



2022/23

DRAFT ANNUAL REPORT

Mafube Local Municipality



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Chapter 1: MAYORS FOREWORD AND EXECUTIVE SUMMARY

1.1 Mayors Foreword

MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

I take great pleasure to present the Draft Annual Report of Mafube Local Municipality for 2022/23. The annual report is a culmination of the implementation of 2021/2022 Integrated Development Plan (IDP) and 2022/2023 Service Delivery and Budget Implementation Plan (SDBIP). It reflects a record of the municipality's service delivery achievements and challenges in line with the commitments of the financial year under review.

Our focus as an institution is guided and driven by the Integrated Development Plan (IDP), which is developed initially as a five (5) year plan (aligned to the current term of office). This is revised and updated annually while taking current resources (detailing annual strategic objectives) into account. It is ensured that every effort at any point in time is constantly being made to achieve the required targets and desired outcomes.

In this financial year under review the municipality implemented programs in partnership with stakeholders to address some of the challenges faced by the communities; such as but not limited to job creation; reducing roads infrastructure and electricity backlogs; intensifying public participation.

The day to day struggles of ageing and poor infrastructure and limited financial and human resources continues to place strain on the ability of Mafube Municipality to provide and improve its service delivery. These challenges are clearly reflected within service delivery initiatives and every effort is being made to improve service delivery performance at every level. Despite many achievements, challenges always abound and as a result the following areas will receive particular focus:

Public participation initiatives;

Minimization of water losses;

Roads maintenance and construction

Sustainable roads development and maintenance;

Capacitation of both staff, councillors and the community;

Effective performance management and reporting;

Land availability, land tenure changes and allocation of sites;

Legitimizing the Landfill Sites;

Eradicating /minimizing cases of irregular, wasteful and fruitless expenditure;

Paving of sidewalks and roads in towns (EPWP initiatives);

The development of recreational facilities; and etc

The existence and functioning of the municipality's oversight structures such as the Audit Committee, Risk Management Committee and the Municipal Public Accounts Committee has assisted in providing objective assurance, strengthening of internal controls and oversight.

It is recognized that continued efforts must be placed on maintaining and improving existing performance in all areas. Every effort must be made to maintain a culture of service delivery and to maintain and enhance sound fiscal and administrative functioning at all costs. We and those that come after us will endeavor to ensure that the municipality continues to perform, while providing the community with the required and expected levels of service delivery, local economic development, infrastructure development, fiscal control and sustainability and good governance within all spheres. Every effort will be made to meet and sustain community needs at all identified levels – as dictated and defined by the constraints of available infrastructure and resources.

This report is therefore intended to attest to the collective efforts of the municipal administration and Council, to progressively address the expectations of our people and we remain committed to maintain this opinion throughout the term and beyond.

Community Engagement Platforms for planning and reporting purposes were intensified i.e. IDP/PMS and Budget Representative Forums; Community Meetings; Ward Committee Meetings; IDP/PMS and Budget Roadshows and Mayoral Imbizo's.

As the sphere of government that is closest to the people, local government is at the forefront of development for our communities. We remain committed to our strategic objectives and committed to our vision of dawning a smart city, by providing integrated, innovative, people-centered municipal services.

Thank you to our ward committees, communities, partners and stakeholders for their contribution and support during the past financial year. I look forward to further collaboration with you all to make our municipality greater. I wish to thank the Acting Municipal Manager and his Directors for their proficient leadership. We were only able to deliver the performances specified in this annual report with the dedicated assistance of the municipal staff.

Cllr T.I Motsoeneng

Mayor

1.2 Municipal Managers Foreword

MUNICIPAL MANAGER'S FOREWORD

The purpose of this report is to provide a record of the activities of the municipality during the financial year, to provide a report on the municipality's performance against the budget as well as to promote accountability to the local community for the decision made throughout the year by the municipality as stated in Section 121 of the Municipal Finance Management Act, Act No:56 of. On May 2022 the Municipality was put under Section 139 (a)(c).

The Municipality for the year of 2021/22 had an audit opinion of qualified and 2022/23 currently audited. From 2018 the Annual Report were submitted late due to the late submissions of Annual Financial Reports which has been a backlog till date. However the Municipality is working very hard to bring the reports up to date going forward.

The Municipality also has in place a performance management policy and framework which was approved by council during the financial year.

The framework and policy are reviewed annually to meet the requirements of the municipal system act.

The following grants were allocated for the 2022/23 financial year:

MIG: R25 129 000.00;

INEP: R10 231 000.00;

WSIG: R20 000 000.00;

EQUITABLE SHARE: R93 870 000.00.

Due to the frequent attachment of the Municipal bank accounts there was labour unrests resulted in the Municipality not being able to provide services such as refuse removal as well as maintenance of roads and storm water infrastructure on the last quarter of the financial year. Revenue collection has been a challenge during this financial year due to the financial systems that are not mSCOa compliant. Section 56/57 managers posts are 100% vacant and all posts are out on advert to be filled.

Kind regards

Adv. M.F Lepheana

Acting Municipal Manager

1.3 Municipal Overview

Demographic Profile of the Municipality

Introduction

This section contains information such as population statistics; socio-economic information, etc. Statistical information serves as the basis for constructing planning forecasts. It is essential for the democratic process since it enables the citizens to examine the decisions made by the government and local authorities, and it helps to decide whether they serve the public they are meant to help or not.

Stats SA was set to conduct a nationwide population and housing census from 3 to 28 February 2022. The census was due to be conducted in October 2021 but was delayed due to disruptions caused by the global COVID-19 pandemic.

The Census 2022 project is set to showcase Stats SA's new technological advances as it leaps into a new era of digital data collection.

This is South Africa's fourth population count post-democracy and the country's first digital census where at least 165 000 fieldworkers deployed across the country to count everyone within the borders of South Africa.

"It has been over 10 years since the country last conducted a census in 2011. Census 2022 offers the country an opportunity to collect, compile and publish updated demographic, economic and social data for all persons in the country.

1.4 Demographic Analysis

Table 01: Distribution of population by gender in Mafube Local Municipality

Gender		Total	Sex ratio
Male	Female		
27836	29738	57574	94

Data source: Statistics South Africa, Community Survey 2016 (2016 municipal boundaries)

Based on the table above as per community survey conducted by Statistic South Africa in the year 2016, the population of Mafube Local Municipality has declined by 0,12 % per annum, from 57 876 as per census 2011 to 57 574 in 2016.

Table 02: Distribution of population by functional age group and gender in Mafube Local Municipality

Functional age group	Gender		Total
	Male	Female	
0–14 (Children)	8133	8105	16238
15–34 (Youth)	10257	10435	20692
35–64 (Adults)	7011	7480	14491
65+ (Elderly)	2435	3718	6153
Total	27836	29738	57574

Data source: Statistics South Africa, Community Survey 2016 (2016 municipal boundaries)

Majority of the population of Mafube Local Municipality is youth 0- 34 age group accounts for **64.1 %** of the total population of 57 574, followed by the adults age group of 35 – 64, covering 25.2 % of the total population. The elderly population of 65 + years only covers 10.7 % of the Total population size.

Table 03: Distribution of population by population group and gender in Mafube Local Municipality

Population group	Gender		Total
	Male		
Black African	26129		53616
Coloured	95		227
Indian/Asian	31		45
White	1580		3686
Total	27836		57574

Data source: Statistics South Africa, Community Survey 2016 (2016 municipal boundaries)

Black African population in Mafube Local Municipality, covers 93.1% of the total population of Mafube Municipality, followed by the white population group standing at 6.4 %, followed by the coloured population being 0.4 %, and the lowest being the Indians/Asian.

Table 4: Population of Mafube Local Municipality age 5 years and older by highest level of education attained and gender

Education level	Gender		Total
	Male	Female	
No schooling	1766	2482	4248
Grade 0	906	847	1754
Grade 1/Sub A/Class 1	813	979	1792
Grade 2/Sub B/Class 2	865	701	1566
Grade 3/Standard 1/ABET 1	1350	1288	2638
Grade 4/Standard 2	1140	1107	2246
Grade 5/Standard 3/ABET 2	1030	1095	2125
Grade 6/Standard 4	1433	1310	2743
Grade 7/Standard 5/ABET 3	1479	1429	2908
Grade 8/Standard 6/Form 1	1706	1597	3303
Grade 9/Standard 7/Form 2/ABET 4/Occupational certificate NQF Level 1	1763	1648	3410

Grade 10/Standard 8/Form 3/Occupational certificate NQF Level 2	1931	2195	4126
Grade 11/Standard 9/Form 4/NCV Level 3/ Occupational certificate NQF Level 3	1917	2300	4218
Grade 12/Standard 10/Form 5/Matric/NCV Level 4/Occupational certificate NQF Level 3	5633	6347	11980
NTC I/N1	14	-	14
NTCII/N2	45	14	59
NTCIII/N3	105	13	118
N4/NTC 4/Occupational certificate NQF Level 5	15	89	104
N5/NTC 5/Occupational certificate NQF Level 5	47	12	59
N6/NTC 6/Occupational certificate NQF Level 5	15	145	160
Certificate with less than Grade 12/Std 10	-	12	12
Diploma with less than Grade 12/Std 10	17	41	57
Higher/National/Advanced Certificate with Grade 12/Occupational certificate NQF	58	73	131
Diploma with Grade 12/Std 10/Occupational certificate NQF Level 6	221	289	510
Higher Diploma/Occupational certificate NQF Level 7	174	203	377
Post-Higher Diploma (Master's	157	143	300
Bachelor's degree/Occupational certificate NQF Level 7	190	201	391
Honours degree/Post-graduate diploma/Occupational certificate NQF Level 8	84	93	177
Master's/Professional Master's at NQF Level 9 degree	16	-	16
PHD (Doctoral degree/Professional doctoral degree at NQF Level 10)	30	12	42
Other	41	62	104

Data source: Statistics South Africa, Community Survey 2016 (2016 Municipal Boundaries)

Figure 01; Gender by highest education level

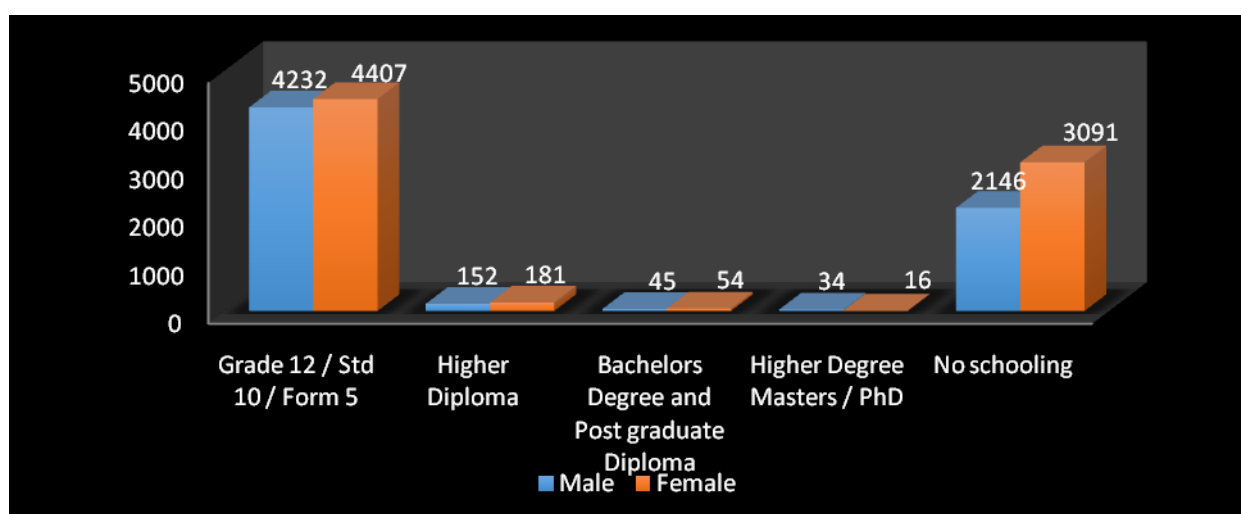


Table 5: Population of Mafube Local Municipality age 5 years and older by highest level of education attained and population group

Education level	Population Group				Total
	Black african	Coloured	Indian/asian	White	
No schooling	4115	12	-	122	4248
Grade 0	1724	-	-	30	1754
Grade 1/Sub A/Class 1	1743	-	-	49	1792
Grade 2/Sub B/Class 2	1546	-	-	20	1566
Grade 3/Standard 1/ABET 1	2590	-	-	48	2638
Grade 4/Standard 2	2169	-	-	77	2246
Grade 5/Standard 3/ABET 2	2057	-	-	67	2125
Grade 6/Standard 4	2599	21	-	123	2743
Grade 7/Standard 5/ABET 3	2897	-	-	10	2908
Grade 8/Standard 6/Form 1	3121	28	-	154	3303
Grade 9/Standard 7/Form 2/ABET 4/Occupational certificate NQF Level 1	3375	10	-	25	3410
Grade 10/Standard 8/Form 3/Occupational certificate NQF Level 2	3735	15	15	362	4126
Grade 11/Standard 9/Form 4/NCV Level 3/Occupational certificate NQF Level 3	4112	14	14	78	4218
Grade 12/Standard 10/Form 5/Matric/NCV Level 4/Occupational certificate NQF Level 3	10183	70	16	1711	11980
NTC I/N1	14	-	-	-	14
NTCII/N2	59	-	-	-	59
NTCIII/N3	70	-	-	48	118
N4/NTC 4/Occupational certificate NQF Level 5	84	-	-	20	104
N5/NTC 5/Occupational certificate NQF Level 5	59	-	-	-	59
N6/NTC 6/Occupational certificate NQF Level 5	160	-	-	-	160
Certificate with less than Grade 12/Std 10	12	-	-	-	12
Diploma with less than Grade 12/Std 10	42	-	-	15	57
Higher/National/Advanced Certificate with Grade 12/Occupational certificate NQF	91	-	-	40	131
Diploma with Grade 12/Std 10/Occupational certificate NQF Level 6	389	-	-	121	510
Higher Diploma/Occupational certificate NQF Level 7	296	-	-	81	377
Post-Higher Diploma (Master's	254	-	-	46	300
Bachelor's degree/Occupational certificate NQF Level 7	267	-	-	125	391
Honours degree/Post-graduate diploma/Occupational certificate NQF Level 8	92	-	-	85	177
Master's/Professional Master's at NQF Level 9 degree	16	-	-	-	16
PHD (Doctoral degree/Professional doctoral degree at NQF Level 10)	11	-	-	32	42
Other	104	-	-	-	104

Data source: Statistics South Africa, Community Survey 2016 (2016 Municipal Boundaries)

Based on the two tables above focusing on the level of education of Mafube Local Municipality population, 7.3 % of the population has no schooling while 20.8 had schooling to the level of Grade 12/Standard 10/Form 5/Matric/NCV Level 4/ Occupational certificate NQF Level 3.

The majority of the population group with no schooling is the highest standing at 96.9 % of the total of 4248 is the Black African. 85 % of the total of 11 980 schooling to the level of Grade 12/Standard 10/Form 5/Matric/NCV Level 4/ Occupational certificate NQF Level 3 are Black African.

Table 06: Population of Mafube Local Municipality by age, gender, and employment status and unemployment rate

Age and Gender	Employment Status			Unemployment Rate (%)
	Employed	Unemployed	Not economically active	
15 - 34 (Youth)				
Male	3560	1770	4847	33.2
Female	1608	2344	6165	59.3
Total	5168	4114	11012	44.3
35 - 64 (Adults)				
Male	3935	727	2404	15.6
Female	2693	1081	4800	28.6
Total	6628	1808	7204	21.4
15-64(Working Age Group)				
Male	7495	2497	7251	25.0
Female	4301	3425	10965	44.3
Total	11796	5922	18216	33.4

Data source: Statistics South Africa, Census 2011 (2016 Municipal Boundaries)

Figure 02; Labour force

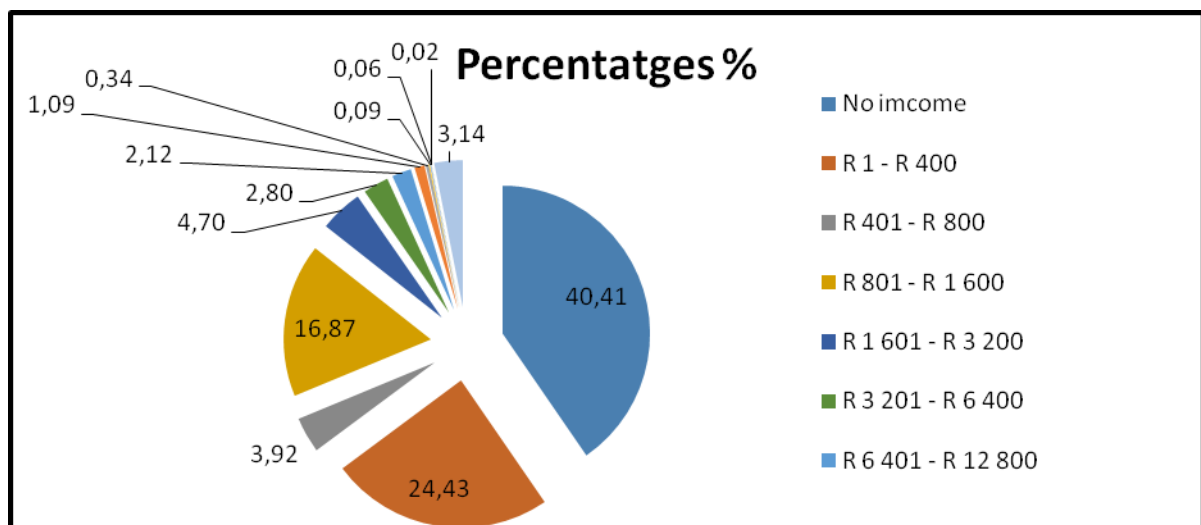
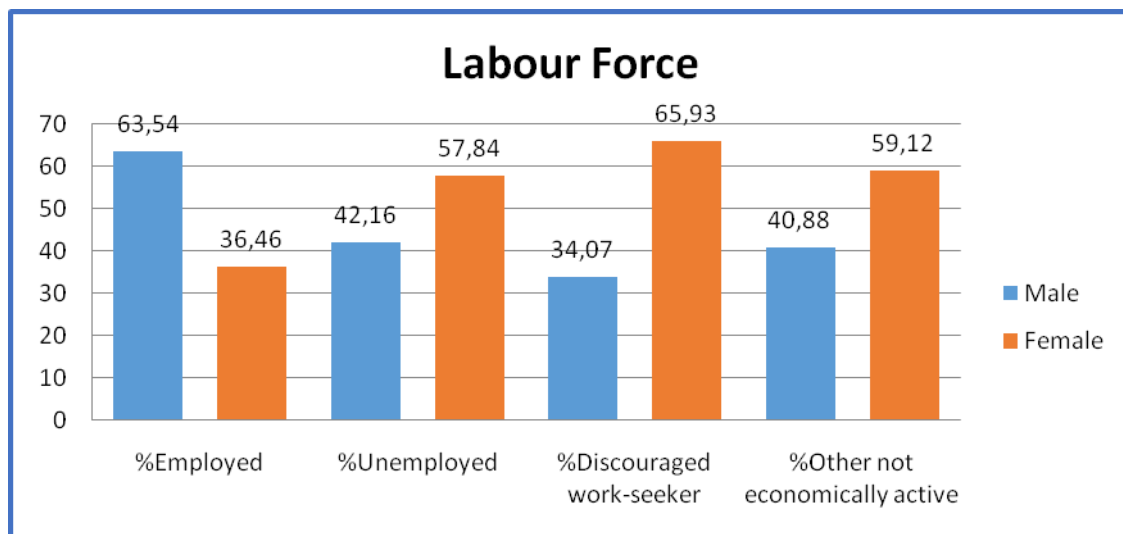


Figure 03; Individual monthly income

As per the census conducted in 2011, illustrated in the table above, Mafube Local Municipality unemployment rate was standing at 33.4 %, the majority of the unemployment age group being the youth at 44.3 %, and the most unemployed gender group being Females. 66.6 % of the Population of is employed, the individual monthly income of the majority of the population is between R 1 – R 3 200.

Table7: Population of immigrants in Mafube Local Municipality by highest level of education attained and gender

Education level	Gender		Total
	Male	Female	
No schooling	16	32	49
Grade 0	23	21	44
Grade 1/Sub A/Class 1	33	-	33
Grade 2/Sub B/Class 2	10	-	10
Grade 3/Standard 1/ABET 1	11	-	11
Grade 4/Standard 2	14	23	37
Grade 5/Standard 3/ABET 2	22	-	22
Grade 6/Standard 4	-	22	22
Grade 7/Standard 5/ABET 3	28	25	53
Grade 8/Standard 6/Form 1	12	39	51
Grade 9/Standard 7/Form 2/ABET 4/Occupational certificate NQF Level 1	55	137	192
Grade 10/Standard 8/Form 3/Occupational certificate NQF Level 2	31	63	94
Grade 11/Standard 9/Form 4/NCV Level 3/ Occupational certificate NQF Level 3	13	111	125
Grade 12/Standard 10/Form 5/Matric/NCV Level 4/ Occupational certificate NQF Level 3	122	127	249
NTC I/N1	14	-	14
NTCII/N2	-	-	-
NTCIII/N3	-	13	13
N4/NTC 4/Occupational certificate NQF Level 5	-	20	20
N5/NTC 5/Occupational certificate NQF Level 5	-	-	-
N6/NTC 6/Occupational certificate NQF Level 5	-	13	13
Certificate with less than Grade 12/Std 10	-	-	-
Diploma with less than Grade 12/Std 10	-	-	-
Higher/National/Advanced Certificate with Grade 12/Occupational certificate NQF	-	-	-
Diploma with Grade 12/Std 10/Occupational certificate NQF Level 6	23	13	36
Higher Diploma/Occupational certificate NQF Level 7	13	12	25
Post-Higher Diploma (Master's	15	12	27
Bachelor's degree/Occupational certificate NQF Level 7	14	12	26
Honours degree/Post-graduate diploma/Occupational	-	-	-

certificate NQF Level 8			
Master's/Professional Master's at NQF Level 9 degree	-	-	-
PHD (Doctoral degree/Professional doctoral degree at NQF Level 10)	-	-	-
Other	-	-	-

Data source: Statistics South Africa, Community Survey 2016 (2016 Municipal Boundaries)

The table above focuses on the educational level of immigrants that comes from within the boundaries of South Africa, which is called internal migration between Towns, Districts and Provinces. Mafube Municipality as per the 2016 Community survey has 4 324 internal immigrants, with the majority having Grade 12/Standard 10/Form 5/Matric/NCV Level 4/ Occupational certificate NQF Level 3, education level.

CHAPTER 2: GOVERNANCE

GOOD GOVERNANCE

Component A: POLITICAL AND ADMINISTRATIVE STRUCTURES

Political Structures

Executive Committee

The Executive Committee consists of three (3) members including the Mayor, these are Councillors appointed by the Mayor to perform functions for which the Mayor is responsible. All Members of the Executive Committee were allocated portfolios as per the functions of the municipality.

- Cllr TI Motsoeneng – **Chairperson**
- Cllr JT Kotsi
- Cllr E Maboya

Below is a list of Portfolio Committees and Councillors who are serving in these committees during the development of the 5th generation of IDP's.

Members of the Corporate Services Portfolio

- Cllr. Joeb Murrey
- Cllr. Faku Tsotetsi
- Cllr. Peter Mashiloane-**Chairperson**

Members of the Community Services & LED Portfolio

- Cllr. Ntaoleng Molefe- **Chairperson of the Committee**
- Cllr. Walter Gumede
- Cllr. Joeb Murrey

Members of the Infrastructure services and urban planning Portfolio

- Cllr. Tom Van Rensburg
- Cllr. Jabulile Kumbi
- Cllr. Tsubane Moabi-**Chairperson of the Committee**

Members of the Finance Portfolio Committee

- Cllr. Faku Tsotetsi
- Cllr. Mohapi Mokoena
- Cllr. SB Ntuli- **Chairperson of the Committee**

Municipal Public Accounts Committee (MPAC)

- Cllr. Suzette Steyn
- Cllr. Tom Van Rensburg
- Cllr. Mamonaila Tsotetsi-**Chairperson**

ADMINISTRATION

The Municipal Manager is the head of the administration assisted by Directors and Managers, who manage the Departments of:

- Finance
- Infrastructure services
- Community Services and LED
- Corporate Services

Supply Chain Committees

Mafube L.M has functional supply chain committees, however Mafube L.M does not have an approved schedule. However meetings are convened as and when there are tenders to be advertised.

The compositions of these committees are as follows:

BSC

User Departments prepare their own specifications

BEC:

Members have been appointed

BAC

Members have been appointed

Internal Audit and Audit Committee

INTERNAL AUDIT.

Mafube Local Municipality, has a unit whose function is to:

- Review the Internal Audit Charter
- Internal Audit committee advise Council as to whether the internal audit unit is given the resources and operational independence required to fulfil its role as outlined in the Internal Audit Charter.
- Audit Committee review and approve the annual risk based internal plan prepared by Internal Audit unit.
- Ensure that all identified risk areas are prioritized and incorporated in the annual audit plan.
- Advise the accounting officer and report to the audit committee on the implementation of the internal audit plan and matters relating to:
 1. Internal Audit
 2. Internal Controls
 3. Accounting procedure and practices
 4. Risk and Risk Management
 5. Performance Management
 6. Loss control
 7. Compliance with the MFMA, Division of Revenue Act (DORA) and any other applicable legislation
 8. Investigate any other matter, as requested by the Municipal Manager
 9. Ensure that all findings and recommendations are adequately addressed by Management.

AUDIT COMMITTEE

The Audit Committee is an independent advisory body, appointed by Council to assist Council in discharging their responsibilities; Mafube L.M has a functional Audit Committee in place. The requirement for municipalities and municipal entities to establish Audit Committee is contained in Section 166 of the Municipal Finance Management Act 56 of 2003 and article 14 (2)(a) of the Municipal Planning and Performance Management Regulations 2001. The Audit Committee is an independent advisory body, appointed by Council to assist Council in discharging their responsibilities.

The Audit Committee Charter sets out the committee specific responsibilities and details the manner in which it will operate. The Audit Committee has 5 members appointed effective from 01 November 2022 and the Internal Audit Unit and 3 main members. The committee holds about 08 meetings annually whereby issues pertaining to risk management are discussed.

OBJECTIVES.

- Maintaining oversight responsibilities of all financial and performance reporting.
- Seek reasonable assurance that the operations of the municipality are conducted efficiently and effectively.
- Seek reasonable assurance that the Council has developed and complies with its policies, plans, procedures and internal controls.
- Seek assurance that the Council complies with relevant legislation, regulations and professional pronouncements.

Component B: INTEGGOVERNMENTAL-RELATIONS.

Mafube Municipality participates in the District IGR Forum, the following Forums gives the strategic and political direction for all municipalities within the District particularly on planning and development:

- District Coordinating forum
- Municipal Managers Forum
- CFO's Forum
- District Corporate services IGR
- District & Provincial IDP managers forum
- District & Provincial PMS forum
- District Water sector forum
- District & Provincial Batho- Pele Forum
- Back to Basics Forum

Component C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

Public Meetings

IDP Participation and Alignment

Table 8: DRAFT 2022-2023 IDP REVIEW PROCESS PLAN

IDP PHASE	TIME	IDP PROGRAME	PROPOSED ACTIVITIES
Planning	August	<ul style="list-style-type: none"> Develop, Approve and publish process plan 	<ul style="list-style-type: none"> Develop the IDP Process plan, and submit to Council for approval
Planning	September 2022	<ul style="list-style-type: none"> IDP Steering Committee Preparatory Meeting 	<ul style="list-style-type: none"> Review findings & recommendations from CoGTA IDP assessment report
Analysis	October 2022	<ul style="list-style-type: none"> Assessment of existing level of development Reviewing of 	<ul style="list-style-type: none"> Discuss the achievements & challenges of the previous IDP (Monitoring & evaluation reports) Meetings with Public Participation

		Situational analysis (status quo) <ul style="list-style-type: none"> Conduct Public Participation in all 9 wards of Mafube L.M 	Officers (PPO's, Ward councilors, CDW's and Ward Committees) <ul style="list-style-type: none"> Review local priority issues and community needs
Strategies	November 2022	<ul style="list-style-type: none"> Tabulate the Analysis Report to the Steering committee Review: Vision and Mission Alignment of objectives and strategies 	<ul style="list-style-type: none"> Discuss the analysis report with the Steering Committee & reformulate objectives & strategies Consultation with sector departments and all stakeholders to consolidate issues
Projects	December 2022	<ul style="list-style-type: none"> Alignment workshop (LM's and DM) Integration of programs Identify priority projects 	<ul style="list-style-type: none"> Review & align projects Alignments of projects with sector strategic plans, FSGDS, NSDP
Integration	December 2022	<ul style="list-style-type: none"> Integration of programs Confirmation of ongoing project and status quo, and integration of sector departments programs 	<ul style="list-style-type: none"> Bring together different plans into integrated plans
	January 2023	<ul style="list-style-type: none"> Consultation with IDP Rep. Forum 	<ul style="list-style-type: none"> Meeting with the IDP Rep. Forum
	February 2023	<ul style="list-style-type: none"> Consultation with IDP Rep. Forum IDP Steering Committee Meeting 	<ul style="list-style-type: none"> Preparation and finalization of draft IDP Presentation of draft IDP to the Rep Forum & steering Committee
Approval	March 2023	<ul style="list-style-type: none"> Approval of Reviewed IDP 	<ul style="list-style-type: none"> Present draft IDP to council for adoption Submit copies of approved IDP to MEC
	April 2023	<ul style="list-style-type: none"> Submit the adopted reviewed draft IDP to MEC. Plubise the Draft Reviewed 2023/24 IDP 	<ul style="list-style-type: none"> Conduct Public hearing on IDP IDP analysis and assessment by National and Provincial Departments Record all inputs and comments on the Draft 2023/2024 Reviewed IDP
Adoption of the IDP	May 2023	<ul style="list-style-type: none"> Adoption of the Final IDP review 	<ul style="list-style-type: none"> Adoption by Council
Submission of IDP to MEC	June 2023	<ul style="list-style-type: none"> Submit the adopted reviewed Final IDP to MEC Placement of a notice for the adoption of IDP 	

Component D: Corporate Governance

TABLE 9: GOVERNANCE STRUCTURES:

STRUCTURE	AVAILABILITY	STATUS
Internal audit	Available	Functional
Audit committee	Available	Functional
Oversight committee	Available	Functional
Ward committees	Available	Functional
Council committees	Available	Functional
Supply chain committees (SCM)	Available	Functional

MANAGEMENT AND OPERATIONAL SYSTEMS

Complaints Management System

Mafube Local Municipality has a Manual and Electronic complaints management system in place. The electronic was installed with the assistance of Cogta Free State. This system is only functional in the head office in Frankfort, and the other units (Villiers, Tweeling and Cornelia) are using a manual system. The turnaround time for lodged complaints is 24 to 48 hours, depending on the kind of complaint lodged and the availability of resources.

Fraud Prevention and Response Plan

The Municipality has developed a fraud prevention and response plans (2014/2015), which are still at draft level. The document still needs to serve before the audit committee before they can serve in Council.

Risk Management Policy, Strategy and Register

Mafube L.M, has a risk management unit, and it has appointed a risk management officer. Mafube Local municipality has developed the Risk management Policy, strategy and register. The risk management Policy is on draft stage. A risk register has been developed for each directorate.

Communication Policy and Strategy

Mafube L.M has a Communication Policy in place, which was adopted and approved by Council. Communication post is located in the office of the municipal manager, and is currently Vacant. Mafube L.M is yet to develop, a communication strategy.

TABLE 10: MANAGEMENT AND OPERATIONAL SYSTEMS:

MANAGEMENT AND OPERATIONAL SYSTEMS	AVAILABILITY	STATUS
Complaints management system	Available	Not fully functional
Fraud prevention plan	Available	At Draft level
Fraud response plan	Available	At draft level
Risk management policy	Available	At draft level
Risk management strategy	Available	At draft level
Risk management charter	Available	At draft level
Communication policy	Available	At draft level
Public participation strategy and Plan	Just developed	At draft level

INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION:

Strategic Objectives: Improve organisational cohesion and effectiveness

Intended Outcome: Improved organisational stability and sustainability

INFORMATION TECHNOLOGY.

Information Technology has become an important component of Mafube L.M in the quest to improve and transform the lives of communities, and to assist and enable other departments within the Municipality to render a quality service to stakeholders and the public at large.

Below are a couple of activities that have taken place since IT was incorporated into the Mafube LM and the future they hold:

- **Network Infrastructure:** A data network ensures that the systems at the revenue collection points are always live. Rate payers do not have to be turned away because systems are offline and thereby causing them great inconvenience. This also results in poor cash inflows for the Municipality. Mafube LM is committed to providing a stable and reliable network infrastructure for effective and efficient service delivery and complains management.
- **Website,** Mafube L.M has appointed a consultant for the development of the Municipal website, as the Municipality is legislated to publish policies and documents that directly affect the community; these are now published and updated frequently.
- **Establishment of District ICT Forum,** which sits once per quarter, consisting of all local Municipalities and the District. Mafube L.M also intends to establish ICT steering Committee

ICT POLICY FRAMEWORK.

As a measure thus to ensure effective and efficient management of ICT resources and processes, Mafube LM has developed a Municipal Corporate Governance of Information and Communication Technology Policy. In turn, this will aid the municipality in achieving the municipal goals and objectives. The main purpose of the policy is to align ICT functions to the organizational goals, minimise the risk ICT introduces and ensure that there is value in the investments made in ICT.

The view of the Mafube Local Municipality is that ICT should be governed and managed at all levels within an organizational structure and this is also supported by internationally accepted good practice and standards. With regards to municipal operations, the policy places a very specific responsibility on the Council and Management within Mafube L.M in order to ensure that the decision making process for ICT remains transparent. Such measures enable the municipality to align the delivery of ICT services with the municipality's Integrated Development Plan's strategic goals.

ICT Governance is implemented in two different layers namely:

- **Corporate Governance of ICT** – the governance of ICT through structures, policies and processes;
 - In terms of Corporate Governance of ICT, the current and future use of ICT is directed and controlled.
- **Governance of ICT** – through Standard Operating Procedures.
 - In terms of Governance of ICT, used are the individual processes and procedures which ensure the compliance of the ICT environment based on pre-agreed set of principles.

November 2012 marked the approval of the Public Service Corporate Governance of ICT Policy Framework by Cabinet. The Cabinet also made ICT applicable to National and Provincial Departments, Provincial Administrations, Local Governments, Organs of State and Public Entities for implementation by July 2014.

In order to meet the set requirement from the Cabinet, various government departments collaborated and developed the Municipal Corporate Governance of ICT Policy for application in the Local Government sphere. Such government departments entail the Western Cape Department of Local Government, Department of Cooperative Governance (DCOG), Department of Public Service and Administration (DPSA), South African Local Government Association (SALGA), and the Western Cape Provincial Treasury.

The main purpose of the Municipal Corporate Governance ICT Policy is to institutionalise the Corporate Governance of ICT as an integral part of corporate governance within the Mafube Local Municipality. This Municipal Corporate Governance ICT Policy provides the Municipal Council and Management with a set of principles and practices that must be complied with, together with an implementation approach to be utilised for implementation of ICT Governance.

The objectives of this Corporate Governance of ICT Policy for Mafube Local Municipality seek to achieve the following:

- Institutionalise a Corporate Governance of ICT Policy that is consistent with the Corporate Governance Frameworks of the Municipality;
- Aligning the ICT strategic goals and objectives with the Municipality's strategic goals and objectives;
- Ensuring that optimum Municipal value is realised from ICT-related investment, services and assets;
- Ensuring that Municipal and ICT-related risks do not exceed the Municipality's risk appetite and risk tolerance;
- Ensuring that ICT-related resource needs are met in an optimal manner by proving the organisational structure, capacity and capability.
- Ensuring that the communication with stakeholders is transparent, relevant and timely; and
- Ensuring transparency of performance and conformance and driving the achievement of strategic goals through monitoring and evaluation

The following entails a list of the benefits that may be realised through effectively implementing and maintaining the Corporate Governance of ICT:

- Establishment of ICT as a strategic enabler in a municipality;
- Improved achievement of municipal integrated development plans;
- Improved effective service delivery through ICT-enabled access to municipal information and services;
- Improved ICT enablement of a municipality;
- Improved stakeholder communication;
- Improved delivery of ICT quality services;
- Improved trust between the municipality and the community through the use of ICT;
- Lower costs (for ICT functions and ICT dependent functions);
- Increased alignment of ICT investment towards municipal integrated development plans;
- Improved return on ICT investments;
- ICT risks managed in line with the ICT priorities and risk appetite of the municipality;
- Appropriate security measures to protect both the municipality and the information of its employees;
- Improved management of municipal-related ICT projects;

- Improved management of information as ICT is prioritised on the same level as other resources in municipalities;
- ICT pro-actively recognises potential efficiencies and guides municipalities in timeous adoption of appropriate technology;
- Improved ICT ability and agility to adapt to changing circumstances; and
- ICT executed in line with legislative and regulatory requirements.

FINANCIAL VIABILITY:

Strategic Objective: To improve overall financial management in municipality by developing and implementing appropriate financial management policies, procedures and systems.

Intended Outcome: Improved financial management and accountability.

FINANCIAL MANAGEMENT POLICIES.

The following Financial Policies have been developed and adopted by the Municipality all finance policies are developed/reviewed annually and adopted together with the Budget on or before the 31st of May annually.

- Asset Management Policy
- Cash Management & Investment Policy
- Credit Control Policy
- Supply Chain Management Policy
- Municipal Property Rates Policy
- Credit Control, Debt Collection and Customer Care Policy
- Tariff Policy

Table 11: Policies and Systems

POLICY AND SYSTEM	AVAILABILITY	STATUS
Tariff policies	Available	Functional/ implemented
Rates policies	Available	Functional/ implemented
SCM policies- staffing	Available	Functional/ implemented
Staffing of the finance and SCM units	Available	Functional
Payments of creditors		Functional
Auditor- General Findings	Available	Functional
Financial management systems	Available	Functional/ implemented

FREE BASIC SERVICES

The table below shows the free basic services, which constitute the basic social package offered by the municipality to indigent households, as per the approved Indigent Policy, of Mafube L.M. The indigent register is reviewed annually, to monitor and update the register. The total number of registered indigents in 2022/23 financial year is 3 680. The current **indigent policy** was adopted by Mafube Municipality Council on the ordinary Council sitting of May 2022.

Table 12: STATUS OF FREE BASIC SERVICES

	SUPPLIER	2022/23 FINANCIAL YEAR
Free Water	Mafube LM	
Registered indigents		6 kl
		Free
Free electricity	Eskom & Rural maintenance	
To only registered indigents supplied by Rural maintenance		50 kwh
		50 kwh
Sewage basic	Mafube LM	Free to registered indigents
Free refuse removal	Mafube LM	Free to registered indigents
Income level for registration for indigent		R 4 000.00 per month
Number of registered indigents		3 680

BASIC SERVICES RENDERED AND BACKLOGS

Table 13: BASIC SERVICES RENDERED

	2022/23
Number of new RDP houses built in municipal	00
New Township Establishment in all Mafube Towns	1 768 (residential sites)
Number of households provided with water	17 651
Number of households provided with electricity	18 818
Number of households provided with sanitation	17 651
Number of households provided with refuse	4 960 (Due to non-availability of fleet)

PLANNING FOR WATER SERVICES DELIVERY

Mafube Local Municipality is a Water Services Authority (WSA), and is therefore required in terms of the Water Services Act to submit a Water Services Development Plan (WSDP) that is central to providing water and sanitation services to the communities.

Raw Water Sources

Mafube Local municipality has 3 raw water sources situated in Villiers, Tweeling and Frankfort, Cornelia is supplied by Frankfort with a 34 km pipe line, to maintain and supply availability of our bulk water resources ensured (MTSF Goal). The most un-reliable source, is the Vaal River, as there is no Weir in the Vaal River. The supply of raw water within the Mafube LM is as follows:

➤ The Vaal river

- Wilge river and
- Liebendergs Vlei river

The need for bulk storage for water

The current spatial development of Mafube LM will determine its current demand for water supply. Growth and development will increase the demand for water supply in the future, to ensure that all people have access to clean, potable water and that there is enough water for agriculture and industry (NDP Goal).

Table 15: Mafube Water Treatment Works

TOWN	CAPACITY	REMARKS
Tweeling	2050kl/16-hr day	Lacking adequate O & M
Villiers	53l/s	Decommissioned
Villiers	5.5 ML/16-hr day	Complete and operational
Frankfort Regional	9.6 ML/16-hr day	Lacks Storage Capacities at site, in Namahadi and Cornelia

TABLE 16 : Status of sector plans relating to water and sanitation

	Availability	Status
Water Service Development Plan	Available	Developed in 2020/21 financial year
Water Services Master Plan	Available	Developed in 2020/21 financial year
Infrastructure Investment plan	Not available	
Water Conservation and Demand Management Plan	Available	Developed in 2018/19 financial year
Status of drinking water (water quality)	Information not Available	
Operations and maintenance Plan	Not available	

TABLE 17: Number of Households in urban area with Access to Water

Wards	No. of HH's	Service level above RDP (Yard connection)	Service level below RDP (Communal taps and JoJo tanks)	N0. of registered indigent HH's	Areas with unreliable services	Intervention required
WARD 1	1922	1922		3680	They are HH's with an unreliable water service in ward 2; 5; 6; and 7	Restoration of reliable water supply to all households and storage capacity
	412		412			
WARD 2	1650	1650				
WARD 3	1356	1356				
WARD 4	1370	1370				
	253		253			
WARD 5	1823	1823				
WARD 6	1450	1450				
WARD	3050	3050				

7	700		700			
WARD 8	3038	3038				
	405		405			
WARD 9	1992	1992				
WARD 7 & 9	1500		1500 +			Not registered sites, sites still need to be allocated.

TABLE 18 : Number of Households in Rural area with Access to Water and Source of water

Regional/Local water scheme	361
Borehole	650
Spring	14
Rain water Tank	37
Dam/pool/stagnant water	90
River/stream	13
Water vendor	46
Water tanker	133
Other	84

SANITATION.

Mafube LM faces a number of challenges with regard to sanitation. One of the main problems is the need for a sewer master plan, which will enable the municipality to plan for future developments including addressing the backlogs in basic sanitation services. With the assistance of the Development Bank of South Africa (DBSA), Mafube Local Municipality has an approved water services master plan.

Waste water treatment works.

The waste water and sewage from the Mafube Municipality is currently treated at six plants:

- **Frankfort Waste Water Treatment Plant:** The works currently serves the Frankfort Central Business District, the industrial and surrounding areas. The works has a design capacity of 0.65ML/day and it currently lacks Storage Capacity to 1ML/day. The Works has no spare capacity which will serve future developments around Frankfort.
- **Namahadi Waste Water Treatment Plant:** Plant working beyond design capacity 2.8ML/Day and Operation & Maintenance plan is inadequate. Consultant was appointed, Rand water is the Implementing agent, and contractor on site, work is in progress for phase 2, of the construction of 7.7ML/day, to support future development in and around Frankfort/Namahadi.
- **Villiers Waste Water Treatment Plant:** The works currently serves the Villiers Central Business District, the industrial and surrounding areas. The works has a design capacity of 0.65ML/day.
- **Qalabotjha Waste Water Treatment Plant:** Plant is currently working beyond design capacity 1.8ML/day and Operation and Maintenance plan is not in place. Project under Construction at 61% complete, to support future development.

- **Tweeling Waste Water Treatment Plant:** The design capacity of this plant is 0.65ML/day, and upgrading to a design capacity of 3.0ML/day, is needed to support current and future development. Operation and maintenance is inadequate.
- **Cornelia Waste Water Treatment Plant:** The design capacity of this plant is 0.8ML/day, an upgrade to 1.8ML/day is needed to support current and future development. Operations and Maintenance is inadequate.

Table 19: Mafube WWTW

TOWN	CURRENT CAPACITY (M ³ /DAY)	REQUIRED CAPACITY (M ³ /DAY)	REMARKS
Namahadi (Biofilter & Clarifier)	2 800	7 700	Plant working beyond design capacity and O&M is inadequate. Consultant was appointed. Rand Water is the implementing agent. Contractor on site and work is in slow progress for Phase 1 – 81%. Final Design of Phase 2 (the BNR Plant and Rising Main from Namahadi Sewer Pump station) is complete.
Frankfort (Oxidation Ponds)	650	1 000	O&M is inadequate. To be decommissioned when new Namahadi WWTW is complete.
Qalabotjha (Biofilter & Clarifier)	1 800	4 500	Plant working beyond design capacity and O&M is inadequate. Upgrading of Qalabotjha WWTW (with BNR reactor) is under construction – 69% complete
Villiers (Oxidation Ponds)	650	800	Effluent pumped into Qalabotjha WWTW for further processing
Cornelia (Pasveer Reactor & Clarifier)	800	1 800	Very efficient system. Upgrade is now required
Tweeling (Oxidation Ponds)	650	3 000	BNR System is recommended

National and Provincial Priorities

NDP Goal	Ensure that all people have access to basic services
MTSF Goal	Members of society have sustainable and reliable access to basic services.
FSGDS Goal	Provide new basic infrastructure at local level (water, sanitation and electricity).

TABLE 20: Number of Households in Urban area with access to sanitation

Wards	N0. of HH's	Service level above RDP (Using Flushing Toilets)	Service level below RDP (Using Bucket system)	N0. of registered indigent HH's	Area's with unreliable services	Intervention required
WARD 1	1922	1922		3680	None	Unreliable water supply in some wards (2; 5;
	412		412			
WARD 2	1650	1650	Challenges still exists		None	

WARD 3	1356	1356			None	6 and 7) has also affected the level of sanitation
WARD 4	1370	1370			None	
	253		253			
WARD 5	1823	1823			None	
WARD 6	1450	1450			None	
WARD 7	3050	3050	Challenges still exists		None	
	700		700			
WARD 8	3038	3038	Challenges still exists		None	
	405		405			
WARD 9	1992	1992			None	
WARD 7 & 9	1500		1500			Not registered , sites still needs to be allocated

TABLE 21: Number of Households in Rural area with access to sanitation (as per census 2011)

None	195
Flush toilets	348
Chemical toilets	67
Pit toilets	358
Bucket toilets	346
other	115

SOLID WASTE MANAGEMENT.

CURRENT WASTE GENERATION.

The Integrated Waste Management Plan (IWMP) of the Mafube Municipality has been developed, approved and is essential for the management of municipal solid waste (MSW). A survey of landfill site was conducted by Mafube, and FDDM, to estimate the tons of waste being disposed-off to the landfill every month. Most of the waste disposed at these sites, are **recyclable**, and they are individuals that are collecting waste on the landfill sites for recycling. This is essential to help in, absolute reductions in the total volume of waste disposed to landfill each year (NDP)

LANDFILL SITE.

The refuse removal service caters for the whole of Mafube area, excluding the farm dwellers household, who are using communal dups. The majority of the households in Mafube 17 651 have access to refuse removal by the local Municipality at least once a week which may be deemed as adequate refuse removal services, and twice a week for Business sites.

Mafube Local Municipality has four Waste Disposal Site (WDS) with one being closed (Tweeling) and the process for developing a new disposal site is well underway. The operating permit for 3 (Frankfort, Villiers, and Cornelia) was obtained.

In order for the effective management of our landfill sites, it is required that, they should be well established, have all the required infrastructure and fleet. **Most of the waste is recyclable, if**

this opportunity can be properly coordinated and managed, it can create a number of employment opportunities.

The current waste disposal sites should accept the following waste streams, but due to non-availability of fencing and management, this is not always the case:

- Domestic waste;
- Garden waste;
- Construction waste; and
- Commercial waste.

WASTE AND ENVIRONMENTAL MANAGEMENT

Informed by the Constitutional assignment of powers and functions to the different spheres of government, the Waste Act assigns clear responsibilities for waste management activities to each sphere of government. Some of these responsibilities require partnerships between government, communities and the private sector.

Local government must provide waste management services, which include waste removal, storage and disposal services, as per Schedule 5B of the Constitution. Municipalities must work with industry and other stakeholders to extend recycling at municipal level. Municipalities must provide additional bins for separation at-source, and are responsible for diverting organic waste from landfill and composting it. Municipalities must facilitate local solutions such as Material Recovery Facilities and buy-back centres, rather than providing the entire recycling infrastructure themselves.

Municipalities must designate a waste management officer from their administration to coordinate waste management matters. They must also submit an IWMP plan to the MEC for approval. The IWMP must be integrated into the municipal integrated development plans (IDPs), and the municipal annual performance report must include information on the implementation of the IWMP. Municipalities must also register transporters of waste above certain thresholds on a list of waste transporters.

At their discretion, municipalities may set local waste service standards for waste separation, compacting, management and disposal of solid waste, amongst others. Local standards must be aligned with any provincial and national standards where these exist.

Waste Collection Status

Waste collection is carried out by all municipalities in the province. However, the main challenge is that the collection is not reliable due to aged ailing fleet and budget constraints. The Department of Forestry Fisheries, and the Environment in collaboration with COGTA introduced the MIG Waste Specialized Vehicles initiative with the endeavor to improve the status of Waste Collection in the province.

Challenges

- Capacity issues such as funding and human resources limit competent waste management.
- Lack of waste removal services in the remote rural areas and farms hence, communities depend on backyard dumping sites and communal sites.
- Political instability leads to poor waste management within municipalities
- Lack of compliance of landfill sites with waste standards and legal requirements.
- Poor reporting on the waste information system and poor implementation of IWMPs.
- Uncontrolled dumping of refuse and littering further contributes towards pollution.

Recommendations

- An improved budget on waste management, and municipalities to apply for MIG Specialized Vehicles
- Promote re-use, reduce and recycle initiatives to the public and industries to reduce the amount of waste that is disposed at landfill sites.

- Conduct a feasibility study for the development of regional landfill sites within the Districts.
- Enforcement and implementation of waste management strategies and by-laws.
- Investigate and implement cost effective ways to recycle waste.

National and Provincial Priorities

NDP Goal	Absolute reductions in the total volume of waste disposed to landfill each year
MTSF Goal	An environmentally sustainable, low-carbon economy resulting from a well-managed just transition.

TABLE 22: SECTOR PLANS RELATING TO WASTE MANAGEMENT

	Availability	Status
Integrated Waste Management Plan	Available	Adopted by Council, to be reviewed
Environmental management plan	Not available	

TABLE 23: Access to waste removal in urban area:

Wards	N0. of HH's	Service level above RDP	Service level below RDP (Using Dumping sites)	N0. of registered indigent HH's	Area's with unreliable services	Intervention required
WARD 1	1922	1922		3680	Due to the aged, waste removal fleet, this service depends on the hired compactor trucks	New waste removal fleet, is required (Tipper trucks, Compactor trucks, tractors, dozers and TLB's)
	412		412			
WARD 2	1650		1650			
WARD 3	1356	1356				
WARD 4	1370	1370				
	253		253			
WARD 5	1823	1823				
WARD 6	1450		1450			
WARD 7	3050		3050			
	700		700			
WARD 8	3038	3038				Not registered sites, sites still need to be allocated.
	405		405			
WARD 9	1992	1992				
WARD 7 & 9	1500		1500			

TABLE 24: Waste disposal: land filled site

Mafube Town's	Priority area	Baseline 2022/23	Targets meet	Challenges	Intervention required
Frankfort	Solid waste disposal and land fill site	Licensed, but no management	Waste Management Plan has been developed	Funding for the upgrading and management of the	Upgrading of landfill sites is required, including new fleet
Villiers	Solid waste disposal and land fill site	Licensed but no management			

Tweeling	Solid waste and land fill site	Closed	and approved by Council.	four landfill sites	for the management of the site
Cornelia	Solid waste and land fill site	Licensed but no management			

Bioregional Plan

The Bioregional Plan is the primary tool which provides current and accurate inputs into the development planning and assessment processes related to the environment. The aim of the plan is to ensure that the spatial biodiversity information informs land-use and development planning, environmental assessments, authorizations, and natural resource management within municipalities. None of municipalities in the province have Bioregional plans; however the Department of Economic, Small Business Development, Tourism and Environmental Affairs (DESTEA) have the provincial Biodiversity Management Plan.

Open Space Management Plan

Open spaces play an integral part in maintaining the environmental integrity in most settlements. Overtime, these open spaces have been degraded due to a number of demands ranging from housing developments and other land use demands and at times end up being illegal dump sites. There is currently no evidence of the availability of Open Space Management Plans; however there are adhoc open space management programmes that are implemented by municipalities throughout the province .

Alien Invasive Species Monitoring, Control and Eradication Plans

Alien Invasive Species Monitoring, Control and Eradication Plans have not been developed by any municipalities in the Free State Province. Accordingly, where any eradication, monitoring or control of alien invasive species are implemented, it is likely not to be carried out in a coordinated manner nor according to an approved plan. DFFE through its NRM section is implementing the Alien Invasive Species monitoring & clearing projects in a number of municipalities across all four districts in the province and the Metro.

Challenges

- No Alien Invasive Species Control Plans has been developed in the province.
- Loss of biodiversity due to encroachment of urban development and loss of land used for grazing of sheep and cattle.
- Lack of strategies to conserve sensitive habitats within various Districts in the province.
- Absence of Environmental Officers tends to shift the focus only on waste management issues, therefore brown issues become the main focus as there is no one to advocate for green issue.
- Lack of biodiversity management skills

Recommendations

- Assistance with development of Alien Invasive Species Control Plans
- There should be a balance in the appointment of environmental and waste officers
- COGTA and SALGA to intervene for the assistance of Municipalities without Environmental Management units.
- Municipalities to budget for biodiversity management programmes
- Intensify capacity support for municipalities that own protected areas
- Municipalities to extrapolate and customize the provincial Biodiversity Management Plan in an effort to develop their own implementation plans.

CLIMATE CHANGE MANAGEMENT

The role of local government is fundamentally to translate and implement the endeavors put in place by the National Department of Forestry, Fisheries and the Environment with regards to Climate Change. This is to ensure municipalities are best equipped to manage and respond to Climate Change impacts through development of practical and implementable strategies. This will require proper coordination with all relevant stakeholders in order to facilitate preparedness for the implications of imminent Climate Change consequences.

The achievement of South Africa's climate change response objective is guided by the principles set out in the Constitution, the Bill of Rights, the NEMA, the Millennium Development Goals and the United Nations Framework Convention on Climate Change and include amongst others Informed Participation and the Precautionary Principle which entails applying a risk-averse and cautious approach, which considers the limits of current knowledge about the consequences of decisions and actions. The draft Climate Change Bill was published in Government Gazette No. 41689 on 08 June 2018. The Bill is aimed at building an effective climate change response and ensuring the long-term, just transition to a climate resilient and lower carbon economy and society. The aforesaid will be achieved within the context of sustainable development for South Africa and will provide for all matters related to climate change.

The framework for the National integrated approach to responding to and preparing for climate change is therefore provided / sketched in the Climate Change Bill. The interpretation and application of this Climate Change Bill must be guided by the national environmental management principles set out in Section 2 of the NEMA. Chapter 3 of the National Climate Change Bill is dedicated to outlining the roles assigned to municipalities with regards to responding to climate change.

The aforesaid roles and responsibilities include the following:

- Undertaking a climate change needs and response assessment for the municipality, and reviewing such climate change needs and response assessment at least once every five years;
- Developing and implementing a climate change response implementation plan which must be informed by the climate change needs and response assessment;
- In relation to mitigation, the climate change needs, and response assessment must be aligned with relevant national sectoral emission targets;
- The municipal climate change response implementation plan, must be integrated and must inform provincial or municipal development planning processes and instruments; and
- The preparation of a climate change response implementation plan may take into consideration any existing provincial or municipal plan, which plan may require a review and an amendment to include climate change responses.

As the final draft bill is yet to be tabled in Parliament, local governance is provided with the opportunity to pre-empt and put in place the necessary arrangements to promptly respond to these proposed legislative requirements and ensure compliance therewith once the Climate Change Bill is enacted.

Challenges

- Limited technical and financial resources already pose a challenge for current capacities to adapt to a changing climate.
- Increased temperatures, drought, and the increase in frequency and severity of storm events will impact on the crops that can be grown and potentially result in a loss of livestock.
- Drought, reduced runoff, increased evaporation, and an increase in flood events will impact on both water quality and quantity.
- No budget for climate change projects.
- Veld fires damages biodiversity and leads to erosion and air pollution.

Recommendation:

- Development planning, agricultural practices and resource use should include actions to manage the existing and predicted effects of climate change, including impacts on temperature, rainfall and water availability.
- Expand and extend existing Expanded Public Works Programmes to assist in clearing of storm water drainage systems.
- Increase maintenance of dams to ensure sediment is properly controlled.

Global Warming (Climate Change)

Table 25: Agriculture

Indicators	Name	Status	Challenges
Decrease in food	Food security	Community product: Livestock farming	No By-laws, no restriction on yield of grazing camps and no developing
Agriculture		Water catchment	Funds to support with JoJo tanks for the catchment of water to support the growing of vegetables.
		Awareness on vegetable growing	Awareness and Training, nothing is in place, skilled employees not on the current structure.
		Hydroponic culture-Commercial for growing vegetables, etc	Awareness, training and developing.
		Develop a seed banking system	Not in place

Table 26:

Biodiversity

Indicators	Name	Status	Challenges
Biodiversity Management plan & Climate change plan	By-laws and Policies	Not in place	The function not on the current structures
Water catchment forums	Water catchment forum	None	To promote the importance hereof
Greening	Planting of trees	Low	Function not in the Structure.

ELECTRICITY AND POWER SUPPLY.**SOURCES OF ENERGY.**

Eskom supplies electricity in Mafube L.M. An alternative energy source is currently not available, only a few households have solar geysers. Mafube Local Municipality should conduct a research on the availability of alternative energy source.

Installation of solar geysers in households, schools, early childhood development centres, and clinics will save energy, for developing our towns and cities. Mafube Local Municipality will also look in the option of installing solar streets lights, in the newly established townships.

RETICULATION.

Rural Free State (Service Provider) manages and maintains the electricity networks for Mafube L.M area (Ward 1, 3, 4, 5, 8, 9 and Part of ward 7). Ward 2, 6 and part of ward 7, and rural areas are supplied by Eskom. There is no electricity master plan this affects long term planning from a capacity point of view. Electricity losses information is currently not available. Eskom has upgraded the MV line supply for Frankfort, a detailed report on energy capacity for all Mafube Towns is required to ensure coordinated development and Economic growth.

National and Provincial Priorities

NDP Goal	The proportion of people with access to the electricity grid should rise to at least 90 percent by 2030
MTSF Goal	Members of society have sustainable and reliable access to basic services.
FSGDS Goal	Provide new basic infrastructure at local level (water, sanitation and electricity).

TABLE 27: STATUS OF SECTOR PLANS RELATING TO ELECTRICITY

	Availability	Status
Master Plan	Not available	
Energy Plan	Not available	
Operations and Maintenance Plan	Available	

TABLE 28: Number of Households in Urban area with access to Electricity

Wards	N0. of HH's	Service level above RDP (with metered yard connection)	Service level below RDP (Using other alternative sources)	N0. of HH's receiving free basic electricity	Area's with unreliable service	Area's with access to public lighting	Intervention required
WARD 1	1922	1922		3680 registered indigent HH receive free basic Electricity	None	All area have access, except for newly established areas	Funds for the connection of newly established sites, and funds for the public lighting infrastructure
	412		412				
WARD 2	1650	1650					
WARD 3	1356	1356					
WARD 4	1370	1370					
	253	253					
WARD 5	1823	1823					
WARD 6	1450	1450					
WARD 7	3050	3050					
	700	350	350				
WARD 8	3038	3038					
	405		405				
WARD 9	1992	1992					
WARD 7 & 9	1500		1500				Not registered sites, sites still need to

							be allocated.
--	--	--	--	--	--	--	---------------

TABLE 29: Number of Households in Rural area with access to Energy for lighting (source)

Electricity	823
Gas	1
Paraffin	11
Candles	560
Solar	28
None	6

ROADS, STORM WATER AND PUBLIC TRANSPORT.

The National Department of Transport (DoT), as part of the S'Hamba Sonke Programme, has provided grant funding for the implementation of Road Asset Management Systems (RRAMS) as set out in the framework for the Rural Road Asset Management System Grant (RRAMS), Division of Revenue Act (DORA).

The strategic goal of the RRAMS Grant is to ensure efficient and effective investment in rural roads through the development of Road Asset Management Systems (RRAMS) and the collection of associated road and bridge inventory data, condition assessments and traffic information. Improved data on rural roads will guide infrastructure investment, improve accessibility to and mobility of rural communities. The Fezile Dabi District Municipality has been involved with the RRAMS Grant since August 2014.

ROADS.

In terms of road infrastructure, 90% of all roads in Mafube are in a poor state, of which 195km are unpaved. In an attempt to address this, the municipality has developed programs of grading and graveling the roads, to improve the quality of roads and transportation systems. Municipality needs to develop a Comprehensive Infrastructure plan, and the Operations and maintenance plan for the road infrastructure, to meet the MTSF goal/objective of expanding and maintain basic and road infrastructure.

STORMWATER.

There is no storm water master plan resulting in *ad hoc* projects being identified where complaints are received. Problems are being experienced in JJ Radebe Street, and Frankfort where concrete pipes, and drains are collapsing. Mafube L.M also needs to develop a Maintenance Plan for the storm water infrastructure. Storm water damage to the environment is receiving little attention with soil erosion progressing unabated in certain area.

PUBLIC TRANSPORT.

The majority of public transport facilities in the Mafube Municipality area is informal and requires serious upgrading, Mafube L.M need to develop a Transport Plan, taking into consideration for the non-motorist transport.

National and Provincial Priorities

NDP Goal	Economic infrastructure
MTSF Goal	Expand and maintain basic and road infrastructure
FSGDS Goal	An efficient, competitive and responsive economic infrastructure network; Protect and enhance our environmental assets and natural resources

TABLE 30: STATUS OF SECTOR PLANS RELATING TO ROADS AND TRANSPORT

	Availability	Status
Integrated Transport Plan	Not available	
Roads Development plan for improving rural road infrastructure	Not available	
Operations and maintenance Plan	Not available	

TABLE 31: Access to Roads and Storm water channels per ward

WARDS	0 – 15%	25% Paved	50% Paved	75% Paved	100% Paved	INTERVENTION REQUIRED
WARD 1			➤			Development of the Integrated Transport Plan, Operational Plan and funding for upgrading of gravel roads to paved or tarred road.
WARD 2	➤					
WARD 3				➤		
WARD 4			➤			
WARD 5			➤			
WARD 6		➤				
WARD 7		➤				
WARD 8		➤				
WARD 9		➤				

TABLE 32: Availability of Basic services to Taxi Ranks

Mafube L.M	Number	Access to water	Access to sanitation	Access to Public lighting	Access to roads	Backlog
Frankfort	1	Not available	Not available	Not available	Available	Road needs maintenance
Namahadi	1	Available	Not available	Available	Available	Road needs upgrading and maintenance
Villiers	1	Available	Available	Available	Available	Road needs maintenance
Qalabotjha			Not available			
Cornelia	1	Not available	Not available	Not available	Available	
Tweeling	1	Not available	Not Available	Not available	Available	

SUSTAINABLE HUMAN SETTLEMENTS.

According to the Vancouver Declaration (1976), 'Human Settlements' are defined as "the totality of the human community - whether city, town or village - with all the social, material, organizational, spiritual and cultural elements that sustain it. The fabric of human settlements

consists of physical elements and services to which these elements provide the material support.”

The physical elements entail the following:

- Improved access to shelter (a house);
- Improved access to basic services;
- Upgrading of land tenure rights;
- Improved access to social facilities and services;
- Affirmation of the integrity and dignity of the settlement beneficiaries;
- Actions towards unlocking the economic development potential of the settlement; and
- Improved access to amenities.

The Mafube Local Municipality Housing Sector Plan was adopted by Council in 2012 and is currently under review. It provides an analysis of the housing situation within the municipality and outlines strategies to address the backlog and the associated housing problems. It clearly indicates the growth of the urban core and the need to accommodate the ever increasing demand for housing. The result of the ever increasing demand for housing has been the spawn of informal settlements or back-yard shacks. However, this plan is now outdated as it predates the introduction of a new national housing policy and does not provide sufficient guidance towards the development of sustainable urban human settlements.

SOCIAL SERVICES: Housing

TABLE 33: STATUS OF HOUSING SECTOR PLANS RELATING TO HOUSING

	Availability	Status
Integrated Human Settlement Plan	Not available	
Housing sector Plan	Available	Functional

TABLE 34: Backlog information, on identified housing and residential sites

Mafube Local Municipality	Waiting list for RDP houses	Waiting list for Sites
Frankfort (Namahadi)	1608	5 206
Villiers (Qalabotjha)	350	1 784
Cornelia (Ntswanatsatsi)	400	816
Tweeling (Mafahlaneng)	274	1436

HOUSING DELIVERY

Mafube Local municipality does not, provide houses, this function is based in the Department of human settlement. Future housing projects should go beyond the delivery of housing units and focus on the creation of sustainable communities and settlements. This includes improving access to basic services, social/public facilities and creating opportunities for economic development.

TABLE 35: Availability of basic Services to Businesses/Commercial and industries

Mafube L.M	Number	Access to water	Access to sanitation	Access to electricity	Access to roads	Access to public lighting	Backlog/ area's with unreliable services
Businesses/ Commercial	305	Available	Available	Available	Available	Available	Maintenance is not of quality
Manufacturing/ industrial	23	Available	Available	Available	Not available	Available	The road is aged and

					e		others are not tarred/paved
--	--	--	--	--	---	--	-----------------------------

HEALTH INSTITUTIONS

Emergency Rescue Services (EMRS) and Fire Station is located in Frankfort. The Riemland Private Hospital is the only private hospital within the municipal area. There is a need for a satellite centre for EMRS and Fire services, in Villiers, as there is a National Road that runs through this Town. Mafube local municipality has a total number of 8 clinics, even thou, most of our clinics are crowded, as you will find queues as early as 05:00 AM, and this is evident in Frankfort and Villiers, in Frankfort there is a need for another clinic, even Mobile clinics will assist, in this regard. Villiers have enough clinics, the only issue, is the shortage of stuff (Nurses) to serve members of the society, and to make sure that communities have access to primary health care (NDP, MTSF and FSGDS goal)

TABLE 36: Health Services (Clinics and Hospitals) :Backlogs or needs in relation to national norms and standards:

Local Municipality	Town	Hospitals	BACKLOGS	Access to basic services (Water, sanitation, electricity and roads)	Intervention required
MAFUBE	Cornelia	0	One public Hospital services the four towns in Mafube	Available and in a good functional state	Building of another hospital in Villiers as this town is along the N3, and is closer to Cornelia, and also building another clinic in Namahadi. As the current one in ward 7 is small.
	Frankfort	Frankfort Hospital (Public) Riemland (Private)			
	Tweeling	0			
	Villiers	0			
	TOTAL	2			

TABLE 37: Clinics and Community Health centre (Per ward)

Mafube L.M	Clinic's	Access to Basic services (water, sanitation and electricity)	Access to Roads	Mobile clinics for rural area's	Community Health centre	Backlogs
Cornelia	1 (Ward 1)	Available	Available	1	1	
Frankfort	3 (Ward 2; 5; 6)	Available	Available	1	1	
Tweeling	1 (Ward 8)	Available	Available	0	0	
Villiers	3 (Ward 3; 4; 4)	Available	Available	1	1	
Total	8			3	3	

EDUCATION FACILITIES.

Access to education facilities seems to be generally good in urban areas, but a huge challenge can still be found in rural areas as some children still walk long distances to and from school. The other challenge with rural schools is that most of these school don't have different teaches for different subjects and languages, even access to basic services is not available in some schools. Even the buildings infrastructure is not in good conditions. The municipality is developed with about 20 urban, 12 rural schools including both primary and secondary schools, and about 34 ECD's. This is broken down further in the tables below.

TABLE 38: Early childhood development Centres

Town	N0. of ECD's	Access to water	Access to sanitation	Access to electricity	Access to roads	Backlog
Cornelia/Ntwanatsatsi	03	03	02(1 using buckets)	03	03	
Tweeling/Mafahla neng	07	05	04	05	Dirt road	Roads needs upgrading
Villiers/Qalabotjha	06	06	06	06	Yes	
Frankfort/Namahadi	18	15 (3 communal taps)	15 (3 using buckets)	13	Yes	

TABLE 39: Primary and secondary schools Urban Area in Mafube local municipality

Wards	N0. of Primary Schools	N0. of Combined Schools	N0. of Secondary Schools	Access to ICT Infrastructure	Access to Basic services (Water, sanitation and electricity)
WARD 1	1		1	All schools have access	All school have access to electricity
WARD 2			1		
WARD 3	1		1		
WARD 4	1	1	2		
WARD 5		1			
WARD 6	3		2		
WARD 7	1				
WARD 8	1	1	1		
WARD 9	0	0	1		
TOTAL	8	3	9		

TABLE 40: Number of schools in rural Area in Mafube local municipality

N0. of Primary Schools	Access to water	Access to sanitation	Access to electricity	Access to ICT Infrastructure
12	10 have access and 2 don't have access	1 have access, 1 is using a VIP toilet, 9 are using pit toilets and 1 doesn't have access	5 have access and 7 doesn't have access	None

TABLE 33: Libraries in Mafube L.M (Per ward)

Ward number	N0. of Libraries	Access to Electricity	Access to ICT infrastructure	Access to water	Access to sanitation	Access to roads	Backlog
Ward 1	1	Yes	Yes	Yes	Yes	Yes	
Ward 2	0						
Ward 3	0						
Ward 4	1	Yes	Yes	Yes	Yes	Yes	Road need maintenance
Ward 5	1	Yes	Yes	Yes	Yes	Yes	
Ward 6	1	Yes	Yes	Yes	Yes	Yes	
Ward 7	0						
Ward 8	1	Yes	Yes	Yes	Yes	Yes	
Ward 9	0						
Total	5						

COMMUNITY HALLS.

The municipal area has a total number of seven community halls. All of these are administered by the Local municipality, Operations and Maintenance Plan need to be developed, and Implemented to ensure that, such facilities, are kept in good conditions. There is a need for additional halls (Ward 2, 7 and 9) based on the size and geographic spread of the population. At the moment some of the ward Councillors are using Sports grounds and open spaces, to convene their public meetings. Development of multi-use community facilities which may serve as pension-pay-points, indoor sports facility and place of assembly should be investigated.

TABLE 34: Community halls in Mafube L.M (Per ward)

Ward number	No. of Community halls per ward	Access to Electricity	Access to water	Access to sanitation	Access to roads	Backlog
Ward 1	2	Yes	Yes	Yes	Yes	
Ward 2	0					
Ward 3	0					
Ward 4	1	Yes	Yes	Yes	Yes	The hall is shared by 3 wards, and is situated at the beginning of the location
Ward 5	1	Yes	Yes	Yes	Yes	
Ward 6	1	Yes	Yes	Yes	Yes	The hall is shared by 3 wards, and is situated at the beginning of the location
Ward 7	0					
Ward 8	2	Yes	Yes	Yes	Yes	
Ward 9	0					
Total	7					

TABLE 35: Youth advisory centres in Mafube L.M (Per ward)

Ward number	No. of Youth advisory centres	Access to ICT Infrastructure	Access to Electricity	Access to water	Access to sanitation	Access to roads	Backlog
Ward 1	1	yes	Yes	Yes	Yes	Yes	Two towns of Mafube L.M don't have youth advisory centres (Frankfort and Tweeling)
Ward 2	0						
Ward 3	0						
Ward 4	1	Yes	Yes	Yes	Yes	Yes	
Ward 5	0						
Ward 6	0						
Ward 7	0						
Ward 8	0						
Ward 9	0						

SPORTS FACILITIES.

TABLE 36: Sports facilities formal/informal in Mafube L.M (Per ward)

Ward number	N0. Of formal Sports facilities	No. of Informal Sports Facilities	Access to Electricity	Access to Public lighting	Access to water	Access to sanitation	Access to roads	Backlog
Ward 1	1	1	No	No	No	No	No	
Ward 2	0	1	No	No	No	No	No	
Ward 3	0	0						
Ward 4	2	0	Yes	1 has access	1 has access	1 has access	yes	1 needs upgrading as it vandalized
Ward 5	1 private	0	Yes	Yes	Yes	Yes	Yes	
Ward 6	2	0	No	No	Yes	No	Yes	1 needs upgrading
Ward 7	0	2	No	No	No	No	Yes	Road needs upgrading
Ward 8	2	0	Yes	Yes	Yes	Yes (toilets needs upgrading)	Yes	
Ward 9	1	0	Yes	Yes	Yes	Yes	Yes	

TABLE 37: Mafube L.M Community Parks

Ward number	N0. of parks	Access to public lighting	Access to water	Access to sanitation	Access to roads	Backlog
Ward 1	0					
Ward 2	0					
Ward 3	1	No	Yes	No	Yes	Upgrading of the road
Ward 4	1	No	Yes	No	Yes	
Ward 5	5	No	Yes	No	Yes	
Ward 6	2	No	Yes	No	Yes	Upgrading of the road
Ward 7	0					
Ward 8	1	No	Yes	No	Yes	
Ward 9	0					

CEMETERIES.

Access to burial facilities is one of the key challenges facing the Mafube Municipality, as most burial facilities are near to be full to capacity. Land needs to be allocated for burial facilities, in Frankfort and Villiers.

TABLE 38: Mafube L.M Community Cemeteries

Ward number	N0. of Cemeteries	Access to public lighting	Access to water	Access to sanitation	Access to roads	Backlog
Ward 1	2	Not available	Available	Not available	Available	Road needs to be upgraded
Ward 2	None					
Ward 3	None					
Ward 4	2	Available	Available	Not available	Available	Road needs maintenance
Ward 5	1	Not available	Available	Not available	Available	
Ward 6	2	Not available	Available	Available	Available	
Ward 7	1	Not available	Not available	Not available	Available	Road needs upgrading
Ward 8	2	Not available	Available	Available	available	Road needs upgrading
Ward 9	None					

POLICE STATIONS AND CORRECTIONAL SERVICES

There are four permanent police stations in Mafube LM and there is a need for two satellite stations, in Qalabotjha and Namahadi ward 7, as this has been raised in the IDP public participation meetings. SAPS has established Community policing forum's, to Build safer Communities (NDP Goal), and to ensure that all people in Mafube L.M are and feel safe (FSGDS Goal). Services offered range from child protection, serving the community and domestic violence.

To Crub crime and streamline criminal justice performance (MTSF goal), Mafube Local Municipality has four Magistrate offices, and one Correctional facility situated in Frankfort.

Table 39: Safety and Security (Police stations and Magistrates Offices):

National and Provincial Priorities

NDP Goal	Building a safer communities
MTSF Goal	Curb crime and streamline criminal justice performance
FSGDS Goal	All people in S.A are and feel safe; an inclusive and responsive social protection system

Backlogs or needs in relation to national norms and standards:

Local Municipality	Police stations	Urban	Rural	Magistrate Offices	Access to basic services (Water, sanitation, electricity and Roads)
MAFUBE	Cornelia (ward 1)	1	0	1	Available and in a good state
	Frankfort (Ward 6)	1	0	1	Available and in a good state
	Tweeling (Ward 8)	1	0	1 Periodically	Available and in a good state
	Villiers (Ward 4, Town)	1	0	1	Available and in a good state
TOTAL		4	0	4	

Chapter 3: Service Delivery and implementation plan

Chapter 3: Service Delivery and Implementation Plan

1. Key Deliverables over the 2022/2023 Financial Year

1.1 Office of the Mayor

Strategic plans, office of the Mayor

National Outcome				A responsive and accountable, effective and efficient local government system											
NDP Objective				Developing a capable and Development State											
Provincial Strategic Objective				Efficient Administration and Good Governance											
Pre- Determined IDP Objective				Promote a culture of participatory and good governance											
Municipal strategic Priority				To ensure that all key municipal stakeholder is engaged.											
Key Perform ance Area	Program mes	Key perform ance Indicato r	Base line 2020/ 21	Prior Year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Correc tive measu res to be taken	Intern al Audit comm ent	Comm ent on verifica tion	Bud get	Unit of meas ure	Pre- Determin ed Evidence	ref	
Good Governance and Public Participation	Youth development;	Number of Mafube Youth Development Forum established	0	1	1	0	Lack of staff	A letter will be drafted to corporate services on filling of all vacant posts		Not Achieved	Nil	Number	Invitation, attendance Register, minutes/report	1.1.1	
		Number of youth development forum meetings	0	1	8	0	Forum has not been established yet.	The forum will be established in May.		Not Achieved	Nil	Number	Invitation, attendance register, minutes/report	1.1.2	

		held					Howev er youth meetin gs have been held.							
		Number of Youth develop ment strategy develope d annually and approve d by Council.	0	0	1	0	Lack of staff	A letter will be drafted to corpora te service s on filling of all vacant posts		Not Achieve d	Nil	Numb er	Youth Strategy, Council resolution	1.1. 3
		Number of youth develop ment program mes organise d and held	0	1	4	1	Lack of staff	A letter will be drafted to corpora te service s on filling of all vacant posts		Not Achieve d	Nil	Numb er	Invitation, Attendanc e Register, Minutes/R eport	1.1. 4
	HIV&AID S	Number of	0	0	1	0	Lack of staff	A letter will be		Not Achieve	Nil	Numb er	Invitation, Attendanc	1.1. 5

		HIV&AIDS Council established						drafted to corporate services on filling of all vacant posts		d			e Register, Minutes/Report	
		Number of HIV&AIDS Council meetings held	0	0	4	0	Council has not been established due to non-availability of Provincial secretariat	A schedule will be drafted that will be followed		Not Achieved	R80 000	Number	Invitation, Attendance Register, Minutes/Report	1.1.6
		Number of HIV and AIDS awareness campaigns held	0	0	4	0	Not yet developed because of shortage of staff	A letter will be drafted to corporate services on filling of all vacant posts		Not Achieved	Nil	Number	Invitation, Attendance Register, Minutes/Report	1.1.7
	Woman,	Number	0	0	1	0	Not yet	A letter		Not	Nil	Numb	Policy,	1.1.

	children and disability;	of Woman, children and people with disability development policy developed and approved by Council					developed because of shortage of staff	will be drafted to corporate services on filling of all vacant posts		Achieved		er	council resolution	8
		Number of Woman, children and people with disability development Strategy developed approved by Council	0	0	1	0	Not yet developed because of shortage of staff	A letter will be drafted to corporate services on filling of all vacant posts		Not Achieved	Nil	Number	Strategy, council resolution	1.1.9
		Number of Awareness	0	0	4	1	Not yet developed because	Filling of all vacant positions		Not Achieved	Nil	Number	Invitation, Attendance Register,	1.1.10

		campaigns on children rights held					of shortage of staff	ns					Minutes/R eport	
		Number of Awareness campaigns on Disability held	0	0	4	1	Not yet developed because of shortage of staff	Filling of all vacant positions		Partially Achieved	Nil	Number	Invitation, Attendance Register, Minutes/R eport	1.1.11

1.2 Office of the Speaker Strategic plans,

office of the Speaker

National Outcome		A responsive and accountable, effective and efficient local government system												
NDP Objective		Developing a capable and Development State												
Provincial strategic Objective		Efficient Administration and Good Governance												
Pre- Determined IDP Objective		Promote a culture of participatory and good governance												
Municipal strategic Priority		To ensure that all key municipal stakeholder is engaged.												
Key Performance Area	Programmes	Key Performance Indicator	Baseline 2020/21	Prior Year 2021/22	Annual Target 2022/23	Actual performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit Comments	Comments on verifications	Budget	Unit of measure	Pre-Determined Evidence	Ref
Good Governance and Public Participation	Public participation	Number of Public Participation strategy's	0	1	1	0	Draft not yet approved by Council	To be submitted to council in the next		Not Achieved	Nil	Number	Strategy, Council Resolution	1.2.1

		develop ed annually and approve d by Council					financi al year							
		Number of Public Participa tion policy develop ed annually, and approve d by Council	0	0	1	0	Draft not yet approve d by Council	To be submitt ed to council in the next financi al year		Not Achieve d	Nil	Numb er	Policy, Council Resolutio n	1.2. 3
		Number of Batho Pele Service stardard and Charter develop ed annually, and approve d by Council	0	0	1	0	Draft not yet approve d by Council	To be submitt ed to council in the next financi al year		Not Achieve d	Nil	Numb er	Batho Pele service standards and charter, council resolution	1.2. 4

		Number of Batho pele procedur es for complain s develop ed annually, and approve d by Council	0	0	1	0	Draft not yet approve d by Council	To be submitt ed to council in the next financi al year		Not Achieve d	Nil	Numb er	Batho Pele Procedur es (Complai nts), Council Resolutio n	1.2. 5
		Number of Facilitati on of bi – monthly meeting s with dwellers in rural areas within the vicinity of schools and voting stations as focus areas	0	1	4	0	Lack of resource s, transport to reach the dwellers	Budget should be availed		Not Achieve d	Nil	Numb er	Invitation, Attendan ce Register, Minutes/ Report	1.2. 6

		Number of Quarterly strategic meetings with ward based stakeholder	0	0	4	0	There was no scheduled place	The meeting will be held as per schedule. Registers and Minutes will be recorded.		Not Achieved	Nil	Number	Invitation, Attendance Register, Minutes/ Report	1.2.7
		Ward Councillors' public meetings held on a bi – monthly basis	9	9	36	9	Other meetings were informal meetings with no Invitation, attendance register and minutes	The meeting will be held as per schedule. Registers and Minutes will be recorded.		Not Achieved	Nil	Number	Invitation, Attendance Register, Minutes/ Report	1.2.8
		Number of Annual	0	0	1	1				Achieved	Nil	Number	Invitation, Attendance	1.2.9

		commun ity service delivery satisfacti on survey conduct ed											Register, Minutes/ Report	
		Number of Ward Committ ee Manage ment meeting s	0	0	108	6	Other meeting s were informal meeting with no Invitatio n, attendan ce register and minutes	The meetin g will be held as per schedu le. Regist ers and Minute s will be record ed.		Not Achieve d	Nil	Numb er	Invitation, Attendan ce Register, Minutes/ Report	1.2. 10
		Number of Ward Operatio nal Plans develop ed annually	0	0	1	0	There is no ward operatio nal plan develop ed	The meetin g will be held as per schedu le. Regist ers		Not Achieve d	Nil	Numb er	Invitation, Attendan ce Register, Minutes/ Report	1.2. 11

								and Minute s will be record ed.						
		Capacity building program for ward committ ees on core practices	0	0	1	1				Achieve d	Nil	Numb er	Invitation, Attendan ce Register, Minutes/ Report	1.2. 12

1.3 Directorate: Office of the Municipal Manager Strategic plans,

office of the Municipal Manager

1.3.1 Unit/ department: Integrated Development Planning (IDP)

National Outcome			A responsive and accountable, effective and efficient local government system											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			Promote a culture of participatory and good governance.											
Municipal strategic Priority			To facilitate the optimal functioning of Council.											
Key Perform ance Area	Program mes	Key perform ance Indicato r	Base line 2020/ 21	Prior year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Correc tive measu re to be taken	Intern al Audit Comm ent	Comm ents on verifica tion	Bud get	Unit of meas ure	Pre- Determi ned Eviden ce	ref
Good Governa nce and Public Participat ion	IDP	Number of IDP/PMS and Budget Process Plan Develop and Approve d by Council	1	1	1	1			Achiev ed		R20 000	Numb er	IDP/PM S and Budget Process Plan and council resoluti on.	1.3. 1.1
		Number of Ward Based communi ty participat	9	9	9	9			Achiev ed		Nil	Numb er	Invitatio ns and Attenda nce Register s	1.3. 1.2

		ion conducted on IDP annually												
		Annual review of IDP completed and approved by Council before the end of May	1	1	1	1			Achieved		R20000	Number	IDP, Council Resolution	1.3. 1.3
		Annual review of SDBIP completed and approved by the Mayor before end June	1	1	1	1			Achieved		Nil	Number	Signed SDBIP, Publication	1.3. 1.4

1.3.2 Unit/ department: Performance Management

National Outcome		A responsive and accountable, effective and efficient local government system												
NDP Objective		Developing a capable and Development State												
Provincial strategic Objective		Efficient Administration and Good Governance												
Pre- Determined IDP Objective		Promote a culture of participatory and good governance												
Municipal strategic Priority		To facilitate the optimal functioning of the Council												
Key Performance Area	Programmes	Key Performance Indicator	Baseline 2020/21	Prior year 2021/22	Annual Target 2022/23	Actual Performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit Comments	Comments on verification	Budget	Unit of measure	Pre-Determined Evidence	Ref
Good Governance and Public Participation	Performance Management	Number of Reviewed and approved PMS Policy Framework by June	0	0	1	0	PMS Policy is customised according to the new regulation, however the process of cascading performance has not started and therefore the policy will not	The policy is to be taken to council in the next financial year.		Not Achieved	Nil	Number	PMS Policy, Council Resolution	1.3.2.1

						be talking to the situation on the ground.								
		Number of workshops/trainings conducted on performance management system for senior managers	0	1	1	1				Achieved	Nil	Number	Invitation, Attendance Register, Minutes/Report	1.3.2.2
		Number of signed performance agreements for sect 56 Managers by August	5	5	5	3	Responses from the MEC for concurrences for Acting Directors was not received	The Accounting Officer is to take on the responsibility of approaching the office of the MEC.		Not Achieved	R20 000	Number	Signed Performance agreement, publication	1.3.2.3
		Number of Annual Report tabled in council on or before 31 Jan	1	1	1	0	AFS are still being drafted	To form part of the Next Financial kpi		Not Achieved	Nil	Number	Annual Report, Council Resolution	1.3.2.4
		Number of performance reports submitted to	1	4	4	0	Quarterly reports are submitted	KPI is to be revised		Not Achieved	Nil	Number	Invitation, Attendance Register, Minutes/R	1.3.2.5

		council on the actual performance in terms of the Top Layer SDBIP					to Internal Audit for comment s and submission to Audit Committee, however it Not Achieved						eport	
							Unit is to provide reasons for non-performance and corrective measure to be taken is unachiev ed because of delays in the Internal Audit unit.							

1.3.3 Unit/ department: Internal Audit

National Outcome			A responsive and accountable, effective and efficient local government system												
NDP Objective			Developing a capable and Development State												
Provincial strategic Objective			Efficient Administration and Good Governance												
Pre- Determined IDP Objective			Promote a culture of participatory and good governance												
Municipal strategic Priority			To ensure a fully functional Audit Unit.												
Key Perform ance Area	Progra mmes	Key performanc e Indicator	Base line 2020/ 21	Prior Year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Correc tive measu re to be taken	Intern al Audit Com ment	Comm ent on verifica tion	Bud get	Unit of meas ure	Pre- Determi ned Eviden ce	Ref	
Good Governa nce and Public Participa tion	Internal Audit	Number of Approved/re viewed Audit and Performanc e Committee Charter by Council	1	1	1	0	Lack of corporati on with manage ment	The charter will presen ted to council for approv al		Not Achiev ed	Nil	Numb er	Agenda Approve d charter; Minutes of AC meeting	1.3. 3.1	
		Number of review and approved Internal Audit Chart by Audit Committee	1	0	1	1					Achiev ed	Nil	Numb er	Agenda, attenda nce Approve d IA charter; Minutes of AC meeting	1.3. 3.2
		Number of Approved	1	0	1	1					Achiev ed	Nil	Numb er	Agenda, attenda	1.3. 3.3

		three-year rolling plan and annual internal audit plan by Audit Committee										nce Approve d internal audit plans Minutes of AC meeting		
		Number of review and approved Procedural manual for Audit Committee	1	0	1	1				Achiev ed	Nil	Numb er	Agenda, attenda nce Approve d IA Method ology	1.3. 3.4
		Number of review and approved Quality Assurance & Improvemen t Programmer s	1	0	1	1				Achiev ed	Nil	Numb er	Agenda, attenda nce Approve d QAIP	1.3. 3.5
		Number of Audit committee reports submitted to Council	4		4	0	Audit & Perform ance committ ee could not attend council meeting	The report of the Audit Commi ttee is to be Submit ted to		Not Achiev ed	Nil	Numb er	Audit Committ ee Report Agenda	1.3. 3.6

							s due to lack of corporati on with manage ment	council in the 2023- 24 financi al year.						
		Number of audit committee meetings held per annum	4	1	4	5				Achiev ed	Nil	Numb er	Agenda, Attenda nce register s Minutes of the AC Meeting s	1.3. 3.7

1.3.4 Unit/ department: Risk Management

No report submitted

National Outcome			A responsive and accountable, effective and efficient local government system											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			Promote a culture of participatory and good governance											
Municipal strategic Priority			To ensure a fully functional Audit Unit.											
Key Perform ance Area	Progra mmes	Key performanc e Indicator	Base line 2021/ 22	Prio r Year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Corre ctive meas ure to be taken	Intern al Audit Comm ents	Comme nts on verifika tions	Bud get	Unit of meas ure	Pre- Determi ned Evidenc e	Ref
Good Governance and Public Participa tion	Risk Manage ment	Number of developed and reviewed Risk Management strategy approved by council	1	1	1						Nil	numb er	Risk Manage ment Strategy and council resolutio n	1.3. 4.1
		Number of reviewed Fraud prevention strategy approved by council	1	1	1						Nil	numb er	Fraud preventio n plans and council resolutio n	1.3. 4.2
		Number of	1	1	1						Nil	numb	Risk	1.3.

		Risk assessments conducted									er	Register, Attendance Register and Report	4.3
		Number of Risk Registers updated	1	1	1					Nil	number	Updated Risk Register per directorate and attendance register	1.3.4.4
		Number of Risk committee meetings held.	3	4	4					Nil	number	Invitation, attendance register and minutes	1.3.4.5
		Number of Risk committee Reports, to the Audit Committee	1	4	4					Nil	number	Reports and Audit Committee Minutes	1.3.4.6
		Number of Workshops/Trainings for Risk Champions on risk management	1	1	1					Nil	number	Invitation, Attendance Register, Minutes/ Report	1.3.4.7

1.4 Directorate: Office of the Chief Financial Officer Strategic plans,

office of the Chief Financial Officer

1.4.1 Unit/ department: Revenue

National Outcome			A responsive and accountable, effective and efficient local government system											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			Effective collection of revenue											
Municipal strategic Priority			To ensure the effective and efficient management of municipal revenue and cash-flow according to national norms and standards											
Key Performance Area	Programmes	Key performance Indicator	Base Line 2020/21	Prior Year 2021/22	Annual Target 2022/23	Actual Performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit comment	Comment on verification	Budget	Unit of measure	Pre-Determined Evidence	Ref
Municipal Financial Viability and Management	Revenue	Number of Complete a customer satisfaction survey by end of March annually and submit report with recommendations to Council	0	1	1	1				Achieved	R135 103 908	Number	Customer satisfactory survey form	1.4.1.1
		Number of Revenue management	1	1	1	1				Achieved	Nil	Number	Approved revenue	1.4.1.2

		nt strategy reviewed and approved by Council										enhance ment strategy and council resolutio n		
		Number of Cash and debt manageme nt strategy developed and submitted to council for approval	0	1	1	1				Achiev ed	Nil	Numb er	Approve d Cash and debt manage ment strategy and council resolutio n	1.4. 1.3
		Number of Customer care policy reviewed and approved by Council	1	1	1	1				Achiev ed	Nil	Numb er	Policies, Council resolutio n	1.4. 1.4
		Number of ward based indigent registration campaigns conducted annually	9	9	9	4	We were strugglin g with laud hailing. The municip ality was in the process	The unit is going to publici ze notice to the public and		Not Achiev ed	R11 0 00 295	Numb er	Invitatio n, updated Indigent register	1.4. 1.5

						<p>of procurin g laud hail.</p> <p>It was few wards that we didn't do indigent campaig n (ward 2, 5 and 7). Through the ward Councill ors meeting we manage d to get few indigent s from ward 2, 5 and 7.</p> <p>There was no indigent campaig n for this 3 wards</p>	<p>inform council lors about the indigen t campai gn</p>							
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						<p>the community member s has applied for indigent at the municipal offices.</p> <p>Corrective measure s: to send indigent flyers, laud hail, advertised on local newspaper</p>									
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1.4.2 Unit/ department: Expenditure

National Outcome				A responsive and accountable, effective and efficient local government system											
NDP Objective				Developing a capable and Development State											
Provincial strategic Objective				Efficient Administration and Good Governance											
Pre- Determined IDP Objective				To improve overall financial Management by developing and implementing appropriate financial management policies, procedures and systems.											
Municipal strategic Priority				To implement an effective and efficient system of expenditure											
Key Performance Area	Program mes	Key performance Indicator	Base Line 2020/ 21	Prior Year 2021/ 22	Annu al Targ et 2022/ 23	Actual Performance	Reasons for non- performance	Correct ive measur e to be taken	Interna l Audit Comm ent	Comme nt on verificat ion	Budg et	Unit of meas ure	Pre- Determin ed Evidenc e	Ref	
Municipal Financial Viability and Manage ment	Expendit ure & Payroll	Number of Creditors policy reviewed annually and approved by Council	1	1	1	0	The policy was not part of the approved budget related policies.	The policy will be reviewe d and approv ed for the coming financia l year.		Not Achieve d	Nil	numb er	Approve d policies, Council resolutio n	1.4. 2.1	
		Number of Fruitless and wasteful register submitted annually to MPAC	1	4	4	1	The MPAC did not meet for the investigat ion of the fruitless and wasteful	The Mayor is to ensure all committ ee sit		Not Achieve d	Nil	numb er	Council resolutio n, MPAC resolutio n and Fruitless and wasteful expendit	1.4. 2.2	

						expenditu re						ure report		
		Number of Fruitless and wasteful register submitted to Council annually	0	4	4	0	The MPAC did not meet for the investigat ion of the fruitless and wasteful expenditu re	The Mayor is to ensure all committ ee sit		Not Achieve d	Nil	numb er	Council resolutio n, Fruitless and wasteful expendit ure report	1.4. 2.3
		Number of Travelling allowanc e policy reviewed annually and approved by Council	1	1	1	1				Achieve d	Nil	numb er	Approve d policies, Council resolutio n	1.4. 2.4
		Number of Overtime policy reviewed annually and approved by Council	0	1	1	1				Achieve d	Nil	numb er	Approve d policies, Council resolutio n	1.4. 2.5

		Number of payroll reports develop e d on a monthly basis	12	12	12	12				Achieve d	R16 800 000	numb er	payroll reports	1.4.2.6
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1.4.3 Unit/ department: Supply Chain Management

National Outcome				A responsive and accountable, effective and efficient local government system											
NDP Objective				Developing a capable and Development State											
Provincial strategic Objective				Efficient Administration and Good Governance											
Pre- Determined IDP Objective				To improve overall financial Management by developing and implementing appropriate financial management policies, procedures and systems.											
Municipal strategic Priority				To implement an effective and efficient system of supply chain management											
Key Perform ance Area	Progra mmes	Key performanc e Indicator	Base line 2020/ 21	Prio r year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Corre ctive meas ure to be taken	Intern al Audit Com ment	Comm ent on verific ation	Bud get	Unit of measu re	Pre- Determi ned Evidenc e	Ref	
Municip al Financia l Viability and Manage ment	SCM	Number of SCM policy reviewed annually and approved by Council	1	1	1	1				Achiev ed	Nil	Numb er	Policy, council Resolutio n	1.4. 3.1	
		Number of Procuremen t plan linked to IDP,SDBIP and Budget developed and submitted to Council	1	1	1	1				Achiev ed	Nil	Numb er	Procure ment plan	1.4. 3.2	
		Number of Reports	0	4	4	4				Achiev ed	Nil	Numb er	CSD Register	1.4. 3.3	

		prepared on the updates conducted on Central Database of Suppliers submitted to the Accounting Officer												
		% of bids received published on municipal website	0	100 %	100 %	100%				Achieved	R20 000	percentage	publication	1.4.3.4
		Number of trainings/workshops conducted on SCM procedures	0	1	1	0	Trainings couldn't be held due to time and instability in the workplace	The KPI will be made a priority in the next financial year		Not Achieved	Nil	Number	Invitation, Attendance Register, Minutes/ Report	1.4.3.5

1.4.4 Unit/ department: Budget

National Outcome			A responsive and accountable, effective and efficient local government system											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			To improve overall financial Management by developing and implementing appropriate financial management policies, procedures and systems.											
Municipal strategic Priority			To ensure that the municipal budget and financial reporting process are compliant with applicable legislation.											
Key Perform ance Area	Progra mmes	Key performanc e Indicator	Base line 2020/ 21	Prior Year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Corre ctive measu re to be taken	Intern al Audit com ment	Comm ent on verific ation	Bud get	Unit of meas ure	Pre- Determi ned Evidenc e	Ref
Municip al Financia l Viability and Manage ment	Budget	Number of Annual Budget approved by Council on or before end may annually	1	1	1	1				Achiev ed	Nil	Numb er	Final Budget and Council resolutio n	1.4. 4.1
		Number of Budget policy reviewed annually and approved by Council	1	1	1	1				Achiev ed	Nil	Numb er	Policy, Council Resoluti on	1.4. 4.2
		Number of Mid-year budget and	1	1	1	1				Achiev ed	Nil	Numb er	Mid-Year Report, Council	1.4. 4.3

		performance (sect 72 report) submitted to council by January										Resoluti on		
		Number of trainings/workshops conducted on Budget procedures	0	1	1	0	Lack of adequate and efficient time planning	A schedule will be developed and signed by the CFO for the next financial year		Not Achieved	Nil	Numb er	Invitation , Attendance Register, Minutes/report	1.4.4.4
		Number of Submit monthly Section 71 Report in terms of the MFMA before the 10th working day of each month	12	12	12	12				Achieved	Nil	Numb er	Status report from LG portal submission report	1.4.4.5

1.4.5 Unit/ department: Assets

National Outcome			A responsive and accountable, effective and efficient local government system											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			To improve overall financial Management by developing and implementing appropriate financial management policies, procedures and systems.											
Municipal strategic Priority			To ensure the effective and efficient management of municipal revenue and cash-flow according to national norms and standards.											
Key Perform ance Area	Progra mmes	Key performanc e Indicator	Base line 2020/ 21	Prior year 2021 /22	Ann ual Tar get	Actual Perform ance	Reasons for non- performan ce	Corre ctive measu re to be taken	Intern al Audit com ment	Comm ent on verific ation	Bud get	Unit of meas ure	Pre- Determi ned Evidenc e	Ref
Municip al Financia l Viability and Manage ment	Assets	Asset managemen t strategy reviewed annually	0	1	1	0	The Draft managemen t strategy needs to be developed with the assistance of Cogta.	The strateg y will be submit ted to council in the next year.		Not Achiev ed	Nil	Num ber	Assets strategy, council resolutio n	1.4. 5.1
		trainings/wo rkshops conducted on asset managemen t	0	1	1	0	The unit has backlog ad was unable to hold workshop/tr ainings	The unit is to uterliz e consult ants		Not Achiev ed	Nil	Num ber	Invitation , Attendan ce registers , report/mi	1.4. 5.2

							for the AFS to assist in training.						notes	
		Asset management Policy reviewed annually	0	1	1	1				Achieved	Nil	Number	Policy, Council Resolution	1.4.5.3
		Asset replacement Plan developed/reviewed annually	0	1	1	0	The plan could not be compiled without consolidating plans from other departments	The plan will be developed in the next financial year		Not Achieved	Nil	Number	Assets replacement plan, council resolution	1.4.5.4
		Reports on the updates conducted on the assets register submitted to Accounting Officer	0	4	1	1				Achieved	Nil	Number	Report	1.4.5.6

1.4.6 Unit/ Department: Financial Accounting

National Outcome				A responsive and accountable, effective and efficient local government system										
NDP Objective				Developing a capable and Development State										
Provincial strategic Objective				Efficient Administration and Good Governance										
Pre- Determined IDP Objective				To improve overall financial Management by developing and implementing appropriate financial management policies, procedures and systems.										
Municipal strategic Priority				To ensure the effective and efficient management of municipal revenue and cashflow according to national norms and standards.										
Key Performance Area	Programmes	Key performance Indicator	Base line 2020/ 21	Prior year 2021/ 22	Annual Target 2022/ 23	Actual Performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit Comments	Comments on verification	Budget	Unit of measure	Pre-Determined Evidence	Ref
Municipal Financial Viability and Management	Financial Accounting	Number of Annual Financial statement tabled before MPAC on or before 18 August	0	1	1	0	We only received the AG report on the 16 September 2022.	The AFS will going forward be submitted on or before the 31 of August 2023		Not Achieved	Nil	Number	AFS, MPAC Resolution	1.4.6.1
		Number of Financial statement	0	1	1	0	We only received the AG report on	The AFS will going		Not Achieved	Nil	Number	Proof of submission to AG	1.4.6.2

		ts submitted to AG on or before end August					the 16 Septemb er 2022.	forward be submitt ed on or before the31 of August 2023						
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1.5 Directorate: Corporate Services

Strategic plans, office of Director Corporate Services

1.5.1 Unit/ department: Legal admin, Record management and Property Management

National Outcome			A responsive and accountable, effective and efficient local government system											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			Promote a culture of participatory and good governance											
Municipal strategic Priority			To facilitate the optimal functioning of Council											
Key Performance Area	Programmes	Key Performance Indicator	Baseline 2020/21	Prior Year 2021/22	Annual Target 2022/23	Actual Performance	Reasons for non- performance	Corrective measure to be taken	Comment on verification	Internal Audit comment	Budget	Unit of measure	Pre-Determined Evidence	Ref
Good Governance and Public Participation	Council support and Legal	% Agenda for council, executive committee and portfolio committees delivered on time (Council - 7 days and EXCO & Committees - 48 hours)	100%	100%	100%	45%	Special Council sitting were held more often than the Ordinary scheduled Council	Adherence to the scheduled Council sittings as approved by Council		Not Achieved	Nil	Percentage	Notice of meeting, Minutes and Attendance Register	1.5.1.1
		% of Council resolutions distributed to directorates	100%	100%	100%	100%				Achieved	Nil	Percentage	Register, email screen shots	1.5.1.2

		within 5 working days after each Council meeting												
		Number of Trainings/workshops organised and held for MPAC, and section 79 committees	0	2	2	1	The unit had a change in management.	Constant training/workshop on roles and responsibilities of MPAC and Sec 79 committees		Not Achieved	Nil	Number	Invitation, Attendance Register, Minutes/Report	1.5.1.3
	Record management	Number of Record management policy reviewed annually and submitted to council for approval	1	1	1	0	The unit has a draft policy that is to be reviewed for the next financial year	Review of the records management policy to be presented in the new financial year to Council for approval		Not Achieved	Nil	Number	Records Policy, Council Resolution	1.5.1.4
		Number of reports prepared on record keeping submitted to the Accounting Officer	0	4	4	0	The officials are going to be capacitated going forward.	Compile and update reports on monthly basis of record keeping to be submitted to the accounting		Not achieved	Nil	Number	Quarterly Reports	1.5.1.5

								Officer quarterly						
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Facilities Management

National Outcome		A responsive and accountable, effective and efficient local government system												
NDP Objective		Developing a capable and Development State												
Provincial strategic Objective		Efficient Administration and Good Governance												
Pre- Determined IDP Objective		Promote a culture of participatory and good governance												
Municipal strategic Priority		To facilitate the optimal functioning of Council												
Key Performance Area	Programmes	Key Performance Indicator	Baseline 2020 /21	Prior Year 2021/ 22	Annual Target 2022 /23	Actual Performance	Reasons for non-performance	Corrective measure to be taken	Comment on verification	Internal Audit comment	Budget	Unit of measure	Pre-Determined Evidence	Ref
	Facilities management	Number of By-laws for facility management developed and submit to Council for approval	1	1	1	0	The by-law is to be developed and reviewed in conjunction with Cogta	Development of the Facilities By-Law to be tabled to Council for approval in the next financial year.			Nil	Number	Approved By-law for facilities management and council resolution	1.5.1.6
		Number of Facilities Management Strategy developed and submitted to Council for	1	1	1	0	The Facilities management strategy is to be developed and reviewed in	Development of the Facilities Management Strategy to be tabled to Council for approval in		Not Achieved	Nil	Number	Approved Facilities Management Strategy and a council	1.5.1.7

		approval					conjunction with Cogta	the next financial year.					resolutio n	
		Number of Facilities Management Policies developed and submitted to Council for approval.	1	1	1	0	The Facilities management policy is to be developed and reviewed in conjunction with Cogta	Development of the Facilities Management Policy to be presented to Council n the new financial year.		Not Achieved	Nil	Number	Approve d Facilities Manage ment Policy and council resolutio n	1.5.1. 8
		Number of Insurance report compiled and submitted to the AO on Vehicle, Property and Movable assets	1	4	1	1				Achieved	Nil	Number	Report	1.5.1. 9

Legal

Litigations	Number of Litigation Strategy developed and approved by council	1	1	1	0	No Litigation strategy currently in place.	Development of the Litigation Strategy and be tabled to Council for noting in the new financial year.		Not Achieved	Nil	Number	Approved Litigation Strategy and Council resolution	1.5.1.10
	Number of Standard Operating Process approved by council	1	1	1	1				Achieved	Nil	Number	SOP, Council Resolution	1.5.1.11
	Number of Litigation reports prepared and submitted to council (by the municipality, and against the municipality).	4	4	4	2	Litigation unit is currently managed by the Municipal Law team	Municipality will appointed a Contracts and Legal services Manager to deal with all litigations in collaboration with the Pepper Attorneys		Not Achieved	Nil	Number	Quarterly Reports	1.5.1.12
	Number of Reports prepared on Audited Municipal contracts and by – laws, submitted to the A.C officer	1	1	1	1	Contracts unit is currently managed by the Municipal Law team	Municipality will appointed a Contracts and legal services Manager to deal with all contracts in collaboration with the Pepper Attorneys		Not Achieved	Nil	Number	Audited Contracts, By- laws and council resolutions	1.5..1.13
Labour relations	Number of LLF meetings held	4	4	4	2	LLF Committee meeting were conducted	Adherence to the LLF schedule as approved by the LLF committee.		Not Achieved	Nil	Number	Notices, attendance registers, report/ Minutes	1.5.1.14

						although not according to the schedule due to the urgency of the matters raised by Labour movement from time to time							
	Reports prepared on disputes and grievances submitted to the Accounting Officer	0	4	4	1	Report compiled as per dispute or grievance registered to the accounting officer.	Report compiled and updated as per incident reported and submitted to the Accounting Officer.		Not Achieved	Nil	Number	Report	1.5.1.15
	trainings/workshops organized and held for managers and supervisors on disciplinary procedures	0	2	2	0	No engagement and proper coordination with SALGA was done in the training of the managers and supervisors on disciplinary procedures	Properly planned and coordinated trainings/workshop to be conducted in the new financial year		Not Achieved	Nil	Number	Invitation, Attendance Register, Minutes/report	1.5.1.16

1.5.2 Unit/ department: Human Resource Management

National Outcome			A skilled and capable workforce to support inclusive growth											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			Promote a culture of participatory and good governance											
Municipal strategic Priority			To ensure that the HR function responsibly forecast the future staffing needs and create plans for recruiting, hiring and retaining top talent.											
Key Performance Area	Program mes	Key performance Indicator	Base line 2021/ 22	Annu al Targ et 2022/ 23	Quarte r 4	Actual Performance	Reasons for non- performance	Correctiv e measure to be taken	Comme nt on verificat ion	Intern al Audit comm ent	Bud get	Unit of meas ure	Pre-Determi ned Evidenc e	Ref
Municipal Transform ation and Institutiona l Developm ent	Capacity building	Number of Workplace skills Strategy/plan developed annually, and approved by Council	1	1	1	0	WSP was only presented to the LLF Committee not Council for noting due to time constraints of submission	The new WSP/ATR will be tabled to the Council and LLF for noting in the new financial year.	Not Achieve d		Nil	Numb er	Approve d Workpla ce Skills Plan and a council resolutio n	1.5.2.1
		Number of Employment Equity Plan reviewed and submitted to Council/	0	1	1	0	No review process was undertaken on the EE Plan	Draft reviewed of the EE Plan to be tabled to Council in the new financial year.	Not Achieve d		Nil	Numb er	Employ ment Equity Plan and Council Resoluti ons	1.5.2.2
		Number of	0	1	1	0	No	Establish	Not		Nil	Numb	Notice	1.5.2.3

		Employment Equity Committee established					committee was established for employment equity and Skills Development	ment of the Committee and issuing of the appointment letters in the new financial year.	Achieved			er	Agenda Attendance Register Minutes	
		Number of Compiled Employment Equity Reports compiled and submitted to the Department of Labour	0	1	1	1			Achieved		Nil	Number	Employment Equity Reports Proof of submission to Department of Labour	1.5.2.4
		Number of WSP, annual training report (ATR) & PIVOTAL report compiled and submitted to LGSETA on or before 30 April each year.	1	1	1	1			Achieved		Nil	Number	Report on the Workplace Skills Plan, Annual Training and Pivotal compiled and submitted to LGSETA	1.5.2.5

		% of Human resources policies aligned with municipal staff regulations reviewed annually and approved by Council	0%	100%	100%	41%	Only Structure related policies were approved by Council and the remaining Policies will be presented in the new financial year.	All the remaining policies will be tabled in the Council for approval in the new financial year.	Not Achieve d			Perce ntage	Approve d Human Resourc es Policies and council resolutio n	1.5.2.6
		Organizationa l structure Developed	1	1	1	1			Achieve d		Nil	Numb er	Approve d municipa l organogr am and a council resolutio n	1.5.2.7
		Number of workshops/trainings for employees conducted on Code of conduct	0	1	1	0	Due to numerous labour unrest (non- payment of salaries and other benefits)no workshop could be conducted	Employee s will be inducted on the Code of conduct in the new financial year.	Not Achieve d		Nil	Numb er	Notices, attendan ce registers and report	1.5.2.8

						on the employees.								
		Number of staff verifications conducted	0	1	1	1			Achieve d			Number	Report	1.5.2.9
	Employee wellness	Number of Employee wellness policy reviewed annually and approved by Council	0	1	1	0	Draft employee Wellness Policy developed	The policy will be tabled in the council in the new year with all the remaining HR policies	Not Achieve d		Nil	Number	Approve d Employee Wellnes s Policy and a council resolutio n	1.5.2.10
		Number of Employee wellness programmes conducted	0	4	4	2	Not sufficient budget to cater for awareness and programs	Budget adjustme nt will be done in order to cater for all wellness programs and awarenes s for all employee s needs and adhere to the planned	Not Achieve d		R500 000	Number	Notices, attendan ce registers , and report	1.5.2.11

								schedule.						
		Number of Health and safety inspections conducted and reports submitted to the Accounting Officer	0	4	4	3	Inspections were conducted, however the recommendation couldn't be implemented as there is no budget to renovate or revamp municipal plants and properties as well as the fleet.	Budget review needs to be done to accommodate all non-compliant fleet, buildings and plants in the new financial year.	Not Achieved		R500 000	Number	Health and Safety Inspection Reports submitted to Accounting Officer	1.5.2.12
		Number of Health and Safety committee meetings held	0	4	4	1	Committee meetings were sitting, however no reports were produced by the committee.	Non functionality of the committee led to the committee being dissolved	Not Achieved		Nil	Number	Notices, attendance registers, and report	1.5.2.13

1.5.3 Unit/ department: Information and Communication Technologies (ICT)

National Outcome				A responsive and accountable, effective and efficient local government system										
NDP Objective				Developing a capable and Development State										
Provincial strategic Objective				Efficient Administration and Good Governance										
Pre- Determined IDP Objective				Promote a culture of participatory and good governance										
Municipal strategic Priority				To ensure a fully functional ICT.										
Key Perform ance Area	Progra mmes	Key Performance Indicator	Baseli ne 2020/2 1	Prior Year 2021/22	Annu al Targe t 2022/ 23	Actual Perfor mance	Reaso ns for non- perfor mance	Correcti ve measure to be taken	Comme nt on verificati on	Interna l Audit Comm ents	Budget	Unit of measur e	Pre- Determi ned Evidenc e	Ref
Municipa l Transfor mation and Institutio nal Develop ment	ICT	Number of Disaster Recovery Plan developed/re viewed annually and approved by Council	0	1	1	0	Council noted the Plan and request ed the inductio n worksho p on all ICT Plan/St rategie s and Policies before approv al and implem entatio	Develop ed Disaster Recover y Plant to be presente d to Council and Induction worksho p on all ICT Strategie s/Plan and Policies to be conducte d in the	Not Achieved		Nil	Number	Approve d Informati on Communi cation Technol ogies Disaster Recover y Plan and a Council Resoluti on	1.5.3.1

						n.	new financial year.							
		Number of Website management policy developed	0	1	1	0	Council noted the Policy and request ed the induction worksh op on all ICT Plans/S strategie s and Policies before approv al and implem entatio n.	Develop ed Website Manage ment policy to be presente d to Council and Induction worksho p on all ICT Strategie s/Plans and Policies to be conducte d in the new financial year.	Not Achieved		Nil	Number	Approve d Website Manage ment Strategy and Council Resoluti on	1.5.3.2
		Number of Telephone Management Policy developed and approved by Council	0	1	1	0	Council noted the Policy and request	Develop ed Telephon e Manage ment Policy to	Not Achieved		Nil	Number	Approve d Telepho ne Manage ment Policy	1.5.3.3

							ed the inductio n worksh	op on all ICT Plan/St rategie s and Policies before approv al and implem entatio n.	be presente d to Council and Induction worksho p on all ICT Strategie s/Plans and Policies to be conducte d in the new financial year.					and Council Resoluti on	
		Number of Municipal Electronic Complain Management Systems (Finance & ICT) developed and approved by council	0	1	1	0	Council noted the Electro nic complai nts Manag ement System and request ed the inductio n worksh	Budget allocatio n to procure the Electroni c Complai nts Manage ment System in the new financial year.	Not Achieved		R60 000	Number	Approve d Municipa l Electroni c Complai nts Manage ment System and a Council Resoluti on	1.5.3.4	

							op on all ICT Plan/St strategie s and Policies before approv al and implem entatio n.							
		Number of Information Communicati on Technologies Business Continuity Plans developed and approved by Council	0	1	1	0	Council noted the ICT Busine ss Continu ity Plans and request ed the inductio n worksh op on all ICT Plans/S strategie s and Policies before	Develop ICT Business Continu it y Plans to be presente d to Council and Induction worksho p on all ICT Strategie s/Plan and Policies to be conducte d in the	Not Achieved		Nil	Number	Approve d Informati on Commu nication Technol ogies Busines s Continu it y Plan and a Council resolutio n	1.5.3.5

							approval and implem entatio n.	new financial year.						
		ICT Steering committee established	0	1	1	0	No process es were followe d in establis hment of the ICT Steerin g Commit tee	Appoint ment of ICT Steering Committ ee to be tabled to Council in the new financial year for noting.	Not Achieved		Nil	Number	Appoint ment letters, ITIL and cobid3- 5, SALGA guideline s for ICT	1.5.3.6
		ICT governance Framework document developed and submitted to the AO annually	0	1	1	0	Council noted the Plan and request ed the inductio n worksh op on all ICT Plan/St	Draft ICT governan ce Framewo rk to be presente d to Council and Induction worksho p on all ICT Strategie	Not Achieved		Nil	Number	Governa nce Framewo rk signed by the AO	1.5.3.7

							strategies and Policies before approval and implementation.	Strategies/Plan and Policies to be conducted in the new financial year.						
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1.6 Directorate: Community Services

Strategic plans, office of Director Community services

1.6.1 Unit/ department: Environmental Management

National Outcome			Sustainable human settlements and improved quality of household life											
NDP Objective			Environmental Sustainability and Resilience											
Provincial strategic Objective			Sustainable Rural Development											
Pre- Determined IDP Objective			Broaden access and improve quality of municipal services											
Municipal strategic Priority			Broaden access and improve quality of municipal services											
Key Performance Area	Program mes	Key performance Indicator	Base line 2021/ 22	Prior year 2021/ 22	Annual Target 2022/ 23	Actual Performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit Comments	Comment on verification	Budget	Unit of measure	Pre-Determined Evidence	Ref
Basic Service Delivery	Environment Management	Percentage of households with access to basic refuse removal service.	86%	100%	100%	85%	Tweeling refuse removal is not taking place, the tractor is broken	SCM to process payment of the tractor	KPI not achieved	Not Achieved	Nil	Percentage	Acknowledgement Forms per Houses per Ward	1.6.1 .1
		Percentage of Business, Public entities and industries with	100%	100%	100%	90%	Tweeling refuse is not taking place, the tractor is broken	SCM to process payment of the tractor	KPI not achieved	Not Achieved	Nil	Percentage	Score cards and Photos	1.6.1 .2

		access to basic refuse removal service.												
		Number of Conducted cleaning awareness campaigns	0	1	4	1	Lack of staff, the incumbent from DFFE who was assisting the municipality contract came to an end	A letter is written to the department requesting another official to assist the municipality	KPI not achieved	Not Achieved	Nil	Number	Invitations Attendance registers Photos	1.6.1.3
		Number of Developed Waste Management By-laws	0	1	1	0	The municipality needs assistance with reviewing the Draft By-Laws of Waste Management from Cogta	The draft to be sent to council for adoption and public participation to take place in the next financial year	KPI not achieved	Not Achieved.	Nil	Number	Waste Management By-law and council resolution	1.6.1.4
		Number of	0	1	1	0	The municipal	The draft to be	KPI not achieved	Not Achieved	Nil	Number	Cemetery Management	1.6.1.5

		Developed Cemetery Management By-laws					ity needs assistance with reviewing the Draft By-Laws of cemetery from Cogta	sent to council for adoption and public participation to take place in the next financial year	d	d.			ent By-law and council resolution	
		Number of Developed Open Space and Parks Management By-laws	0	1	1	0	The municipality needs assistance with reviewing the Draft By-Laws of open space and parks from DESTEA	The draft to be sent to council for adoption and public participation to take place in the next financial year	KPI not achieved	Not Achieved	Nil	Number	Open space and park by-law, council resolution	1.6.1.6
		Number of Development of landfill site operation	0	1	1	0	Draft is to be developed for Landfill Operation and	An application (Business Plan) to be made to	KPI not achieved	Not Achieved	Nil	Number	Landfill site operations and maintenance plan, council	1.6.1.7

		s and maintena nce plan					Maintena nce Plan. There is lack of Staff and yellow fleet.	PMU/ MIG to assist with landfill maintena nce for the next financial year					resolution	
		Number of Environm ental forums Establishe d	0	1	1	1			KPI achieve d	Achieve d	Nil	Number	Invitation, Attendanc e Register, Minutes/re port	1.6.1 .8
		Number of Environm ental forum meetings held	0	4	4	3	Lack of resources to bring members under one roof.	The Environ mental Officer will hold separate meetings per town.	KPI not achieve d	Not Achieve d	Nil	Number	Invitation, Attendanc e Register, Minutes/re port	1.6.1 .9

1.6.2 Unit/ department: Local Economic Development (LED, Agriculture and Tourism)

National Outcome		Decent employment through inclusive economic growth												
NDP Objective		Economy and Development												
Provincial strategic Objective		Inclusive Economic growth and sustainable job creation;												
Pre- Determined IDP Objective		Create an environment that promotes the development of the local economy and facilitate job creation.												
Municipal strategic Priority		Create an environment that promotes the development of the local economy and facilitate job creation.												
Key Performance Area	Programmes	Key performance Indicator	Base line 2020/21	Prior Year 2021/22	Annual Target 2022/23	Actual Performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit Comment	Comment on verification	Budget	Unit of measure	Pre-Determined Evidence	Ref
Local Economic Development Agricultural Development	Business Development; SMME's Development; Tourism; and agriculture Development	Number of Establishment of LED Forum	0	1	1	0	Lack of resource to bring members under one roof	The official will hold separate meetings per town.	KPI not achieved	Not Achieved	Nil	Number	Invitations Agendas Attendance register	1.6.2.1
		Number of LED forum meetings held	0	4	4	0	Lack of resource to bring members under one roof.	The official will hold separate meetings per town.	KPI not achieved	Not Achieved	Nil	Number	Invitations Agendas Attendance register	1.6.2.2
		Number of LED strategy reviewed and approved by Council	0	1	1	0	The draft LED strategy is to be reviewed and assisted by	The draft LED Strategy is to go to council in the next financial year	KPI not achieved	Not Achieved	Nil	Number	LED Strategy and council resolution	1.6.2.3

						COGTA								
		Number of Tourism strategy Developed/revi ewed and approved by Council	0	1	1	0	The draft Tourism strategy is to be develop ed and assisted by COGTA	A letter is to be written for their assistanc e in the next financial year.	KPI not achiev ed	Not Achieve d	Nil	Numb er	Tourism Strategy and council resolutio n	1.6.2. 4
		Number of Agriculture development strategy/plan developed/revi ewed and approved by Council	0	1	1	0	The draft Agricultur e developm ent strategy is to be develop ed and assisted by COGTA	A letter is to be written for their assistanc e in the next financial year.	KPI not achiev ed	Not Achieve d	Nil	Numb er	Agricultu re Strategy and council resolutio n	1.6.2. 5
		Number of SMME development plan developed/revi ewed and approved by Council	1	1	1	0	The plan could not be drafted	The plan is to be develop ed for the next financial year	KPI not achiev ed	Not Achieve d	Nil	Numb er	SMME Plan, council resolutio n	1.6.2. 6
		Number of Business Development Policy developed/revi	1	1	1	0	The draft Business developm ent policy strategy	The policy will serve in council in the next	KPI not achiev ed	Not Achieve d	Nil	Numb er	Business Develop ment Policy, council	1.6.2. 7

		ewed				is to be developed and assisted by Department of Small business development and COGTA	financial year					resolution	
		Number of LED programmes conducted annually	1	4	4			KPI achieved	Achieved	Nil	Number	Invitations, Agenda, Report /Minutes, Attendance register	1.6.2.8
		Number of Establishment of commonage management committee	0	1	1	SMT to investigation on the non-establishment of the forum	The Unit is awaiting investigations conducted by senior management to be finalised	KPI not achieved	Not Achieved	Nil	Number	Invitation, Agenda, Attendance Register, Minutes/ Report	1.6.2.9
		Number of commonage management	0	4	4	Meetings were on hold due	Meetings are to convened	KPI not achieved	Not Achieved	Nil	Number	Invitation, Agenda,	1.6.2.10

		committee meetings held					to investigate investigations not being finalised by senior management	after the finalisation of the investigations by senior management					Attendance Register, Minutes/ Report	
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1.6.3 Unit/ department: Social Development and Disaster Management

National Outcome			A responsive and accountable, effective and efficient local government system											
NDP Objective			Developing a capable and Development State											
Provincial strategic Objective			Efficient Administration and Good Governance											
Pre- Determined IDP Objective			Build united non-racial, integrated and safer communities.											
Municipal strategic Priority			To optimize community participation in social development initiatives											
Key Perform ance Area	Progra mmes	Key perform ance Indicato r	Base line 2021/ 22	Prio r year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reasons for non- performance	Correct ive measur e to be taken	Intern al Audit Com ment	Comm ent on verific ation	Bud get	Unit of meas ure	Pre- Determ ined Eviden ce	Ref
Basic Service Delivery	Sport arts and culture;	Number of Establis hment of sports arts and culture forum	0	1	1	0	Lack of resources and bringing members under one roof.	The official will hold separat e meeting s per town.	KPI not achiev ed	Not Achiev ed	Nil	Num ber	Invitatio n, Minutes , Attenda nce Registe r and Signed off Report (Directo r)	1.6. 3.1
		Number of Sport arts and culture forums meeting s held	0	4	4	0	Non- availability of funds to transport members/stak eholders from different	The official will hold separat e meeting s per	KPI not achiev ed	Not Achiev ed	Nil	Num ber	Invitatio n, Minutes , Attenda nce Registe	1.6. 3.2

							towns in one venue	town.					r and Signed off Report (Director)	
		Number of Sport arts and Culture programmes held	0	2	2	0	Non-Availability of funds	A plan and strategy is to be developed and approved by the Mayor for the next financial year	KPI not achieved	Not Achieved	Nil	Number	Invitation, Attendance Register and signed off Report (Director)	1.6.3.3
		Number of Sports Art and Culture events sponsored	0	1	2	0	Non-Availability of funds	A plan and strategy is to be developed and approved by the Mayor for the next financial year	KPI not achieved	Not Achieved	Nil	Number	Invitation, Attendance Register and signed off Report	1.6.3.4
		Number	0	1	1	0	The unit	The	KIP	Not	Nil	Num	Sport	1.6.

		of Sport arts and culture development policy reviewed annually and approved by Council					needs assistance from the district to review draft Sport arts and culture development policy	policy will go to council for noting in the next financial year.	not achieved	Achieved		ber	arts and culture Policy and council resolution	3.5
	Disaster Management	Number of Disaster management policy developed and approved by Council	0	1	1	0	We are currently using the one for fezile Dabi, because the function is currently with them	The policy will go to council for noting in the next financial year.	KIP not achieved	Not Achieved	Nil	Number	Disaster management policy and council resolution	1.6.3.6
		Number of Disaster incidents attended	0	2	2	0	No disasters happened in Mafube	No disasters happened in Mafube	N/A	N/A	Nil	Number	Report	1.6.3.7
		Number of disaster management	0	2	1	0	Campaigns were held by sector departments	The municipality is to set funds	KPI not achieved	Not Achieved	Nil	Number	Invitation, Attendance Register	1.6.3.8

		awareness education campaigns						aside for such programmes					Report	
	Woman, children and disability	Number of Woman, children and people with disability development policy developed and approved by Council	0	1	1	0	The municipality is currently using the policy from Social Development.	The unit is to develop its own policy and take to council in the next financial year.	KPI not achieved	Not Achieved	Nil	Number	Policy, council resolution	1.6.3.9

1.6.4 Unit/ department: Human settlement management

National Outcome														
NDP Objective			Sustainable human Settlements and improved quality of household life											
Provincial Strategic Objective			Transforming human settlements											
Pre-determined IDP Objective			Sustainable rural development											
Municipal Strategic Priority			Build united non-racial, integrated and safer communities											
Key Performance Area	Programmes	Key performance Indicator	Base line 2020/21	Prior Year 2021/22	Annual Target 2022/23	Actual performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit comment	Comment on verification	Budget	Unit of measure	Pre-Determined Evidence	Ref
Basic Service Delivery	Human Settlement	%Housing Sector Plan reviewed and submitted to Council.	0	30%	30%	0%	The unit needs assistance from the department of human settlements on the review of draft Housing sector plan	The draft is to be submitted to council in the next financial year.	KPI not achieved	Not Achieved	Nil	Percentage	Housing sector plan, council resolution	1.6.4.1
		Number of Site Allocation policy developed and submitted	0	1	1	0	The draft policy is to be developed	Other municipalities will be engaged	KPI not achieved	Not Achieved	Nil	Number	Policy, council resolution	1.6.4.2

		to council												
		%Informal settlement By-law drafted and submitted to council	0	10%	10%	0%	The draft informal settlement by-laws needs to go to council for noting.	The policy is to serve in the portfolio committee.	KPI not achieved	Not Achieved	R50 000.00 (gazetting the document)	Percentage	Informal settlement by-law, council resolution	1.6.4.3

1.6.5 Unit/ department: Urban Planning

National Outcome		Sustainable human settlements and improved quality of household life												
NDP Objective		Transforming Human Settlements												
Provincial strategic Objective		Sustainable Rural Development												
Pre- Determined IDP Objective		Build united non-racial, integrated and safer communities.												
Municipal strategic Priority		Building/Developing integrated human settlements												
Key Perform ance Area	Progra mmes	Key perform ance Indicato r	Base line 2020/ 21	Prio r year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Correct ive measur e to be taken	Intern al Audit Com ment	Comm ent on verific ation	Budge t	Unit of measur e	Pre- Determi ned Evidenc e	Ref
Municipal Transfor mation and Institution al Develop ment	Urban Planning	Number of Spatial Develop ment Framew ork reviewe d and submitte d to council	0	1	1	0	The project is being done internally and there is insufficie nt capacity to complete an SDF, hence it was recomm ended that the municipa	The Municip ality to appoint a compet ent service provide r to compile the SDF on behalf of the municip ality	KPI not achiev ed	Not Achiev ed	R1 300 000 (The project is not budget ed for)	numbe r	Spatial Develop ment framewo rk and council resolutio n (Draft SDFmap s, meeting' s invitation and attendan ce register)	1.6. 5.1

						lity must appoint a competent service provider to conduct the project on behalf of the municipality with the indicated estimated budget.								
		Percent age of Land Development / Use Applications received and addressed.	100%	100 %	100 %	100%			KPI achieved	Achieved	Nil	Percentage	LDA Register and Reports/ Response letters	1.6. 5.2
		Number of Land	0	2	4	4			KPI achieved	Achieved	Nil	Number	Report	1.6. 5.3

		Use Survey and contravention letters issued to members of the community contravening the Land Use Scheme Section 91(1)(c) of the BY-LAW of 2017.							ed					Contravention letters	
	Building	Percentage of Submitted building plans assessed within 60 days of receipt.	50%	80%	80%	60%	Lack of staff and working equipment's (Laptops and printers) , we only have one building inspector	Appointment of staff and corporate to provide tools of trade	KPI not achieved	Not Achieved	Nil	Percentage	Building plans Register	1.6. 5.4	

						and we experience delay in response from the district								
		Percent age of Approve d building plans inspecti ons conduct ed as per industry standar ds.	50%	80%	80%	80%			KPI achiev ed	Achiev ed	Nil	Percen tage	Register , reports	1.6. 5.5
		Number of Reports prepare d and submitte d to council on building plans contrave ning the	0	4	4	4			KPI achiev ed	Achiev ed	Nil	Numbe r	Reports	1.6. 5.6

		NBRBS Act 103 of 1977												
		Number of Building Plan by- laws develop ed and submitte d to council	0	1	1	0	The Draft by- law applicati on was sent to council.	The draft is to be taken back to council in the next financia l year.	KPI not achiev ed	Not Achiev ed	Nil	Numbe r	Building By-Law and council resolutio n	1.6. 5.7

1.7 Directorate: Infrastructure Services Strategic plans, office of

Director Infrastructure services

1.7.1 Unit/ department: Infrastructure Services

National Outcome				A responsive and accountable, effective and efficient local government system										
NDP Objective				Sustainable human settlements and improved quality of household life										
Provincial strategic Objective				Environmental Sustainability and Resilience										
Pre- Determined IDP Objective				Sustainable Rural Development										
Municipal strategic Priority				Broaden access and improve quality of municipal services										
Key Perform ance Area	Progra mmes	Key Perform ance Indicato r	Baseli ne 2020/ 21	Ann ual Targ et 2021 //22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Correct ive measur e to be taken	Intern al Audit com ment	Comm ent on verific ation	Bud get	Unit of measu re	Pre- Determine d Evidence	Ref
Basic Service Delivery	Water provisio n	% of HH's with access to reliable water supply	90%	90%	90%	75%	Some residenc e don't have water infrastru cture and others Load sheddin g is affecting the supply to	resident s are supplie d through water tankers	KPI not achie ved	Not Achiev ed	Nil	Percen tage	Acknowled gement Letter per ward	1.7.1 .1

						the community								
		% of water supply complaints attended within 36 hours	50%	60%	60%	40%	Delays are encountered because of staff shortage and equipment.	Procurement of tools and Equipment.	KPI not achieved	Not Achieved	Nil	Percentage	Complaints Register	1.7.1.2
		Number of Blue drop samples taken to accredited laboratory for testing.	0	12	12	0	Financial constraints, samples not taken to the accredited lab.	Take samples to the accredited lab.	KPI not achieved	Not Achieved	R650 000	Number	Blue drop sample test report	1.7.1.3
		Number of Water (Blue drop) quality reports submitted to Council	0	4	4	0	The testing is done in-house however the sampling of the	Corporate services to provide tools for trade.	KPI not achieved	Not Achieved	Nil	Number	Water (Blue drop) quality reports	1.7.1.4

						water needs the accredited lab								
		Number of By- law on water, developed and submitted to council for approval .	0	1	1	0	Draft water by-law needs to be reviewed and submitted to council	The by-Law is to be taken to council in the next financial year.	KPI not achieved	Not Achieved	Nil	Number	By-law and Council resolution	1.7.1.5
		Number of Sanitation infrastructure operations and maintenance plan developed and approved by council.	0	1	1	0	The water and sanitation infrastructure maintenance and operations plan is being developed and incorporated in the	The master plan is to be adopted by council in the next financial year	KPI not achieved	Not Achieved	Nil	Number	Sanitation infrastructure operations and maintenance plan, council resolution	1.7.1.6

							master plan							
Basic Service Delivery	Sustainable sanitation	% of HH's with access to sustainable sanitation	90%	90%	90%	75%	The newer extensions are serviced through buckets system.	Business plans are being drafted for connection of services, because networks are there.	KPI not achieved	Not Achieved	Nil	Percentage	10 Acknowledgement forms per ward	1.7.1.7
		% of sanitation complaints attended within 36 hours	50%	60%	60%	20%	Delays are encountered because of staff shortage and equipment.	Procurement of tools and equipment	KPI not achieved	Not Achieved	Nil	Percentage	Complaints Register	1.7.1.8
		Number of By-law on Waste Water Supply, developed and	0	1	1	0	Waste water bylaw drafted, need to be taken to	The by-Law is to be taken to council the next financial	KPI not achieved	Not Achieved	Nil	Number	By-Law, Council resolution	1.7.1.9

		submitte d to council for approval .					Council	l year.						
		Number Green drop samples taken to accredit ed laborato ry for testing.	0	12	12	0	The testing is done in- house however the samplin g of the water needs the accredit ed lab	Need to take sample s to an accredit ed lab.	KPI not achie ved	Not Achiev ed	R80 0 000	Numbe r	Monthly test results	1.7.1 .10
		Number of Water (green drop) quality reports submitte d to Council	0	4	4	0	The testing is done in- house however the samplin g of the water needs the accredit ed lab	Corpora te service s to provide tools of trade.	KPI not achie ved	Not Achiev ed	Nil	Numbe r	Quarterly report	1.7.1 .11

Basic Service Delivery	Safe and reliable roads and storm water infrastructure.	Number of By- law on Roads & storm water, developed and submitted to council for approval	0	1	1	0	The By-law on roads and storm water has been drafted, needs to be taken to Council	The by-Law is to be taken to council in the next financial year.	KPI not achieved	Not Achieved	Nil	Number	By-Law, council resolution	1.7.1.12
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1.7.2 Unit/ department: Fleet Management

National Outcome		A responsive and accountable, effective and efficient local government system												
NDP Objective		Developing a capable and Development State												
Provincial strategic Objective		Efficient Administration and Good Governance												
Pre- Determined IDP Objective		To improve overall financial Management by developing and implementing appropriate financial management policies, procedures and systems.												
Municipal strategic Priority		To ensure the effective and efficient management of municipal Fleet.												
Key Perform ance Area	Progra mmes	Key performanc e Indicator	Base line 2020/ 21	Prior year 2021 /22	Ann ual Targ et 2022 /23	Actual Perform ance	Reason s for non- perform ance	Corre ctive measu re to be taken	Intern al Audit Com ment	Comm ent on verific ation	Bud get	Unit of measu re	Pre- Determi ned Eviden ce	Ref
Municip al Financia l Viability and Manage ment	Fleet manage ment	Number of Fleet managemen t policy reviewed annually and approved by Council	0	1	1	0	The Policy is to be reviewe d and submitte d to council	The policy will serve in council in the next financi al year.	KPI not achiev ed	Not Achiev ed	Nil	Numbe r	Fleet Manage ment Policy and council resoluti on	1.7. 2.1
		Number of workshops conducted for personnel.	0	1	1	1			KPI achiev ed	Achiev ed	R60 000	Numbe r	Invitatio n, Attenda nce register, report	1.7. 2.2
		Number of Maintenance and Services	0	12	12	12			KPI achiev ed	Achiev ed	R2 Milli on	Numbe r	Service Book Mainten ance	1.7. 2.3

		plans performed and submitted to the AO.											Checklist	
		% of vehicle licenses, fines and registration conducted.	0	100 %	100 %	0%	A report on the outstanding is to be drafted of the licences were received	A report is to be done and submitted to the Accounting officer.	KPI not achieved	Not Achieved	R300 000	Percentage	Registration certificate, MVL, Fines Register	1.7.2.4
		Number of Fleet replacement strategy/plan developed/reviewed annually and approved by Council	0	1	1	0	The Policy is to be reviewed and submitted to council	The policy will serve in council in the next financial year.	KPI not achieved	Not Achieved	Nil	Number	Strategy, Council resolution	1.7.2.5
		Number of reports prepared on the fleet management submitted to the	0	4	4	4			KPI achieved	Achieved	Nil	Number	Reports	1.7.2.6

		Accounting Officer												
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1.7.3 Unit/ Department: Project Management

National Outcome															
NDP Objective				Sustainable human settlements and improved quality of household life											
Provincial strategic Objective				Environmental Sustainability and Resilience											
Pre- Determined IDP Objective				Sustainable Rural Development											
Municipal strategic Priority				Broaden access and improve quality of municipal services											
Key Performance Area	Programmes	Key Performance Indicator	Base line 2021/ 22	Annual Target 2022 /23	Quarter 4	Actual Performance	Reasons for non-performance	Corrective measure to be taken	Internal Audit comment	Comment on verification	Budget	Unit of measure	Pre- Determined Evidence	Ref	
Basic Service Delivery	PMU	Number of Construction of the 4ML Water Concrete Reservoir in Cornelia	0	1	1	0	This project hasn't been approved by the DWS.	Follow up is to be done.	KPI not achieved	Not Achieved		Number	Appointment Letter	1.7.3.1	
		Number of Installation of more advanced meter readers (Smart	0	1	1	0	The project has been stopped	A business plan will be drafted to MIG for funding	KPI not achieved	Not Achieved		Number	Monthly progress reports	1.7.3.2	

		meters)												
		% of Construction of the 4ML Water Concrete Reservoir in Mafahla neng	0	10%	10%	0	This project hasn't been approved by the funder.	We will be taking it to MIG	KPI not achieved	Not Achieved		Percentage	Monthly progress report	1.7.3.3
		% of Construction of a dedicated clear water pipeline from 6.5ML concrete clean water reservoir in Villiers	0	50%	50%	45%	The attachment of the municipal accounts affects the project	Accounting Officer to take action	KPI not achieved	Not Achieved		Percentage	Monthly Progress Reports	1.7.3.4
		% Construction of the 12ML Water Concrete	0	100%	100%	55%	The attachment of the municipal account	Accounting Officer to take action	KPI not achieved	Not Achieved	R27 001 291.21	Percentage	Monthly Progress Reports	1.7.3.5

		e Reservo ir in Namaha di					s affects the project							
		% Constru ction of Feeder Line from Cornelia to Cornelia Extensi on	0	100 %	100 %	0	This project hasn't been approve d by the DMRE.	Busines s plan to be submitte d to DMRE for approval	KPI not achie ved	Not Achiev ed	R1 850 0 00.00	Percen tage	Monthly progres s reports	1.7.3 .6
		% Electrific ation of 228 House connecti ons in Qalabotj ha Extensi on 13	0	100 %	100 %	100%,			KPI achie ved	Achiev ed	R4 218 000.00	Percen tage	Monthly progres s reports	1.7.3 .7
		% Electrific ation of	0	100 %	100 %	0%	The funder only	Resubm ission of the	KPI not achie	Not Achiev ed	R2 351 1 65.00	Percen tage	Monthly progres s	1.7.3 .8

		417 House connections in Cornelia Extension					approved for 100 house connections, however the project fell through because of financial constraints.	Business plan to the department is to be done	ved					reports	
		% Construction of MV feeder line in Mafahla neng to Tweeling Extension	0	100 %	100 %	40%,	The funder only approved for 225 house connections, however the project fell through because of financial constraints.	Resubmit the business plan to the department so that it can be included in the next financial year	KPI not achieved	Not Achieved	R1 265 625.00	Percentage	Monthly Progress Reports	1.7.3.9	

		% Electrification of 63 In-fills in Mafahla neng	0	100 %	100 %	40%.	The funder only approve d for 225 house connecti ons, however the project fell through because of financial constrai nts.	Resubm it the busines s plan to the departm ent so that it can be included in the next financial year	KPI not achie ved	Not Achiev ed	R546 210 .00	Percen tage	Monthly Progres s reports	1.7.3 .10
		% Electrific ation of 417 House connecti ons in Tweelin g Extensi on	0	100 %	100 %	40%	The funder only approve d for 225 house connecti ons, however the project fell through because of	Resubm ission of the Busines s plan to the departm ent is to be done	KPI not achie ved	Not Achiev ed	R1 434 328.4 4	Percen tage	Monthly Progres s Reports	1.7.3 .11

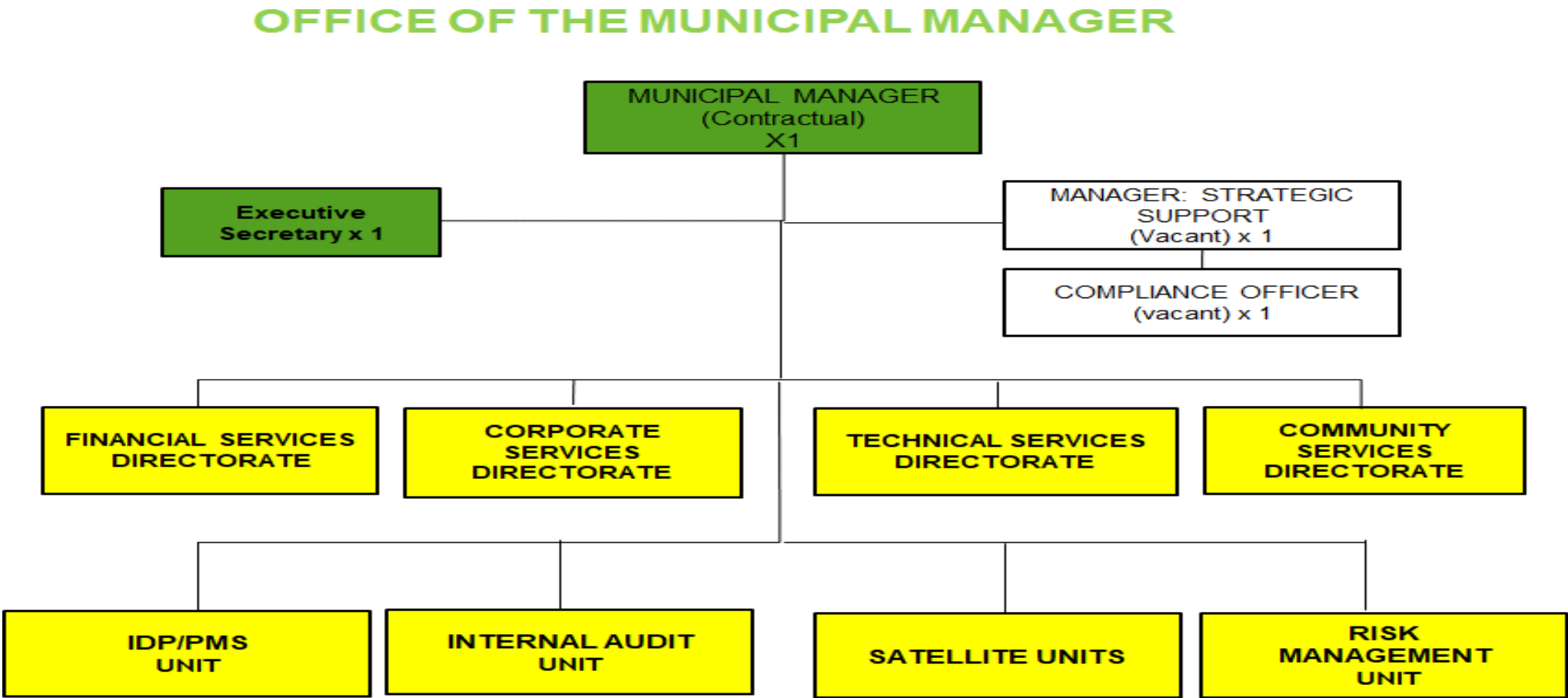
							financial constrai nts.							
		% Constru ction of 0.7km paved road and storm water at Mposula , Mashego and Thadi streets.	0	100 %	100 %	20%.	The project is still on- going the construc tor was appoint ed on the 15Marc h 2023.	The project is on going	KPI not achie ved KPI not achie ved	Not Achiev ed	Nil	Percen tage	Monthly progres s reports	1.7.3 .12

4. Chapter 4 ORGANISATIONAL DEVELOPMENT PERFORMANCE

4.1 Component A: Introduction to the Municipal Workforce

The Administration arm of Mafube Local Municipality is headed by the Municipal Manager, who has 4 Section 56 Directors who report directly to him.

Figure 8: Executive Management Structure



The **municipal manager** as head of the administration is responsible and accountable for tasks and functions as provided for in Section 55 of the MSA, other functions/tasks as provided for in legislation as well as functions delegated to him by the Mayor and Council. The Office of the Municipal Manager consists of:

- Internal Audit and Risk Management;
- Performance Management and IDP; and
- Compliance

Departmental Functions

The functions of each of the departments can be summarised as follows:

Directorate: Finance

The core function of this Directorate is to ensure sound financial management. This directorate consists of the Director: Finance as head of the directorate who is responsible for:

- Budget and Expenditure
- Revenue Management
- Assets and
- Supply Chain Management.

Directorate: Community Services, LED and Planning

The, core functions of this Directorate is to promote economic development initiatives, SMME, sustainable job creation, poverty reduction and shared growth that integrates and connects the Municipality, its citizens and its natural resources. The Directorate is also responsible for housing, town planning and building control. The directorate comprises of the following departments:

- Solid Waste Management which includes cleansing, refuse removal, street sweeping and;
- Maintenance of parks, sports fields, recreational areas and maintenance of Public Open Areas
- Disaster Management;
- Cemeteries;
- Arts, Culture and Heritage
- Economic Development
- Housing Administration and properties
- Spatial Planning;
- Town Planning and Building Control

Directorate: Corporate Services

The Directorate is responsible for cultivating a culture of good governance and administration and prepare sound systems and structures in the achievement of Council's Strategic Objectives. The core function of the Directorate is therefore to ensure that administrative processes take place in an environment which promotes productivity. The directorate comprises of the following departments:

- Administration
- Committee Services;
- Human Resources;
- Legal Services;

- Records Management.
- Management and maintenance of community and municipal facilities;
- Municipal By-Law Enforcement

Directorate: Technical Services

The core function of Directorate is to provide bulk infrastructure and services. The directorate comprises of the following departments:

- Civic buildings;
- Public works, which includes main roads, storm water and streets;
- Sewerage purification services;
- Sewerage reticulation services;
- Sewerage sanitation services;
- Water purification works; and
- Water reticulation.
- Household electrification
- Management of the Workshop and Depot.
- Fleet Management.

Mafube Local Municipality has a Human resource strategy/plan in place that was approved by Council. The HR strategy/plan will be reviewed together with the related policies, to be aligned with the 2022/2027 IDP. It is of importance to implement, the strategy/plan and its policies, to have an effective Human resource management.

Figure 9:HR role in strategic decisions



Component B: Managing the Municipal Workforce Staff establishment

TABLE 44: Staff establishment 2022-2023

Directorate	Filled Positions	Vacant Posts	New Posts	Total
Municipal Council	17	0	0	17
Mayoral Office	3	1	4	8

Speakers' Office	6	0	6	12
Total	26	1	10	37
Municipal Managers' Office	2	1	0	3
Service Delivery Units	6	0	0	6
Internal Audit & Risk	3	1	0	4
IDP & PMS	2	1	0	3
Total	18	3	0	21
Corporate Support Services	0	2	0	2
Administration & Support Services	6	1	2	9
Facilities	28	0	0	28
Legal Services	1	0	3	4
Human Resources Management	6	0	1	7
ICT Management	2	1	0	3
Communication Management	0	1	0	1
Total	43	5	6	54
Financial Services	0	2	0	2
Interns	5	0	0	5
Supply Chain Management	5	1	0	6
Expenditure & Payroll Services	4	0	0	4
Assets Management Services	2	0	2	4
Budget & Reporting Services	3	0	0	3
Revenue Management Services	26	2	1	29
Total	45	5	3	53
Planning & Infrastructure	0	2	0	2

Services				
Project Management Services	1	2	1	4
Electrical Services	4	1	0	5
Fleet Mechanical Services	11	0	2	13
Water & Sanitation Services	113	17	11	141
Roads & Storm Water Management Services	51	1	0	52
Total	180	23	14	217
Community Services & LED	2	0	0	2
Environmental Services	86	0	7	93
Urban Planning	1	2	1	4
Human Settlement & Social Services	13	2	0	15
Local Economic Development Services	6	0	1	7
Total Number	108	4	9	121
GRAND TOTALS	420	41	42	503

TABLE 45: Structures and systems

STRUCTURES AND SYSTEMS	AVAILABILITY	STATUS
Information technology (IT)	Available	IT policies and strategy is currently at draft level
IT steering committee	Available at district level	Functional
Availability of skilled staff	Available	Currently a skills audit is been conducted, and they are policies available
Organisational structure	Available	Implemented
Vacancy rate	Not yet clear	To be determined by the results of the skills Audit
Skills development plan	Available	Implemented
Human resource management strategy or plan	Available	Implemented
Individual performance management plan	Not Available	Not functional
Organisational performance	Available	Not fully functional/ Implemented

management plan		
Monitoring, evaluating and reporting processes and systems	Available	Not fully functional/ implemented
Municipal employment equity plan	Available	Not fully functional
Disaster Management Plan	Not available	
Disaster Management Contingency Plan	Not available	
Disaster Management Operational Plan	Not available	
Fire Management Plan	Available at district level	Functional and implemented
Early Warning Systems	Not available	
Disaster Risk Reduction Plan	Not available	
Climate Change Response Plan	Not available	
Municipal Wide Risk Profile (Risk Registers)	Available	Functional
Risk and Vulnerability Atlas	Not available	

The implementation of the Integrated Development Plan through the Services Delivery and Budget Implementation Plan needs to be supported by a well constituted human capital. To ensure that this is properly done and well regulated the Minister of Cooperative Governance and Traditional Affairs promulgated the Municipal Staff Regulations in line with the Local Government: Municipal Systems Act, Act No 32 of 2000. Section 5(1)(a) and (b) of the Regulations provide that , a municipality within its administrative and financial capacity- establish separate departments for-the development and town planning functions , the provision of municipal public works and basic services to communities, the provision of community services, the management of the municipality's finances, the provision of corporate support services and provide capacity to support the office of public office bearers and the office of the municipal manager.

4.2 COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE

Skills Development Management

Workplace Skills Plan / Annual Training Report 2022/2023

Date Of Submission

31st May 2022

SETA Submitted

Local Government Seta

Progress

The WSP for 2022/23 was ultimately approved on the 30th September 2022. The condition is that the mandatory grant should be ring fenced and used for skills development purposes only

Bursaries 2022/2023

Name & Surname	Pay No	Qualification	Commencement Date	Institution	Duration
1. M.J Mbele	T85	Bachelor of Public Management	January 2022	Regenesys Business School	3 years

2. D.C Madibo	F056	Postgraduate Diploma in Human Resources Management	January 2022	Central university of Technology	2 years
3. I. Ngozo	F411	Post Graduate Diploma in Public Management	January 2022	University of Pretoria	1 year
4. P. Rametse	F010	Postgraduate in Business Administration	July 2022	University of the Free State	2 years
5. T. Sekhoto	C410	Basic Principles of Labour Law & Advance Principle of Labour Law	January 2022	University of the Free State	1 Year

Internships

Name & Surname	Name Of Internship	Commencement Date	Expiry Date	Funder
1. Mr. K. Yika	Financial Management Internship Program	2022/01/03	2023/12/31	Department of Treasury
2. Ms. K. Motaung	Financial Management Internship Program	2022/01/03	2023/12/31	Department of Treasury
3. Mr. S. Kubeka	Financial Management Internship Program	2022/01/03	2023/12/31	Department of Treasury
4. Mr. T.P Motloung	Financial Management Internship Program	2022/01/03	2023/12/31	Department of Treasury
5. Mr. T. Masepole	Financial Management Internship Program	2022/01/03	2023/12/31	Department of Treasury

SKILLS AUDIT

Date Conducted	Town	Progress	%
23 rd August 2022	Villiers	73	18%
24 th August 2022	Frankfort	120	29%
24 th August 2022	Tweeling	45	11%
06 th October 2022	Cornelia	20	4,8%
Total		258	63%

Highest Qualification	Total Number	% Total	No. Verified	% Verified
ABET (NQF1)	94	23%	94	23%
National Certificate (Grade 12/FET) (NQF 2 – 3)	36	9%	36	9%
Certificate (NQF 4)	41	9,9%	41	9,9%
Diploma (NQF 5)	54	13%	54	13%
Degree (NQF 6)	22	5,3%	22	5,3%
National Certificate CPMD/ MFMP	26	6,3%	26	6,3%
Post Grad Diploma	0	0%	0	0%
Honours	2	0,4%	2	0,4%

Masters	1	0,2%	1	0,2%
Total	274	67,1	274	67,1

4.3 COMPONENT D: MANAGING THE MUNICIPAL WORKFORCE EXPENDITURE

17. Payables from exchange transactions

AGSA	11,878,481	10,828,583
Accrued bonus	2,697,493	2,600,062
Accrued leave pay	6,723,094	4,698,543
Bulk electricity	107,460,213	108,642,781
Bulk water	514,395,040	457,588,874
Insurance contributions not yet paid over	1,954,317	2,287,216
Medical aid contributions not yet paid over	3,000,346	2,755,425
PAYE contributions not yet paid over	1,040,082	28,481,121
Payments received in advanced - contract in process	4,365,696	3,505,267
Pensions contributions not yet paid over	213,705,897	175,471,587
Retentions	7,358,482	5,365,291
SDL contributions not yet paid over	263,876	2,262,871
Salaries accrued for(only paid after year end)	10,871,641	11,347,544
Trade payables	188,440,791	152,694,455
UIF contributions not yet paid over	305,682	2,865,034
Unallocated receipts and deposits	42,879	-
Unions & maintenance contributions not yet paid over	3,443,860	2,665,745
	1,077,947,870	974,060,399

Fair value of trade and other payables

Trade payables	1,077,947,870	974,060,399
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CHAPTER 5: FINANCIAL PERFORMANCE

COMPONENT A: Statement of financial performance

Statement of Financial Performance for the year ended 30 June 2023

Figures in Rand	Note(s)	2023	2022 <i>Restated*</i>
Revenue			
Revenue from exchange transactions			
Interest income	20	55,040,541	35,346,130
Rental of facilities and equipment	21	615,152	1,964,939
Service charges	22	79,965,543	70,954,015
Operational revenue	23	9,859,605	6,517,271
Prescribed revenue		812,400	-
Total revenue from exchange transactions		146,293,241	114,782,355
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	24	23,247,693	22,319,495
Interest - Taxation revenue	25	6,900,483	4,826,178
Transfer revenue			
Fines, Penalties and Forfeits	26	142,500	61,300
Government grants and subsidies	27	163,110,356	144,082,508
Public contributions and donations	28	12,785,526	617,441
Total revenue from non-exchange transactions		206,186,558	171,906,922
Total revenue		352,479,799	286,689,277
Expenditure			
Bulk purchases	29	(27,966,963)	(37,301,646)
Debt impairment	30	(155,433,538)	(130,100,834)
Depreciation and amortisation	31	(39,621,758)	(38,826,714)
Employee related costs	32	(107,215,635)	(106,849,380)
Finance costs	33	(67,425,091)	(58,333,809)
General expenses	34	(71,695,829)	(84,816,736)
Remuneration of councillors	35	(6,349,850)	(6,247,271)
Total expenditure		(475,708,664)	(462,476,390)
Operating deficit		(123,228,865)	(175,787,113)
Loss on disposal of assets and liabilities	13	(3,147)	(255,873)
Actuarial gains	16	1,925,320	1,672,397
Fair value adjustments	37	836,718	1,536,630
Impairment loss	36	(4,357,294)	(653,131)
Inventories losses/write-downs		69,794	311,659
Deficit for the year		(124,757,474)	(173,175,431)

COMPONENT B: Spending against capital budget

Notes to the Unaudited Annual Financial Statements

Figures in Rand

14. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	WIP additions	Transfers	Other changes, movements	Depreciation	Impairment loss	Impairment reversal	Total
Immovable assets										
Buildings	76,563,947	5,850	-	-	923,308	-	(2,391,851)	(88,159)	2,413,035	77,426,130
Community	40,987,211	-	(3,147)	-	1,088,978	-	(2,033,181)	(144,863)	951,341	40,846,339
Infrastructure - Electricity Network	98,522,280	-	-	-	10,516,911	-	(5,760,596)	(5,143,897)	40,612	98,175,310
Infrastructure - Road network	107,649,749	-	-	-	-	-	(6,965,282)	(48,492)	2,897	100,638,872
Infrastructure - Wastewater network	450,993,586	-	-	-	-	-	(12,176,407)	(768,014)	-	438,049,165
Infrastructure - Water network	180,984,428	1,084,483	-	-	3,093,715	-	(5,254,319)	(1,166,027)	99	178,742,379
Land	142,211,749	-	-	-	-	-	-	-	-	142,211,749
Landfill site asset	27,485,847	-	-	-	-	1,101,920	(3,007,046)	-	-	25,580,721
Work-in-Progress	20,711,294	-	-	39,539,595	(11,694,642)	-	-	-	-	48,556,247
Movable assets										
IT equipment	586,092	8,150	-	-	-	-	(162,971)	(25,564)	9,571	415,278
Motor vehicles	12,601,899	-	-	-	-	-	(1,603,459)	(477,342)	230,667	10,751,765
Office equipment	351,480	63,520	-	-	-	-	(72,962)	(17,156)	-	324,882
Plant and machinery	1,212,881	14,635	-	-	-	-	(193,684)	(126,000)	-	907,832
	1,160,862,443	1,176,638	(3,147)	39,539,595	3,928,270	1,101,920	(39,621,758)	(8,005,514)	3,648,222	1,162,626,669

COMPONENT C: Cash flow management and investment

Cash Flow Statement for the year ended 30 June 2023

Figures in Rand	Note(s)	2023	2022 Restated*
Cash flows from operating activities			
Receipts			
Taxation		30,794,371	22,005,955
Sale of goods and services		182,233,789	141,083,034
Grants		164,163,000	152,622,000
Interest income		558,374	540,448
		377,749,534	316,251,437
Payments			
Employee costs		(112,674,533)	(112,758,365)
Suppliers		(190,460,864)	(147,154,978)
Finance costs		(67,425,091)	(58,333,809)
		(370,560,488)	(318,247,152)
Net cash flows from operating activities	39	7,189,046	(1,995,715)
Cash flows from investing activities			
Purchase of property, plant and equipment	14	(1,176,638)	(4,340,595)
Proceeds from sale of financial assets		(23,421)	(19,237)
Net cash flows from investing activities		(1,200,059)	(4,359,832)
Net increase/(decrease) in cash and cash equivalents		5,988,987	(6,355,547)
Cash and cash equivalents at the beginning of the year		2,004,758	8,360,309
Cash and cash equivalents at the end of the year	4	7,993,745	2,004,762

Investments

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2023	30 June 2022	30 June 2021	30 June 2023	30 June 2022	30 June 2021
Current accounts						
ABSA Bank - Cheque Account - 4052823517	351,641	25,797	416,633	474,293	148,350	416,633
First National Bank - ChequeAccount - 62817361679	355	(222)	198,542	355	(222)	198,542
Short-term Investments						
ABSA Bank - Call Account - 9090111270	2,251	972,770	251	2,251	972,770	251
ABSA - Call Account - 9229618782	1,993,483	11,210	35,511	1,993,483	11,210	35,511
ABSA Bank - Call Account - 9232387538	2,771	611	611	2,771	611	611
First National Bank - CallAccount - 62817394901	879,974	871,667	5,632,972	879,974	871,667	5,632,972
First National Bank - CallAccount - 62850214778	4,640,625	372	2,075,790	4,640,625	372	2,075,790
Total	7,871,100	1,882,205	8,360,310	7,993,751	2,004,758	8,360,310

COMPONENT D: Other financial matters

17. Payables from exchange transactions

AGSA	11,878,481	10,828,583
Accrued bonus	2,697,493	2,600,062
Accrued leave pay	6,723,094	4,698,543
Bulk electricity	107,460,213	108,642,781
Bulk water	514,395,040	457,588,874
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Medical aid contributions not yet paid over	3,000,346	2,755,425
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Pensions contributions not yet paid over	213,705,897	175,471,587
Retentions	7,358,482	5,365,291
SDL contributions not yet paid over	263,876	2,262,871
Salaries accrued for (only paid after year end)	10,871,641	11,347,544
Trade payables	188,440,791	152,694,455
UIF contributions not yet paid over	305,682	2,865,034
Unallocated receipts and deposits	42,879	-
Unions & maintenance contributions not yet paid over	3,443,860	2,665,745
	1,077,947,870	974,060,399

Fair value of trade and other payables

Trade payables	1,077,947,870	974,060,399
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At amortised cost

VKB Agriculture Limited - Member Funds	258,351	260,149
The member funds arises from awards earned by members based on purchases. Awards do not earn interest or dividends and have a 15 year maturity life and are then transferred to the security member loan.		
VKB Agriculture Limited - Membership	84,335	84,335
The membership deposit was paid to open a trading account and become a member. The receivable do not earn interest nor dividends and is repayable when membership is cancelled.		
VKB Agriculture Limited - Security member loan	82,199	69,122
When the member fund awards mature after 15 years it is transferred to the member loan account. The loan serves as security against the trading account. The loan is payable on demand after settling any outstanding balance on the trading account.		
VKB Agriculture Limited - Short term member loan	134,724	122,582
The member loan bears interest and is available on demand.		
	559,609	536,188

Non-current assets

At amortised cost	258,351	260,149
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Current assets

At amortised cost	301,258	276,039
	301,258	276,039

CHAPTER 6: Auditor – General Audit Findings

Report of the auditor-general to the Free State Provincial Legislature and the council on the Mafube Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Mafube Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2023, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Mafube Local Municipality as at 30 June 2023, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (Dora).

Basis for qualified opinion

Service charges

3. I was unable to obtain sufficient appropriate audit evidence for the sale of water included in service charges in note 22 to the financial statements, as the actual meter readings for several months were not available, and reliable estimates were not provided. I was unable to confirm the revenue from the sale of water included in service charges by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to revenue from the sale of water included in service charges stated at R46 691 214 in note 22 to the financial statements.
4. During 2022, I was unable to obtain sufficient appropriate audit evidence for the sale of water included in service charges in note 22 to the financial statements, as a number of consumers were not billed, and some consumers were only billed for certain months. I was unable to confirm the revenue for sale of water by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to revenue from sale of water stated at R31 934 665 in note 22 to the financial statements. My audit opinion on the financial statements for the period ended 30 June 2022 was modified accordingly. My opinion on the current year's financial statements was also modified because of the possible effect of this matter on the comparability of the revenue from sale of water for the current period.

Receivables from exchange transactions

5. I was unable to obtain sufficient appropriate audit evidence for receivables from exchange transactions, due to the non-submission of information in support of these receivables. I was unable to confirm the receivables from exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to receivables from exchange transactions stated at R32 143 071 (2022: R32 678 482) in note 7 to the financial statements.

Property, plant and equipment

6. The municipality did not calculate the impairment loss and impairment loss reversals for property, plant and equipment in accordance with GRAP 21, *Impairment of non-cash generating assets*. This was due to differences identified in the assumptions and inputs of the municipality's impairment calculations. Consequently, I was unable to determine the impact on the net carrying amount of property, plant and equipment stated at R1 162 626 669 (2022: R1 160 862 443) in note 14 to the financial statements, as it was impracticable to do so.

Net cash flows from operating activities

7. The municipality did not correctly prepare and disclose the net cash flows from operating activities in accordance with GRAP 2, *Cash flow statements*. This was due to multiple errors in determining cash flows from operating activities. I was not able to determine the full extent of the errors in the net cash flows from operating activities, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments were necessary to the cash flows from operating activities as stated at R7 189 049 (2022: R1 995 717) in the financial statements.

Context for opinion

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

Material uncertainty relating to going concern

11. I draw attention to the matter below. My opinion is not modified in respect of this matter.
12. Note 47 to the financial statements indicates that the municipality's current liabilities exceeded its current assets by R1 003 808 183 as at 30 June 2023. The municipality had deducted pension and pay as you earn from employee's salaries but were unable to pay over R213 705 897 (2022: R175 471 587) and R1 040 082 (2022: R28 481 121) of these amounts deducted to the relevant third parties, as disclosed in note 17. In addition, the municipality owed Eskom Holdings SOC R48 586 073 (2022: R48 398 875), Rural Free State R47 476 483 (2022: R46 255 915) and Department of Water and Sanitation R514 395 040 (2022: R457 588 874) as at 30 June 2023, which was long overdue. These events or conditions, along with the other matters set forth in note 47, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

13. I draw attention to the matters below. My opinion is not modified in respect of these matters.
14. As disclosed in note 19 to the financial statements, the municipality materially underspent the conditional grants by R20 511 292 (2022: R19 458 649) due to the municipality not properly monitoring the usage of grant funding.
15. As disclosed in note 9 to the financial statements, consumer debtors were impaired by R493 478 797 (2022: R329 244 849). An additional amount of R501 435 542 (2022: R515 037 295) was proposed for write-off and waiting for council approval.
16. As disclosed in note 50 to the financial statements, the municipality incurred unauthorised expenditure of R364 548 948 (2022: R254 742 839) due to overspending of the budget.
17. As disclosed in note 52 to the financial statements, the municipality incurred irregular expenditure of R28 900 416 (2022: R73 163 769) due to non-compliance with supply chain management (SCM) requirements.
18. As disclosed in note 51 to the financial statements, the municipality incurred fruitless and wasteful expenditure of R60 629 608 (2022: R55 642 692) due to interest on the late payment of suppliers.

Material losses

19. As disclosed in note 53 to the financial statements, material water distribution losses of R23 508 305 (2022: R18 178 162) were incurred by the municipality mainly due to defective meters, losses on the water network (breakage in pipelines and pumps, leaking valves, etc.), evaporation, theft, vandalism and damages due to blind excavations.

Material uncertainty relating to claims against the municipality

20. With reference to note 42 to the financial statements, the municipality is the defendant in various claims against the municipality. The municipality is opposing these claims. The ultimate outcome of these matters could not be determined and no provision for any liabilities that may result were made in the financial statements.

Restatement of corresponding figures

21. As disclosed in notes 44 and 45 to the financial statements, the corresponding figures for 30 June 2022 have been restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2023.

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the financial statements

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

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

26. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect

a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Report on the audit of the annual performance report

28. 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 selected key performance area (KPA) presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
29. I selected the following KPA presented in the annual report for the year ended 30 June 2023 for auditing. I selected KPA that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

KPA	Page numbers	Purpose
Basic service delivery	x –x	Broaden access and improve quality of municipal services

30. I was engaged to evaluate the reported performance information for the selected KPA against the criteria developed from the performance management and reporting framework, as defined in the general notice. An annual performance report prepared using these criteria provides useful and reliable information and insights to users of the report on the municipality's planning and delivery on its mandate and planned objectives. My objective was to perform procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
31. The material findings on the reported performance information for the selected KPA are as follows:

Basic service delivery

32. No supporting evidence was provided for auditing to substantiate the reported performance information for the selected KPA. Consequently, I could not audit the usefulness and reliability of this information.

Other matter

33. I draw attention to the matter below.

Achievement of planned targets

34. The annual performance report includes information on reported achievements against planned targets and provide measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

Report on the audit of compliance with legislation

Introduction and scope

35. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.
36. 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.
37. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
38. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements and annual report

39. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of current assets, liabilities, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.
40. The annual financial statements were not submitted to the auditor-general, for auditing, within two months after the end of the financial year, as required by section 126(1)(a) of the MFMA.
41. The council failed to adopt an oversight report containing the council's comments on the 2021-22 annual report, as required by section 129(1) of the MFMA.

Strategic planning and performance

42. A performance management system was not adopted, as required by municipal planning and performance management regulation 8.

43. 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 managed, as required by municipal planning and performance management regulation 7(1).

Procurement and contract management

44. Some of the goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations, in contravention of SCM regulation 17(1)(a) and (c). Similar non-compliance was also reported in the prior year.
45. Some of the quotations were accepted from bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM regulation 13(c). Similar non-compliance was also reported in the prior year.
46. Some of the quotations were accepted from bidders whose tax matters had not been declared by Sars to be in order, in contravention of SCM regulation 43. Similar non-compliance was also reported in the prior year.
47. The preference point system was not applied in the procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act 5 of 2000.
48. Invitations for competitive bidding were not advertised for a required minimum period of days, in contravention of SCM regulation 22(1) and 22(2).
49. Some of the contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM regulation 13(c).
50. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA. Similar non-compliance was also reported in the prior year.

Expenditure management

51. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
52. Reasonable steps were not taken to prevent irregular expenditure amounting to R28 900 416 as disclosed in note 52 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with SCM regulations.
53. Reasonable steps were not taken to prevent fruitless and wasteful expenditure to R60 629 608 as disclosed in note 51 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest on overdue accounts.
54. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R364 548 948, as disclosed in note 50 to the annual financial statements, in contravention of

section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of the budget.

Utilisation of conditional grants

- 55. The municipal infrastructure grant was not spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the Dora.
- 56. The water services infrastructure grant was not spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the Dora.
- 57. The integrated national electrification programme (municipal) grant was not spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the Dora.

Consequence management

- 58. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(a) of the MFMA.
- 59. Irregular expenditure incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(b) of the MFMA.
- 60. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Revenue management

- 61. An adequate management, accounting and information system which accounts for service charges was not in place, as required by section 64(2)(e) of the MFMA.
- 62. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.
- 63. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.

Asset management

- 64. An adequate management, accounting and information system which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA.

Human resource management

- 65. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the Municipal Systems Act 32 of 2000 (MSA).
- 66. Job descriptions were not established for all posts in which appointments were made, as required by section 66(1)(b) of the MSA.

67. I was unable to obtain sufficient appropriate audit evidence that municipal manager and senior managers signed performance agreements within the prescribed period, as required by section 57(2)(a) of the MSA.
68. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include in the financial statements, the auditor's report and the selected KPA presented in the annual performance report that have been specifically reported in the auditor's report.
69. My opinion on the financial statements, the report on the annual performance report and the report on compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
70. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and selected KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
71. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.
72. I considered internal control relevant to my audit of the financial statements, annual performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
73. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
74. Leadership did not monitor and enforce the implementation of the corrective measures included in the audit action plan and prevent the re-occurrence of material findings reported in the audit report. These measures were to address the weaknesses of the financial and performance reporting as well as procurement, contract management and the prevention of unauthorised, irregular and fruitless and wasteful expenditure.
75. Management did not implement effective controls to ensure standard operating procedures are developed for the planned and reported performance indicators and targets.

76. Management did not effectively monitor the compliance with applicable legislation as instances of non-compliance reported in the previous year recurred. The audit committee and council did not improve the oversight and governance of the control environment.
77. Management did not implement effective internal control processes to manage the daily and monthly processing and reconciling of transactions. Effective record keeping was not implemented to ensure that complete, relevant, and accurate information is accessible and available to support financial and performance reporting. This resulted in material limitation misstatements being identified in the financial statements and the annual performance report.

Material irregularities

78. 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.

Material irregularities identified during the audit

79. The material irregularities identified are as follows:

Annual financial statements not submitted for auditing (2022-23)

80. The annual financial statements for the year ending 30 June 2023 were not submitted to the auditor-general for auditing within two months after the end of the financial year (31 August 2023), as required by section 126(1)(a) of the MFMA. The non-submission of the annual financial statements for auditing, and the subsequent non-tabling of the annual report, is likely to result in substantial harm to the municipality, as there is a lack of accountability and transparency for the fiscal and financial affairs of the municipality. This is due to the legislative processes that follow after the submission of the annual financial statements relating to the financial year ending 30 June 2023 being delayed or not implemented.
81. The accounting officer was notified of this material irregularity on 25 October 2023 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer submitted the annual financial statements for auditing on 25 March 2024.
82. Therefore, the material irregularity has been resolved.

Status of previously reported material irregularities

Pension fund contributions not paid over to pension funds in time

83. Section 13A(3)(a)(ii) of the Pension Funds Act 24 of 1956, requires the municipality as employer to pay over the contributions relating to the members of the fund within seven days after the end of the month for which such a contribution is payable. The municipality did not make payments to the Municipal Workers Retirement Fund (MWRF) and the South African Local Authorities (SALA) pension fund within seven days after the end of the month during which the contributions became payable. The late payments resulted in interest being charged by the MWRF and the SALA pension fund.

84. As at 30 June 2022, the total outstanding contributions payable to MWRF, including accumulated interest, was R72 782 999. The municipality owed outstanding contributions of R49 315 819 and accumulated interest of R49 315 819 to the SALA pension fund. The interest incurred is likely to result in a material financial loss for the municipality due to the liability to pay MWRF and SALA.
85. The accounting officer was notified of this material irregularity on 3 October 2022 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 5 December 2024 of the following recommendations, which should be implemented by 5 July 2025, with a progress report after three months:
- a) Appropriate actions should be taken to commence with the implementation of the revenue enhancement turnaround strategies and financial plan of the municipality to enable the municipality to pay the pension fund contributions over to the relevant pension fund, as required by 13A(3)(a)(ii) of the Pension Fund Act. The plan should describe the anticipated timeframe and milestones to be achieved and include as a minimum, strategies to:
 - Increase revenue;
 - Increase the collection of revenue.
 - Efficiently manage the available resources of the municipality through cost containment measures and proper budget management.
 - b) Negotiate reasonable payment agreements with the pension funds to settle the arrear contributions not remitted with interest.
86. I will follow-up on the implementation of the recommendations after the due date.

Full and proper records not kept (2017-18) – infrastructure assets and bulk purchases of water

87. In my 2019-20 auditor's report, I reported that the municipality did not take reasonable steps in the 2017-18 financial year to ensure that full and proper records were kept of infrastructure assets and bulk purchases of water, as required by section 62(1)(b) of the MFMA. The non-compliance contributed to a disclaimed audit opinion as I could not obtain sufficient appropriate audit evidence to support the amounts and disclosures in the financial statements.
88. The lack of full and proper records is likely to result in substantial harm to the municipality as it contributed to the material uncertainty regarding its ability to continue operations, as disclosed in note 42 to the 2017-18 financial statements and paragraph 33 in the 2017-18 audit report. This, in turn, is likely to have a negative impact on the municipality's ability to discharge its service delivery mandate.
89. The accounting officer was notified of this material irregularity on 11 June 2021 and invited to make a written submission on the actions taken and that will be taken to address the matter. The following actions have been taken to resolve the material irregularity:
- The municipality has been placed under provincial intervention in terms of section 139(5)(a) and (c) of the Constitution of the Republic of South Africa with the purpose to

impose and ensure implementation of a financial recovery plan aimed at securing the municipality's ability to meet its obligations to provide basic services and to meet its financial commitments. An administrator was appointed on 10 June 2022 until 31 October 2024.

- The municipal council adopted revenue enhancement strategy on 11 November 2019 and a financial recovery plan on 5 September 2023.
- Two senior officials were subjected to a disciplinary process due to maladministration issues identified during previous audits and have subsequently been dismissed.
- The municipality has addressed some of the shortcomings with regard to the availability of financial records, and the audit outcome for the 2018-19 financial year, as per audit report signed on 30 September 2021, improved from a disclaimer of opinion to a qualified opinion. The qualified opinion was maintained in the 2019-20 audit report, signed on 15 December 2021; in the 2020-21 audit report signed on 16 September 2022 and in this auditor's report for 2021-22. The actions taken to address the limitation of scope included the following:
 - the fixed asset register was updated through asset verifications and reconciled to the general ledger and financial statements. In 2020-21, the electricity fixed asset register was also updated and reconciled to the general ledger and financial statements
 - the reconciliation of bulk water purchases as well as the invoices and statements were provided for audit purposes.

90. Therefore, the material irregularity has been resolved.

Auditor-General

Bloemfontein

11 December 2024



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

1. 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

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

Financial statements

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

Communication with those charged with governance

4. 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.
5. 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

6. The selected legislative requirements are as follows:

Municipal Finance Management Act 56 of 2003	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure, Section 1 - Definition: service delivery and budget implementation plan, Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171 4 a , 171 4 b
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 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) Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a) Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b) Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c) Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43 Re gulations 44, 46 2 e , 46 2
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b) Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a) Sections 57 4B 57 6 a 66 1 a 66 1 b 67 1 d 74 1 , 93J 1 96 b
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: 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)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 11(6)(b), 12(5), 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8) Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2) Re gulations 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)

Appendices

Appendix A: Councillors; Committee Allocation and Council Attendance

Initial and Surname	Position
1. Cllr. TI Motsoeneng	Mayor (Anc)
2. Cllr. MM Mofokeng	Speaker (Anc)
3. Cllr. JT Kotsi	Chief whip (Anc)
4. Cllr. SB Ntuli	Councillor (Anc)
5. Cllr. A Tsotetsi	Councillor (ANC)
6. Cllr.MR Tsotetsi	Councillor (ANC)
7. Cllr. TP Mashiloane	Councillor (ANC)
8. Cllr. PM Mokoena	Councillor (ANC)
9. Cllr. MA Tsubane	Councillor (ANC)
10. Cllr. AN Molefe	Councillor (ANC)
11. Cllr. SM Steyn	Councillor (DA)
12. Cllr FA Tsotetsi	Councillor (DA)
13. Cllr. WBM Gumede	Councillor (EFF)
14. Cllr. EM Maboya	

	Councillor (EFF)
15. Cllr. JJ Kumbi	Councillor (EFF)
16. Cllr. J Oost (passed away and replaced by Crll Joep Marais)	Councillor (VF+)
17. Cllr. TBRJ Van Rensburg	Councillor (VF+)

Members of the Finance Portfolio Committee

1. Cllr. Faku Tsotetsi
2. Cllr. Mohapi Mokoena
3. Cllr. SB Ntuli- ***Chairperson of the Committee***

Members of the Community Services Portfolio

1. Cllr. Ntaoleng Molefe- ***Chairperson of the Committee***
2. Cllr. Walter Gumede
3. Cllr. Jan Oost(passed away and replaced by Crll Joep Marais)

Members of the Infrastructure Portfolio

1. Cllr. Tom Van Rensburg
2. Cllr. Jabulile Kumbi
3. Cllr. Tsubane Moabi-***Chairperson of the Committee***

Members of the Corporate Services Portfolio

1. Cllr. Jan Oost (passed away and replaced by Crll Joep Marais)
2. Cllr. Faku Tsotetsi
3. Cllr. Peter Mashiloane-***Chairperson of the Committee***

Municipal Public Accounts Committee (MPAC)

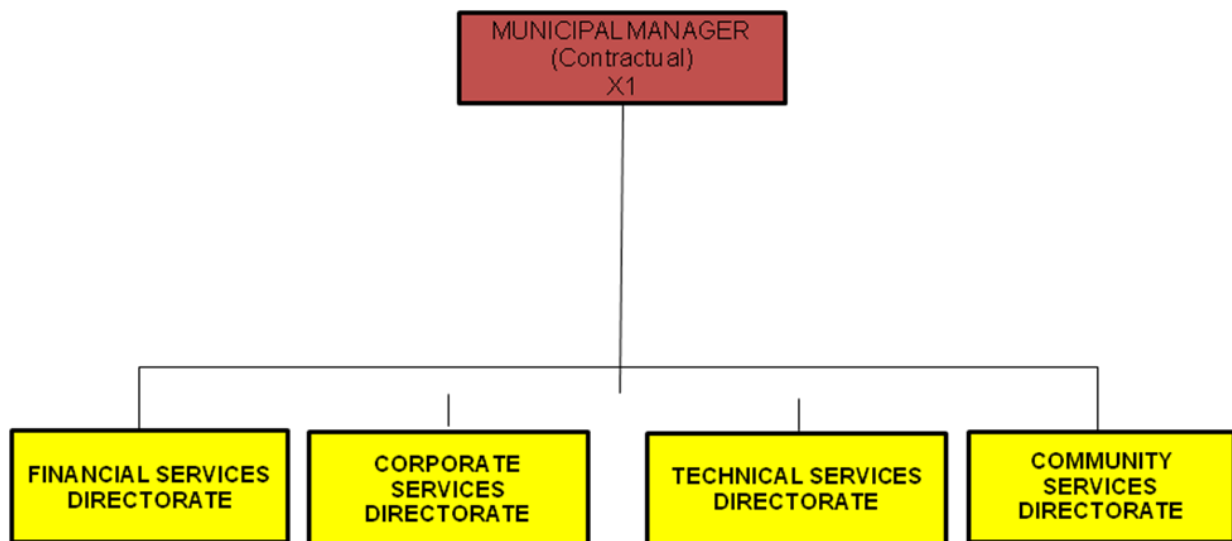
1. Cllr. Suzette Steyn
2. Cllr. Tom Van Rensburg
3. Cllr. Mamonaila Tsotetsi-***Chairperson***

Appendix B: Committee and committee purpose

The following table provides an overview of the Council Committees and the purpose of each committee.

Name of Committee	Purpose of Committee
Community Services	Responsible for oversight over Community Services matters
Infrastructure Services	Responsible for oversight over Infrastructure Services
Corporate Services	Responsible for oversight over Human Resources and Administration Matters
Financial Services	Responsible for oversight over Finance matters
Audit Committee	Responsible for Oversight over the work of the internal audit and performance management unit of the municipality
Municipal Public Accounts Committee	Responsible for overall oversight over the annual report and other assigned functions of the municipality

Appendix C: Third Tier administrative structure



Appendix D: Functions of Municipal/Entity

Category B Functions	Category C Functions	Provincial and National
Local Municipality	District Municipality	Provincial Government
Air pollution Building regulations Billboards and display of advertisements Storm water Trading regulations Cleansing Facilities, Accommodation and burial of animals Fencing and fences Local sport facilities Municipal parks and recreation Municipal planning Municipal public transport Municipal roads Public places and local amenities Street lighting Traffic and parking	Refuse removal and solid waste Municipal roads airports Fire fig thing Markets Cemeteries Municipal public works Electricity regulation Municipal health Storm water Potable water Sanitation Licensing	Libraries Housing
Licensing of dogs		

Appendix E: Ward Reporting

Appendix F: Ward Information

Initial and Surname	Position
1. Cllr. TI Motsoeneng	Ward 9
2. Cllr. JT Kotsi	Ward 6
3. Cllr. SB Ntuli	Ward 1
4. Cllr. A Tsotetsi	Ward 2
5. Cllr.MR Tsotetsi	Ward 3
6. Cllr. TP Mashiloane	Ward 4
7. Cllr. PM Mokoena	Ward 5
8. Cllr. MA Tsubane	Ward 7
9. Cllr. AN Molefe	Ward 8

Appendix G: Recommendations of the Municipal Audit Committee

ANNUAL REPORT OF THE AUDIT AND PERFORMANCE AUDIT COMMITTEE (APAC) FOR THE

FINANCIAL YEAR 2022/2023

1. INTRODUCTION

The Audit and Performance Audit Committee has pleasure in submitting herewith the quarterly reports of the Committee for the financial year 2022/2023.

2. LEGAL FRAMEWORK GOVERNING THE AUDIT COMMITTEE

2.1 Section 166 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act number 56 of 2003 as amended) (MFMA) requires from each municipality to have an audit committee.

2.2 In terms of section 166 (2)(a) of the MFMA the audit committee is an independent advisory body which must “amongst others” advise the municipal council on matters relating to-

- i. Internal financial controls and internal audits.
- ii. risk management.
- iii. accounting policies.
- iv. the adequacy, reliability and accuracy of financial reporting and information.
- v. performance management.
- vi. effective governance.
- vii. compliance with this Act, the annual Division of Revenue Act and any other applicable legislation.
- viii. performance evaluation; and
- ix. any other issues referred to it by the municipality.

2.3 In addition sections 166(2)(b), (c), (d) and (e) require from the committee to review the annual financial statements, respond to Council on any issues raised by the Auditor-General (South Africa) in the audit report, carry out such investigations into the financial affairs of the municipality and to perform such other functions as may be prescribed by the Council.

3. Level of Accountability

The Municipal Council is vested with the responsibility to oversee the performance of its respective municipality as required by section 152 of the Constitution of the Republic of South Africa, the Municipal Finance Management Act(MFMA) and the Municipal Systems Act (MSA).

The MFMA and MSA recognised that council has a critical role to play to ensure better performance by municipal departments. The MFMA gives effect to financial management reforms that place greater service delivery responsibilities on senior managers and makes them more accountable for performance.

Oversights occurs at various levels in a municipality and the table below depicts that:-

Entity	Responsible for	Oversight over	Accountable to
Municipal Council	Approving policy and budget	Mayor or Committee	Community
Executive Mayor	Policy, budgets, outcomes, management of/oversight over municipal manager	Municipal Manager	Council
Municipal Manager	Outputs and implementation	The Administration	Executive Mayor or Committee
Chief Financial Officer and Senior Managers	Outputs and implementation	Financial Management and Operational Functions	Municipal Manager

AGSA pictorial summary of the audit results shows on how the municipality need to improve on areas. 2021/22



4. GOVERNANCE OF THE COMMITTEE

4.1 All members of the Audit Committee are non-executive members, and all meetings of the committee were held in accordance with the charter of the committee as approved by Council.

The annually revised charter for the committee has been approved by Council. The Chief Audit Executive reports operationally to the Municipal Manager and functionally to the Audit Committee.

4.2 The Audit and Performance Committee has not been able to execute its responsibilities in accordance with section 166 of the Local Government: Municipal Finance Management Act, 2003 (Act number 56 of 2003 as amended).

Name	Position in Audit & Performance Audit Committee	NUMBER OF MEETINGS ATTENDED				
		Appointment Date	7 th March 2024 Special	12 th March 2024 Special	27 July 2023	4 Nov 2022 induction
Mr LS Mofokeng	Chairperson	26 October 2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. A Langa	Member	26 October 2023	apology	apology	<input type="checkbox"/>	<input type="checkbox"/>
Ms. N Ntseno	Member	26 October 2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr B Sigasa	Member	26 October 2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr D Ntombela	Member	26 October 2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

During the financial year 2022/23 the Council has appointed new Audit and Performance Audit Committee Members together with the chairperson in the Council Meeting held on the 26 October 2022.

4.3 Risk Management, Anti-Fraud and Anti-Corruption Committee is a management committee chair still to be. Confirmed to assist management while providing with the Audit and Audit Committee oversight.

4.4 The ICT Steering Committee is a management Committee chaired by official of the municipality that is appointed by the Accounting Officer and their reports are submitted to Audit and Performance Audit Committee (APAC) to guide and advise management on ICT matters while providing close Audit Committee oversight. This committee is not in place and no chairperson has been appointed as yet.

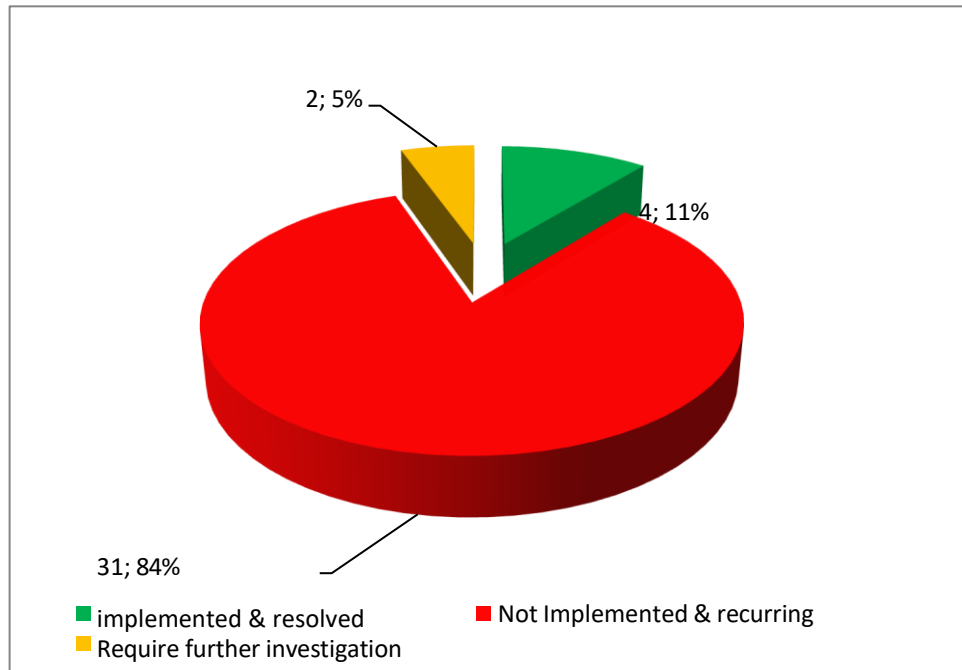
5. The Effectiveness of Internal Control

Our review of the findings of the Internal Audit work, which was based on the risk assessments conducted in the municipality revealed a significant number of weaknesses, which were then raised with the municipality.

There were several deficiencies in the system of internal control and/or deviations, governance and risk management processes which were reported by the internal auditors during the quarter under review. In certain instances, the matters reported previously **had** not been fuand satisfactorily addressed by management. The APAC noted management's commitment to correct the **identified deficiencies**.

The APAC is concerned on the following:-

- That in most instances the matters reported by the internal auditors in prior years have not been fully and satisfactorily addressed, and that the internal control environment is still a matter of concern.



Source: Internal Audit follow up report

- The 4th quarter report of 2023 of Internal Audit highlights a need for robust performance review and assessment on employees to be conducted in order for the municipality to attain and improve on its audit outcome and opinion issued by the AGSA and the emphasis matters that have highlighted the following:-
 - ✓ that billing of accounts it's a problem and data purification need to be done.
 - ✓ that assets register needs to be maintained.
 - ✓ that acting appointments were not reviewed within three months which made employees to act on post for more a year.

□

6. MATTERS CONSIDERED BY THE APAC on the 7th and 12th MARCH 2024 SPECIAL MEETINGS

6.1. Draft Unaudited Annual Performance Report

The APAC could not provide assurance on credibility and qualitative of the draft Annual report as it was not submitted, however the Accounting Officer assured the APAC that the report is credible and each senior management had worked on the document.

Part of the responsibilities of the APAC includes the review of performance management. The Committee has in terms of the performance of the municipality performed the following functions:

- ✓ Review and comment on compliance with statutory requirements and performance management best practices and standards.
- ✓ Review and comment on the alignment of the integrated development plan, budget, service delivery and budget implementation plan and performance agreements
- ✓ Review and comment on the relevance of indicators to ensure that they are measurable and relate to services performed by the municipality and its entities.
- ✓ Review of compliance with in-year reporting requirements.
- ✓ Review of the quarterly performance reports submitted by the internal audit function.
- ✓ Review and comment on the municipality's performance management system and making recommendations for its improvement.

The APAC reviewed the functionality of the performance management system, and it remains not fully effective yet.

A concern is raised regarding the performance management of the municipality as the total score on key performance indicators achieved is 40% which depicts underperformance by 60%.

There are also deficiencies identified on reporting on key performance indicators as reflected in the approved SDBIP and the performance report which needs robust engagements as this matter was raised previously and municipality received disclaimer on this matter.

Accordingly, the APAC did not express opinion on the APR but requested management to focus on the completeness accuracy and validity on their reports.

Focus Area: Basic Services indicators.

The Accounting Officer assured the APAC that matter of performance is one of his priorities and commits to give priority.

The APAC recommended that due diligence be done on performance report and management correct discrepancies identified.

7. In-Year Management and Monthly/Quarterly Report

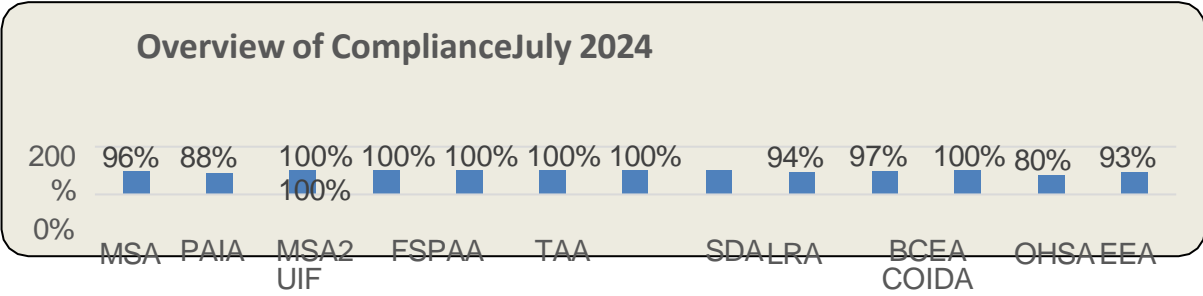
- No reports

8. Risk Management

- No reports

9. Compliance with laws and regulations

Internal Audit revealed a few non-compliance with the enabling laws and regulations during the 4th quarter. 2023 Improvement is required in so far as those areas highlighted and implementation plan be drafted to ensure that the municipality comply.



Source: Compliance Assurance Report. [Abbreviation of SDLA is not reflected between SDA and UIF].

10. Internal Audit

The committee is satisfied that the internal audit division has during the period under review effectively focused its available resources towards identified critical risk areas in accordance with the approved Risk Based Annual Audit plan for 2022/23. But the execution still remains a challenge. The matter will be discussed at the next ordinary APAC meeting

The committee has not approved the Risk Based Annual Audit plan for the 2023/2024 reporting period and was given the assurance that every effort will be made by the Accounting Officer to have all the resources available to properly execute the plan.

11. Issues raised on AGSA findings from prior year and Progress in implementation

The APAC noted with concern that management may not have addressed regarding the root cause analysis and the remedial action that was not indicated on the management action plans submitted.

The APAC recommended that the management to indicate the root cause and the remedial action in the action plans and the Executive Mayor to monitor and ensure that the action plans are submitted to Council in terms of section 131 of the MFMA.

12. Implementations of Audit and Performance Audit Committee

Recommendations by management

Management did not implement all the committee recommendations [i.e consequence management not implemented; performance management, etc]. There is room for improvement in this regard and thus the APAC recommend to the municipality to fast-track the implementation of the committee's recommendations

13. Review of the Draft Annual Financial statements

The APAC noted the draft annual financial statements (AFS) for financial year ended 30 June 2023 presented by management on the 7 and 12th March 2024; however, the audit committee recommended that management should make corrections and improve the quality of the AFS before submitted to the Auditor General. The Consultants presented the draft AFS and were given review notes by the APC to incorporate the in AFS:

- Basis of preparation
- Accounting Policies
- Applicable Standards of Grap
- Completeness of Revenue
- Contingent liability
- Assets
- Arithmetical Calculations
- Supporting Documents
- Disclosures

The committee provide assurance on the AFS on the basis that they have review the AFS of the face of it due late submission. The review is not authoritative over the entire set.

14. Unauthorized, irregular, fruitless and wasteful expenditure

The APAC noted with concern the reduction made on amount of irregular expenditure as disclosed in AFS

15. Auditor-General South Africa

The APAC was not provided the opportunity to review the AGSA's Audit Strategy and the audit fees were also agreed upon and approved.

16. Auditor-General South Africa (Outcome)

A meeting with the AGSA is still to be held on the Strategy and engagement processes.

✓ .

19. Conclusion

The audit committee notes the unqualified audit opinion outcome and that the municipality has ineffective controls to be addressed by management.

The Audit and Performance Committee wishes to acknowledge and encourage commitment from Council, management and staff of the municipality to:

- ✓ enhance service delivery;

- ✓ implement effective controls with relation to financial processes and reporting, performance reporting and compliance with laws and regulations;

20. Appreciation

The Committee would also like to thank the Speaker, Mayor,, and Councillors for the support, Municipal Manager, Mr Mkhaza and his Team , Acting CFO, CAE and Senior Management for their efforts towards an improved audit processes and Auditor General and internal audit for their contribution towards clean governance.



LS Mofokeng – CICP. GFIMFO, CPrac

Chairperson of the Audit and Performance Committee

Appendix H: Long term contracts and public private partnership

MAFUBE LOCAL MUNICIPALITY LANDS REPORT JULY 2022- JUNE 2023

FRANKFORT

LEASE INFORMATION			CONTRACT TERMS				PROPERTY DETAILS				
No	Ref / Portion of land	Lessee	ID/Registratio n no	State of the camp	Commen ce Date	Expiry date	Lease term and type of land	Descriptio n	Annual Amoun t and status of payme nt	H/C	RECOMMENDATIO NS / CORRECTIVE MEASURE
1.	F1 Auction pens	Mr Themba Kheswa is the current occupant. According to records, there's a draft lease agreement starting from 01 May 2018 until 01 May 2023.	6601285260088	The occupant occupied the site been at bad state as it was vandalized .	The draft lease agreement is from 01 May 2018 until 01 May 2023	01 May 2023	Draft lease agreem ent for 5 years.	Aucti on pens	No specific amount for rental on the draft lease agreem ent - Previou s occupa nt was OosVry staatKa ap Operati on Ltd represe nted by Elrina C Van Zyl Id. No. 690227 0043 087 The lessee as per the lease contrac t was to pay R700 per day from 1 March 2015 – 28 Februar y 2016 Accordi ng to tarrif list (8.e. Municip al facilitie s; Auction	N/A	The Auctions pens to be advertised as to allow free competition for all people interested to use the auction pens.

									Mart : Frankfo rt, the fee is R1 639, 07 incl. vat 2018/1 9		
--	--	--	--	--	--	--	--	--	--	--	--

Appendix I: Municipal Entity/ Services Provider performance schedule

Appendix J: Disclosure of financial Interest

Financial Disclosures are signed by councillors in the beginning of the their term of office, records that are kept are of the following councillors;

Section 56 and 57 employees that were in acting capacity of the 2022/23 financial year them being Mr. Abram Mgcina started from the 15 March 2023 until the 15 June 2023. In addition Mr. Isaac Ngozo whom also served for the same period. Documents are in hard copy and are available.

Annexure K

2 Monthly Projections of Revenue to be collected for Each Source

FS205 Mafube - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Novem ber	Decem ber	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<u>Cash Receipts By Source</u>													1		
Property rates	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	2,133	25,599	25,599	25,599
Service charges - electricity rev enue	306	306	306	306	306	306	306	306	306	306	306	306	3,676	183	184
Service charges - water rev enue	3,258	3,258	3,258	3,258	3,258	3,258	3,258	3,258	3,258	3,258	3,258	3,258	39,094	39,507	39,949
Service charges - sanitation rev enue	444	444	444	444	444	444	444	444	444	444	444	444	5,323	4,425	4,426
Service charges - refuse rev enue	218	218	218	218	218	218	218	218	218	218	218	218	2,611	2,611	2,611
Rental of facilities and equipment	42	42	42	42	42	42	42	42	42	42	42	42	500	522	545
Interest earned - ext ernal inv estments	2	2	2	2	2	2	2	2	2	2	2	2	20	21	22
Interest earned - outstanding debtors													—		
Div idends receiv ed	288	288	288	288	288	288	288	288	288	288	288	288	3,456	3,608	3,771
Fines, penalties and forfeits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences and permits													—		
Agency services													—		
Transfers and Subsidies - Operational	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	9,909	118,903	127,257	136,313
Other revenue	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(11,222)	(134,665)	(129,950)	(141,110)
Cash Receipts by Source	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	64,517	73,784	72,310
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4,613	4,613	4,613	4,613	4,613	4,613	4,613	4,613	4,613	4,613	4,613	4,613	55,360	46,094	47,569
Increase (decrease) in consumer deposits	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(14)	—	—
Decrease (increase) in non-current receiv ables	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(445)	—	—
Decrease (increase) in non-current inv estments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source	9,952	9,952	9,952	9,952	9,952	9,952	9,952	9,952	9,952	9,952	9,952	9,952	119,418	119,878	119,879
Cash Payments by Type															
Employ ee related costs	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	31,247	31,247	31,247
Acquisitions - w ater & other inv entory	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(5,000)	—	—
Transfers and grants - other													—		
Other ex penditure	15,554	15,554	15,554	15,554	15,554	15,554	15,554	15,554	15,554	15,554	15,554	15,554	186,643	186,643	186,643
Cash Payments by Type	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	17,741	212,891	217,891	217,891
Other Cash Flows/Payments by Type															
Capital assets	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	58,183	59,042	50,649
Total Cash Payments by Type	22,590	22,590	22,590	22,590	22,590	22,590	22,590	22,590	22,590	22,590	22,590	22,590	271,074	276,932	268,540
NET INCREASE/(DECREASE) IN CASH HELD	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(12,638)	(151,656)	(157,055)	(148,661)
Cash/cash equiv alents at the month/y ear begin:	1,221	(11,417)	(24,055)	(36,693)	(49,331)	(61,969)	(74,607)	(87,245)	(99,883)	(112,521)	(125,159)	(137,797)	1,221	(150,435)	(307,490)
Cash/cash equiv alents at the month/y ear end:	(11,417)	(24,055)	(36,693)	(49,331)	(61,969)	(74,607)	(87,245)	(99,883)	(112,521)	(125,159)	(137,797)	(150,435)	(150,435)	(307,490)	(456,151)

3 Monthly Projections of Expenditure (Operating and Capital)

Vote Description	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital Expenditure - Functional										
Governance and administration	80	(1,289)	4,019	15,710	11,110	11,110	2,810	3,539	3,695	3,861
Executive and council										
Finance and administration	80	(1,289)	4,019	15,710	11,110	11,110	2,810	3,539	3,695	3,861
Internal audit										
Community and public safety	-	-	-	159	159	159	126	-	1,131	1,131
Community and social services	-	-	-	159	159	159	126	-	1,131	1,131
Sport and recreation										
Public safety										
Economic and environmental services	-	365	2,112	1,650	1,650	1,650	131	6,675	23,937	-
Planning and development										
Road transport	-	266	2,112	500	500	500	131	3,759	20,564	-
Environmental protection	-	99	-	1,150	1,150	1,150	-	2,916	3,373	-
Trading services	10,440	15,226	(8,310)	92,171	92,171	92,171	18,262	47,970	30,279	45,657
Energy sources	-	-	949	10,205	10,205	10,205	3,791	10,231	10,000	10,449
Water management	10,440	15,226	(13,506)	60,639	60,639	60,639	14,471	37,698	20,244	35,179
Waste water management	-	-	4,247	21,327	21,327	21,327	-	41	36	30
Waste management										
Other										
Total Capital Expenditure - Functional	10,521	14,302	(2,179)	109,689	105,089	105,089	21,329	58,183	59,042	50,649
Funded by:										
National Government	10,440	15,491	(6,198)	90,729	90,729	90,729	18,248	54,144	54,825	46,243
Transfers recognised - capital	10,440	15,491	(6,198)	90,729	90,729	90,729	18,248	54,144	54,825	46,243
Borrowing										
Internally generated funds	99	(1,190)	4,019	18,960	14,360	14,360	3,082	4,039	4,217	4,406
Total Capital Funding	10,540	14,302	(2,179)	109,689	105,089	105,089	21,329	58,183	59,042	50,649

Appendix L: Conditional grant received Excluding MIG

Conditional Grants Received	Financial Year		
	2022/2023	2023/2024	2024/2025
INEP	R10 231 000.00	R420 000,00	R23 236 000,00
WSIG	R20 000 000.00	R15 000 000,00	
RBIG	R0,00	R0,00	
EPWP	R0,00	R928 125,00	

Appendix M: Capital Expenditure- New and upgrade/renewal programmes: including MIG

Project	Funder	Allocated Amount
Construction of a dedicated clean water distribution pipeline from the new 6,5ML concrete water reservoir in Qalabotjha/Villiers	MIG	R22 070 390,43
Namahadi: Construction of 0,7km paved roads and storm water at Mposula, Mashego and Tladi Street	MIG	R5 411 556,15
Construction of Emergency Ponds in Namahadi	COGTA	R4 136 223,67
Water meter replacement: Water conservation and water demand management programme 1767	DWS-WSIG	R15 000 000,00
Upgrade of Waste Water Treatment Plant and Rising Main from Namahadi PS.	DWS-RBIG	R106 492 387,29
Construction of a new 12ML concrete water reservoir in Namahadi	DWS-WSIG	R36 904 336,13
Electrification of 225 households, Tweeling Extension	DMRE	R5 192 230,68
Construction of 4,5ML/day Reservoir in Cornelia	DWS-RBIG	R18 377 978,94
Namahadi: Fencing of cemetery in ward 6	MIG	R4 631 151,73
Namahadi: Upgrading of Sports Ground at Zomba – Phase 1	MIG	R1 434 328,00

Appendix N & O: Capital programme by project current year and Capital programme by project by ward current year

Project	Funder	Town	Ward	Allocated Amount
Construction of a dedicated clean water distribution pipeline from the new 6,5ML concrete water reservoir in Qalabotjha/Villiers	MIG	Villiers	3,4,9	R22 070 390,43
Namahadi: Construction of 0,7km paved roads and storm water at Mposula, Mashego and Tladi Street	MIG	Frankfort	6	R5 411 556,15
Construction of Emergency Ponds in Namahadi	COGTA	Frankfort	2,6,5,7	R4 136 223,67
Water meter replacement: Water conservation and water demand management programme 1767	DWS-WSIG	Frankfort	4,9,5	R15 000 000,00
Upgrade of Waste Water Treatment Plant and Rising Main from Namahadi PS.	DWS-RBIG	Frankfort	2,5,6,7	R106 492 387,29
Construction of a new 12ML concrete water reservoir in Namahadi	DWS-WSIG	Frankfort	7,2,5,6	R36 904 336,13
Electrification of 225 households, Tweeling Extension	DMRE	Tweeling	8	R5 192 230,68
Construction of 4,5ML/day Reservoir in Cornelia	DWS-RBIG	Cornelia	1	R18 377 978,94
Namahadi: Fencing of cemetery in ward 6	MIG	Frankfort	2,6,5,7	R4 631 151,73
Namahadi: Upgrading of Sports Ground at Zomba – Phase 1	MIG	Frankfort	2,6,5,7	R1 434 328,00

Town	Ward	Project Name	Funding Agent	Implementing Agent	Status																				
All towns	All Wards	Water Conversation and Water Demand Management (WC&WDM) – installation and replacement of water meters in Mafube municipality	DWS (WSIG)	Mafube LM	Under construction – 95% complete (physical progress) and approximately 1703 meters of inventory. The following number of meters have been installed:																				
					<table><tr><th>Town</th><th>Planned</th><th>Installed</th><th>%</th></tr><tr><td>Frankfort</td><td>893</td><td>893</td><td>100</td></tr><tr><td>Villiers</td><td>427</td><td>427</td><td>100</td></tr><tr><td>Cornelia</td><td>145</td><td>196</td><td>135</td></tr><tr><td>Tweeling</td><td>248</td><td>0</td><td>0</td></tr></table>	Town	Planned	Installed	%	Frankfort	893	893	100	Villiers	427	427	100	Cornelia	145	196	135	Tweeling	248	0	0
					Town	Planned	Installed	%																	
					Frankfort	893	893	100																	
					Villiers	427	427	100																	
					Cornelia	145	196	135																	
Tweeling	248	0	0																						

					TOTAL	1713	1627	88
Frankfort	7	Construction of 12ML concrete water reservoir	WSIG	Mafube LM	Under construction. 51% progress to date			
Villiers	All Wards	Construction of a dedicated pipeline from Villiers Reservoir to Qalabotjha	MIG	Mafube LM	The progress is slow due to payments but tranches have been dug. The progress to date is 40%. One resident needs to be relocated as her stand is on the pipeline servitude.			
Villiers	3	Upgrading of Villiers Sports Ground	MIG	Mafube LM	The project is 100% complete			
Frankfort	7	Electrification of 462 Households in Namahadi Extension 9	DMRE(INEP)	Mafube LM	The project is 100% complete			
Tweeling	8	Construction of 2.5km 6.6KV Feeder Line from Tweeling to Tweeling Extension & electrification of 417 Households in Tweeling Extension	DMRE (INEP)	Mafube LM	The project is 40% complete. Attachment of Municipal accounts and contractors cashflow challenges slow down the progress.			
Villiers	3	Electrification of 228 Households in Qalabotjha Extension 13	DMRE (INEP)	Mafube LM	The project is 100% complete			

Appendix P: Service connection backlogs at schools and clinics

- There is connection backlogs at school and clinics

Name of the Clinic	Meter Active or Inactive
Phahameng Clinic	Faulty Meter, Municipality is billing on average.
Philani Clinic	Faulty Meter, Municipality is billing on average.
Frankfort Clinic	Faulty Meter, Municipality is billing on average.
Tweeling Clinic	Faulty Meter, Municipality is billing on average.
Phekolong Clinic	Meter is functional
Phedisong Clinic	Meter is functional
Qalabotjha Clinic	Meter is functional
Villiers Clinic	Faulty Meter, Municipality is billing on average.

Name of the School	Meter Active or Inactive
Qalabotjha Secondary School	Meter is functional
Phomello Primary School	Meter is functional (borehole)
Mohlakeng Secondary School	Faulty Meter, Municipality is billing on average.
Zamaleke Primary School	Meter is Functional
Retshedisitwse Secondary School	Meter is Functional
Villiers Combined School	Faulty Meter, Municipality is billing on average.
Tweeling Combined School	Faulty Meter, Municipality is billing on average.
Refeng - Thabo School	Faulty Meter, Municipality is billing on average.
Tshediso - Xolani School	Faulty Meter, Municipality is billing on average.
Bongani Lebohang School	Meter is functional
Ntswanatsatsi School	Meter is functional
Gugulethu Primary School	Faulty Meter, Municipality is billing on average.
Poelano Primary School	Faulty Meter, Municipality is billing on average.
Meduwang Primary School	Faulty Meter, Municipality is billing on average.
Falesizwe Secondary School	Faulty Meter, Municipality is billing on average.

Appendix Q: Service backlogs experienced by the community where another sphere of governance is responsible for services

- Detailed List of RDP; progress report on Human settlement

Town	Number of applicants for residential erven (backlog)	Number of applicants for RDP houses (backlog)	Number of new allocations for RDP houses	Number of informal dwellers
Namahadi/Frankfort	Ward 02 - 324 Ward 05 - 90 Ward 06 - 289 Ward 07 – 582	Ward 02 - 45 Ward 05 - 30 Ward 06 - 18 Ward 07 - 224	Ward 02 - 41 Ward 05 - 7 Ward 06 - 17 Ward 07 - 379	Ward 02 - 81 Ward 05 - 282 Ward 06 - 4 Ward 07 - 827 NB: This numbers may change time to time
Qalobotjha/Villiers	Ward 03 - 878 Ward 04 - 1656 Ward 09 - 1656	Ward 03 - 60 Ward 04 - 220 Ward 09 - 70	Ward 03 – N/A Ward 04 – N/A Ward 09 – N/A	Ward 03 - 144 Ward 04 - 1368 Ward 09 - 147
Ntswanatsatsi/Cornelia	Ward 01 - 803	Ward 01 - 943	Ward 01 –N/A	Ward 01 -211
Mafahlaneng/Tweeling	Ward 08 - 1800	Ward 08 - 200	Ward 08 - 0	Ward 08 - 01

Appendix R: Declaration of loans and grants made by the municipality

- The Municipality did not incur any long term loans for the 2022 / 2023 financial period.
- No grants were made by the Municipality for the financial period under review.

Appendix S: Declaration of returns not made in due time under MFMA s71

- The following M01 – M12 monthly returns were not submitted on time:
 - M07
 - M08
 - M09
 - M12

Appendix T: National and Provincial outcomes for local government

National and Provincial outcomes for local government is identified in the IDP 2022-2027 under chapter 10. The Municipality is using the SDBIP as a monitoring tool to achieve on the national and provincial targets set to run up until 2030.

Key targets for the MTSF include the following:

- Increase in the percentage of households with access to a functional water service from 85% in 2013 to 90% by 2019.
- Increase in the percentage of households with access to a functional sanitation service from 84% in 2013 to 90% by 2019, including elimination of bucket sanitation in the formal areas.
- 1.4 million additional households to be connected to the grid between 2014 and 2019, and 105 000 additional non-grid connections.
- Income support to the unemployed through expansion of the Community Work Programme to reach 1 million participants in 2019.
- An increase in the level of public trust and confidence in local government from 51% in 2012 to 65% in 2019, as measured by the IPSOS survey.
- An improvement in overall municipal audit outcomes, with at least 75% of municipalities receiving unqualified audits by 2019

