



**ANNUAL REPORT
2024/2025 FINANCIAL YEAR**

MUNICIPAL SERVICES OFFERED

- * Water
- * Electricity
- * Refuse Removal
- * Roads
- * Infrastructure



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Acronyms

AG	Auditor General
CoGTA	Provincial Department of Cooperative Governance and Traditional Affairs
CWP	Community Works Programme
DCoG	National Department of Cooperative Governance
ICIP	Integrated Comprehensive Infrastructure Plan
IDP	Integrated Development Plan
IEP	Integrated Energy Plan
KPA	Key Performance Area
KPI	Key Performance Indicators
LEDP	Local Economic Development Plan
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MSA	Municipal Systems Act, Act 32 of 2000
MFMA	Municipal Finance Management Act, Act 56 of 2003
MDGs	Millennium Development Goals
NDP	National Development Plan
PMS	Performance Management System
SCM	Supply Chain Management
SDBIP	Service Delivery Budget and Implementation Plan
SMART	Specific, Measurable, Attainable, Realistic and Time-bound

Municipal Manager's Accountability Statement

Honourable Executive Mayor, Councillor MJ Malindi, it is with great pleasure that I present the Annual Report of Metsimaholo Local Municipality for the financial year ended on 30 June 2025.

In presenting this Annual Report, it is important to highlight that, section 121(3) of the Municipal Finance Management Act, Act 56 of 2003 (MFMA) read together with section 46 of the Municipal Systems Act, Act 32 of 2000 (MSA), prescribe the core contents of an Annual Report for a municipality. In preparation of this annual report, I have therefore considered these, and other legislative requirements and National Treasury Guidelines (MFMA Circular 63) regarding the preparation of a municipality's Annual Report.

Moreover, I have also considered the importance of reliability, usefulness and relevance of the annual financial statements and performance information contained herein as will be submitted to the Auditor-General on the 29th of August 2025 for auditing purposes.

The 2024/25 Annual Report serves as an authoritative record of the activities of the Metsimaholo Local Municipality for the period 01 July 2024 to 30 June 2025 in a manner that seeks to promote accountability to the community.

CHAPTER 1:
EXECUTIVE MAYOR'S FOREWORD & EXECUTIVE SUMMARY

1.1. Executive Mayor's Foreword

It is with great pride and a deep sense of responsibility that I present the 2024/2025 Annual Report. This milestone is a powerful reminder of the sacrifices made by countless individuals who fought for the freedoms we enjoy today. It is a time for reflection, celebration, and renewed commitment to the values that have shaped our journey as a nation to a prosperity for all.

Over the past three decades, we have made remarkable strides in building a democratic society that upholds the principles of equality, justice, and human dignity. Our progress has been underpinned by the tireless efforts of those who came before us, as well as the collective will of our people to forge a better future for all. This annual report highlights the achievements and challenges of the past year and underscores our unwavering commitment to advancing the cause of freedom and development for every citizen.

The Annual Report not only serves as a comprehensive record of our achievements and challenges over the past year but also as a testament to our ongoing commitment to serving the needs of our communities selflessly with transparency, accountability, and dedication. Furthermore, the Report highlights many positives that exist in Metsimaholo and, if viewed collectively, should give our people a sense of hope and optimism that we are serious about achieving our vision, sooner rather than later. The Municipality has been persistent in its efforts to garner support from other levels of Government; we have continued to invest in the infrastructure needed to ensure Metsimaholo continues to provide appropriate services, facilities, business, and employment opportunities to meet the growing needs of our communities.

Our administration has focused on addressing the most pressing needs of our residents, including the enhancement of essential services, the improvement of infrastructure, and the promotion of economic opportunities for all. We have also prioritized environmental sustainability, recognizing that the well-being of our community is deeply intertwined with the health of our natural surroundings observing the environmental impact within the imbued of the law.

Despite the progress we have made, we are mindful of the challenges that lie ahead. Issues such as unemployment, social inequality, and the need for greater community cohesion remain at the forefront of our agenda. We are committed to addressing these challenges with innovative solutions, guided by the principles of good governance and inclusivity.

This annual report provides a detailed overview of the work we have undertaken, highlighting both our successes and the areas where further efforts are needed. It reflects our commitment to accountability and transparency, ensuring that our residents are well-informed about the municipality's operations and

plans.

As we look to the future, I am confident that with the continued support and collaboration of our residents, stakeholders, and partners, we can build a municipality that not only meets the needs of today but also prepares us for the challenges and opportunities of tomorrow.

In closing, I would like to express my heartfelt gratitude to the members of the municipal council, our dedicated staff, and all those who have contributed to our shared success over the past year. Your hard work and commitment are the driving forces behind our achievements, and I look forward to continuing this important work together in the years ahead.

Thank you

Hon. Cllr Jack Malindi
EXECUTIVE MAYOR

1.2. Municipal Manager's Executive Summary

The Annual Report for the 2024/2025 financial year has been compiled in accordance with Section 46 of the Local Government Municipal Systems Act, No. 32 of 2000 (as amended), Section 127 (2) of the Local Government Municipal Finance Management Act, No. 56 of 2003, as well as accompanying circulars, templates, and guidelines, in particular, MFMA Circular No. 63, issued in September 2012, added guidance to the preparation of this annual report, requiring all municipalities to report within the established framework and for such reports to be submitted to the Auditor General together with the Annual Financial Statements on or before the 31st of August each year.

This report records the performance and progress made by Metsimaholo Municipality in fulfilling its strategic objectives outlined in the Integrated Development Plan (IDP), and Service Delivery and Budget Implementation Plan (SDBIP) approved by Council for the year under review.

It is with great pleasure to present in this report our municipality's performance in line with its 5 Key Performance Areas, namely:

- Basic Service Delivery
- Local Economic Development
- Financial Viability and Management
- Municipal Transformation and Institutional Development and
- Good Governance and Participation

While progress has been made in improving access to basic services such as water, sanitation, electricity, and waste management, there are still challenges that need to be addressed such as 'mushrooming' of informal settlements, financial constraints, revenue collection and human resource capacity. We are, however, committed as a municipality to strive, within limited resources at our disposal, to achieve the objectives regarding efficient and effective service delivery.

The low revenue collection does not only pose negative financial challenges for the municipality, but also results in an adverse cash flow position, which has a negative impact towards successful project implementation and quality service delivery.

The Municipality is making strides to ensure completion of current multi-year capital projects, namely, the upgrading and rehabilitation of the wastewater treatment plant(s) in Oranjeville and Refengkgotso, and the construction of our new cemetery in Amelia.

The Project Management Unit has introduced a service provider's monitoring tool that monitors our capital expenditure and performance, thus reinforcing performance monitoring on the completion of the above-

mentioned multi-year projects, also taking into consideration acceleration of service delivery and value for money thereof.

An important achievement by the Council was the appointment of Municipal Manager and the Chief Financial Officer, to strategically steer the council's strategic objectives and promote administrative stability. Furthermore, The Municipal Council has adopted the new Municipal Staff Regulations with the quest to professionalize and cascade the performance management system to the lower levels of employees.

I wish to thank all employees, management and the Council for your commitment and hard work during the past financial year. It is a privilege to be part of an organization that is so determined to make our municipal area, which includes Sasolburg, Deneysville and Oranjeville, an inclusive, innovative, and inspired town.

Also, great appreciation and thank you to the community and stakeholders for their continued involvement and support in the Municipal affairs.

We shall continue to commit and accelerate the delivery of basic services to our communities.

I therefore affirm or assert that the 2024/2025 Annual Report is to the best of my knowledge, the true reflection of what the municipality has managed to do in the financial year under review.

Mr. FJ Motloug
Municipal Manager

1.3. Municipal Overview

Metsimaholo is a category B municipality as envisaged in section 155(1)(h) of the Constitution and thus has specific legislative powers and performs such duties and functions which are attributable to a local municipality by the constitution. The municipality is located within the Fezile Dabi District Municipality and covers an estimated area of 1 739 square kilometers. The major towns within the Metsimaholo area of jurisdiction include Sasolburg, Zamdela, Deneysville, Oranjeville, Viljoensdrif, and Coalbrook.

1.3.1. Overview of Sasolburg / Zamdela

The town owes its existence to the Petro-chemical industry. Its refinery is one of the only two viable coal-derived oil refineries in the world (the other is at Secunda in Mpumalanga). The town was established in the early 1950s to provide housing and facilities for SASOL (South African Coal and Oil Company) employees.

1.3.2. Deneysville / Refengkgotso

Named after Deneys Reitz, son of a former Free State president, Deneysville is a small rural village established on the banks of the Vaal Dam in 1939. The town is also known as the Highveld's inland sea and the yachting mecca for its landlocked neighbours. The biggest inland regatta in South Africa, 'Round the Island Race', is held on the dam annually, during February. With six yacht clubs, marinas, boat chandlers, boat builders and repair yards, Deneysville is the home of yachting enthusiasts. (Source: www.freestatetourism.org)

1.3.3. Oranjeville / Metsimaholo

This town, situated on the banks of the Wilge River, was established during 1919 as a halfway stop for ox wagons between Heilbron, Frankfort and Vereeniging. The town was named after the Prins van Orange of Holland.

(Source: www.freestatetourism.org)

Table 1.1 - Quick Statistical Facts about Metsimaholo Local Municipality

Details	2016 Community Survey	% Change 2011 - 2016	2011 Census	% Change 2001 - 2011	2001 Census
Total population	163 564	10%	149 108	29%	115 955
Young (0-14)	23.74%	-10%	26.30%	-5%	27.70%
Working Age (15-64)	70.99%	2%	69.30%	0%	69.30%
Elderly (65+)	5.25%	19%	4.40%	19%	3.70%
Dependency ratio	51	15%	44.3	-3%	45.7
Sex ratio	109.6	1%	108.6	4%	104.4
Growth rate	2.10%	-16%	2.51%	55%	1.62%
Population density	95 persons/km2	9%	87 persons/km2	30%	67 persons/km2
Unemployment rate	n/a	n/a	32.10%	-13%	37%
Youth unemployment rate	n/a	n/a	41.60%	-13%	47.70%
No schooling aged 20+	9.30%	63%	5.70%	-47%	10.70%
Higher education aged 20+	9.80%	-21%	12.40%	49%	8.30%
Matric aged 20+	33.20%	11%	29.80%	34%	22.20%
Number of households	59 113	29%	45 757	42%	32 260
Average household size	2.80%	-10%	3.10%	-6%	3.30%
Female headed households	33.60%	3%	32.50%	2%	32.00%
Formal dwellings	87.50%	4%	83.90%	32%	63.60%
Housing owned/paying off	73.60%	28%	57.30%	33%	43.20%
Flush toilet connected to sewerage	74.10%	-3%	76.00%	10%	69.00%
Weekly refuse removal	78.30%	-1%	78.90%	29%	61.10%
Piped water inside dwelling	95.50%	33%	71.70%	66%	43.20%
Electricity for lighting	85.50%	-1%	86.40%	11%	77.70%

Source: Stats SA: CS 2016

CHAPTER 2: GOVERNANCE

2.1. Component A – Governance Structures

2.1.1. Political Governance Structure

The political structure of the municipality is made up of the entire municipal Council consisting of 23 Ward Councillors and 23 PR Councillors. The Executive Mayor, the Speaker, and the Council Whip are elected by Councillors, and the Mayoral Committee appointed by the Executive Mayor. The Council has executive and legislative authority over the affairs of the municipality. To this effect, the Council has the ultimate decision-making powers over the affairs of the municipality. The Executive Mayor is the link between the Council and Administration and is accountable for ongoing monitoring and for tabling reports to the Council.

2.1.2. Municipal Council

The Metsimaholo Local Municipality Council is currently constituted by forty-six (46) councillors from seven (7) political parties. The Executive Mayor and the Speaker also form part of this council and are both full-time political office-bearers. As at 30 June 2025, the composition of the Council was as follows:

Table 2.1 - Political governance structure

Composition of the Municipal Council	
Name of Political Party	Number of Councillors/ Seats
African Independent Congress (AIC)	1 (One)
African National Congress (ANC)	16 (Sixteen)
African Transformation Movement (ATM)	1 (One)
Democratic Alliance (DA)	12 (Twelve)
Economic Freedom Fighters (EFF)	12 (Twelve)
Freedom Front Plus (VF+)	3 (Three)
Metsimaholo Community Association (MCA)	1 (One)
Total	46

2.1.3. Political Office Bearers and Mayoral Committee

For the reporting period under review, the Political Officer Bearers and the Mayoral Committee were as follows below:

Table 2.2 - Structure of Political Officer Bearers and Mayoral Committee

Political Office Bearers	
Executive Mayor	Cllr MJ Malindi (19 Oct 2023 to date)
Speaker	Cllr L Fisher (22 Nov 2021 to date)
Council Whip	Cllr F Mosokweni (22 Nov 2021 to date)

Mayoral Committee	
Portfolio	Responsible Councillor
Corporate Services	Cllr MS Motjeane (6 Oct 2023 to date)
Spatial Planning and Human Settlement	Cllr M Nkheloane (14 Jun 2024 to date)
Social Services and Special Programs	Cllr DA Mofokeng (6 Oct 2023 to date)
Finance and IDP	Cllr LA Makhefu (14 Jun 2024 to date)
Public Safety and Transport	Cllr LL Nhlapo (6 Oct 2023 to date)
Municipal Infrastructure and Technical Services	Cllr MS Poho (6 Oct 2023 to date)
Waste Management	Cllr JM Masiteng (6 Oct 2023 to date)
Parks and Recreational Facilities	Cllr SM Mofokeng (6 Oct 2023 to date)
Local Economic Development	Cllr JL Tsetetsi (6 Oct 2023 to date)

2.1.4. Decision-Making

Table 2.3 - Key council resolutions taken:

Type of Council Meeting	Date of Meeting	Matter(s) tabled	Resolution Number	Status as at 30 June 2025
Ordinary	3 Jul 2024	Reviewed Audit and Performance Committee Charter	11.1	Approved & Effective
Ordinary	3 Jul 2024	Nomination of SALGA Free State Working Group Members	11.2	Approved & Effective
Ordinary	3 Jul 2024	REVIEW OF STRATEGIC DOCUMENTS: <ul style="list-style-type: none"> • Risk Management Policy • Risk Management Strategy Risk Management Framework	12	Approved & Effective
Ordinary	3 Jul 2024	Ethics Policy	13	Approved & Effective
Ordinary	3 Jul 2024	Anti-Fraud and Corruption Strategy	14	Approved & Effective
Ordinary	3 Jul 2024	Combined Assurance Policy Framework	15	Approved & Effective
Ordinary	3 Jul 2024	Draft Consequence Management Policy- Review	16	Approved & Effective
Ordinary	3 Jul 2024	Draft Compliance Management Policy – Review	17	Approved & Effective
Ordinary	3 Jul 2024	MFMA Circular 63: Guidelines on the compilation of the Annual Report	18	Approved & Effective
Ordinary	3 Jul 2024	Annual Review of Performance Management and	19	Approved & Effective

Type of Council Meeting	Date of Meeting	Matter(s) tabled	Resolution Number	Status as at 30 June 2025
		Development Policy		
Ordinary	3 Jul 2024	Proposed Schedule of dates of meetings for the period June 2024 to July 2025: 2024/25 Financial Year	20	Approved & Effective
Ordinary	3 Jul 2024	Performance report Quarters 1 & 2 2023/2024 Financial Year 01 July 2023 – 31 December 2023	20.1	Approved & Effective
Ordinary	3 Jul 2024	Performance report Quarter 3 2023/2024 Financial Year 01 January 2024 – 31 March 2024	20.2	Approved & Effective
Ordinary	3 Jul 2024	Authorised Signatories on Municipality's Bank Account(s)	20.3	Approved & Effective
Ordinary	3 Jul 2024	Determination of Upper Limits of total remuneration packages (TRP) payable to Municipal Manager and Managers directly accountable to the Municipal Managers for 2023/24 Financial Year	21	Approved & Effective
Ordinary	1 Aug 2024	Annual Financial Statement preparation plan	16	Approved & Effective
Ordinary	1 Aug 2024	Report on request for extension Provincial and National Treasury to submit June 2024 Section 71 Report	17	Approved & Effective
Ordinary	1 Aug 2024	Report on implementation of mSCOA as at 01 July 2024	18	Approved & Effective
Ordinary	1 Aug 2024	Local Economic Development: Review of LED Strategy	20	Approved & Effective
Ordinary	1 Aug 2024	The Review of the Metsimaholo Tourism Strategy	21	Approved & Effective
Ordinary	1 Aug 2024	Establishment of the Metsimaholo Municipal Planning Tribunal in terms of the Spatial Planning and Land Use Management Act, Act no. 16 of 2013	22	Approved & Effective
Ordinary	1 Aug 2024	Disposal of Draft Water Service Development (DWSD) Plan	24	Approved & Effective
Ordinary	30 Aug 2024	Integrated Development Plan (IDP) Process Plan	6	Approved & Effective
Ordinary	30 Aug 2024	Draft 2023/24 Annual Report: Office of Auditor General	9	Approved & Effective
Ordinary	30 Aug 2024	Supply Chain Management Policy	10.2	Approved & Effective
	Sept 2024		5	
Special	23 Oct 2024	Determination of Upper Limits of Salaries, Allowances and benefits of different members of Municipal Councils: 2024/25	5	Approved & Effective
Special	22 Nov 2024	Report on Business Licensing and Informal /Street Trading Permit Regulation in light of the Free State Integrated Business Support, Licensing and Regulation Act, 2024 and the Standard By-Laws or Township Economies	5	Approved & Effective
Special	22 Nov 2024	Request for Budget allocation to support rental of Compactor Trucks	5.1	Approved & Effective
Ordinary	11 Dec 2024	Report of the implementation of Supply Chain Management Policy (quarter 1 of 2024/25)	28	Approved & Effective
Ordinary	11 Dec 2024	Report on the renewal of the Risk Management Committee Chairperson term of office	45	Approved & Effective
Ordinary	31 Jan 2025	Appointment of the Municipal Electoral Officer (MEO)	11	Approved & Effective
Ordinary	31 Jan 2025	Report of Council Representative at Fezile Dabi District Municipality(FDDM)	12	Approved & Effective
Ordinary	31 Jan 2025	2023/2024 Audited draft Annual report	13	Approved & Effective
Ordinary	31 Jan 2025	Mid-year budget and performance assessment 2024/205	29	Approved & Effective
Ordinary	31 Jan 2025	Report on implementation of Municipal Disaster Recovery Grant	30	Approved & Effective
Ordinary	28 Feb 2025	Budget Adjustment	14	Approved & Effective
Ordinary	28 Feb 2025	Reduction Strategy: Unauthorised, Irregular and Fruitless & Wasteful (UIF&W) Expenditure	18	Approved & Effective

Type of Council Meeting	Date of Meeting	Matter(s) tabled	Resolution Number	Status as at 30 June 2025
Ordinary	28 Feb 2025	District Development Model report	19	Approved & Effective
Ordinary	28 Feb 2025	Revised SDBIP report for 2024/25	20	Approved & Effective
Ordinary	10 Mar 2025	Report of Human Rights Commission Free State Service Delivery	7	Approved & Effective
Special	10 Mar 2025	Report on the resignation of the Chairperson of Metsimaholo Local Municipality Disciplinary Board	8	Approved & Effective
Special	10 Mar 2025	Report on recommendation to incur long term debt in terms of Section 46 of the MFMA.	8.1	Approved & Effective
Ordinary	31 Mar 2025	2023/2024 Oversight report on the Annual report	11	Approved & Effective
Ordinary	31 Mar 2025	Annual Report for Financial Year 2023/2024 ending 30 June 2024	11.1	Approved & Effective
Ordinary	31 Mar 2025	Draft Reviewed Integrated Development Plan (IDP) for 2025/2026	12	Approved & Effective
Ordinary	31 Mar 2025	Draft 2025/2026 Medium Term Revenue and Expenditure Framework (MTREF) Budget	13	Approved & Effective
Special	10 Apr 2025	Report on Council Representatives at Fezile Dabi District Municipality	7	Approved & Effective
Special	10 Apr 2025	2025/26 Budget Public Participation Schedule	8	Approved & Effective
Special	15 May 2025	Third Adjustment Budget for 2024/2025	5	Approved & Effective
Special	22 May 2025	Presentation by the MEC CoGTA: Municipal Demarcation Board	5.1	
Special	22 May 2025	Draft Metsimaholo Spatial Development Framework (SDF) 2024/2025 (Adoption of the SDF Process Plan)	11	Approved & Effective
Special	22 May 2025	Accreditation Level 01 Metsimaholo Local Municipality Approval in order to Render Services on the functional area "Housing" and the way forward	5.3	Approved & Effective
Special	22 May 2025	3rd Revised 2024/25 Service Delivery Budget and Implementation Plan	6	Approved & Effective
Special	22 May 2025	Third Adjustment Budget for 2024/2025	7	Approved & Effective
Special	22 May 2025	2025/2026 Financial Year MIG Implementation Plan	8	Approved & Effective
Special	22 May 2025	MPAC report on the Irregular Expenditure Incurred on Security Services for 2022 – 2023	9	Approved & Effective
Special	22 May 2025	Draft Metsimaholo Spatial Development Framework (SDF)	10	Approved & Effective
Special	22 May 2025	Accreditation Level 01 Metsimaholo Local Municipality approval in order to render services on the functional area "Housing" and the way forward	11	Approved & Effective
Special	22 May 2025	Feedback on Long Term Debt in terms of Section 46 of the MFMA	12	Approved & Effective
Ordinary	30 May 2025	Tabling of the Budget Speech by the Executive Mayor, Councillor MJ Malindi	12	Approved & Effective
Ordinary	30 May 2025	2025/2026 Reviewed Draft Integrated Development Plan (IDP)	13	Approved & Effective
Ordinary	30 May 2025	Report on 2025/26 Final Draft Annual Budget for Metsimaholo Local Municipality	14	Approved & Effective
Ordinary	30 June 2025	Council Disruptions due to Community Unrest		Continuation to 7 July 2025
Ordinary continuation	7 Jul 2025 Council Continuation	Report of the Audit and Performance Committee and to review the Audit and Performance Committee Charter	11.1	Approved & Effective
Ordinary continuation	7 Jul 2025	Draft 2025/26 Annual Work Plan of Metsimaholo Local Municipality	11.2	Approved & Effective
Ordinary continuation	7 Jul 2025	MPAC report on Irregular Expenditure incurred in 2021/2022	11.3	Approved & Effective
Ordinary continuation	7 Jul 2025	Enterprise Risk Management Policy, Strategy and Framework	12	Approved & Effective
Ordinary continuation	7 Jul 2025	Anti-Fraud and Corruption Strategy	13	Approved & Effective
Ordinary continuation	7 Jul 2025	Report on the Reviewed Ethics Policy	14	Approved & Effective
Ordinary	7 Jul 2025	Report on the reviewed Compliance Management	15	Approved & Effective

Type of Council Meeting	Date of Meeting	Matter(s) tabled	Resolution Number	Status as at 30 June 2025
continuation		Policy and Framework		
Ordinary continuation	7 Jul 2025	3rd Quarter Performance Report for the 2024/2025 Financial Year Period 01 JANUARY 2025 – 31 MARCH 2025	16	Approved & Effective
Ordinary continuation	7 Jul 2025	Annual Review of Performance Management and Development System (PMDS) Policy Framework	17	Approved & Effective
Ordinary continuation	7 Jul 2025	Municipal Support and Intervention Plan (MSIP)	18	Approved & Effective
Ordinary continuation	7 Jul 2025	Workplace Skills Plan 2025/2026 And Annual Training Report 2024/2025	19	Approved & Effective
Ordinary continuation	7 Jul 2025	Employment Equity Reports on EEA 2 (Workforce Profile) and EEA 4 (Income Differentials) for the year 2023/2024 to the Department of Labour	20	Approved & Effective
Ordinary continuation	7 Jul 2025	Proposed schedule of meetings for the period July 2025 to June 2026: 2025/2026 Financial Year	21	Approved & Effective
Ordinary continuation	7 Jul 2025	Recruitment, Selection and Retention Policy	24	Approved & Effective
Ordinary continuation	7 Jul 2025	Progress Report on the Implementation of Extension of Vaal Special Economic Zone (SEZ) into Metsimaholo Local Municipality in the third quarter	35	Approved & Effective
Ordinary continuation	7 Jul 2025	Progress Report on Business Licensing and Informal / Street Trading Permit Registration Process	36	Approved & Effective
Ordinary continuation	7 Jul 2025	Metsimaholo Local Municipality: Tourism and Marketing Strategy 2025/2026	37	Approved & Effective
Ordinary continuation	7 Jul 2025	Re-View LED Strategy: 2025/26 Local Economic Development Strategy	38	Approved & Effective
Ordinary continuation	7 Jul 2025	Report on the implementation of Supply Chain Management Policy: (Q3 2024-25)	41	Approved & Effective
Ordinary continuation	7 Jul 2025	Item on fruitless and wasteful expenditure	42	Approved & Effective
Ordinary continuation	7 Jul 2025	Item on debt impairment methodology	43	Approved & Effective
Ordinary continuation	7 Jul 2025	Report on Standard Bank as secondary account	44	Approved & Effective
Ordinary continuation	7 Jul 2025	Removal of former employees as Bank Signatories	45	Approved & Effective
Ordinary continuation	7 Jul 2025	Item on determination of Valuer date	46	Approved & Effective
Ordinary continuation	7 Jul 2025	Budget Related Policies for the 2025/2026 Financial Year	59	Approved & Effective

2.1.5. Administrative Governance Structure

As legislatively prescribed, the administrative structure of the municipality is headed by the Municipal Manager. As at the end of the reporting period under review, the administrative structure of the municipality consisted of the following administrative departments:

- The Office of the Municipal Manager
- Finance Department
- Infrastructure and Technical Services
- Social Services
- Organizational Development and Corporate Services
- Economic Development, Marketing & Tourism, Housing & Urban Planning

As the Accounting Officer, the Municipal Manager accounts to the Council for all the administrative issues of the municipality, including implementation of Council resolutions. The municipality after years of vacancies in the top management administration positions in the institution has of 01st April 2025 been a full composition with the final vacant post for Director Organizational Development and Corporate Services having been filled by Council.

The table below outlines the macro-administrative assembly of the municipality as at the end of the reporting period under review.

Table 2.4 - Administrative Governance Structure

Position	Incumbent
Municipal Manager	Mr. FJ Motlounng (01 April 2024 to date)
Chief Financial Officer	Ms. FV Mareka (01 April 2024 to date)
Director: Infrastructure and Technical Services	Dr. DL Ramabitsa (Mr.) (01 August 2022 to date)
Director: Organisational Development and Corporate Service	Mr. ME Sediane (1 April 2025 to date)
Director: Social Services	Mr. SJ Mokoena (01 December 2020 to date)
Director: Economic Development, Marketing & Tourism, Housing & Urban Planning	Ms. MK Tlhapane (01 August 2022 to date)

2.2. Component B: Intergovernmental Relations (IGR)

Intergovernmental relations in the municipality were mostly facilitated by the three interrelated structures during the period under review, viz – The District Coordinating Forum, The Speakers Forum, and Technical Intergovernmental Relations Forum.

The responsibilities and activities of these forums were as follows during the reporting period under review:

Table 2.5 – IGR Structures

Name of the IGR Structure	Conveners	Core Responsibilities
The District Coordinating Forum	Executive Mayors within the district	Promotion and facilitation of intergovernmental relations within the district.

Name of the IGR Structure	Conveners	Core Responsibilities
The Speakers Forum	Speakers within the district	Sharing ideas and integration of municipal programs.
Technical Intergovernmental Relations Forum	Municipal Managers within the district	Promotion of Intergovernmental Relations within the district and other departments sectors at the higher spheres of government.

The table below shows a summary of information for intergovernmental meetings that were attended during the reporting period under review through the above IGR structures.

Table 2.6 - Details of IGR Structures meetings held:

The District Forums			
Meeting	Date	Venue	Attended? (Yes / No)
District Coordination Forum (DCF) meeting	02 September 2024,	Moqhaka LM, Kroonstad	YES
	17 September 2024,	Building, Bloemfontein	YES
	09 July 2024,	Political Mecloga (FS Cogta) Bloemfontein,	YES
	4 March 2025, OR Tambo Building,	Technical Mecloga Meeting (Cogta) Bloemfontein	YES
Speakers Forum	30 April 2025	Direct coordination forum (DCF) Meetings FDDM	YES
	26 June 2025	Direct coordination forum (DCF) Meetings FDDM	YES
	10 August 2024	Speakers forum Bloemfontein	YES
	30 November 2024	Speakers forum Bloemfontein	YES
Technical IGR Meetings	Quarterly DWS	10 July 2024, DWS Offices Bloemfontein	YES
	WSIG & Sanitation Meeting	08 August 2024,	YES
	13 August 2024,	Technical Mecloga (Cogta) Bloemfontein,	YES
	MIG Quarterly Meeting (FS Cotgta)	23 August 2024, Bloemfontein	YES
	16 July 2024	Fezile Dabi District Municipality	Yes
	08 October 2024	Fezile Dabi District Municipality	Yes
	25 March 2025	Fezile Dabi District Municipality	Yes

	07 May 2025	Fezile Dabi District Municipality	Yes
Other IGR Structures			
Meeting	Date	Venue	Attended? (Yes / No)
District Communicators Forum	29 August 2024	Metsimaholo Municipal offices - Sasolburg	Yes
	26 November 2024	Moqhaka Municipal offices - Kroonstad	Yes
	26 February 2025	Ngwathe Municipal offices - Parys	Yes
	29 May 2025	Metsimaholo Municipal offices - Sasolburg	Yes
Fezile Dabi District IGR meeting	16 July 2024, FDDM	MM: Mr FJ Motloun	

2.3. Component C: Public Accountability & Participation

2.3.1. Public Meetings

A municipality is required to establish and organize its administration to facilitate a culture of accountability amongst its staff. This will enable the municipality to conform to norms and standards that are required for the Public Service and to also adhere to principles of Batho Pele. However, Section 16 (1) of the Local Government Municipal Systems Act 32 of 2000 states that a municipality must develop a system of municipal governance that complements formal representative governance with a system of participatory governance. Section 18(1) (d) of the same Act requires a municipality to supply its community with information concerning municipal governance, management and development.

During the period under review, the political leadership (Executive Mayor and MAYCO members) embarked on coordinated ward-based public consultation meetings in all 23 wards of the municipality to establish service delivery aspirations from the broader community. The table 2.7 below provides in detail meetings held during this reporting period.

2.3.2. IDP Alignment and Participation

The municipality in line with the approved IDP, PMS and Budget Process Plan by Council, convenes extensive ward-based public participation engagements as part of processes key to planning and reporting procedures. The municipality relies on public contributions to inform critical decisions involving the Integrated Development Plan (IDP), Budget, and the Service Delivery and Budget Implementation Plan (SDBIP).

The Public Participation Meetings were planned and held as follows:

Table 2.7 - IDP Public Participation Meetings held:

(i) IDP Public Participation Meetings held in preparation for the 2024/25 Reviewed IDP

WARD	DATE	TIME	VENUE	WARD COUNCILLOR	ROLEPLAYERS	PROGRESS
WEEK 1						
Ward 8 Ward 14 Ward 15 Ward 16 Ward 17	11/09/2023 Monday	18h00	Municipal Council Foyer 2 nd Floor Finance Building	Cllr L Nhlapho Cllr FJ v/d Merwe Cllr LJ Van Heerden Cllr JJ Barnard Cllr TK Rankoe	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (11/09/2023)
Ward 14 Ward 18 Ward 22 (Vaal Park)	12/09/2023 Tuesday	18h00	Vaalpark Primary School	Cllr FJ van der Merwe Cllr L Day Cllr R Meyer	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (12/09/2023)
Ward 3 Ward 4 Ward 20	13/09/2023 Wednesday	17h00	Refengkgotso Community Hall	Cllr MS Poho Cllr T Soetsang Cllr L Fisher	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (13/09/2023)
Ward 8 Ward 9 Ward 10	14/09/2023 Thursday	17h00	Zamdela Art Center	Cllr LW Nhlapo Cllr ME Mqwathi Cllr NM Mtshali	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (14/09/2023)
WEEK 2						
Ward 11 Ward 12	18/09/2023 Monday	17h00	Zamdela Community Hall	Cllr DV Rani Cllr LA Makhefu	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (18/09/2023)
Ward 5	19/09/2023 Tuesday	18h00	Metsimaholo Community Hall	Cllr SM Mofokeng	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (19/09/2023)
Ward 4 Ward 20	20/09/2023 Wednesday	18h00	Deneysville Primary School	Cllr TL Soetsang Cllr L Fisher	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (20/09/2023)

WARD	DATE	TIME	VENUE	WARD COUNCILLOR	ROLEPLAYERS	PROGRESS
WEEK 3						
Ward 7 Ward 13	21/09/2023 Thursday	17h00	Sakubusha Secondary School	Cllr P Mahlaela Cllr FD Mosokweni	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (21/09/2023)
Ward 5	26/09/2023 Tuesday	18h00	Oranjeville Primary School	Cllr SM Mofokeng	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (26/09/2023)
Ward 6 Ward 13 Ward 19 Ward 21	27/09/2023 Wednesday	17h00	Multipurpose Sports Centre	Cllr M Nkheloane Cllr FD Mosokweni Cllr L Mthetho Cllr TG Sehaole	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Held Successfully (27/09/2023)
Ward 23 Ward 19	28/09/2023 Thursday Re-scheduled 24/01/2024 Wednesday	17h00	Bekezela Secondary School	Cllr MB Mozolo Cllr L Mthetho	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (24/01/2024)
WEEK 4						
Ward 1 (Phase 3& 4)	02/10/2023 Monday	17h00	Open Space: Zakwe	Cllr MJ Radebe	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (02/10/2023)
Ward 2 Ward 7	03/10/2023 Tuesday	17h00	Lehutso Primary School	Cllr M Molawa Cllr P Mahlaela	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (26/10/2023)
Ward 10	04/10/2023 Wednesday	17h00	Saratoga	Cllr NM Mtshali	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT s	Achieved (05/10/2023)
Ward 23 Mooibraai	05/10/2023 Thursday	17h00	Huising (Plot 44)	Cllr MB Mozolo	EXECUTIVE MAYOR ALL MMCs	Achieved (23/01/2024)

WARD	DATE	TIME	VENUE	WARD COUNCILLOR	ROLEPLAYERS	PROGRESS
	Re-scheduled 23/01/2024 Tuesday				SENIOR MANAGEMENT	
WEEK 5						
Ward 9	09/10/2023 Monday	17h00	Thembaletu Hall	Cllr ME Mqwathi	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	N/A
Ward 4(Mbeki) Ward 20	10/10/2023 Tuesday	17h00	Ntai Mokoena Library	Cllr TL Soetsang Cllr L Fisher	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (24/01/2024)
Ward 1 (Phase 5)	11/10/2023 Wednesday	17h00	Kopanelang Thuto Primary School	Cllr MJ Radebe	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (11/10/2023)
Business, Farmers, NPOs & Religious Groups	12/10/2023 Thursday	09h00	Harry Gwala multi-Purpose Sports Centre	ALL Councillor	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	Achieved (12/10/2023)

(ii) IDP Public Participation Meetings held during the 2024/25 financial year in preparation for the 2025/26 Reviewed IDP

WARD	DATE	TIME	VENUE	WARD COUNCILLOR	ROLEPLAYERS	PROGRESS
WEEK 1						
Ward 15 Ward 16 Ward 17	16/09/2024 Monday	18h00	Municipal Council Foyer 2 nd Floor Finance Building	Cllr LJ Van Heerden Cllr JJ Barnard Cllr TK Rankoe	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 14 Ward 18 Ward 22 (Vaal Park)	17/09/2024 Tuesday	18h00	Vaalpark Primary School	Cllr FJ van der Merwe Cllr L Day Cllr R Meyer	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 3	18/09/2024 Wednesday	17h00	Refengkgotso Community Hall	Cllr MS Poho	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 8 Ward 9 Ward 10	19/09/2024 Thursday	17h00	Iketsetseng Secondary School	Cllr LW Nhlapo Cllr ME Mqwathi Cllr NM Mtshali	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
WEEK 2						
Ward 11 Ward 12	23/09/2024 Monday	17h00	Zamdela Community Hall	Cllr DV Rani Cllr LA Makhefu	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 4 Ward 20	25/09/2024 Wednesday	18h00	Deneysville Primary School	Cllr TL Soetsang Cllr L Fisher	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 7 Ward 13	26/09/2024 Thursday	17h00	Sakubusha Secondary School	Cllr P Mahlaela Cllr FD Mosokweni	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	

WARD	DATE	TIME	VENUE	WARD COUNCILLOR	ROLEPLAYERS	PROGRESS
WEEK 3						
Ward 5	30/09/2024 Monday	18h00	Oranjeville Primary School	Cllr SM Mofokeng	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 6 Ward 13 Ward 21	01/10/2024 Tuesday	17h00	Multipurpose Sports Centre	Cllr M Nkheloane Cllr FD Mosokweni Cllr TG Sehaole	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 23 Ward 19	02/10/2024 Wednesday	17h00	Bekezela Secondary School	Cllr MB Mozolo Cllr L Mthetho	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 1 (Phase 3& 4)	03/10/2024 Thursday	17h00	Open Space: Zakwe	Cllr MJ Radebe	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
WEEK 4						
Ward 2 Ward 7	08/10/2024 Monday	17h00	Lehutso Primary School	Cllr M Molawa Cllr PM Mahlaela	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 7 (Snake Park)	09/10/2024 Tuesday	17h00	Nomsa Creche	Cllr PM Mahlaela	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 23 Mooindraai	10/10/2024 Wednesday	17h00	Huising (Plot 44)	Cllr MB Mozolo	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT s	
Ward 4 Ward 20	11/10/2024 Thursday	17h00	Themba Kubheka Sports Ground	Cllr TL Soetsang Cllr L Fisher	EXECUTIVE MAYOR ALL MMCs	

WARD	DATE	TIME	VENUE	WARD COUNCILLOR	ROLEPLAYERS	PROGRESS
					SENIOR MANAGEMENT	
WEEK 5						
Ward 9	14/10/2024 Monday	17h00	Thembaletu Hall	Cllr ME Mqwathi	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 1 (Phase 5)	15/10/2024 Tuesday	17h00	Kopanelang Thuto Primary School	Cllr MJ Radebe	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Ward 5	16/10/2024 Wednesday	17h00	Metsimaholo Community Hall	Cllr SM Mofokeng	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	
Business, Farmers, NPOs & Religious Groups	12/10/2023 Thursday	09h00	Harry Gwala multi-Purpose Sports Centre	ALL Councillor	EXECUTIVE MAYOR ALL MMCs SENIOR MANAGEMENT	

2.4. Component D: Corporate Governance

2.4.1. Risk Management

Risk Management is a tool used in support of planning and decision-making processes for service delivery with the legislative imperatives set out in Sections 62 and 78 of the MFMA. According to Section 62 of the MFMA, the municipality must maintain an effective, efficient, and transparent system of financial and risk management. This therefore means that risk management is an integral part of the internal processes of a municipality.

Metsimaholo Local Municipality places high importance on positioning risk management as a central part of service delivery improvement. Such importance is further emphasized with the various legislative instruments which make up the legal framework for risk management in the Public Sector. From the municipality's point of view, risk management is a logical and systematic process of establishing the context, identifying, analyzing, evaluating, treating, monitoring, and communicating risks associated with any activity, function or process, in a way that enables the municipality to minimize losses and maximize opportunities.

During the period under review, the following risk management related activities were performed:

Risk Committee Meetings held during 2024/25

Period		Meeting Date
1st Quarter	(July – Sept)	11 September 2024
2 nd Quarter	(Oct – Dec)	10 December 2024
3 rd Quarter	(Jan – Mar)	18 March 2025
4 th Quarter	(Apr – June)	13 June 2025

Total number of meetings held during 2024/25 financial year is 4(four) scheduled meetings.

Members of Risk Committee and Attendance Records of Committee Meetings

Risk Committee Meetings		
Initials & Surname	No. of Meetings Attended	No. of Apologies (Without)
Dr. Len Konar (External Chairperson)	4	None
Dr. D Ramabitsa (Member)	2	2 (10 Dec 2024 & 18 March 2025)
Mr. SJ Mokoena (Member)	4	None
Ms. MK Tlhapane (Member)	4	None
Ms. F Mareka (Member)	1	3 (11 Sept 2024, 10 Dec 2024 & 18 March 2025)
Mr. EM Seliane (Member)	2	2 (11 Sept 2024 & 10 Dec 2024)

Table 2.8 - Risk Management Activities Performed during 2024/25

Activity / Function	Date Completed
Review of Risk Management Committee (RMC) Charter	10 th June 2024
Review of Risk Management (RM) Policy and Strategy	03 rd July 2024
Quarterly Risk Assessment reports	Qtr.1_Sept 2024 ;Qrt.2_Dec 2024 Qrt.3_Mar 2025 ; Qrt.4_Jun 2025
Risk Management Implementation Plan report	Annually (1 st Jul 2024 - 31 st Jun 2025)
Risk Management Maturity model	07 February 2025

Over the period under review, risk management trends and components within the municipality indicate an overlap with those of internal auditing, compliance management, performance management, project management, financial management, organizational development & change management, customer care and communication; it therefore requires incremental inclusion in current and future planning of the entire organization.

The following were the identified top risks that the municipality faced during 2024/25.

Table 2.9 - Top risks in 2024/25

Top Risks in 2024/25 financial year	
No	Risk Description
1	Increased unauthorized, irregular, fruitless and wasteful expenditure
2	Inability to fulfil financial commitments due to inadequate cash flow
3	Inability to timeously and adequately recover from Major Business Interruptions and adverse Circumstances (i.e. Disasters, Loadshedding, etc.)
4	Lack of economic growth and high unemployment rate
5	Aging infrastructure (Electricity, Water, Stormwater and Sewer Networks)
6	Damage to municipal property and possible loss of life (Cable theft)
7	Inadequate performance management (individual & organizational)
8	Failure to develop and/or maintain positive relationships with the community
9	Failure to comply with legislative and other regulatory requirements
10	Contamination or pollution of the environment and water source

2.4.2. Anti-Fraud and Corruption

During the period under review, the municipality continued to monitor the implementation of anti-fraud strategies to combat fraud and corruption. The Council has since approved the use of the National Anti-Corruption Hotline number **0800 701 701** to report all cases of fraud and corruption which relates to the Metsimaholo Local Municipality.

The table below lists anti-fraud and anti-corruption plans / strategies that were adopted by Council which serve as guiding principles to deal with any fraud or corruption related activities.

Table 2.10 - Fraud Prevention Plan

Name of plan / strategy	Date Approved by Council
Anti-Fraud & Corruption Strategy	03rd July 2024

2.4.3. Investigations conducted

The table below provides a list of all different types of investigations which the municipality embarked on through the Security Management Unit during the year under review.

Table 2.11- Investigations conducted

No. of investigations conducted	Type of investigation	Status/Outcome as at 30 June 2025
4 cases of corruption	Corruption	3 Concluded 1 pending
1 case	Fraud	Concluded
3 cases	Theft	3 Concluded

2.4.4. Supply Chain Management

Although not sufficiently staffed in line with the approved Organisational structure, the Supply Chain Management unit has appropriately skilled personnel to strive to meet the demands of the Unit.

The table below provides an overview of the staffing capacity within the unit.

Table 2.12 - Supply Chain Management Staff Compliment

Designation	Number of available positions	Number of positions filled	Number of vacancies
Manager	1	1	0
Secretary	1	0	1
Supply Chain Practitioner	2	1	1
Supply Chain Clerk (Buyer)	4	4	0
Supply Chain Administration Clerk	1	1	0
Stock Controller	1	1	0
Store Attendant	1	1	0
Asset Registry (Disposal)	1	1	0
Total	12	10	2

The composition of the bid committees was also in accordance with the provisions of the Supply Chain Management Regulations, 2005. The Supply Chain Management function is a supportive strategy, and the objective is to manage procurement and provisioning processes to eliminate non-value-added cost, infrastructure, time and activities to improve service delivery.

The table below provides an overview of the number of procurements within specified thresholds for the period under review:

Table 2.13 - Tenders / Bids Awarded in 2024/25
(Excluding as and when required tenders)

Procurement Range: >R 300 000 & long-term contract		
Period	Number of Tenders Awarded	Total Awarded Amount
First Quarter	2	R 9 315 862.50
Second Quarter	3	Rates only
Third Quarter	4	R 40 214 375.80
Fourth Quarter	13	R 163 047 062.10
Sub-Total	22	R 212 577 300.40
Procurement Range: R 30 001 - R 300 000		
Period	Number of Tenders Awarded	Total Awarded Amount
1 st Quarter	10	R 741 727.50
2 nd Quarter	15	R 849 698.75
3 rd Quarter	4	R 358 330.00
4 th Quarter	11	R 727 843.05
Sub-Total	40	R 2 677 599.30

Supply Chain Management Activities were conducted within the framework of the approved Supply Chain Management Policy, which is in line with the MFMA Supply Chain Management Regulation and Preferential Procurement Policy Framework Regulations of 2011.

Table 2.14 – Supply Chain Management Policy

Name of Policy	Date Approved by Council
Supply Chain Management Policy (Reviewed)	30 August 2024

The municipality has also entered into contracts for the supply of goods and / or services on an “as-and-when required” basis during the period under review. This means that these contracts have no precise price and because a service requirement for such goods and / or service is determined as and when a need arises from the municipality and subsequently procurement occurs based on the scale of the evaluated requirement. The details of such contracts are as follows:

Table 2.15 - Contracts procured on an “As-and-When Required” basis

Commodities	
Period	Number of Tenders Awarded
1st Quarter	0
2nd Quarter	1
3rd Quarter	0
4th Quarter	0
Sub-Total	1
Professional Services	
Period	Number of Tenders Awarded
1 st Quarter	2
2 nd Quarter	8
3 rd Quarter	2
4 th Quarter	5
Sub-Total	17
Equipment Rental/Lease Services	
Period	Number of Tenders Awarded
1 st Quarter	0
2 nd Quarter	1
3 rd Quarter	0
4 th Quarter	0
Sub-Total	1
Other Services	
Period	Number of Tenders Awarded
1 st Quarter	0
2 nd Quarter	1
3 rd Quarter	1
4 th Quarter	10
Sub-Total	12

2.4.5. By-laws

No new By-laws were promulgated during the 2024/25 financial year. However, the Municipality has undertaken a comprehensive process to review the Municipal By-laws and develop where needed through external assistance. The municipality envisages to finalize and promulgate the following By-laws:

(i) LED AND PLANNING

By Law(s) – Metsimaholo Local Municipality	
By Law	Status quo
Billboards and the Display of Advertisements in Public places By-Law	Final Draft in process
Street Trading By-Law (Informal Trading By-Law)	Final Draft in process
Informal Settlements By-Law	Prepared for informal Council, Finalised
Dogs By-Law	Drafted, still to be discussed with relevant end-user department

(ii) SOCIAL SERVICES

By Law	Status quo
Cemetery and Crematorium Policy and Bylaw	Presented in an Informal Council
Air Quality Management	
Indigent and Pauper Burial Policy	Presented in an Informal Council
Dogs By-Law	Drafted, pending discussions with relevant end-user department
Integrated Waste Management By-Law	Presented in an Informal Council
Planting, Pruning, Removal and Treatment of Street Trees By-Law	Prepared for informal Council, Finalised
Sports and Receptions By-Law	Prepared for informal Council, Finalised
Sports, Agriculture and Heritage Facilities Policy and By-Law (Arts, Culture and Heritage Facilities)	Prepared for informal Council, Finalised
Treated Effluent By-Law	Presented in an Informal Council
Integrated Waste Management By-Law	Presented in an Informal Council
Waste Water and Industrial Effluent By-Law	

(iii) TECHNICAL SERVICES

By Law	Status quo
Electricity Services Policy and By-Law	Presented in an Informal Council
Water Services Policy and By-Law	Final Draft in process

Stormwater Management By-Law	Final Draft in process
Waste Water and Industrial Effluent By-Law	Final Draft in process
Water Supply, Sanitation Services and Industrial Effluent By-Law	Final Draft in process

2.4.6. Publication of Information on the Municipality’s Websites

Sections 21A of the Municipal Systems Act requires that all documents as outlined in MFMA section 75, amongst others, must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation must be conveyed to the local community: -

- a) by displaying the documents at the municipality’s head and satellite offices, and libraries.
- b) by displaying the documents on the municipality’s official website, if the municipality has a website as envisaged by section 21B; and
- c) by notifying the local community, in accordance with section 21, of the place, including the website address, where detailed particulars concerning the documents can be obtained.

Furthermore, section 21B (3) states that the Municipal Manager must maintain and regularly update the municipality’s official website, if in existence, or provide the relevant information as required by subsection (2).

Pursuant to the foregoing legislative provisions, the municipality’s website was functional and accessible throughout the period under review, and the table below provides details of important information that was publicized on the website.

Table 2.16 - Publication of information on municipal website

Documents to be published on the municipality’s website	PUBLISHED (YES/NO)	PUBLICATION DATE(S)
Budget		
Draft Budget	YES	07 April 2025
Approved Annual Budget and quality certificate	NO	
Adjustment budget and quality certificate	YES	11 November 2024
Annual Reports		
Annual Report	YES	March 2025
Oversight report	YES	March 2025
Quarterly Reports		

Financial Reports	YES	31 January 2024
Supply Chain Management Reports		
SCM Quarterly Reports	YES	11 April 2024
Tender and 7 Days Advertisement	YES	
Tender Opening Register	YES	04 April 2025
Awarded Tenders	YES	19 July 2024
Budget Related Policies		
Asset Management Policy	YES	June 2024
Bad Debts Write Off Policy	YES	June 2024
Borrowings Policy	YES	June 2024
Budget Policy	YES	June 2024
Cash Management Policy	YES	June 2024
Credit Control Debt Collection and Customer Care Policy	YES	June 2024
Indigent Policy	YES	June 2024
Property Rates Policy	YES	June 2024
Rates Policy	YES	June 2024
Unauthorized, Irregular, Fruitless and Wasteful Expenditure	YES	June 2024
Virement Policy	YES	June 2024
Revised SCM Policy	YES	June 2024
Documents to be published on the municipality's website	PUBLISHED (YES/NO)	PUBLICATION DATE(S)
Risk Management Policy	YES	July 2024
Financial Statements		
AFS	YES	
Mid-Year budget and performance assessment Reports		
Mid-Year Budget & Performance Assessment Report	YES	January 2025
Performance Management Reports		
Performance Agreements of Section 56/57 Appointments	YES	August 2024

2.4.7. Public Satisfaction on Municipal Services

No public satisfaction survey was conducted during the period under review, however the municipality through the Communications Unit is putting measures in place to have the survey conducted during the 2025/26 financial year.

2.4.8. Municipal Oversight Committees

Municipal Public Accounts Committee (MPAC) and the Audit and Performance Committee are the two committees responsible for the exercise of oversight over the executive functionaries of the council; and ensure good governance in the municipality. These committees are also responsible for advising the council, the political office-bearers, the accounting officer, and the management of the municipality on various matters dealt with under their responsibilities.

During the period under review, the respective committees have discharged their responsibilities as outlined in Table 2.17 below, in accordance with their terms of reference:

Table 2.17 - Activities performed by the MPAC:

Municipal Public Accounts Committee	
Matters considered during 2024/25	Date
Ordinary MPAC meeting (July 2024 – June 2025)	10 July 2024; 17 July 2024; 21 August 2024 29 August 2024; 25 September 2024 06 November 2024; 19 February 2025 05 March 2025; 13 March 2025; 20 March 2025 26 March 2025; 09 April 2025; 30 April 2025 18 June 2025; 25 June 2025; 27 June 2025
Project Oversight visit.	None
Oversight report on 2023/24 Annual Report	31 March 2025
MPAC workshop	None

Table 2.18 - Activities performed by the Audit & Performance Committee

Audit & Performance Committee	
Matters considered in 2024/25	Date
Draft Annual Financial Statement – 2023/24	29 & 31 August 2024
Draft Annual Report – 2023/24	29 & 31 August 2024

Audit & Performance Committee	
Matters considered in 2024/25	Date
Internal Audit Charter	19 June 2025
Audit and Performance Audit Committee Charter	19 June 2025
8.1 Internal Audit Quality Assurance and Improvement Program (QAR)	21 October 2024
Internal Audit Annual Plan – 2025/26 financial year	19 June 2025
Audit Engagement Letter and Audit Strategy – 2023/24 financial year audit	21 October 2024
Auditor General – 2023/24 Draft Audit Report	29 November 2024
Risk Management and Finance (section 52) Reports	21 October 2024; 27 March 2025 19 June 2025

CHAPTER 3:**Service Delivery Performance (Performance Report Part I)**

Financial information to be populated when AFS audit is completed

3.1. Component A: Introduction to Performance Report

This chapter focuses on reporting on service delivery on a service-by-service in line with the approved IDP and SDBIP of the municipality for the 2023/24 financial year. This chapter therefore aims to demonstrate what has been achieved by the Municipality and what remains outstanding as initially planned in terms of the municipality's SDBIP.

3.2. Component B: Overview of the relevant progress achieved on the relevant outcomes for Local Government as required by National and Provincial Spheres

*Calculation for % Variance = 2023/2024 (actuals) – 2024/2025 (adjustment) and divide by 2023/2024 (actuals) [financial year as the baseline] x 100.

3.2.1. Water Services

Table 3.1 – Water Service Delivery Levels per Household

Description	2024/25 Actual No.	2023/24 Actual No.	Variance
Water: (above min level)			
Piped water inside dwelling	15976	15 945	
Piped water inside yard (but not in dwelling)	34 433	34 433	0
Using public tap (within 200m from dwelling)	6100	5850	103
Other water supply (within 200m)	450	450	0
Minimum Service Level and Above sub-total	56959	56 678	
Minimum Service Level and Above Percentage		-	
Water: (below min level)			
Using public tap (more than 200m from dwelling)	-	-	
Other water supply (more than 200m from dwelling)	0	0	
No water supply	-	-	
Below Minimum Service Level sub-total	0	0	
Below Minimum Service Level Percentage		-	
Total number of households		55 328	

Table 3.2 – Total Use by Sector

Total Use of Water by Sector (Kilolitres)	2024/25	2023/24	Variance
Agriculture		-	
Forestry		-	
Industrial	9 874 392	5 049 393	
Domestic	3 244 860	7 164 551	
Unaccounted Water (TBC)	5 937 178	2 536 488	

Table 3.3 – Water Services Capital Expenditure

Capital Expenditure 2024/25: Water Services R' 000				
Capital Projects	2024/25			
	Budget	Adjustment Budget	Actual Expenditure	% Variance from adjustment budget
Water Network				
Water Network (WSIG Grant)	0	23 361	20 228	13%
Vehicles				
Upgrading water pump station (MIG)	16 660	17 230	13 518	21%
Plant and equipment		1 440	0	0%
Water pipes (MIG)	0	11 183	9 178	18%
Water meters	500	500	206	59%
Water pumps				
Fencing: Deneysville and Oranjeville	500	500	500	100%
Total	42 361	54 214	43 630	19%

Table 3.4 – Water Services Financial Performance

Financial Performance – Water Services Financial Performance 2023/24: Water Services R'000				
Details	2024/25	2023/24	2023/24	%
		Actual	Actual	Variance
Total Operational Revenue	603 132	607 072	607 072	-0.7%
Employees	23 530	23 039	20 815	2%
Repairs and Maintenance	869	1 362	2 823	-56%
Other	988	266 113	243 542	-173%
Total Operational Expenditure	253 870	290 514	267 180	14%
Net Operational Expenditure	349 262	316 558	251 436	9%

Table 3.5 – Sanitation Service Delivery Levels per Household

Description	2024/25 Actual No.	2023/24 Actual No.	Variance
Sanitation/sewerage: (above minimum level)			
Flush toilet (connected to sewerage)	37 591	37 591	
Flush toilet (with septic tank)	1 523	1 500	23
Pit toilet (ventilated)			
Pit toilet (ventilated)	4 500	4 500	
Other toilet provisions (above minimum service level)			
Minimum Service Level and Above sub-total	43 614	50 878	
Minimum Service Level and Above Percentage	89.7%	97.13%	
Sanitation/sewerage: (below minimum level)			
Bucket toilet – Refengkgotso/Themba Kubheka	1 350	2 000	68%
No toilet provisions - Moodraai			
No toilet provisions - Moodraai		--	
Below Minimum Service Level sub-total		-	
Below Minimum Service Level Percentage		-	
Total households	44 964	53 378	

3.2.2. Sanitation Services

Table 3.6 - Sanitation Services Financial Performance

Details	Financial Performance 2023/24: Sanitation Services			R'000
	2024/25 Actual	2023/24 Actual	2022/23 Actual	% Variance
Total Operational Revenue	107 828	92 396	166 200	14%
Operational Expenditure				
Employees	12 197	13 074	11 851	-7%
Repairs and Maintenance	27 688	25 031	23 703	9%
Other	1 113	15 842	13 639	132%
Total Operational Expenditure	40 998	53 947	49 193	-32%
Net Operational Expenditure	66 830	38 449	117 007	42%

Table 3.7 - Sanitation Services Capital Expenditure

Capital Expenditure 2023/24 Sanitation Services R'000				
Capital Expenditure 2024/25: Sanitation Services R'000				
Capital Projects	2024/25			
	Budget	Adjustment Budget	Actual Expenditure	% Variance from adjustment budget
Sewer network (MIG)	0	13 050	14 221	-9%
Vehicles (Finance Lease)				
Plant and equipment				
Vehicles (Internal funding)				
Wastewater Treatment (Oranjeville)	23 361	13 000	2 505	80%
Wastewater Treatment (RBIG)	13 050	13 050	14 900	114%
Wastewater Treatment (WSIG)	24 361	36 361	28 962	80%
Infrastructure Asset Security Measures	0	13 050	14 221	-9%
Total All				

3.2.3. Electricity Services

Table 3.8 - Electricity Service Delivery Levels per Household

Description	2024/25 Actual No.	2023/24 Actual No.	Variance
<u>Energy: (above minimum level)</u>	44 320	43 754	
Electricity (at least minimum service level)			
Electricity - prepaid (minimum service level)			
Minimum Service Level and Above sub-total	-	-	-
Minimum Service Level and Above Percentage			
<u>Energy: (below minimum level)</u>			
Electricity (<minimum service level)	-	-	-
Total number of households	44 320	43 754	

Table 3.9 - Electricity Services Financial Performance

Financial Performance 2023/24: Electricity Services R'000				
Details	2023/24	2023/24 Actual	2022/23 Actual	% Variance
Total Operational Revenue	424 185	422 274	367 425	0.5%

Employees	24 674	27 041	24 170	-9.5%
Repairs and Maintenance	32 565	9 280	14 892	71%
Other	100 073	349 451	355 852	-249%
Total Operational Expenditure	157 969	385 772	394 914	-144%
Net Operational Expenditure	266 216	36 502	(27 489)	86%

Table 3.10 - Electricity Service Capital Expenditure

Capital Expenditure 2023/24: Electricity Services		R'000		
Capital Projects	2024/25			
	Budget	Adjustment budget	Actual Expenditure	% Variance from adjustment budget
Electrical Network (DoE)	10 000	10 234	4 558	55%
Electrical infrastructure (own funding)	970	970	0	0%
Plant + equipment	2 000	2 000	1 100	45%
Total All	12 970	234	5 658	-231%

Table 3.11 - Gravel Road Infrastructure in Kilometers

Gravel Road Infrastructure in Kilometers	2024/25	2023/24	Variance
Total gravel roads	368	368	
New gravel roads constructed	0	0	
Gravel roads upgraded to tar	0	0	
Gravel roads graded/maintained	37	49.100	

Table 3.12 - Tarred Road Infrastructure in Kilometers

Tarred Road Infrastructure in Kilometers	2024/25	2023/24	Variance
Total tarred roads	316	379	
New tar roads	0	0	
Existing tar roads re-tarred (SASOL)	2.30	0	
Existing tar roads re-sheeted	0	0	
Tar roads maintained (Potholes)	4 637 m ²	10 794 m ²	

3.2.4. Roads

Table 3.13 - Roads Infrastructure Capital Expenditure

Capital Expenditure 2023/2024: Roads Services R'000				
Capital Projects	2024/25			
	Budget	Adjustment budget	Actual Expenditure	% Variance from adjustment budget
Zamdela Roads (Paved) MIG	414	414	360	13%
Gortin paved roads	3 620	3 620	1 424	61%
Resealing of roads	9 000	9 000	7 900	12%
Gravel Road	200	200	96	52%
Total	13 234	13 234	9 780	26%

3.2.5. Storm-water Infrastructure

Table 3.14 – Storm Water Infrastructure in Kilometers

Storm water Infrastructure in Kilometers	2024/25	2023/24	Variance
Total Storm water measures	223	223	0
New storm water measures	2.1	4	-1.9
Storm water measures upgraded	0	0	0
Storm water measures maintained	4	3	1

Table 3.15 - Cost of Storm-water Infrastructure Construction/Maintenance

Storm water measures	2024/25	2023/24	Variance
New (R'000)	651	-	
Upgraded (R'000)		-	
Maintained (R'000)		-	
Renewal of the existing (000)		0	

3.2.5. Waste Management

Table 3.16 - Waste Management Services Financial Performance

Details	2024/25	2023/24	2022/23 Actual	% Variance
Total Operational Revenue	81 153	64 299	71 330	20.8%

Employees	33 627	36 123	35 568	-7.4%
Repairs and Maintenance	1 377	4 154	5 747	-201.7%
Other	21 089	26 653	7 090	-26%
Total Operational Expenditure	56 093	66 930	48 405	-19%
Net Operational Expenditure	25 060	(2 631)	22 925	89%

Table 3.17 - Waste Management Services Capital Expenditure

Capital Expenditure 2024/25: Waste Management Services R'000				
Capital Projects	2024/25			
	Budget	Adjustment budget	Actual Expenditure	% Variance from adjustment budget
Vehicles (Tipper Trucks)	3 286	3 286	2 828	14%
Total All	3286	3 286	2828	14%

3.2.6. Cemeteries

Table 3.18 - Number of People Buried

Area	Actual 2024/25	Actual 2023/24	Variance
	Number of People Buried		
Sasolburg	102	103	01
Zamdela	561	598	37
Refengkgotso/Deneysville	137	120	17
Oranjeville / Metsimaholo	54	48	06
Total	854	869	61

Table 3.19 - Cemeteries Financial Performance

Details	Actual 2024/25 R 000	Actual 2023/24 R 000	Actual 2022/23 R 000	% Variance
Total Operational Revenue	3 331	8 686		-160
Expenditure:				
Employees	819	1 026		-25
Repairs and Maintenance				
Other	0	29		0
Total Operational Expenditure	819	1 055		-28
Net Operational Expenditure	2 512	7 631		-203

Table 3.20 - Cemeteries Capital Expenditure

Capital Expenditure 2024/25: Cemeteries R'000				
Capital Projects	2024/25			% Variance from adjustment budget
	Budget	Adjustment budget	Actual Expenditure	
Plant & Equipment				
Synopsis Software				
Upgrading cemetery (MIG)	4 155	4 155	3 352	19%
Fence				
Total All	4 155	4 155	3 352	19%

3.2.7. Traffic Police Services

Table 3.21 - Traffic Police Service Performance Data

Details	2024/25 Actual No	2023/24 Actual No	Variance
Number of road traffic accidents reported	127	108	(+19) 17%
Number of by-law infringements attended	56	6	(+50) 833%
Average number of police officers in the field on a day	19	19	0
Average number of police officers on duty on a day	20	20	0

Table 3.22 - Traffic Police Service Financial Performance

Financial Performance 2024/25: Traffic Police R'000			
Details	2024/25	2023/24	%
	Actual	Actual	Variance
Total Operational Revenue	412	451	9%
Employees	17 733	14 917	16%
Repairs and Maintenance	320	563	-76%
Other	567	567	0
Total Operational Expenditure	18 332	16 047	12%
Net Operational Expenditure	(17 920)	(15 596)	-13%

Table 3.23 - Traffic Police Service Capital Expenditure

Capital Expenditure 2024/25: Traffic Police Service R'000	
Capital Projects	2024/25

	Budget	Adjustment budget	Actual Expenditure	% Variance from adjustment budget
Plant & Equipment	1 413	1 416	0	100%
Total All				

3.2.8. Fire Services

Table 3.24 - Fire Services Financial Performance

Financial Performance 2024/25: Fire Services R'000				
Details	2024/25	2023/24	2022/23	%
	Actual	Actual	Actual	Variance
Total Operational Revenue	670	670	876	0
Employees	11 534	27 364	26 083	-137%
Repairs and Maintenance	27	27	830	0%
Other	1	1 997	862	-
Total Operational Expenditure	11 562	29 388	27 775	-154%
Net Operational Expenditure	(10 892)	(28 718)	(26 899)	-163%

Table 3.25 - Fire Services Capital Expenditure

Capital Expenditure 2024/25: Fire Services R'000				
Capital Projects	2024/25			% Variance from adjustment budget
	Budget	Adjustment budget	Actual Expenditure	
Specialized Vehicles Finance lease				
Vehicles				
Plant & Equipment				
Total All				

3.2.9. Disaster Management

Table 3.26 - Disaster Management Financial Performance

Financial Performance 2024/25: Disaster Management R'000				
Details	2024/25	2023/24	2022/23	%
	Actual	Actual	Actual	Variance
Total Operational Revenue		0	0	
Expenditure:				
Employees	1 207	2 208	1 422	-82%

Repairs and Maintenance	5	0	3	0%
Other	2	143	62	-
Total Operational Expenditure	1 214	2 351	1 487	-193%
Net Operational Expenditure	1 214	2 351	1 487	-193%

Table 3.27 - Disaster Management Capital Expenditure

Capital Expenditure 2024/25: Disaster Management R'000				
Capital Projects	2024/25			
	Budget	Adjustment budget	Actual Expenditure	% Variance from adjustment budget
Plant & Equipment				
Total				

3.2.10. Sports & Recreation

Table 3.28 - Sports & Recreation Financial Performance

Financial Performance 2024/25: Sports & Recreation R'000			
Details	2024/25	2023/24	%
	Actual	Actual	Variance
Total Operational Revenue		0	
Employees		0	
Repairs and Maintenance		0	
Other		0	
Total Operational Expenditure		0	
Net Operational Expenditure		0	

Table 3.29 - Sports & Recreation Capital Expenditure

Capital Expenditure 2024/25: Sports & Recreation R'000				
Capital Projects	2024/25			
	Budget	Adjustment Budget	Actual Expenditure	% Variance from adjustment budget
Refenggotso stadium – new buildings	2 330	2 108	0	0%
Develop Park Metsimaholo	350	0	157	0%
Total All	2 680	2 108	157	92%

3.2.11. Planning & Development

Table 3.30 - Applications for Land Use Development

Area	Actual 2024/25 R 000	Actual 2023/24 R 000	Variance
	Number of Applications Received		
Sasolburg	26	85	- 59
Zamdela	16	8	+8
Refengkgotso	1	0	+1
Deneysville	2	7	-5
Oranjeville	1	1	0
Vaalpark	5	9	-4
Total	51	110	

Table 3.31 - Planning Services Financial Performance

Financial Performance 2024/25: Planning Services R'000				
Details	2024/25 Actual	2022/23 Actual	2022/23 Actual	% Variance
Total Operational Revenue	1 372	794	819	42
Expenditure:				
Employees	6 198	8 250	4 748	-33
Repairs and Maintenance	5	5	5	0
Other	0	298	243	0
Total Operational Expenditure	4 155	8 553	4 996	-105
Net Operational Expenditure	(2 788)	(7 759)	(4 177)	-178

Table 3.32 - Planning Services Capital Expenditure

Capital Expenditure 2024/25: Planning Services R'000				
Capital Projects	2024/25			
	Budget	Adjustment Budget	Actual Expenditure	% Variance from adjustment budget
Machinery and equipment				
Total All				

Table 3.33 - Local Economic Development Services Financial Performance

Financial Performance 2024/25: Local Economic Development R'000				
Details	2024/25	2023/24	2022/23	%
	Actual	Actual	Actual	Variance
Total Operational Revenue	2 122	0	0	100%
Expenditure				

Financial Performance 2024/25: Local Economic Development R'000				
Details	2024/25	2023/24	2022/23	%
	Actual	Actual	Actual	Variance
Employees	1 576	1 311	1 276	17%
Repairs and Maintenance	4	6	6	-50%
Other	1	48	23	-
Total Operational Expenditure	1 581	1 365	1 305	14%
Net Operational Expenditure	541	1 365	1 305	-152%

Table 3.34 - Local Economic Development Services Capital Expenditure

Capital Expenditure 2024/25: Local Economic Development R'000				
Capital Projects	2024/25			
	Budget	Adjustment Budget	Actual Expenditure	% Variance from adjustment budget
Buildings				
Vehicles				
Plant and equipment				
Total All				

3.2.12. Free Basic Services & Indigent Support

Table 3.35 - Free Basic Services Structure

Description	2024/25	2023/24	%
			Variance
Property Rates (per month per household) indigent	R50	R 50	
Sanitation/sewerage additional (per month per household) Indigent	100% Rebate	100% Rebate	
Sanitation/sewerage (per month per household)	100	100% Rebate	
Water (per month per household)	Nil	Nil	
Water (per month per household) Indigent	6 kl	6 Kl	
Electricity (per month per household)	Nil	Nil	
Electricity (per month per household) indigent	50kWh	50kWh	
Refuse Removal (per month per household)	100% Rebate	100% Rebate	

3.2.13. Performance Analysis:

Free basic services are provided to indigent households according to the municipality's indigent policy. This includes 6kl of water, 50kWh electricity, R50 subsidy on assessment rates, free sanitation and refuse removal per household per month.

A total of **7136** households were recorded in the indigent register at the end of the 2024/25 financial year

3.3. Component C: Annual Performance Report against Pre-Determined Objectives

KPA 1: Basic Service Delivery & Infrastructure Development



KEY PERFORMANCE AREA (KPA 1): BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

OFFICE/ DIRECTORATE: TECHNICAL SERVICES

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/ PROGRAMME: WATER SERVICES										
Ensure that the municipality broadly delivers service according to the strategic orientation based on key sector plans	Water Services Development Plan (WSDP) developed, and annually reviewed, submitted to Council for approval	IDP 1.1	0	A WSDP that has been developed and timeously submitted to Council for approval is available by 30 June 2025	Q1- Draft submitted to DWS for inputs Q2- Finalising the Draft Q4: Submission to Council	Q1: Proof of submission to DWS and DWS comments Q2: Proof of engagement with DWS to finalise Draft WSDP Q4: Approved WSDP & Council Resolution	WSDP approved 01 August 2024	Achieved		
Ensure universal access to reliable and quality basic Municipal services by all communities	Water & Sewer Master Plan (WSMP) developed, annually reviewed, and submitted to Council for approval	IDP 1.2	0	Progress report on WSMP development by 30 June 2025	Q3 - Q4 – Progress report on sourcing funding for the development of WSMP submitted to Senior Management and Council	Q3 - Q4: Funding request, proof of submission, acknowledgement of receipt and progress report to Senior Management and Council	0	Not achieved	Internal budget constraints The request for external funding of the WSMP was compiled although the report hasn't been submitted/ presented to Senior Management	Continue to source funding for the development of the WSMP

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of Conventional water meters replaced with prepaid meters in all the identified areas.	IDP 1.3	0	Meter audit conducted in Wards 18 (1685HH) and 22 (2090HH) towards the replacement of conventional water meters to prepaid water by 30 June 2025	Q3: Submission of progress Reports to Senior Management on the installation of prepaid water meters highlighting cost implications and process to unfold Q4: Wards 18 and 22 household (3775HH) meters audited	Q3: Report to Senior Management, agenda and minutes Q4: Report on meter audit submitted to senior management, agenda and minutes	0	Not achieved	Human resource constraints.	Invite interested service providers to submit Proposals for water meters audit and installations of smart water meters in the next FY.
Ensure universal access to reliable and quality basic Municipal services by all communities	Cumulative % of households with access to basic water supply by 30 June of each year	IDP 1.4	New KPI	Cumulative 3% of 15644 households not connected to basic water supply by 30 June 2025.	Q2 to Q4: ensuring that households have connection to basic water supply	Q2 - Q4: Progress Report on provision of basic water submitted to senior management, agenda and minutes	13.4% achieved, 2100 HHs House connections completed/access to basic water supply. Sasolburg North infrastructure project. Pipes installed: 45.237km	Not achieved	Slow progress in projects by Department Human Settlements	Municipality to engage the Department to address challenges to fast-track progress

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of kilometres of obsolete asbestos/old water pipes replaced with Upvc	IDP 1.5	0.21km	5 kms asbestos/old water pipes replaced by 30 June 2025	Q1- Q4: Replacement of asbestos/old water pipes replaced with Upvc through daily maintenance operations when there are leakages/ bursts reported as well as through the MIG funded project	Q1-Q4: Report on asbestos/old water pipes replaced with Upvc through maintenance. Q1 - Advert and appointment letter of SP Q2-Q4: - Progress report on construction and completion certificate	3.360 km	Not achieved	Planned replacement of the Ward 9 Upvc is 18655m (18.655km), project progress is at 18% of the planned multi-year project.	To ensure completion of multi-year project as per project plan
Ensure universal access to reliable and quality basic Municipal services by all communities	% Minimization Water distribution losses per year	IDP 1.6	43%	Water distribution loss minimized to 30% by 30 June 2025	Quarterly minimization of water distribution losses to 30%	Q1 to Q4: Progress Report	30.50%	Not achieved	Illegal connections, unbilled water, tankering services, and delays in repairs of burst water pipes and leaks.	Municipality needs to fast-track the undertaking of an audit to monitor illegal/bypassed connections as well as faulty meters for replacement with new meters. Attend to burst water pipes and leaks timeously. To also have mechanisms to monitor water usage by indigents
Ensure universal access to reliable and quality basic Municipal services by all communities	Awareness campaigns on water conducted, by 30 June annually	IDP 1.7	New KPI	Conduct 4 awareness campaigns by 30 June 2025.	Quarterly awareness campaigns conducted	Q1 to Q4: Notice/invite, attendance register, and campaign report	4	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Total number of water sample tests undertaken in relation to SANS 241 requirements during the assessment period.	IDP 1.8	New KPI	4 water sample tests undertaken in relation to SANS 241 by 30 June 2025	Q1 to Q4 - Quarterly water samples taken for testing	Q1 to Q4: Lab report on samples tested	10	Achieved		
Ensure universal access to reliable and quality basic Municipal services by all communities	% Compliance with Blue Drop Water Quality accreditation system	IDP 1.9	97.4%	≥95% Compliance with Blue Drop Water Quality accreditation system by 30 June 2025	≥95% compliance with the blue drop system in all quarters	Q1 - Q4: BDS Status Report (IRIS system report)	93.25%	Not achieved	<ol style="list-style-type: none"> 1. Treatment plant process inefficiencies. 2. Infrastructure issues (e.g., aging infrastructure and pipes). 3. Staff shortage 4. Equipment malfunction 5. Shortage of water treatment chemicals and operational testing equipment. 	<ol style="list-style-type: none"> 1. Repair or replace aging pipes and 2. Routine inspection and maintenance. 3. Procure testing equipment and calibration of laboratory testing equipment. 4. Increase frequency of testing and monitoring to mitigate any associated risks with water quality. 5. Develop contingency plans for supply and delivery of water treatment chemicals.
	% of Water call outs responded to within 24 hours (Circular 88 Indicators)	IDP 1.10	New KPI	100% Water call outs responded to within 24 hours by 30 June 2025	100% Water call outs responded to within 24 hours in all quarters	Registered calls logbook/ job register	100%	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Number of new water connections piped (tap) water to communal or public facilities (Circular 88 Indicators)	IDP 1.11	15	5 new water connections piped (tap) water to communal or public facilities by 30 June 2025	Q1 ,2 and 4 = 1 new water per quarter connection Q3 - 2 new water connections	Progress Report	5	Achieved		
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of new water connection to piped water (tap) (Circular 88 Indicators)	IDP 1.12	New KPI	1 500 new water connection to piped water (tap): Mooibraai by 30 June 2025	Q1 to Q4 - progress report by Department of Human Settlements on the new water connection to piped water (tap): Mooibraai	Q1 to Q4: Progress Report	0	Not achieved	The project for the new water connections in Mooibraai is implemented by the Department of Human Settlements of which there were delays with the project progress.	Municipality to continue engaging the Department and support where necessary to address challenges for fast-tracking of project.
PRIORITY AREA/ PROGRAMME: SANITATION & WASTEWATER										
Ensure universal access to reliable and quality basic Municipal services by all communities	Water and Sanitation Maintenance Plan (WSMP) developed, and annually reviewed, submitted to Council for approval	IDP 1.13	0	WSMP developed and submitted to Council for approval by 30 June 2025	Q3 - Q4 – Progress report on sourcing funding for the development of WSMP submitted to Senior Management and Council	Q3 - Q4: Funding request, proof of submission, acknowledgement of receipt and progress report to Senior Management and Council	0	Not achieved	The request for funding of the WSMP was made to various government institutions for support in developing the WSMP	Municipality must source funds and make the necessary provision in budget
	% of households with access to basic sanitation (Circular 88 Indicators)	IDP 1.14	New KPI	75% of 46716 households with access to basic sanitation by 30 June 2025	Q4: ensuring that households have access to basic sanitation	Q4: Progress report on households with access to water	26.47% (3091) of 11679 backlog house connections constructed in Sasolburg North infrastructure project.	Not achieved	Multi-year project to install only 4925 infrastructure services.	1. Revise the annual target in the next FY in line with the allocated budget/intervention from DHS. 2. Application of SMART principle

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of sewer connections to consumer units installed (Circular 88 Indicators)	IDP 1.15	0	1000 sewer connections to consumer units installed in Gortin by 30 June 2025	Q1- Q4: 1000 households sewer connections and construction of 500 toilet structures.	Q2-Q4: Progress report and completion certificate	619	Not achieved	Slow progress by the contractor due to poor performance	Contractor to be placed on intervention procedures of which failure to improve may result in termination of services
Ensure universal access to reliable and quality basic Municipal services by all communities	% of sewer call outs responded to within 24 hours (Circular 88 Indicators)	IDP 1.16	New KPI	100% sewer call outs responded to within 24 hours by 30 June 2025	Q1 to Q4 - 100% call outs responded to within 24 hours in all quarters	Q1 to Q4 - Registered calls logbook/ job register	77.62%	Not achieved	Resource challenges to allow for timeous response to calls logged	Procurement of additional bakkies and filling vacant budgeted positions. Implementation of a help desk to control the complaints.
Ensure universal access to reliable and quality basic Municipal services by all communities	% Compliance with Green Drop Quality accreditation system	IDP 1.17	16.9685%	≥90% Compliance with Green Drop Quality accreditation system by 30 June 2025	Q1 - Q4: ≥90% compliance with the green drop system in all quarters	Q1 - Q4 - GDS Status Report (IRIS system report)	57.4%	Not achieved	1. Aging Infrastructure issues 2. Staff shortage (qualified process controllers) 3. Frequent equipment failure and malfunction. 4. Inadequate treatment processes. 5. Inadequate routine/planned maintenance.	1. Contractor appointed to upgrade the Oranjeville WWTW from 0.48 MI/day to 4MI/day.
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of reports on maintenance of water and sanitation infrastructure compiled	IDP 1.18	4 reports	4 reports on maintenance of water and sanitation infrastructure compiled by 30 June 2025	Q1 to Q4 - Quarterly report on maintenance of water and sanitation infrastructure	Q1 to Q4 - Maintenance Report	4	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: ELECTRICITY & ENERGY SERVICES										
Ensure that the municipality broadly delivers service according to the strategic orientation based on key sector plans	Integrated Energy Plan (IEP) developed, annually reviewed, and submitted to Council for approval plans	IDP 1.19	No INEP	Progress report on INEP development by 30 June 2025	Q3 - Q4 – Progress report on sourcing funding for the development of INEP submitted to Senior Management and Council	Q3 - Q4: Funding request, proof of submission, acknowledgement of receipt and progress report to Senior Management and Council	0	Not achieved	No Progress report on sourcing funding for the development of INEP was submitted to Senior Management and Council. Due to lack of response from institutions where funding has been applied for in the past.	Request funding internally for development of the INEP
	Cumulative % of households with access to basic electricity service standard by 30 June of each year	IDP 1.20	New KPI	85% of 46716 households have access to basic electricity service standard by 30 June 2025	Q4: 85% of 46716 households in the municipality with access to electricity	Report on electricity connections	74.2%	Not achieved	Slow progress due to the allocation of approved and funded projects to be implemented.	To align SDBIP targets accurately with approved, funded projects of the Department
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of new household electricity connections installed (Circular 88 Indicators)	IDP 1.21	742HHs	400 new electricity house connections installed in Themba Kubheka by 30 June 2025	Q1 to Q2: Construction phase of project Q3-Q4: Completion phase of project	Q1 - Q2: Progress Reports on construction phase Q3 - Q4: Progress Reports and Completion certificate	251	Not achieved	The project had 2361 to complete and by June 2025 the total number was completed no corrective measures needed	

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	% of unplanned outages that are restored to supply within industry standard timeframes	IDP 1.22	New KPI	100% call outs responded to within 24 hours by 30 June 2025	Q1 to Q4: 100% call outs responded to within 24 hours by end of each quarter	Reports	0%	Not achieved	1. Shortage of maintenance vehicles and cherry picker. 2. High theft of electrical cables and vandalism. 3. Dysfunctional prepaid meters	1. Three LDVs were procured in the current quarter. 2. Expedite repairs and maintenance of fleet. 3. Accelerate replacement of dysfunctional/bypassed prepaid meters.
Ensure universal access to reliable and quality basic Municipal services by all communities	% reduction in electricity distribution losses annually	IDP 1.23	29%	20% reduction in electricity distribution losses by 30 June 2025	Q1 to Q4: Quarterly minimization of electricity distribution losses to 20%	Reports	24.6%	Not achieved	Illegal and bypassing of electricity meters. Delays in replacement of dysfunctional meters.	Municipality needs to undertake an audit to monitor illegal/bypassed connections as well as replace faulty/dysfunctional meters.
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of High mast lights erected/installed	IDP 1.24	0	5 High Mast Lights Erected/Installed (Deneysville & Oranjeville) by 30 June 2025	Q3: advertisement & appointment of service provider. Q4: Erection/ Installation of High Mast Lights	Q3: Advert Q4: Appointment letter, progress report on erection/ installation and completion certificate	0	Not achieved	Delays in internal processes as funds for planned projects were only allocated during mid-year adjustment.	The project is envisaged to be implemented in the 2025/26 financial year.
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of reports on maintenance of electricity infrastructure compiled	IDP 1.25	4 reports	4 reports on maintenance Electricity infrastructure compiled by 30 June 2025	Q1 to Q4: 1 report on maintenance of electricity compiled quarterly	Q1 to Q4: Progress Reports	3	Not achieved	Q4 Report not processed	Consequence management
PRIORITY AREA/PROGRAMME: ROADS AND STORMWATER SERVICES										

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Ensure universal access to reliable and quality basic Municipal services by all communities	m² of roads resealed / repaired (Circular 88 Indicators)	IDP 1.26	0m²	7000m² of roads resealed/ repaired by 30 June 2025	Q4: 7000m² of roads resealed	Q3: Advert and Appointment letter Q4: Progress Report and completion certificate	24 400 m²	Achieved		
	Number of kilometres unsurfaced road network built	IDP 1.27	New KPI	1.5km of kilometres unsurfaced road network built by 30 June 2025	Q3: Institute SCM processes Q4: 1.5kms unsurfaced road network built	Q3: Advert and Appointment letter Q4: Progress Report and completion certificate	0	Not achieved	Designs still to be concluded with consultant following change of scope of work and additional survey work to be done.	Project to be advertised in the next financial year.
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of kilometres gravel roads graded (Circular 88 Indicators)	IDP 1.28	54.86kms	20 kms gravel roads graded by 30 June 2025	Q1 to Q4: 5kms gravel roads graded quarterly	Q1 to Q4: Progress Reports Q1 to Q4: Completion certificate	25.1 kms	Achieved		
	% of pothole complaints resolved within the standard time after being reported (Circular 88 Indicators)	IDP 1.29	New KPI	100 % of pothole complaints resolved within 72hrs after being reported, by 30 June 2025	Q1 - Q4: 100 % of pothole complaints resolved within 72hrs after being reported	Q1 - Q4: Register on reported potholes reflecting on progress	97.44%	Not achieved	Challenges with available resources to allow for timeous response to complaints	Timeous procurement of resources as potholes are a challenge especially when there have been heavy rainfalls as well as to improve on the maintenance of roads.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Ensure universal access to reliable and quality basic Municipal services by all communities	m ² of Potholes repaired/ sealed	IDP 1.30	10 499.920m ²	4500 m ² of Potholes repaired/ sealed by 30 June 2025	Q1 to Q4: Average 1125m ² of Potholes repaired/ sealed in all quarters	Progress Reports	4585m ²	Achieved		
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of reports on maintenance of roads and stormwater drainage system infrastructure compiled	IDP 1.31	4 reports	4 reports on maintenance of roads and stormwater drainage system infrastructure compiled by 30 June 2025	Q1 to Q4: Quarterly report on maintenance of roads and stormwater drainage system infrastructure compiled	Reports	4 reports	Achieved		
	% of comments within 10 working days on building plans received to be approved within specified period, 30 days < 500m ²	IDP 1.32	New KPI	100% of comments within 10 working days on building plans received to be approved within specified period, 30 days < 500m ² by 30 June 2025	Q1 to Q4: 100% of technical comments made on the submitted building plans <500m ² within 10 working days of receipt from LED.	Report on Comments made/Comment Register	77.3	Not achieved	An increased backlog and shortage of staff to provide technical comments within the set timelines. Staff shortage within the CES division.	Fasttrack the appointment of advertised SEA positions within the division.
	% of comments within 20 working days on building plans received to be approved within specified period, 60 days >500m ²	IDP 1.33	New KPI	100% of comments within 20 working days on building plans received to be approved within specified period, 60 days >500m ² by 30 June 2025	100% of technical comments made on the submitted building plans >500m ² within 20 working days of receipt from LED.	Report on Comments made/Comment Register	100%	Achieved		
PRIORITY AREA/PROGRAMME: PROJECT MANAGEMENT UNIT										

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of New Capital Projects for which funding is approved source (MIG, DoE, DWS, INEP)	IDP 1.34	3	3 New Capital Projects for which funding is sourced (MIG, DoE, DWS, INEP) by 30 June 2025	Reporting on funding sourced for capital projects	Q4: Approved Business Plans, proof of approval, progress report on implementation	2 New projects were sourced. 1) Refenggotso Roads ward 04 2) Mooidraai Bulk electrification	Not achieved	The Municipality is over committed with projects in terms of budget for the next FY	Existing project budgets and progress to be completed to allow for inclusion of new projects
Ensure universal access to reliable and quality basic Municipal services by all communities	% in spending of Grants as per DoRA requirements	IDP 1.35	100%	100% in spending of Grants as per DoRA requirements by 30 June 2025	Q1 to Q4: Accumulated scale spending on grants as required in all quarters	Q1 to Q4: Progress Reports	75%	Not achieved	Late appointments of contractors during late April and May	Procurement of service providers to be addressed with urgency and to allow for procuring of service providers while awaiting budget approval.
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of kilometres of new municipal roads built (Circular 88 Indicators)	IDP 1.36	4.0376kms	1.3km of new municipal roads built by 30 June 2025	Q2-Q4: Procurement processes towards achieving target	Q2: Advert and appointment letter for consultant Q3: Advert Q4: Appointment letter and Progress Reports and completion certificate	0	Not achieved	Late appointment of contractor for multi-year project.	Progress to be tracked and target to be achieved in 2025/26 financial year
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of additional kilometres of stormwater drainage constructed	IDP 1.37	4.0376kms	4km kilometres of storm water drainage constructed by 30 June 2025	Q3 to Q4: 2 kms of storm water drainage constructed per quarter	Q3-Q4: Progress Reports and completion certificate	0	Not achieved	Late appointment of contractor for multi-year project.	Progress to be tracked and target to be achieved in next FY

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ANNUAL ASSESSMENT			
Strategic Objective	Key Performance Indicator	REF No. (IDP/ SDBIP)	Baseline (2023/24)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target Achieved/ Not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of progress reports submitted on monitoring of all Capital Projects submitted to Council	IDP 1.38	3 progress reports	4 progress reports submitted on monitoring of all Capital Projects submitted to Council by 30 June 2025	Q1 - Q4: Quarterly report on monitoring of projects compiled and submitted to Council	Q1 - Q4: Progress Reports, minutes of Council/Resolution	4	Achieved		
Ensure universal access to reliable and quality basic Municipal services by all communities	Number of Business Plans developed and submitted to sector departments (MIG, DoE, DWS, INEP) (NEW)	IDP 1.39	3 Business plans	2 Business Plans developed and submitted to sector departments for funding by 30 June 2025	Q4 - Business Plans submitted for funding	Q4: Business Plans and proof of submission to Sector Depts and acknowledgement of receipt	2	Achieved		

PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budget spent	IDP 1.40	90%	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	92%	Not achieved	1. Late appointments of resealing projects in May 2025. 2. Failure to appoint service providers for fencing of the infrastructure, delivery of water testing equipment. 3. Failure to advertise for re-gravelling of roads tender, high mast lights etc.	1. Complete the resealing projects in July 2025. 2. Comply with the procurement plan to ensure planned OPEX budget is spent on time.
Financial management	% of CAPEX Allocation/ Budget spent	IDP 1.41	100%	100% of allocated CAPEX Budget spent by 30 June 2025	Reports of allocated CAPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	54%	Not achieved	Late appointments of contractors during late April and May	Procurement of service providers to be addressed with urgency and to allow for procuring of service providers while awaiting budget approval.
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 1.42	1 Procurement Plan	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	2	Not achieved	Procurement was only submitted on 1 July 2025 following a delay in finalisation of the own funding budget and consultations with the Budget office.	Budget Office to finalise budget timeously and share with Departments to allow for develop/finalisation procurement plan timeously in line with proposed budget for approval

Contract Management	100% of performance Evaluation on contracted services as per Contract Management s116 on monthly basis and reported on quarterly basis	IDP 1.43	100%	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis by 30 June 2025	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis in terms of the contracted services list provided by SCM for the Department	Q1 to Q4: Evaluation report and proof of submission to SCM	33.33%	Not achieved	Electrical Services and Civil Engineering Services evaluation reports not processed	Improve on oversight to ensure all Units conduct service provider assessments as required and submit timeously to SCM.
Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 1.44	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis annually by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Non-adherence to SCM processes due to unforeseen operational requirements 1. No Panel of service providers in place for an emergency electrical service. 2. Late appointment of Panel of service providers to reduce the irregular expenditure.	Finalise all the outstanding Panel of service providers to reduce the irregular expenditure in the next financial year.

Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 1.45	42%	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment/ establishment maintained at below 25%	Q4: Vacancy Rate Status Report	42%	Not achieved	Budget constraints	Conclude the recruitment of advertised positions to reduce the prevailing high vacancy rate.
Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent)	IDP 1.46	New KPI	100% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/ retirement from incumbent) by 30 June 2025	Q1 to Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of resignation/ retirement from incumbent) quarterly	Q1 to Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	0%	Not achieved	List of vacant funded posts are submitted outside 14 working days to HR due to departmental late notification of- resignation/ retirement from incumbent	Managers to be engaged to bring to the attention of staff the need to submit timeously to enable timeous reporting and processing with HR.
	Number of Departmental meetings held quarterly	SDIBIP 1.1	New KPI	3 monthly Departmental meetings held quarterly	Departmental meetings between the Director and Managers to be held for Departments to engage on progress on SDBIP and other departmental activities	Invite/ notice to meeting, agenda, attendance register and minutes	7	Not achieved	Reprioritisation of meetings due to urgent meetings by MM and CFO	Office of MM must coordinate weekly plans of Directors to avert multiple meetings being scheduled

KEY PERFORMANCE AREA (KPA 1): BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

OFFICE/ DIRECTORATE: SOCIAL SERVICES

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/ PROGRAMME: HEALTH & CLEANHEALTH & CLEANSING (WASTE MANAGEMENT)										
To Build Environmental Sustainability and Resilience	Number of quarterly progress reports on the development of the Integrated Waste Management Plan (IWMP) submitted to Senior Management	IDP 1.47	New KPI	2 quarterly progress reports on the development of the IWMP submitted to Senior Management by 30 June 2025	Q3 - Q4: 1 Quarterly progress report on the development of the IWMP submitted to Senior Management	Q3-Q4: Quarterly progress report on the development of the IWMP submitted to Senior Management, Senior Management agenda and minutes of meetings	4	Not achieved.	Report developed, but yet to be processed in Senior Management, delayed due to internal processes prior to submission to Senior Management	Administration will be engaged to ensure that report is processed.
To ensure universal access to reliable and quality Basic Service by all Communities	Number of household areas provided with weekly waste collection services	IDP 1.48	23 HH areas	23 household areas provided with weekly waste collection services by 30 June 2025	Q1 to Q4: 23 household areas provided with weekly waste collection services	Q1 to Q4: Progress report	23	Achieved		
To Build Environmental Sustainability and Resilience	Number of illegal dumping sites removed	IDP 1.49	48	20 illegal dumping sites removed by 30 June 2025	Q1 to Q4: Removal of identified illegal dumping sites	Q1 to Q4: Progress report	20	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To Build Environmental Sustainability and Resilience	Number of Environmental Awareness programmes conducted	IDP 1.50	5	4 Environmental Awareness programmes conducted by 30 June 2025	Q1 to Q4: Environmental Awareness Programmes conducted quarterly	Q1 to Q4: Notice/Invitation, attendance register, Report	7	Achieved		
To Build Environmental Sustainability and Resilience	Number of quarterly progress reports on NEMA: Waste Management compliant landfill sites (Sasolburg, Deneysville & Orangeville) submitted to Senior Management	IDP 1.51	New KPI	2 quarterly progress reports on NEMA: Waste Management compliant landfill sites (Sasolburg, Deneysville & Orangeville) submitted to Senior Management by 30 June 2025.	Q3 - Q4: Quarterly progress reports on NEMA: Waste Management compliant landfill sites (Sasolburg, Deneysville & Orangeville) submitted to Senior Management.	Q3-Q4: Quarterly progress report on NEMA: Waste Management compliant landfill sites (Sasolburg, Deneysville & Orangeville) submitted to Senior Management, Senior Management agenda and minutes of meetings	4	Not achieved.	Reports developed, but not all processed in Senior Management due to delays in internal processes.	Administration will be engaged to ensure that all reports are processed timeously.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To Build Environmental Sustainability and Resilience	Identification of new land for the new landfill site(s)	IDP 1.52	New KPI	Identification of new land for the new landfill site(s) by 30 June 2025	Q1: SCM processes to appoint SP Q2 to Q4: Feasibility Study underway Q4: Conclusion of Feasibility Study and Final Draft and progress report submitted to Senior Management, Council	Q1: Advert, progress report on SCM processes, appointment letter of Service Provider, and Project Plan Q2 to Q3: Progress Report to Senior Management, minutes Q4: Final Draft, minutes of Senior Management and Portfolio Committee Meetings, and Council Resolution	0	Not achieved.	Internal processes were put on hold due to Infrastructure South Africa (ISA) support to be given to the municipality as a result of a directive that came from the Presidential Infrastructure Coordinating Council	A task team with ISA and the municipality appointed on the support initiative.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Air Quality Management Plan developed in terms of s15 of Air Quality Act and reviewed annually	SDBIP 1.2	New KPI	Air Quality Management Plan (AQMP) developed in terms of s15 of Air Quality Act and reviewed annually by 30 June 2025	<p>Q1: SCM processes to appoint SP</p> <p>Q2: Appointment of SP and development of process plan</p> <p>Q3: Development of AQMP and Draft submitted to Senior Management for comments.</p> <p>Q4: Senior Management comments incorporated and submission to Portfolio Committee and Council for approval</p>	<p>Q1: Advert, progress report on SCM processes</p> <p>Q2: Appointment letter of Service Provider, and Project Plan</p> <p>Q3: Draft AQMP and minutes of Senior Management meeting</p> <p>Q4: Minutes of Portfolio Committee and Council Resolution</p>	0	Not achieved.	Delays in SCM processes	Supply Chain Management to be engaged to fast-track the appointment of a panel of Environmental Management service providers early in the new financial year

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Development of Air Quality Management By-law approved	SDBIP 1.3	New KPI	Development of Air Quality Management (AQM) By-law approved by 30 June 2025	Q1: Customization of AQM By-law with the assistance of COGTA Q2 to Q3: Public Participation Submission of Draft AQM to Senior Management, Portfolio Committee, and Council for approval	Q1: Draft customized AQM By-law Q2 to Q3: Notice/Invite, attendance register, report Q4: Approved AQM Minutes of Senior Management and Portfolio Committee meetings Council Resolution	0	Not achieved.	Draft By-laws developed but needs to be revised based on received inputs. The delay emanated from the technical issues picked up during initial drafting process, which required of the legal services provider to review and amend the first draft, and establish alignment with other pieces of National and Provincial laws.	Fast-track the finalisation of the Draft with the Legal and the Service Provider
	Number of quarterly progress reports on the Climate Change Response Strategy submitted to Senior Management	SDBIP 1.4	New KPI	2 quarterly progress reports on the development of the Climate Change Response Strategy (CCRS) submitted to Senior Management by 30 June 2025	Q3 - Q4: 1 Quarterly progress report on the development of the IWMP submitted to Senior Management	Q3-Q4: Quarterly progress report on the development of the IWMP submitted to Senior Management, Senior Management agenda and minutes of meetings	2	Not achieved.	Report developed, but to be processed in Senior Management, delays to first serve in Portfolio	Administration will be engaged to ensure that report is processed timeously.

PRIORITY AREA/PROGRAMME: PARKS & RECREATION (INCL. CEMETERIES)										
To promote and ensure social cohesion and nation building	Number of Sports & Recreational Parks (Family Park) developed or refurbished by 30 June 2025	IDP 1.53	0	1 Sports & Recreational Park (Family Park) developed or refurbished annually by 30 June 2025	Q2: Engagements with stakeholder to sponsor the development of a new Sports & Recreational Park (Family Park) or refurbishment of an existing Park Q3: Process to Develop/Refurbish begins Q4: Finalisation of Development/ Refurbishment	Q2: Report ad attendance register/ proof of engagement Q3: Progress report Q4: Progress report and completion certificate	1	Achieved		
To promote and ensure social cohesion and nation building	Number of maintenance and management reports on community facilities (Halls, MPCC, Parks, Sports, Arts & Culture) in line with maintenance plan	IDP 1.54	4 reports	4 maintenance and management reports on community facilities (Halls, MPCC, Parks, Sports, Arts & Culture) in line with maintenance plan by 30 June 2025	Q1 to Q4: Quarterly maintenance and management report on community facilities (Halls, MPCC, Parks, Sports, Arts & Culture) in line with maintenance plan	Q1: Maintenance Plan Q1 to Q4: Maintenance and Management report	4	Achieved		

To Build Environmental Sustainability and Resilience	Biodiversity Management Plan developed, and annually reviewed, approved by Council by 30 June 2025	IDP 1.55	New KPI	Biodiversity Management Plan developed and approved by Council by 30 June 2025	Q2: Drafting of Biodiversity Management Plan Q3: Submission of Draft to Senior Management and Portfolio Committee Q4: Submission to Council for approval	Q2: Draft Biodiversity Management Plan Q3: Draft Plan minutes of Senior Management and Portfolio Committee Q4: Approved Biodiversity Management Plan Council Resolution	0	Not achieved	Draft Reviewed Biodiversity Management Plan compiled but delays in internal processing by the Department for submission to Administration for processing for Council by 30 June 2025.	Draft review plan will be submitted to Administration for processing on the various oversight platforms to enable tabling in Council at the earliest possible sitting
To Build Environmental Sustainability and Resilience	Number of reports on maintenance and management of cemetery yards in line with quarterly maintenance plan	IDP 1.56	4 quarterly reports	4 reports on maintenance and management of cemetery yards in line with quarterly maintenance plan by 30 June 2025	Q1 to Q4: Quarterly report on maintenance and management of cemetery yards	Q1: Maintenance Plan Q1 to Q4: Maintenance and Management report	4	Achieved		
PRIORITY AREA/PROGRAMME: PUBLIC SAFETY (INCL. DISASTER MANAGEMENT, FIRE SERVICES, TRAFFIC MANAGEMENT & BY-LAW ENFORCEMENT)										
To promote and ensure community safety and social protection	Review of Disaster Management Plan annually	IDP 1.57	0	Disaster Management Plan reviewed by 30 June 2025	Q4: Submission of Reviewed Disaster Management Plan to Council	Q4: Approved Reviewed Disaster Management Plan and Council Resolution	0	Not achieved	Draft Reviewed Disaster Management Plan compiled but delays in internal processing to Administration for submission to Council by 30 June 2025.	Draft review plan will be submitted to Administration for processing on the various oversight platforms to enable tabling in Council at the earliest possible sitting

To promote and ensure community safety and social protection	% of reported Disaster incidents within the Municipality attended to as and when they occur	IDP 1.58	100%	100% of Disaster incidents within the Municipality attended as and when they occur by 30 June 2025	Q1 to Q4: 100% of Disaster incidents within the Municipality attended to as and when they occur during the quarter *Performance to be measured only when there is a disaster incident registered.	Q1 - Q2: Disaster incidents register Q3 - Q4: Disaster incidents register, and report submitted to Senior Management (proof of submission)	100%	Not achieved	Report has not yet served in Senior Management due to internal processes prior Senior Management meeting.	KPI process output to be revised due to challenges with internal processes for reports to serve before Senior Management.
To promote and ensure community safety and social protection	Number of Disaster Awareness Programmes conducted	IDP 1.59	10 Disaster awareness programmes	4 Disaster Awareness Programmes conducted by 30 June 2025	Q1 to Q4: Disaster Awareness Programme conducted quarterly	Q1 to Q4: Notice/invite attendance register report	9	Achieved		
To promote and ensure community safety and social protection	Number of Disaster Management training provided to Volunteers	IDP 1.60	2 Disaster Management Training	4 Disaster Management training provided to Volunteers by 30 June 2025	Q1 to Q4: Quarterly Disaster Management training provided to Volunteers	Q1 to Q4: Notice/invite attendance register report	6	Achieved		

To promote and ensure community safety and social protection	% of Fire incidents effectively attended to as and when they occur, Sasolburg 7 minutes, Deneysville 20 minutes, and Oranjeville 45 minutes for both Formal & Informal households and businesses in the respective areas.	IDP 1.61	100% fire incidents attended to	100% of Fire incidents effectively attended to as and when they occur, Sasolburg 7 minutes, Deneysville 20 minutes, and Oranjeville 45 minutes for both Formal & Informal households and businesses in the respective areas by 30 June 2025	Q1 to Q4: 100% of Fire incidents effectively attended to as and when they occur, Sasolburg 7 minutes, Deneysville 20 minutes, and Oranjeville 45 minutes for both Formal & Informal households and businesses in the respective areas	Q1 - Q2: Incidents Register Q3 - Q4: Incidents Register, and report submitted to Senior Management	63.5%	Not achieved	Availability of resources to timeously respond. A satellite fire station is being built in Deneysville to allow for speedy response to incidents in Deneysville and Oranjeville	To fast track the building of the fire station
To promote and ensure community safety and social protection	Number of Firefighting Awareness Programmes conducted	IDP 1.62	17 Awareness Firefighting Programmes conducted	8 Firefighting Awareness Programmes conducted by 30 June 2025	Q1 to Q4: 2 Firefighting Awareness Programmes conducted per quarter	Q1 to Q4: Notice/invite attendance register report	12	Achieved		
To promote and ensure community safety and social protection	Number of traffic roadblocks conducted	IDP 1.63	34 Traffic Roadblocks conducted	24 traffic roadblocks conducted by 30 June 2025	Q1 to Q4: 6 traffic roadblocks conducted quarterly	Report with pictures having clear location	47	Achieved		
To promote and ensure community safety and social protection	1.50 Number of by law enforcement operations conducted	IDP 1.64	15 by-law enforcement operations	12 by law enforcement operations conducted by 30 June 2025	Q1 to Q4: 3 By-law enforcement operations conducted during the quarter	By-law enforcement schedule and report operations conducted during the quarter	56	Achieved		

PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budget spent	IDP 1.65	91% OPEX Budget spent	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	87%	Not achieved	Lack of proper planning to ensure alignment to OPEX budget	Department must align plans with OPEX budget
Financial management	% of CAPEX Allocation/ Budget spent	IDP 1.66	11% CAPEX Budget spent	100% of allocated CAPEX Budget spent by 30 June 2025	Reports of allocated CAPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	42%	Not achieved	Lack of proper planning to ensure alignment to CAPEX budget	Department must align plans with CAPEX budget
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 1.67	1 Procurement Plan compiled and submitted	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	1	Not achieved	Procurement was only submitted on 1 July 2025 following a delay in finalisation of the own funding budget and consultations with the Budget office.	Budget Office to finalise budget timeously and share with Departments to allow for develop/finalisation procurement plan timeously in line with proposed budget for approval

Contract Management	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis	IDP 1.68	100% performance Evaluation on contracted services	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis by 30 June 2025	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis in terms of the contracted services list provided by SCM for the Department	Q1 to Q4: Evaluation report and proof of submission to SCM	0%	Not achieved	Lack of oversight	Ensure proper oversight strategies are implemented
Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 1.69	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Non-adherence to SCM processes due to unforeseen operational requirements	Ensure proper planning to adhere to SCM processes
Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 1.70	45% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment/ establishment maintained at below 25%	Q4: Vacancy Rate Status Report	54%	Not achieved	Delays in HR processes to fill funded vacant posts	Engage HR on the filling of vacant funded posts

Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent)	IDP 1.71	New KPI	100% of funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent) by 30 June 2025 *Only measurable when there has been a notice of resignation/retirement from incumbent received during the quarter	Q1 to Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent) quarterly	Q1 to Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	0%	Not achieved	List of vacant funded posts are submitted outside 14 working days to HR due to departmental late notification of resignation/retirement from incumbent	Managers to be engaged to bring to the attention of staff the need to submit timeously to enable timeous reporting and processing with HR.
	Number of Departmental meetings held quarterly	SDIBIP 1.5	New KPI	3 monthly Departmental meetings held quarterly	Departmental meetings between the Director and Managers to be held for Departments to engage on progress on SDBIP and other departmental activities	Invite/ notice to meeting, agenda, attendance register and minutes	0	Not achieved	Departmental meetings held regularly but not formalised and documented.	To develop a schedule of meetings to formalize monthly department meetings

KPA 2: Local Economic Development



OFFICE/ DIRECTORATE: ECONOMIC DEVELOPMENT, MARKETING& TOURISM, HOUSING & URBAN PLANNING

KEY PERFORMANCE AREA (KPA 2): LOCAL ECONOMIC DEVELOPMENT

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: LOCAL ECONOMIC DEVELOPMENT										
	Number of LED strategy reviewed annually and submitted to council for approval	IDP 2.1	0	Annually reviewed LED strategy and submitted for council approval by end 30 June 2025	Q3 - Reviewed strategy submitted to Stakeholders through publication Q4 - Review on strategy submitted to Council	Q3 - Public notice and proof of publication on municipal website Q4 - Council resolution/minutes Approved LED Strategy	0	Not achieved	Reviewed LED Strategy submitted to Council however Council was interrupted and therefore could not finalise processing submitted reports	Council reconvened on 7th July 2025
	Number of job opportunities created through EPWP initiatives	IDP 2.2	30 EPWP jobs created	263 jobs opportunities created through EPWP initiatives by 30 June 2025	263 EPWP jobs created by quarter 4	Progress report from implementing agents/Dept to municipality	263	Achieved		
	Number of job opportunities created through CWP initiatives	IDP 2.3	948 CWP jobs created	750 jobs opportunities created through CWP initiatives by 30 June 2025	750 CWP jobs created by quarter 4	Progress report from implementing agents/Depts to municipality	900	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Vaal Special Economic Zone (SEZ) Master Plan Developed, and reviewed annually, approved by council	IDP 2.4	New KPI	Progress report on the Development of Vaal Special Economic Zone (SEZ) Master Plan for Metsimaholo LM by 30 June 2025	To ensure that the Municipality has a Master Planning for the Metsimaholo Vaal Special Economic Zone Master Plan	Q3: Report submitted to Senior Management, agenda, minutes Q4: Report submitted to Council, Council Resolution/minutes	0	Not achieved	Progress report submitted to Council however Council was interrupted and therefore could not finalise processing submitted reports	Council reconvened on 7th July 2025
	Number of Provincial /and National support programmes to SMMEs/ Cooperatives provided through Exhibitions	IDP 2.5	3 Provincial Events held	4 Provincial & National Exhibitions attended by SMMEs/ Cooperatives by 30 June 2025	1 Provincial /and National support programmes to SMMEs/ Cooperatives provided through Exhibitions held quarterly	Invite/Notice Attendance Register Report	4	Achieved		
	% of Development of SMME /Cooperative's database/Register with identified needs compiled and approved by the departmental Head	IDP 2.6	100% database developed and approved by Departmental Head	100% of Development of SMME database/Register with identified needs compiled and approved by the departmental Head by 30 June 2025	Development of SMME database/Register with identified needs compiled and approved by the departmental Head by 30 June 2025	Signed SMMEs' Database per sector needs	100%	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Number of SMMEs/ cooperatives provided support through Incentive support scheme (Financial & Non-Financial)	IDP 2.7	60 SMMEs/ cooperatives provided support through Incentive support scheme	40 SMMEs/ cooperatives provided support through Incentive support scheme by 30 June 2025	SMMEs/ cooperatives provided support through Incentive support scheme (Financially and Non-financially) by the 30 June 2025	Reports on SMME support	106	Achieved		
	Number of Capital or SLPs projects implemented within Municipality	IDP 2.8	0	1 SLPs Capital project implemented within Municipality by 30 June 2025	1 SLPs Capital project implemented within Municipality by 30 June 2025	Q2 - Project Process Plan Q4 - Report on implemented project	1 SLP Capital project Kgodisong Flea Market renovations	Achieved		
	2.8 Number of LED Sector Engagements convened on quarterly basis	IDP 2.9	4 Tourism meetings held	4 LED Sector Engagements convened by 30 June 2025	Q1 – Q2: 4 LED sector meetings convened Q3-Q4: LED Sector Engagements convened	Invitation/Notice Attendance Register Report	4	Achieved		
PRIORITY AREA/PROGRAMME: HOUSING & HUMAN SETTLEMENT										

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Integrated Human Settlement Plan (IHSP) developed and reviewed annually	IDP 2.10	1 Integrated Human Settlement Plan (IHSP) developed and reviewed by Council on 04 May 2023 (Three-year plan/valid for three years)	Integrated Human Settlement Plan (IHSP) reviewed by 30 June 2025	Reviewed HSP approved by Council 30 June 2025	Q3 - Report to Senior Management, agenda, minutes Q4 - Report, Portfolio Committee, minutes and Council Resolutions Q4 - Approved Reviewed HSP Portfolio Committee and Council Resolutions	HSP not reviewed	Not achieved	Served before Portfolio Committee but did not make it to Council	Review timeously for processing during 2025/26 financial year

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Application for Accreditation status for Housing Development (HAD)	IDP 2.11		Facilitate accreditation status for housing development by 30 June 2025	Q1: Capacity building workshop facilitated by Provincial Department Q2: Review Accreditation Business Plan Q3 - Q4: Progress report on the approval and implementation of the Accreditation Business Plan to serve in Senior Management and Council by the end of each quarter respectively	Q1: Notice/invite, agenda, attendance register, report Q2: Reviewed Accreditation Business Plan Q3: Progress report on the implementation of Accreditation Business Plan submitted to Senior Management, agenda, minutes Q4: Progress report on the implementation of Accreditation Business Plan submitted to council, Council Resolution/minutes	Progress report on the implementation of Accreditation Business Plan submitted to council and approved 22 May 2025	Achieved		
	% Land development applications received and administered within 30 days of receipt	IDP 2.12	100% % of processed applications and building plans approved	100% of processed applications and building plans approved by 30 June 2025	100% of processed applications and building plans approved by 30 June 2025	Report on processed applications and building plans	100%	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Number of newly initiated acquisition of properties by the Municipality	IDP 2.13	0	4 newly initiated acquisition of properties by the Municipality by 30 June 2025	Reporting on newly initiated acquisition of properties by the Municipality	Report on newly initiated acquisition of properties by the Municipality, proof of submitted applications and acknowledgement of receipt	4	Achieved		
	% of Lease Agreements (Municipal owned Land) Finalized.	IDP 2.14	30% of lease agreements finalised	100% of Lease Agreements (Municipal owned Land) Finalized by 30 June 2025	Lease agreements/contract management register approved by Director	Lease agreements/contract management register approved by Director	Not measurable	Not measurable	There were no new lease agreements during the financial year	There were no new lease agreements during the financial year
	% Finalised Land development applications out of those ready to be processed quarterly	IDP 2.15	New KPI	100% finalised Land development applications out of those ready to be processed by 30 June 2025	Q1 - Q4: 100% of processed applications and building plans approved in all quarters	Signed-off register on finalised applications	100%	Achieved		
PRIORITY AREA/PROGRAMME: TOWN PLANNING										
	Compliance on the compilation of the Land Use Schemes (LUMS) approved by Council	IDP 2.16	0	Reviewed and approved LUMS by 30 June 2025	To implement the projects that ensure the Spatial and Economic Integration	Q1 – Report Invite/Notice Attendance Register Q2 – Notice of public participation Q3 –Senior Management/Portfolio	0	Not achieved	Draft LUMS underway, challenges with Service provider	Service provider performance management is being implemented The project will now be

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
						Committee Minutes Q4 - Approved LUMS and Council Resolution				completed on 31st March 2026
	Compliant Spatial Development Framework (SDF) developed and approved by Council	IDP 2.17	0	SDF developed and approved by Council by 30 June 2025	Q1: Stakeholder engagements and Project Inception Q2: Development of SDF Q3: Public Participation on SDF Q4: Submission of SDF to Senior Management, Portfolio Committee and Council for approval	Q1 – Report Invite/Notice Attendance Register Q2 – Draft SDF Q3 – Notices Attendance Register Report Q4 - Draft SDF, Minutes of Senior management and Portfolio Committee Approved SDF and Council Resolution	0	Not achieved	SDF developed, public participation in progress, delays in finalisation of public participation processes	Fasttrack finalisation of public participation New project completion date is 31st December 2025
	Number of informal Settlements formalized	IDP 2.18	New KPI	Implementation of Auricon Report Recommendations.by 30 June 2025	Q1 to Q4: 8 projects as recommended by Auricon implemented and completed by 30 June 2025	Q1 -Q4 Progress report on implementation Q4 - Signed-off register on finalised projects and/completion certificates	12 projects	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Building Control Policy developed, annually reviewed, and approved by Council	IDP 2.19	New KPI	Building Control Policy reviewed by 30 June 2025	Building Control Policy reviewed to align with industry improvements	Q4-Approved Policy by Council and Council Resolution	0	Not achieved	Policy awaiting Council workshop	Legal services to facilitate the policy workshop
	% of building plans <500m ² approved within 30 days	IDP 2.20	72%	100% building plans <500m ² approved within 30 days by 30 June 2025	100% building plans <500m ² approved within 30 days of receipt	Progress Report Building Plans Register	92%	Not achieved		
	% of building plans >500m ² approved within 60 days	IDP 2.21	76%	100% of building plans >500m ² approved within 60 days by 30 June 2025	100% building plans >500m ² approved within 60 days or receipt	Progress Report Building Plans Register	100%	Achieved		
PRIORITY AREA/PROGRAMME: TOURISM, MARKETING & HERITAGE										
	Number of Tourism strategy developed, and reviewed annually submitted to council for approval	IDP 2.22	0	Tourism Strategy reviewed by 30 June 2025	Q3 - Review on strategy submitted to Stakeholders through publication Q4 - Reviewed strategy submitted to Council	Q3 - Public notice and proof of publication on municipal website Q4 - Council resolution/minutes Approved Tourism Strategy	0	Not achieved	Reviewed Tourism Strategy submitted to Council however Council was interrupted	Meeting was reconvened on the 7th July 2025
	Number of marketing and advertising initiatives on Municipal owned tourism	IDP 2.23	5 Marketing and advertising initiatives	4 Marketing and advertising initiatives on Municipal owned tourism facilities (Resorts, Parks	Marketing and advertising initiatives on Municipal owned	Reports on Marketing and advertising initiatives on Municipal owned	4	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	facilities (Resorts, Parks and Tourism sites)		and Tourism sites) by 30 June 2025	tourism facilities (resorts, parks, and tourism sites) to market the municipality as a tourist attraction place of choice	tourism facilities in all quarters					
	Number of Tourism networking engagement sessions organised annually	IDP 2.24	2 Tourism promotional event organised	2 Tourism networking engagement sessions organised annually by 30 June 2025	Q2 1 Tourism promotional event organised. Q4 1 Tourism promotional event organised	Invite/Notice Attendance Register Minutes	2	Achieved		
	% updated needs analysis/ profiling database for tourism stakeholders per sector within the Metsimaholo jurisdiction	IDP 2.25	100% Creation and maintenance of a tourism stakeholder database within the Metsimaholo jurisdiction	100% updated needs analysis/ profiling database for tourism stakeholders per sector within the Metsimaholo jurisdiction by 30 June 2025	Updating of needs analysis/ profiling database for tourism stakeholders per sector within the Metsimaholo jurisdiction to develop support plan	Database Register with needs analysis/profiling	100%	Achieved		
	Number of Tourism Forum meetings convened	IDP 2.26	5 Tourism Forum Meetings convened	4 Tourism Forum Meetings convened by June 2025	Tourism Forum Meetings convened in all quarters	Invite/Notice Attendance Register Report	4	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budget spent	IDP 2.27	29% OPEX Budget spent	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	97%	Not achieved	Ensure Departmental plan is aligned to OPEX budget to monitor spend	Oversight on OPEX budget and alignment in planning
Financial management	% of CAPEX Allocation/Budget spent	IDP 2.28	No Capex allocated	100% of allocated CAPEX Budget spent by 30 June 2025	-	-	No Capex allocated	N/A	No Capex allocated	No Capex allocated
	Number of Procurement Plans compiled and submitted to SCM	IDP 2.29	1 Procurement Plan compiled and submitted	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	2	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS					PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken	
				submitted to SCM							
Contract Management	100% of performance Evaluation on contracted services as per Contract Management s116 on monthly basis and reported on quarterly basis	IDP 2.30	100% performance evaluations conducted	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and	Q1 to Q4: Evaluation report and proof of submission to SCM	100%	Achieved			

PERFORMANCE OBJECTIVES AND INDICATORS						PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)		Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken	
			reported on quarterly basis by 30 June 2025	reported on quarterly basis in terms of the contracted services list provided by SCM for the Department								
Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 2.31	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Irregular expenditure due to unforeseen operational requirements	To ensure that SCM processes are followed correctly to avoid irregular expenditure		

PERFORMANCE OBJECTIVES AND INDICATORS						PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25			Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken		
				Annual Target 2024/25	Explanation of Target	Portfolio of Evidence						
Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 2.32	47% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment / establishment maintained at below 25%	Q4: Vacancy Rate Status Report	47%	Not achieved	Delays in HR processes to fill funded vacant posts	Engage HR on the filling of vacant funded posts		
Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent)	IDP 2.33	New KPI	100% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/ retirement from incumbent) by 30 June 2025	Q1 to Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/ retirement from incumbent) quarterly	Q1 to Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	Performance not measurable as no notices were received	Performance not measurable as no notices were received	Performance not measurable as no notices were received	Performance not measurable as no notices were received		

PERFORMANCE OBJECTIVES AND INDICATORS					PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25			Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken	
				Annual Target 2024/25	Explanation of Target	Portfolio of Evidence					
	Number of Departmental meetings held quarterly meetings held	SDIBIP 2.1	New KPI	3 monthly Departmental meetings held quarterly	Departmental meetings between the Director and Managers to be held for Departments to engage on progress on SDBIP and other departmental activities	Invite/ notice to meeting, agenda, attendance register and minutes	10		Not achieved	Reprioritisation of meetings due to urgent meetings by MM and CFO	Office of MM must coordinate weekly plans of Directors to avert multiple meetings being scheduled

KPA 3: Financial Management & Viability



KEY PERFORMANCE AREA (KPA 3): FINANCIAL VIABILITY AND MANAGEMENT

OFFICE/ DIRECTORATE: FINANCE

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: INCOME/REVENUE MANAGEMENT										
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Revenue enhancement strategy developed, annually reviewed and submitted for council approval	IDP 3.1	No RES Developed	Review Revenue Enhancement Strategy and submit it for Council approval by 30 June 2025	Q3 - Departmental consultations with relevant revenue driven departments in order to develop/review the Revenue Enhancement Strategy Q4 - Reviewed Strategy submitted to Council for approval	Q3 - Meeting schedule, notice/invite, minutes, attendance register Q4 - Approved Reviewed Strategy and Council Resolution	0	Not Achieved	Draft Reviewed Revenue Enhancement Strategy Report yet to be processed to Senior Management	Administration to be engaged for the report to be processed
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	% of implementation Revenue Enhancement Strategy Plan	IDP 3.2	New KPI	100% of implementation of Revenue Enhancement Strategy Plan by 30 June 2025	Q1 to Q4: maintain 100% implementation of RESP targets for the quarter	Progress report	100%	Not Achieved	RESP not yet approved, municipality is however using policies in place to address some identified issues to be in the RESP once approved	To finalise the compilation of RESP for processing to allow for Council approval

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Review of Indigent Policy and approved by Council	IDP 3.3	1 Indigent policy reviewed and approved	Review of Indigent Policy and approved by Council by 30 June 2025	Q4 - Reviewed Policy submitted to Council for approval	Q3: Reviewed Draft Indigent Policy submitted to Senior Management, agenda and minutes of Senior Management Q4 - Approved Reviewed Policy and Council Resolution	0	Not achieved.	Reviewed Indigent Policy submitted to Council; however the Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents.	Policy was approved by Council in the continuation meeting held 07 July 2025.
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	% in improved annual consumer debtors' revenue collection rate	IDP 3.4	New KPI	85% in improved annual consumer debtors' revenue collection rate by 30 June 2025	Q1 to Q4: Maintain 85% improved annual consumer debtors' revenue collection rate at the end of each quarter	Schedule C report	61.93%	Not achieved.	- Credit Control functions were not applied to the towns. - Areas such as 1. Refengkgotso 2. Metsimaholo electricity is supplied directly from Eskom, subsequently leading to challenges of disconnection due non-payment of water bills	Debt collection and Credit control to be applied to all towns. Prepaid electricity will be blocked for Areas where disconnection was not carried out. Outstanding debt where the municipality is not supplying electricity will be Handed Over to service provider for collection

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Number of Indigent Awareness & registration campaigns conducted	IDP 3.5	1 Indigent Awareness & registration campaigns conducted 14-27 February 2024	1 Indigent Awareness & registration campaigns conducted by 30 June 2025	Q4: Conduct Indigent Awareness & Registration Campaigns throughout all municipal Wards by 30 June 2025	Campaign schedule, Notice/Invite Attendance Registers and Report	Indigent awareness & registration campaign conducted between 02 June 2025 to 19 June 2025 in all Towns	Achieved		
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Quarterly review and Updating of Indigent Register	IDP 3.6	New KPI	Updating of Indigent Register as per received applications quarterly by 30 June 2025	Q1 to Q4: 100% Updating of Indigent Register quarterly as per received applications during the quarter	Updated Indigent Register clearly highlighting updated information	Indigent register is updated as and when the application is received.	Achieved		
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	% of Bad Debt (irrecoverable) incurred and written off	IDP 3.7	New KPI	% of allowable Bad Debt (irremovable) incurred and written off by 30 June 2025	Q3 - Status Report on bad debt incurred and proposal to be written-off by council submitted to Senior Management Q4 - Report on 5% of allowable Bad Debt (irremovable) incurred and written off by Council	Q3: Status Report on bad debt incurred and to be written off submitted to Senior Management, agenda and minutes of Senior Management meeting Q4 - Report to Council and Council Resolution	Indigent write-off report approved by Council pending the verification by Ward Councillors.	Not achieved.	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents.	Policy was approved by Council in the continuation meeting held 07 July 2025.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Number of supplementary valuation roll compiled and approved by Council	IDP 3.8	0 supplementary valuation roll compiled	1 supplementary valuation roll compiled and approved by Council by 31 January 2025	Q3: supplementary valuation roll compiled and submitted to Council for approval Q4: Progress report to Council	Q3: Approved supplementary valuation roll and Council Resolution Q4: Progress report to Council and minutes/resolution	Supplementary valuation roll submitted to the Municipal Manager in October 2024, and Notice gazetted, advertised in newspaper and municipal website.	Not achieved	Supplementary valuation (2023/24fy) processes completed as legislated and submitted to the Accounting Officer, October 2024. It is not mandatory that a report serve in Council. A progress report on the compilation of the new Valuation Roll was tabled in Council on 07 July 2025.	Correct alignment to legislation on reporting timeframes and POE required.
PRIORITY AREA/PROGRAMME: BUDGET AND STATEMENTS										
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	mSCOA compliant Annual Budget prepared and approved by Council	IDP 3.9	1 mSCOA compliant Annual Budget prepared and approved by Council 31 May 2024	mSCOA compliant Annual Budget prepared and approved by Council by 30 June 2025	Q3 - 2024/25 Adjusted budget tabled to council by 28 February 2025 and submission to NT and PT Q3 - Draft 2025/26 Budget tabled in Council by 31 March 2025 and submission to NT and PT Q4 - Final 2025/26 Draft Budget tabled in Council by 31 May	Q3 - Approved 2024/25 Adjusted budget and proof of submission to NT and PT Council Resolution Q3 - Approved Draft 2025/26 Budget and proof of submission to NT and PT Council Resolution Q4 - Approved 2025/26 Budget and proof of submission to NT and PT Council Resolution	2025/26 Budget approved 30 May 2025	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
					2025 and submitted to NT and PT					
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Number of Section 71 reports compiled and submitted to Treasury within 10 working days after as per MFMA	IDP 3.10	12 reports submitted	12 Section 71 reports compiled and submitted to Treasury within 10 working days after month end as per MFMA by 30 June 2025	Q1 to Q4 - 12 Section 71 reports compiled and submitted to Treasury within 10 working days after month end as per MFMA by 30 June 2025	Section 71 Report and proof of submission to NT and PT Report to Council and Council Resolution	11 Section 71 reports compiled and submitted to Treasury within 10 working days after month end	Not achieved	G-schedule: Extensions and Non-compliance with time provisions submitted to Treasury for June s71 report as a result of delays in the closure of the system.	s71 Report to be finalised before 23 July 2025 as per request submitted to Treasury.
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Number of Section 72 reports submitted to the Executive Mayor & Treasury by the 25th of January, submitted to Council on or before the 31st of January	IDP 3.11	s72 submitted to Treasury 25 January 2024 and served in Council 31 January 2024	1 Section 72 report submitted to the Executive Mayor & Treasury by the	Q3 - 1 Section 72 reports submitted to the Executive Mayor & Treasury by the 25th of January, submitted to Council on or before the 31st of January 2025	Section 72 Report and proof of submission to Executive Mayor, NT and PT Report to Council and Council Resolution	1 Section 72 report submitted to the Executive Mayor & PT Treasury on 24th of January, submitted to Council on or before the 31st of January 2025	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
				25th of January, submitted to Council on or before the 31st of January 2025						
	Compile and submit cost containment report quarterly to the CFO	SDBIP 3.1	New KPI	4 Cost Containment reports submitted to Senior management	Q1 - Q4: 1 Cost Containment report submitted to Senior management quarterly	Q1 - Q4: Cost Containment Report, agenda and minutes of Senior management	3	Not achieved	Report yet to be processed to Senior Management	Administration to be engaged for the report to be processed
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Number AFS Compiled and submitted to AG by end of August	IDP 3.12	AFS Compiled and submitted to AG 31 August 2023	AFS Compiled and submitted to AG by 31 August 2024	Q1 - AFS Compiled and submitted to AG	Compiled AFS and Proof of submission to AG	AFS compiled and submitted to AG 31 August 2024	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Number Audit Action Plan developed by 15 January annually and submitted to Council for approval by 30 January annually	IDP 3.13	1 Audit Action Plan included in Annual Report tabled 31 January 2024	Audit Action Plan developed by 15 January annually and submitted to Council for approval by 31 January annually	Q1 - Implementation of 2022/23 FY Audit Action Plan through the FMCMM portal Q3 - 2023/24 FY Audit Action Plan tabled in Council Q3 - Q4: Q1 - Implementation of 2023/24 FY Audit Action Plan through the FMCMM portal	Q1 - 2022/23 FY FMCMM Report Q3 - 2023/24 FY Audit Action Plan submitted to Council and Council Resolution Q3-Q4: 2023/24 FMCMM Report	Audit Action Plan approved 31 January 2025 together with the 2023/24 Annual Report and Progress Report on Implementation of 2023/24 FY Audit Action Plan	Achieved		
	Submission of electricity application to NERSA annually by 31 October	SDBIP 3.2	New KPI	Submission of electricity application to NERSA by 31 October 2024	Q2: Submission of electricity application to NERSA on/before the closing date of 31 October 2024 Q3: Report on Draft Electricity Tariffs tabled in Council Q4: Final Electricity Tariffs presented to Council together with the approval of 2025/26 Budget by 31 May 2025	Q2: Proof of submission, Acknowledgement of receipt from NERSA and Electricity Tariff D-Forms Q3: Report on Draft Electricity Tariffs and Council Resolution Q4: Report on Approved Electricity Tariffs and Council Resolution	Detailed Cost of Supply Electricity Tariff review (D Forms) submitted to NERSA 21 October 2024	Achieved		
PRIORITY AREA/PROGRAMME: ASSET MANAGEMENT										

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Asset Management Policy reviewed and submitted to Council for approval	IDP 3.14	1 Asset Management Policy developed and approved by Council	Asset Management Policy Reviewed and submitted to Council for approval by 30 June 2025	Q4 - Draft Reviewed Asset Management Policy submitted to Council for approval	Q4 - Approved Reviewed Policy and Council Resolution	Draft reviewed Asset Management Policy submitted	Not achieved.	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents.	Policy was approved by Council in the continuation meeting held 07 July 2025.
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Updating off Fixed Asset Register annually	IDP 3.15	0% Asset Register updated with movements.	100% updating of Fixed Asset Register 30 June 2025	Q4 - Report on updated Fixed Asset register with movements Compiled GRAP compliant Fixed Asset Register	Q4 - Updated Fixed Asset register with movements	Fixed assets register in progress	Not achieved.	Awaiting additional supporting documentation from user departments to finalise capitalisation.	Obtain additional supporting documentation from user department. Perform reconciliation between FAR and General Ledger.
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Quarterly Asset Verification Report submitted to Senior Management	IDP 3.16	New KPI	4 Asset Verification Reports submitted to Senior Management quarterly	Q1 to Q4: Quarterly Asset Verification Report submitted to Senior Management	Quarterly Asset Verification Report submitted to Senior Management, Agenda and Minutes	4	Not achieved.	Delays in processing reports	Administration will be engaged to fast track the processing of outstanding reports

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Monthly Assets report submitted 10 days after month end to Portfolio Committee and Senior management	SDBIP 3.3	New KPI	4	Q1 to Q4: 1 Assets Management report submitted to Senior Management quarterly	Q1 to Q4: Asset Management Report submitted Senior Management, agenda and minutes of Senior Management	4	Not achieved.	Delays in processing reports	Administration will be engaged to fast track the processing of outstanding reports
PRIORITY AREA/PROGRAMME: EXPENDITURE MANAGEMENT										
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	% of creditors paid within 30 days of receipt of the invoice	IDP 3.17	71% creditors paid within 30 days of receipt of the invoice	100% of creditors paid within 30 days of receipt of the invoice by 30 June 2025	Q1 to Q4: 100% of creditors paid within 30 days of receipt of the invoice	Expenditure Report	85.82%	Not achieved	Challenge of timeous submission of invoices by end-users to ensure that payments are processed within 30-days.	Full version of SCM process to be implemented and it has ability to limit or encourage the end users to submit the documents on time. Proposition made with PMS to add KPI in SDBIP for all the Departments to adhere to durations.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Report on bank, investments, and grants reconciliation aligned to the general ledger	SDBIP 3.4	New KPI	4 Reports on bank, investments, and grants reconciliation aligned to the general ledger	Q1 to Q4: Quarterly Report on bank, investments, and grants reconciliation aligned to the general ledger	Signed report by CFO on bank, investments, and grants reconciliation aligned to the general ledger, proof of submission to Municipal Manager	4	Not achieved	Delays in submitting report to MM due to administrative challenges	To timeously finalise reports for processing
	Report on fruitless and wasteful expenditure incurred submitted to Council quarterly	SDBIP 3.5	New KPI	4 Quarterly reports on fruitless and wasteful expenditure incurred submitted to Council by 30 June 2025	Q1 to Q4 - 1 Report on fruitless and wasteful expenditure incurred submitted to Council quarterly	Report on fruitless and wasteful expenditure incurred submitted to Council and Council Resolution	Fruitless and wasteful report	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents.	Policy was approved by Council in the continuation meeting held 07 July 2025.
PRIORITY AREA/PROGRAMME: SUPPLY CHAIN MANAGEMENT										
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Supply Chain Policy (SCM) Reviewed and submitted to Council for approval	IDP 3.18	1 Supply Chain Policy (SCM) reviewed and approved by Council	Supply Chain Policy (SCM) Reviewed and submitted to Council for approval by 30 June 2025	Q4 - Draft Reviewed SCM Policy submitted to Council for approval	Q4 - Approved Reviewed SCM Policy and Council Resolution	Draft Reviewed SCM Policy submitted	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents.	Policy was approved by Council in the continuation meeting held 07 July 2025.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	% of Contract/SLAs signed in line with tender regulation (within 30 days after receipt of acceptance letter)	IDP 3.19	0%	100% of Contract/SLAs signed in line with tender regulation (within 30 days after receipt of acceptance letter)	Q1 to Q4: Maintain 100% signing of Contract/SLAs signed in line with tender regulation (within 30 days after receipt of acceptance letter)	Q1 to Q4: Contract Management Register signed off by CFO and Signed SLA's	1	Not achieved	Tender document and Appointment letter are submitted to legal department to prepare SLA.	Legal department to start preparing SLA after specification and tender document is finalised.
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	Number of Institutional Procurement Plans compiled and submitted to Treasury	IDP 3.20	0	2 Procurement Plan compiled Annually by 30 June 2025	Q3 - Adjusted 2024/25 Procurement Plan in line with Adjusted Budget approved by MM within 10 days after approval of Adjusted Budget Q4 - 2025/26 Procurement Plan approved by MM and submitted to Council by 30 June 2025	Q3 - Approved Adjusted 2024/25 PP Q4 - Approved 2025/26 PP Report to Council and Resolution Proof of submission to NT and PT	2	Not achieved	Signed 30 June, but submitted to Treasury on the 4th of July 2025	Continue to engage end users for timeous submissions so the approval can be processed timeously.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	% of tenders (>R300000) awarded within 90 days after closing date of the bid	IDP 3.21	70,6% of tenders awarded within 90 days after closing date of the bid	100% of tenders (>R300 000) awarded within 90 days after closing date of the bid	Q1 - Q4: Maintain 100% of awarded tenders (>R300 000) within 90 days after closing date of the bid	Tender Advert and appointment letter	100%	Achieved		
To improve Municipality's financial planning, revenue collection, expenditure and reporting capability	% of Issuing of appointment letters to successful bidders for all categories of tenders / bids within 10 days after receiving the report of the Adjudication Committee	IDP 3.22	11,8% Issuing of appointment letters to successful bidders	100% of Issued appointment letters to successful bidders for all categories of tenders / bids within 10 days after receiving the approved report from the Accounting Officer by 30 June 2025	Q1 to Q4 - 100% of Issuing of appointment letters to successful bidders for all categories of tenders / bids within 10 days after receiving the report of the Accounting Officer	Approved report by AO Appointment letters Receipt register of appointment letters by service providers	92%	Not achieved	one appointment letter was sent to bidder 33 days after award by MM, this was an oversight from SCM as we were dealing with lots of bids at the time.	capacitating SCM with more personnel to ensure administrative work is done accordingly. Human Resource to advertise more posts in SCM.
	% Departmental Reduction of irregular procurements incurred to avoid irregular expenditure on annual basis	IDP 3.23	0%	4 Quarterly reports on institutional irregular expenditure incurred submitted to Council quarterly by 30 June 2025	Q1 - Q4: 1 Quarterly report on institutional irregular expenditure incurred submitted to Council quarterly	Q1 -Q4: Quarterly institutional report on irregular expenditure incurred submitted to Council and Council Register	3	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents.	Policy was approved by Council in the continuation meeting held 07 July 2025.
PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										

PERFORMANCE OBJECTIVES AND INDICATORS					PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance		Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
Financial management	% of OPEX Allocation/Budget spent	IDP 3.24	86% OPEX Budget spent	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	97%	Not achieved	Lack of proper planning to ensure alignment to OPEX budget	Department must align plans with OPEX budget	
Financial management	% of CAPEX Allocation/ Budget spent	IDP 3.25	0%	100% of allocated CAPEX Budget spent by 30 June 2025	-	-	No Capex allocated	N/A	No Capex allocated	No Capex allocated	
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 3.26	1 Procurement Plan compiled and submitted	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	2	Not achieved	Procurement Plan submitted late due to delays in finalisation of proposed budget	Budget Office to be engaged to share proposed budget timeously	

PERFORMANCE OBJECTIVES AND INDICATORS					PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken	
Contract Management	100% of performance Evaluation on contracted services as per Contract Management s116 on monthly basis and reported on quarterly basis	IDP 3.27	100% performance evaluation done	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis by 30 June 2025	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis in terms of the contracted services list provided by SCM for the Department	Q1 to Q4: Evaluation report and proof of submission to SCM	85%	Not achieved	Human capacity constraints to ensure oversight on service providers	Oversight on service provider needs to be consistent	
Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 3.28	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Irregular expenditure due to unforeseen operational requirements	To ensure that SCM processes are followed correctly to avoid irregular expenditure	

PERFORMANCE OBJECTIVES AND INDICATORS					PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken	
Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 3.29	32% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment/ establishment maintained at below 25%	Q4: Vacancy Rate Status Report	49%	Not achieved	Delays in HR processes to fill funded vacant posts	Engage HR on the filling of vacant funded posts	
Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent)	IDP 3.30	New KPI	100% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent) by 30 June 2025	Q1 to Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent) quarterly	Q1 to Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	0%	Not achieved	List of vacant funded posts are submitted outside 14 working days to HR due to departmental late notification of- resignation/retirement from incumbent	Managers to be engaged to bring to the attention of staff the need to submit timeously to enable timeous reporting and processing with HR.	
	Number of Departmental meetings held quarterly meetings held	SDIBIP 3.6	New KPI	3 monthly Departmental meetings held quarterly	Departmental meetings between the Director and Managers to be held for Departments to engage on progress on SDBIP and other departmental activities	Invite/ notice to meeting, agenda, attendance register and minutes	0	Not achieved	Departmental meetings held regularly but not formalised and documented.	To develop a schedule of meetings to formalize monthly department meetings	

KEY PERFORMANCE AREA (KPA 4): MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

OFFICE/ DIRECTORATE: ORGANISATIONAL DEVELOPMENT AND CORPORATE SERVICES

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/S DBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: INSTITUTIONAL DEVELOPMENT										
To Improve administrative capability of Municipality	Organizational Structure reviewed and submitted to Council for approval	IDP 4.1	0	Organizational Structure reviewed and submitted to Council for approval by 30 June 2025	Q1: Finalization of SCM processes Q2: Presentation of Draft Organisational Structure to Senior Management Q3: Presentation of Draft Organisational to Council for approval	Q1: Advert, Progress report on SCM processes Q2: Report to Senior Management and minutes of meeting Q3: Report to Council and Council Resolution	The tender to procure services for a provider to assist with the review of the organisational structure was re-advertised on the 22 May 2025, closing date was 03 June 2025.	Not achieved	Previously recommended service provider did not meet requirements, so BAC resolved to re-advertise.	SCM to unfold the evaluation process by ensuring that committee members are appointed as the duration for previous committee members elapsed in June 2025.
To Improve administrative capability of Municipality	Human Resource Plan aligned to Staff Establishment developed, and reviewed annually, submitted to Council for approval	IDP 4.2	New KPI	Human Resource Plan aligned to Staff Establishment developed, and reviewed annually, submitted to Council for approval by 30 June 2025	Q4: Present Draft HR Plan to Council for approval	Approved HR Plan and Council Resolution	The tender to procure services for a provider to assist with the review of the organisational structure was re-advertised on the 22 May 2025, closing date was 03 June 2025. The bid now is at Bid evaluation stage and SCM is in a process of appointing bid committee members as the duration for previous committee members elapsed in June 2025.	Not achieved	Previously recommended service provider did not meet requirements, so BAC resolved to re-advertise.	SCM to unfold the evaluation process by ensuring that committee members are appointed as the duration for previous committee members elapsed in June 2025.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/S DBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To Improve administrative capability of Municipality	% of vacant funded posts processed within 30 working days of receipt from Director of vacant post	SDBIP 4.1	New KPI	100% of vacant funded posts processed within 30 working days of receipt from Director of vacant post by 30 June 2025	Q1 to Q4: 100% of vacant funded posts processed within 30 days of receipt from Director of vacant post Feedback to Director every 14 days	Q1 to Q4: Report/ Memo to MM to declare vacancy within 30 days Feedback Memo to Director	75%	Not achieved	Vacant posts processed in batches rather than individually on receipt from Departments due to internal constraints and financial implications to process as and when received by end-user. Challenges were experienced with the service provider used for vetting and screening of candidates.	Due to financial constraints submitted vacant posts will be processed in batches quarterly. Specification was submitted for consideration of appointing the vetting companies on a long-term contract.
To Improve administrative capability of Municipality	% of funded posts filled within 90 days after declaring vacancy (Circular 88)	IDP 4.3	94.25% of funded posts filled within 90 days after position becoming vacant	100% of funded posts filled within 90 days after declared vacant	Q1 to Q4: 100% of funded posts filled within 90 days after declared vacant	Q1 to Q4: Declaration of vacancy report/memo, Advertisement and Report on appointments	75%	Not achieved	Vacant posts processed in batches rather than individually on receipt from Departments due to internal constraints and financial implications to process as and when received by end-user. Challenges were experienced with the service provider used for vetting and screening of candidates.	Due to financial constraints submitted vacant posts will be processed in batches quarterly. Specification was submitted for consideration of appointing the vetting companies on a long-term contract.

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/S DBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To Improve administrative capability of Municipality	% of signed Performance Agreements by employees (Circular 88	IDP 4.4	0%	100% of labour force (Managers & Assistant Managers) signed Performance Agreements by employees by 30 June 2025	Q1: Managers & Assistant Managers to sign Performance Agreements as required by MSR	Register of signed and submitted PA	24%	Not achieved	Due to human resource constraints the overlapping of compliance reports and prioritisation resulted in the outstanding PA's not being finalised and signed	For HR to finalise the review of the organisational structure to make provision for the cascading of PMS
To Improve administrative capability of Municipality	Employment Equity Plan developed, and annually reviewed, and submitted to Council for approval	IDP 4.5	0	Employment Equity Plan annually reviewed and submitted to Council for approval by 30 June 2025	Q3: Reviewed Employment Equity Plan submitted to Equity Forum, Senior Management and Portfolio Committee Q4: Reviewed Employment Equity Plan submitted to Council for approval	Q3: Draft Reviewed EE Plan Minutes and attendance register of Equity Forum, Senior Management and Portfolio Committee Q4: Approved EE Plan Council Resolution	The new EE Plan covering the period from 01 September 2025 - 31 August 2030 was presented to the Employment Equity Forum on 30 June 2025 and was adopted with changes.	Not achieved	Although the new EE Regulations were shared with the municipality in May 2025, time constraints and the extensive work required to develop the plan made it impossible to finalise and the plan as planned.	To submit the developed and recommended EEP for the period 01 September 2025 - 31 August 2030 to Council before or by 30 August 2025.
To Improve administrative capability of Municipality	Number Equity Report developed annually, approved by Equity Forum, and submitted to Department of Labour by 15th January	IDP 4.6	New KPI	Equity Report developed annually, approved by Equity Forum, and submitted to Department of Labour by 15th January 2025	Q2: EE Forum to finalize and approve Report Q3: Submission of EE Report to DoL by 15 January 2025 Submission to Council for Noting	Q2: Equity Forum Notice/invite, Minutes and attendance register approving the Report Q3: Approved Equity Report Proof of submission to DoL Q4: Council Resolution	EE Report was submitted to Council for tabling 30 June 2025, however due to community unrest, Council was only able to table 09 items on its agenda as the meeting had to be adjourned.	Not achieved	Community unrest disrupted Council meeting and report could not be tabled	Continuation meeting was held 07 July 2025, and report was tabled in Council.
PRIORITY AREA/PROGRAMME: HUMAN RESOURCE DEVELOPMENT										

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/S DBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
	Number of Workplace Skills Plan (WSP) developed, annually reviewed, and submitted to LGSETA by end of April	IDP 4.7	1 WSP developed and submitted to LGSETA	1 Workplace Skills Development Plan (WSP) developed and submitted to LGSETA By 30 April 2025	Q3: Departmental engagements Q4: Workplace Skills Plan (WSP) developed and submitted to LGSETA	Q3: Memo to Departments and attendance Register Q4: Compiled WSP Proof of submission to LGSETA	WSP developed, and submitted to LGSETA 30 April 2025	Achieved		
	Annual Training Report compiled and submitted to LGSETA by 30 April	IDP 4.8	1 Annual training report compiled and submitted to LGSETA	Annual Training Report (ATR) compiled and submitted to LGSETA by 30 April 2025	Q3: Departmental engagements Q4: ATR developed and submitted to LGSETA	Q3: Memo to Departments and attendance Register Q4: Report of ATR submitted to LG SETA Proof of submission to LGSETA	ATR developed and submitted to LGSETA by 30 April 2025.	Achieved		
	Number Training Committee Meetings held	IDP 4.9	New KPI	4 Training Committee Meetings by 30 June 2025	Q1 to Q4: Training Committee meetings aligned to LGSETA schedule	Meeting Notice/Invite Minutes Attendance Register	6	Not achieved	Some meetings did not quorate so could not continue	For consequence management to be implemented for non-attendance of committee members
PRIORITY AREA/PROGRAMME: OCCUPATIONAL HEALTH AND SAFETY										
To promote Occupational Health and Safety Environment for all Employees	Number of Health and Safety (OHS) Representative Committee meetings held	IDP 4.10	4 Health and Safety Representative Committee meetings held	4 Health and Safety Representative Committee meetings held by 30 June 2025	Q1 to Q4: Health and Safety Representative Committee meetings held quarterly	Meeting Notice/Invite Minutes Attendance Register	4	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/S DBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
To promote Occupational Health and Safety Environment for all Employees	Number of Trainings and capacity building programmes for OHS Reps conducted	IDP 4.11	1 Trainings/ Workshop for OHS Representatives conducted	1 Trainings for OHS Representatives conducted by 30 June 2025	Annual training of OHS representatives	Notice/Invite Report Attendance Register	0 Training for OHS Representative	Not achieved	OHS Representative term ended, finalizing the appointment of new appointees	Training will be conducted for new OHS representatives as current members term expired April 2025. elections of new members conducted from 6 May 2025 to 29 May 2025. Appointments yet to be finalised
To promote Occupational Health and Safety Environment for all Employees	Number of OHS Awareness campaigns conducted	IDP 4.12	4 OHS Awareness campaign conducted	4 OHS Awareness campaigns conducted by 30 June 2025	Q1 to Q4: OHS Awareness campaigns conducted quarterly	Notice/Invite Report Attendance Register	9	Achieved		
To promote Occupational Health and Safety Environment for all Employees	Number of Employee Wellness Programmes conducted	IDP 4.13	0	1 Employee Wellness Programme conducted by 30 June 2025	Q2: 1 Employee Wellness Programme conducted	Notice/Invite Report Attendance Register	1 Employee wellness held 01 November 2024	Achieved		
To promote Occupational Health and Safety Environment for all Employees	% of reported occupational injuries attended to in a required time frame (7days)	IDP 4.14	100% attendance to occupational injuries reported	100% attendance to occupational injuries reported (attended to within 7 days) by 30 June 2025	Q1 to Q4: 100% attendance to occupational injuries reported (attended to within 7 days) quarterly	Incident Register and progress report	100%	Achieved		

PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS				ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/S DBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken	
PRIORITY AREA/PROGRAMME: LABOUR RELATIONS											
To ensure sound Labour Relations so as to minimize Labour disputes and disruptions	% of reported cases of misconduct attended to within 90 days of reporting	IDP 4.1 5	100% reported cases of misconduct attended to within 90 days of reporting	100% of reported cases of misconduct attended to within 90 days of reporting by 30 June 2025	Q1 to Q4: 100% of reported cases of misconduct attended to within 90 days of reporting	Case Management Register	100% of reported cases of misconduct attended to within 90 days of reporting	Achieved			
To ensure sound Labour Relations so as to minimize Labour disputes and disruptions	Number of LLF Meetings held monthly	IDP 4.1 6	0	12 LLF Meetings held monthly by 30 June 2025	Q1 to Q4: 3 LLF Meetings held quarterly	Notice/Invite Minutes Attendance Register	4 LLF	Not achieved	Internal Administration Challenges impacting convening of LLF.	Director to address the internal administration challenges	
PRIORITY AREA/PROGRAMME: RECORDS MANAGEMENT SERVICES											
To Improve administrative	Record Management Policy & Procedure Manual developed, annually reviewed, and submitted to Council for approval.	IDP 4.17	0	Annual Review Record Management Policy & Procedure Manual	Q3: Reviewed document submitted to Senior Management and Portfolio Committee Q4: Reviewed document submitted to Council for approval	Q3: Draft and minutes of Senior Management Q4: Approved Record Policy & Procedure Manual and council resolution	Draft reviewed Records Management Policy and Registry Procedure Manual finalised	Not achieved	Drafts yet to serve in Council due to delay in internal processing at other committees prior Council	Administration to be engaged for the Draft to serve in next Council meeting	

To Improve administrative	% in disposal of records in accordance with National Archives Act	IDP 4.18	0	100% in disposal of records in accordance with National Archives Act by 30 June 2025	Q1 to Q4: 100% in disposal of records in accordance with National Archives Act quarterly	Approved Quarterly Disposal of records plan Proof of submission to Provincial Archives and acknowledgement of receipt	15%	Not achieved	Due to administrative requirements and directive, the plan was deviated from, and Waste Management was appraised during the quarter.	Due to the nature of work required, the plan will be amended and approved by the Director as and when there are changes/deviations for proper record keeping of processes.
To Improve administrative	Number of Record Management Awareness programmes conducted	IDP 4.19	3 Awareness Programmes conducted	4 Record Management Awareness programmes conducted by 30 June 2025	Q1 to Q4: Record Management Awareness programmes conducted quarterly	Notice/Invite Report Attendance Register	1	Not achieved	Human resource constraints due to the focus being on the disposal process.	For the organisational structure to be finalised to cater for additional personnel in the Unit. In the interim to facilitate the employment of at least 2 temporary workers
To Improve administrative	% of maintenance and up keeping of Municipal buildings in line with maintenance plan.	IDP 4.20	100% maintenance and up keeping of Municipal buildings	100% of maintenance and up keeping of Municipal buildings in line with maintenance plan by 30 June 2025	Q1 to Q4: Report on 100% of maintenance and up keeping of Municipal buildings in line with maintenance plan	Q1 to Q4: Approved Maintenance Plan by Director Progress Report	4 Report on maintenance and up keeping of Municipal buildings however deviated from the approved maintenance plan 0% maintenance and up keeping of Municipal buildings	Not achieved	Availability of resources to attend to Oranjeville and Deneysville adequately	Director to engage the CFO and Director Technical on the support needed to fast track the required maintenance in Oranjeville and Deneysville and to appoint 2 temporary workers for additional human resources in the Unit

PRIORITY AREA/PROGRAMME: LEGAL SERVICES

To promote legal compliance to minimize litigations and lawsuits	% of attendance of litigations in favour or against the Municipality as and when they occur	IDP 4.21	100% attendance of litigations in favour or against the Municipality as and when they occur	100 % of attendance of litigations in favour or against the Municipality as and when they occur by 30 June 2025	Q1 to Q4: 100 % of attendance of litigations in favour or against the Municipality as and when they occur	Q1 to Q4: Litigation(s) Register & Progress Report	100%	Achieved		
To promote legal compliance to minimize litigations and lawsuits	% of contacts/ SLAs rereferred and finalised in line with tender regulations within 20 days of receipt from end-user.	IDP 4.22	66% of Contacts/SLAs rereferred and finalised in line with tender regulations	100% of contacts/ SLAs rereferred and finalised in line with tender regulations within 20 days of receipt from end-user by 30 June 2025	Q1 to Q4: 100% of contacts/ SLAs rereferred and finalised in line with tender regulations within 20 days of receipt from end-user	Q1 to Q4: Referral and Request register of Contract/ SLAs Drafted SLAs	0%	Not Achieved	Comments from end-user and SCM delays the conclusion of the SLA at times.14 SLAs referred by SCM in this quarter.	Engagements with end user to submit timeously Legal services to improve on its drafting turnaround time, when a number of the referrals exceed the division's capacity
PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budget spent	IDP 4.23	96% OPEX Budget spent	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	89%	Not Achieved	Lack of proper planning to ensure alignment to OPEX budget	Department must align plans with OPEX budget

Financial management	% of CAPEX Allocation/ Budget spent	IDP 4.24	2% CAPEX Budget spent	100% of allocated CAPEX Budget spent by 30 June 2025	Reports of allocated CAPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	10%	Not Achieved	Lack of proper planning to ensure alignment to CAPEX budget	Department must align plans with CAPEX budget
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 4.25	1 Procurement Plan compiled and submitted	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	Procurement Plan submitted late	Not Achieved	Delays in finalisation of proposed budget	Budget Office to be engaged to share proposed budget timeously

Contract Management	100% of performance Evaluation on contracted services as per Contract Management s116 on monthly basis and reported on quarterly basis	IDP 4.26	100% performance evaluations done	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis by 30 June 2025	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis in terms of the contracted services list provided by SCM for the Department	Q1 to Q4: Evaluation report and proof of submission to SCM	75%	Not Achieved	Lack oversight on service providers	Oversight on service provider needs to be consistent
Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 4.27	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Irregular expenditure due to unforeseen operational requirements	To ensure that SCM processes are followed correctly to avoid irregular expenditure
Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 4.28	0% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment/ establishment maintained at below 25%	Q4: Vacancy Rate Status Report	29%	Not Achieved	Delays in HR processes to fill funded vacant posts	Engage HR on the filling of vacant funded posts

Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent)	IDP 4.29	New KPI	100% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent) by 30 June 2025	Q1 to Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent) quarterly	Q1 to Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	0%	Not achieved	List of vacant funded posts are submitted outside 14 working days to HR due to departmental late notification of- resignation/ retirement from incumbent	Managers to be engaged to bring to the attention of staff the need to submit timeously to enable timeous reporting and processing with HR.
	Number of Departmental meetings held quarterly meetings held	SDIBIP 4.2	New KPI	3 monthly Departmental meetings held quarterly	Departmental meetings between the Director and Managers to be held for Departments to engage on progress on SDBIP and other departmental activities	Invite/ notice to meeting, agenda, attendance register and minutes	0	Not achieved	Departmental meetings held regularly but not formalised and documented.	To develop a schedule of meetings to formalize monthly department meetings

KPA 5: Good Governance & Public Participation



KEY PERFORMANCE AREA (KPA 5): GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OFFICE/ DIRECTORATE: OFFICE OF THE EXECUTIVE MAYOR										
PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: SPECIAL PROGRAMMES										
To implement special programmes aimed at the needs of Vulnerable groups and Youths within the community	Number of public and special outreach programmes conducted for the needs of Vulnerable groups (Women, LGBTQIA+, Elderly, Children, youth & Differently Abled persons) within the community	IDP 5.1	11 public and special outreach programmes conducted for the needs of Vulnerable groups	12 public and special outreach programmes conducted for the needs of Vulnerable groups (Women, LGBTQIA+, Elderly, Children, youth & Differently Abled persons) within the community by 30 June 2025	Q1 to Q4: Public and special outreach programmes for the needs of Vulnerable groups (Women, LGBTQIA+, Elderly, Children, youth & Differently Abled persons) within the community conducted quarterly	Notice/invite Attendance Register Report	12	Achieved		
To Ensure that there is coherent approach in the Municipality in dealing with pandemics (HIV/AIDS & TB including Covid 19 & GBV)	Number of Public Health Awareness programmes conducted (HIV/AIDS, TB, Cancer & Covid 19. etc.)	IDP 5.2	2 Public Health Awareness programmes conducted	4 Public Health Awareness programmes conducted (HIV/AIDS, TB, Cancer & Covid 19. etc.)	Q1 to Q4: 1 Public Health Awareness programmes conducted (HIV/AIDS, TB, Cancer & Covid 19. etc.) quarterly	Notice/invite Attendance Register Report	5	Achieved		

	Number of GBV Awareness programmes held	IDP 5.3	5: 16 Days of Activism Programmes held	1 GBV Awareness programmes held by 30 June 2025	Q2: 1 GBV Awareness Programme held	Notice/invite Attendance Register Report	3	Achieved		
PRIORITY AREA/PROGRAMME: YOUTH DEVELOPMENT										
To implement special programmes aimed at the needs of Vulnerable groups and Youths within the community	Number of Youth Summit held	IDP 5.4	1 Youth Summit held	1 Youth Summit held by 30 June 2025	1 Youth Summit held in quarter 2	Notice/invite Attendance Register Report	1	Achieved		
To implement special programmes aimed at the needs of Vulnerable groups and Youths within the community	Number of Youth Awareness programmes (Alcohol/Drug Abuse, Teenage pregnancy & Youth Day commemoration) conducted	IDP 5.5	7 Youth Awareness programmes conducted	4 Youth Awareness programmes (Alcohol/Drug Abuse, Teenage pregnancy & Youth Day Commemoration) conducted by 30 June 2025	Q1 to Q4:1 Youth Awareness programme conducted quarterly	Notice/invite Attendance Register Report	4	Achieved		
Coordination of Youth Awareness programmes/campaigns	% of planned Youth Empowerment Activities on Sports, Arts, Culture & Recreational	IDP 5.6	New KPI	100 % of planned Youth Empowerment Activities on Sports, Arts, Culture & Recreational by 30 June 2025	Q1 to Q4: 100 % of planned Youth Empowerment Activities on Sports, Arts, Culture & Recreational held per quarter	Q1: Implementation Plan/Programme Q1 to Q4: Notice/invite Attendance Register Report	75%	Not achieved	Planned activity could not be realised due to prioritization of other activities.	Department to improve on internal planning.
PRIORITY AREA/PROGRAMME: LEADERSHIP AND COUNCIL OVERSIGHT										

To provide leadership and oversight on Council matters	Number of MAYCO Meetings held	IDP 5.7	2 MAYCO meetings	8 MAYCO Meetings held by 30 June 2025	Q1 to Q4: MAYCO Meetings held quarterly	Invite/Notice Attendance Register Minutes	8	Achieved		
PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budgeted spent	IDP 5.8	0%	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Expenditure Report	104%	Achieved		
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 5.9	0	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	Performance not measurable as there are no planned projects that require submission of a procurement plan	Performance not measurable as no notices were received	No projects that require submission of procurement plan	N/A

Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 5.10	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Irregular expenditure due to unforeseen operational requirements	To ensure that SCM processes are followed correctly to avoid irregular expenditure
Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 5.11	24% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Q4: Vacancy rate of total departmental staff compliment/ establishment maintained at below 25%	Q4: Vacancy Rate Status Report	24%	Achieved		
Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent)	IDP 5.12	New KPI	100% of funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent) by 30 June 2025 *only measurable when there has been a notice of-resignation/retirement	Q1 -Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent) quarterly	Q1 - Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	Performance not measurable as no notices were received	Performance not measurable as no notices were received	only measurable when there has been a notice of- resignation/retirement from incumbent received	Performance not measurable as no notices were received

				from incumbent received during the quarter						
	Number of Departmental meetings held quarterly meetings held	SDIBIP 5.1	New KPI	3 monthly Departmental meetings held quarterly	Q1- Q4: Departmental meetings between the Director and Managers to be held for Departments to engage on progress on SDBIP and other departmental activities	Invite/ notice to meeting, agenda, attendance register and minutes	0	Not achieved	Departmental meetings held regularly but not formalised and documented.	To develop a schedule of meetings to formalize monthly department meetings

KEY PERFORMANCE AREA (KPA 5): GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OFFICE/ DIRECTORATE: OFFICE OF THE SPEAKER										
PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2022/23 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: PUBLIC PARTICIPATION										
Ensure transparency, accountability and regular engagements with communities and stakeholders	Public Participation Strategy developed, reviewed annually, and submitted to Council for approval	IDP 5.13	0	Public Participation Strategy developed and submitted to Council for approval by 30 June 2025	Q3: Draft submitted to Senior Management Q4: Draft submitted to Council for approval	Q3: Draft PP Strategy Senior Management agenda and minutes Q4: Approved Public Participation & Council Resolution	Draft Public Participation Strategy developed but not tabled in Council	Not achieved	Support requested from Legal to review the Draft for quality assurance	To fast track and finalise support from Legal
Ensure that Ward Committees are functional and interact with communities	Number of Council meetings held, and community members invited	IDP 5.14	7 Ordinary Council meetings held, and community members invited	9 ordinary Council meetings held, and community members invited by 30 June 2025	Q1 to Q4: Ordinary Council meeting held	Q1 to Q4: Public Notice, Attendance Register, minutes	8	Not achieved	Non-sitting of Portfolios during Q1 affected the functionality of MAYCO and Council	MM will engage TROIKA to ensure the functionality of Portfolio's, MAYCO and Council by adhering to the proposed schedule of meetings by Administration as approved by Council.

Ensure that Ward Committees are functional and interact with communities	Number of Ward Meetings held by Ward Councillors per ward	IDP 5.15	16 Ward Meetings held	92 Ward Meetings held by Ward Councillors per ward by 30 June 2025	23 Ward Meetings held by Ward Councillors per ward quarterly	Q1 - Q4: Notice/Invite, Attendance Register & Minutes	36	Not achieved	Ward Councillors do not adhere to meeting schedule, and not all those who do submit reports and attendance registers to confirm that meetings were held.	To submit quarterly a speaker's report on Councillor's performance to Council
Ensure that Ward Committees are functional and interact with communities	Number of Ward plans developed by Ward Committees	IDP 5.16	0	23 Number of Ward plans developed by Ward Committees by 30 June 2025	23 Ward plans developed by Ward Committees in quarter 4	Q4: 23 Developed ward plans	23 Draft Ward plans developed	Not achieved	Draft Ward plans developed and are awaiting final review by COGTA as part of support	Fasttrack the support and finalise the Ward Plans
Ensure that Ward Committees are functional and interact with communities	Number of quarterly reports on the status of the establishment of Ward Committees	IDP 5.17	23 Ward Committees established	4 quarterly reports on the status of the establishment of Ward Committees	Q1 -Q4: 1 quarterly report on the status of the establishment of Ward Committees Vacancy must be filled within 90 days from when declared vacant.	Q1 -Q4: Quarterly Report, Q1 - Q4: When a vacancy has been filled include, appointment letter, attendance register and agenda & minutes of election meeting	0	Not achieved	23 Ward Committees established, and stipends paid monthly to Ward Committee members. However, there are some vacancies that need to be filled	Engage COGTA and fast track the filling of vacancies
	Number of Ward Committee meeting held annually per ward	IDP 5.18	14 Ward Committee Meetings held	92 Ward Committee meetings held (1 meeting per ward per quarter) by 30 June 2025	23 Ward Committee meeting held quarterly- (1 per ward)	Attendance Register & Minutes	23	Not achieved	Committee meetings not held quarterly and POE's meetings held not submitted	Report to be submitted to Council on non-compliance

	% of Petitions received and attended to within 7 working days of receipt	IDP 5.19	0%	100% of Petitions received and attended to within 7 working days of receipt by 30 June 2025	100% attendance to Petitions received in all quarters within 7 working days of receipt	Petition register, Petition submitted to the municipality and municipality response	0%	Not achieved	Received petitions were not addressed within the specified timeframes	To improve on response time
PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budgeted spent	IDP 5.20	0%	100% of allocated OPEX Budget spent by 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	104%	Achieved		
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 5.21	New KPI	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	Performance not measurable as there are no planned projects that require submission of a procurement plan	Performance not measurable as no notices were received	No projects that require submission of procurement plan	N/A

Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 5.22	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Irregular expenditure due to unforeseen operational requirements	To ensure that SCM processes are followed correctly to avoid irregular expenditure
Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 5.23	0% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment/ establishment maintained at below 25% quarterly	Q1 to Q4: Vacancy Rate Status Report	0%	Achieved		
Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/retirement from incumbent)	IDP 5.24	New KPI	100% of funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/ retirement from incumbent) by 30 June 2025 *only measurable when there has been a notice of resignation/ retirement from incumbent received	Q1 -Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of resignation/ retirement from incumbent) quarterly	Q1 - Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/ Signature of HR)	Performance not measurable as no notices were received	Performance not measurable as no notices were received	only measurable when there has been a notice of- resignation/ retirement from incumbent received	Performance not measurable as no notices were received

				during the quarter						
	Number of Departmental meetings held quarterly meetings held	SDIBIP 5.2	New KPI	3 monthly Departmental meetings held quarterly	<p>Departmental meetings to be held for Departments engage on tasks completed, plan for future tasks and to address any challenges experienced and corrective measures as well as to mitigate future risks</p> <p>Meetings will be at managerial level as well as all staff in Department at least once a quarter</p>	Q1 to Q4: Invite/ notice to meeting, agenda, attendance register and minutes	0	Not achieved	Departmental meetings held regularly but not formalised and documented.	To develop a schedule of meetings to formalize monthly department meetings

KEY PERFORMANCE AREA (KPA 5): GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OFFICE/ DIRECTORATE: OFFICE OF THE COUNCIL WHIP										
PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2022/23 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: COUNCIL MANAGEMENT (WHIPPERY)										
To provide continuous political support on matters affecting Council management and stability	Number of Whippery meetings convened to deal with Municipal matters.	IDP 5.25	7 Whippery meetings convened to deal with Municipal matters	4 Whippery meetings convened to deal with Municipal matters by 30 June 2025	Q1 to Q4: Whippery meetings convened to deal with Municipal matters quarterly	Q1 to Q4: Invite/Notice Attendance Register Minutes	1	Not achieved	No enforcement of schedule and non-availability of Cllrs	Cllrs will be encouraged to attend meetings
	Number of TROIKA meetings convened to deal with Municipal matters.	IDP 5.26	New KPI	4 TROIKA meetings convened to deal with Municipal matters by 30 June 2025	Q1 to Q4: TROIKA meetings convened to deal with Municipal matters quarterly	Q1 to Q4: Invite/Notice Attendance Register Minutes	1	Not achieved	No enforcement of schedule and non-availability of TROIKA members due to the pressing matters	TROIKA members to be engaged and encouraged to be available for meetings
PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budgeted spent	IDP 5.27	0%	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	104%	Achieved		

Financial management	% of CAPEX Allocation/ Budgeted spent	IDP 5.28	New KPI	100% of allocated CAPEX Budget spent by 30 June 2025	Reports of allocated CAPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	98%	Not achieved	CAPEX item budgeted for procured with a surplus remaining from the purchase	CAPEX item budgeted for procured
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 5.29	1 Procurement Plan compiled and submitted	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	Performance not measurable as there are no planned projects that require submission of a procurement plan	Performance not measurable as no notices were received	No projects that require submission of procurement plan	N/A
Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 5.30	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Irregular expenditure due to unforeseen operational requirements	To ensure that SCM processes are followed correctly to avoid irregular expenditure

Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 5.31	25% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment/ establishment maintained at below 25% quarterly	Q1 to Q4: Vacancy Rate Status Report	0%	Achieved		
Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent)	IDP 5.32	New KPI	100% of funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/ retirement from incumbent) by 30 June 2025 *only measurable when there has been a notice of- resignation/ retirement from incumbent received during the quarter	Q1 -Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/ retirement from incumbent) quarterly	Q1 - Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	Performance not measurable as no notices were received	Performance not measurable as no notices were received	only measurable when there has been a notice of-resignation/ retirement from incumbent received	Performance not measurable as no notices were received

	Number of Departmental meetings held quarterly	SDIBIP 5.3	New KPI	3 monthly Departmental meetings held quarterly	<p>Departmental meetings to be held for Departments engage on tasks completed, plan for future tasks and to address any challenges experienced and corrective measures as well as to mitigate future risks</p> <p>Meetings will be at managerial level as well as all staff in Department at least once a quarter</p>	Invite/ notice to meeting, agenda, attendance register and minutes	13	Not achieved	Meetings held were not convened monthly	Schedule of meetings to be developed and adhered
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KEY PERFORMANCE AREA (KPA 5): GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OFFICE/DIRECTORATE: CORPORATE SERVICES AND ORGANIZATIONAL DEVELOPMENT										
PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: COUNCIL SUPPORT										
Ensure all Council Committees (s80) sit regularly process items for Council decisions	Number of Portfolio Committees(s80) meetings held	IDP 5.33	5 Portfolio Committee meetings were held	4 Portfolio Committees (s80) meetings held per Portfolio by 30 June 2025	Q1 to Q4: Portfolio Committee (s80) meetings held quarterly per portfolio	Q1 to Q4: Notice/Invite Attendance registers minutes	36 Portfolio Committees held	Not achieved	Not all the 9 Portfolio's sat once per quarter as required due to some Departments did not have reports to be tabled at Portfolio committees and there were challenges of quorum.	A report to be sent to Senior Management on non-submission of reports to encourage Departments to submit timeously quarterly so that Portfolio meetings can be convened as delays affect Senior Management, MAYCO and Council meetings

Ensure all Council Committees (s80) sit regularly process items for Council decisions	% Monitoring of Council Resolutions implemented	IDP 5.34	0%	100 % Monitoring of Council Resolutions implemented by 30 June 2025	Q1 to Q4: 100 % Monitoring of Council Resolutions implemented	Council Resolutions Register with progress	25 % Monitoring of Council Resolutions was conducted, during the 2024/2025 FY. However, Directors are still not responding to the template submitted to the	Not achieved	Directors are still not responding to the template submitted to them for updating.	Progress report on tracking and monitoring of implemented Council Resolutions was submitted to Council for noting on the 30 June 2025. The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents. The meeting was continued on 7 July 2025.
To provide continuous strategic support on organisational goals and performance	5.25 Number of Senior management Meetings held	IDP 5.35	3 Senior Management meetings were held	12 Senior management meetings held by 30 June 2025	Q1 to Q4: Senior Management meeting held monthly	Q1 to Q4: Notice/Invite Attendance registers minutes	13	Achieved		

KEY PERFORMANCE AREA (KPA 5): GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OFFICE/ DIRECTORATE: OFFICE OF THE MUNICIPAL MANAGER										
PERFORMANCE OBJECTIVES AND INDICATORS				PERFORMANCE TARGETS			ASSESSMENT ANNUAL			
Strategic Objective	Key Performance Indicator	REF No. (IDP/SDBIP)	Baseline (2023/24 Actual Audited result)	Annual Target 2024/25	Explanation of Target	Portfolio of Evidence	Actual Performance	Target achieved/ not achieved	Reasons for Deviations	Corrective Measures Taken/ to be taken
PRIORITY AREA/PROGRAMME: INTEGRATED DEVELOPMENT PLANNING										
To ensure Legally compliant and Credible IDP	Number of IDPs developed, reviewed, and approved annually	IDP 5.36	1 IDP reviewed and approved	2025/26 IDP Reviewed and approved by Council by 30 May 2025	Q3: Tabling of Draft Reviewed IDP to Senior Management and Council by 31 March 2025 Q4: Tabling of Final Draft IDP to Senior Management and Council by 31 May 2025	Q3: Reviewed Draft IDP document Senior Management minutes Council Resolution Proof of submission to COGTA and publication Q4: Approved IDP minutes of Senior Management meeting Council resolution Proof of submission to COGTA and publication	IDP approved 30 May 2025	Achieved		

PRIORITY AREA/PROGRAMME: PERFORMANCE MANAGEMENT										
To improve the administrative capability of the municipality	PMDS Policy / Framework developed, reviewed and approved by Council	IDP 5.37	0	1 PMS Policy/Framework reviewed and approved by Council by 30 June 2025	Review of PMDS Policy/ Framework and submit to Council for approval in quarter 4	Approved PMDS Policy/ Framework and Council resolution	Reviewed 2025/26 PMDS Policy submitted to Council for approval	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents. The meeting was continued on 7 July 2025.	Policy was approved by Council in the continuation meeting held 07 July 2025.
To improve the administrative capability of the municipality	SDBIP developed and approved by Executive Mayor 28 days after the approval of IDP & Budget	IDP 5.38	1 SDBIP developed and approved	1 SDBIPs developed and approved by Executive Mayor 28 days after the approval of IDP & Budget	SDBIP revised for current year in line with budget adjustment processes and following year SDBIP developed and submitted to the Executive Mayor for approval (28 days after the approval of IDP & Budget) in quarter 4	Q3: Approved Revised 2024/25 SDBIP Q4: Approved 2025/26 SDBIP	SDBIP approved 27 June 2025	Achieved		

To improve the administrative capability of the municipality	Number of Performance Reports compiled and submitted to Council	IDP 5.39	3 reports submitted to Council	4 Performance Reports submitted to Council	Q1: Q4 Performance Report submitted to Council Q2: Q1 Performance Report submitted to Council Q3: Midyear report & Q2 Performance Report submitted to Council Q4: Q3 Performance Report submitted to Council	Q1 - Q4: Submitted reports and Council resolution	4	Not achieved	Reports are not in line with MFMA s52(d), a legislation that is not possible to comply to due to human resource constraints and the delays in finalising SDBIP Departmental Performance reviews timeously due to late submissions by Departments and the quality of POE's that need to be revised prior finalisation of report for submission to Internal Audit and Council	To capacitate the PMS Unit with additional staff and for Departments to ensure that reporting and POE are correctly done and timeously submitted for review.
To improve the administrative capability of the municipality	% Performance Agreements signed and submitted by MM and Senior Managers annually by 31 July	SDBIP 5.4	New KPI	100% Performance Agreements signed and submitted by MM and Senior Managers annually by 31 July 2024	Q1: Performance Agreements signed and submitted by MM and Senior Managers annually by 31 July 2024	Q1: Signed PA Proof of submission to COGTA Proof of publication	100%	Achieved		

To improve the administrative capability of the municipality	% of Performance Assessments Conducted quarterly	SDBIP 5.5	New KPI	100% of Performance Assessments Conducted quarterly	Q1 to Q4: Performance Assessments conducted informally for quarters and formally for mid-year and 2023/24 Annual performance	Q1 to Q4: Performance Assessment reports	0%	Not achieved	Human resources capacity constraints and availability of Panel Members	To capacitate the Unit and to have a pre-communicated plan in order to timeously secure members
PRIORITY AREA/PROGRAMME: INTERNAL AUDIT										
	Number of Internal Audit reports on Performance review conducted and submitted to Audit committee	IDP 5.40	4 Quarterly Internal Audit Report compiled and submitted to Audit committee	4 Quarterly Internal Audit Reports compiled and submitted to Audit committee by 30 June 2025	Q1 to Q4: Quarterly Internal Audit Report compiled and submitted to Audit committee quarterly	Q1 to Q4: Quarterly Internal Audit Reports	4th quarter & annual report 2023/24 as well as 1st quarter, 2nd quarter, and Midyear audited PMs reports was served in APC meeting	Not achieved	Delay in submission of the quarterly PMS report for auditing from PMS unit	The report is completed and will be submitted to APC meeting in August 2025
	Annual Internal Audit Plan developed and approved by Audit Committee by 30 June annually	IDP 5.41	1 Annual Internal Audit Plan developed and approved by Audit Committee	Approved Internal Audit Plan by 30 June 2025	Q4: Annual Internal Audit Plan developed and approved by Audit Committee in quarter 4	Q4: Approved Internal Audit Plan and Minutes by Audit Committee	Annual Audit Plan was approved by Audit Committee on the 19th June 2025	Achieved		
	% Implementation of Annual Internal Audit Plan	IDP 5.42	91% implementation of Annual Internal Audit Plan	100% implementation of Annual Internal Audit Plan by 30 June 2025	Q1 to Q4: 100% implementation of Annual Internal Audit Plan by 30 June 2025	Q1 to Q4: Report on the progress implementation of Annual Internal Audit Plan	85%	Not achieved	Asset Management audit was not performed due to incomplete Fixed Assets Register. (Service provider still busy compiling the register). Delay in submission of information from other departments caused a	The Asset Management audit is postponed to 2025/26 financial year. The last Audit of SCM will be completed in July 2025.

									delay in completion of planned audits.	
	Annual Review of Internal Audit Committee Charter & Audit Committee Charter	IDP 5.43	0	Internal Audit Charter and Audit & Performance Committee Charter reviewed and approved by Council by 30 June 2025	Q4: Review of Internal Audit Committee Charter & Audit Committee Charter in quarter 4	Q4: Reports	The Internal Audit Charter was approved by APC on 19 June 2025; APC Charter was submitted to council for approval on 30 June 2025	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents. The meeting was continued on 7 July 2025.	The Charter was approved by council on 07 July 2025
	Number of Audit Committee meetings convened annually	IDP 5.44	6 APC meeting held	4 Audit Committee meetings convened by 30 June 2025	Q1 to Q4: Audit Committee meeting convened quarterly	Q1 to Q4: Attendance registers and minutes of the meetings	6	Achieved		

PRIORITY AREA/PROGRAMME: COMPLIANCE											
	Compilation of compliance Assessment Register and monitoring conducted annually	IDP 5.45	0	4 Assessments regarding compliance conducted by 30 June 2025	Q1 Compilation of the register Q2 to Q4: Monitoring and reporting on compliance register	Q1: Compiled Risk Register Q2 to Q4: Compliance Assessment Register and reports	2		Not achieved	The appointment of the Compliance Coordinator was finalised in the 3rd quarter. Compilation, monitoring, and reporting on the compliance management status report and regulatory universe were conducted in Q3 & Q4. The compliance management status report was presented to RMC on 18 March 2025, and the compliance management regulatory universe was presented to the RMC on 17 June 2025 and in APC on 19 June 2025.	Reporting will be consistent now that there is an incumbent

PRIORITY AREA/PROGRAMME: COUNCIL OVERSIGHT										
	Number of MPAC meetings held (S79)	IDP 5.46	3 MPAC meetings held	4 MPAC Meetings held (s79) by 30 June 2025	Q1 to Q4: MPAC Meetings held quarterly	Q1 to Q4: Notice/Invite attendance registers minutes	17	Achieved.		
	No of oversight report compiled and submitted to Council	IDP 5.47	1 Oversight Report approved by Council	1 oversight report compiled and submitted to Council by 31 March 2025	Q3: Oversight report compiled and submitted to Council by 31 March 2025	Q3: Approved Oversight Report Council Resolution Proof of submission to MEC FSCOGTA, MEC FS Treasury, AG, Provincial Legislature	1 oversight report compiled and submitted to Council 31 March 2025	Achieved.		
	% of investigations reports referred to Council for Condonement against total number of investigations conducted	IDP 5.48	0%	100% of investigations reports referred to Council for Condonement against total number of investigations conducted by 30 June 2025	Q1 to Q4: 100% of investigations reports referred to Council for Condonement against total number of investigations conducted in all quarters	Q1 to Q4: Report to Council Resolution	100%	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents. The meeting was continued on 7 July 2025.	Report presented in Council in the continuation meeting held 07 July 2025.
	% of cases referred to Disciplinary Committee/Board by MPAC	IDP 5.49	0%	100% of cases referred to Disciplinary Committee/Board by MPAC by 30 June 2025	100% of cases referred to Disciplinary Committee/Board by MPAC in all quarters	Report	Performance not measurable as there were no matters necessary for referral to DC board for investigations	Performance not measurable	No cases necessitated a referral to DC board	Investigate more current cases
PRIORITY AREA/PROGRAMME: RISK MANAGEMENT										

To build risk conscious culture within the Municipality	Review of Risk Management Policy and submission to Council for approval	IDP 5.50	0	Annually Reviewed Risk Management Policy and submission to Council by 30 June 2025	Review of Risk Management Policy and submission to Council in quarter 4	Reviewed Risk Management Policy and Council Resolution	The Risk Management Policy was reviewed and submitted to Council in June 2025 for approval.	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents. The meeting was continued on 7 July 2025.	Report presented in Council in the continuation meeting held 07 July 2025.
To build risk conscious culture within the Municipality	Review of Risk Management Strategy and submission to Council for Approval	IDP 5.51	0	Annually Reviewed Risk Management Strategy and submission to Council for Approval by 30 June 2025	Review of Risk Management strategy and submission to Council for Approval in quarter 4	Reviewed Risk Management Strategy and Council Resolution	The Risk Management Strategy was reviewed and submitted to Council in June 2025 for approval.	Not achieved	The Council meeting that was scheduled for 30 June was adjourned pursuant to the disruptions of the aggrieved residents. The meeting was continued on 7 July 2025.	Report presented in Council in the continuation meeting held 07 July 2025.
To build risk conscious culture within the Municipality	Compilation and updating of Risk Register and Risk Assessment conducted	IDP 5.52	1 Updated Risk Register and 4 Assessment Reports	Quarterly compilation and updating of Risk register and Risk Assessment conducted by 30 June 2025	Q1 Compilation and updating of the register Q2-4 Monitoring and updating of Risk Registers	Updated Risk Register and Assessment report	1 compiled and updated Risk Register and 4 Risk Assessments conducted, and reports compiled	Achieved		
To build risk conscious culture within the Municipality	Number of Risk Management Committee meetings convened	IDP 5.53	4 Risk Management Committee meetings convened	4 Risk Management Committee meetings convened by 30 June 2025	1 Risk Management Committee meeting convened quarterly	Notice, Agenda, Minutes and Attendance Registers	4	Achieved		

To build risk conscious culture within the Municipality	Annual Review of Risk Management Committee Charter	IDP 5.54	0	Risk Management Committee Charter reviewed by 30 June 2025	Review of Risk Management Committee Charter in Quarter 4	Approved Risk Management Committee Charter and minutes of Meeting	The Risk Management Committee Charter was reviewed and submitted to Risk Management Committee and Audit & Performance Committee for approval. The Risk Management Committee Charter was presented to the RMC on 17 June 2025 and in APC on 19 June 2025.	Achieved	The Risk Management Committee is not a committee of council (under Section 79) and is a committee appointed by the Accounting Officer / Authority to review the Institution's system of risk management; therefore, its charter cannot be submitted to Council for approval in terms of the Local Government: Municipal Finance Management Act (No.56 of 2003), and the Local Government: Municipal Systems Act (No.32 of 2000).	
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PRIORITY AREA/PROGRAMME: INFORMATION COMMUNICATION AND TECHNOLOGY

To improve the administrative capability of the municipality	Review of ICT Policy and submitted to Council for approval	IDP 5.55	0	Reviewed and approved ICT Policy by 30 June 2025	Q1: Review of ICT policy Q2 to Q4: Reviewed policy submitted to Senior Management, ICT steering committee and Council	Q1: Reviewed ICT Policy Q2: Minutes of Senior Management, and ICT Steering Committee Approved ICT Policy and Council Resolution	Policy reviewed, but not approved by Council	Not achieved	Reviewed policy sent to Council for approval, however, could not serve as it was omitted by the portfolio committee	Submit to the portfolio committee for recommendation.
To improve the administrative capability of the municipality	Number of ICT Steering committee meetings convened	IDP 5.56	0	4 ICT Steering committee meetings convened by 30 June 2025	Q1 to Q4: ICT Steering committee meeting convened quarterly	Reports & Attendance Registers	0 ICT Steering committee meeting convened	Not achieved	Awaiting the MM approval for the secondment of the independent chairperson to lead the committee	Convene the committee meeting as soon the independent chairperson is appointed
To improve the administrative capability of the municipality	% Wide Area Network up time to over 95% as per the system (to be Generated by the system)	IDP 5.57	97% Wide Area Network up time	95 % Wide Area Network up time to over 95% as per the system (to be generated by the system) by 30 June 2025	Q1 to Q4: 95 % Wide Area Network up time to over 95% as per the system (to be generated by the system) in all quarters	Systems Reports	95 % Wide Area Network up time to over 95% as per the system	Achieved		

PRIORITY AREA/PROGRAMME: COMMUNICATIONS										
To promote Intergovernmental Relations (IGR) and Communication channels with relevant stakeholders	Communication Policy developed, reviewed annually, and submitted to Council for approval	IDP 5.58	0	Communication Policy developed and submitted to Council for approval by 30 June 2025	Q4: Review and submit to Council for approval	Q4: Approved Communication Policy and Council Resolution	Communications Policy (2023-2026) approved by Council 11 December 2024.	Achieved	Target achieved earlier than planned as it has been a long outstanding matter delayed by various factors during the previous financial year.	
To promote Intergovernmental Relations (IGR) and Communication channels with relevant stakeholders	Communication Strategy developed, reviewed annually, and submitted to Council for approval	IDP 5.59	0	Communication Strategy reviewed annually, and submitted to Council for approval by 30 June 2025	Q4: Review and submit to Council for approval	Q4: Approved Communication Strategy & Council Resolution	The Communications Strategy (2023 - 2026) together with Crisis Communications Plan (2024-2029) approved by Council 11 December 2024.	Achieved	Target achieved earlier than planned as it has been a long outstanding matter delayed by various factors during the previous financial year.	
To promote Intergovernmental Relations (IGR) and Communication channels with relevant stakeholders	% of publications of MFMA s75 documents and other legislated documents in line with section 21A and 21B of the MSA to the community as and when received from the end user	IDP 5.60	100% of publications of MFMA s75 documents as received from Departments	100 % of publications of MFMA s75 documents and other legislated documents in line with section 21A and 21B of the MSA to the community as and when received from the end user by 30 June 2025	100 % of publications publicized to community as and when received from end-user in all quarters	Publication register	50% of publications of MFMA s75 documents and other legislated documents in line with section 21A and 21B of the MSA publicised.	Not achieved	Unit could not process all publication as per MSA s21B requests timeously due to delay in SCM processes.	SCM to be engaged to fast track finalisation of Communications panel for timeous processing of publication requests as and when received
To promote Intergovernmental Relations (IGR) and Communication channels with relevant stakeholders	Number of Technical IGR Meetings attended	IDP 5.61	4 Technical Communications IGR (DCF) held	4 Technical IGR Meetings attended by 30 June 2025	1 Technical IGR Meeting attended quarterly	Invite/Notice Attendance Register & Report/minutes	4	Achieved		

To promote Intergovernmental Relations (IGR) and Communication channels with relevant stakeholders	% of quarterly updates made on Municipal website	IDP 5.62	100% update of Municipal Website	100 % update of Municipal Website by 30 June 2025	100 % update of Municipal Website in all quarters	Website update Register and Report	100%	Achieved		
PRIORITY AREA/PROGRAMME: UNIT MANAGEMENT (DENEYSVILLE/ORANJEVILLE)										
To Ensure Universal Access to reliable and quality Basic Municipal services by all communities	Number of quarterly reports on service delivery submitted to Municipal Manager	IDP 5.63	4 Reports compiled	4 quarterly reports on service delivery (Unit Management) submitted to Municipal Manager by 30 June 2025	1 service delivery report (Unit Management) submitted to Municipal Manager quarterly	Progress Reports	4	Achieved		
PRIORITY AREA/PROGRAMME: SECURITY MANAGEMENT										
	Security Plan developed, reviewed annually and submitted to Council for approval	IDP 5.64	0	Security Plan developed and submitted to Council for approval by 30 June 2025	Q4- Submit a Draft Security Plan to Council for approval	Approved Security Plan and Council Resolution	0 Security Plan developed	Not achieved	Capacity Constraints	Acquire assistance of a service provider through SCM processes and Benchmark with other Municipalities
	% of reported cases to SAPS as and when they occur	IDP 5.65	100% of reported cases to SAPS	100% of reported cases to SAPS as and when they occur by 30 June 2025	100% of reported cases to SAPS as and when they occur in all quarters	Security incident register with case numbers	100% cases reported to SAPS as and when they occur by 30 June 2025	Achieved		
	Number of Security Reports compiled	IDP 5.66	4 Reports compiled	4 Security Reports compiled by 30 June 2025	1 Security Report compiled quarterly	Reports	4 Security Reports compiled by 30 June 2025	Achieved		

	Number Security Awareness programmes provided to Employees	IDP 5.67	0	4 Security Awareness Programmes conducted by 30 June 2025	1 Security Awareness programme provided to Employees quarterly	Notice/Invite, Attendance Registers, Report	0	Not achieved	Personnel constraints	Security Management Unit to be capacitated with human resources urgently Proposed vacancies/positions submitted to MM's Office
	Provision of security services for the municipality for safe keeping of assets	IDP 5.68	New KPI	4 Reports on Provision of security services for the municipality for safe keeping of assets	Q1 to Q4: Quarterly report on Provision of security services for the municipality for safe keeping of assets presented to Senior Management	Q1 to Q4: Report and Senior Management meeting minutes	4 Reports on Provision of security services for the municipality for safe keeping of assets	Not achieved	Administrative challenges to process reports	Capacitate Unit for efficiency

PRIORITY AREA/ PROGRAMME: DEPARTMENTAL										
Financial management	% of OPEX Allocation/Budget spent	IDP 5.69	64% OPEX Budget spent	100% of allocated OPEX Budget spent by 30 June 2025	Reports of allocated OPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	90%	Not achieved	Lack of proper planning to ensure alignment to OPEX budget	Department must align plans with OPEX budget
Financial management	% of CAPEX Allocation/ Budget spent	IDP 5.70	47% CAPEX Budget spent	100% of allocated CAPEX Budget spent by 30 June 2025	Reports of allocated CAPEX Budget spending reflecting cumulative expenditure Q1 - 20% Q2 - 50% Q3 - 75% Q4 - 100%	Q1 to Q4: Expenditure Report	34%	Not achieved	Lack of proper planning to ensure alignment to CAPEX budget	Department must align plans with CAPEX budget
Demand Management Plan	Number of Procurement Plans compiled and submitted to SCM	IDP 5.71	1 Procurement Plan compiled and submitted	2 Procurement Plan compiled and submitted to SCM by 30 June 2025	Q3: 1 Revised 2024/25 Procurement Plan compiled and submitted to SCM Q4: 2025/26 Procurement Plan compiled and submitted to SCM	Q3: Signed-off revised 2024/25 Procurement Plan and proof of submission to SCM Q4: Signed-off 2025/26 Procurement Plan and proof of submission to SCM	2	Not achieved	Procurement Plan submitted late due to delays in finalisation of proposed budget	Budget Office to be engaged to share proposed budget timeously

Contract Management	100% of performance Evaluation on contracted services as per Contract Management s116 on monthly basis and reported on quarterly basis	IDP 5.72	100% performance evaluations conducted	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis by 30 June 2025	100% of performance evaluation assessments on contracted services as per Contract Management s116 conducted on a monthly basis, submitted to SCM within 7days after the end of the month and reported on quarterly basis in terms of the contracted services list provided by SCM for the Department	Q1 to Q4: Evaluation report and proof of submission to SCM	0%	Not achieved	Lack of oversight to ensure service provider performance assessments are conducted consistently	Improve on oversight to ensure that the service provider performance assessments are conducted consistently
Financial management	% on Reduction of irregular expenditure on the baseline amount quarterly basis annually	IDP 5.73	New KPI	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	Reduction of irregular expenditure on the baseline amount incurred quarterly	Q1 to Q4: Irregular procurements register (confirmed by SCM) with corrective measures	0%	Not achieved	Irregular expenditure due to unforeseen operational requirements	To ensure that SCM processes are followed correctly to avoid irregular expenditure
Demand Management Plan	% vacancy rate of departmental staff compliment/ establishment maintained at 25% and below	IDP 5.74	29% vacancy rate	25% average vacancy rate of total departmental staff compliment/ establishment maintained by 30 June 2025	Vacancy rate of total departmental staff compliment/ establishment maintained at below 25%	Q4: Vacancy Rate Status Report	19%	Achieved		

Facilitation and Coordination of Staff Establishment	% of vacant funded posts submitted to HR within 14 days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent)	IDP 5.75	New KPI	100% of funded posts submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent) by 30 June 2025 *only measurable when there has been a notice of-resignation/retirement from incumbent received during the quarter	Q1 -Q4: Funded posts which have become vacant must be submitted to HR within 14 working days from when vacancy arises (from receipt of notice of-resignation/retirement from incumbent) quarterly	Q1 - Q4: Copy of Notice by incumbent Copy of request to HR to fill post - acknowledged by HR (stamp/Signature of HR)	Performance not measurable as no notices were received	Performance not measurable as no notices were received	only measurable when there has been a notice of-resignation/retirement from incumbent received	Performance not measurable as no notices were received
	Number of Departmental meetings held quarterly meetings held	SDIBIP 5.6	New KPI	3 monthly Departmental meetings held quarterly	Departmental meetings between the Director and Managers to be held for Departments to engage on progress on SDBIP and other departmental activities	Invite/ notice to meeting, agenda, attendance register and minutes	0	Not achieved	Departmental meetings held regularly but not formalised and documented.	To develop a schedule of meetings to formalize monthly department meetings

CHAPTER 4:
Organisational Development Performance (Performance Report Part II)

4.1. Component A: Introduction to the Municipal Workforce

The focus of the chapter is on details pertaining to the implementation of efficient and effective organizational development and performance of a municipality in line with performance management regulations. The information in this chapter is therefore vital in identifying skills gaps and plans for the purpose of sourcing and / or development of such skills.

Below are the key organizational development areas that are reported on to measure the outcome of effective organizational development against the municipality's strategic plans:

- Municipal Human Resource.
- Capacitating the municipal workforce.
- Managing the municipal workforce expenditure.
- Organisational structure enhancement.
- Increased accountability.
- Increased participation in problem solving, goal setting and new ideas; and
- Identifying and development of skills needed to perform.

4.1.1. Workforce Profile

The chapter addresses information pertaining to the implementation of an effective performance management system, organisational development, and the performance of municipality. The information that follows in this chapter is important in identifying skills gaps and plans for the development of such skills.

The municipality currently has 1226 posts according to the organizational structure currently in place, with 727 (59%) posts filled and 499 (41%) posts vacant

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Table 4.1 - Workforce profile of the municipality

Occupations	Females				Males				
	A	C	I	W	A	C	I	W	Total
Legislators	15	00	00	03	23	00	00	04	45
Managers	11	00	00	00	28	00	01	00	40
Professionals	33	00	00	01	39	00	01	02	76
Technicians and Associate Professional	19	00	00	00	40	00	00	01	60
Services and Sales Workers	35	01	00	00	52	00	00	01	89
Skilled, Craft and Related Trade	00	00	00	00	40	00	00	00	40
Clerical and Administrative Workers	62	00	00	01	32	00	00	00	95
Machinery Operators and Drivers	06	00	00	52	00	00	00	00	58
Elementary Occupations	152	00	00	00	207	00	00	00	359
Total									

*Data reflected, includes permanent and temporary staff excluding EPWP

4.1.2. Employment Equity Profile

The municipality's employment equity profile as presented below provides an overview of the municipality's employment equity achievements. The overall objective of Employment Equity is to enable the municipality, as an employer, to achieve reasonable progress towards employment equity in the institution, to assist in eliminating unfair discrimination in the workplace, and to achieve equitable representation of employees from designated groups by means of affirmative action measures

Table 4.2 - Employment Equity Profile

Category	2024/25		2023/24	
	Total	% of total Employees	Total	% of total Employees
Black* employees	794	97%	741	97%
Women employees	394	48%	263	34%
Employees with Disabilities	07	0,8%	03	0,5%
Employees over age 51	187	23%	170	25%
Employees between 31 & 50	575	70%	541	66%
Employees under the age of 30	72	09%	50	08%

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4.1.3. Staff Turnover

The staff turnover of the municipality over the period under review is presented in the Table 4.3 below under the different termination categories:

Table 4.3 - Staff turnover rate

Category	Numerical Data					
	2024/25			2023/24		
	Male	Female	Total	Male	Female	Total
New appointments	46	38	84	53	30	83
Resignations	03	3	6	7	01	08
Pensioned	18	5	23	8	00	08
Dismissed	8	1	9	06	02	08
End of Contract	6	1	7	09	03	12
Deceased	5	1	6	01	08	09
Medical Board	00	00	00	01	00	01
Net Movement	-6	-27	-33	-25	-29	-30
Turnover Rate			11.06			2.29%

4.2. Component B: Managing the Municipal Workforce Levels

4.2.1. Vacancy Rate by Occupational Category

Table 4.4 below provides an overview of vacancy rate for the period under review per occupational category in line with the municipality's current organizational structure.

Table 4.4 – Vacancy rate by occupation category

Designations	Total No. approved post	No. Vacancies (Total time that vacancies exist using fulltime equivalents)	% Vacancies (as proportion of total posts in each category)
Municipal Manager	1	00	00

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Designations	Total No. approved post	No. Vacancies (Total time that vacancies exist using fulltime equivalents)	% Vacancies (as proportion of total posts in each category)
CFO	1	00	00
Other Senior Managers	4	00	00
Other Officials: level 1-3 (Excl. Finance Posts)	46	09	19.57%
Other Officials: level 1-3 (Finance posts)	6	4	66.67%
Officials: level 4-6 (Excl. Finance Posts)	169	65	38.46%
Officials: level 4-6 (Finance posts)	12	6	50%
Officials: level 7-8 (Excl. Finance Posts)	132	32	24,24%
Officials: level 7-8 (Finance posts)	38	16	42.10%
Officials: levels 9-12 (Excl. Finance Posts)	69	30	43.47%
Officials: levels 9-12 (Finance posts)	23	12	52.17%
Officials: level 13-15 (Excl. Finance Posts)	92	42	45.65%
Officials: level 13-15 (Finance posts)	35	4	11.42%
Traffic Officials	43	39	0.91%
Fire Officials	55	26	47.27%
Total Average Vacancy Rate			39.26

4.2.2. Sick Leave

During the period under review, a total of **2410** sick leave days were taken by employees amounting to an estimated cost of **R105 433 32,16**, full details are set out in Table 4.5 below:

Table 4.5 - Number of Days and Cost of Sick Leave

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	Total sick leave	Proportion of sick leave without medical certification	Employees using sick leave	Total employees in post*	*Average sick leave per Employee	Estimated Cost
	Days	Days	No.	No.	%	R' 000
Lower skilled (Levels 15-18)	866	183	362	357	3.5%	R52 486,09
Skilled (Levels 11-14)	796	17	58	65	3.2%	R52 794.06
Highly skilled production (Levels 7-10)	428	65	202	231	1.7%	R562 954.44

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Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	Total sick leave	Proportion of sick leave without medical certification	Employees using sick leave	Total employees in post*	*Average sick leave per Employee	Estimated Cost
	Days	Days	No.	No.	%	R' 000
Highly skilled supervision (Levels 4-6)	198	30	89	85	0.8%	R386 834.35
Middle management (Levels 1-3)	115	9	36	32	0.5%	R365 531.41
Municipal Manager and Managers directly accountable to the Municipal Manager	7	1	4	6	0.03%	R9 122 731.81
Total /Average	2 410	305	751	776	9.73%	R 10 543 332.16

4.3. Component C: Capacitating Municipal Workforce

During the period under review, several skills programmes were in place to support the employees, and all programmes were aimed at building capacity for acceleration of knowledge and skills within workplace.

The following table provides a comprehensive summary of several employees who participated in different skills development programmes and provides details of associated expenditure.

Table 4.6 - Skills Development Expenditure

Original Budget and Actual Expenditure on skills development 2024/25										
Details	Gender	Employees as at the beginning of the financial year	Learner ships		Skills Programmes & other short courses		Other forms of training		Total	
Budget Details			Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual
Occupational level		No.	R'000							
MM and Managers directly accountable to the Municipal Manager	Female	02	00	00	00	08	60	30	60	38
	Male	04	00	00	00	16	80	71	80	87
Legislators, senior officials, and managers	Female	27	100	00	70	20	90	88	260	108
	Male	52	160	00	90	39	180	64	430	103
Professionals	Female	34	80	00	27	15	40	32	147	47
	Male	42	120	00	00	20	40	32	160	52
Technicians and associate professionals	Female	19	100	00	00	00	00	00	100	00
	Male	41	120	00	00	06	100	00	220	06
Services and sales workers	Female	36	80	00	00	18	00	00	80	18
	Male	53	120	00	00	22	00	00	120	22
Skilled, craft and related trades	Female	00	00	00	00	00	00	00	00	00
	Male	40	160	00	00	00	00	00	160	00
Clerical and administrative	Female	63	140	00	170	16	260	64	570	80
	Male	32	120	00	120	17	144	32	384	49
Plant and machine operators and assemblers	Female	06	20	00	30	00	00	00	50	00
	Male	52	80	00	160	00	00	00	240	00

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Original Budget and Actual Expenditure on skills development 2024/25										
Details	Gender	Employees as at the beginning of the financial year	Learner ships		Skills Programmes & other short courses		Other forms of training		Total	
Budget Details			Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual
Occupational level		No.	R'000							
Elementary occupations	Female	152	160	132	100	84	00	00	260	216
	Male	207	200	176	60	167	00	00	260	343
Sub total	Female	339	680	00	230	161	450	00	1 360	632
	Male	523	1 080	00	400	287	544	00	2 024	662
Total		862	1 760	308	630	448	994	413	3 384	1 294

**Learnership budget is based on the approval of discretionary grants projects that the municipality submitted as declaration of intent to Local Government Sector Education and Training Authority (LGSETA).*

4.4. Component D: Managing Municipal Workforce Expenditure

Table 4.7 - Workforce Expenditure

Details	2024/25 R	2023/24 R	Year on Year Movement (%)
Original Budget	R278 766	R170 620	-63%
Budget Adjustment	(R6 320)	R92 577	107%
Final Budget	R272 446	R263 197	-4%
Actual amounts on comparable basis	R133 908	(R8 735)	-16%
Unauthorized Expenditure	R29 038	R83 951	65%
Variance	(R6 320)	R92 577	107%
Actual Outcome as % of Final Budget	49.15%	-31.13%	
Actual Outcome as % of Original Budget	48.04%	-20.52%	

** Actual Outcome% = Original budget or Final budget, divided by Actual Outcome (as the baseline)

*Variance = Final budget – Original budget

*Year on year Movement % = 2023/24 – 2024/25, divide by 2023/24 financial year as the baseline

4.4.1. Other Matters

Information in table 4.8 below pertains to the Competency assessments conducted by officials in different levels within the municipality.

Table 4.8 - Competency Levels

No. of Senior Managers employed	Total no. of Senior Managers with competency assessments completed	Total no. of Senior Managers that meet the prescribed competency levels
06	05	06
No. of Finance Officials employed, excl. SCM Officials	Total no. of Finance Officials competency assessments completed, excl. SCM Officials	Total no. of Finance Officials that meet the prescribed competency levels
82	32	29
No. of SCM Officials employed	Total no. of SCM Officials' competency assessments completed	Total no. of SCM officials that meet the prescribed competency levels
08	04	04
No. of Other Officials (non-finance/SCM) employed	Total no. of Other Officials' (non-finance/SCM) competency assessments completed	Total no. of Other Officials (non-finance/SCM) that meet the prescribed competency levels
Levels 1-3: 34 Levels 4: 33 Levels 5 and below: 672	Levels 1-3: 19 Levels 4: 08 Levels 5 and below: 01	Levels 1-3: 19 Levels 4: 08 Levels 5 and below: 01

CHAPTER 5:

Financial Performance

5.1. Introduction

5.1.1 Implementation of mSCOA

mSCOA, being the municipal Standard Chart of Accounts, is part of the broader local government reform process initiated and driven by the National Treasury.

mSCOA is a regulated reform and its regulations came into effect on 1 July 2017. The municipality is implementing the mSCOA requirements in line with the National Treasury guidelines.

mSCOA was re-established in 2024/2025 financial year and the committee will meet quarterly and submit progress reports on the implementation of the municipal standard chart of accounts.

5.2. Component A: Statement of Financial Performance

FS204 Metsimaholo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		379 454	594 494	549 795	35 288	399 835	549 795	(149 960)	-27%	549 795
Service charges - Water		526 547	680 243	530 243	36 943	496 316	530 243	(33 927)	-6%	530 243
Service charges - Waste Water Management		71 842	104 894	104 894	6 110	75 778	104 894	(29 116)	-28%	104 894
Service charges - Waste management		54 830	45 811	45 811	4 418	57 165	45 811	11 354	25%	45 811
Sale of Goods and Rendering of Services		4 579	26 155	20 767	413	3 512	20 767	(17 255)	-83%	20 767
Agency services								-		
Interest								-		
Interest earned from Receivables		114 043	108 522	125 312	13 956	137 580	125 312	12 268	10%	125 312
Interest from Current and Non Current Assets		12 037	13 559	13 559	(19 192)	7 973	13 559	(5 586)	-41%	13 559
Dividends		148	100	100	164	164	100	64	64%	100
Rent on Land								-		
Rental from Fixed Assets		6 830	6 957	6 957	532	6 976	6 957	19	0%	6 957
Licence and permits								-		
Special rating levies								-		
Operational Revenue		343	304	304	3 106	3 196	304	2 891	950%	304
Non-Exchange Revenue										
Property rates		221 436	253 556	214 692	18 510	229 909	214 692	15 217	7%	214 692
Surcharges and Taxes								-		
Fines, penalties and forfeits		3 163	4 507	1 240	3 102	4 001	1 240	2 761	223%	1 240
Licence and permits		5	116	280	(5)	215	280	(65)	-23%	280
Transfers and subsidies - Operational		280 408	302 477	302 477	3 126	300 534	302 477	(1 943)	-1%	302 477
Interest		21 895	9 841	9 841	1 980	24 171	9 841	14 331	146%	9 841
Fuel Levy								-		
Operational Revenue		4 152	4 584	4 584	185	2 231	4 584	(2 353)	-51%	4 584
Gains on disposal of Assets		854	-	-	8 097	8 097	-	8 097	#DIV/0!	-
Other Gains		1 139	-	-	(64)	(64)	-	(64)	#DIV/0!	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		1 703 703	2 156 120	1 930 856	116 670	1 757 589	1 930 856	(173 267)	-9%	1 930 856

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Expenditure By Type										
Employee related costs	394 631	450 684	432 171	40 974	431 820	432 171	(351)	0%	432 171	
Remuneration of councillors	22 473	27 516	20 404	2 076	24 217	20 404	3 813	19%	20 404	
Bulk purchases - electricity	396 913	454 937	439 837	88 749	456 528	439 837	16 692	4%	439 837	
Inventory consumed	248 611	259 526	216 058	28 238	223 916	216 058	7 858	4%	216 058	
Debt impairment	429 871	299 328	299 328	(69 165)	205 220	299 328	(94 109)	-31%	299 328	
Depreciation and amortisation	85 479	110 501	84 671	13 772	70 230	84 671	(14 441)	-17%	84 671	
Interest	16 917	3 764	3 764	16 492	16 516	3 764	12 752	339%	3 764	
Contracted services	119 424	131 265	145 686	31 944	126 213	145 686	(19 474)	-13%	145 686	
Transfers and subsidies	290	883	861	139	287	861	(574)	-67%	861	
Irrecoverable debts written off	23 670	–	8 500	6 903	8 344	8 500	(156)	-2%	8 500	
Operational costs	68 722	70 714	87 854	14 218	77 066	87 854	(10 788)	-12%	87 854	
Losses on Disposal of Assets	–	–	–	(0)	(0)	–	(0)	#DIV/0!	–	
Other Losses	815	35 288	1 000	57 028	57 028	1 000	56 028	5603%	1 000	
Total Expenditure	1 807 816	1 844 406	1 740 133	231 368	1 697 385	1 740 133	(42 749)	-2%	1 740 133	
Surplus/(Deficit)	(104 113)	311 714	190 723	(114 698)	60 205	190 723	(130 518)	(0)	190 723	
Transfers and subsidies - capital (monetary allocations)	94 907	83 796	106 134	31 671	72 757	106 134	(33 377)	(0)	106 134	
Transfers and subsidies - capital (in-kind)	–	–	13 050	1 052	8 069	13 050	(4 981)	(0)	13 050	
Surplus/(Deficit) after capital transfers & contributions	(9 206)	395 511	309 907	(81 975)	141 031	309 907	(168 876)	(0)	309 907	
Income Tax	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after income tax	(9 206)	395 511	309 907	(81 975)	141 031	309 907	(168 876)	(0)	309 907	
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) attributable to municipality	(9 206)	395 511	309 907	(81 975)	141 031	309 907	(168 876)	(0)	309 907	
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	(9 206)	395 511	309 907	(81 975)	141 031	309 907	(168 876)	(0)	309 907	

5.3. Component B: Spending Against Capital Budget

FS204 Metsimaholo - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Executive & Council		57	700	600	589	589	600	(11)	-2%	600
Vote 02 - Municipal Manager		1 364	2 450	2 800	389	950	2 800	(1 850)	-66%	2 800
Vote 03 - Corporate Services		142	621	414	-	41	414	(373)	-90%	414
Vote 04 - Social Services		781	16 979	16 408	(251)	6 339	16 408	(10 069)	-61%	16 408
Vote 05 - Technical Services		80 217	135 713	158 510	35 057	97 104	158 510	(61 405)	-39%	158 510
Vote 06 - Financial Services		-	30	-	-	-	-	-		-
Vote 07 - Local Economic Development And Planning		-	-	-	-	-	-	-		-
Vote 08 -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	82 562	156 492	178 732	35 783	105 023	178 732	(73 709)	-41%	178 732
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-		-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 03 - Corporate Services		-	-	-	-	-	-	-		-
Vote 04 - Social Services		-	-	-	-	-	-	-		-
Vote 05 - Technical Services		-	-	-	-	-	-	-		-
Vote 06 - Financial Services		-	-	-	-	-	-	-		-
Vote 07 - Local Economic Development And Planning		-	-	-	-	-	-	-		-
Vote 08 -		-	-	-	-	-	-	-		-
Vote 09 -		-	-	-	-	-	-	-		-
Vote 10 -		-	-	-	-	-	-	-		-
Vote 11 -		-	-	-	-	-	-	-		-
Vote 12 -		-	-	-	-	-	-	-		-
Vote 13 -		-	-	-	-	-	-	-		-
Vote 14 -		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-		-
Total Capital Expenditure		82 562	156 492	178 732	35 783	105 023	178 732	(73 709)	-41%	178 732

Capital Expenditure - Functional Classification										
Governance and administration		1 535	4 501	4 724	978	1 579	4 724	(3 145)	-67%	4 724
Executive and council		57	700	600	589	589	600	(11)	-2%	600
Finance and administration		1 478	3 801	4 124	389	991	4 124	(3 133)	-76%	4 124
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		781	5 909	10 222	173	3 511	10 222	(6 711)	-66%	10 222
Community and social services		781	85	4 240	312	3 353	4 240	(887)	-21%	4 240
Sport and recreation		-	4 411	4 538	(139)	158	4 538	(4 381)	-97%	4 538
Public safety		-	1 413	1 443	-	-	1 443	(1 443)	-100%	1 443
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		23 693	29 252	29 754	9 476	25 136	29 754	(4 618)	-16%	29 754
Planning and development		29	-	-	-	-	-	-		-
Road transport		23 664	29 252	29 754	9 476	25 136	29 754	(4 618)	-16%	29 754
Environmental protection		-	-	-	-	-	-	-		-
Trading services		56 553	116 831	134 032	25 157	74 797	134 032	(59 235)	-44%	134 032
Energy sources		23 017	31 434	31 414	(1 337)	5 253	31 414	(26 161)	-83%	31 414
Water management		25 609	15 195	44 182	15 936	34 644	44 182	(9 537)	-22%	44 182
Waste water management		7 927	59 132	52 250	10 982	32 071	52 250	(20 179)	-39%	52 250
Waste management		-	11 070	6 186	(424)	2 828	6 186	(3 358)	-54%	6 186
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	82 562	156 492	178 732	35 783	105 023	178 732	(73 709)	-41%	178 732
Funded by:										
National Government		79 190	93 796	95 823	22 443	55 635	95 823	(40 189)	-42%	95 823
Provincial Government		-	-	23 361	5 881	20 228	23 361	(3 133)	-13%	23 361
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		79 190	93 796	119 184	28 325	75 863	119 184	(43 322)	-36%	119 184
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		3 372	62 696	59 547	7 459	29 160	59 547	(30 387)	-51%	59 547
Total Capital Funding		82 562	156 492	178 732	35 783	105 023	178 732	(73 709)	-41%	178 732

5.4. Component C: Cash flow Management and Investment

FS204 Metsimaholo - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		129 010	-	-	13 122	154 749	-	154 749	#DIV/0!	-
Service charges		536 095	-	-	60 598	685 454	-	685 454	#DIV/0!	-
Other revenue		596 502	-	-	32 088	459 408	-	459 408	#DIV/0!	-
Transfers and Subsidies - Operational		244 810	-	-	2 365	350 899	-	350 899	#DIV/0!	-
Transfers and Subsidies - Capital		36 397	-	-	-	65 164	-	65 164	#DIV/0!	-
Interest		10 186	-	-	703	27 056	-	27 056	#DIV/0!	-
Dividends		148	-	-	164	164	-	164	#DIV/0!	-
Payments										
Suppliers and employees		(1 456 391)	-	-	(117 804)	(1 112 492)	-	#####	#DIV/0!	-
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		96 756	-	-	(8 763)	630 403	-	(630 403)	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		854	-	-	8 097	8 097	-	8 097	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(61 919)	-	-	(35 659)	(104 585)	-	104 585	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(61 066)	-	-	(27 562)	(96 488)	-	96 488	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(1 024)	-	-	73	1 266	-	1 266	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 024)	-	-	73	1 266	-	(1 266)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		34 666	-	-	(36 252)	535 181	-			-
Cash/cash equivalents at beginning:		163 201	133 999	133 999	697 025	125 593	133 999			125 593
Cash/cash equivalents at month/year end:		197 867	133 999	133 999	660 774	660 774	133 999			125 593

5.5. Component D: Other Financial Matters

5.5.1. Financial Ratios based on Key Performance Indicators

5.5.1.1. Revenue Management

i. Level of Reliance on Government Grants

Purpose: The purpose of this ratio is to determine what percentage of the municipality's revenue is made up of government grants, to determine the level of reliance on government funding by the municipality.

Formula	2024/25 R'000			2023/24	2022/23
	Government Grants	Total Revenue	%	%	%
Grants & Subsidies/ Total Revenue	R373 291	R1 757 589	21.24%	24.42%	16.52%

Analysis and Interpretation: The ratio above indicates that the municipality is still reliant on grant revenue to subsidies indigents through Equitable share, create employment through EPWP, appoint finance graduates through FMG and operational costs funded from MIG

5.5.2.1. Expenditure Management

i. Employee Related Costs to Total Operating Expenditure

Purpose: The purpose of this ratio is to indicate Personnel Cost as a percentage of Total Expenditure.

Formula	2024/25			2023/24	2022/23
	Employee Cost	Total Operating Expenditure	%	%	%
Actual Salaries, Wages and Allowances/Total Expenditure	R431 820	R1 697 385	25.44%	21.50%	22.48%

Analysis and Interpretation: The employee related cost % is below the norms and standards of National Treasury. The municipality must ensure that overtime taken by employees is fully monitored, critical positions be filled and not allow officials to act on positions for the longest period.

ii. Remuneration of Councilor

Purpose: The purpose of this ratio is to indicate Remuneration of Councillors as a percentage of Total Expenditure.

Formula	2024/25			2023/24	2022/23
	Remuneration of Councillor	Total Expenditure	%	%	%
Actual Remuneration of Councilor/ Total Expenditure	R24 217	R1 697 385	1.43%	1,24%	1.31%

Analysis and Interpretation: The ratio is below the norms and standards of National Treasury. The number of Councillors has increased due to two additional wards within the municipality, but the spending is monitored to ensure the municipality does not exceed the ratio.

iii. Repairs and Maintenance to Total Expenditure

Purpose: The purpose of this ratio is to indicate Repairs and Maintenance as a percentage of Total Expenditure.

Formula	2024/25			2022/23	2022/23
	Repairs &	Total Expenditure	%	%	%

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	Maintenance				
Actual Repairs & Maintenance/ Total Expenditure	R18 243	R1 697 385	1.07%	0.71%	0.88%

Analysis and Interpretation:

The norm 8% and the ratio below the norm is a reflection that insufficient monies are being spent on repairs and maintenance to the extent that it could increase impairment of useful assets, as per MFMA Circular 71.

5.2.3.1. Liability Management

i. Acid Test Ratio

Purpose: To test the extent to which the municipality's current assets can cover the short-term obligations.

	2024/25			2023/24	2022/23
Formula	Current Assets less Inventory	Current Liabilities	Ratio	Ratio	Ratio
Current Assets less Inventory/Current Liabilities.	R1 087 533 - R1 415 = R1 086 118	R945 788	1.15	1.02	1.15

Analysis and Interpretation: The ratio is below the norm of 1.1, controls will be implemented; revenue enhancement strategy will be approved & implemented, and cost containment measures will be implemented fully to reduce unnecessary expenditure and to ensure that the municipality will be able to pay all its current liabilities in full.

**CHAPTER 6:
Auditor-General's Findings**

6.1. Introduction

In terms of Section 20 of the Public Audit Act, Act 25 of 2004 (PAA), the Auditor General must in respect of each audit performed in respect of the auditee, in this case Metsimaholo Local Municipality, prepare a report on the audit.

With the above background in mind, this chapter outlines the final Auditor-General's Report in respect of the audit of the financial year under review (i.e. 2024/25 financial year). This chapter further provides an overview of means to deal with the Auditor-General's findings with specific focus on the following:

- a) Matters raised during the previous year's audit (i.e. 2023/24);
- b) Matters raised during the year under review year's audit (2024/25); and
- c) Remedial actions to be taken to address those issues raised in year under review and preventative measures taken.

6.2. COMPONENT A: AUDITOR-GENERAL OPINION :2023/2024

6.2.1 AUDIT ACTION PLAN: 2023/2024

Action Plan on Auditor-General Report on Financial Performance 2023/24	
Status of Audit Report*: Qualified	
Issues Raised	Remedial Action(s) taken
Property, Plant and Equipment	
<p>3. I was unable to obtain sufficient appropriate audit evidence for the land and buildings, community, infrastructure, IT equipment and plant and machinery included in property, plant and equipment as unexplained reconciling differences were identified in the opening balances between the asset registers and the financial statements, which also impacted the current year's carrying values. As described in note 61 to the financial statements, the restatements were made to rectify the prior year's misstatements, but the restatements could not be substantiated by supporting audit evidence. I was unable to confirm the land and buildings, community, infrastructure, IT equipment and plant and machinery by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the land and buildings, community, infrastructure, IT equipment and plant and machinery stated at R25 238 526 (2023: R26 526 704); R171 356 487 (2023: R173 804 781); RI 186 888 605 (2023: RI 176 385 045); R4 031 568 (2023: R4 315 610) and R17 374 830 (2023: R21 163 227) respectively included in property, plant and equipment in note 10 to the financial statements.</p>	<ul style="list-style-type: none"> i. Correction of the opening balances between the asset register and the financial statements ii. Perform physical verification of all movable properties and all immovable assets. iii. Reconcile the outcome of physical verification against the FAR. iv. Assess the conditions of all movable assets to determine the take-on value / fair value for omitted assets. v. Prepare a report of assets that are in the FAR which were not verified during physical verification for possible write-off (existence and omission), vi. Review the Assets Management Policy to align it with Accounting Standard of GRAP.

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Investment Property	
<p>4. I was unable to obtain sufficient appropriate audit evidence for investment properties and for the restatement of the corresponding figures as unexplained reconciling differences were identified in the opening balances between the asset register and the financial statements, which also impacted the current year's carrying values. As described in note 61 to the financial statements, the restatement was made to rectify the prior year's misstatements, but the restatements could not be substantiated by supporting audit evidence. I was unable to confirm the investment properties by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the investment properties stated at R440 763 848 (2023: R441 818 305) in note 9 to the financial statements.</p>	<ul style="list-style-type: none"> i. Perform physical verification of land parcel and properties owned by Council and confirm with Housing Unit (LED Department) municipal land or properties leased / sold. ii. For Municipal land / properties transferred (disposed) obtain Council Resolutions/Deeds of Donations from LED Department. iii. Perform physical verification of all investment property and based on the verification findings, process adjusting journals. iv. Assess the investment property criteria in line with Accounting Standard GRAP 16, (property held to earn rentals or for capital appreciation or both) v. Based on the assessment above, disclose the assets into the correct class. vi. Review all Council Resolutions obtained from LED Department for disposal of municipal land from 2013 to date. vii. Derecognize the land based on the Council Resolution relating to land disposal. viii. Ensure that each Investment Property is linked to the correct useful life for depreciation purpose, ix. Perform condition assessment to determine any impairment and disclose impairment in the AFS as per GRAP standards
Receivables from exchange transactions	
<p>5. The municipality did not account for receivables from exchange transactions in accordance with GRAP 104, Financial instruments as the municipality recognised its own billing accounts as receivables. Consequently, receivables from exchange transactions included in note 4 to the financial statements were overstated by R31 090 476 (2023: R 17 286 917). Additionally, there was an impact on the service charges, deficit for the year and accumulated surplus.</p>	<p>The municipality will investigate which accounts are of the municipality and reverse the billing of Municipal accounts</p>
Payables from exchange transactions	
<p>6. The municipality did not account for trade payables included in payables from exchange transactions in note 15 to the financial statements in terms GRAP 104, Financial instruments as differences were identified between the creditor's listings and supplier statements. Consequently, trade payables included in payables from exchange transactions in note 15 to the financial statements were understated by R18 287 968 and operating costs in note 40 to the financial statements were overstated by the same amount. Additionally, there was an impact on the deficit for the year and accumulated surplus.</p> <p>7. During 2023, I was unable to obtain sufficient appropriate audit evidence for trade payables included in the payables from exchange transactions in note 15 to the financial statements as unexplained reconciling differences were identified between the creditor's age analysis and the financial statements. The municipality could also not provide supplier statements for some of the</p>	<p>6&7. The developments were implemented regarding the payables outstanding and recording. Currently all the Purchase Requests and payment requests are going through Ordering process to activate the Age analysis that is excluding the sundry payments. Creditors Monthly reconciliation is about to take effect from the end of March 2025 to address the differences which had an impact on the previous year.</p>

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<p>trade payables recorded. The municipality processed year-end adjustments to trade payables, however, they could not provide adequate supporting evidence in respect thereof. I was unable to confirm the trade payables by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the trade payables included in the payables from exchange transactions stated at R64 130 173 in note 15 to the financial statements. My audit opinion on the financial statements for the period ended 30 June 2023 was modified accordingly. My opinion on the current year's financial statements is also modified because of the possible effect of this matter on the comparability of the trade payables included in the payables from exchange transactions for the current period.</p>	
<p>Depreciation and amortisation</p>	<p>Perform asset verification to confirm that the fixed asset register is accurate and complete, and the assets included therein are owned by the municipality and are correctly stated at the correct values.</p> <p style="text-align: right;">ii.</p> <p>Review the Depreciation Report to identify assets that have reached their useful life.</p> <ul style="list-style-type: none"> i. Assess the condition of assets that have reached their useful life and based on the assessment report of a professional service provider prepare a report for possible write-offs. ii. Assess the remaining useful life of assets and perform the necessary adjustments on FAR. iii. Test Depreciation population for accuracy.
<p>8. I was unable to obtain sufficient appropriate audit evidence for depreciation and amortisation for property, plant and equipment included in note 33 to the financial statements due to unexplained reconciling differences identified between the amounts recorded in the asset registers and financial statements. I was unable to confirm the depreciation and amortisation by alternative means. Consequently, I was unable to determine the depreciation and amortisation for property, plant and equipment stated at R82 789 129 (2023: R94 116 576) in note 33 to the financial statements.</p>	
<p>Irregular expenditure</p>	
<p>9. The municipality did not accurately record irregular expenditure in the financial statements, as required by section 125(2)(d) of the MFMA. This was due to unexplained differences identified in the irregular expenditure registers and the documentation in support of accounting records. Consequently, this resulted in the irregular expenditure included in note 56 to the financial statements being understated by R28 680 633 for the current and corresponding periods.</p>	<p>The Municipality to investigate the opening balances.</p>
<p>CONTEXT OF THE MATTER</p>	
<p>10. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.</p> <p>11. 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</p>	<p>Municipality notes comment by AG.</p>

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responsibilities in accordance with these requirements and the IESBA code. 12. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.	
EMPHASIS MATTERS:	
Restatement of corresponding figures	
14.As disclosed in note 61 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the financial statements of the municipality, and for the year ended, 30 June 2024.	Municipality notes comment by AG.
Material uncertainty relating to claims against the municipality	
15.With reference to note 48 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.	Municipality notes comment by AG.
Material losses	
16.As disclosed in notes 35 and 41 to the financial statements, material electricity distribution losses of R43 918 767 (2023: R89 333 996) and water distribution losses of R1 063 313 116 (2023: R68 107 070) were incurred by the municipality mainly due to leakages, burst water pipes, line losses, tampering and theft.	Municipality notes comment by AG.
Material impairments	
17.As disclosed in notes 4 and 6 to the financial statements, receivables from exchange transactions and receivables from non-exchange transactions were impaired by R3 064 241 140 (2023: R2 591 090 942). 18.As disclosed in note 38 to the financial statements, material losses of R24 862 724 were incurred as a result of a write-off of irrecoverable trade debtors.	Municipality notes comment by AG.
Unauthorised expenditure	
19.As disclosed in note 54 to the financial statements, the municipality incurred unauthorised expenditure of R83 950 621 due to overspending on the budget.	Municipality notes comment by AG.
Other matters	
Unaudited disclosure notes	
21.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.	Municipality notes comment by AG.

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REPORT ON AUDIT ON ANNUAL PERFORMANCE REPORT

Table: Auditor General Report on Annual Performance Report: (Basic Service Delivery)

Auditor-General Report on Annual Performance Report 2023/24	
The material findings on the usefulness and reliability of the performance information of the selected KPA are as follows: KPA 1 - service delivery and infrastructure development	
Issues Raised	Remedial Action(s) taken
Number of kilometers of storm water drainage constructed	
32. An achievement of 4,0376 km of new storm water drainage constructed by 30 June 2024 in wards 1 & 8 respectively was reported against a target of 4 kilometers of storm water drainage planned for construction by 30 June 2024. However, the audit evidence showed the actual achievement to be only 3,3976 km. Consequently, the achievement against the target was lower than reported.	Measures have been taken to ensure accurate reporting of work done against the set target to minimize future discrepancies. In this case, discrepancies could have been from the quarterly reports while the actual work done is as reported.
Various indicators	
33. I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.	Ensure accurate reporting to reflect actual work done on site. Strengthening the PMU division by recruiting technicians to cope with an increased conditional grants management.

The following were the identified indicators:

Indicator	Target	Reported achievement	Remedial Action(s) taken
1.29 % of comments within 10 working days on building plans to be approved (specified period of time) (30 days <500m ²) w).	100 % of approved building plans within specified period of time (30 days <500m ² and 60 days >500m ² by 2024	100% of technical comments made on the submitted building plans	Accurate evidence on reported performance to be properly recorded
1.29 % of comments within 10 working days on building plans to be approved (specified period of time) (60 days >500m ²) (New).	100 % of approved building plans comments within specified period of time (30 days <500m ² and 60 days >500 m ²) (New)	100% of technical comments made on the submitted building plans	

Auditor-General Report on Annual Performance Report 2023/24	
OTHER MATTERS	
Issues Raised	Remedial Action(s) taken
Achievement of planned targets	
35. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information. 36. The table below provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report	During the planning phase when the SDBIP is developed, the municipality will ensure that planned targets are SMART to avert the access non-achievement of KPI's

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on pages xx to xx.

List of key service delivery indicators with planned targets that were not achieved as reported in Annual Report:

KPA: Basic service delivery and infrastructure development:

Targets achieved: 52, 7% Budget spent: 92, 2%			
Key indicators not achieved	Planned target	Reported achievement	Remedial Action(s) taken
1.1. Water Services Development Plan (WSDP) developed, annually reviewed and submitted to Council for approval.	(WSDP) developed and submitted to Council for approval by 30 June 2024	0	The WSDP which incorporated DWS comments was approved by the Council on 8 August 2024. The delay for approval by both MAYCO & Council to approve the WSDP - caused by set/planned Ordinary Council meetings.
1.2. Water and Sewer Master Plan developed	Water and Sewer Master Plan developed by 30 June 2024	0	The review of the plan was delayed by input from internal staff however plans are in place to have it approved by the Council in 2024/25 FY. Consult/Follow up on Sasol SA commitment to develop the new W&S Master Plan as the current one validity for reviews has lapsed.
1.3. Number of conventional water meters replaced with prepaid meters in all the identified areas.	1000 conventional water meters replaced with prepaid meters in all the identified areas by June 2023	0	Although the KPI emanates from the IDP, robust and regular community consultations are needed to get community buy-in. The proposal will be issued inviting interested service providers to submit their interest in installing prepaid water meters. The Council has resolved to install prepaid water meters in 4925 sites in Sasolburg North project once completed.
1.4. Number of kms of obsolete asbestos/old water pipes replaced	5 km asbestos/old water pipes replaced by 30 June 2024	0,21 km (210m)	The KPI depends on the length recorded for the replacement of aging AC pipes with Upvc. MIG is funding replacement of obsolete/aging AC pipes in Zamdela ward 9 and a multiyear project is planned for implementation from March 2025. The set target of 5km will be achieved by the end of the FY.
1.5. % Minimization of water distribution losses	Water distribution loss minimized to 30% by 30 June 2024	43% water distribution loss	Municipality is awaiting delivery of six (6) maintenance bakkies to accelerate the response time to burst water pipes and leaking meters. By-laws are also being reviewed for enforcement on illegal water connections. Installed communal taps have been connected. Business Plan will be submitted once a meter audit is done for installation of

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			meters at unmetered households and replacement of dysfunctional meters.
1.6. % Compliance with blue drop water quality accreditation system	99% compliance with blue drop water quality accreditation system by 30 June 2024	97,4% compliance with blue drop water quality accreditation system.	staff such as Classified Process Controllers in the current FY. Continue conducting regular Water quality monitoring programme.
1.9. Water and Sanitation Maintenance Plan developed and submitted to Council for approval	Water and Sanitation Maintenance Plan developed and submitted to Council for approval by 30 June 2024	0	The revised/reviewed Plan will be presented to both MAYCO and Council for approval in 2024/25 FY. The division is currently in the process of developing the new Water and Sanitation Maintenance Plan for approval in next FY
1.10. Number of sewer of connections to consumer units installed (Circular 88 Indicators)	6 037 sewer connections to consumer units installed 2		The KPI is reliant on both the Human Settlement and MIG funded projects. Considering these are multi-year projects, the set target will only be achieved on the 2025/26 FY due to budget allocations.
1.16. % of electricity distribution losses minimized	% of electricity distribution losses minimized to 20% by 30 June 2024	29% electricity distribution losses	The municipality has appointed a service provider which is currently auditing and replacing dysfunctional meters with both commercial and residential customers. Residents buying patterns will also be closely monitored to minimize theft of electricity and penalties will be charged against the perpetrators.
1.17. Number of high mast lights erected	5 high mast lights erected/installed (Sasolburg & Vaalpark) by 30 June 2024	0	The division is busy compiling specifications for turnkey appointment in the Q3. Installations planned for Q4.
1.19. Number of m ² of new municipal roads built Circular 88 Indicators)	7 000m ² of roads resealed/repared by 30 June 2024		Advertisement of budgeted resealing of roads in Q3 and implementation in Q4
1.27. Number of progress reports submitted on monitoring of all capital projects submitted to Council	4 progress reports submitted on monitoring of all capital projects submitted to Council by 30 June 2024	3 progress reports on monitoring of all capital projects submitted to Council.	Ordinary Council meetings are planned and limited however a plan is in place to ensure all 4 reports are presented to Council in the current FY.
1.29 (i). % of comments within 10 working days on building plans to be approved (specified period of time) (30 days <500m ²)	100 % of approved building plans within specified period of time (30 days <500m ² by 30 June 2024	79 of technical comments made on the submitted building plans	Proper measures are being taken to ensure the reported comments correspond with the POE submitted.
1.30. % of OPEX allocation/budgeted spent (project management unit)	100% of allocated OPEX budget spent by 30 June 2024	OPEX budget spent	OPEX budget is reliant on the revenue collection, however early projects implementations are in place to ensure higher % is reached.
1.32. % of vacancy rate maintained to 75% of total staff compliment / establishment (project management)	75% of total staff compliment / establishment maintained by 30 June 2024	42% vacancy rate	The filling of vacant positions depends on the available budget, however requests for filling budgeted positions are expeditiously submitted to HR.
1.35. Integrated Waste Management Plan (IWMP) developed, annually reviewed and submitted to Council for approval	Develop IWMP and submit to Council for approval by June 2024	0	The Department of Forestry, Fisheries and the Environment (DFFE) has undertaken to support Fezile Dabi District Municipality and its local

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			municipalities to review their IWMPs. DFFE held bid evaluations on the 15th and 16th October 2024. The Bid Evaluation Committee report has been submitted for quality assurance.
1.39. Number of landfill site(s) established, licensed & operational in Sasolburg	1 landfill site(s) established, licensed & operational in Sasolburg		Application forms indicate that the Municipality cannot lodge its own application, as per Environmental Impact Assessment Regulations, the process must be done through an independent Environmental Assessment Practitioner (EAP). Thus, the Municipality must start a process to appoint an independent EAP.
1.40. Number of sports & recreational Parks developed	1 sports & recreational parks developed by 30 June 2024	0	Engage with Community and Local Businesses for support or Partnership to speed up development /refurbishment.
1.43. Review of Disaster Management Plan	Disaster Management Plan reviewed by 30 June 2024	0	The plan is to receive attention, they are busy with the review process.
1.51. % of OPEX allocation/budgeted spent (public safety)	100% of allocated OPEX budget spent by 2024	91% OPEX budget spent	Not yet attended to, will contact Manager Budget on Monday, 20 th January 2025.
1.52. % of CAPEX Allocation/ Budgeted spent (public safety)	100% of allocated CAPEX budget spent by 2024	11% CAPEX budget spent	The department is going to purchase fleet to address the departmental fleet problem.
1.54. % of vacancy rate maintained at 25% of total departmental staff compliment/ establishment (public safety)	75% of total staff compliment/ establishment maintained by 30 June 2024	45% vacancy rate	The department is currently busy with the recruitment process to address the issue of staff compliments.

Auditor-General Report on Annual Performance Report 2023/24	
OTHER MATTERS	
Issues Raised	Remedial Action(s) to be taken/ taken
Material misstatements	
<p>37. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery and infrastructure development. Management did not correct all of the misstatements, and I reported material findings in this regard.</p>	<p>Misstatements as identified and discussed with the AG were all corrected and information updated as per request by AG in the submitted Draft Annual Report on 28 November 2024 prior to release of the Draft Management Report on 29 November 2024. In future the municipality will ensure that measures are put in place to avert material misstatements in the performance report.</p>

Table: Auditor General Report on Compliance Issues:

Auditor-General Report on Compliance with key Legislation matters 2023/24	
Status of Audit Report*: Qualified	Remedial Action(s) to be taken/ taken
Annual financial statements	
<p>42. 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 and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a</p>	<p>The Annual Financial Statements will be submitted for auditing in all material aspects in accordance with the requirements of section 122(1) of the MFMA to improve the audit outcome of the Municipality</p>

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qualified audit opinion.	
Expenditure management	
<p>43. Reasonable steps were not taken to prevent irregular expenditure as required by section 62(1)(d) of the MFMA. The expenditure disclosed does not reflect the full extent of the irregular expenditure incurred as indicated in the basis for qualification paragraph. The majority of the disclosed irregular expenditure was caused by non-compliance with supply chain management (SCM) requirements.</p> <p>44. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R4 548 428 as disclosed in note 55 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the fruitless and wasteful expenditure was due to late payments to the Department of Water and Sanitation and Eskom.</p>	SCM will continue to engage departments to ensure compliance.
Assets management	
<p>i. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2)(c) of the MFMA.</p>	<p>i. Develop SOPs.</p> <p>ii. Review Asset Management Policy and align the policy with GRAP requirements.</p>
Strategic planning and performance management	
<p>ii. The performance management system and related controls were inadequate as it did not describe how the performance review and reporting processes should be conducted, organised and managed, as required by municipal planning and performance management regulation 7(1).</p>	<p>i. The PMS Policy framework is already approved by Council to address the expressed opinion</p> <p>ii. All Senior Managers have signed Performance Agreements and are assessed on a quarterly basis. Quarterly Reviews and reports are submitted to the Council and Audit Performance Committee (OPMS).</p> <p>iii. The PMS(IPMS) will be cascaded to the lower levels of staff in phases since all Managers and Assistant Managers have signed Performance Agreements and Plans with an intent to institutionalize and cascade PMS.</p>
Human resource management	
<p>iii. 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 and regulation 31 of Municipal Staff Regulations.</p>	<p>iv. The PMS(IPMS) will be cascaded and institutionalized to lower levels of staff in phases after the skills audit is conducted, currently municipality is in the process of acquiring the service provider to conduct skills audit which will assist in the development of individual PDPs.</p>
Consequence management	
<p>48. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure as required by section 32(2)(a) of the MFMA.</p> <p>49. Irregular expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.</p> <p>50. Fruitless and wasteful expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure as required by section 32(2)(b) of the MFMA.</p>	Municipality notes comment by AG.

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Procurement and contract management	
<p>51. Sufficient appropriate audit evidence could not be obtained that all contracts were awarded in accordance with the legislative requirements as documentation in support of the procurement process could not be obtained.</p> <p>52. The performance of the contractors or providers was not monitored on a monthly basis, as required by section of the MFMA. Similar non-compliance was also reported in the prior year.</p> <p>53. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 1 16(2)(c)(ii) of the MFMA. Similar noncompliance was also reported in the prior year.</p> <p>54. Some of the goods and services within the prescribed transaction values for formal written price quotations 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.</p> <p>55. 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).</p>	Municipality notes comment by AG.
Other information in the annual report	
<p>56. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected KPA presented in the annual performance report that have been specifically reported on in this auditor's report.</p> <p>57. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation does not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.</p> <p>58. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.</p> <p>59. 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.</p>	Municipality notes comment by AG.
Internal control deficiencies	
<p>60. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.</p> <p>61. 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.</p> <p>62. Management did not in all instances implement proper record keeping in a timely manner to ensure that complete, relevant, and accurate information is accessible and available to support the financial statements.</p> <p>63. Senior management did not implement corrective measures included in the audit action plan to ensure that the weaknesses relating to the financial, performance and SCM were addressed.</p> <p>64. Management's lack of detailed review of the financial statements and the underlying records resulted in material misstatements that were not detected by the municipality's internal</p>	Municipality notes comment by AG.

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<p>processes.</p> <p>65. The municipal public accounts committee did not perform any investigation on unauthorized, irregular and fruitless and wasteful expenditure to determine if any official was responsible and for possible recovery and or write-off and implement consequences. This resulted in repeat non-compliance with laws and regulations.</p>	
<p>Material irregularities</p>	
<p>66. 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.</p>	<p>Municipality notes comment by AG.</p>
<p>Material irregularities identified during the audit</p>	
<p>Upgrading of Oranjeville wastewater treatment works - reasonable steps not taken to safeguard materials on site and construction works</p>	
<p>67. The municipality appointed a contractor on 29 June 2021 for the upgrading of the Oranjeville wastewater treatment works at a total cost of R56 488 519,29. The project was planned to be completed within 14 months, with practical completion to be achieved on 21 September 2022. On 26 June 2023 the municipality issued a termination letter to the contractor in terms of clause 9.2 of the General Conditions of Contract for Construction Works, 2015 3rd Edition and ordered the contractor to vacate the site and hand it over to the municipality. The contract was terminated due to non-performance by the contractor.</p> <p>68. During a site visit conducted by the audit team on 12 October 2023, it was identified that some of the incomplete works and material on site, with a cost of R5 905 228,26 were not safeguarded. Steel reinforcement materials on site as well as the steel reinforcement on the incomplete biological reactors, clarifiers and the pump station were corroded and exposed to weather conditions. In addition, materials amounting to R2 111 135,79 were no longer on site. Since termination of the contract, the accounting officer did not ensure that the construction works and materials were safeguarded as required by section 63(1)(a) of the MFMA. The noncompliance is likely to result in a material financial loss for the municipality, if steps are not taken to safeguard the assets of the municipality.</p> <p>69. I notified the accounting officer of the material irregularity on 1 July 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The following actions have been taken or is in progress to resolve the material irregularity:</p> <ul style="list-style-type: none"> • The accounting officer has allocated security to the construction site after the removal of the contractor on 20 July 2023. • The accounting officer has issued a letter of demand on 4 June 2024 for the recall of the performance guarantee to the cover the cost of lost material and corrosion. • The terminated contractor has submitted final account for works which will be offset against the cost of materials lost and degraded work in progress. <p>70. I will follow-up on the implementation of the planned actions and actions in progress during my next audit.</p>	<p>The stated items of remedial action were all implemented accordingly and the status to date remains as follows:</p> <ul style="list-style-type: none"> •A meeting was held with the contractor on 11 October 2024 to present the Municipal final settlement offer. The offer was counter- effected under which the Municipality agreed to respond formally to the contractor in writing. •A final proposal was submitted to the contractor in writing by the Municipality. The Municipality awaits the contractor's response in the interim. •The Municipality has, however, commenced with the procurement of a new contractor with the advert scheduled to be released before end Jan 2025 and for the project to commence in March 2025, however strongly pending budget availability from DWS. •The Material on site still remains safe as per our commitment, with no vandalism incurred since our response to AG
<p>Status of previously reported material irregularities:</p>	
<p>Pollution of water resource does not prevent Oranjeville wastewater treatment works</p>	

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71. The Oranjeville wastewater treatment works (including its pump stations) has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewage into the adjacent environment, including the groundwater, Vaal Dam and its extended water course. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring as required by section 28(1) of the National Environmental Management Act 107 of 1998 (NEMA) and section 19(1) of the National Water Act 36 of 1998 (NWA). The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resource.

72. The accounting officer was notified of this material irregularity on 17 November 2022 and was 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. On 27 February 2024, I referred the material irregularity to the Department of Water and Sanitation for investigation as provided for in section 5(1A) of the PAA. The investigation is currently in progress.

The WWTW current capacity is 0.48 Mℓ/day which is inadequate to treat the inflow hence the upgrading was initiated to 4 Mℓ/day to treat the inflow and sure compliance to DWS standards - effluent. All three pump stations are operational, have full time security and pump sewer to the WWTW.

Several measures are planned internally for upgrading the electrical panel, pumps and motors as well as removing sludge deposits from the bottom of oxidation ponds to increase the treatment capacity.

The specification has been prepared for advertisement of the remaining scope of work by end of January 2025. The commencement is expected from April 2025 and commissioning in December 2026 depending on the availability of adequate funding.

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Pollution of water resources is not prevented - Deneysville (Refengkgotso) wastewater treatment works	
<p>73. The Deneysville (Refengkgotso) wastewater treatment works (including its pump stations) has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewage into the adjacent environment, including the groundwater, Vaal Dam and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resource.</p> <p>74. The accounting officer was notified of this material irregularity on 16 November 2022 and was invited to make a written submission to 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. On 27 February 2024, I referred to the material irregularity to the Department of Water and Sanitation for investigation as provided for in section 5(1A) of the PAA. The investigation is currently in progress.</p>	<p>The Deneysville (Refengkgotso) wastewater treatment works was completed and handed over to the Municipality with a signed completion certificate dated 04 June 2024. Since completion, the Municipality has appointed process controllers to manage and maintain the plant daily.</p> <p>The plant has delivered consistent green drop status effluent and is monitored closely with the assistance of DWS and their support team. The two pump stations are also operational and are maintained daily. No leakages or raw discharge has been incurred since completion handover of the project.</p>
Poor management of the Sasolburg waste landfill site	
<p>75. The municipality has been operating the Sasolburg waste landfill site in a manner that is not in compliance with its license conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control, improper or lack of compacting and cover to limit gas emission, lack of stormwater management and leachate detection and no proper air and effluent sampling points to monitor air pollution.</p> <p>76. The municipality consequently did not dispose and treat waste in an environmental sound manner that does not endanger health or the environment as required by section 16(1) of the National Environmental Management Waste Act 59 of 2008. The municipality further did not take reasonable measures to prevent pollution or degradation from occurring, continuing or recurring as required by section 28(1) of NEMA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site and communities adjacent to the landfill site.</p> <p>77. The accounting officer was notified of this material irregularity on 17 November 2022 and was 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 referred the material irregularity to the Department of Forestry, Fisheries and the Environment (DFFE) on 27 March 2024 for investigation as provided for in section 5(1A) of the PAA. On 14 May 2024 DFFE sub-referred the material irregularity to the Free State Department of Economic, Small Business Development, Tourism and Environmental (DESTEA) affairs for further investigation. The referral was accepted by DESTEA on 2 September 2024 and the investigation is currently in progress.</p>	<p>Application forms from DESTEA indicate that the Municipality cannot lodge its own application (for closure and rehabilitation), as per Environmental Impact Assessment Regulations, the process must be done through an independent Environmental Assessment Practitioner (EAP).</p> <p>The expired licenses are not renewal, that implies the whole process must be started anew.</p> <p>Thus, the Municipality must start a process to appoint an /independent EAP.</p>

COMPONENT B: AUDITOR-GENERAL OPINION :2024/2025

AUDITOR GENERAL REPORT/ OPINION FOR 2024/2025

Report of the Auditor-General to the Free State Provincial Legislature and the council on the Metsimaholo Local Municipality:

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Metsimaholo Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, 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 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 Metsimaholo Local Municipality as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Property plant and equipment

3. I was unable to obtain sufficient appropriate audit evidence that roads infrastructure, sanitation infrastructure and water supply infrastructure in property plant and equipment in note 11 to the financial statements had been properly accounted for due to the non-submission of supporting documentation in support of these capital assets. In addition, restatements were made to rectify prior year's misstatements, but the restatements could not be substantiated by supporting evidence. I was unable to confirm these assets by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to roads infrastructure, sanitation infrastructure and water supply infrastructure included in property plant and equipment stated at R207 923 221 (2024: R230 075 828), R373 997 522 (2024: R352 279 663), R177 641 523 (2024: R149 870 332) in note 11 to the financial statements respectively.
4. In addition, the municipality did not account for plant and machinery, furniture and office equipment, motor vehicles, IT equipment, community assets, electrical infrastructure, roads infrastructure, water supply infrastructure, and sanitation infrastructure included in property, plant and equipment in note 11 in accordance with GRAP 17, *Property, plant and equipment* for the current and prior years. This was

because the municipality incorrectly impaired some capital asset classes that did not have indicators of impairment and depreciated some capital asset classes using incorrect useful lives. In addition, some capital asset classes owned by the municipality were not recorded in the fixed asset register. I was unable to determine the full extent of the misstatement of plant and machinery stated at R16 565 742 (2024: R10 406 027), furniture and office equipment stated at R1 930 745 (2024: R 2 420 072), motor vehicles stated at R11 720 668 (2024: R7 338 622), IT equipment stated at R3 106 586 (2024: R3 182 163), community assets stated at R106 637 407 (2024: R106 180 800), electrical infrastructure stated at R226 874 341 (2024: R247 802 607), roads infrastructure stated at R207 923 221 (2024: R230 075 828), water supply infrastructure stated at R177 641 523 (2024: R149 870 332), and sanitation infrastructure stated at R373 997 522 (2024: R352 279 663) in note 11 to the financial statements, impairment of assets, stated at R22 757 495 in note 37 to the financial statements and depreciation and amortisation – property, plant and equipment, stated at R45 442 610 (2024: R39 246 222) in note 36 to the financial statements, as it was impracticable to do so. Additionally, there was an impact on the surplus for the year and the accumulated surplus.

Investment property

5. I was unable to obtain sufficient appropriate audit evidence for investment property, due to non-submission of information in support of these investment properties for the current and prior year. I was unable to confirm the investment property by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to investment property stated at R335 837 042 (2024: R336 654 706) in note 10 to the financial statements.
6. Furthermore, the municipality did not account for investment property in accordance with GRAP 16, *Investment Property*. This was because the municipality did not recognise all investment properties owned. In addition, the municipality incorrectly impaired investment property that did not have indicators of impairment in the prior years which also impacted the opening and closing balances. I was unable to determine the full extent of the misstatement of investment property, stated at R335 837 042 (2024: R336 654 706) in note 10 to the financial statements, Additionally, there was an impact on the surplus for the period and on the accumulated surplus.

Irregular expenditure

7. The municipality disclosed expenditure that does not meet the definition of irregular expenditure as defined in Chapter 1 of the MFMA, as irregular expenditure for the current and corresponding period. I was unable to determine the full extent of the overstatement of irregular expenditure, stated at R917 745 294 (2024: R904 268 508) in note 60 to the financial statements, as it was impractical to do so.

Contracted services

8. The municipality did not correctly account for expenditure for contracted services in accordance with GRAP 1, *Presentation of Financial Statements* as expenditure for contracted services was recognised at incorrect amounts. In addition, the municipality incorrectly classified repairs and maintenance, operating costs and intangible assets as contracted services which resulted in the overstatement of contracted services in note 40 to the financial statement by R24 345 385, overstatement of trade payables in note 16 to the financial statements by R17 255 808, understatement of repairs and

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maintenance in note 46 to the financial statements by R5 017 497, and operating cost in note 44 to the financial statements by R1 117 001 and understatement of intangible assets in note 12 to the financial statements by R955 078. Additionally, there was an impact on the surplus for the year and accumulated surplus.

9. Furthermore, I was unable to obtain sufficient, appropriate evidence for sewerage services included in contracted services as adequate supporting evidence was not provided to support these services. I was unable to confirm sewerage services included in contracted services by alternative means. Consequently, I was unable to determine whether an adjustment was necessary to the sewerage services included in contracted services stated at R26 619 394 in note 40 to the financial statements.

Payables from exchange transactions

10. During 2024, the municipality did not account for trade payables included in payables from exchange transactions in note 16 of the financial statements in accordance with GRAP 104, *Financial Instruments* as unreconciled differences were identified between the amount recorded in the creditor's listing and supplier statements. Consequently, trade payables included in payables from exchange transactions in note 16 were understated by R18 287 968 and operating cost in note 44 to the financial statements were understated by the same amount. Additionally, there was an impact on the surplus for the period and on the accumulated surplus. My audit opinion on the financial statements for the period ended 30 June 2024 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of trade payables included in payables from exchange transactions for the current period.

Context for opinion

11. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
12. 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.
13. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Restatement of corresponding amounts

15. As disclosed in note 65 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2025

Material uncertainty relating to claims against the municipality

16. With reference to note 52 to the financial statements, the municipality is a 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.

Material losses

17. As disclosed in note 39 to the financial statements, material electricity distribution losses of R49 994 162 (2024: R43 918 767) were incurred by the municipality mainly due to technical issues.

18. As disclosed in note 45 to the financial statements, material water distribution losses of R85 772 802 (2024: R106 313 116) were incurred by the municipality mainly due to technical issues.

Material impairments

19. As disclosed in note 4 and 6 to the financial statements, receivables from exchange transactions and receivables from non-exchange transactions were impaired by R3 300 423 376 (2024: R3 076 012 037).

Unauthorised expenditure

20. As disclosed in note 58 to the financial statements, unauthorised expenditure of R29 484 200 (2024: R83 950 621) was incurred, due to overspending of the budget.

Underspending of the conditional grant

21. As disclosed in note 20 to the financial statements, the municipality materially underspent the conditional grants by R35 989 614 mostly the municipal infrastructure grant and the municipal disaster recovery grant.

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 on page xx, forms part of my 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 the 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 performance report for the year ended 30 June 2025 for auditing. I selected a KPA that measure 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 and infrastructure development	[XX]	Ensure universal access to reliable and quality basic municipal services by all communities

30. I evaluated 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. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.
31. In performing the audit, my procedures focused on the material indicators relating to water, sanitation, human settlements and related infrastructure.
32. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives

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

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

34. The material findings on the reported performance information for the selected KPA are as follows:

Basic service delivery and infrastructure development

Various indicators

35. Based on the audit evidence, the actual achievement for below indicators did not agree to the achievements reported. Consequently, the achievements against the target were lower than reported.

Indicator	Target	Reported achievement	Actual achievement
Cumulative % of households with access to basic water supply by 30 June of each year	Cumulative 3% of 15644 households not connected to basic water supply by 30 June 2025.	13.4% achieved, 2100 HHs House connections completed/access to basic water supply. Sasolburg North infrastructure project. Pipes installed: 45.237km	0
% of households with access to basic sanitation (Circular 88 Indicators)	75% of 46716 households with access to basic sanitation by 30 June 2025	26.47% (3091) of 11679 backlog house connections constructed in Sasolburg North infrastructure project.	0
m ² of roads resealed / repaired (Circular 88 Indicators)	7000m ² of roads resealed/ repaired by 30 June 2025	24 400 m ²	0

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Various indicators

36. I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved. Furthermore, measures aimed at improving performance against targets were reported. However, I could not determine if the measures were actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

Indicator	Target	Reported achievement	Reported measure
% of sewer call outs responded to within 24 hours (Circular 88 Indicators)	100% sewer call outs responded to within 24 hours by 30 June 2025	77.62%	Procurement of additional bakkies and filling vacant budgeted positions. Implementation of a help desk to control the complaints.
Cumulative % of households with access to basic electricity service standard by 30 June of each year	85% of 46716 households have access to basic electricity service standard by 30 June 2025	74.2%	To align SDBIP targets accurately with approved, funded projects of the Department
% of unplanned outages that are restored to supply within industry standard timeframes	100% call outs responded to within 24 hours by 30 June 2025	0%	1. Three LDVs were procured in the current quarter. 2. Expedite repairs and maintenance of fleet. 3. Accelerate replacement of dysfunctional/bypassed prepaid meters.
% of pothole complaints resolved within the standard time after being reported (Circular 88 Indicators)	100 % of pothole complaints resolved within 72hrs after being reported, by 30 June 2025	97.44%	Timeous procurement of resources as potholes are a challenge especially when there have been heavy rainfalls as well as to improve on the maintenance of roads.

Various indicators

37. I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

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Indicator	Target	Reported achievement
% of Water call outs responded to within 24 hours (Circular 88 Indicators)	100% Water call outs responded to within 24 hours by 30 June 2025	100%
Number of kilometres gravel roads graded (Circular 88 Indicators)	20 kms gravel roads graded by 30 June 2025	25,1
m ² of Potholes repaired/ sealed	4 500m ² of Potholes repaired/ sealed by 30 June 2025	4585m ²

Various indicators

38. Measures aimed at improving performance against targets were reported. However, I could not determine if the measures were actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

Indicator	Target	Reported achievement	Reported measure
Number of kilometres of obsolete asbestos/old water pipes replaced with Upvc	5 kms asbestos/old water pipes replaced by 30 June 2025	3.360 km	To ensure completion of multi-year project as per project plan
% Minimization Water distribution losses per year	Water distribution loss minimized to 30% by 30 June 2025	30,5%	Municipality needs to fast-track the undertaking of an audit to monitor illegal/bypassed connections as well as faulty meters for replacement with new meters. Attend to burst water pipes and leaks timeously. To also have mechanisms to monitor water usage by indigents.
% Compliance with Blue Drop Water Quality accreditation system	≥95% Compliance with Blue Drop Water Quality accreditation system by 30 June 2025	93.25%	<ol style="list-style-type: none"> 1. Repair or replace aging pipes and 2. Routine inspection and maintenance. 3. Procure testing equipment and calibration of laboratory testing equipment. 4. Increase frequency of testing and monitoring to mitigate any associated risks with water quality. 5. Develop contingency plans for supply and delivery of water

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Indicator	Target	Reported achievement	Reported measure
			treatment chemicals.
Number of sewer connections to consumer units installed (Circular 88 Indicators)	1000 sewer connections to consumer units installed in Gortin by 30 June 2025	619	Contractor to be placed on intervention procedures of which failure to improve may result in termination of services
% Compliance with Green Drop Quality accreditation system	≥90% Compliance with Green Drop Quality accreditation system by 30 June 2025	57,4%	1. Contractor appointed to upgrade the Oranjeville WWTW from 0.48 MI/day to 4MI/day.
% reduction in electricity distribution losses annually	20% reduction in electricity distribution losses by 30 June 2025	24,6%	Municipality needs to undertake an audit to monitor illegal/bypassed connections as well as replace faulty/dysfunctional meters.
Number of High mast lights erected/installed	5 High Mast Lights Erected/Installed (Deneysville & Oranjeville) by 30 June 2025	0	The project is envisaged to be implemented in the 2025/26 financial year.
Number of kilometres unsurfaced road network built	1.5km of kilometres unsurfaced road network built by 30 June 2025	0	Project to be advertised in the next financial year.
% of comments within 10 working days on building plans received to be approved within specified period, 30 days < 500m ²	100% of comments within 10 working days on building plans received to be approved within specified period, 30 days < 500m ² by 30 June 2025	77,3%	Fasttrack the appointment of advertised SEA positions within the division.
Number of kilometres of new municipal roads built (Circular 88 Indicators)	1.3km of new municipal roads built by 30 June 2025	0	Progress to be tracked and target to be achieved in 2025/26 financial year
Number of additional kilometres of stormwater drainage constructed	4km kilometres of storm water drainage constructed by 30 June 2025	0	Progress to be tracked and target to be achieved in next FY
% on Reduction of irregular expenditure on the baseline amount quarterly basis annually (IDP 1.44)	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	0	Finalise all the outstanding Panel of service providers to reduce the irregular expenditure in the next financial year
Identification of new land for the new landfill site(s)	Identification of new land for the new landfill site(s) by 30 June 2025	0	A task team with ISA and the municipality appointed on the support initiative
% of Fire incidents effectively attended to as and when they occur, Sasolburg 7 minutes,	100% of Fire incidents effectively attended to as and when they occur, Sasolburg 7 minutes,	63,50%	To fast track the building of the fire station

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Indicator	Target	Reported achievement	Reported measure
Deneysville 20 minutes, and Oranjeville 45 minutes for both Formal & Informal households and businesses in the respective areas.	Deneysville 20 minutes, and Oranjeville 45 minutes for both Formal & Informal households and businesses in the respective areas by 30 June 2025		
% on Reduction of irregular expenditure on the baseline amount quarterly basis annually (IDP 1.69)	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	0%	Ensure proper planning to adhere to SCM processes

Other matters

39. I draw attention to the matters below.

Achievement of planned targets

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

41. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx.

Basic service delivery and infrastructure development

<i>Targets achieved: 36%</i>		
<i>Budget spent: 96.26%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
Cumulative % of households with access to basic water supply by 30 June of each year	Cumulative 3% of 15644 households not connected to basic water supply by 30 June 2025.	13.4% achieved, 2100 HHs House connections completed/access to basic water supply. Sasolburg North infrastructure project. Pipes installed: 45.237km
Number of kilometres of obsolete asbestos/old water pipes replaced with Upvc	5 kms asbestos/old water pipes replaced by 30 June 2025	3.360 km
% Minimization Water distribution losses per year	Water distribution loss minimized to 30% by 30 June 2025	30,5%

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% Compliance with Blue Drop Water Quality accreditation system	≥95% Compliance with Blue Drop Water Quality accreditation system by 30 June 2025	93.25%
Number of new water connection to piped water (tap) (Circular 88 Indicators)	1 500 new water connection to piped water (tap): Mooidraai by 30 June 2025	0
% of households with access to basic sanitation (Circular 88 Indicators)	75% of 46716 households with access to basic sanitation by 30 June 2025	26.47% (3091) of 11679 backlog house connections constructed in Sasolburg North infrastructure project.
Number of sewer connections to consumer units installed (Circular 88 Indicators)	1000 sewer connections to consumer units installed in Gortin by 30 June 2025	619
% of sewer call outs responded to within 24 hours (Circular 88 Indicators)	100% sewer call outs responded to within 24 hours by 30 June 2025	77,62%
% Compliance with Green Drop Quality accreditation system	≥90% Compliance with Green Drop Quality accreditation system by 30 June 2025	57,4%
Cumulative % of households with access to basic electricity service standard by 30 June of each year	85% of 46716 households have access to basic electricity service standard by 30 June 2025	74,20%
Number of new household electricity connections installed (Circular 88 Indicators)	400 new electricity house connections installed in Themba Kubheka by 30 June 2025	251
% of unplanned outages that are restored to supply within industry standard timeframes	100% call outs responded to within 24 hours by 30 June 2025	0%
% reduction in electricity distribution losses annually	20% reduction in electricity distribution losses by 30 June 2025	24.6%
Number of High mast lights erected/installed	5 High Mast Lights Erected/Installed (Deneysville & Oranjeville) by 30 June 2025	0
Number of kilometres unsurfaced road network built	1.5km of kilometres unsurfaced road network built by 30 June 2025	0

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% of pothole complaints resolved within the standard time after being reported (Circular 88 Indicators)	100 % of pothole complaints resolved within 72hrs after being reported, by 30 June 2025	97%
% of comments within 10 working days on building plans received to be approved within specified period, 30 days < 500m ²	100% of comments within 10 working days on building plans received to be approved within specified period, 30 days < 500m ² by 30 June 2025	77,3%
Number of kilometres of new municipal roads built (Circular 88 Indicators)	1.3km of new municipal roads built by 30 June 2025	0
Number of additional kilometres of stormwater drainage constructed	1.3 km kilometres of storm water drainage constructed by 30 June 2025	0
% on Reduction of irregular expenditure on the baseline amount quarterly basis annually (IDP 1.44)	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	0%
Identification of new land for the new landfill site(s)	Identification of new land for the new landfill site(s) by 30 June 2025	0
% of Fire incidents effectively attended to as and when they occur, Sasolburg 7 minutes, Deneysville 20 minutes, and Oranjeville 45 minutes for both Formal & Informal households and businesses in the respective areas.	100% of Fire incidents effectively attended to as and when they occur, Sasolburg 7 minutes, Deneysville 20 minutes, and Oranjeville 45 minutes for both Formal & Informal households and businesses in the respective areas by 30 June 2025	63,50%
% on Reduction of irregular expenditure on the baseline amount quarterly basis annually (IDP.1.69)	100% on Reduction of irregular expenditure on the baseline amount quarterly basis by 30 June 2025	0%

Material misstatements

42. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery and infrastructure development. Management did not correct all of the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

43. 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.
44. 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.
45. 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.
46. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements and annual report

47. 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 disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Asset management

48. 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.

Consequence management

49. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.
50. Irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.
51. I was unable to obtain sufficient appropriate audit evidence that losses resulting from irregular expenditure were recovered from the liable person, as required by section 32(2) of the MFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure.
52. Losses resulting from irregular expenditure were certified by council as irrecoverable without having conducted an investigation to determine the recoverability of the expenditure, in contravention of section 32(2)(b) of the MFMA.

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53. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.
54. Allegations of financial misconduct laid against officials of the municipality were not investigated by the disciplinary board, relevant treasury or an independent investigator or team of investigators appointed by council, as required by municipal regulations on financial misconduct procedures and criminal proceedings 5(4).

Expenditure management

55. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e) of the MFMA.
56. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the irregular expenditure could not be quantified as indicated in the basis for qualification paragraph. The majority of the disclosed irregular expenditure was caused by non-compliance with SCM regulations.
57. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R3 435 641 as disclosed in note 59 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA.
58. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R29 484 200 as disclosed in note 58 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA.

Revenue management

59. Accounts for municipal tax and charges were not prepared monthly, as required by section 64(2)(c) of the MFMA.

Strategic planning and performance

60. The performance management system and related controls were inadequate as it did not describe how the performance review and reporting processes should be conducted, as required by municipal planning and performance management regulation 7(1).

Conditional grants

61. Performance in respect of programmes funded by the regional bulk infrastructure grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.

Procurement and contract management

62. Sufficient appropriate audit evidence could not be obtained that goods and services within the prescribed transaction values for formal written price quotations were procured using price quotations as required by SCM Regulation 17(1)(a) and (c).

63. Sufficient appropriate audit evidence could not be obtained that quotations were awarded only to bidders who submitted a declaration on whether they were employed by the state or connected to any person employed by the state, as required by SCM Regulation 13(c).
64. Sufficient appropriate audit evidence could not be obtained that the preference point system was applied in all procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.
65. Sufficient appropriate audit evidence could not be obtained that quotations were awarded to suppliers based on preference points that were allocated and calculated in accordance with the requirements of section 2(1)(a) Preferential Procurement Policy Framework Act and its regulations.
66. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to bidders that scored the highest points in the evaluation process as required by section 2(1)(f) of Preferential Procurement Policy Framework Act and 2022 Preferential Procurement Regulation 4(4) and 5(4).
67. Sufficient appropriate audit evidence could not be obtained that contracts were extended or modified with the approval of a properly delegated official as required by SCM Regulation 5.
68. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.
69. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA.

Other information in the annual report

70. The accounting officer is responsible for the other information included in the annual report The other information does not include the financial statements, the auditor's report and those selected KPA presented in the annual performance report that have been specifically reported on in this auditor's report.
71. My opinion on the financial statements, and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
72. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
73. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

74. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
75. 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.
76. The accounting officer did not in all instances implement proper record keeping in a timeously manner to ensure that complete, relevant, and accurate information is accessible and available to support the financial statements.
77. There was no effective review process by the accounting officer, internal audit and the audit committee on the performance information process and reporting.
78. The accounting officer did not at all instances ensure that controls on compliance with laws and regulations is implemented effectively in the municipality.
79. The council did not ensure that the municipal public accounts committee investigated the unauthorised, irregular expenditure and fruitless and wasteful expenditure and the investigation reports are considered before write offs.

Material irregularities

80. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Pollution of water resource not prevented – Oranjeville wastewater treatment works

81. The Oranjeville wastewater treatment works (including its pump stations) has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewage into the adjacent environment, including the groundwater, Vaal Dam and its extended water course. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring as required by section 28(1) of the National Environmental Management Act 107 of 1998 (NEMA) and section 19(1) of the National Water Act 36 of 1998 (NWA). The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resource.
82. The accounting officer was notified of this material irregularity on 17 November 2022 and was 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. On 27 February 2024, I referred the material irregularity to the Department of Water and Sanitation (DWS) for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on the same day, and the investigation is currently in progress.

Pollution of water resource not prevented - Deneysville (Refengkotso) wastewater treatment works

83. The Deneysville (Refengkotso) wastewater treatment works (including its pump stations) has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewage into the adjacent environment, including the groundwater, Vaal Dam and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resource.
84. The accounting officer was notified of this material irregularity on 16 November 2022 and was 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. On 27 February 2024, I referred the material irregularity to the D W S for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on the same day, and the investigation is currently in progress.

Poor management of the Sasolburg waste landfill site

85. The municipality has been operating the Sasolburg waste landfill site in a manner that is not in compliance with its license conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control, improper or lack of compacting and cover to limit gas emission, lack of stormwater management and leachate detection and no proper air and effluent sampling points to monitor air pollution.
86. The municipality consequently did not dispose and treat waste in an environmental sound manner that does not endanger health or the environment as required by section 16(1) of the National Environmental Management Waste Act 59 of 2008. The municipality further did not take reasonable measures to prevent pollution or degradation from occurring, continuing or recurring as required by section 28(1) of NEMA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site and communities adjacent to the landfill site.
87. The accounting officer was notified of this material irregularity on 17 November 2022 and was 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 referred the material irregularity to the Department of Forestry, Fisheries and the Environment (DFFE) on 27 March 2024 for investigation as provided for in section 5(1A) of the PAA. On 14 May 2024 DFFE sub-referred the material irregularity to the Free State Department of Economic, Small Business Development, Tourism and Environmental (DESTEA) affairs for further investigation. The referral was accepted by DESTEA on 2 September 2024, and the investigation is currently in progress.

Upgrading of Oranjeville wastewater treatment works - reasonable steps not taken to safeguard materials on site and construction works

88. The municipality appointed a contractor on 29 June 2021 for the upgrading of the Oranjeville wastewater treatment works at a total cost of R56 488 519,29. The project was planned to be completed within 14 months, with practical completion to be achieved on 21 September 2022. On 26 June 2023 the municipality issued a termination letter to the contractor in terms of clause 9.2 of the General Conditions of Contract for Construction Works, 2015 3rd Edition and ordered the contractor to vacate the site and hand it over to the municipality. The contract was terminated due to non-performance by the contractor.
89. During a site visit conducted by the audit team on 12 October 2023, it was identified that some of the incomplete works and material on site, with a cost of R5 905 228,26 were not safeguarded. Steel reinforcement materials on site as well as the steel reinforcement on the incomplete biological reactors, clarifiers and the pump station were corroded and exposed to weather conditions. In addition, materials amounting to R2 111 135,79 were no longer on site. Since termination of the contract, the accounting officer did not ensure that the construction works and materials were safeguarded as required by section 63(1)(a) of the MFMA. The non-compliance is likely to result in a material financial loss for the municipality, if steps are not taken to safeguard the assets of the municipality.
90. I notified the accounting officer of the material irregularity on 1 July 2024 and invited the accounting officer 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 am in the process of making a decision on further actions to be taken.

Bloemfontein
05 December 2025



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 KPA 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.

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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:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), Sections 29(1), 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), 33(1)(c)(ii); 53(1)(c)(ii), 54(1)(c), 62(1)(d), Sections 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), 165(1), 165(2)(a), Sections 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), Sections: 165(2)(b)(vii), 166(2)(b), Sections 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
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), 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), 29(1)(a), 29(1)(b) Regulations 29(5)(a)(ii), 32, 36(1), 36(1)(a), 38(1)(c) Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43 Regulations 44, 46(2)(e), 46(2)(f)
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b) Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 54A(1)(a), 56(1)(a), 57(2)(a), Sections 57A, 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(iii), 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), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)

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Legislation	Sections or regulations
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Division of Revenue Act 24 of 2023	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, 2004	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(1)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(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), 7(1), 7(2), 7(3), 7(6), Regulations: 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

COMPONENT C: AUDITOR-GENERAL OPINION :2024/2025

AUDITOR GENERAL REPORT: ACTION PLAN FOR 2024/2025 FINANCIAL YEAR

**Audit Action Plan for 2024/25 Audit Findings
Remedial on Qualification Paragraphs**

Qualification Paragraph	Remedial Action
<p>1. Property, plant and equipment</p>	
<p>I was unable to obtain sufficient appropriate audit evidence that roads infrastructure, sanitation infrastructure and water supply infrastructure in property plant and equipment in note 11 to the financial statements had been properly accounted for due to the non-submission of supporting documentation in support of these capital assets. In addition, restatements were made to rectify prior year's misstatements, but the restatements could not be substantiated by supporting evidence. I was unable to confirm these assets by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to roads infrastructure, sanitation infrastructure and water supply infrastructure included in property plant and equipment stated at R207 923 221 (2024: R230 075 828), R373 997 522(2024: R352 279 663), R177 641 523 (2024: R149 870 332) in note 11 to the financial statements respectively.</p> <p>In addition, the municipality did not account for plant and machinery, furniture and office equipment, motor vehicles, IT equipment, community assets, electrical infrastructure, roads infrastructure, water supply infrastructure, and sanitation infrastructure included in property, plant and equipment in note 11 in accordance with GRAP 17, Property, plant and equipment for the current and prior years. This was because the municipality incorrectly impaired some capital asset classes that did not have indicators of impairment and depreciated some capital asset classes using incorrect useful lives. In addition, some capital asset classes owned by the municipality were not recorded in the fixed asset register. I was unable to determine the full extent of the misstatement of plant and machinery stated at R16 565 742 (2024: R10 406 027), furniture and office equipment</p>	<ol style="list-style-type: none"> 1. Obtain the last unqualified asset register (financial period ended 30 June 2017). 2. Review movements within the respective classes as detailed in the audit report from the last unqualified asset register until the financial period ended 30 June 2025 to confirm the accuracy of opening balances. 3. Obtain audit evidence for movements identified. In instances where the Municipality no longer has invoices and / or payment vouchers, valuations will need to be conducted to obtain values of these assets still in existence. 4. For assets which could not be located in the prior financial period (impaired assets), investigations have already commenced with User Departments to determine the locations and where assets have been scrapped or disposed, documentation will be requested. 5. Once the process of investigations have been completed, submissions will be made to the relevant portfolio's to approve disposals where necessary. 6. For the depreciation of assets, through review of the asset registers, the depreciation calculation will be recalculated.

<p>stated at R1 930 745 (2024: R 2 420 072), motor vehicles stated at R11 720 668 (2024: R7 338 622), IT equipment stated at R3 106 586 (2024: R3 182 163), community assets stated at R106 637 407 (2024: R106 180 800), electrical infrastructure stated at R226 874 341 (2024: R247 802 607), roads infrastructure stated at R207 923 221 (2024: R230 075 828), water supply infrastructure stated at R177 641 523 (2024: R149 870 332), and sanitation infrastructure stated at R373 997 522 (2024: R352 279 663) in note 11 to the financial statements, impairment of assets, stated at R22 757 495 in note 37 to the financial statements and depreciation and amortisation - property, plant and equipment, stated at R45 442 610 (2024: R39 246 222) in note 36 to the financial statements, as it was impracticable to do so. Additionally, there was an impact on the surplus for the year and the accumulated surplus.</p>	
<p>2. Investment Property</p>	
<p>I was unable to obtain sufficient appropriate audit evidence for Investment Property, due to non-submission of information in support of these Investment Properties for the current and prior year. I was unable to confirm the Investment Property by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to Investment Property stated at R 335,837,042 (2024: R 336,65,707) in note 10 to the financial statements.</p> <p>Furthermore, the Municipality did not account for Investment Property in accordance with GRAP 16, Investment Property. This was because the Municipality did not recognise all Investment Properties owned. In addition, the Municipality incorrectly impaired Investment Property that did not have indicators of impairment in the prior years which also impacted the opening and closing balances. I was unable to determine the full extent of the misstatement of Investment Property, stated at R 335,837,043 (2024: R 336,654,706) in note 10 to the financial statements. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.</p>	<ol style="list-style-type: none"> 1. Obtain the last unqualified asset register (financial period ended 30 June 2017). 2. Review movements within Investment Properties from the last unqualified asset register until the financial period ended 30 June 2025 to confirm the accuracy of opening balances. 3. Obtain audit evidence for movements identified e.g. if properties were disposed, obtain the deed of sale and relevant approvals etc. 4. Through review of the movements within the different financial periods, the AMU (Asset Management Unit) would be able to determine in which financial period, the issues began e.g. duplicate properties were recorded, properties belonging to individuals were recorded etc.
<p>3. Irregular expenditure</p>	
<p>The municipality disclosed expenditure that does</p>	

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<p>not meet the definition of irregular expenditure as defined in Chapter 1 of the MFMA, as irregular expenditure for the current and corresponding period. I was unable to determine the full extent of the overstatement of irregular expenditure, stated at R917 745 294 (2024: R904 268 508) in note 60 to the financial statements, as it was impractical to do so.</p>	<p>SCM will revise reported irregular expenditure for the financial year according to AG findings and submit a revised report to Council and MPAC.</p>
<p>4. Contracted services</p>	
<p>The municipality did not correctly account for expenditure for contracted services in accordance with GRAP 1, <i>Presentation of Financial Statements</i> as expenditure for contracted services was recognised at incorrect amounts. In addition, the municipality incorrectly classified repairs and maintenance, operating costs and intangible assets as contracted services which resulted in the overstatement of contracted services in note 40 to the financial statement by R24 345 385, overstatement of trade payables in note 16 to the financial statements by R17 255 808, understatement of repairs and maintenance in note 46 to the financial statements by R5 017 497, and operating cost in note 44 to the financial statements by R1 117 001 and understatement of intangible assets in note 12 to the financial statements by R955 078. Additionally, there was an impact on the surplus for the year and accumulated surplus.</p> <p>The municipality did not correctly account for expenditure for contracted services in accordance with GRAP 1, <i>Presentation of Financial Statements</i> as expenditure for contracted services was recognised at incorrect amounts. In addition, the municipality incorrectly classified repairs and maintenance, operating costs and intangible assets as contracted services which resulted in the overstatement of contracted services in note 40 to the financial statement by R24 345 385, overstatement of trade payables in note 16 to the financial statements by R17 255 808, understatement of repairs and maintenance in note 46 to the financial statements by R5 017 497, and operating cost in note 44 to the financial statements by R1 117 001 and understatement of</p>	<p>The Municipality is currently reviewing the Service Level Agreement, and it should be concluded and signed by both parties before the 30th of June 2026.</p>

<p>intangible assets in note 12 to the financial statements by R955 078. Additionally, there was an impact on the surplus for the year and accumulated surplus.</p> <p>Furthermore, I was unable to obtain sufficient, appropriate evidence for sewerage services included in contracted services as adequate supporting evidence was not provided to support these services. I was unable to confirm sewerage services included in contracted services by alternative means. Consequently, I was unable to determine whether an adjustment was necessary to the sewerage services included in contracted services stated at R26 619 394 in note 40 to the financial statements.</p>	
<p>5 Payables from exchange transactions</p>	
<p>During 2024, the municipality did not account for trade payables included in payables from exchange transactions in note 16 of the financial statements in accordance with GRAP 104, Financial Instruments as unreconciled differences were identified between the amount recorded in the creditor's listing and supplier statements. Consequently, trade payables included in payables from exchange transactions in note 16 were understated by R18 287 968 and operating cost in note 44 to the financial statements were understated by the same amount. Additionally, there was an impact on the surplus for the period and on the accumulated surplus. My audit opinion on the financial statements for the period ended 30 June 2024 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of trade payables included in payables from exchange transactions for the current period.</p>	<p>Payables and exchange remedial action plan</p> <p>Before any action may be undertaken</p> <ul style="list-style-type: none"> -A request for the updated statements would be made from all suppliers in our age analysis -Do the reconciliation between age analysis and creditors control to establish if those outstanding might not be a duplicate capturing. - follow with reconciliation between the supplies statements and the age analysis to rectify our outstanding balances and credit note the duplicates. <p>The SCM solar system is also assisting in recording all procurement processes to eliminate the duplications on our accruals or outstanding suppliers.</p>

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Appendices

Appendix A: Councillors; Committee Allocation and Council Attendance

Table A1: List of Councillors and record of Council Meetings Attendance

Number of Ordinary Council Meetings held for the year

Number of Ordinary Council Meetings held for the year: 8 (01/08/2024, 15/10/2024, 11/12/2024, 31/01/2025, 28/02/2025, 31/03/2025) 30/05/2025,30/06/25

Number of Special Council Meetings held: 7(30/08/2024, 03/10/2024, 23/10/2024, 22/11/2024, 10/03/2025, 10/04/2025, 22/05/2025)

			Ordinary	8	Special	7	Total	15
Details			Record of Council Meetings Attended					
Full Names & Surname	Political Party	Ward / PR No.	Ordinary	No. of Apologies	Special	No. of Apolog	Total Meetings	Total No. of Apologies
Radebe, Matthews Jabulani	ANC	WARD 1	7	1	5	1	12	2
Molawa, Joseph Morena	ANC	WARD 2	7	1	7	0	14	1
Poho, Mosiuoa Solomon	ANC	WARD 3	7	1	7	0	14	1
Soetsang, Thandiwe Linah	ANC	WARD 4	6	2	6	1	12	3
Mofokeng, Sara Mapule	ANC	WARD 5	8	0	6	1	14	1
Nkheloane, Mahadi	ANC	WARD 6	6	2	5	2	11	4
Mahlaela, Portia Mabatho	ANC	WARD 7	6	2	3	4	9	6
Nhlapo, Lefa Lawrence	EFF	WARD 8	7	1	7	0	14	1
Mqwathi, Mosokodi Elias	ANC	WARD 9	8	0	7	0	15	0
Mtshali, Nokuthula Mirriam	ANC	WARD 10	7	1	6	1	13	2
Rani, Dial Vakele	ANC	WARD 11	6	2	6	1	12	3
Makhefu, Lebohang Andries	ANC	WARD 12	7	1	5	2	12	3
Mosokweni, Fikile Daniel	ANC	WARD 13	7	1	7	0	14	1
Van der Merwe Francois Jakobus	DA	WARD 14	0	0	4	Resigned on 15 Apr	4	
van Heerden, Louis Jacobus	DA	WARD 15	8	0	4	3	12	3
Barnard, Jan Jacobus	DA	WARD 16	5	3	7	0	12	3
Rankoe, Thabang Kennedy	DA	WARD 17	6	2	5	2	11	4
Day, Linda	DA	WARD 18	8	0	7	0	15	0
Mthetho, Lunga	ANC	WARD 19	6	2	5	2	11	4
Fisher, Lucas	ANC	WARD 20	7	1	6	1	13	2
Sehaole, Teboho Glen	ANC	WARD 21	8	0	7	0	15	0
Meyer, Ruanda	DA	WARD 22	5	3	7	0	12	3
Mozolo, Manana Bernice	EFF	WARD 23	6	2	5	2	11	4
Nkheloane, Millicent Fikile Matshediso	ANC	PR1	5	3	6	1	11	4

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Number of Ordinary Council Meetings held for the year

Number of Ordinary Council Meetings held for the year: 8 (01/08/2024, 15/10/2024, 11/12/2024, 31/01/2025, 28/02/2025, 31/03/2025) 30/05/2025,30/06/25

Number of Special Council Meetings held: 7(30/08/2024, 03/10/2024, 23/10/2024, 22/11/2024, 10/03/2025, 10/04/2025, 22/05/2025)

Details			Ordinary	8	Special	7	Total	15
Details			Record of Council Meetings Attended					
Full Names & Surname	Political Party	Ward / PR No.	Ordinary	No. of Apologies	Special	No. of Apolog	Total Meetings	Total No. of Apologies
Zwane, Zisindo Jaftha	DA	PR 2	8	0	5	2	13	2
Makhema, Jonas Moeketsi	DA	PR 3	7	1	7	0	14	1
Tabile, Phemelo Oratile	DA	PR 4	5	3	5	2	10	5
Thulo, Teboho Drummond	DA	PR 5	8	0	6	1	14	1
Chalala, Lebohang Joyce	DA	PR 6	7	1	5	2	12	3
Mbana, Michael Thulani	DA	PR 7	7	1	7	0	14	1
Motaung, Tibisi April <small>Resigned on 17 Sep 2024</small>	EFF	PR 8	5	2	3	4	8	6
Masiteng, Jonas Mokoma	EFF	PR 9	4	4	6	1	10	5
Motjeane, Selloane Mavis	EFF	PR 10	5	3	6	1	11	4
Motsapi, Mbochoase Sana	EFF	PR 11	6	2	7	0	13	2
Mokwai, Mandoza Sam	EFF	PR 12	6	2	6	1	12	3
Tsotetsi, Jeanette Leetoane	EFF	PR 13	6	3	6	1	12	4
Mampana, Jantjie Tumelo	EFF	PR 14	7	1	6	1	13	2
Mbikolo, Dinah Khethiwe	EFF	PR 15	5	3	5	2	10	5
Maseko, Moeketsi Eric	EFF	PR 16	7	1	6	3	13	4
Leotlela, Modiehi Granny	EFF	PR 17	5	3	5	2	10	5
Mofokeng, Dotlhare Angelina	MCA	PR 18	6	2	7	0	13	2
Geyser, Elizabeth Judith	VF+	PR 19	8	0	7	0	15	0
Pienaar, Morné (Adv.)	VF+	PR 20	5	3	5	2	10	5
Du Toit, Theo	VF+	PR 21	8	0	7	0	15	0
Malindi, Mthakathi Jack	AIC	PR 22	7	1	6	1	13	2
Kumalo, Annah Mabthoze	ATM	PR 23	6	2	6	1	12	2

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WHIPPERY MEETINGS 2024/25			
Party Whip Representative		Total Number of Meetings convened:	
Full Names & Surname	Political Party Representing		
Mosokweni, Fikile Daniel (Council Whip)	ANC	4	07/06/2024 09/09/2024 21/02/2025 18/06/2025
Malindi, Mthakathi Jack	AIC	4	07/06/2024 09/09/2024 21/02/2025 18/06/2025
Kumalo, Annah Mabthoze	ATM	4	07/06/2024 09/09/2024 21/02/2025 18/06/2025
Mbana, Michael Thulani	DA	4	07/06/2024 09/09/2024 21/02/2025 18/06/2025
Mofokeng, Dotlhare Angelina	MCA	4	07/06/2024 09/09/2024 21/02/2025 18/06/2025
Toit, Theo Du	VF+	4	07/06/2024 09/09/2024 21/02/2025 18/06/2025
Motjeane Selloane Mavis	EFF	4	07/06/2024 09/09/2024 21/02/2025

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Appendix B: Committees & their respective purposes

Table A2: Name & Purpose of the Committee

Name of Committee	Purpose of the Committee
Portfolio Committee: Corporate Services (s80) SM MOTJEANE (6 October 2023)	Oversight over Corporate Services departmental activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Portfolio Committee: Finance, IDP and PMS (s80) LA MAKHEFU (14 June 2024)	Oversight over Finance departmental activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Portfolio Committee: Technical Services (s80) MS POHO (6 October 2023)	Oversight over Technical Services departmental activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Portfolio Committee: Public Safety, Traffic, Fire and Disaster Management (s80) LL NHLAPO (6 October 2023)	Oversight over Public Safety sectional activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Portfolio Committee: Waste Management (s80) MJ MASITENG (6 October 2023)	Oversight over Social Services sectional activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Portfolio Committee: Urban Planning and Human Settlements (s80) M NKHELOANE (14 June 2024)	Oversight over Urban Planning & Human Settlement departmental activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Portfolio Committee: LED, Tourism and Agriculture (s80) JL TSOTETSI (6 October 2023)	Oversight over LED & Tourism departmental activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Portfolio Committee: Sports, Arts and Culture (s80) SM MOFOKENG (6 October 2023)	Oversight over Sports, Arts & Culture sectional activities through consideration of reports from the Municipal Manager and Directors. Make recommendations for consideration by the Mayoral Committee.
Audit and Performance Audit Committee (s79) Ms. S Makhathini (01 April 2024)	Roles and responsibilities as outlined in section 166 of the MFMA and the approved charter
Oversight Committee (s79) JM MOLAWA (10 October 2012)	Roles and responsibilities as outlined in section 129 of the MFMA and the National Treasury guidelines issued in MFMA Circular 32 (18 March 2006)

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Table A3: Members of Corporate Services Committee and Attendance Records of Committee Meetings

Corporate Services (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies
Ms. SM Motjeane – Chairperson	EFF	25 Sep 2024;8 Nov 2024;26 Mar 2025; 19 Jun 2025	0
Ms. TL Soetsang	ANC	25 Sep 2024;8 Nov 2024;26 Mar 2025	1
Adv. M Pienaar	VF+	25 Sep 2024;8 Nov 2024;26 Mar 2025	1
Mr. MS Mokwai	EFF	25 Sep 2024;8 Nov 2024;26 Mar 2025	1
Ms. JL Tsotetsi	EFF	She became the MMC for LED and Planning	
Mr. L van Heerden	DA	25 Sep 2024;8 Nov 2024;26 Mar 2025	1
Mr. MJ Malindi	AIC	25 Sep 2024;8 Nov 2024;26 Mar 2025	
Mr. ZJ Zwane	DA	25 Sep 2024;8 Nov 2024;26 Mar 2025	1
Mr MJ Makhema	DA	25 Sep 2024;8 Nov 2024;26 Mar 2025	1
Mr. ME Mqwathi	ANC	25 Sep 2024;8 Nov 2024; 26 Mar 2025	
Ms. MS Motsapi	EFF	25 Sep 2024;8 Nov 2024;26 Mar 2025	

Table A4: Members of Finance, IDP Committee and Attendance Records of Committee Meetings

Finance and IDP (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies
Mr. LA Makhefu – Chairperson 14 June 2024	ANC	26 Jul 2024 ;19 Sep 2024 11 October 2024; 30 October 2024 07 November 2024 Coordinated & postponed ;15 November 2024 24 Jan 2025;19 February 2025 Coordinated & postponed 14 March 2025; Coordinated & postponed 26 March 2025 Coordinated & postponed 12 May 2025, 19 June 2025	0
JJ Barnart	DA	26 Jul 2024;19 Sep 2024;11 October 2024 30 October 2024;15 November 2024 19 February 2025 Coordinated & postponed 14 March 2025 Coordinated & postponed 26 March 2025 Coordinated & postponed 12 May 2025; 19 June 2025	2
Ms. EJ Geyser	VF+	19 Sep 2024;11 October 2024 30 October 2024;07 November 2024 Coordinated & postponed 15 November 2024;24 Jan 2025 19 February 2025 Coordinated & postponed 14 March 2025; Coordinated & postponed 26 March 2025	1
Ms. AM Kumalo	MCA	She became the Chairperson of the Public Places and	

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Mr. TA Motaung Resigned 17 Sep 2024 Re-joined 3 Oct 2024 Resigned 17 Jul 2025	EFF	11 October 2024;30 October 2024; 07 November 2024 Coordinated & postponed 15 November 2024;19 February 2025 Coordinated & postponed 14 March 2025 Coordinated & postponed 26 March 2025 Coordinated & postponed 19 June 2025	8
Mr. TM Motloung Resigned 12 Sep 2024	EFF	26 Jul 2024	1
Ms. MG Leotlela	EFF	11 October 2024; 30 October 2024 07 November 2024 Coordinated & postponed 15 November 2024;19 February 2025 Coordinated & postponed 14 March 2025 Coordinated & postponed 26 March 2025 Coordinated & postponed	8
Mr. ME Maseko	EFF	26 Jul 2024;11 October 2024;30 October 2024 07 November 2024 Coordinated & postponed 15 November 2024;19 February 2025 Coordinated & postponed 14 March 2025; Coordinated & postponed 26 March 2025 Coordinated & postponed 19 June 2025	7
Mr TD Thulo	DA	26 Jul 2024; 19 Sep 2024;11 October 2024 30 October 2024; 07 November 2024 Coordinated & postponed 15 November 2024; 24 Jan 2025 19 February 2025 Coordinated & postponed 14 March 2025 Coordinated & postponed 26 March 2025 Coordinated & postponed 12 May 2025; 19 June 2025	3

Table A5: Members of Technical Services Committee and Attendance Records of Committee Meetings

Technical Services (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies
Mr. MS Poho – Chairperson	ANC	16 Aug 2024 ;13 Sep 2024 ;6 Nov 2024;11 Nov 2024 6 Dec 2024;27 Jan 2025;6 May 2024;11 Jun 2025	0
Ms. L Day	DA	16 Aug 2024 ;13 Sep 2024;6 Nov 2024;11 Nov 2024 6 Dec 2024;27 Jan 2025;6 May 2024;11 Jun 2025	0
Mr TK Rankoe	DA	16 Aug 2024;13 Sep 2024;6 Nov 2024;11 Nov 2024 6 Dec 2024;27 Jan 2025;6 May 2024;11 Jun 2025	0
Mr. ME Mqwathi	ANC	16 Aug 2024 ;13 Sep 2024;6 Nov 2024;11 Nov 2024 6 Dec 2024;27 Jan 2025;6 May 2024;11 Jun 2025	0
Mr. T Du Toit	VF+	16 Aug 2024;13 Sep 2024;6 Nov 2024;11 Nov 2024; 6 Dec 2024;27 Jan 2025;6 May 2024;11 Jun 2025	0
Mr. ME Maseko	EFF	13 Sep 2024 ;6 Nov 2024;11 Nov 2024; 11 Jun 2025	4
Ms. DK Mbikolo	EFF	16 Aug 2024;13 Sep 2024;6 Nov 2024; 11 Nov 2024; 6 Dec 2024;11 Jun 2025	2

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Mr. TG Sehaole	ANC	16 Aug 2024;13 Sep 2024 ;6 Nov 2024; 11 Nov 2024;27 Jan 2025 ;11 Jun 2025	2
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Table A6: Members of Public Safety Committee and Attendance Records of Committee Meetings

Public Safety (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies
Mr. LL Nhlapo – Chairperson	EFF	2 Jul 2024 ;10 Sep 2024;11 Nov 2024; 6 Feb 2025 19 June 2025	0
Mr. DV Rani	ANC	2 Jul 2024 ;10 Sep 2024;11 Nov 2024; 6 Feb 2025 19 June 2025	0
Mr. LJ van Heerden	DA	2 Jul 2024 ;10 Sep 2024;11 Nov 2024; 6 Feb 2025 19 June 2025	0
Mr. L Mthetho	ANC	2 Jul 2024 ;10 Sep 2024;11 Nov 2024; 6 Feb 2025 19 June 2025	0
Mr. JM Masiteng	EFF	2 Jul 2024 ;10 Sep 2024;11 Nov 2024; 6 Feb 2025 19 June 2025	0
Ms. MS Motsapi	EFF	2 Jul 2024 ;10 Sep 2024;11 Nov 2024; 6 Feb 2025 19 June 2025	0
Mr. FJ Van der Merwe Resigned on 15 April 2025	DA	2 Jul 2024 ;10 Sep 2024;11 Nov 2024; 6 Feb 2025 19 June 2025	2

Table A7: Members of Social Services and Special Programs Committee and Attendance Records of Committee Meetings

Cleansing, Parks and Cemeteries (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies
Ms DA Mofokeng – Chairperson	ANC	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Dial Vakele Rani	ANC	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Matshediso Fikile Nkheloane	ANC	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr April Tibisi Motaung	EFF	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Dinah Khethiwe Mbikolo	EFF	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Lebohang Joyce Chalala	DA	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Jonas Mokoma Masiteng - Chairperson	EFF	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Dial Vakele Rani	ANC	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0

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Cleansing, Parks and Cemeteries (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies
Cllr Lunga Mthetho	ANC	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Jantjie Tumelo Mampana	EFF	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Dinah Khethiwe Mbikolo	EFF	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Ruanda Meyer	DA	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0
Cllr Lebohang Joyce Chalala	DA	2 Jul 2024;10 Sep 2024;22 Nov 2024; 6 Feb 202511 June 2025	0

Special Programs (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies (Without)
Ms DA Mofokeng – Chairperson	ATM	16 Jul 2024;18 Nov 2024;14 Mar 2025	0
Mr PO Tabile	DA	18 Nov 2024	2
Ms LJ Chalala	DA	16 Jul 2024; 18 Nov 2024; 14 Mar 2025	0
Ms MFM Nkheloane	ANC	16 Jul 2024	2
Mr TG Sehaole	ANC	16 Jul 2024 ;18 Nov 2024;	1
Ms MS Motsapi	EFF	16 Jul 2024 ;14 Mar 2025	1
Mr JT Mampana	EFF	16 Jul 2024 ;18 Nov 2024; 14 Mar 2025	0

Table A8: Members of Urban Planning & Human Settlements Committee and Attendance Records of Committee Meetings

Urban Planning and Human Settlements (s80)			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies
Ms M Nkheloane – Chairperson	ANC	25 Oct 2024;24 Jan 2025;7 Apr 2025;20 May 2025 17 Jun 2025	0
Mr MJ Radebe	ANC	25 Oct 2024;24 Jan 2025 ;7 Apr 2025; 20 May 2025 17 Jun 2025	0
Ms PM Mahlaela	ANC	25 Oct 2024;24 Jan 2025; 17 Jun 2025	2
Ms MT Mbana	DA	24 Jan 2025; 7 Apr 2025; 20 May 2025;17 Jun 2025	1

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Ms L Day	DA	24 Jan 2025; 7 Apr 2025; 20 May 2025;27 Jun 2025	1
Ms MB Mozolo	EFF	25 Oct 2024; 24 Jan 2025; 17 Jun 2025	2
Mr MS Mokwai	ANC	24 Jan 2025; 7 Apr 2025; 20 May 2025; 17 Jun 2025	1
Ms DA Mofokeng	MCA	She became the MMC for Special Programs then	

Local Economic Development, Tourism and Agriculture			
Initials & Surname	Political Party	No. of Meetings Attended by the Member	No. of Apologies (Without)
Ms JL Tsotetsi Resigned 17 Jul 2025)	EFF	2 Jul 2024; 9 Sep 2024 Coordinated & did not sit 10 Sep 2024 Coordinated & did not sit 11 Oct 2024 ;14 Nov 2024; 23 Jan 2025 ;27 Mar 2025	0
Ms MFM Nkheloane	ANC	2 Jul 2024; 11 Oct 2024; 23 Jan 2025; 27 Mar 2025	3
Mr TG Sehaole	ANC	2 Jul 2024; 9 Sep 2024 Coordinated & did not sit 14 Nov 2024 ; 23 Jan 2025	3
Mr ME Maseko	EFF	2 Jul 2024 ; 9 Sep 2024 Coordinated & did not sit 11 Oct 2024; 14 Nov 2024; 23 Jan 2025	2
Mr TM Motloung (Left 12 Sep 2024)	EFF	2 Jul 2024	1
Mr MT Mbana	DA	2 Jul 2024 ; 23 Jan 2025; 27 Mar 2025	4
Mr TK Rankoe	DA	2 Jul 2024; 11 Oct 2024; 23 Jan 2025	4
Ms. EJ Geysler	VF+	2 Jul 2024 ;11 Oct 2024;14 Nov 2024 ;23 Jan 2025 27 Mar 2025	2

***Urban Planning & Human Settlements and LED, Tourism & Agriculture committees are combined, and the committee was renamed Spatial Planning, Rural Development, Human Settlement and SMME's**

Table A9: Members of Audit and Performance Audit Committee and Attendance Records of Committee Meetings

Audit and Performance Audit Committee (s79)		
Total number of meetings held during 2024/25 financial year : 6 (six)		
Initials & Surname	No. of Meetings Attended by the Member	No. of Apologies
Ms. S Makhathini - Chairperson	6	0
Ms. L.L Mbambale – Mathobo	4	2
Mr. S Simelane	6	0

Table A10: Members of Municipal Public Accounts Committee [MPAC/ Oversight Committee(s79)] and Attendance Records of Committee Meetings

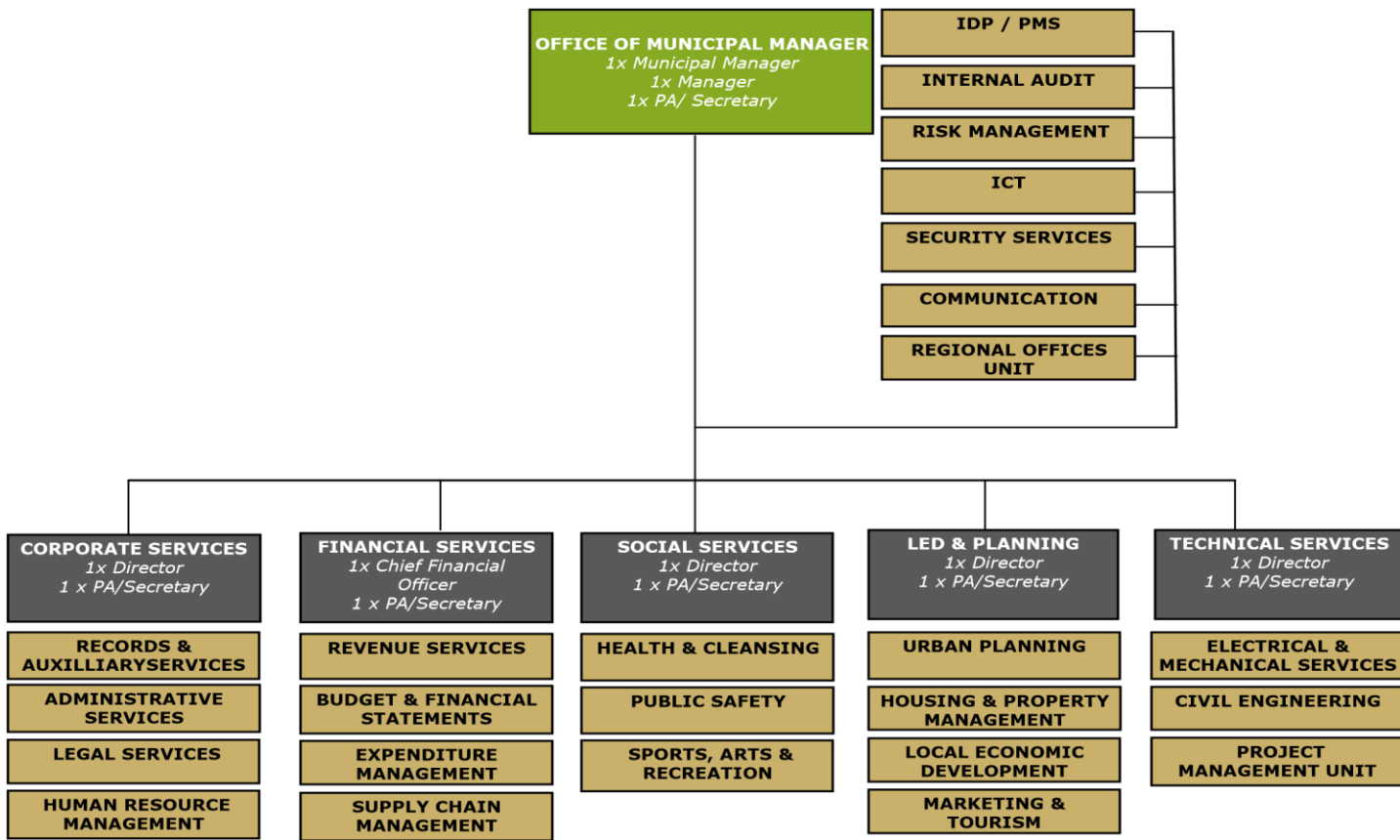
Municipal Public Accounts Committee [MPAC/ Oversight Committee(s79)]
Total number of meetings held during 2024/25 financial year is 5

Metsimaholo Local Municipality

Initials & Surname	No. of Meetings Attended by the Member	No. of Apologies
Cllr J.M Molawa	10 July 2024; 17 July 2024;21 August 2024; 29 August 2024 25 September 2024; 06 November 2024; 19 February 2025; 05 March 2025; 13 March 2025; 20 March 2025; 26 March 2025; 30 April 2025; 18 June 2025	
Cllr T Du Toit	10 July 2024; 17 July 2024 ; 29 August 2024;25 September 2024 06 November 2024; 05 March 2025;13 March 2025 ;20 March 2025 26 March 2025; 18 June 2025;	2(with an apology 1(without an apology)
Cllr M.E Maseko	10 July 2024; 17 July 2024; 21 August 2024; 25 September 2024; 06 November 2024; 19 February 2025; 05 March 2025; 20 March 2025 26 March 2025; 30 April 2025; 18 June 2025	2(with an apology)
Cllr J.T Mampana	10 July 2024; 21 August 2024; 25 September 2024; 06 November 2024 05 March 2025 ; 20 March 2025 ;26 March 2025 ;30 April 2025;18 June 2025	2 (without an apology) 3 (with an apology)
Cllr Z.J Zwane	17 July 2024; 21 August 2024; 29 August 2024; 25 September 2024 06 November 2024 ;19 February 2025 ;05 March 2025; 13 March 2025 20 March 2025; 26 March 2025; 30 April 2025 ;18 June 2025	
Cllr L.J Van Heerden	17 July 2024; 21 August 2024; 29 August 2024 ;25 September 2024 06 November 2024 ;19 February 2025 ;05 March 2025; 13 March 2025 20 March 2025 ;26 March 2025 ;30 April 2025 ;18 June 2025	
Cllr ME Mqwathi	21 August 2024 ;29 August 2024 ;25 September 2024;19 February 2025 13 March 2025 ;05 March 2025 ;20 March 2025 ;30 April 2025; 18 June 2025	
Cllr MFM Nkheloane	19 February 2025; 13 March 2025; 20 March 2025 ; 26 March 2025 30 April 2025; 18 June 2025	
Cllr L Mtheto		1(without an apology)
Cllr L Soetsang		3 (without an apology) 1 (with an apology)

Appendix C: Third Tier Administrative Structure

Figure A1 - Third Tier Administrative Structure



Metsimaholo Local Municipality

Appendix D: Functions of the Municipality

Table A10: Powers and Functions of the Municipality

Powers & Functions	Reference	Performed (Yes/No)
Schedule 4 Part B and Schedule 5 Part B Powers and Functions:		
Air pollution	Schedule 4 Part B	No
Building regulations	Schedule 4 Part B	Yes
Childcare facilities	Schedule 4 Part B	No
Electricity and gas reticulation	Schedule 4 Part B	Yes
Firefighting services	Schedule 4 Part B	Yes
Local tourism	Schedule 4 Part B	Yes
Municipal airports	Schedule 4 Part B	N/A
Municipal planning	Schedule 4 Part B	Yes
Municipal health services	Schedule 4 Part B	No
Municipal public transport	Schedule 4 Part B	N/A
Municipal public works	Schedule 4 Part B	Yes
Pontoons, ferries, jetties, piers and harbors,	Schedule 4 Part B	Yes
Storm water management systems in built-up areas	Schedule 4 Part B	Yes
Trading regulations	Schedule 4 Part B	Yes
Water and sanitation services	Schedule 4 Part B	Yes
Beaches and amusement facilities	Schedule 5 Part B	Yes
Billboards and the display of advertisements in public places	Schedule 5 Part B	No
Cemeteries, funeral parlours and crematoria	Schedule 5 Part B	Yes
Cleansing	Schedule 5 Part B	No
Control of public nuisances	Schedule 5 Part B	Yes
Control of undertakings that sell liquor to the public	Schedule 5 Part B	Yes
Facilities for the accommodation, care and burial of animals	Schedule 5 Part B	Yes
Fencing and fences	Schedule 5 Part B	N/A
Licensing of dogs	Schedule 5 Part B	Yes
Licensing and control of undertakings that sell food to the public	Schedule 5 Part B	No
Local amenities	Schedule 5 Part B	N/A
Local sport facilities	Schedule 5 Part B	Yes
Markets	Schedule 5 Part B	N/A
Municipal abattoirs	Schedule 5 Part B	Yes
Municipal parks and recreation	Schedule 5 Part B	Yes
Municipal roads	Schedule 5 Part B	Yes
Noise pollution	Schedule 5 Part B	Yes

Metsimaholo Local Municipality

Powers & Functions	Reference	Performed (Yes/No)
Schedule 4 Part B and Schedule 5 Part B Powers and Functions:		
Pounds	Schedule 5 Part B	Yes
Public places	Schedule 5 Part B	Yes
Refuse removal, refuse dumps and solid waste disposal	Schedule 5 Part B	Yes
Street trading	Schedule 5 Part B	Yes
Street lighting	Schedule 5 Part B	Yes
Traffic and parking	Schedule 5 Part B	Yes
Fiscal Powers and Functions in terms of Section 229 of the Constitution:		
Levying of rates on property and surcharges on fees for services provided by or on behalf of the		Yes
Other powers and functions not specified by the Constitution		
Disaster management (*)		Yes
Integrated development planning		Yes
Libraries and museums (other than national libraries and museums)		No
Nature conservation Tourism promotion (at local level only)		Yes

Metsimaholo Local Municipality

Appendix E: Ward Reporting

Table A11: Ward Reporting

Functionality of Ward Committees					
Ward Name (Number)	Name of Ward Councillors and elected Ward committee members	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speakers' Office on time	Number of quarterly public ward meetings held during year
1	Matthews Jabulani Radebe	Yes	12	12	4
2	Joseph Morena Molawa	Yes			
3	Mosiuoa Solomon Poho	Yes	12	12	4
4	Thandiwe Linah Soetsang	Yes			
5	Sara Mapule Mofokeng	Yes	12	12	4
6	Mahadi Nkheloane	Yes			
7	Portia Mabatho Mahlaela	Yes	12	12	4
8	Lefa Lawrence Nhlapo	Yes			
9	Mosokodi Elias Mqwathi	Yes	12	12	4
10	Nokuthula Mirriam Mtshali	Yes			
11	Dial Vakele Rani	Yes	12	12	4
12	Lebohlang Andries Makhefu	Yes			
13	Fikile Daniel Mosokweni	Yes	12	12	4
14	Francois Jacobus Van der Merwe	Yes			
15	Louis Jacobus Van Heerden	Yes	0	0	0
16	Jan Jacobus Barnard	Yes			
17	Thabang Kennedy Rankoe	Yes	12	12	4
18	Linda Day	Yes			
19	Lunga Mthetho	Yes	12	12	4
20	Lucas Fisher	Yes			
21	Teboho Glen Sehaole	Yes	12	12	4
22	Ruanda Meyer	Yes			
23	Manana Bernice Mozolo	Yes	12	12	4

Metsimaholo Local Municipality

Appendix F: Ward Information

Table A12: Ward Information

First Quarter		Second Quarter	
Activities	Wards	Activities	Wards
Financial Literacy Program	5	WARD COMMITTEE TRAINING	ALL
IDP Public Participation meeting	ALL	<ul style="list-style-type: none"> ● MATRIC PROGRAMME ● HOME AFFAIRS 	ALL
Mandela Day Program	1,2,5,11,17		
National Women's Day Program	1,	ESKOM, SAVE ENERGY PROGRAMME	3,4,5 & 20
Kgosikgolo Lehasa Heritage Day	ALL		
Cleaning Campaign	3,5,10,11,19		
Paving Project & Sewer Project	1		
Elderly Program	1		
Projects ;Paving; Mobile Classes RDP	19		

Third Quarter		Fourth Quarter	
Activities	Wards	Activities	Wards
ID Campaign	3,4,20	Youth Unemployment Program	5
Budget Public Participation meeting	ALL	Fire Awareness Program	5
Early childhood development program	21	Youth Day Program	5
Education outreach program	10,11	Department of Water and Sanitation program	3,4,20
Soccer field project	19	Title Deeds Program	3,4,20
Cleaning campaign	19	Child Protection Program	3,4,20
		International Drugs Awareness Program	3,4,20
		Program for the Elderly	10

Metsimaholo Local Municipality

Appendix G: Recommendations of the Audit Committee

Table A13: Recommendations of the Audit Committee

Municipal Audit Committee Recommendations		
Date of Meeting	Committee recommendations during 2024/2025 FY	Recommendations adopted?
21 October 2024	The Committee recommended Management to develop and monitor a compliance checklist and to appoint the vacant post of compliance officer as a matter of urgency. Compliance recommended management review the existing internal control weaknesses and implement additional control measures to improve its performance.	Yes
19 June 2025	recommended management to review the existing internal control weaknesses and implement additional control measures to improve its performance.	No
19 June 2025	Management should develop and implement revenue enhancement strategies to enhance the revenue base.	No
19 June 2025	Fully Implement Debt Collection and Credit Control Policies in all areas	No
19 June 2025	Indigent register to be updated.	No
19 June 2025	Distribution losses (Water and Electricity) to be managed effectively to reduce revenue loss.	No
19 June 2025	Conditional Grants spending: Management should spend and implement projects within the required timeframes to avoid grants being forfeited.	Partially
21 October 2024	Service providers performance to be measured to assess their performance to increase value for money.	No
21 October 2024	Management to improve control measures to prevent non-compliance with SCM regulations and UIFW.	No
29 November 2024	Action Plan must be developed to address and monitoring the issues especially the Assets register.	Yes
29 & 31 August 2024 29 November 2024	Asset management unit should develop and implement strategy to address the issues relating to Property Plant and Equipment assets. Asset	No
29 & 31 August 2024 29 November 2024	Measures to be taken to prepare and safeguard the municipal assets as the status of the Plant Property and Equipment might end up in qualification in the Auditor General's report.	No
27 March 2025	review outstanding ICT related policies including ICT strategic plan, Disaster Recovery Plan, ICT policy and be submitted to council for	No

Metsimaholo Local Municipality

Municipal Audit Committee Recommendations		
Date of Meeting	Committee recommendations during 2024/2025 FY	Recommendations adopted?
27 March 2025	review outstanding ICT related policies including ICT strategic plan, Disaster Recovery Plan, ICT policy and be submitted to council for	No
27 March 2025	Human Resource Management - management review the existing internal control weaknesses and implement additional control measures to improve its performance.	No
19 June 2025	Projects must be monitored to avoid poor workmanship and to improve service delivery.	Partially
27 March 2025	An organogram should be adopted by the Council to comply with the staff regulations and ensure the appointment of qualified candidates.	No
21 October 2024, 27 March 2025 and 19 June 2025	Management improves its performance reporting on completeness and accuracy including submission of sufficient portfolio of evidence and performance assessment of service providers.	No
21 October 2024, 27 March 2025 and 19 June 2025	Management to review the existing internal control weaknesses and implement additional control measures to improve its performance.	No

Appendix H: Long-term contracts and Public Private Partnerships
Table A14: Long-term contracts and Public Private Partnerships

Appendix I: Municipal Entity/Service Provider Performance Schedule

Table A15: Municipal Entity/Service Provider Performance Schedule

No Municipal Entity

Metsimaholo Local Municipality

Appendix K: Revenue Collection Performance

Table A17: Revenue Collection Performance by Vote

FS204 Metsimaholo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		3 148	3 190	3 190	8 708	10 886	3 190	7 696	241.3%	3 190
Vote 03 - Corporate Services		205	832	832	(2)	140	832	(692)	-83.2%	832
Vote 04 - Social Services		70 394	83 889	84 941	10 773	88 965	84 941	4 023	4.7%	84 941
Vote 05 - Technical Services		1 171 538	1 585 786	1 439 096	128 579	1 191 470	1 439 096	(247 626)	-17.2%	1 439 096
Vote 06 - Financial Services		545 736	541 464	497 225	502	538 495	497 225	41 270	8.3%	497 225
Vote 07 - Local Economic Development And Planning		7 589	24 756	24 756	833	8 461	24 756	(16 295)	-65.8%	24 756
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 798 610	2 239 917	2 050 041	149 393	1 838 416	2 050 041	(211 625)	-10.3%	2 050 041

Metsimaholo Local Municipality

FS204 Metsimaholo - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		379 454	594 494	549 795	35 288	399 835	549 795	(149 960)	-27%	549 795
Service charges - Water		526 547	680 243	530 243	36 943	496 316	530 243	(33 927)	-6%	530 243
Service charges - Waste Water Management		71 842	104 894	104 894	6 110	75 778	104 894	(29 116)	-28%	104 894
Service charges - Waste management		54 830	45 811	45 811	4 418	57 165	45 811	11 354	25%	45 811
Sale of Goods and Rendering of Services		4 579	26 155	20 767	413	3 512	20 767	(17 255)	-83%	20 767
Agency services								-		
Interest								-		
Interest earned from Receivables		114 043	108 522	125 312	13 956	137 580	125 312	12 268	10%	125 312
Interest from Current and Non Current Assets		12 037	13 559	13 559	(19 192)	7 973	13 559	(5 586)	-41%	13 559
Dividends		148	100	100	164	164	100	64	64%	100
Rent on Land								-		
Rental from Fixed Assets		6 830	6 957	6 957	532	6 976	6 957	19	0%	6 957
Licence and permits								-		
Special rating levies								-		
Operational Revenue		343	304	304	3 106	3 196	304	2 891	950%	304
Non-Exchange Revenue										
Property rates		221 436	253 556	214 692	18 510	229 909	214 692	15 217	7%	214 692
Surcharges and Taxes								-		
Fines, penalties and forfeits		3 163	4 507	1 240	3 102	4 001	1 240	2 761	223%	1 240
Licence and permits		5	116	280	(5)	215	280	(65)	-23%	280
Transfers and subsidies - Operational		280 408	302 477	302 477	3 126	300 534	302 477	(1 943)	-1%	302 477
Interest		21 895	9 841	9 841	1 980	24 171	9 841	14 331	146%	9 841
Fuel Levy								-		
Operational Revenue		4 152	4 584	4 584	185	2 231	4 584	(2 353)	-51%	4 584
Gains on disposal of Assets		854	-	-	8 097	8 097	-	8 097	#DIV/0!	-
Other Gains		1 139	-	-	(64)	(64)	-	(64)	#DIV/0!	-
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		1 703 703	2 156 120	1 930 856	116 670	1 757 589	1 930 856	(173 267)	-9%	1 930 856

Metsimaholo Local Municipality

Expenditure By Type										
Employee related costs	394 631	450 684	432 171	40 974	431 820	432 171	(351)	0%	432 171	
Remuneration of councillors	22 473	27 516	20 404	2 076	24 217	20 404	3 813	19%	20 404	
Bulk purchases - electricity	396 913	454 937	439 837	88 749	456 528	439 837	16 692	4%	439 837	
Inventory consumed	248 611	259 526	216 058	28 238	223 916	216 058	7 858	4%	216 058	
Debt impairment	429 871	299 328	299 328	(69 165)	205 220	299 328	(94 109)	-31%	299 328	
Depreciation and amortisation	85 479	110 501	84 671	13 772	70 230	84 671	(14 441)	-17%	84 671	
Interest	16 917	3 764	3 764	16 492	16 516	3 764	12 752	339%	3 764	
Contracted services	119 424	131 265	145 686	31 944	126 213	145 686	(19 474)	-13%	145 686	
Transfers and subsidies	290	883	861	139	287	861	(574)	-67%	861	
Irrecoverable debts written off	23 670	-	8 500	6 903	8 344	8 500	(156)	-2%	8 500	
Operational costs	68 722	70 714	87 854	14 218	77 066	87 854	(10 788)	-12%	87 854	
Losses on Disposal of Assets	-	-	-	(0)	(0)	-	(0)	#DIV/0!	-	
Other Losses	815	35 288	1 000	57 028	57 028	1 000	56 028	5603%	1 000	
Total Expenditure	1 807 816	1 844 406	1 740 133	231 368	1 697 385	1 740 133	(42 749)	-2%	1 740 133	

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Appendix L: Conditional Grants Received (Excluding MIG)

Table A19: Conditional Grants Received (Excluding MIG)

FS204 Metsimaholo - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		280 408	301 977	301 977	3 126	300 534	301 977	(1 443)	-0.5%	301 977
Equitable Share		276 279	295 487	295 487	2 065	295 370	295 487	(117)	0.0%	295 487
Expanded Public Works Programme Integrated Grant		833	1 200	1 200	(15)	1 244	1 200	44	3.7%	1 200
Local Government Financial Management Grant		1 096	2 700	2 700	471	1 262	2 700	(1 438)	-53.3%	2 700
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		2 200	2 590	2 590	604	2 658	2 590	68	2.6%	2 590
Water Services Infrastructure Grant	3	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	500	500	-	-	500	(500)	-100.0%	500
Local Government Water and Related Service SETA		-	500	500	-	-	500	(500)	-100.0%	500
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	280 408	302 477	302 477	3 126	300 534	302 477	(1 943)	-0.6%	302 477
Capital Transfers and Grants										
National Government:		-	79 068	79 068	-	-	79 068	(79 068)	-100.0%	79 068
Integrated National Electrification Programme Grant		-	10 234	10 234	-	-	10 234	(10 234)	-100.0%	10 234
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	52 514	52 514	-	-	52 514	(52 514)	-100.0%	52 514
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	16 320	16 320	-	-	16 320	(16 320)	-100.0%	16 320
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	79 068	79 068	-	-	79 068	(79 068)	-100.0%	79 068
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	280 408	381 545	381 545	3 126	300 534	381 545	(81 011)	-21.2%	381 545

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Appendix M: Capital Expenditure – New & Upgrade/Renewal Programmes (Including MIG)

Appendix M (i): Capital Expenditure - New Assets Programme

Table A20: Capital Expenditure - New Asset

FS204 Metsimaholo - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		58 401	61 980	53 059	10 911	34 087	53 059	18 972	35.8%	53 059
Roads Infrastructure		1 039	7 100	200	-	96	200	104	51.8%	200
Roads		1 039	4 000	200	-	96	200	104	51.8%	200
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	3 100	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		12 092	2 074	414	32	360	414	54	13.0%	414
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		12 092	2 074	414	32	360	414	54	13.0%	414
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		21 121	22 234	17 634	(1 423)	4 153	17 634	13 481	76.4%	17 634
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	(406)	-	406	#DIV/0!	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	400	-	-	400	400	100.0%	400
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		21 121	20 234	10 234	190	4 559	10 234	5 675	55.5%	10 234
Capital Spares		-	2 000	7 000	(1 613)	-	7 000	7 000	100.0%	7 000
Water Supply Infrastructure		16 548	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		16 548	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Metsimaholo Local Municipality

Sanitation Infrastructure	7 602	25 322	34 561	12 302	29 477	34 561	5 084	14.7%	34 561
<i>Pump Station</i>									
<i>Reticulation</i>	-	-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>	-	-	13 050	7 205	14 221	13 050	(1 171)	-9.0%	13 050
<i>Outfall Sewers</i>									
<i>Toilet Facilities</i>	7 602	25 322	21 511	5 097	15 256	21 511	6 255	29.1%	21 511
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	5 000	-	-	-	-	-		-
<i>Landfill Sites</i>	-	5 000	-	-	-	-	-		-
<i>Waste Transfer Stations</i>									
<i>Waste Processing Facilities</i>									
<i>Waste Drop-off Points</i>									
<i>Waste Separation Facilities</i>									
<i>Electricity Generation Facilities</i>									
<i>Capital Spares</i>									
Rail Infrastructure	-	-	-	-	-	-	-		-
<i>Rail Lines</i>									
<i>Rail Structures</i>									
<i>Rail Furniture</i>									
<i>Drainage Collection</i>									
<i>Storm water Conveyance</i>									
<i>Attenuation</i>									
<i>MV Substations</i>									
<i>LV Networks</i>									
<i>Capital Spares</i>									
Coastal Infrastructure	-	-	-	-	-	-	-		-
<i>Sand Pumps</i>									
<i>Piers</i>									
<i>Revetments</i>									
<i>Promenades</i>									
<i>Capital Spares</i>									
Information and Communication Infrastructure	-	250	250	-	-	250	250	100.0%	250
<i>Data Centres</i>									
<i>Core Layers</i>									
<i>Distribution Layers</i>	-	250	250	-	-	250	250	100.0%	250
<i>Capital Spares</i>									
Community Assets	781	2 331	6 614	173	3 511	6 614	3 103	46.9%	6 614
Community Facilities	781	2 331	6 614	173	3 511	6 614	3 103	46.9%	6 614
<i>Halls</i>									
<i>Centres</i>									
<i>Crèches</i>									
<i>Clinics/Care Centres</i>									
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-		-
<i>Testing Stations</i>									
<i>Museums</i>									
<i>Galleries</i>									
<i>Theatres</i>									
<i>Libraries</i>									
<i>Cemeteries/Crematoria</i>	781	-	4 155	312	3 353	4 155	802	19.3%	4 155
<i>Police</i>									
<i>Purfs</i>	-	-	350	(139)	158	350	192	54.9%	350
<i>Public Open Space</i>	-	2 331	2 108	-	-	2 108	2 108	100.0%	2 108
<i>Nature Reserves</i>									
<i>Public Ablution Facilities</i>									
<i>Markets</i>									
<i>Stalls</i>									
<i>Abattoirs</i>									
<i>Airports</i>									
<i>Taxi Ranks/Bus Terminals</i>									
<i>Capital Spares</i>									

Metsimaholo Local Municipality

Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	500	600	-	289	600	311	51.8%	600
Operational Buildings	-	500	600	-	289	600	311	51.8%	600
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	400	500	-	254	500	246	49.2%	500
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	100	100	-	35	100	65	64.7%	100
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	25	500	230	-	174	230	56	24.5%	230
Computer Equipment	25	500	230	-	174	230	56	24.5%	230
Furniture and Office Equipment	-	751	630	-	-	630	630	100.0%	630
Furniture and Office Equipment	-	751	630	-	-	630	630	100.0%	630
Machinery and Equipment	1 339	4 213	16 073	10 599	11 314	16 073	4 759	29.6%	16 073
Machinery and Equipment	1 339	4 213	16 073	10 599	11 314	16 073	4 759	29.6%	16 073
Transport Assets	-	23 562	27 981	(9 345)	7 969	27 981	20 012	71.5%	27 981
Transport Assets	-	23 562	27 981	(9 345)	7 969	27 981	20 012	71.5%	27 981
Land	-	-	420	-	-	420	420	100.0%	420
Land	-	-	420	-	-	420	420	100.0%	420
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	60 546	93 838	105 607	12 338	57 343	105 607	45.7%	105 607

Computer Equipment		25	500	230	-	174	230	56	24.5%	230
Computer Equipment		25	500	230	-	174	230	56	24.5%	230
Furniture and Office Equipment		-	751	630	-	-	630	630	100.0%	630
Furniture and Office Equipment		-	751	630	-	-	630	630	100.0%	630
Machinery and Equipment		1 339	4 213	16 073	10 599	11 314	16 073	4 759	29.6%	16 073
Machinery and Equipment		1 339	4 213	16 073	10 599	11 314	16 073	4 759	29.6%	16 073
Transport Assets		-	23 562	27 981	(9 345)	7 969	27 981	20 012	71.5%	27 981
Transport Assets		-	23 562	27 981	(9 345)	7 969	27 981	20 012	71.5%	27 981
Land		-	-	420	-	-	420	420	100.0%	420
Land		-	-	420	-	-	420	420	100.0%	420
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	60 546	93 838	105 607	12 338	57 343	105 607	48 263	45.7%	105 607

Appendix N: Capital Programme by Project current year

Table A21: Capital Programme by Project current year

Capital Programme by Project: 2024/25					
R' 000					
Capital Project	Original Budget	Adjustment Budget	Actual Budget	Variance (Act - Adj) %	Variance (Act - OB) %
Refengkgotso/Deneysville: Construction of Sports Complex (MIS215549)	2 330 595,00	0	0	100	0.00
Zamdela/Amelia: Construction of a new cemetery (MIS:284187)	4 150 738,22	3 437 369,83	3 437 369,83	17	82.81
Metsimaholo: Construction of 2.02km paved roads and stormwater drainage Ward 5 Phase 1 (MIS:339921)	0.00	0.00	0.00	0.00	0.00
Zamdela Ward 11: Upgrading of rusted galvanized pipes to UPVC Phase 1 COVID-19 (MIS:363784)	0.00	0.00	0.00	0.00	0.00
Zamdela: Construction of 2.05km paved roads and stormwater drainage in Ward 10 (MIS:339953)	0.00	0.00	0.00	0.00	0.00
Themba Khubeka: Installation of 2537 water meters and 55 bulk water meters (MIS:340073)	0.00	0.00	0.00	0.00	0.00
Zamdela: Construction of 2.1km paved roads and stormwater Drainages Phase 2 (Ward 8) (MIS:422185)	668 252,73	414 166.83	414 166,83	38	61.98
Sasolburg: Upgrading of water pump station (MIS:422536)	1 077 329,57	557 788.46	557 788,46	48	51.78
Gortin: Construction of 2.05km paved roads and storm water drainage Phase 1 (MIS:422196)	0.00	0.00	0.00	0.00	0.00
Zamdela: Upgrading of rusted galvanized water pipes to Upvc Ward 09 (MIS:422232)	15 823 800,87	10 501 292.35	10 501 292,35	34	66.36
Phase 2: Upgrading of Oranjeville Water Treatment Plant	23 361 000,00	23 361 000.00	23 361 000,00	0	100
Themba Khubeka: bulk Electrical Supply and reticulation	0.00	0.00	0.00	0	0
Sanitation/Sewerage					
Gortin: Construction of 2000 toilet structures Phase 1 (MIS:460855)	19 560 908,38	17 544 408.76	17 544 408,76	10	89.69
Upgrading of Refengkgotso WWTW to 6MI/Day					
Upgrading of Oranjeville Wastewater Treatment Plant	1 000 000,00	13 000 000.00	13 000 000,00	0	1300

Appendix O: Capital Programme by project by ward current year

Table A22: Capital Programme by project by ward current year

Project description	Ward	Total Budget	Start Date	Completion Date	Physical Progress %	Comments
MIG Projects - 2024/25						
Zamdela/Amelia: Construction of a new cemetery (MIS:284187)	23	13 967 136,52	07/12/2021	28/02/2026	99	The Contractor is on site. Works are scheduled to be completed on 27 February 2026.
Metsimaholo: Construction of 2.02km paved roads and storm water drainage Ward 5 Phase 1 (MIS:339921)	5	16 823 119,94	06/06/2022	30/06/2023	100	The project is complete.
Zamdela Ward 11: Upgrading of rusted galvanised pipes to UPVC Phase 1 COVID-19 (MIS:363784)	11	8 247 007,08	08/06/2022	30/06/2023	100	The project is complete.
Zamdela: Construction of 2.05km paved roads and storm water drainage in Ward 10 (MIS:339953)	10	18 780 770,69	06/06/2022	30/06/2023	100	The project is complete.
Themba Khubeka: Installation of 2537 water meters and 55 bulk water meters (MIS:340073)	20	10 876 421,40	08/06/2022	08/06/2023	100	The project is complete.
Zamdela: Construction 2.1km paved roads and storm water Drainages Phase 2 (Ward 8) (MIS:422185)	8	19 751 403,20	22/05/2023	29/07/2024	100	The project is complete.
Sasolburg: Upgrading of water pump station (MIS:422536)	8	21 110 320,00	14/12/2023	30/06/2025	100	The project is complete.
Gortin: Construction of 2.05km paved roads and storm water drainage Phase 1 (MIS:422196)	1	20 417 252,46	17/05/2023	29/05/2024	100	The project is complete.
Gortin: Construction of 2000 toilet structures Phase 1 (MIS:460855)	1, 13	44 034 650,00	03/06/2024	Planned 15 April 2026	65	The project is a construction.
DWS Projects - 2024/25						
Upgrading of Refengkgotso WWTW to 6MI/Day	3	228 814 350,00	05/06/2017	12/2023	100	The project is complete.
Upgrading of Oranjeville Wastewater Treatment Plant	5	126 524 506,00	June 2021	22/04/2027	13	The project is a construction
Phase 2: Upgrading of Oranjeville Water Treatment Plant	5	43 858 843,65	07/12/2023	23/06/2025	100	The project is complete.
EPWP Projects - 2023/24						
Infra, Social, Enviro						
DOE Projects - 2024/25						
Themba Khubeka: bulk Electrical Supply and reticulation	20	91 638 501,80	25/05/2022	11/12/2023	100	The project is complete.

Appendix P: Service Connection Backlogs at Schools and Clinics

-None

Appendix Q: Service Backlogs Experienced by the Community where another Sphere of Government is responsible for service provision.

- None

Appendix R: Declaration of Loans and Grants made by the municipality.

Not Conclusive

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

- All section 71 reports were submitted on time during the period under review.

Yes, all reports were submitted on time during the period under review.

Dates of submission

Schedule C July 2024	: August 2024
Schedule C August 2024	: September 2024
Schedule C September 2024	: October 2024
Schedule C October 2024	: November 2024
Schedule C November 2024	: December 2024
Schedule C December 2024	: January 2025
Schedule C January 2025	: February 2025
Schedule C February 2025	: March 2025
Schedule C March 2025	: April 2025
Schedule C April 2025	: May 2025
Schedule C May 2025	: June 2025
Schedule C June 2025	: July 2025

- S71 Reports are always uploaded and submitted on time to Treasury (National and Provincial) and the Executive Mayor, in order to comply with MFMA

Appendix T: National and Provincial Outcome for local government

Table A23: National and Provincial Outcome for local government

National and Provincial Outcomes for Local Government		
Outcome/Output	Progress to date	Number or Percentage Achieved
Output: Improving access to basic services	<u>Access to all</u>	
	-Water	
	-Electricity	
	-Sanitation	
	-Refuse	
Output: Implementation of the Community Work Programme	Metsimaholo is approved as site to implement CWP with total allocation of 1100 participants within Municipal area. The programme is fairly doing well.	
Output: Deepen democracy through a refined Ward Committee model	Good, Municipality managed to establish Ward Committees and were provided with Training	
Output: Administrative and financial capability	<p>Administrative Capability: Excellent, Senior Mangers positions were filled at the beginning of the Financial Year</p> <p>Financial Capability: Fair, Municipality is collecting below the set standard. However, the third parties (ESKOM & Rand Water) are paid consistently.</p>	All Senior Managers and Municipal Manager vacancies were appointed. Therefore, All Critical Positions are filled