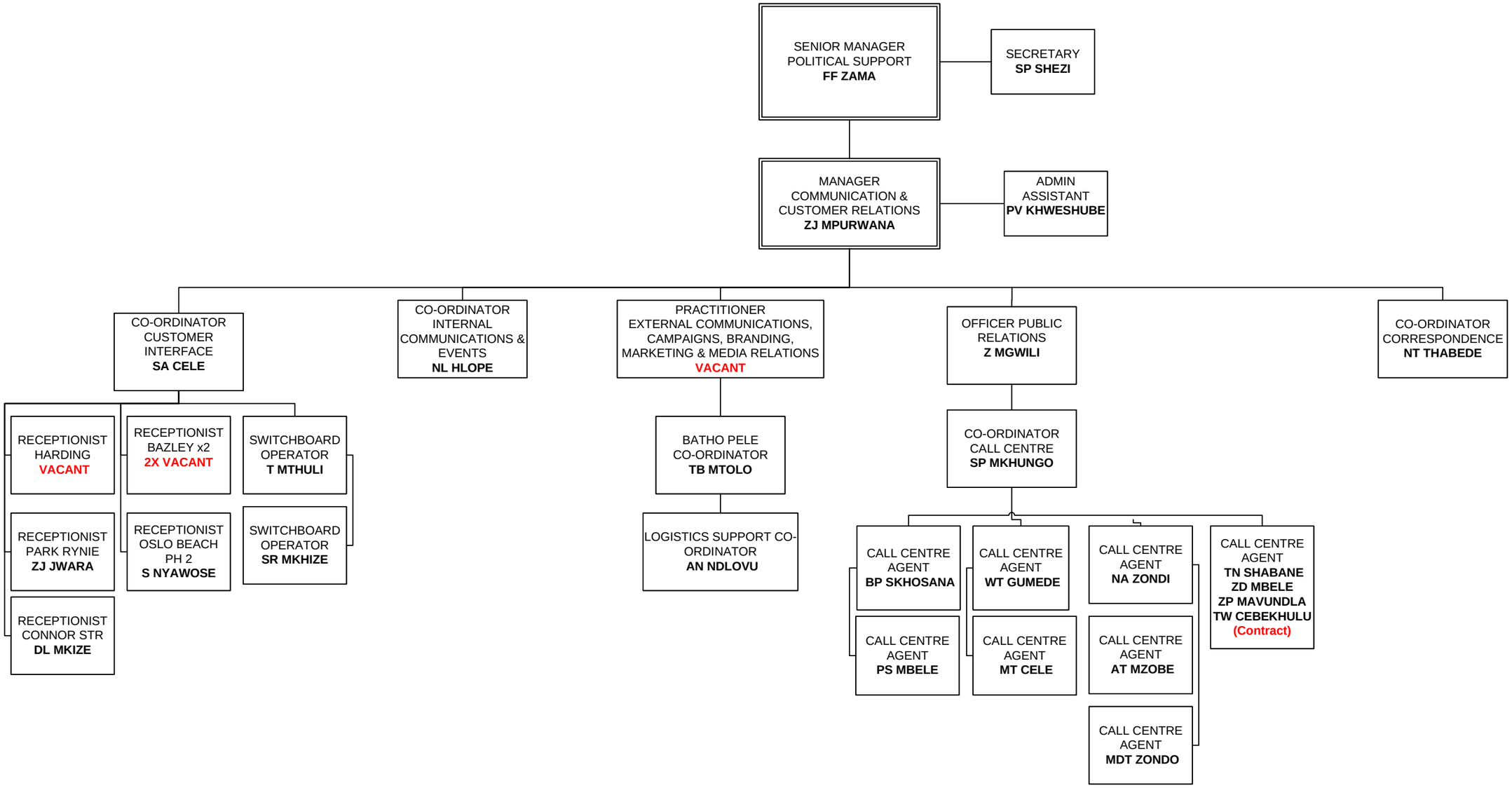
OFFICE OF THE MUNICIPAL MANAGER
RISK & INTERNAL AUDIT



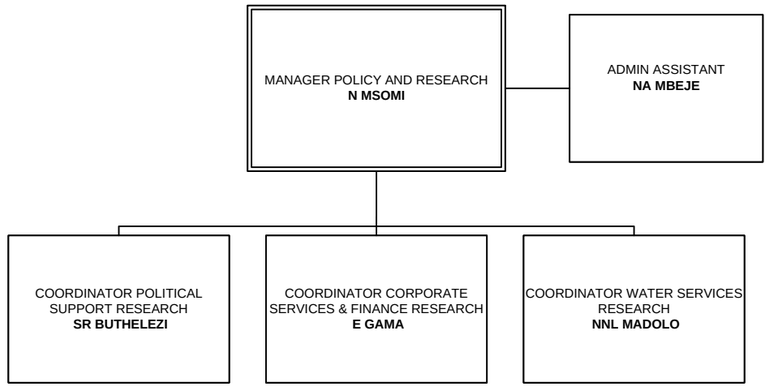
OFFICE OF THE MUNICIPAL MANAGER
STRATEGY AND SHARED SERVICES



OFFICE OF THE MUNICIPAL MANAGER
COMMUNICATIONS & CUSTOMER RELATIONS



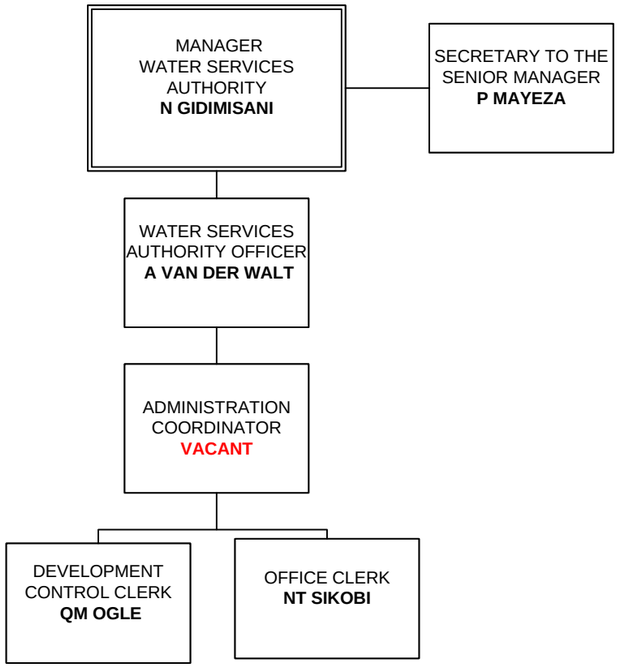
OFFICE OF THE MUNICIPAL MANAGER
POLICY AND RESEARCH



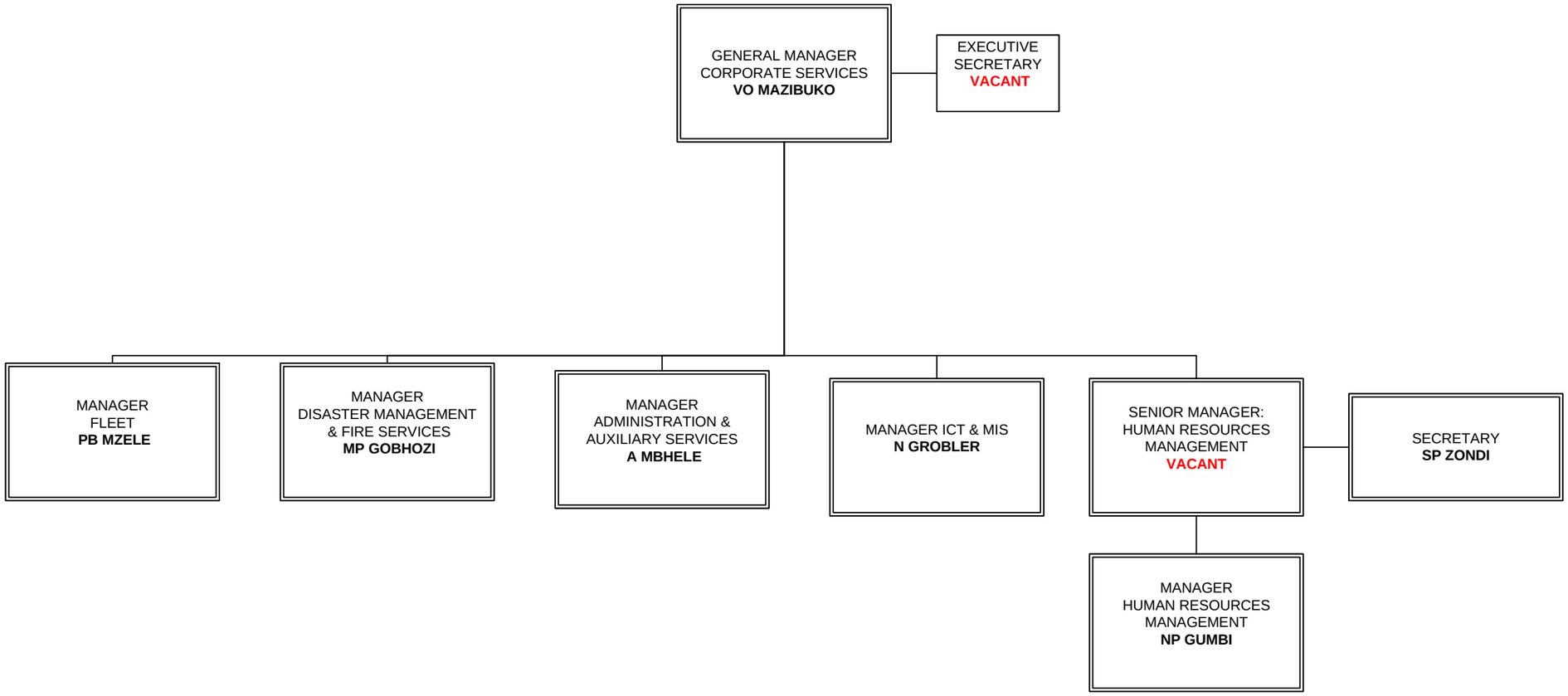
OFFICE OF THE MUNICIPAL MANAGER
POLITICAL SUPPORT

- SENIOR MANAGER POLITICAL SUPPORT **FF ZAMA**
  - SECRETARY **SP SHEZI**
  - CO-ORDINATOR COMMUNICATION & COMMUNITY LIASON **VACANT**
  - PERSONAL ASSISTANT: MAYOR **SECONDED UNDER RAY NKONYENI**
  - PERSONAL ASSISTANT: SPEAKER **S MTHEMBU**
  - PERSONAL ASSISTANT: DEPUTY MAYOR **NP BHATSHE**
  - ADMIN ASSISTANT EXCO **MS SIKOBI**
  - POLITICAL SUPPORT OFFICER X2 **KP MATANZIMA** **1X VACANT**
  - BODYGUARD / DRIVER MAYOR X3 **TS CELE** **2X SECONDED UNDER RAY NKONYENI**
  - BODYGUARD / DRIVER DEPUTY MAYOR X3 **KG SHANGE** **NJ CHIYA** **MH MNYANDU**
  - BODYGUARD / DRIVER SPEAKER X3 **FP MHLANGU** **SC DLADLA** **MJ GAMBUSHE**
  - BODYGUARD / DRIVER CHIEF WHIP X2 **XA NZIMANDE** **S MAZINGISA**
  - MANAGER SPECIAL PROGRAMMES **HD KHOWA**
    - PRACTITIONER GENDER (WOMEN & MEN) **NP MPANZA**
    - PRACTITIONER HIV/AIDS **NP MAPHUMULO**
    - PRACTITIONER FARM WORKER & SENIOR CITIZENS **PT KUMALO**
    - PRACTITIONER DISABILITY /ROC **VACANT**
    - PRACTITIONER OSS **LO SIHLALI**
    - EPWP COORDINATOR **YA NYAWOSE**
  - ADMIN ASSISTANT **NP KHUMALO**
  - MANAGER YOUTH DEVELOPMENT **WM NCANE**
    - COORDINATOR YOUTH DEVELOPMENT **NV MZIZI**
      - ADMIN ASSISTANT **NR MKHIZE** **(CONTRACT)**
  - ADMIN ASSISTANT **NN LANGASIKI**
  - MANAGER PUBLIC PARTICIPATION **M E NGCOBO**
    - PUBLIC PARTICIPATION OFFICER **WT DUBE**
      - ADMIN CLERK **NP SIBISI** **(CONTRACT)**
    - PUBLIC PARTICIPATION OFFICER **LF MZOTHO**
  - ADMIN ASSISTANT **NN CELE**
  - MANAGER COMMUNITY SERVICES **AMT PHUTHINI**
    - ADMIN ASSISTANT **NY YENI**
    - CO-ORDINATOR INTERGOVERNMENTAL RELATIONS **TG CELE**

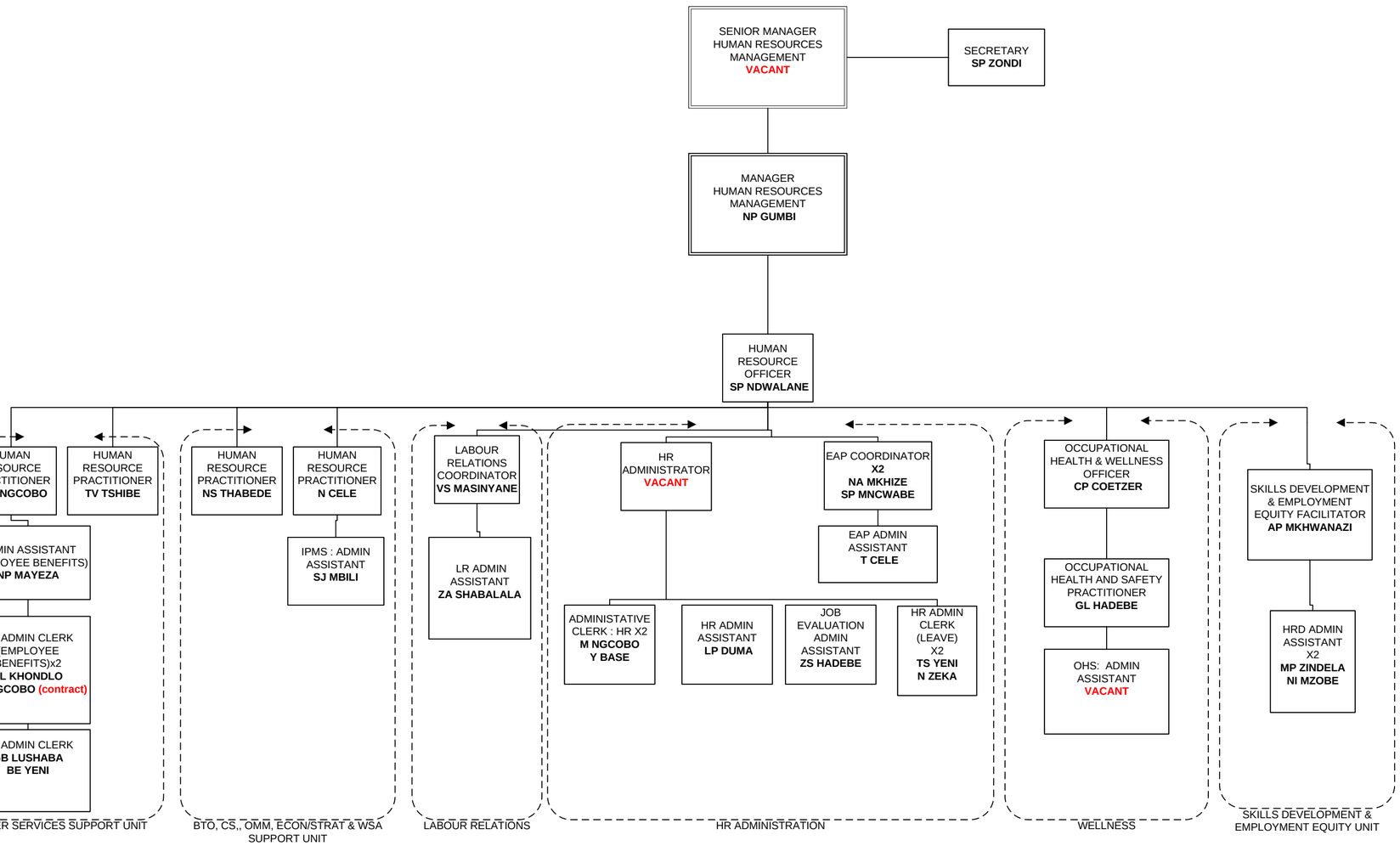
OFFICE OF THE MUNICIPAL MANAGER
WATER SERVICES AUTHORITY



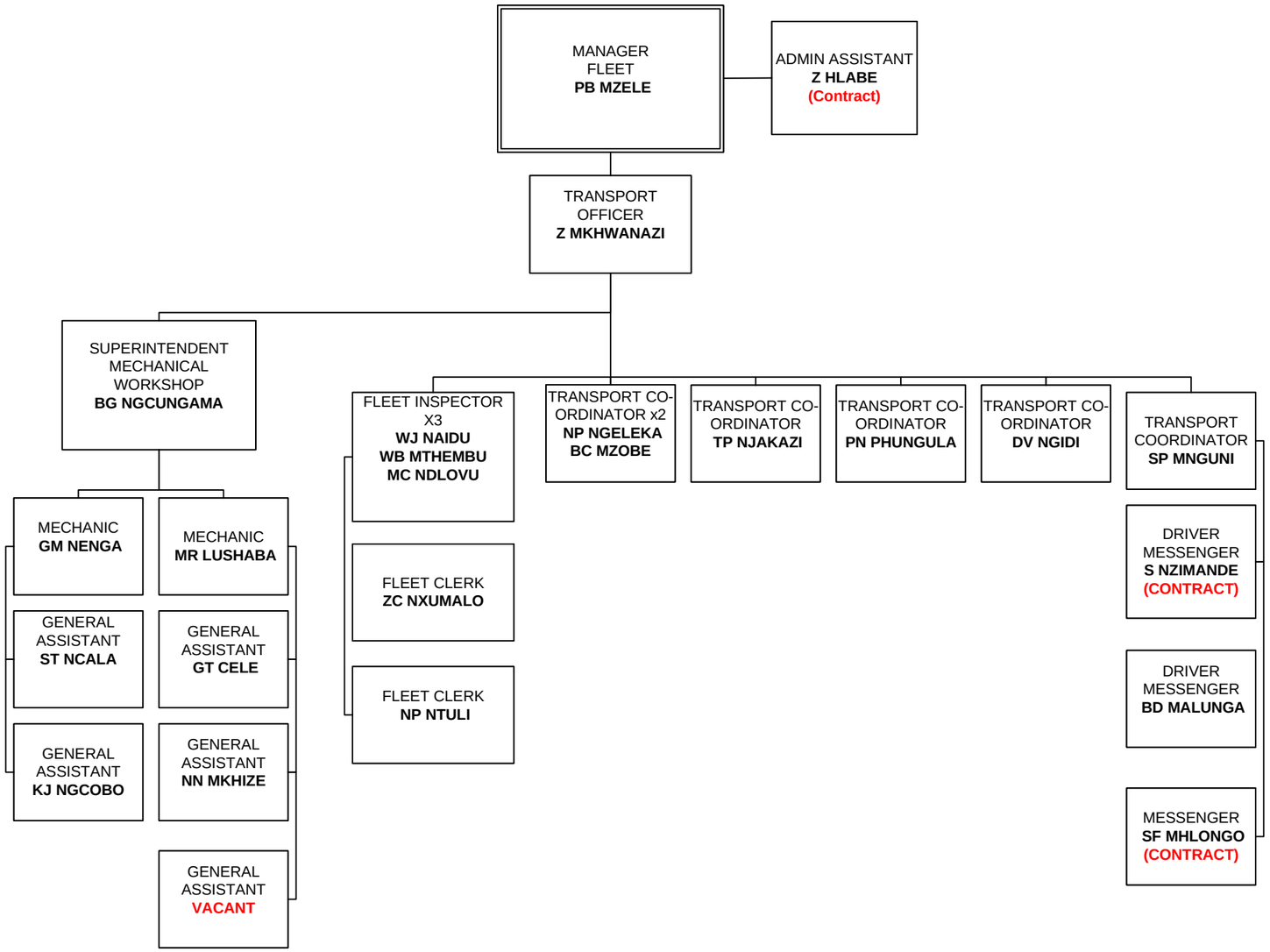
CORPORATE SERVICES
MACRO STRUCTURE



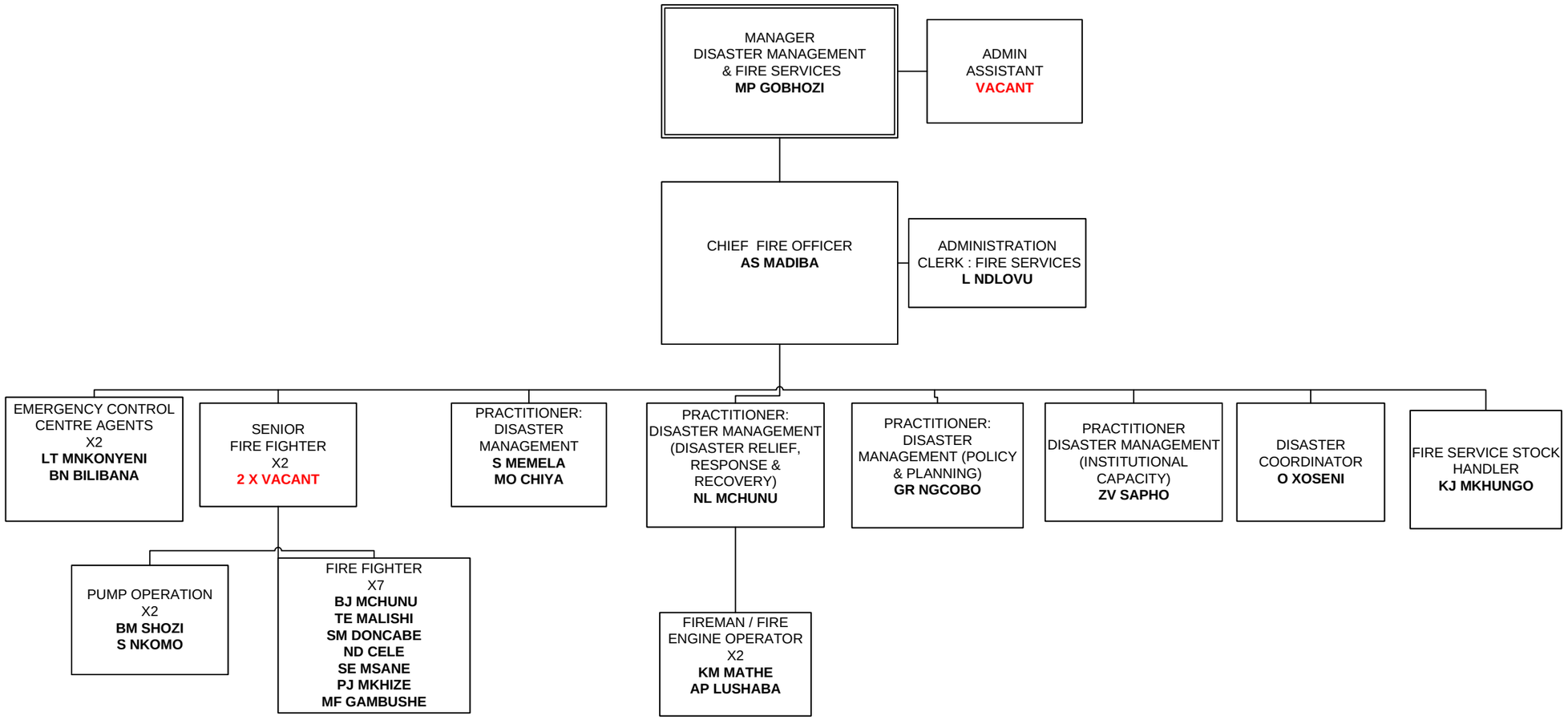
CORPORATE SERVICES DEPARTMENT
HUMAN RESOURCES



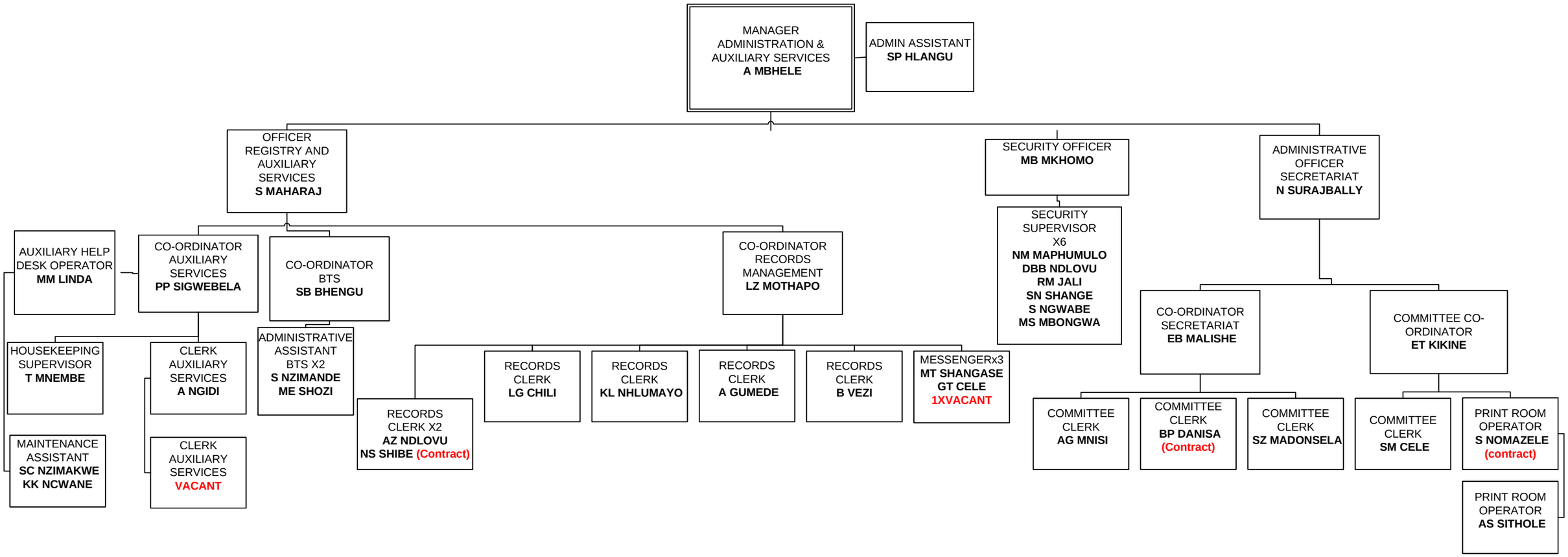
CORPORATE SERVICES DEPARTMENT
FLEET MANAGEMENT



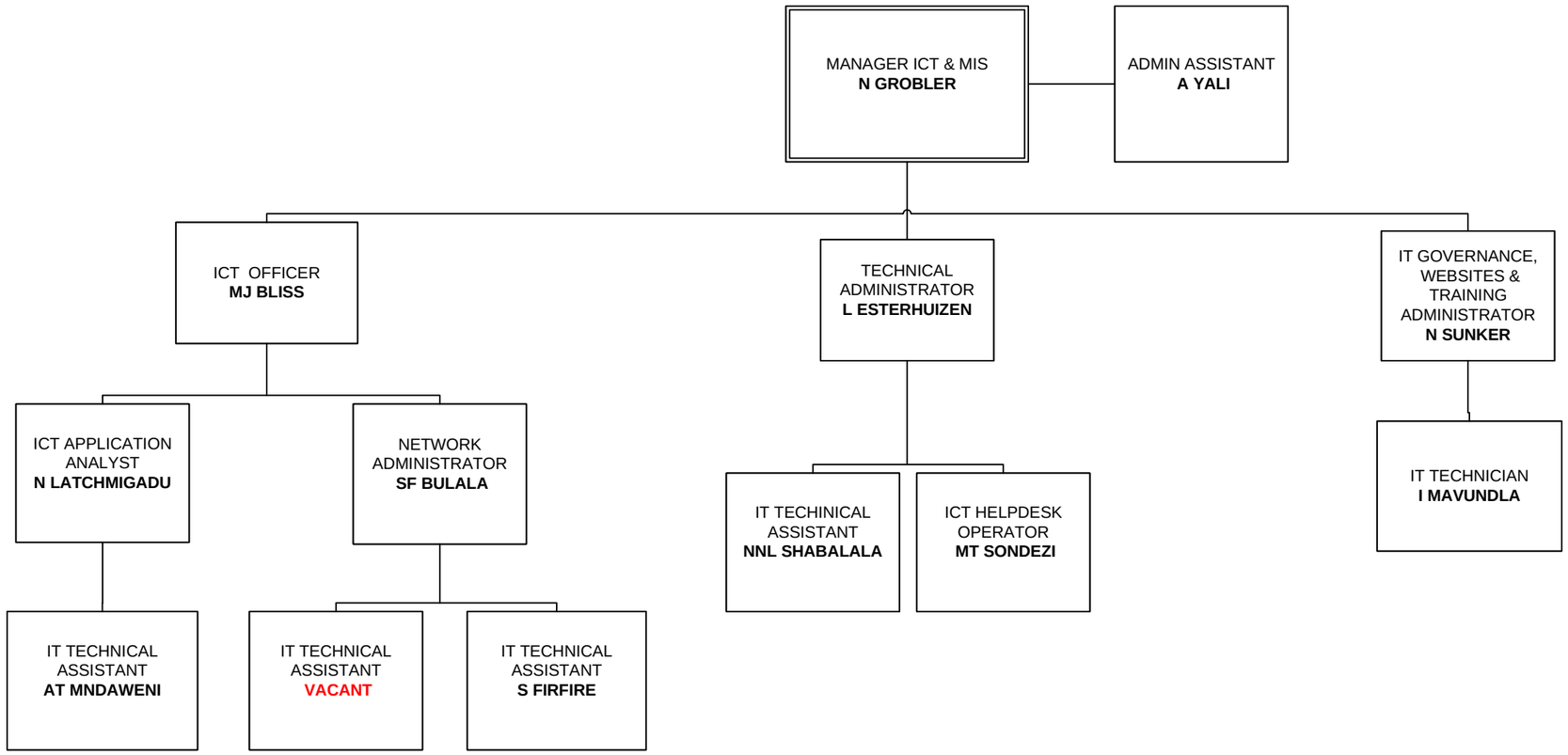
CORPORATE SERVICES DEPARTMENT
DISASTER MANAGEMENT



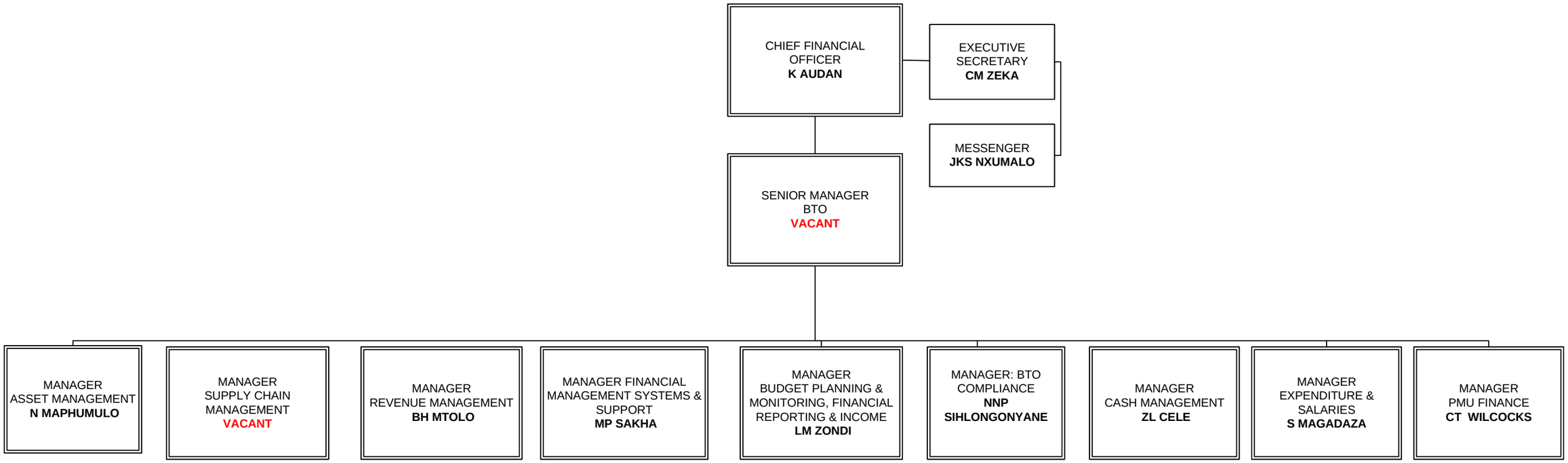
CORPORATE SERVICES DEPARTMENT
SECRETARIAT, REGISTRY AND AUXILIARY SERVICES



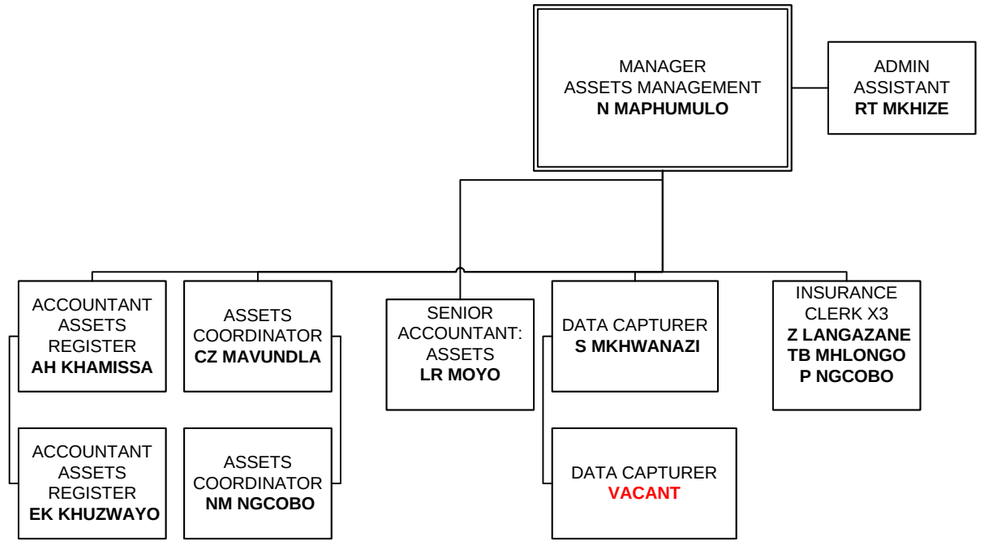
CORPORATE SERVICES DEPARTMENT
ICT



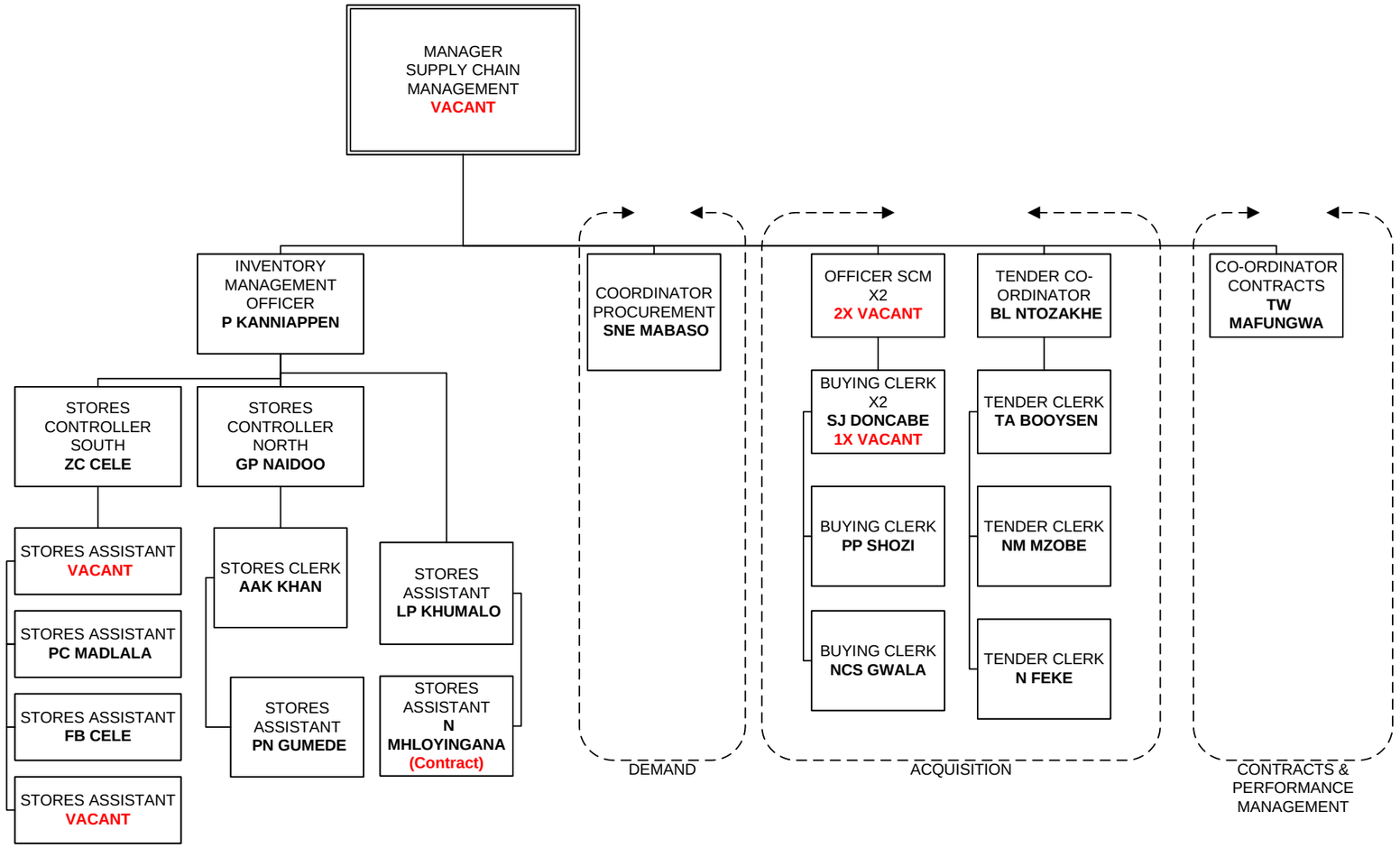
BUDGET AND TREASURY OFFICE
MACRO STRUCTURE



BUDGET AND TREASURY OFFICE
ASSETS MANAGEMENT



BUDGET AND TREASURY OFFICE
SUPPLY CHAIN MANAGEMENT



BUDGET AND TREASURY OFFICE
REVENUE MANAGEMENT

MANAGER
REVENUE MANAGEMENT
BH MTOLO

OFFICE ADMIN
CLERK
TB MHLONGO

BILLING

CONTROLLER
BILLING
JM MNGUNI

SENIOR BILLING
CLERK
(PARK RYNIE)
L XOLWANA

BILLING CLERK
(HARDING)
SI MHLONGO

BILLING CLERK
(OSLO BEACH) X4
NP PHEHLUKWAYO
S GUZA
PH MTHEMBU
ST LUTULI

BILLING CLERK
(VTS – INDUSTRIAL
EFLUENT &
DEVELOPER
CONTRIBUTIONS)
P LUWACA

METER READING

SENIOR METER
READER
SP MKHUNGO

METER READER
(NORTH)
HF SIMA

METER READER
(HARDING)
NB BHENGU

METER READER
(SOUTH)
T MQOKOZO

METER READER
(SOUTH)
MW MTHWANE

METER READER
(NORTH)
MP GWALA

METER READER
(HARDING)
AW DLAMINI

METER READER
(SOUTH)
NM MAYEZA

METER READER
(SOUTH)
LV MHLUNGU

METER READER
(NORTH)
NSM MKHIZE

METER READER
(HARDING)
N CHILIZA

METER READER
(SOUTH)
PM MAHLATSI

METER READER
(SOUTH)
MA NGCOBO

METER READER
(NORTH)
MN BIYELA

METER READER
(HARDING)
SE DLAMINI

METER READER
(SOUTH)
D W CELE

METER READER
(SOUTH)
BP KHUMALO

METER READER
(NORTH)
SR LUSHABA

METER READER
(SOUTH)
SS MKHIZE

METER READER
(SOUTH) X2
JM ZONDI
SH DUDENI

METER READER
(NORTH)
M NKOKHA

FREE BASIC SERVICES

CONTROLLER
FREE BASIC
SERVICES
AC DEVILLIERS

FREE BASIC
SERVICES CLERK
(HARDING)
SQ MZINDLE

FREE BASIC
SERVICES CLERK
(OSLO BEACH)
PB TSHINGO

DEBT MANAGEMENT

CONTROLLER
DEBT MANAGEMENT
NNF NGCOBO

DEBTORS
CLERK
(BUSINESSES)
F MALL

DEBTORS
CLERK
(OSLO BEACH)
TE ROUX

DEBTORS
CLERK
(PARK RYNIE)
TP ZIKALALA

DEBTORS
CLERK
(OSLO BEACH)
BP MBEWU

DEBTORS
CLERK
(HARDING)
V GEZA

REVENUE
CLEARANCE
CLERK
T C SHOZI

SPECIAL
WORKMAN X6
MK NDELU
BE NGWAZI
BR MZOBE
3 X VACANT

REVENUE
CLEARANCE
CLERK
SS SHABANE

FINANCIAL MANAGEMENT SYSTEMS (REVENUE)

CONTROLLER
ACCOUNTS
SC DUMA

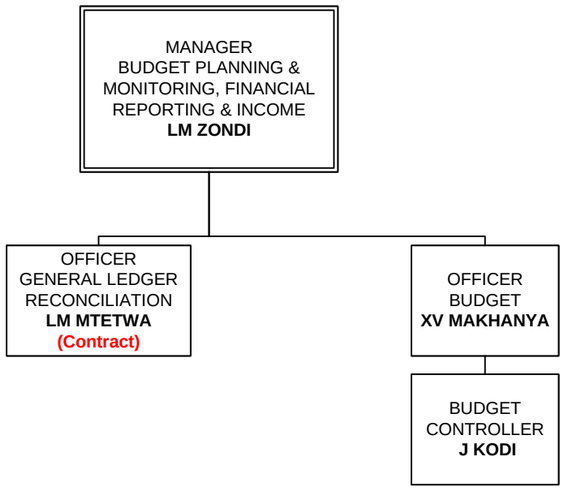
SENIOR ADMIN
CLERK
SF LUSHABA

ADMIN CLERK
ACCOUNT
X5
MB KHUMALO
ME MBOTHO
BC MAPHUMULO
NJ SOSIBO
SL NCANE

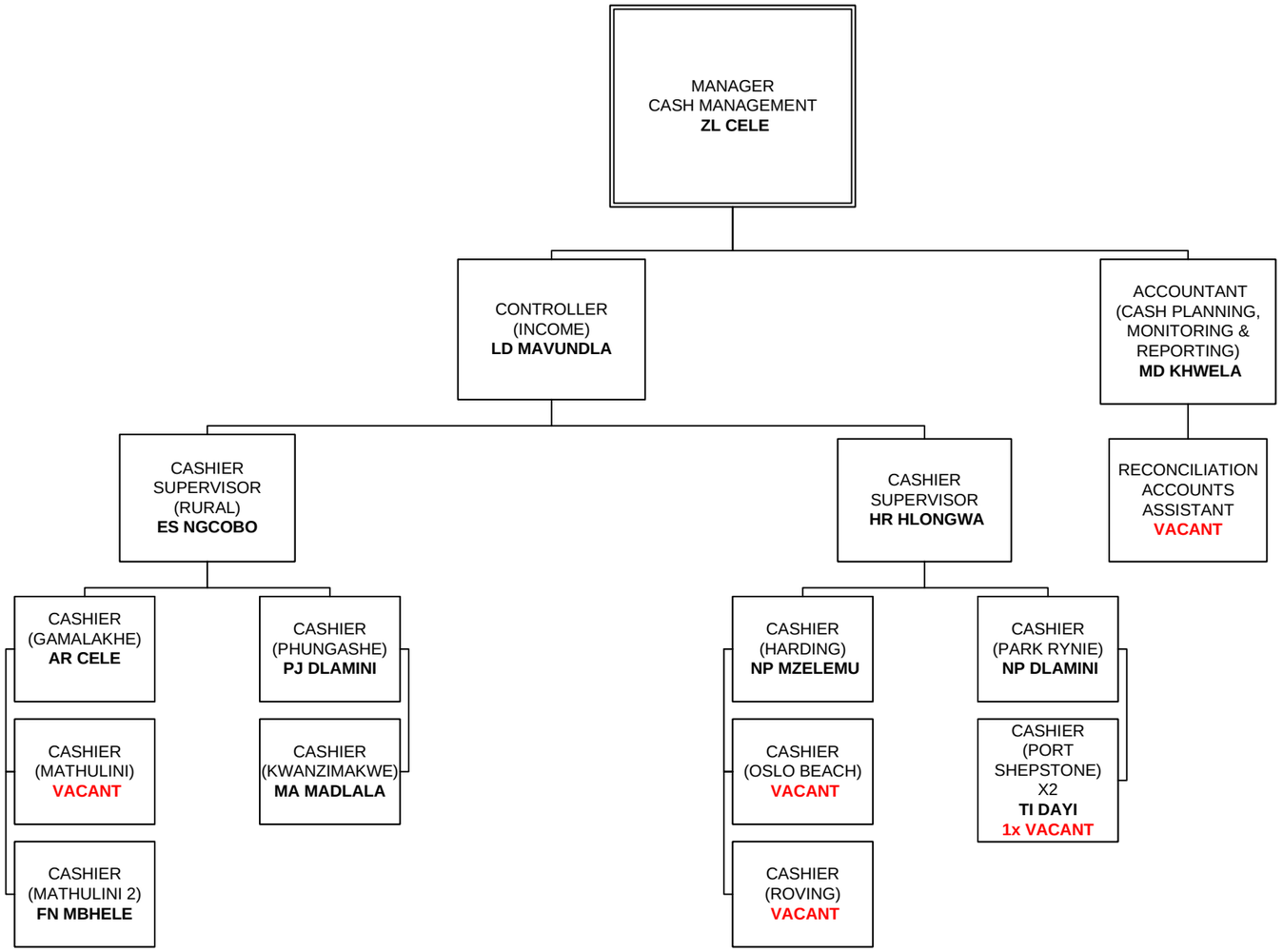
CUSTOMER CARE CLERK
AGENT X8
SQ SHABANE
NB MASONDO
T H NGCOBO
PP MASEMOLA
MT CELE
SO GUMEDE
BP CELE

DATABASE
ADMINISTRATION
CLERK
X5
5 X VACANT

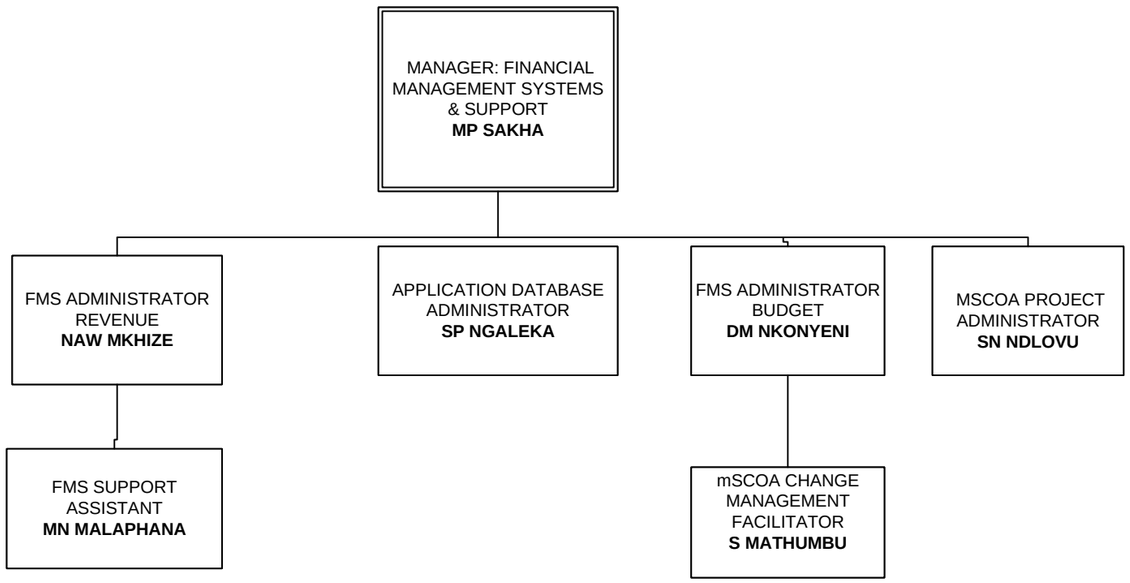
BUDGET AND TREASURY OFFICE
BUDGET PLANNING & MONITORING, FINANCIAL REPORTING & INCOME



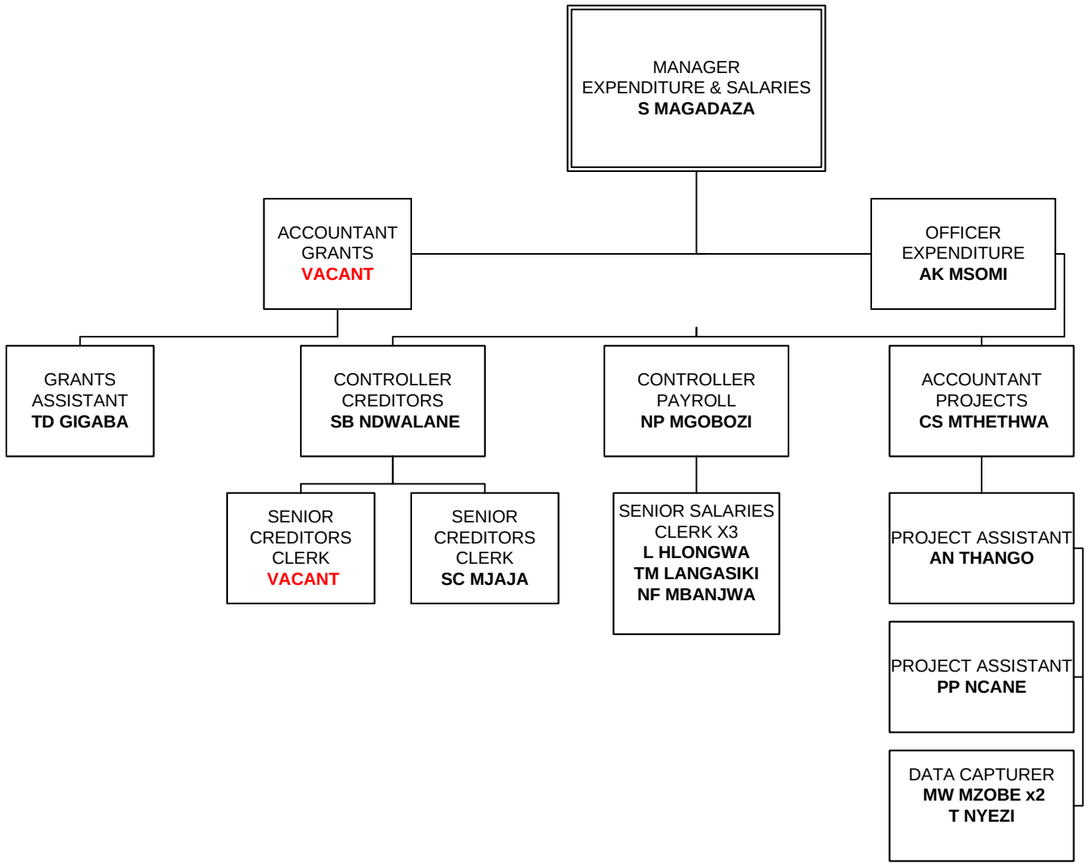
BUDGET AND TREASURY OFFICE
CASH MANAGEMENT



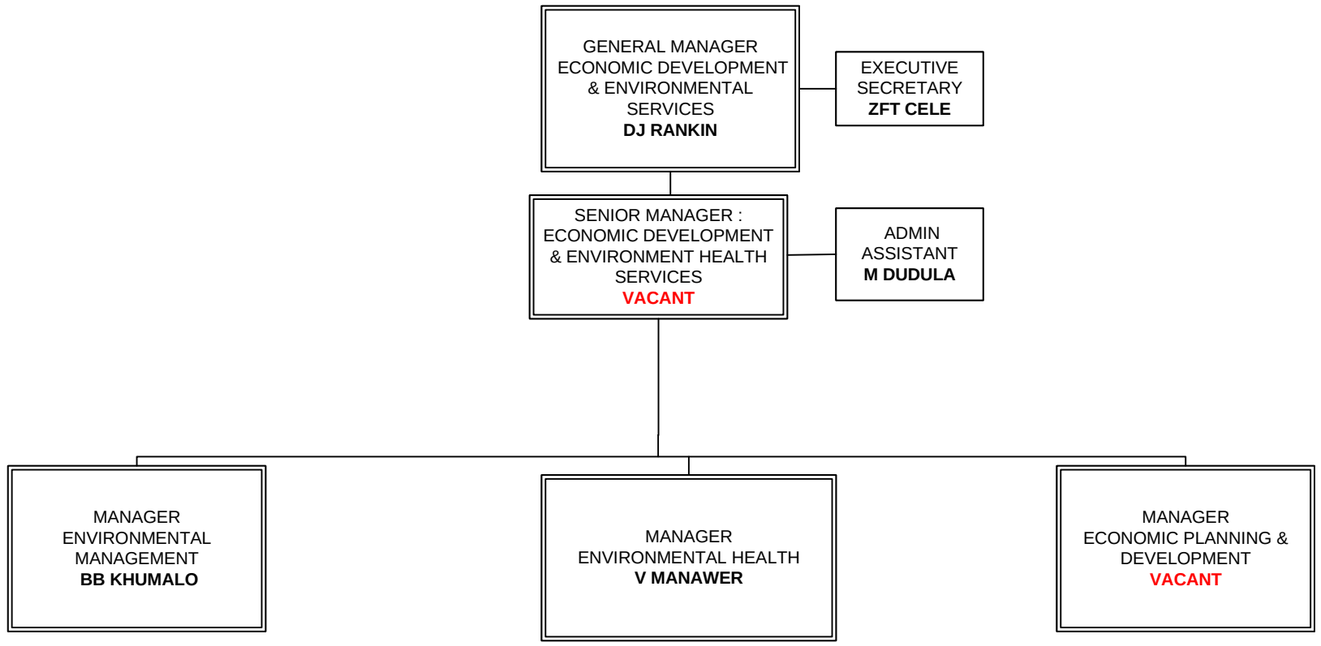
BUDGET AND TREASURY OFFICE
FINANCIAL MANAGEMENT SYSTEMS & SUPPORT



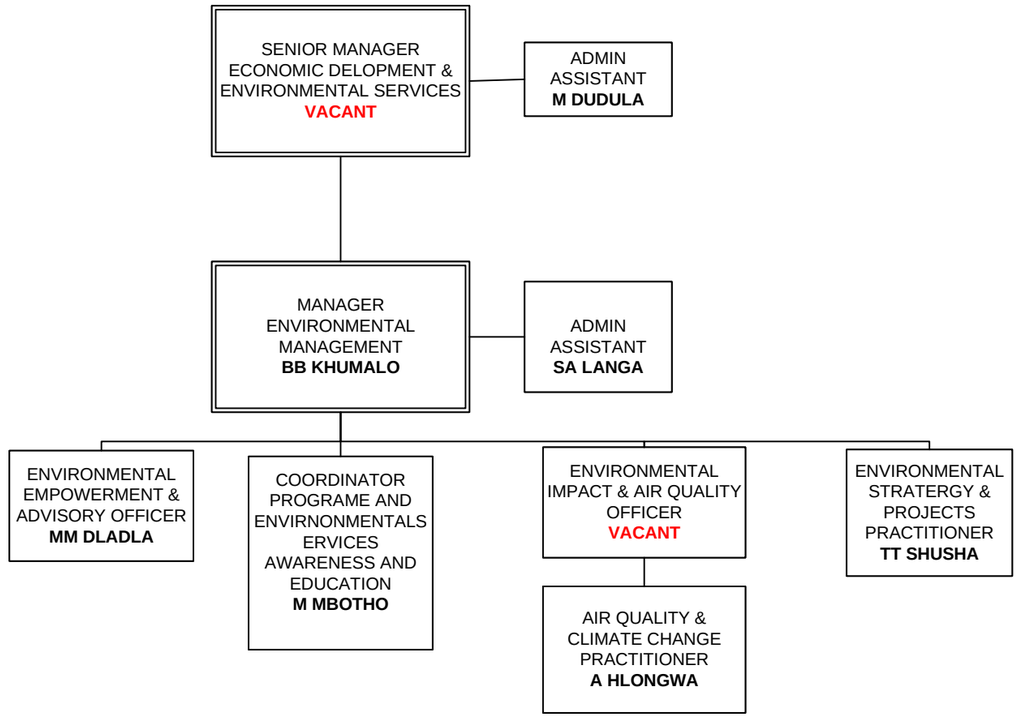
BUDGET AND TREASURY OFFICE
EXPENDITURE & SALARIES



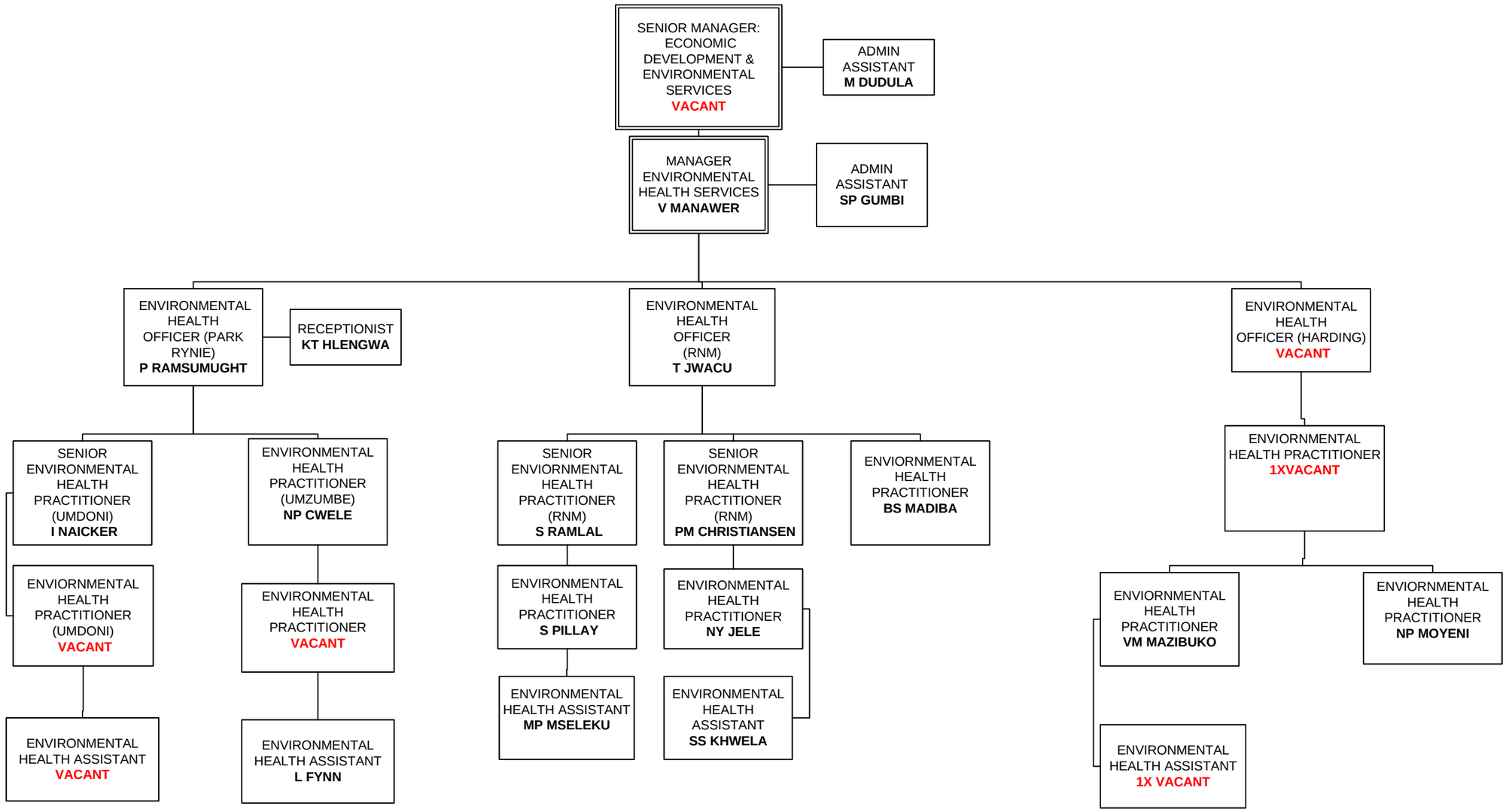
ECONOMIC DEVELOPMENT AND ENVIRONMENTAL SERVICES
MACRO STRUCTURE



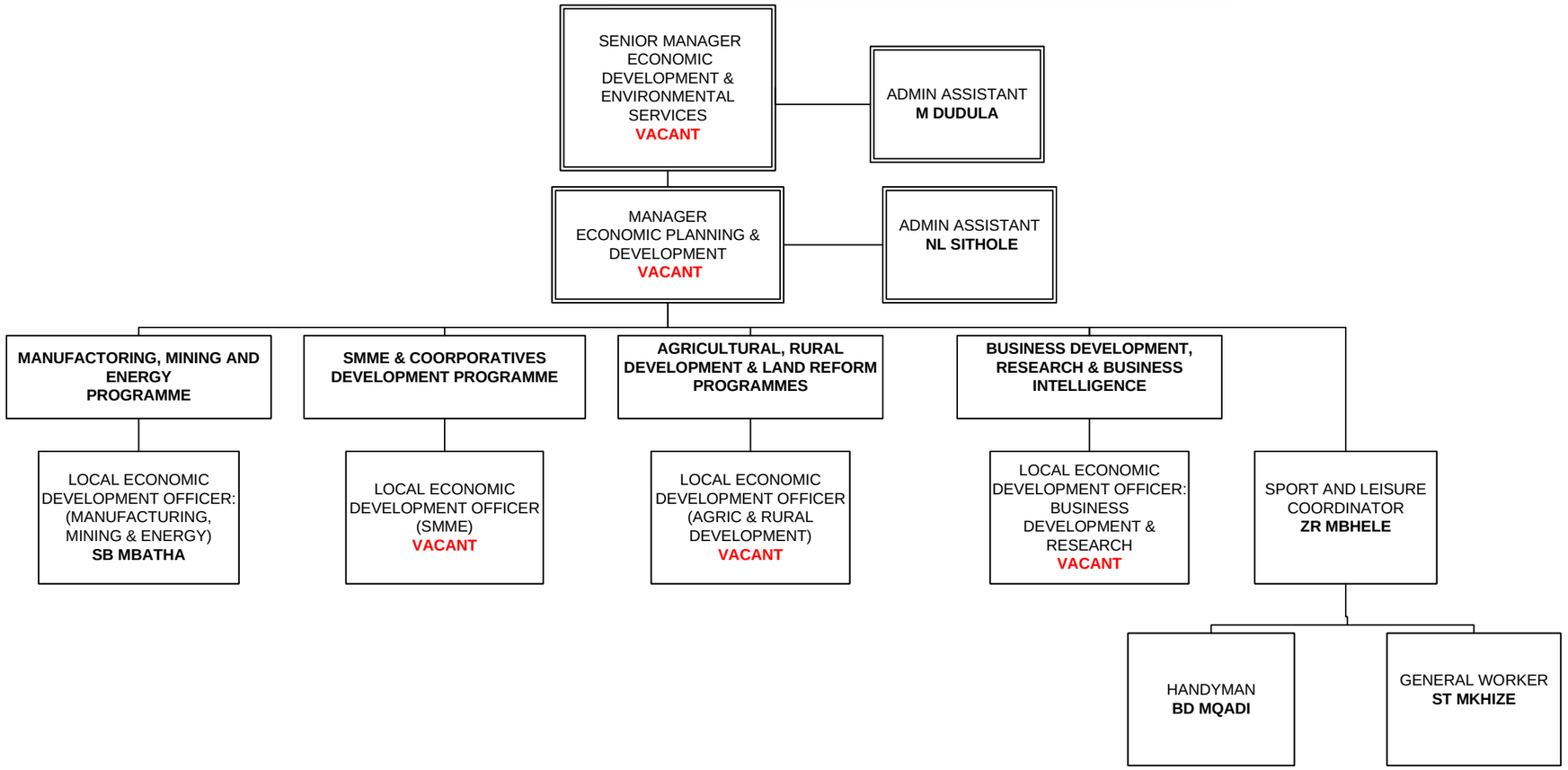
ECONOMIC DEVELOPMENT AND ENVIRONMENTAL SERVICES
ENVIRONMENTAL MANAGEMENT



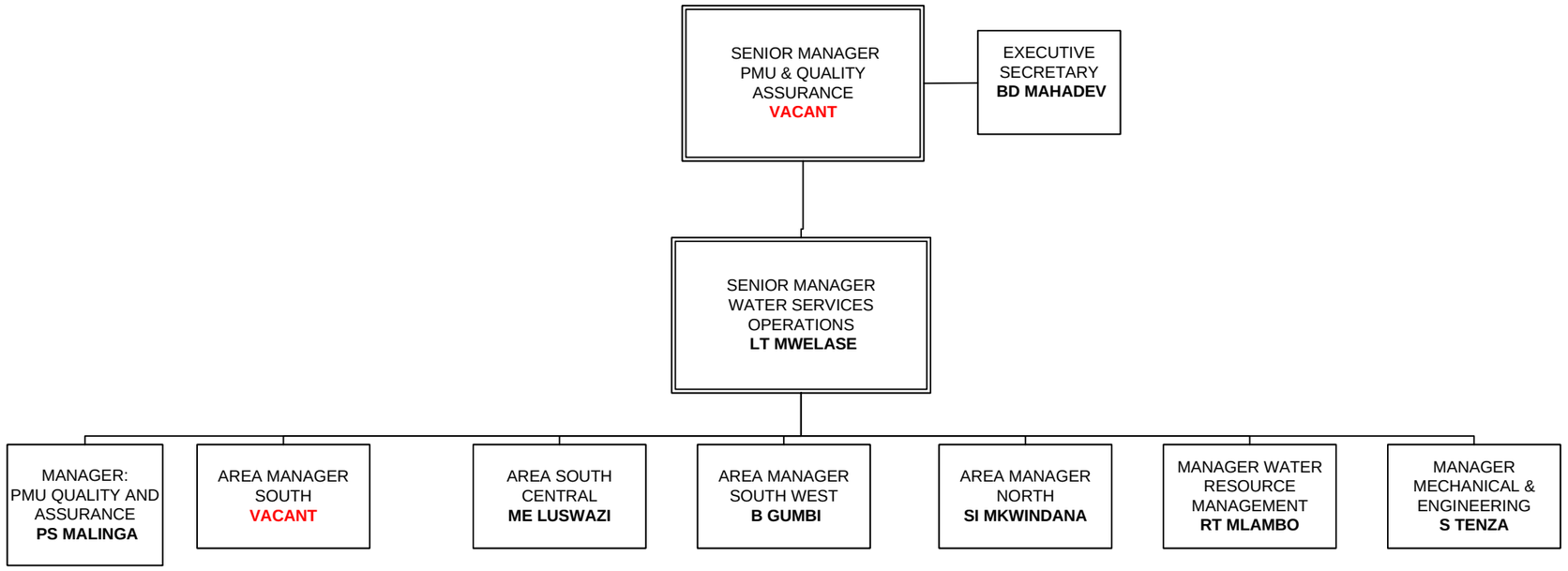
ECONOMIC DEVELOPMENT AND ENVIRONMENTAL SERVICES
ENVIRONMENTAL HEALTH



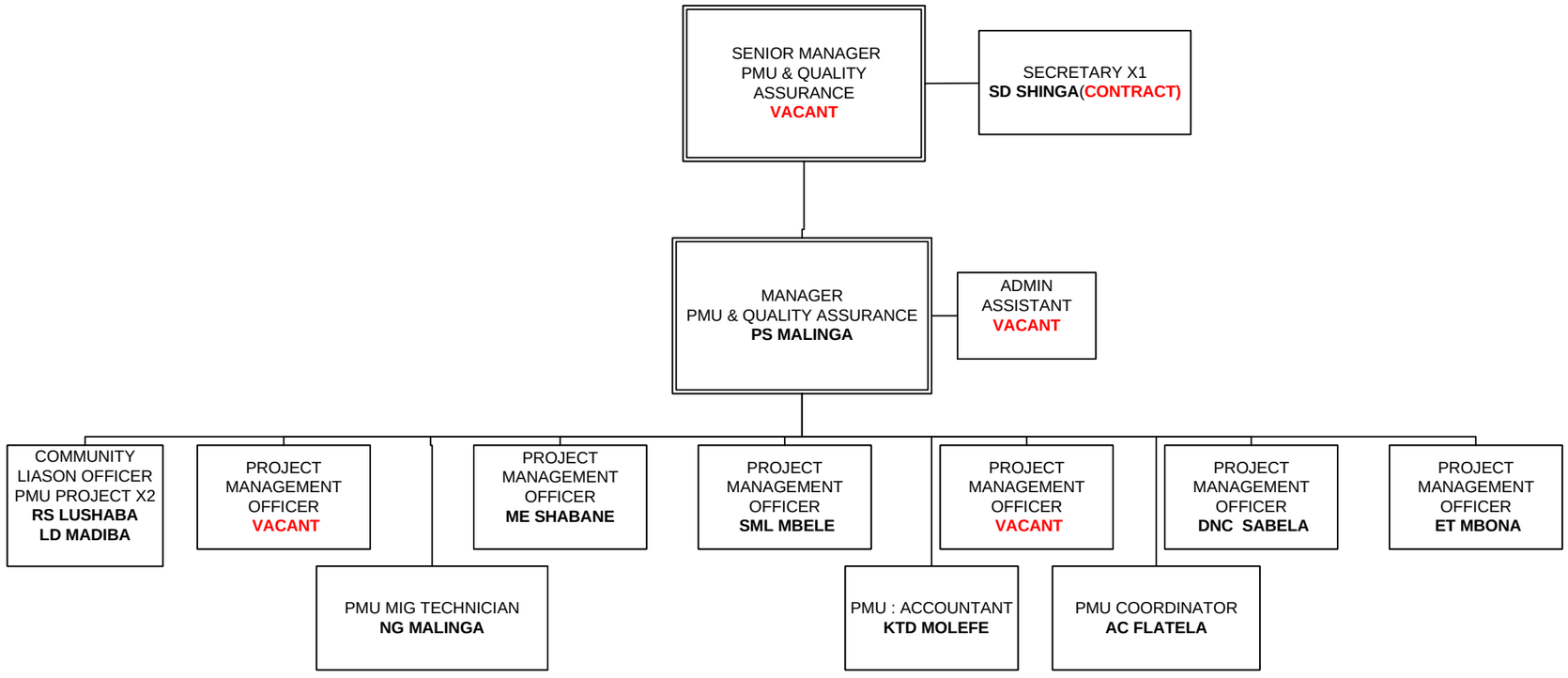
ECONOMIC DEVELOPMENTENVIRONMENTAL SERVICES
ECONOMIC PLANNING & DEVELOPMENT



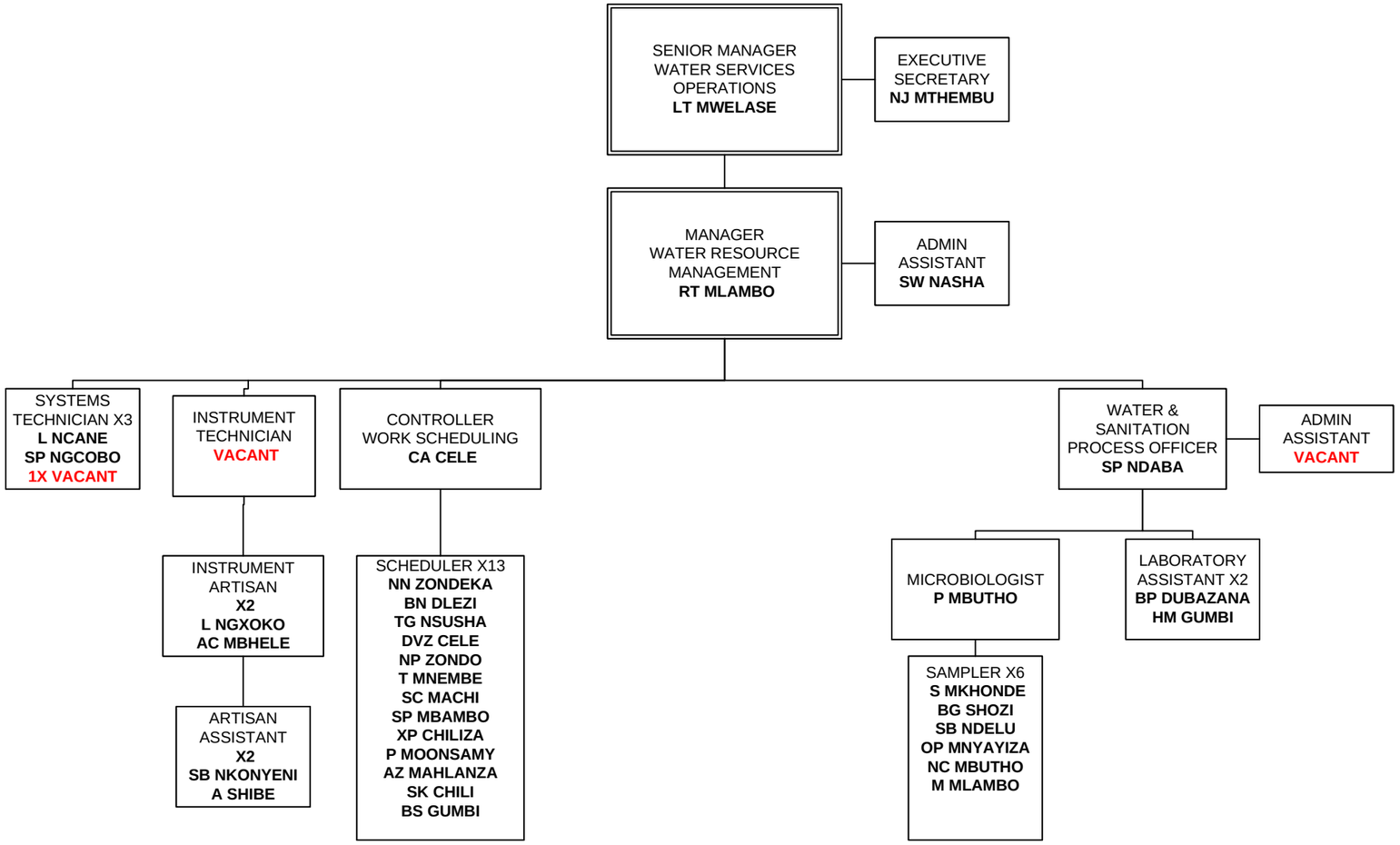
WATER SERVICES DEPARTMENT
MACRO STRUCTURE



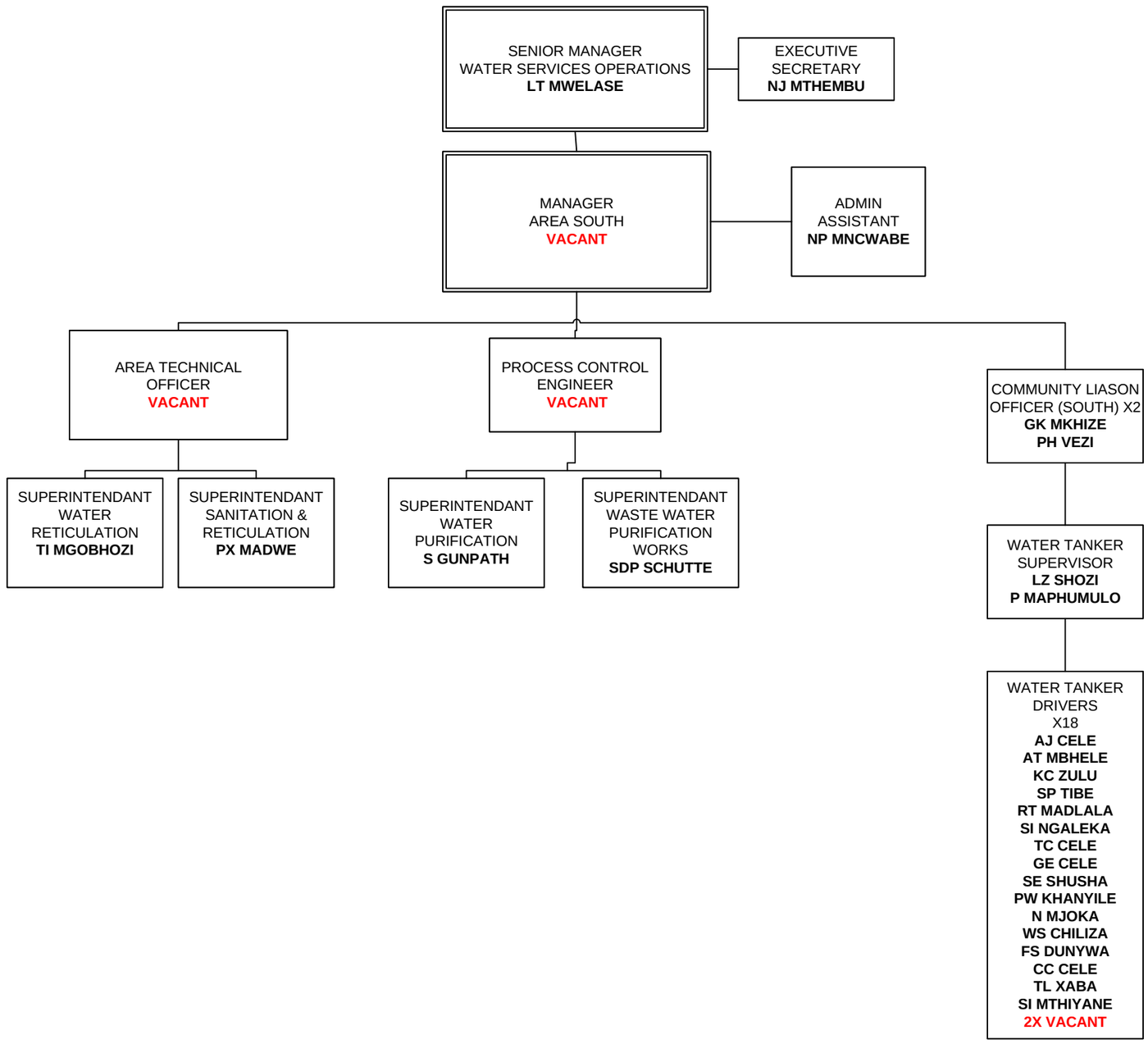
WATER SERVICES DEPARTMENT
PROJECT MANAGEMENT UNIT



WATER SERVICES DEPARTMENT
WATER RESOURCE MANAGEMENT



WATER SERVICES DEPARTMENT
AREA SOUTH MACRO STRUCTURE



WATER SERVICES DEPARTMENT
AREA SOUTH – RETICULATION & VTS

MANAGER AREA SOUTH
VACANT

ADMIN ASSISTANT
NP MNCWABE

AREA TECHNICAL OFFICER
VACANT

SUPERINTENDENT SANITATION & RETICULATION
PX MADWE

VACUUM TANKER SYSTEM (VTS)

SEWEGE CLEANSING

HIBISCUS NORTH

HIBISCUS SOUTH

VTS SUPERVISOR
EM MBUTHUMA

DRIVER
MA MTHETHWA

GENERAL WORKERS X3
FG MZANA
TP NHLUMAYO
1X VACANT

DRIVER X2
DZ NGWABE
S MITUSINGH

GENERAL WORKERS **X3**
AA MBILI
W NXUMALO
M BUTHELEZI

HANDYMAN GRD 2/1
BC MAVUNDLA

GENERAL WORKERS **X3**
TC TUSHINI
K SHEZI
1XVACANT

DRIVER
LS HLONGWA

GENERAL WORKERS X2
TT LANDE
M SOMAKHOMO

DRIVER
T BLOSE

GENERAL WORKERS X3
WN MVUNDLA
NJ KHAWULA
MP NOMBIKA

DRIVER X2
R HARRIPARSAD
AF NZIMAKWE

GENERAL WORKERS X4
NR HLONGWA
D ABDOOLA AKOON
HS LANGAZANA
1X VACANT

VTS CLERK
ES MZOBE

GENERAL WORKERS X3
SM MZOBE
M NGCEPHE
SB HLENGWA

FORMAN PLUMBER SANITATION
AT GUMEDE

PLUMBER
SM HLANGEBI

ARTISAN ASSISTANT
L NTOBELA

GENERAL WORKERS X3
BS MEMELA
SI ZONDO
1X VACANT

PLUMBER SANITATION X2
B RAMAUTHAR
KI NDLOVU

ARTISAN ASSISTANT x2
JM MKUNGO
NP NGOBESE

GENERAL WORKERS X6
VV NALA
LC CELE
MC MZINDLE
RZ SIKHAHLANE
FR MADLALA
PG GAMBUSHE

PLUMBER
SA JEZA

HANDYMAN
BS MALULEKA

GENERAL WORKERS X4
SC MBHELE
BI KHOMO
MC MADLALA
1 X VACANT

WATER SERVICES DEPARTMENT
AREA SOUTH – WWTW

SENIOR MANAGER
WATER SERVICES
OPERATIONS
LT MWELASE

SECRETARY
NJ MTHEMBU

MANAGER AREA SOUTH:
VACANT

ADMIN
ASSISTANT
NP MNCWABE

PROCESS CONTROL
ENGINEER
VACANT

SUPERINTENDANT
WASTE WATER
PURIFICATION
SDP SCHUTTE

SUPERINTENDANT
WATER
PURIFICATION
S GUNPATH

MARGATE
PROCESS
CONTROLLER CLASS
III
EB MBILI

PROCESS
CONTROLLER
CLASS 1
X 3
ST MAJOLA
NY SHANGE
1X VACANT

GENERAL
WORKERS
X8
MM MZOBE
TJ MTHEMBU
NG SHABANGU
TC MTHULI
R NHLUMAYO
WN MUNGWE
LL MPISANA
1XVACANT

MARGATE
PROCESS
CONTROLLER
CLASS II
X2
BM NZAMA
1XVACANT

SOUTHBROOM
GENERAL
WORKERS
X2
T CHILIZA
1 X VACANT

RED DESERT
GENERAL
WORKERS
X2
VS LUSHABA
1X VACANT

MUNSTER
GENERAL
WORKER
VACANT

EDEN WILDS
GENERAL
WORKERS
X2
2 X VACANT

GAMALAKHE PLANT:
PROCESS
CONTROLLER
CLASS III
SN MBAMBO

PROCESS
CONTROLLER
OPERATOR
CLASS 1
LE
MNGOMEZULU

GENERAL
WORKERS
X4
VB KHWELA
ZF MCHUNU
FJ NDOVELA
1X VACANT

MBANGO PLANT:
PROCESS
CONTROLLER
CLASS III
S KHAWULA

DRIVERS: SKIP
TRUCK
VACANT

PROCESS
CONTROLLER
CLASS IV
VACANT

PROCESS
CONTROLLER
CLASS I
X2
MZ MZOBE
1X VACANT

GENERAL
WORKERS
X7
PR LUSHABA
NN CELE
M MHLUMA
M CELE
R MTHWANA
2X VACANT

HIBBERDEN
GENERAL
WORKER x 6
BW NGXABANE
JM MADLALA
PS NKONYENI
TE NDWALANE
S SHIBE
1X VACANT

MELVILLE
GENERAL
WORKER
BB NSIMBI

SEWAGE PLANTS
FOREMAN
PURIFICATION
D SADAYAN

RAMSGATE
PROCESS
CONTROLLER CLASS
II
CN SISHI

GENERAL
WORKERS
X3
FA NHLUMAYO
PT ZIKHALI
S VETHE

PALM BEACH
GENERAL
WORKERS x2
T JWILI
NB MFEKA

UVONGO
PROCESS
CONTROLLER II
X2
FV SIMAMANE
ME MKHONDE

PROCESS
CONTROLLER I
GN
MPANTSHANA

GENERAL
WORKERS
X5
FA CELE
MP MADIYA
N MESE
NS NTOMBELA
VE DLAMINI

BHOBHOYI PLANTS
FOREMAN
MT SOOKOO

PROCESS
CONTROLLER
CLASS III
R RAMDEEN

KWAHLONGWA
PLANT PROCESS
CONTROLLER
CLASS II x2
BJ NSUSHA
1X VACANT

PLANT PROCESS
CONTROLLER
CLASS I x2
SN MBILI
1X VACANT

LOGISTICS
SUPPORT
HP SHOZI

PROCESS
CONTROLLER
CLASS III
MV ZONDI

PROCESS
CONTROLLER
CLASS IV X2
JB MZILA
1X VACANT

PROCESS
CONTROLLER
CLASS III
RR JUMNA

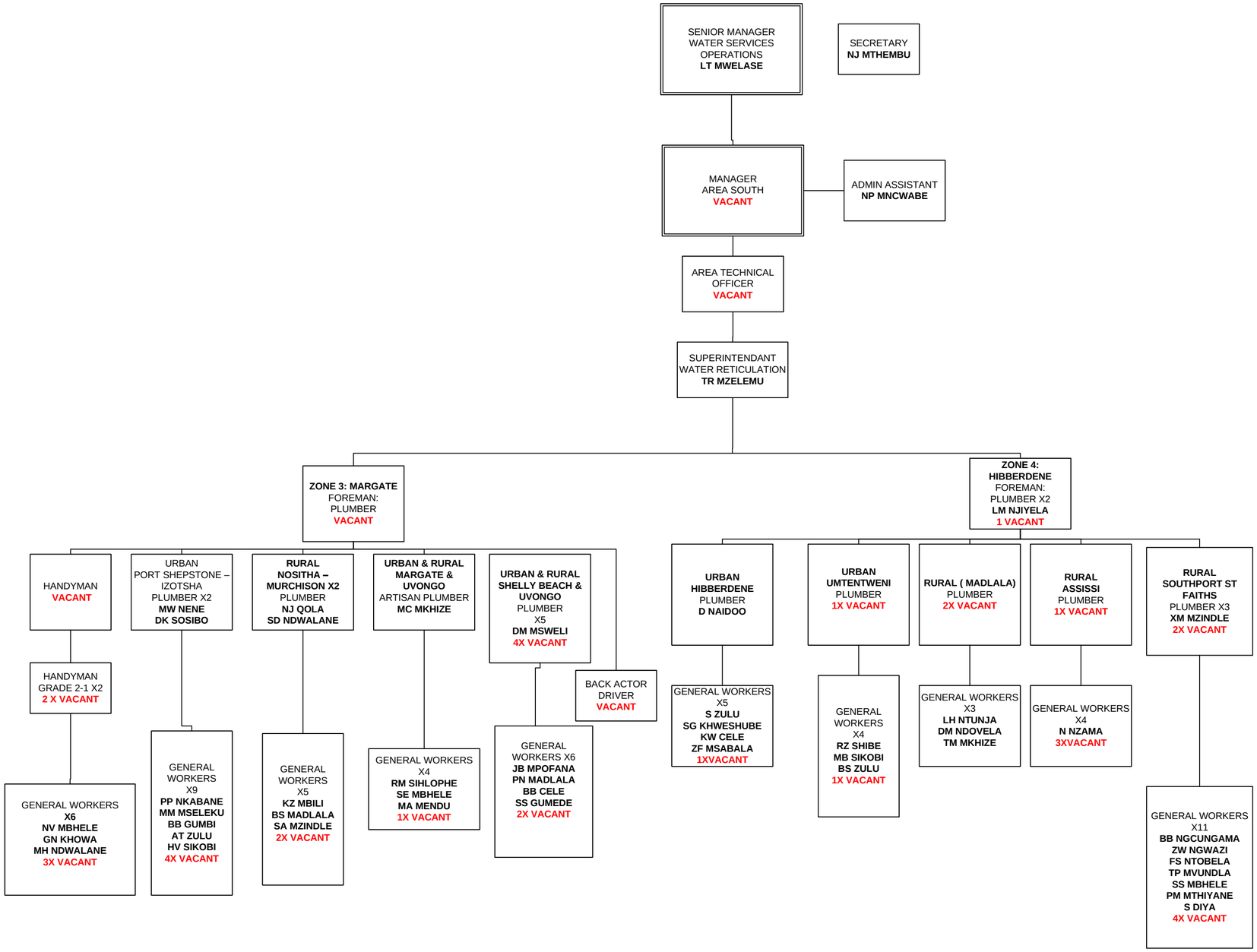
PROCESS
CONTROLLER
CLASS IV
X2
BV NDIMANDE
1X VACANT

PROCESS
CONTROLLER
CLASS III
R SOOKOO

HOUSEKEPPING
SUPERVISOR
S CELE

GENERAL
WORKERS
X7
PP MKHUNGO
B NZIMANDE
NB MSELEKU
T PILLAY
SD MCHUNU
2X VACANT

WATER SERVICES DEPARTMENT
AREA SOUTH – WATER RETICULATION ZONE 3 & 4



WATER SERVICES DEPARTMENT
AREA SOUTH CENTRAL – WATER RETICULATION ZONE 2

SENIOR MANAGER
WATER SERVICES
OPERATIONS
LT MWELASE

SECRETARY
NJ MTHEMBU

MANAGER
AREA SOUTH CENTRAL
ME LUSWAZI

ADMIN
ASSISTANT
NP NDWALANE

SUPERINTENDANT
WATER
RETICULATION
TI MGOBHOZI

FOREMAN
PLUMBER
MS MJOLI

MAINTENANCE
HANDYMAN
SM HLONGWANE

DRIVER
SA MTHEMBU
R PILLAY

ARTISAN
ASSISTANTS
HT SIKOBI

GENERAL
WORKER
X3
ZM CELE
SR SIKOBI
BM CELE

URBAN
SOUTHBROOM – PALM BEACH
PLUMBERS
X4
Z NGCONGO
PD DANCA
ZS GAMBUSHE
1X VACANT

ARTISAN
ASSISTANTS
X4
BM NYAWOSE
3X VACANT

GENERAL WORKERS
X 13
HZ GUMEDE
SVS MBELE
HS BLOSE
SN MTOLO
DG DLAMINI
A NGQAYIMBANA
FD GUMEDE
MP MFEKA
S CHIYA
NP CELE
TG MBANJWA
MKM NYAWOSE
1X VACANT

FOREMAN
UMTAVUNA
SB MYENDE

PROCESS CONTROLLER
CLASS III X4
AM MSHLIQWANA
ME NHLUMAYO
DV MCHUNU
RN MBELE

PROCESS CONTROLLER
CLASS II X7
NV GASA
SE MFEKA
FM NGWAZI
LS XOLO
NE SHOZI
MT ZULU
RS MBOTHO

FOREMAN PLUMBER
VACANT

URBAN
PALM BEACH – PORT
EDWARD
PLUMBERS
X4
KM NCUBE
BA MBILI
XC MADLALA
SJ NZUZA

ARTISAN
ASSISTANTS
X3
NL NHLEKO
LV NSIMBI
1X VACANT

HANDYMAN GRD2/1
1X VACANT

GENERAL WORKERS
X13
PN NZAMA
SS NYAWOSE
MP NGCOBO
BT MBILI
ML MVUNDLA
DF DANCA
AH MDLEKO
X MAZUBANE
N NDOVELA
AK MAVUNDLA
MC NCANE
2X VACANT

PIPELAYING
1X VACANT

GENERAL WORKER
SP CELE

SPECIAL
WORKMAN
X4
ZA CELE
PR SHANGE
2X VACANT

GENERAL WORKER
X10
SP KAWULA
CT HLOPE
ME MAVUNDLA
S CELE
PM NGCOBO
CT GCABA
TP CELE
MA MAJOLA
KG MKHUNGO
1X VACANT

RURAL
NZIMAKWE, UMTAMVUNA,
IZINGOLWENI
PLUMBERS
X5
CN KHANYILE
JM NDOVELA
TM MYEZA
EM DANCA
ZL NGCOBO

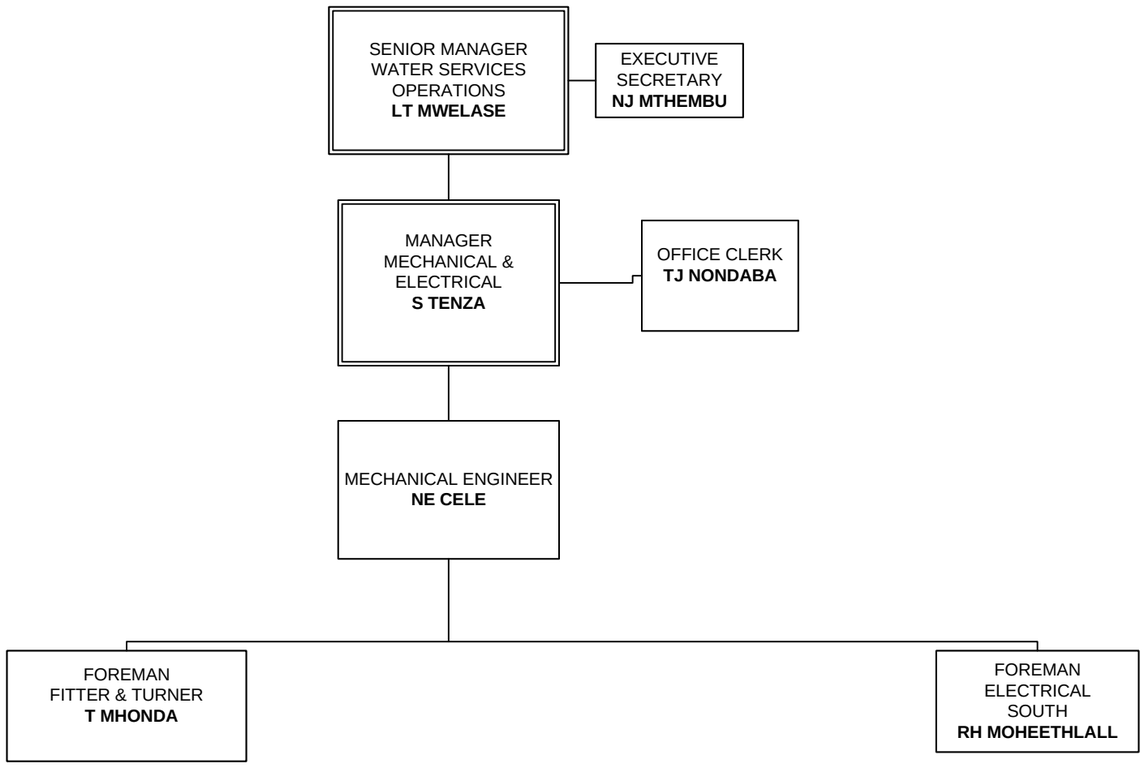
ARTISAN
ASSISTANTS
X5
ZZ NTSHELE
FJ NGCOBO
3X VACANT

GENERAL WORKERS
X18
S MALULEKA
TP SHANGE
MD DANCA
DR HLENGWA
PT MZOBE
NT KHUMALO
MA MZOBE
VA MZOTHO
TC NDWALANE
MA MNGUNI
SC NHLUMAYO
TP GASA
VN LANGAZANA
PS DAMANE
AC GUMEDE
SM NHLUMAYO
2X VACANT
(3 X CONTRACT)

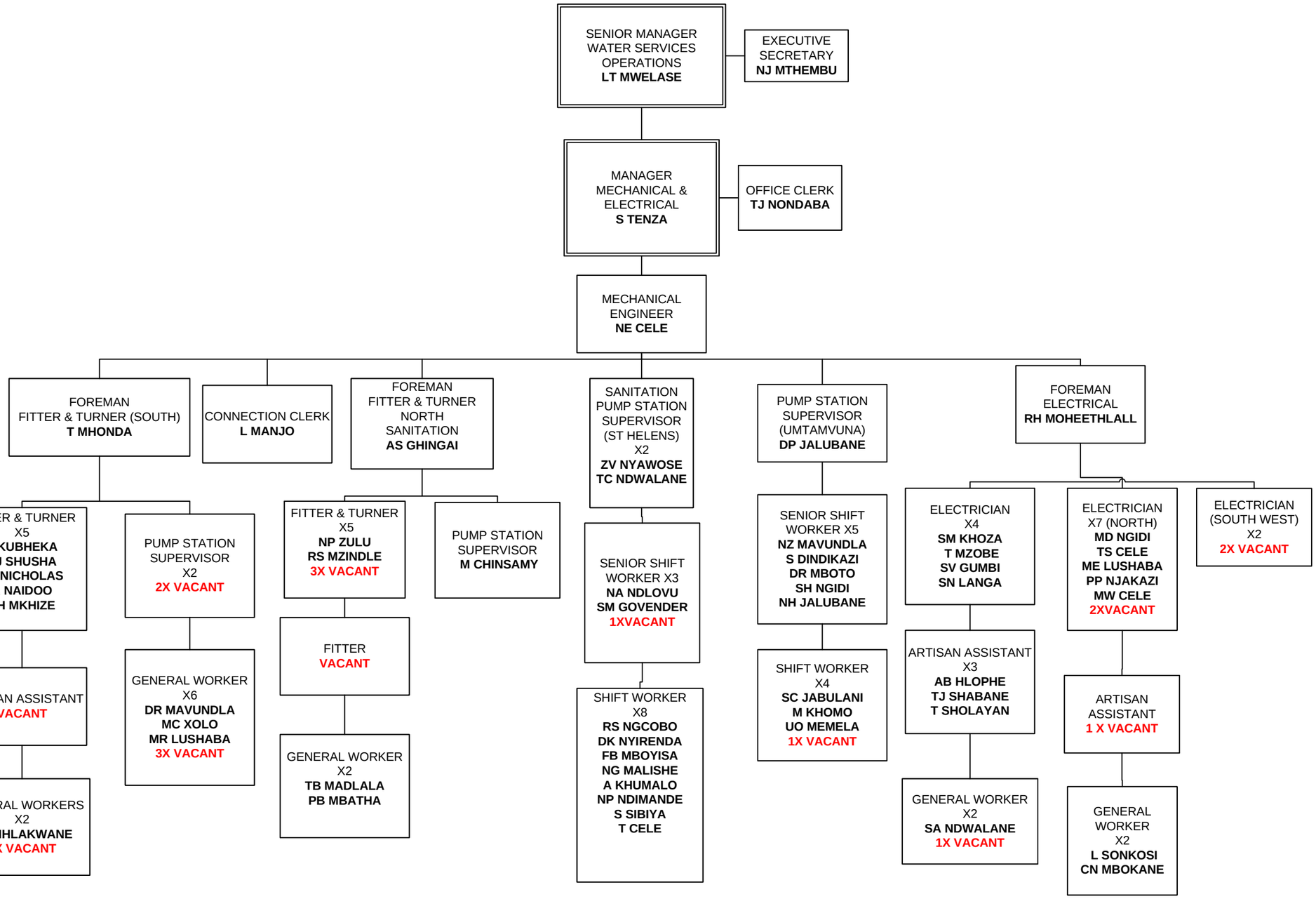
WELDER X 2
S MACHI
1XVACANT

GENERAL WORKER
X3
NT MZINDLE
BF MVUNDLA
SB KHOWA

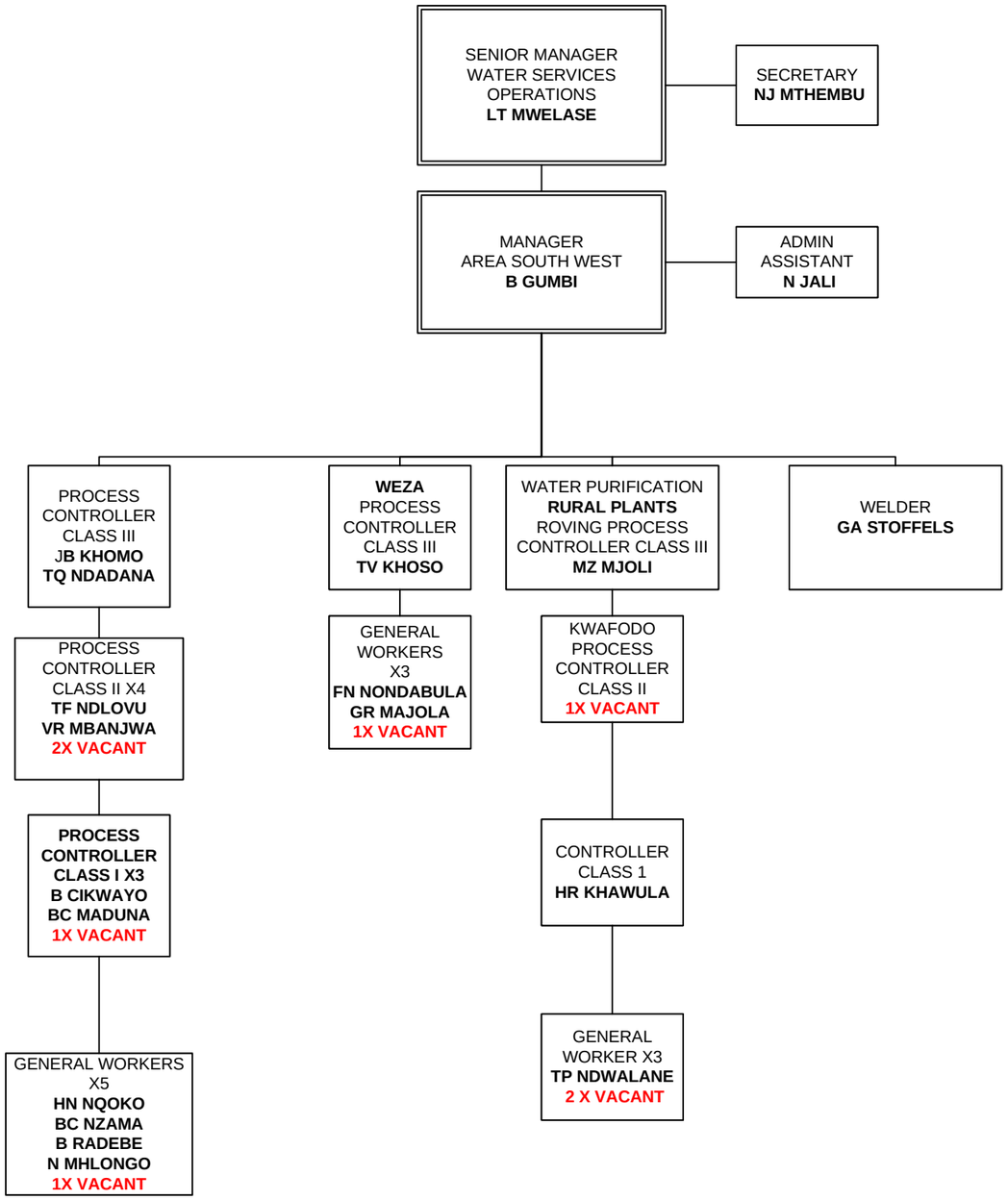
WATER SERVICES DEPARTMENT
MECHANICAL & ELECTRICAL



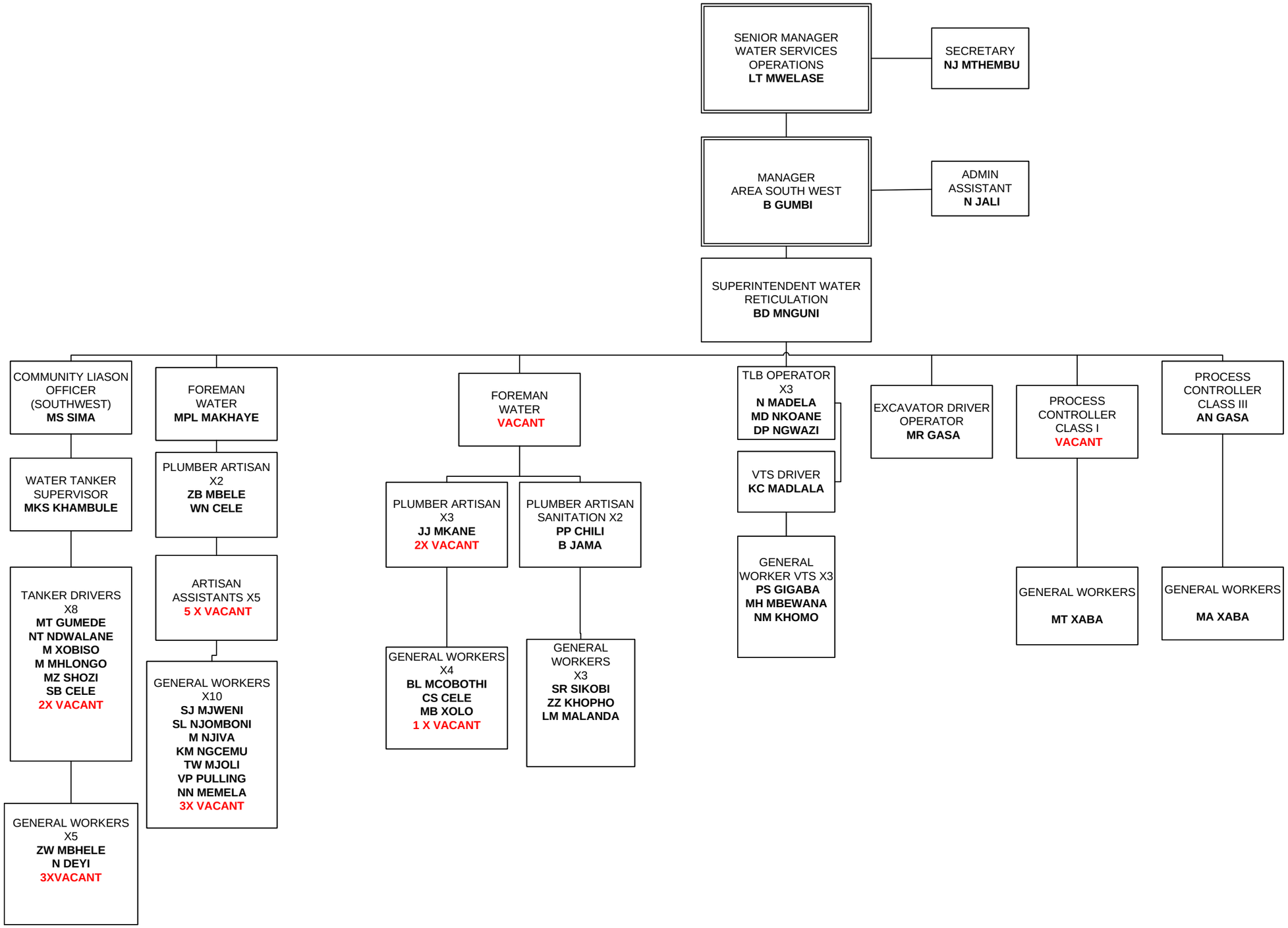
WATER SERVICES DEPARTMENT
MECHANICAL & ELECTRICAL



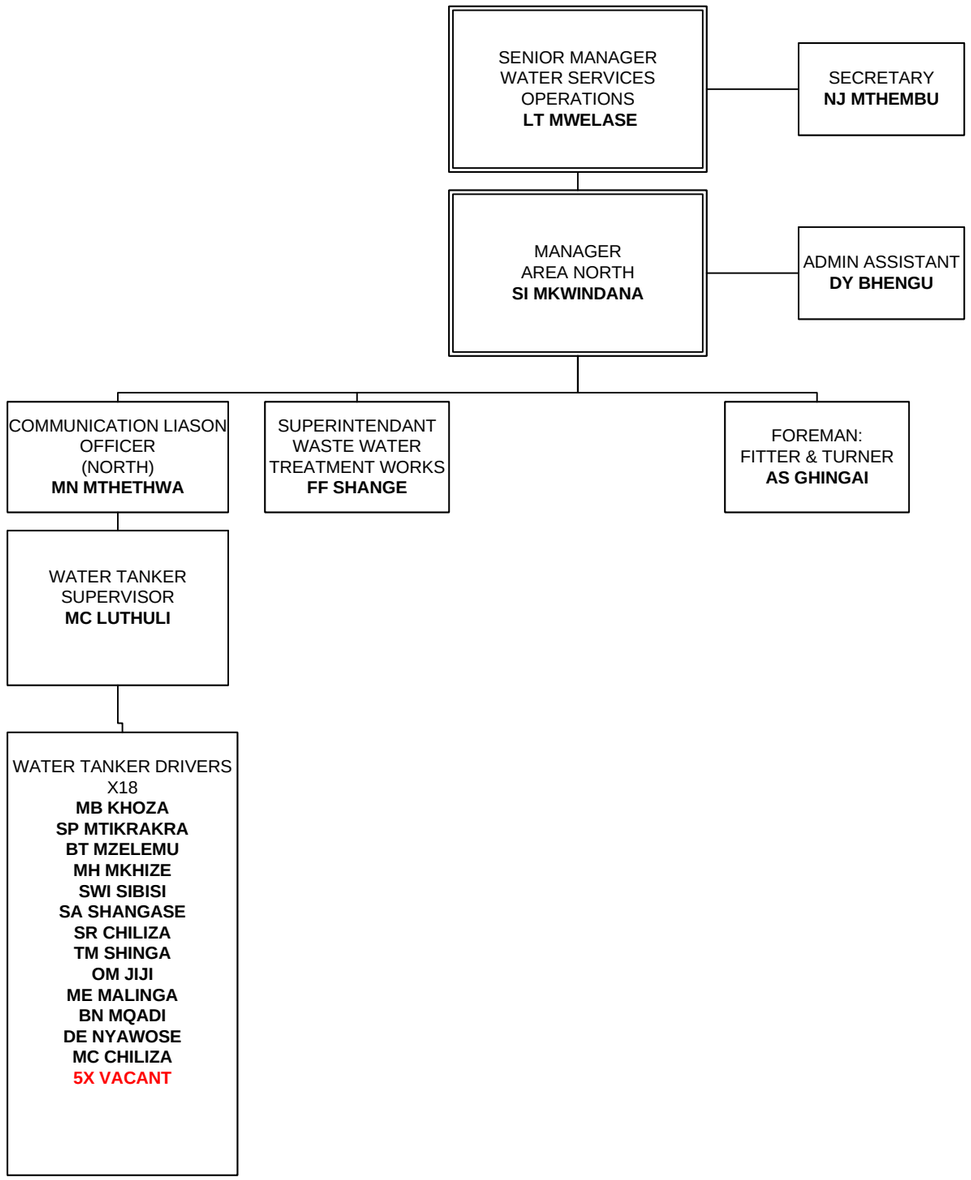
WATER SERVICES DEPARTMENT
AREA SOUTH WEST – WATER PURIFICATION



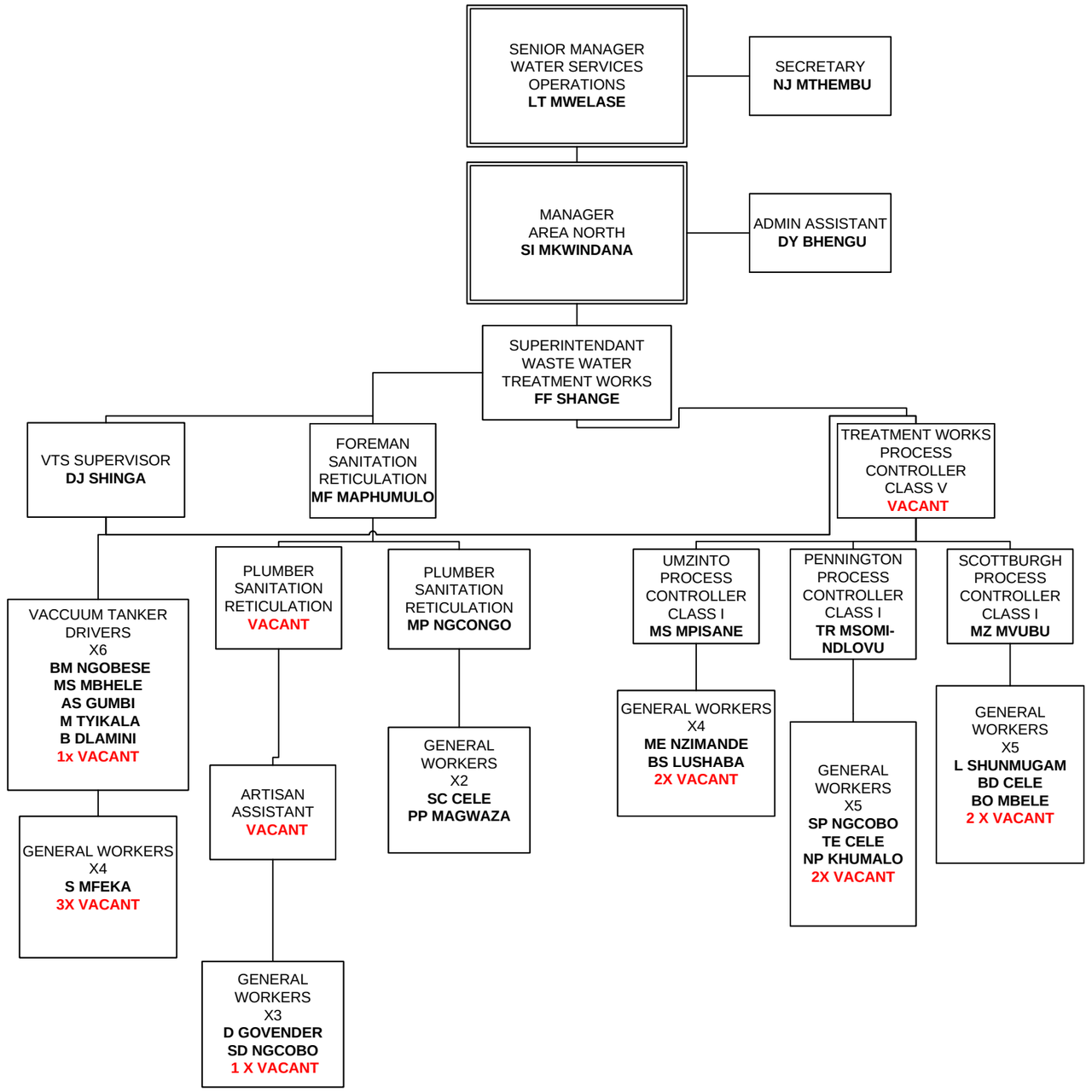
WATER SERVICES DEPARTMENT
AREA SOUTH WEST – WATER & WASTE WATER RETICULATION



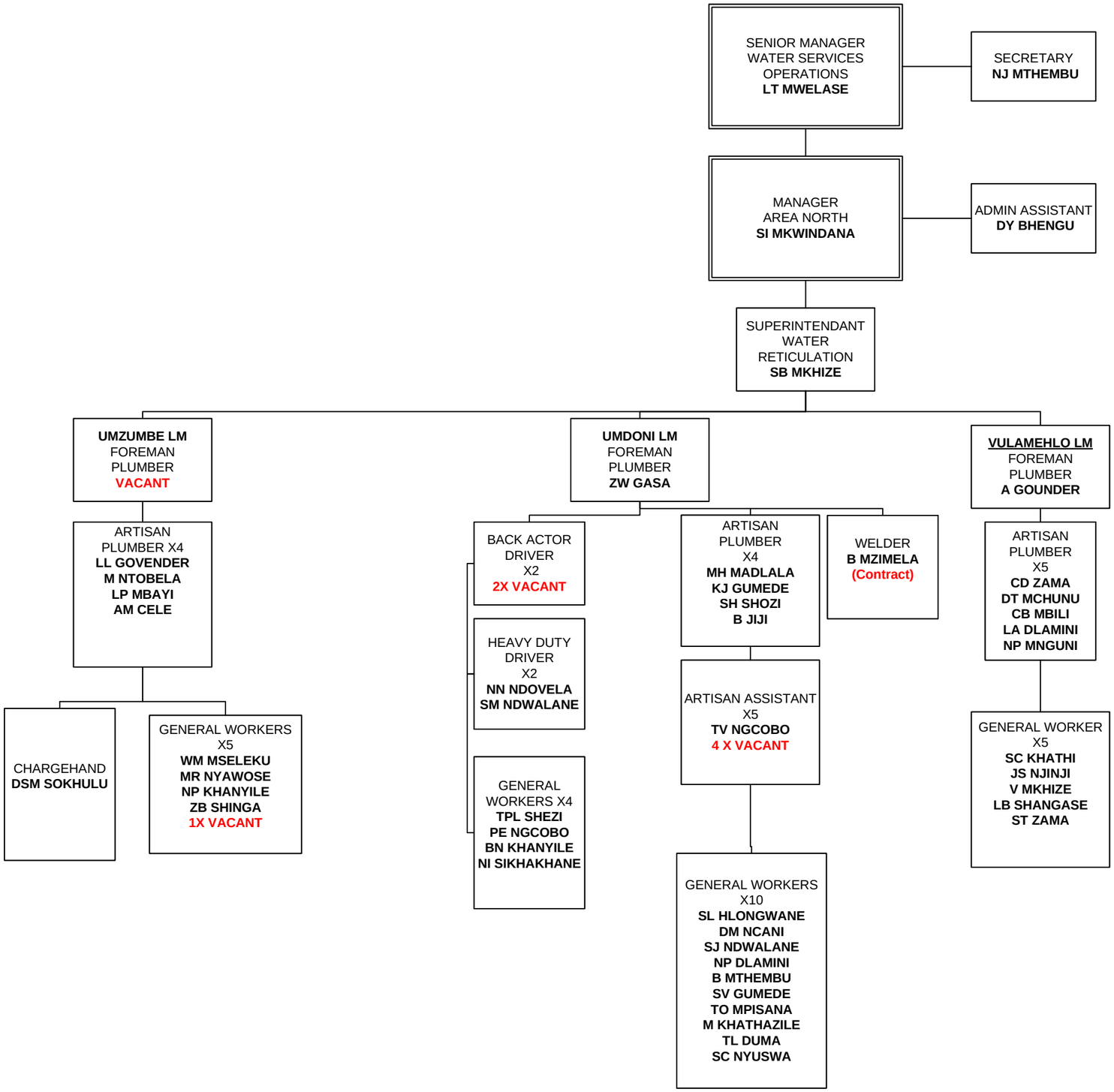
WATER SERVICES DEPARTMENT
AREA NORTH MACRO STRUCTURE



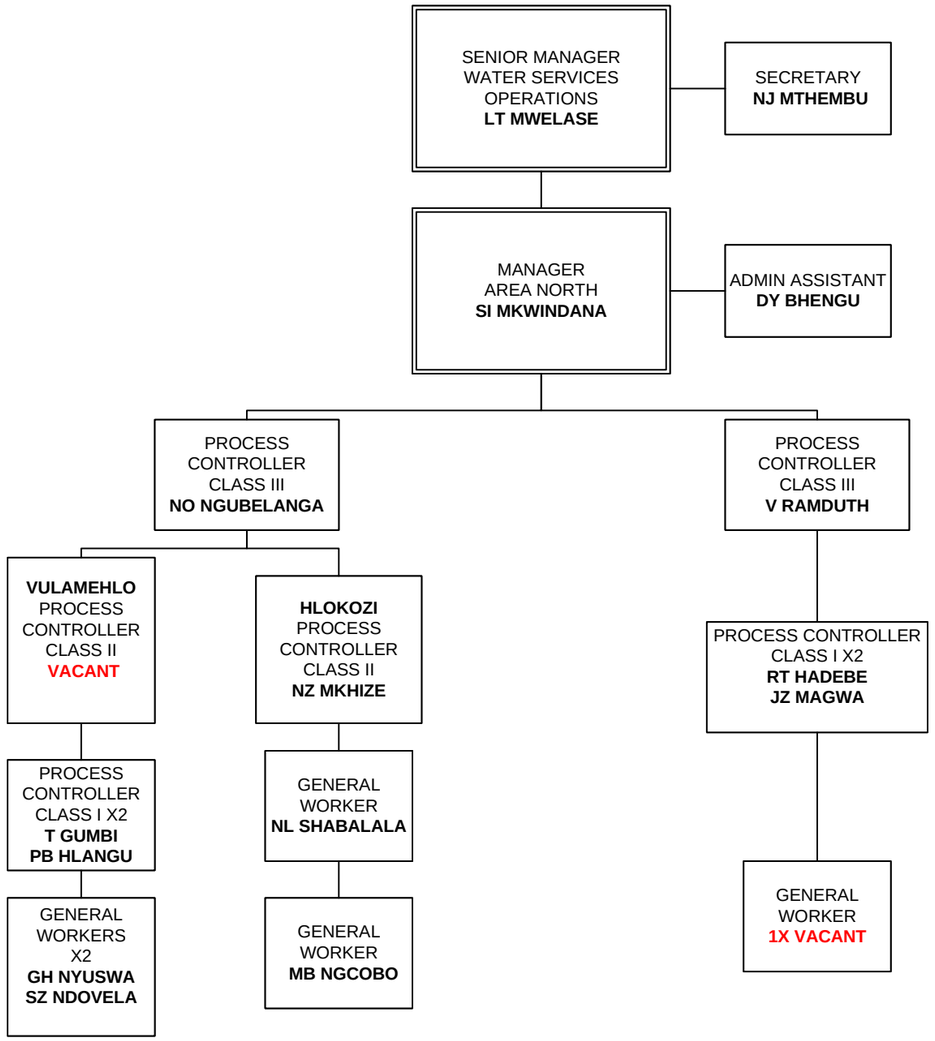
WATER SERVICES DEPARTMENT
AREA NORTH SANITATION



WATER SERVICES DEPARTMENT
AREA NORTH WATER RETICULATION



WATER SERVICES DEPARTMENT
AREA NORTH WATER PURIFICATION



ANNEXURE -E

Ugu District Municipality

Quality Certificate

I, Vela Owen Mazibuko, the Acting Municipal Manager of Ugu District Municipality

(name of municipality),hereby certify that-

(mark as appropriate)

- ☐ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☒ mid-year budget and performance assessment

for the month of **December 2024** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name Mr Vela Owen Mazibuko

Municipal manager of: DC21 (UGU DISTRICT MUNICIPALITY)

Signature _____

Date 09/01/2025

ANNEXURE -F

Entities

Municipal In-year reports & supporting tables

mSCOA Version 6.8

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Data submission enquiries:
National Treasury
Electronic documents: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:	DC21 Ugu
Municipal Entity Name:	South Coast Tourism & Investment Entern
CFO Name:	Deborah Ludick
Tel:	0396827944
Fax:	
E-Mail:	Deborah@sctie.co.za
Reporting period:	M06 December
MTREF:	2024
Budget Year:	2024/25

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Submission of Data

Preparing Data File for Submission

Export Data to Data File

South Coast Tourism & Investment Enterprise - Table F1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	–	–	–	–	–	–	–		–
Investment revenue	108	126	–	5	64	63	0	1%	63
Transfers recognised - operational	32 446	25 374	–	–	24 403	25 374	(1)	-4%	25 374
Other own revenue	401	276	–	17	213	168	0	27%	168
Total Revenue (excluding capital transfers and contributions)	32 954	25 776	–	22	24 680	25 606	(926)	(0)	25 606
Employee costs	8 297	9 889	–	847	3 353	4 944	(1 591)	(0)	4 944
Remuneration of Board Members	–	–	–	–	–	–	–		–
Depreciation and asset impairment	25 145	190	–	7	44	95	(51)	(0)	95
Interest	25 052	–	–	–	–	–	–		–
Inventory consumed and bulk purchases	12	(27)	–	0	16	14	2	0	14
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	(19 435)	15 409	–	854	2 004	7 735	(5 731)	(0)	7 735
Total Expenditure	39 072	25 460	–	1 709	5 417	12 788	(7 370)	(0)	12 788
Surplus/(Deficit)	(6 118)	316	–	(1 687)	19 262	12 818	6 444	0	12 818
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(6 118)	316	–	(1 687)	19 262	12 818	6 444	0	12 818
Income Tax	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(6 118)	316	–	(1 687)	19 262	12 818	6 444	0	12 818
Capital expenditure & funds sources									
Capital expenditure	–	–	–	–	–	–	–		–
Transfers recognised - capital	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	97	215	–	9	107	108	(1)	(0)	215
Total sources of capital funds	97	215	–	9	107	108	(1)	(0)	215
Financial position									
Total current assets	4 633	232	–		26 070				232
Total non current assets	9 948	62	–		9 913				62
Total current liabilities	3 038	(33)	–		5 179				(33)
Total non current liabilities	–	–	–		–				–
Community wealth/Equity	11 544	316	–		30 804				–
Cash flows									
Net cash from (used) operating	17 014	53 443	–	2 921	31 056	26 734	4 322	0	53 443
Net cash from (used) investing	–	–	–	–	–	–	–		–
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the year end	17 014	53 443	–	2 921	31 056	26 734	4 322	0	53 443
Debtors & creditors analysis	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total
Debtors Age Analysis									
Total By Income Source	–	–	–	–	–	–	–	–	–
Creditors Age Analysis									
Total Creditors	537	–	(0)	–	–	–	7	–	544

South Coast Tourism & Investment Enterprise - Table F2 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Current Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue	1									
Exchange Revenue								–		
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste Management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		239	86	–	16	81	43	38	87.5%	43
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		108	126	–	5	64	63	1	0.9%	63
Dividends		–	–	–	–	–	–	–		–
Rent on Land		154	218	–	1	130	109	20	18.6%	109
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		7	2	–	–	3	1	2	207.2%	1
Non-Exchange Revenue										
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licences or permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		32 446	25 374	–	–	24 403	25 374	(971)	-3.8%	25 374
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	(30)	–	–	–	15	(15)	-100.0%	15
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		32 954	25 776	–	22	24 680	25 606	(926)	-3.6%	25 606
Expenditure By Type										
Employee related costs		8 297	9 889	–	847	3 353	4 944	(1 591)	-32.2%	4 944
Remuneration of board members		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		12	(27)	–	0	16	14	2	16.8%	14
Debt impairment		25 052	–	–	–	–	–	–		–
Depreciation and asset impairment	2	93	190	–	7	44	95	(51)	-53.5%	95
Interest		87	50	–	0	1	25	(24)	-98.0%	25
Contracted services		2 318	6 821	–	205	681	3 410	(2 729)	-80.0%	3 410
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		3 196	8 569	–	649	1 322	4 284	(2 962)	-69.1%	4 284
Losses on disposal of Assets		16	(30)	–	–	0	15	(15)	-99.4%	15
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure	3	39 072	25 460	–	1 709	5 417	12 788	(7 370)	-57.6%	12 788
Surplus/(Deficit)		(6 118)	316	–	(1 687)	19 262	12 818	6 444	50.3%	12 818
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) before taxation		(6 118)	316	–	(1 687)	19 262	12 818	6 444	50.3%	12 818
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) for the year		(6 118)	316	–	(1 687)	19 262	12 818	6 444		12 818
References										
1. Revenue includes sales of: (insert description)										
2. Bulk purchases - electricity										
2. Bulk purchases - water										
3. Expenditure includes repairs & maintenance of:										

4. List operating expenditure on allocations as a note (MFMA section 87(11)(f))

5. Material variances to be explained in Table SF1 (materiality to be defined by the parent municipality)

South Coast Tourism & Investment Enterprise - Table F3 Monthly Budget Statement - Capital Expenditure - M06 December

Description	Ref	2023/24	Current Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–

Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	79	150	–	–	80	75	(5)	-6.3%	150
Computer Equipment	79	150	–	–	80	75	(5)	-6.3%	150
Furniture and Office Equipment	18	65	–	9	27	33	6	17.2%	65
Furniture and Office Equipment	18	65	–	9	27	33	6	17.2%	65
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–

South Coast Tourism & Investment Enterprise - Table F4 Monthly Budget Statement - Financial Position - M06 Decen

Vote Description R thousands	Ref	2023/24	Current Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		36	(2 267)	–	3 756	(2 267)
Trade and other receivables from exchange transactions		4 209	(2)	–	21 669	(2)
Receivables from non-exchange transactions		1	218	–	1	218
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	–	–	–	–
VAT		305	2 282	–	561	2 282
Other current assets		82	–	–	82	–
Total current assets		4 633	232	–	26 070	232
Non current assets						
Investments		–	–	–	–	–
Investment property		9 406	–	–	9 406	–
Property, plant and equipment		528	65	–	495	65
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		14	(3)	–	13	(3)
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		9 948	62	–	9 913	62
TOTAL ASSETS		14 581	294	–	35 983	294
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		1 038	(27)	–	629	(27)
Trade and other payables from non-exchange transactions		56	–	–	56	–
Provision		714	–	–	714	–
VAT		1 230	(6)	–	3 781	(6)
Other current liabilities		–	–	–	–	–
Total current liabilities		3 038	(33)	–	5 179	(33)
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		3 038	(33)	–	5 179	(33)
NET ASSETS	1	11 544	326	–	30 804	326
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		11 544	316	–	30 804	–
Reserves		–	–	–	–	–
Other		0	–	–	0	–
TOTAL COMMUNITY WEALTH/EQUITY	1	11 544	316	–	30 804	–

References

1. Net assets must balance with Total Community Wealth/Equity

South Coast Tourism & Investment Enterprise - Table F5 Monthly Budget Statement - Cash Flows - M06 December

Description	Ref	2023/24	Current Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	–	–	–	–	–	–		–
Service charges		–	–	–	–	–	–	–		–
Other revenue		–	227	–	–	–	113	(113)	-100.0%	227
Transfers and Subsidies - Operational		27 790	25 362	–	3 720	45 523	12 693	32 830	258.6%	25 362
Transfers and Subsidies - Capital		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(10 776)	27 803	–	(799)	(14 467)	13 902	(28 369)	-204.1%	27 803
Interest		–	50	–	–	–	25	(25)	-100.0%	50
Dividends paid		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 014	53 443	–	2 921	31 056	26 734	4 322	16.2%	53 443
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	–	–	–	–		–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		17 014	53 443	–	2 921	31 056	26 734	4 322	16.2%	53 443
Cash/cash equivalents at the beginnig of year	2	–	–	–	–	–	–	–		–
Cash/cash equivalents at the end of year	2	17 014	53 443	–	2 921	31 056	26 734	4 322	16.2%	53 443

South Coast Tourism & Investment Enterprise - Supporting Table F1 Entity Material variance explanation - M06 December

Description R thousands	Ref	Variance	Reasons for material deviations	Remedial or corrective steps / remarks
Revenue items				
Expenditure items				
Employee costs		(1 591)	There was a delay in appointing a CEO, and organisation structure is not fully subscribed	
Depreciation		(51)	An adjustment will be done to the annual budget	
Other expenditure		(5 731)	With no grant having been receved from the Parent Municipality - project spend cannot be effected	
Financial Position				
Debtors		21 669	This balance is made up of the outstanding debt less the Impairment from the Ugu Grant	
Vat		3 781	The entity must resubmit the VAT return for June - to include the 2024 Ugu Grant. Provision for the 2025 grant has also been made however there is no cash flow to support this payment	
Capital Expenditure items				
Cash flow items				
Measurable performance				
Total variance				

South Coast Tourism & Investment Enterprise - Supporting Table F2 Entity Financial and non-financial indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2023/24	Current Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		0.5%	0.9%	0.0%	0.4%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves						
Liquidity							
Current Ratio	Current assets/current liabilities		152.5%	(704.7%)	0.0%	503.4%	(704.7%)
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		152.5%	(704.7%)	0.0%	503.4%	(704.7%)
Liquidity Ratio	Monetary Assets/Current Liabilities		1.2%	6895.3%	0.0%	72.5%	6895.3%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		12.8%	0.8%	0.0%	97777.4%	0.9%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased + generated	1					
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased + own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		25.2%	38.4%	0.0%	13.6%	19.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.5%	0.9%	0.0%	33.3%	0.2%
Financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Delete if not an electricity entity

2. Delete if not an water entity

South Coast Tourism & Investment Enterprise - Supporting Table F3 Entity Aged debtors - M06 December

Detail R thousands	NT Code	Current Year 2024/25										
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
Debtors Age Analysis By Income Source	1100											
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	–	–	–	–	–	–	–	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	–	–	–	–	–	–	–	–	–	–	–
Other	1900	–	–	–	–	–	–	–	–	–	–	–
Total By Income Source	2000	–	–	–	–	–	–	–	–	–	–	–
2023/24 - totals only										–	–	
Debtors Age Analysis By Customer Group	2100											
Organs of State	2200	–	–	–	–	–	–	–	–	–	–	–
Commercial	2300	–	–	–	–	–	–	–	–	–	–	–
Households	2400	–	–	–	–	–	–	–	–	–	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	–	–	–	–	–	–	–	–	–	–	–

Notes

Material increases in value of debtors' categories compared to previous month to be explained

South Coast Tourism & Investment Enterprise - Supporting Table F4 Entity Aged creditors - M06 December

Detail R thousands	NT Code	Current Year 2024/25 0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	12	–	–	–	–	–	6	–	18
Auditor General	0800	524	–	–	–	–	–	–	–	524
Other	0900	1	–	(0)	–	–	–	1	–	2
Total By Customer Type	1000	537	–	(0)	–	–	–	7	–	544

Notes

Material increases in value of creditors' categories compared to previous month to be explained

South Coast Tourism & Investment Enterprise - Supporting Table F5 Entity investment portfolio monthly statement - M06 December

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Entity									
Total investments									

South Coast Tourism & Investment Enterprise - Supporting Table F6 Entity Board member allowances & staff benefits - M06 December

Summary of Employee and Board Member remuneration	Ref	2023/24	Current Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Remuneration										
Board Members of Entities										
Basic Salaries and Wages		838	1 315	–	123	377	657	(280)	-42.6%	131493400.0%
Pension and UIF Contributions		–	–	–	–	–	–	–		0.0%
Medical Aid Contributions		–	–	–	–	–	–	–		0.0%
Overtime		–	–	–	–	–	–	–		0.0%
Performance Bonus		–	–	–	–	–	–	–		0.0%
Motor Vehicle Allowance		–	–	–	–	–	–	–		0.0%
Cellphone Allowance		–	–	–	–	–	–	–		0.0%
Housing Allowances		–	–	–	–	–	–	–		0.0%
Other benefits and allowances		2	–	–	–	–	–	–		0.0%
Board Fees		–	–	–	–	–	–	–		0.0%
Payments in lieu of leave		–	–	–	–	–	–	–		0.0%
Long service awards		–	–	–	–	–	–	–		0.0%
Post-retirement benefit obligations		–	–	–	–	–	–	–		0.0%
In-kind benefits	2	–	–	–	–	–	–	–		0.0%
Entertainment		–	–	–	–	–	–	–		0.0%
Scarcity		–	–	–	–	–	–	–		0.0%
Acting and post related allowance		–	–	–	–	–	–	–		0.0%
In kind benefits		–	–	–	–	–	–	–		0.0%
Sub Total - Board Members of Entities		839	1 315	–	123	377	657	(280)	-42.6%	1 315
% increase	3		56.7%							56.7%
Senior Managers of Entities										
Basic Salaries and Wages		2 679	3 418	–	161	717	1 709	(992)	-58.1%	341831900.0%
Pension and UIF Contributions		4	38	–	0	1	19	(19)	-97.2%	3832700.0%
Medical Aid Contributions		–	–	–	–	–	–	–		0.0%
Overtime		–	–	–	–	–	–	–		0.0%
Performance Bonus		374	336	–	–	–	168	(168)	-100.0%	33643900.0%
Motor Vehicle Allowance		–	–	–	–	–	–	–		0.0%
Cellphone Allowance		48	78	–	2	13	39	(26)	-66.8%	7791600.0%
Housing Allowances		–	–	–	–	–	–	–		0.0%
Other benefits and allowances	1	–	–	–	–	–	–	–		0.0%
Payments in lieu of leave		163	–	–	–	–	–	–		0.0%
Long service awards		–	–	–	–	–	–	–		0.0%
Post-retirement benefit obligations		–	–	–	–	–	–	–		0.0%
In-kind benefits	2	–	–	–	–	–	–	–		0.0%
Entertainment		–	–	–	–	–	–	–		0.0%
Scarcity		–	–	–	–	–	–	–		0.0%
Acting and post related allowance		–	–	–	–	–	–	–		0.0%
In kind benefits		–	–	–	–	–	–	–		0.0%
Sub Total - Senior Managers of Entities		3 267	3 871	–	163	730	1 935	(1 205)	-62.3%	3 871
% increase	3		18.5%							18.5%
Other Staff of Entities										
Basic Salaries and Wages		3 563	3 353	–	281	1 785	1 676	108	6.5%	335291700.0%
Pension and UIF Contributions		240	346	–	16	94	173	(79)	-45.9%	34599400.0%
Medical Aid Contributions		186	358	–	14	84	179	(95)	-53.2%	35849700.0%
Overtime		33	86	–	–	–	43	(43)	-100.0%	8634200.0%
Performance Bonus		276	279	–	243	243	140	103	74.0%	27941000.0%
Motor Vehicle Allowance		–	–	–	–	–	–	–		0.0%
Cellphone Allowance		34	35	–	3	16	17	(1)	-8.2%	3495600.0%
Housing Allowances		9	9	–	1	5	5	(0)	-1.4%	933900.0%
Other benefits and allowances		27	–	–	3	18	–	18	#DIV/0!	0.0%
Payments in lieu of leave	1	9	–	–	–	1	–	1	#DIV/0!	0.0%
Long service awards		–	–	–	–	–	–	–		0.0%
Post-retirement benefit obligations		–	235	–	–	–	118	(118)	-100.0%	23519100.0%
In-kind benefits	2	–	–	–	–	–	–	–		0.0%
Entertainment		–	–	–	–	–	–	–		0.0%
Scarcity		–	–	–	–	–	–	–		0.0%
Acting and post related allowance		–	–	–	–	–	–	–		0.0%
In kind benefits		–	–	–	–	–	–	–		0.0%
Sub Total - Other Staff of Entities		4 376	4 703	–	561	2 246	2 351	(106)	-4.5%	4 703
% increase	3		7.5%							7.5%
Total Municipal Entities remuneration		8 483	9 889	–	847	3 353	4 944	(1 591)	-32.2%	9 889
Unpaid salary, allowances & benefits in arrears:										

South Coast Tourism & Investment Enterprise - Supporting Table F7 Entity monthly actuals & revised targets - M06 December

Description	Budget Year +1 2024/25												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2024/25	Budget Year +2 2026/27	Budget Year +2 2026/27
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment												–	–	–	–
Interest earned - external investments												–	–	–	–
Interest earned - outstanding debtors												–	–	–	–
Fines, penalties and forfeits												–	–	–	–
Licences and permits												–	–	–	–
Agency services												–	–	–	–
Transfers and Subsidies - Operational												–	–	–	–
Other revenue												–	–	–	–
Cash Receipts by Source	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows by Source															
(National / Provincial and District)												–	–	–	–
(National / Provincial Departmental Agencies, Households, Non-												–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets												–	–	–	–
Short term loans												–	–	–	–
Borrowing long term/refinancing												–	–	–	–
Increase (decrease) in consumer deposits												–	–	–	–
Decrease (increase) in non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash Payments by Type															
Employee related costs												–	–	–	–
Remuneration of councillors												–	–	–	–
Finance charges												–	–	–	–
Bulk purchases - electricity												–	–	–	–
Acquisitions - water & other inventory												–	–	–	–
Dividends paid												–	–	–	–
Contracted services												–	–	–	–
Transfers and grants - other municipalities												–	–	–	–
Transfers and grants - other												–	–	–	–
Other expenditure												–	–	–	–
Cash Payments by Type	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments by Type															
Capital assets												–	–	–	–
Repayment of borrowing												–	–	–	–
Other Cash Flows/Payments												–	–	–	–
Total Cash Payments by Type	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/(DECREASE) IN CASH HELD	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year begin:		–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end:	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Note that SF7 is deliberately not linked to Table F2 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. .

South Coast Tourism & Investment Enterprise - Supporting Table F8a Entity capital expenditure on new assets by asset class - M06 December

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–

Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	–	–	–	–	–	–	–		–

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

- Supporting Table F8b Entity capital expenditure on the renewal of existing assets by asset class - M06 December

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–		–
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–

Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	–	–	–	–	–	–	–		–
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	–	–	–	–	–	–		–
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	–	–	–	–	–	–		–
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	–	–	–	–	–	–	–		–
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Furniture and Office Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
	–	–	–	–	–	–			–
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	–	–	–	–	–	–	–		–

- Supporting Table F8c Entity expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2023/24	Current Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–

Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	–	–	–	–	–	–	–		–

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

- Supporting Table F8d Entity Depreciation by asset class - M06 December

Description	2023/24	Current Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class									
Infrastructure	7	12	–	0	3	6	3	50.5%	12
Roads Infrastructure	–	–	–	–	–	–	–		–
Roads	–	–	–	–	–	–	–		–
Road Structures	–	–	–	–	–	–	–		–
Road Furniture	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Storm water Infrastructure	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	–	–	–	–	–	–		–
Power Plants	–	–	–	–	–	–	–		–
HV Substations	–	–	–	–	–	–	–		–
HV Switching Station	–	–	–	–	–	–	–		–
HV Transmission Conductors	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	–	–	–	–	–	–		–
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	–	–	–	–	–	–		–
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	–	–	–	–	–	–		–
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	–	–	–	–	–	–		–
Distribution Points	–	–	–	–	–	–	–		–
PRV Stations	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sanitation Infrastructure	–	–	–	–	–	–	–		–
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	–	–	–	–	–	–		–
Waste Water Treatment Works	–	–	–	–	–	–	–		–
Outfall Sewers	–	–	–	–	–	–	–		–
Toilet Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities	–	–	–	–	–	–	–		–
Waste Drop-off Points	–	–	–	–	–	–	–		–
Waste Separation Facilities	–	–	–	–	–	–	–		–
Electricity Generation Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines	–	–	–	–	–	–	–		–
Rail Structures	–	–	–	–	–	–	–		–
Rail Furniture	–	–	–	–	–	–	–		–
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	–	–	–	–	–	–		–
Attenuation	–	–	–	–	–	–	–		–
MV Substations	–	–	–	–	–	–	–		–
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps	–	–	–	–	–	–	–		–
Piers	–	–	–	–	–	–	–		–
Revetments	–	–	–	–	–	–	–		–
Promenades	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Information and Communication Infrastructure	7	12	–	0	3	6	3	50.5%	12
Data Centres	–	–	–	–	–	–	–		–
Core Layers	–	–	–	–	–	–	–		–
Distribution Layers	7	12	–	0	3	6	3	50.5%	12
Capital Spares	–	–	–	–	–	–	–		–
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Halls	–	–	–	–	–	–	–		–
Centres	–	–	–	–	–	–	–		–
Crèches	–	–	–	–	–	–	–		–
Clinics/Care Centres	–	–	–	–	–	–	–		–
Fire/Ambulance Stations	–	–	–	–	–	–	–		–
Testing Stations	–	–	–	–	–	–	–		–
Museums	–	–	–	–	–	–	–		–
Galleries	–	–	–	–	–	–	–		–
Theatres	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–

Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police	–	–	–	–	–	–	–		–
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Stalls	–	–	–	–	–	–	–		–
Abattoirs	–	–	–	–	–	–	–		–
Airports	–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Monuments	–	–	–	–	–	–	–		–
Historic Buildings	–	–	–	–	–	–	–		–
Works of Art	–	–	–	–	–	–	–		–
Conservation Areas	–	–	–	–	–	–	–		–
Other Heritage	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property	–	–	–	–	–	–	–		–
Unimproved Property	–	–	–	–	–	–	–		–
Other assets	3	8	–	0	2	4	2	59.7%	8
Operational Buildings	3	8	–	0	2	4	2	59.7%	8
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points	–	–	–	–	–	–	–		–
Building Plan Offices	–	–	–	–	–	–	–		–
Workshops	–	–	–	–	–	–	–		–
Yards	–	–	–	–	–	–	–		–
Stores	–	–	–	–	–	–	–		–
Laboratories	–	–	–	–	–	–	–		–
Training Centres	3	8	–	0	2	4	2	59.7%	8
Manufacturing Plant	–	–	–	–	–	–	–		–
Depots	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Housing	–	–	–	–	–	–	–		–
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	4	14	–	0	2	7	5	73.8%	14
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	4	14	–	0	2	7	5	73.8%	14
Water Rights	–	–	–	–	–	–	–		–
Effluent Licenses	–	–	–	–	–	–	–		–
Solid Waste Licenses	–	–	–	–	–	–	–		–
Computer Software and Applications	4	14	–	0	2	7	5	73.8%	14
Load Settlement Software Applications	–	–	–	–	–	–	–		–
Unspecified	–	–	–	–	–	–	–		–
Computer Equipment	51	74	–	4	24	37	14	36.3%	74
Computer Equipment	51	74	–	4	24	37	14	36.3%	74
Furniture and Office Equipment	24	71	–	2	12	36	24	66.3%	71
Furniture and Office Equipment	24	71	–	2	12	36	24	66.3%	71
Machinery and Equipment	–	–	–	–	–	–	–		–
Machinery and Equipment	–	–	–	–	–	–	–		–
Transport Assets	4	11	–	0	2	5	3	60.0%	11
Transport Assets	4	11	–	0	2	5	3	60.0%	11
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
	–	–	–	–	–	–			–
Living resources	–	–	–	–	–	–	–		–
Mature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Immature	–	–	–	–	–	–	–		–
Policing and Protection	–	–	–	–	–	–	–		–
Zoological plants and animals	–	–	–	–	–	–	–		–
Total Depreciation	93	190	–	7	44	95	51	53.5%	190

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget

- Supporting Table F8e Entity capital expenditure on the upgrading of existing assets by asset class - M06 December

Description	Ref	2023/24	Current Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–

Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
Conservation Areas		–	–	–	–	–	–	–		–
Other Heritage		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property		–	–	–	–	–	–	–		–
Unimproved Property		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices		–	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		79	150	–	–	80	75	(5)	-6.3%	150
Computer Equipment		79	150	–	–	80	75	(5)	-6.3%	150
Furniture and Office Equipment		18	65	–	9	27	33	6	17.2%	65
Furniture and Office Equipment		18	65	–	9	27	33	6	17.2%	65
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Policing and Protection		–	–	–	–	–	–	–		–
Zoological plants and animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	97	215	–	9	107	108	1	0.8%	215

References

1. Total Capital Expenditure by Asset Category must reconcile to total capital expenditure shown in Capital budget