2024/25

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SIYANCUMA MUNICIPALITY ANNUAL REPORT

Volume I

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MAYOR’S FOREWORD

It is both an honour and a privilege to present the Annual Report to the residents of Siyancuma Municipality.

The 2023/2024 financial year marked a period of reflection for the Siyancuma Council, which assumed office in November 2021. With this new chapter came high expectations regarding political leadership and service delivery. Under the leadership of Cllr Mayor Patrick Mcklein, our Coalition Government has remained resolute in its commitment to the municipality’s vision: "To be a sustainable, economically and socially viable municipality where residents enjoy a high quality of life."

Our strategic objectives, as outlined in the Integrated Development Plan (IDP), serve as the blueprint for our work. While challenges have required corrective action along the way, our primary focus remains on delivering excellent services, complying with legislative requirements, and addressing governance concerns. Above all, we strive to improve the quality of life for all residents, particularly those in our most disadvantaged communities.

Despite our dedication, Siyancuma Municipality continues to face substantial administrative, financial, and developmental obstacles. Limited staff capacity, issues with utilising conditional grants, inadequate planning, and meeting financial commitments are some of the hurdles we must overcome.

Access to potable water and sanitation remains a critical area of focus. As global warming and climate change intensify, the demand for water grows. Capacity limitations in our water networks and treatment facilities have impacted water quality, particularly in Douglas, Campbell, and Griekwastad. Addressing these challenges is a top priority for the Council.

Our success depends on fostering robust partnerships with local communities, the mining industry, business chambers, government entities, and non-governmental organisations. Together, we aim to implement sustainable projects that will bring long-term benefits to our residents.

Another pressing challenge is the high cost of complying with legislative requirements. Smaller municipalities like Siyancuma are held to the same standards as larger ones, despite having fewer resources. This disparity places significant strain on our ability to rehabilitate licensed waste sites and maintain oxidation ponds, which remain key priorities for the Council.

In conclusion, I wish to express my heartfelt gratitude to my fellow Councillors, the senior management team, and all municipal staff for their tireless efforts and dedication. I am equally thankful to our ward committee members and the wider community for their steadfast support and active involvement in municipal affairs throughout the year.

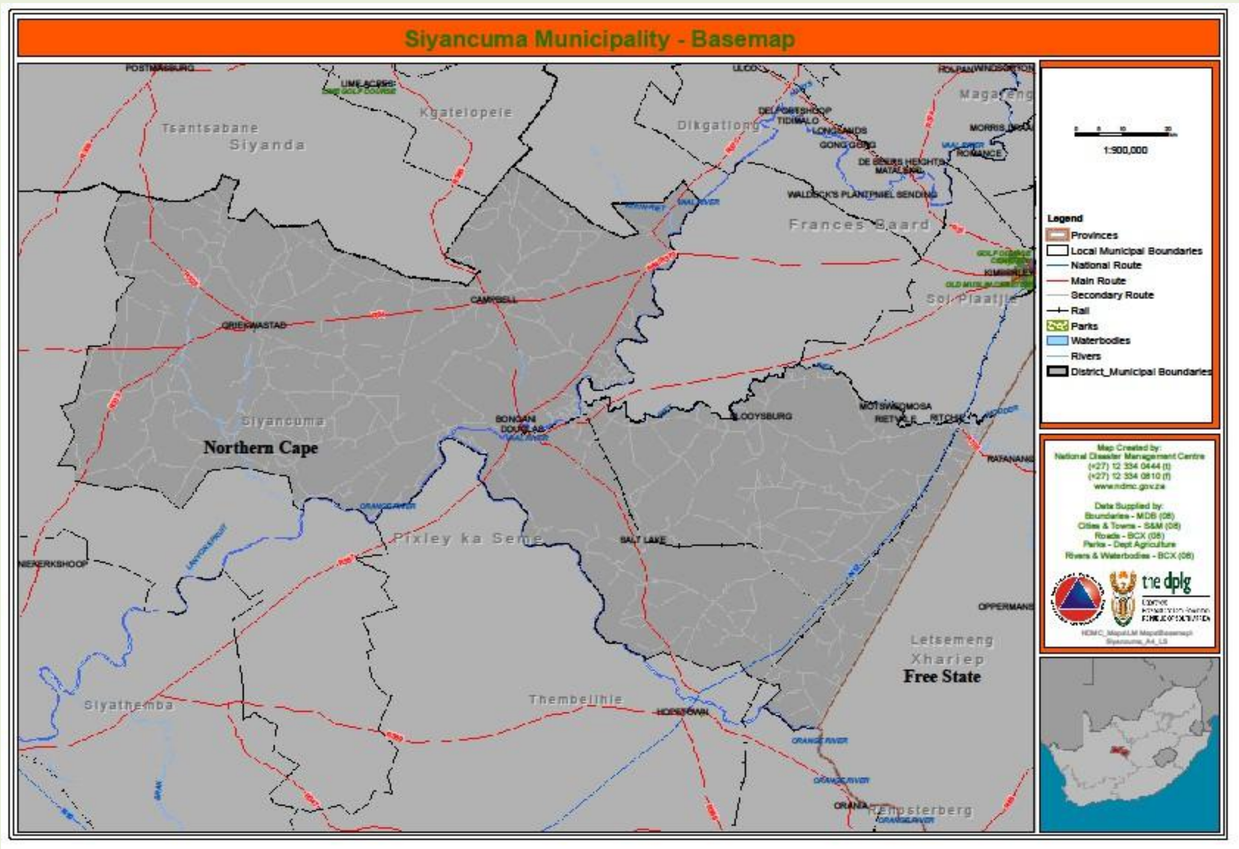
Together, we are committed to improving the lives of all residents. As we move forward, we remain focused on providing the best possible services and fostering a brighter future for everyone in Siyancuma Municipality.

Mayor Patrick MCklein

Mayor

COMPONENT B: EXECUTIVE SUMMARY

1.1. MUNICIPAL FUNCTIONS, POPULATION AND ENVIRONMENTAL OVERVIEW



The Northern Cape is geographically the largest province in South Africa having a land mass of 361,830 km^2 and covers approximately one third of the country's surface area. The demarcation process of 2000 resulted in five district municipalities (Frances Baard, Pixley KaSeme (previously Karoo), Namakwa, Siyanda and Kgalagadi), twenty-six Category B municipalities and five district management areas. Siyancuma municipality falls under Pixley Ka Seme district municipality. The geographical area of the Siyancuma municipality is 1002.8km^2 (10 000ha). Pixley ka Seme district represents 20.01% of the total province's population.

The Siyancuma Municipality comprises of the amalgamation of the former Douglas TCL and Griekwastad TCL. It further incorporates the communities/ areas of Campbell, Schmidtsdrift, Plooysberg, Salt Lake, Bucklands, Belmont, Witput, Graspan, Heuningneskloof, Volop and the communities on Commercial and Smaller farms (e.g. Vaallus, Malabar, Clievedon, Backhouse and Rietrivier Research Station.

In terms of accessibility, the distances between Douglas (as the major town) and other settlements are vast, and unfortunately most developments still favour private vehicles as the mode of transportation. Two National Parks, e.g. Mokala National Game Reserve and Witsand Nature Reserve, as well as several private game reserves falls within the boundary of Siyancuma Municipality. Except for Douglas and Griekwastad, and before the amalgamation, service provision to most of the communities were under the management of either the than Diamantveldt District Council or the Bo Karoo District Council. Before the amalgamation, Schmidtsdrift were under the management of the South African National

Defence Force, Plooysburg was under the ruling of the NG Kerk and are still, Salt Lake was privately owned and are still. Belmont was under the management of the South African Railways.

The land comprising Schmidtsdrift and Bucklands became restitution areas after the amalgamation.

All these areas were historically differently shaped due to previous wars (i.e. Anglo Boer War), slave trading, forced removals, the discovery of diamonds, missionary annexations, and also agricultural and livestock activities. These historical, cultural and heritage backgrounds as well as the spatial patterns that were created, will continue to impact on the economic and social lives of the residents for a long time to come.

1.1.1 TOWNS AND SETTLEMENTS

DOUGLAS

About 100 km southwest of Kimberley, near the confluence of the Orange and Vaal Rivers, on fertile soil, nestles the town of Douglas. It lies almost halfway between Kimberley and Prieska on the R357 road. The town was established in 1867 on a mission station on the farm Backhouse, close to a well-used ford on the River Vaal, and named after the Lieutenant Governor of the Cape Province, Sir Percy Douglas. Douglas has developed into a well- known agricultural area using water for irrigation from the Vaal, Orange and Riet rivers.

One of the biggest Agricultural Cooperatives in the Southern hemisphere, *Griekwaland Wes Koöperasie* (GWK), has its head office in Douglas. The agriculture sector is the biggest job provider in this town. Douglas is also the economic hub of the municipality.

Douglas is a historic town, with years of diamond digging and missionary activities. More excitingly, it has a series of glacial pavements that date back 290 million years and a number of rock engravings made from stone tools. There are about 3000 engravings and petroglyphs at Driekops Island in the Riet River, which were probably made by the San.

There is abundant bird life in the area, especially along the Orange River, which forms an oasis through the arid Northern Cape. Fishing on the Vaal River in the Douglas area is excellent, and the seven most important fresh water fish are found here.

Douglas has three main residential areas which are Bongani, Breipaal and the Douglas CBD. Since 1996, Siyancuma Municipality has spent most of its budget to provide a basic level of service and infrastructure in previously disadvantaged communities to catch up with service backlogs.

GRIQUATOWN

Griquatown, more commonly known as Griekwastad, lies on the N8 that links Kimberley with Upington. It used to be known as Klaarwater but changed its name to indicate a mixed community that lived here at the beginning of the nineteenth century, originally known as the Chaguriqua tribe. They lived amongst the local tribes of the Koranna and Tswana people. Encouraged to do so by the mission station here, the Chaguriqua renamed themselves Griqua, and the town became known as Griquatown.

From 1813 - 17 July 1871, the town and its surrounding area functioned as *Waterboer's Land*. Waterboer himself lived in a "palace", which in reality was a house with six rooms. A monument for Waterboer was later erected near the town's hospital.

The Griquas eventually split into two sections. One section under the Kok family wandered eastwards, first to Philippolis (in 1826), and then across the Drakensberg to Griqualand East. The rest of the Griquas remained around Griquatown and were absorbed into the British Empire when diamonds were discovered in their country. In 1861 most of the inhabitants of Griquatown collectively sold off their land holdings in the region and migrated to Griqualand East. Thereafter Griquatown began to be developed by Dutch colonists, and in 1891 the census indicated that the village had a population of 401. By 1904 this number had risen to 1,244.

Nowadays, the town is best known for the semi-precious stones found here, particularly Tiger's eye and Jasper. Sheep farming occurs with dorpers, which is a South African breed. A tree where law-breakers were hanged during the colonial days, still grows in the town.

The nearby Witsand Nature Reserve, just 20 kilometres south west of Postmasburg is quite beautiful, and worth a visit. It is a 2 500 hectares island of brilliant white sands surrounded by a sea of regular Red Kalahari sand. Also known as Brulsand, or Roaring Sands. As in the case of Douglas, Siyancuma Municipality has spent most of its budget to provide a basic level of service and infrastructure in previously disadvantaged communities to catch up with service backlogs.

CAMPBELL

Campbell is a small town situated on the edge of the Ghaap Plateau and is located 48 km east of Griquatown. It was originally known as *Grootfontein*, but was renamed in honour of Reverend John Campbell who visited the Cape Colony in 1813. Barlett's Church, built in 1831, is one of the oldest churches north of the Orange River and both Reverends Robert Moffat and David Livingstone preached from its pulpit.

Renowned for its spectacular dolomite rock formations, many springs, Karee and Wild Olive trees, Campbell has a multifaceted history and has been home to San, Koranna and, later, Griqua settlers drawn by the springs.

Douglas which is 30 km from Campbell is the business centre for the people of Campbell. Children attend secondary school in Douglas. People have to travel to Douglas for doctors and other personal services.

According to a study done by the Pixley Ka Seme District Municipality, Campbell is the poorest community in the Municipality and one of the poorest in the country. Campbell has a strong rural character and the majority of the people are dependent on social grants.

As in the case of Douglas and Griekwastad, Siyancuma Municipality has spent most of its budget to provide a basic level of service and infrastructure in previously disadvantaged communities to catch up with service backlogs.

SMALLER SETTLEMENTS ON PRIVATELY-OWNED LAND (RURAL VILLAGES)

The smaller settlements in the municipal area are Plooysburg, Belmont, Witput, Volop and Salt Lake. The total population in these towns is estimated to be below 1000 people. The settlements have poor linkages with the rest of the towns in the municipal area and the province. Plooysburg is situated on private land which belongs to the Dutch Reformed Church. Water services in Plooysburg have been and are still administered and provided by the church council.

Witput, Belmont and Graspan are small railway towns where most of the land and water services infrastructure are owned by Spoornet, the rail parastatal. Spoornet stopped the provision of water services since alienation of the smaller railway stations some years ago. The remaining households in Belmont, Witput, Graspan and a portion in Salt Lake presently depend on private landowners in the area for their water supplies.

The municipality, however as the water services authority (WSA), engaged on this matter and started negotiations with Transnet Housing on the transfer of ownership of houses and infrastructure. Salt Lake is a privately owned farm with a salt manufacturing plant. The community resides on two farms, Saratoga and Sunnydale. Both owners of the farms presently provide water services and housing to residents that have been living in the area for years.

Proposals were also made and negotiations started on the transfer of ownership of the houses to residents. The matter is currently taken up with the provincial Department of Cooperative Governance, Human Settlements and Traditional Affairs (CoGHSTA)

FARM SETTLEMENTS (OTHER PRIVATELY-HELD FARMLAND)

Farm settlements are comprised of very small settlements scattered over the Hay and Herbert Magisterial districts and Vaal River areas. Households are made up of mostly farmers, farm workers and their families. A few white families own the land occupied by the farm worker families. The landowners of a particular farm provide water services to the households on the farms. It is also believed that many of the farm worker families are responsible for their own water service’s needs.

RESTITUTION SETTLEMENTS (RURAL VILLAGES) SCHMIDTSDRIFT

RESTITUTION SETTLEMENTS (RURAL VILLAGES) SCHMIDTSDRIFT

Schmidtsdrift is located approximately 70 km west of Kimberley along the N8 road to Campbell and Griekwastad. The land covers an area of roughly 33,816 ha. The Batlaphing community was forcibly removed from this area by the Apartheid regime in terms of the Native Trust and Land Act of 1936.

Land claims were subsequently lodged on this land so that the restitution of rights in la Association (CPA) representing the beneficiaries of the Batlaphing Community. In terms of the agreement 800 households will benefit from the restoration of 31,818 ha op of land. The CPA than formed a Resettlement Committee with the mandate to represent the Community's views and to oversee the establishment and development of the township.

The initial town planning phase was conducted by MVD Town and Regional Planners. The area is divided into two development types: Zone 4 is an urban type residential development north of the N8

consisting of 600 erven that varies between 612 m^2 and 1000 m^2 in size.

Zone 5 is a rural type residential development situated south of the N8 at the junction of the Douglas/ Schmidtsdrift road and consists of 200 erven that varies between 2080 m^2 and 2400 m^2 in size.

Funding for town establishment and services were made available through the Department of Land Affairs, Department of Housing (now CoGHSTA) and the Municipal Infrastructure Grant (MIG).

BUCKLANDS

The Bucklands restitution consists of 21 farms of which 9 that belonged to the state, have been finalised and successfully transferred to the claimants. The remainder is still in the hands of white commercial farmers.

Shacks were constructed although no township establishment was done as yet. There is no infrastructure and services in the area. People are drinking untreated water from the Vaal River and relief themselves in the veld. No services whatsoever exist.

A kick-off meeting was called where different stakeholders were invited. The Department of Land Reform and Rural Development undertook it upon themselves to spearhead the process as part of their CRDP priorities.

1.1.2 POPULATION DYNAMICS WITHIN THE SIYANCUMA MUNICIPALITY

The demographic assessment of the Siyancuma area takes into account the spatial distribution of the municipality. The needs of communities (and the means to address those needs) are directly influenced by their locations, and their proximity (or lack thereof) to water sources, main access routes and other bulk supply routes.

A number of institutions have over the past 10 years developed spatial indices of the country. Two primary sources are the Stats SA GIS model, and secondly the DWA Community Database. The Stats SA model has been used by the Demarcation Board for defining its wards, and the IEC also uses this database. The Stats SA database is therefore used in this report.

1.1.2.1 DEMOGRAPHIC MAKEUP

The table below gives a general insight of the municipal demographic makeup:

The Siyancuma Municipality has been grouped into 5 clusters for the purpose of development. These are shown in table below.

DEVELOPMENT CLUSTERS AND THEIR CHARACTERISTICS

Cluster	No of wards	Wards covered	Area	Settlement type
A	4	2,3,4,5	Breipaal, Bongani Douglas CBD, Erwe, Bucklands	High density High Density Low density
B	2	1,7	Griekwastad CBD Matlhomola, Rainbow Valley, Vaal Block	High density High density High density
C	2	6,7	Schmidtsdrift, Campbell	Medium Density Medium density
D	1	6	Salt Lake, Witput, Belmont, Graspan, Heuningneskloof, Plooysburg, Olierivier, Vaallus, Rietrivier Research Station	Rural Rural Rural Rural
E	4	1,3,4,5	Farms	Low density

Source: (Siyancuma Municipality 2024)

SIYANCUMA TOTAL POPULATION

Municipality	2001	2011	2016	2022
Siyancuma Municipality	39 275	37 076	35 938	53 165

StatsSA: Census (2022)

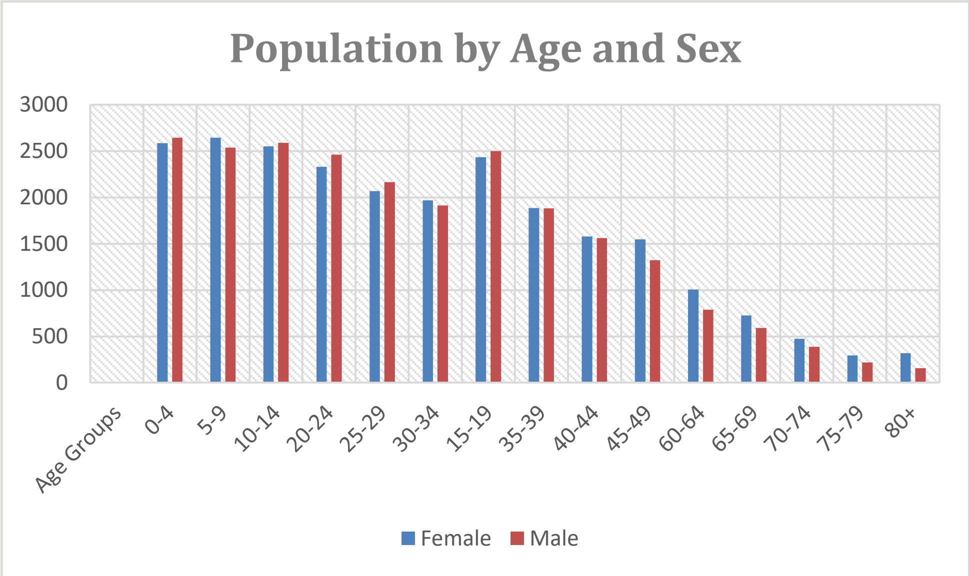
1.1.2.2 GENDER

	Black African	Coloured	Indian/Asian	White	Total
Male	8223	14941	234	2627	26026
Female	7937	16005	158	2928	27030
Siyancuma	**16161**	**30946**	**393**	**5556**	**53165**

StatsSA (Census 2022)

The gender distribution within the Siyancuma Municipal is more or less equal (50 % male and 50% female).

POPULATION BY AGE AND SEX



StatsSa (2022)

From the graph above, it is clear that the population is booming between age groups 0-4, 5-9, and 10-14. From age groups 35-39 all the way to 80+ there is a noticeable decline.

MAJOR COMPONENTS OF POPULATION CHANGE

The preparation of population estimates is a comprehensive demographic enterprise involving the consideration of the three major components of population change, being: - fertility, mortality and migration. A number of demographic components can, and have proved to influence the size and structure of a region's population. The following are the most important:

- Natural increase (or decrease): The surplus (or deficit) of births over deaths in a population in a given time period.

- Fertility refers to the actual reproductive performance of a population. It differs from fecundity, the physiological capability of couples to reproduce. Fertility, the number of live births occurring in a population, is affected by fecundity and also by the age at marriage, or cohabitation; the availability and use of contraception; economic development; the status of women, and the age-sex structure.

- Mortality refers to deaths that occur within a population. While death is inevitable, the probability of dying is linked to many factors, such as age, sex, race, occupation, and social class, and the incidence of death can reveal much about a population 's standard of living and health care.

Migration is the movement of population, - the movement of a people across a specified boundary, for the purpose of establishing a new residence. Along with fertility and mortality, migration is a component of population change. The terms immigration and emigration are used to refer to moves between countries (international migration). The parallel terms in-migration and out-migration are used for internal movement between different areas within a country (internal migration).

POPULATION DENSITY

According to Census 2022, South Africa's settlements are classified based on the characteristics of their residential populations, distinguishing between urban and rural areas. In urban areas, the classification considers the degree of planning (planned or unplanned), while in rural areas, it considers jurisdiction. The four broad settlement types identified are:

Census 2022 classifies settlements according to the characteristics of a residential population in terms of urban and rural, degree of planned and unplanned (in the case of urban) and jurisdiction (in the case of rural). The four broad settlement types found in South Africa are:

1. **Urban Formal**: Planned urban areas with formal infrastructure and services.
2. **Urban Informal**: Unplanned urban areas, often characterized by informal housing and limited access to services.
3. **Rural Formal**: Rural areas under formal jurisdiction, such as farms or small villages with structured governance.
4. **Rural Traditional**: Rural areas without formal planning, often associated with traditional communal land tenure systems.

This classification aids in understanding the diverse living conditions across the country and supports effective planning and resource allocation.

Population density is a key factor in determining the provision of infrastructure and services. POPULATION

DENSITY OF SIYANCUMA MUNICIPALITY

Siyancuma Local Municipality		
Type of main dwelling	2011	2022
Formal dwelling/house or brick/concrete block structure on a separate stand or yard or on farm	6394	9460
Traditional dwelling/hut/structure made of traditional materials	71	86
Flat or apartment in a block of flats/flat or apartment in a block of flats in a complex	84	40
Cluster house in complex	19	10
Town house (semi-detached house in complex)	10	24
Semi-detached house	326	89
Formal dwelling/house/flat/room in backyard/servants' quarters/granny flat/cottage	113	366
Informal dwelling/shack in back yard	295	474
Informal dwelling/shack not in backyard, e.g. in an informal/squatter settlement or on farm	2084	2706
Caravan/tent	43	9
Other	116	160
Total	9578	13422

StatsSA (Census 2022)

POPULATION AND HOUSEHOLDS

Type of Dwelling	Campbell	Griekwastad	Douglas
Population	2179	6428	20083
Households	546	1508	4704
Total	2725	**79136**	**24570**

StatsSA Census 2016

The household size also declined from 3.9 in 2011 to 3.5 in 2016

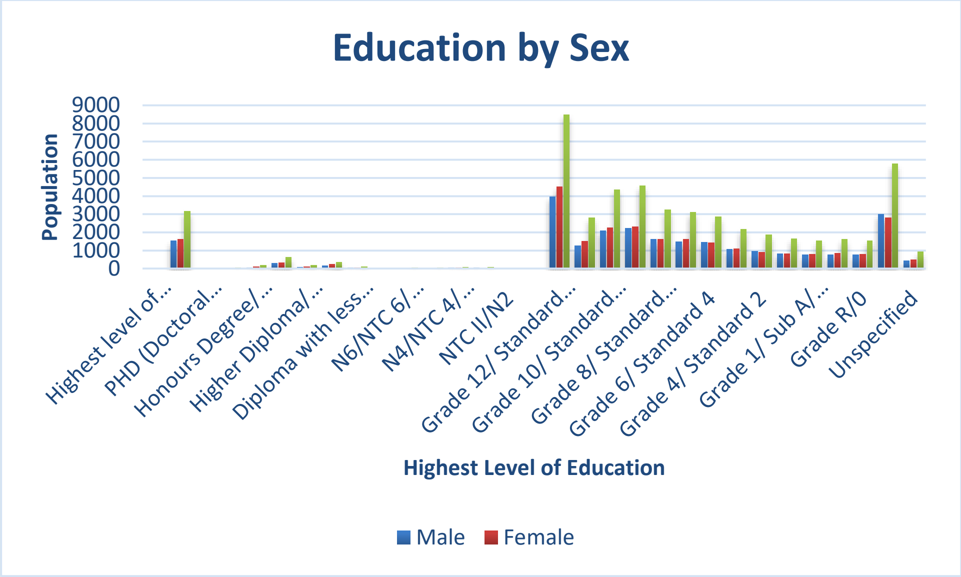
Tenure Status

NC078: Siyancuma	
Rented from private individual	1224
Rented from other (incl. municipality and social housing ins	126
Owned; but not yet paid off	872
Owned and fully paid off	7120
Occupied rent-free	3876
Other	1526
Do not know	11
Unspecified	17
Total	**13422**

1.1.2.4 LEVEL OF EDUCATION

The table below presents the level of education by sex in Siyancuma Municipality:

Education by sex



(StatsSA Census 2022)

In 2022, Siyancuma Local Municipality had a relatively low percentage of individuals with no schooling and a significant proportion who had completed Grade 12. However, tertiary education levels remained exceptionally low, largely due to various social challenges, such as poverty, unemployment, teenage pregnancy, and substance abuse.

1.1.2.5 EMPLOYMENT STATUS

Employment status refers to whether a person is employed, unemployed or not economically active. The two categories of employment and unemployment together constitute the economically active category. The category of not economically active constitutes all those who are currently not regarded as part of the labour force e.g. scholars, housewives, pensioners, disabled, those not wishing to work, etc.

1.1.2.6 INCOME DISTRIBUTION

Individual income is a parameter which is, amongst others, also indicative of poverty levels within a community. A financially healthy community's household income usually displays a so-called "normal" income distribution pattern where the income is spread over a fairly wide range of income categories, and the income of the bulk of the community is situated more or less within the first half to two thirds of the income category range.

1.2 HEALTH PROFILE

The sectoral approach that was adopted to analyse the present health facilities of the Pixley Ka Seme district revealed that the National Government has adopted a primary health care strategy that includes making such services available within walking distance of communities. The strategy also includes improvement in sanitation and drinking water supply, etc. Thus, the health care systems that presently exist in the district consist of:

- Provincial Hospitals
- Community Health Care Centres

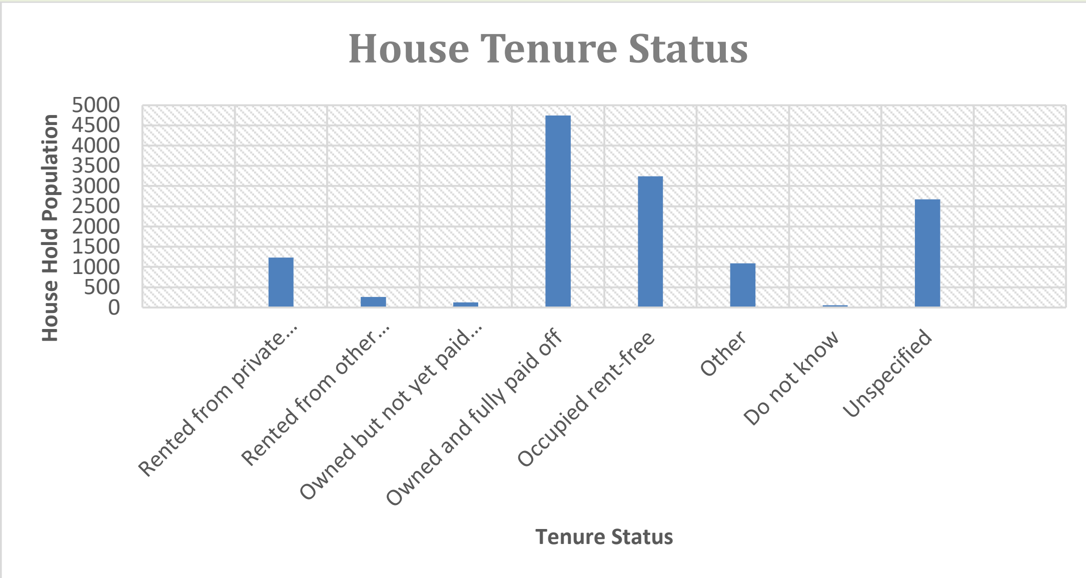
MUNICIPAL HEALTH CENTRES

Towns	Hospitals/ CHC	Clinics
Schmidsdrift	-	1
Campbell	-	1
Griekwastad	1	1
Douglas	1	2
Total	**2**	**5**

Source: (Siyancuma Municipality 2024)

OVERVIEW OF THE HOUSING SITUATION

Household Tenure Status



StatsSA (Census2022)

Housing Backlogs

FORMALISED, SERVICED SITES (READY FOR TOP STRUCTURES)

TOWN	WARD	TOWNSHIP	DESCRIPTION	NUMBER OF UNITS	PROCLAIMED LAND	NAME OF COUNCILLOR
	5	Breipaal	Old Dalton Plakkers	177	Municipal land	Deon Ellison
DOUGLAS	5	Breipaal	Akkerlaan Plakkers	86	Municipal land	Deon Ellison
545	5	Breipaal	New Dalton Plakkers	282	Municipal land	Deon Ellison

TOWN	WARD	TOWNSHIP	DESCRIPTION	NUMBER OF UNITS	PROCLAIMED LAND	NAME OF COUNCILLOR
686	4	Bongani	Riemvasmaak	405	Municipal land	Wim Van Bergen
	3	Bongani	Phomolong Plakkers	31	Municipal land	Velaphi Makabe
	3	Bongani	Area next to reservoirs	50	Municipal land	Velaphi Makabe
	3	Bongani	Infills	200	Municipal land	Velaphi Makabe
	3	Bongani	Newpark	1268	Municipal land	Wim Van Bergen
GRIEKWASTAD	1	Rainbow Valley		34	Municipal land	Johannes George
	1	Rainbow Valley		13	Municipal land	Johannes George
	7	Vaalblok	Area between Vaalblok and Mathlomola	457	Municipal land	Harry Kolberg
	7	Mathlomola		23	Municipal land	Harry Kolberg
CAMPBELL	7	Campbell	Area next to the landfill site	190	Municipal land	Harry Kolberg
SCHMIDTSDRIFT 700	6	Zone 4	Zone 4	539	Municipal land	Mabel Tau
	6	Zone 5	Zone 5	161	Municipal land	Mabel Tau
			TOTAL	**3374**		

All the above areas have bulk services (water and sewerage) and are ready for top structures

FORMALISED, SERVICED SITES (READY FOR ENGINEERING SERVICES)

TOWN	WARD	TOWNSHIP	DESCRIPTION	NUMBER OF UNITS	PROCLAIMED LAND	NAME OF COUNCILLOR
DOUGLAS	2	Breipaal	Weslaan Plakkers	50	Municipal land	Maggie Katz
	2	Breipaal	Madibas Plakkers	46	Municipal land	Maggie Katz
	2	Breipaal	Midblock Plakkers	326	Municipal land	Maggie Katz
	5	Breipaal	Poppiestreet Plakkers	19	Municipal land	Deon Ellison
	5	Breipaal	Atherthon Plakkers	65	Municipal land	Deon Ellison
	4	Bongani	Area next to Bosman Canal	150	Municipal land	Wim van Bergen
	7	Mahlomola		42	Municipal land	Harry Kolberg
			TOTAL	**698**		

The above areas don't have services (water and sewerage).

SUMMARY

TOWN	TOP STRUCTURES	INTERNAL SERVICES	TOTAL
Breipaal	1051	-	1051
Bongani	686	1350	2036
Griekwastad	504	64	568
Campbell	190	–	190
Schmidtsdrift	700	–	700
TOTAL	**3131**	**1414**	**4545**

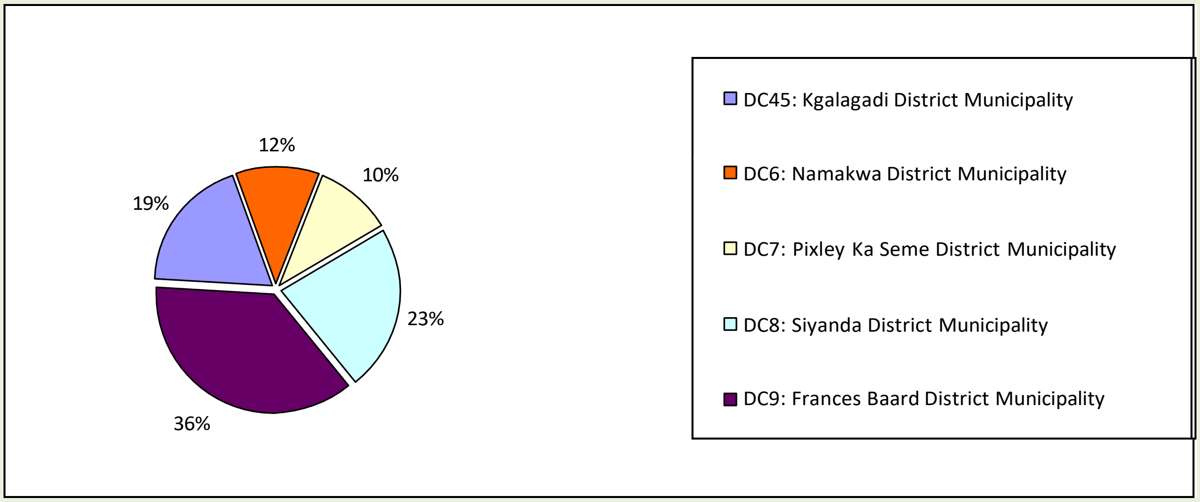
Source: Siyancuma Local Municipality (2024

1.3 ECONOMIC ACTIVITIES

Due to the limited economic development capacity of the Siyancuma municipal area,

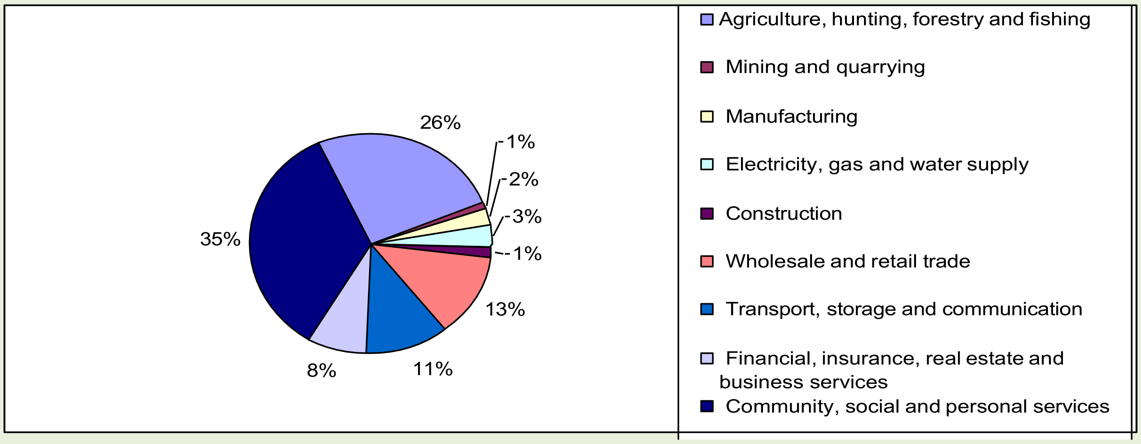
prospective future economic activities are limited. A decline in the economy results in high unemployment and poverty. High levels of illiteracy and an unskilled workforce also contribute to poverty.

Figure: Contributions to the Northern Cape Economy



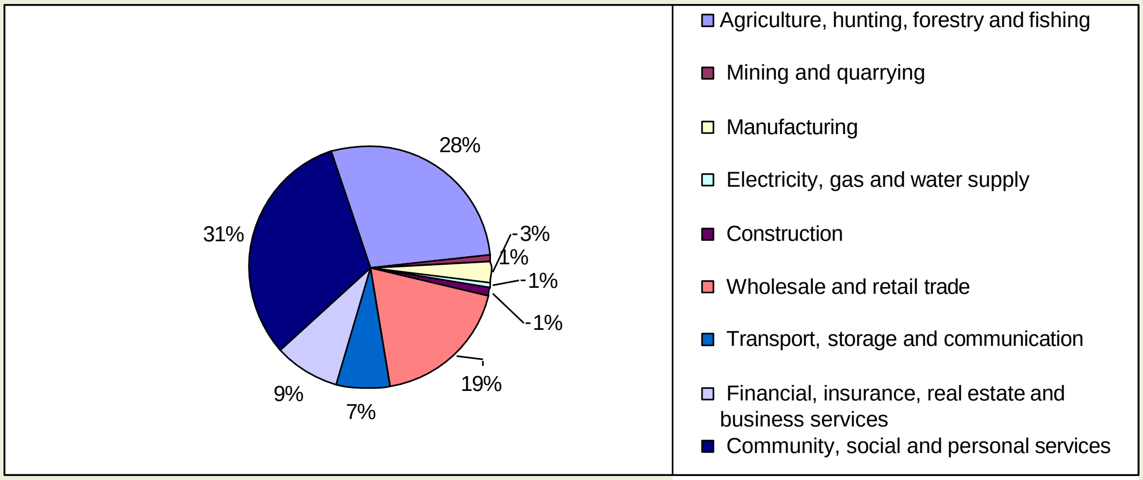
The Northern Cape is the largest province in South Africa. The following municipalities contribute to the Northern Cape's economy. Frances Baard District Municipality (36%), Siyanda District Municipality (23%), Kgalagadi District Municipality (19%), Namakwa District Municipality (12%) and Pixley Ka Seme District Municipality, under which Siyancuma falls, contributes a mere 10%.

Figure: Contributions to Pixley ka Seme Economy



As indicated in the diagram above Agriculture has a 26% contribution to the Pixley ka Seme economy. The largest contribution, however, to the economy is Construction which is 35%. Wholesale retail trade (13%) is the third largest contribution to the Pixley ka Seme economy.

Figure: Contributions to Siyancuma Economy



The following sectors are the largest contributions to the Siyancuma economy:

- Construction (31%)
- Agriculture, hunting, forestry and fishing (28%)
- Wholesale and retail trade (19%)
- Financial, insurance, real estate and business services (9%)
- Transport, storage and communication (7%)

Smaller contributions to the Siyancuma economy is manufacturing that contributes 3% to the economy and Electricity, gas and water supply, community, social and personal services and mining and quarrying each contributes a mere 1% to the economy.

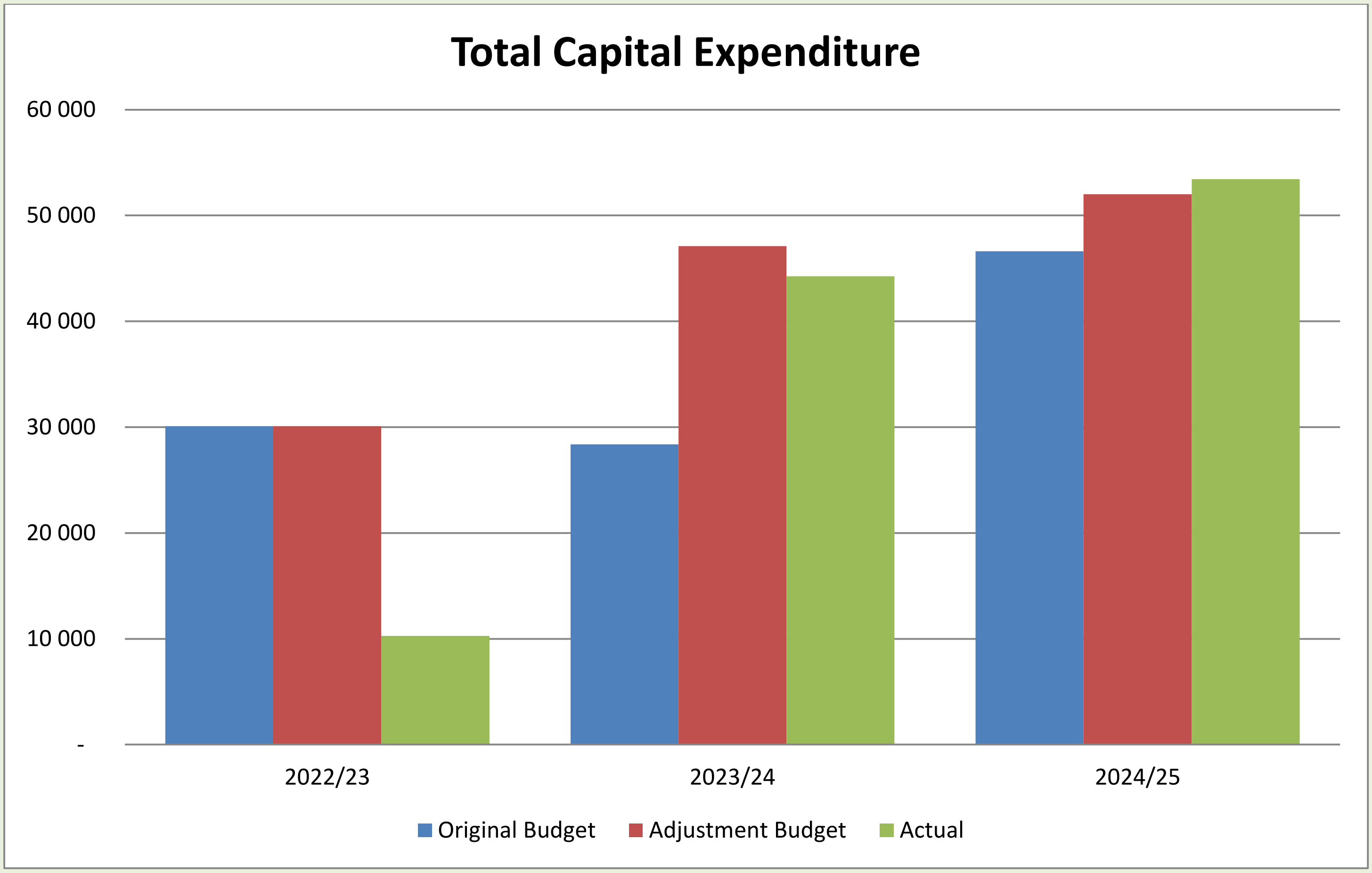
Natural Resources	
Major Natural Resource	**Relevance to Community**
Water	Provides irrigation to the various farming activities in the area and supplies communities. It is also where the confluence of the Vaal and Orange Rivers is and thus a tourist attraction.
Sun	The Municipality is part of the independent power producers' programme and this project has created several jobs for the area.
Minerals	The municipality has tiger's eye and diamonds in the area, this presents an opportunity for SMME and Infrastructure development through the mines.

FINANCIAL HEALTH OVERVIEW

Financial Overview - 2024/25 R' 000			
Details	**Original budget**	**Adjustment Budget**	**Actual**
Income			
Grants	118 443	118 443	124 543
Taxes, Levies and tariffs	138 011	147 514	129 375
Other	94 508	96 289	16 008
Sub Total	350 962	362 245	269 926
Less Expenditure	236 136	243 039	288 482
Net Total*	114 826	119 207	-18 556
** Note: surplus/(defecit)*			T1.4.2

Operating Ratios	
Detail	%
Employee Cost	31,62%
Repairs & Maintenance	1,25%
Finance Charges & Depreciation	17,58%
	T1.4.3

Total Capital Expenditure: Siyancuma Municipality R'000			
Detail	2022/23	2023/24	2024/25
Original Budget	30 085	28 371	46 620
Adjustment Budget	30 085	47 098	52 020
Actual	10 288	44 242	53 445
			T1.4.4


Total Capital Expenditure
60 000
50 000
40 000
30 000
20 000
10 000
-
2022/23
2023/24
2024/25
Original Budget
Adjustment Budget
Actual

1.2. AUDITOR GENERAL REPORT

AUDITOR GENERAL REPORT YEAR 2024/25

The Municipality received a qualified audit report from the Auditor General. AUDITOR

GENERAL REPORT YEAR 2024/25

The Municipality received a qualified report from the Auditor-General for the 2024/25 Financial Year, the Report is part of the Annual Report

1.3. STATUTORY ANNUAL REPORT PROCESS

No.	Activity	Timeframe
1	Consideration of next financial year's Budget and IDP process plan. Except for the legislative content, the process plan should confirm in-year reporting formats to ensure that reporting and monitoring feeds seamlessly into the Annual Report process at the end of the Budget/IDP implementation period	July
2	Implementation and monitoring of approved Budget and IDP commences (In-year financial reporting).	
3	Finalise the 4th quarter Report for previous financial year	
4	Submit draft year 1 Annual Report to Internal Audit and Auditor-General	
5	Municipal entities submit draft annual reports to MM	
6	Audit/Performance committee considers draft Annual Report of municipality and entities (where relevant)	August
8	Mayor tables the unaudited Annual Report	
9	Municipality submits draft Annual Report including consolidated annual financial statements and performance report to Auditor General	
10	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase	
11	Auditor General audits Annual Report including consolidated Annual Financial Statements and Performance data	September - October
12	Municipalities receive and start to address the Auditor General's comments	November
13	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor- General's Report	
14	Audited Annual Report is made public and representation is invited	
15	Oversight Committee assesses Annual Report	
16	Council adopts Oversight report	December
17	Oversight report is made public	
18	Oversight report is submitted to relevant provincial councils	
19	Commencement of draft Budget/ IDP finalisation for next financial year. Annual Report and Oversight Reports to be used as input	January
		T1.7.1

COMMENT ON THE ANNUAL REPORT PROCESS:

The compilation of this report in the new format is a struggle as to the availability of information for the previous years. The format has also several functions in, that is not delivered by the municipality and will thus have several tables and sections that will have zero tables and no comments in.

CHAPTER 2 – GOVERNANCE

COMPONENT A: POLITICAL AND ADMINISTRATIVE GOVERNANCE

2.1 POLITICAL GOVERNANCE

INTRODUCTION TO POLITICAL GOVERNANCE

The Municipality has a fulltime Mayor and Speaker which makes use of a portfolio committee system to organise the activities in an effective and efficient manner

COUNCILLORS

The municipality operates under an executive system with wards and is governed by a total of 13 councillors, comprising 7 ward councillors and 6 proportionally elected councillors. From this group, two councillors have been elected to serve as the Mayor and Speaker of the municipality.
The councillors have organised themselves into portfolio committees in line with Section 79 of the Municipal Structures Act, 1998 (Act 117 of 1998).

This structure has resulted in the establishment of an Executive Committee, which includes 3 Executive Committee Members, alongside a full-time Mayor and Speaker.
For the current financial year, the municipality operated with three portfolio committees, each reporting to the Executive Committee. Additionally, the Municipal Public Accounts Committee (MPAC), established as a Section 79 Committee, functions as the oversight committee for the municipality.

POLITICAL DECISION-TAKING

The Municipal Council delegated any of its powers and functions to the Executive Committee, this Committee, as the principal committee of council reports on all matters to Council, expect for matters of oversight where the MPAC reports directly to Council.

2.2 ADMINISTRATIVE GOVERNANCE

INTRODUCTION TO ADMINISTRATIVE GOVERNANCE

The Municipal Manager of a municipality is the accounting officer of the municipality for the purposes of this Act and must provide guidance on compliance with this Act to political structures; political office bearers, and officials of the municipality and any entity under the sole or shared control of the municipality.

TOP ADMINISTRATIVE STRUCTURE MUNICIPAL MANAGER

Mr PM Vilakazi was appointed as Municipal Manager in August 2024.

CHIEF FINANCIAL OFFICER

Ms CC Zealand

HEAD: CORPORATE AND COMMUNITY SERVICES

Mr J Marwane

HEAD: INFRASTRUCTURAL DEVELOPMENT AND TECHNICAL SERVICES

Mr XS Geco

COMPONENT B: INTERGOVERNMENTAL RELATIONS

2.3 INTERGOVERNMENTAL RELATIONS

NATIONAL INTERGOVERNMENTAL STRUCTURES

The Municipality is a member of the South African Local Government Association (SALGA), and the Bargaining Council for Local Government.

PROVINCIAL INTERGOVERNMENTAL STRUCTURE

The Municipality forms part of the Premier’s Intergovernmental Forum [P-IGR], both the Mayor and the Municipal Manager attends the P-IGR when invited. The Municipality also submits reports to the P-IGR through the District Municipality who manages the relationship in IGR contexts.

RELATIONSHIPS WITH MUNICIPAL ENTITIES

The Municipality does not make use of any municipal entity

DISTRICT INTERGOVERNMENTAL STRUCTURES

The Siyancuma Municipality falls within the Pixley ka Seme District Municipality and thus forms part of the Pixley ka Seme District Intergovernmental Forum. This forum contains two legs, the District Intergovernmental Forum [D-IGR] and District Technical Intergovernmental Forum TD-IGR. The D-IGR is the forum where all municipalities within the district is represented by their mayors and municipal managers and is regarded as the higher level one of the two, all government departments form part of this forum. The DT-IGR is regarded as the Technical Committee, this one is chaired by the Municipal Manager of the District Municipality and deals more with operational matters of the municipalities.

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

2.4 PUBLIC MEETING WARD COMMITTEES

The Municipality has 7 wards and Ward Committees are established in all the wards. The municipality also adopted a Ward Committee policy which addresses the functions and operations of ward committees and addresses how the municipality needs to deal with the stipends paid to ward committee members. The purpose and functions of the ward committees are dealt with in **Appendix E** whilst the performance of ward committees are dealt with in **Appendix F.**

T2.4.2

Public Meetings					
Nature and purpose of meeting	**Date of events**	**Number of Participating Municipal Councillors**	**Number of Participating Municipal Administrators**	**Number of Community members attending**	**Dates and manner of feedback given to community**
IDP / BUDGET MEETING	2025/05/15	13	5	85	
IDP / BUDGET MEETING	2025/04/08	5	4	38	
IDP / BUDGET MEETING	20245/04/09	5	3	38	
IDP / BUDGET MEETING	2025/05/20	9	3	78	
IDP/BUDGET MEETING	2025/05/22	9	3	16	
IDP/BUDGET MEETING	2025/05/22	9	3	16	

T2.4.3

2.5 IDP PARTICIPATION AND ALIGNMENT

IDP Participation and Alignment Criteria*	Yes/No
Does the municipality have impact, outcome, input, output indicators?	Yes
Does the IDP have priorities, objectives, KPIs, development strategies?	Yes
Does the IDP have multi-year targets?	Yes
Are the above aligned and can they calculate into a score?	Yes
Does the budget align directly to the KPIs in the strategic plan?	Yes
Do the IDP KPIs align to the Section 56 Managers	Yes
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes
Were the indicators communicated to the public?	No
Were the four quarter aligned reports submitted within stipulated time frames?	Yes
** Section 26 Municipal Systems Act 2000*	T2.5.1

COMPONENT D: CORPORATE GOVERNANCE

2.6 RISK MANAGEMENT

RISK MANAGEMENT

The Municipality has a Fraud and Risk Management Plan which forms part of the Municipality Legislative Framework within which the Municipality currently operates

2.7 ANTI-CORRUPTION AND FRAUD

FRAUD AND ANTI-CORRUPTION STRATEGY

The Municipality has an approved Fraud and Anti-Corruption Policy.

The Municipality opted to make use of the Pixley ka Seme District Municipality’s Audit Committee. The Pixley ka Seme District Municipal Audit Committee

2.8 SUPPLY CHAIN MANAGEMENT

OVERVIEW SUPPLY CHAIN MANAGEMENT

The Municipality has a Supply Chain Management (SCM) Policy in place and also established a SCM unit to deal with all procurement matters. This unit operates effectively.

2.9 BY-LAWS

By-laws Introduced during 2024/25					
Newly Developed	**Revised**	**Public Participation Conducted Prior to Adoption of By-Laws (Yes/No)**	**Dates of Public Participation**	**By-Laws Gazetted* (Yes/No)**	**Date of Publication**
NONE					
Note: See MSA section 13.					T2.9.1

COMMENT ON BY-LAWS:

The Municipality had the above bylaws during this financial year. The bylaws will help the Municipality manage several functions better, this is from street trading to the financial management. The Municipality did have public meetings before the by-laws were passed but a set of the by-laws is available to the public in each of the municipal offices of Douglas, Griekwastad, Campbell and Schmidtsdrift

2.10 WEBSITES

Municipal Website: Content and Currency of Material		
Documents published on the Municipality's / Entity's Website	**Yes / No**	**Publishing Date**
Current annual and adjustments budgets and all budget-related documents	Yes	
All current budget-related policies	Yes	
The previous annual report 2024/25	Yes	
The annual report published/to be published	Yes	
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act 2017/18 and resulting scorecards	Yes	
All service delivery agreements	Yes	
All long-term borrowing contracts	Yes	
All supply chain management contracts above a prescribed value (give value) for 2024/25	Yes	Continuous
An information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14 (2) or (4) during 2017/18	No	
Contracts agreed in 2024/25 to which subsection (1) of section 33 apply, subject to subsection (3) of that section	No	
Public-private partnership agreements referred to in section 120 made in 2023/24	No	
All quarterly reports tabled in the council in terms of section 52 (d) during 2024/25	No	-
Note: MFMA S75 sets out the information that a municipality must include in its website as detailed above. Municipalities are, of course encouraged to use their websites more extensively than this to keep their community and stakeholders abreast of service delivery arrangements and municipal developments.		T2.10.1

COMMENT MUNICIPAL WEBSITE CONTENT AND ACCESS:

The Municipality has an operational website during this financial year.

2.11 PUBLIC SATISFACTION ON MUNICIPAL SERVICES

PUBLIC SATISFACTION LEVELS

The municipality did not do a customer satisfaction survey for this financial year, the municipality however created several opportunities for customers to raised their levels of satisfaction for example, ***Council-meets-the–people***, community meetings, ward committee meetings. The Municipality also has a customer care section as part of the Finance Department.

There was no public satisfaction survey done thus no formal statistics is available COMMENT ON

SATISFACTION LEVELS:
None

Satisfaction Surveys Undertaken during: 2024/25				
Subject matter of survey	Survey method	Survey date	No of people included in survey	Survey results indicating satisfaction or better (%)*
Overall satisfaction with:	No survey has been done			
(a) Municipality				
(b) Municipal Service Delivery				
(c) Mayor				
Satisfaction with:				
(a) Refuse Collection				
(b) Road Maintenance				
(c) Electricity Supply				
(d) Water Supply				
(e) Information supplied by municipality to the public				
(f) Opportunities for consultation on municipal affairs				
** The percentage indicates the proportion of those surveyed that believed that relevant performance was at least satisfactory*				T2.11.2

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

INTRODUCTION

The municipality delivers the following services to its community. -

-Water Purification and Reticulation
-Wastewater, Sewerage and Sewer services
-Waste management and Refuse Removal
-Electricity Reticulation in some areas of the Municipality
-Roads and Streets Maintenance on Municipal roads

The Municipality does not deliver a housing development function, the Pixley ka Seme District Municipality is the accredited housing agent, but the Municipality identifies the need for housing and doe the applications for housing. Housing projects however are managed by the District Municipality.

COMPONENT A: BASIC SERVICES

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

INTRODUCTION TO BASIC SERVICES

The following services are regarded as basic services by the municipality Water;
Waste Water
Waste Water Management Electricity
Housing

3.1. WATER PROVISION

INTRODUCTION TO WATER PROVISION

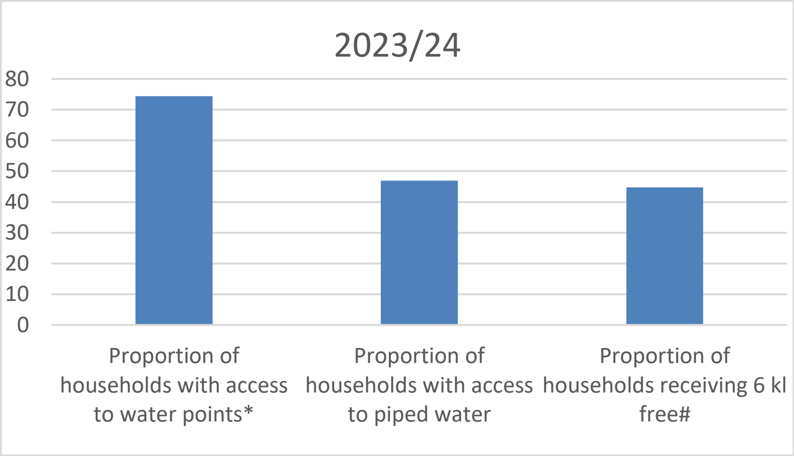
Total Use of Water by Sector (cubic meters)					
	Forestry		Industrial	Domestic	Unaccountable water losses
Year 0	446	45.7	552	2368	544.64
Year 1	443	45.7	552	2368	497.28
					T3.1.2

Water Service Delivery Levels				
				Households
Description		2022/23	2023/24	2024/25
	Actual	Actual	Actual	Actual
	No.	No.	No.	No.
Water: **(above min level)**				
Piped water inside dwelling		4226	4781	6297
Piped water inside yard (but not in dwelling)		3283	2803	3692
Using public tap (within 200m from dwelling)		1283	1013	1334
Other water supply (within 200m)				0
Minimum Service Level and Above sub-total		**8792**	**8597**	11322
Minimum Service Level and Above Percentage		**86%**	**84%**	**84%**
Water: **(below min level)**				0
Using public tap (more than 200m from dwelling)		318	625	823
Other water supply (more than 200m from dwelling		1081	969	1276
No water supply				0
Below Minimum Service Level sub-total		**1399**	**1594**	2099
Below Minimum Service Level Percentage		**14%**	**16%**	15,64%
Total number of households*		**10191**	**10191**	13422
*** - To include informal settlements**				T3.1.3

Households - Water Service Delivery Levels below the minimum Households						
Description	2021/2022	Employee	2023/2024	2024/2025		
	Actual No.	Actual No.	Actual No.	Original Budget No.	Adjusted Budget No.	Actual No.
Formal Settlements						
Total households	12 875	14 660	14 517	14 517	14 517	14 517
Households below minimum service level	3509	4170	2025	2025	2025	1834
Proportion of households below minimum service level	27%	28%	14%	14%	14%	13%
Informal Settlements						
Total households	12 875	14 660	14 517	14 517	14 517	14 517
Households ts below minimum service level	3509	4170	2025	2025	2025	1834
Proportion of households ts below minimum service level	27%	28%	14%	14%	14%	13%
						T3.1.4

Access To Water

Access to Water			
	Proportion of households with access to water points*	Proportion of households with access to piped water	Proportion of households receiving 6 kl free#
2024/25	25.95	66.11	33.45
			T3.1.1.3



Financial Performance 2024/25: Water Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	40 376	46 966	48 103	43 895	-7%
Expenditure:					
Employees	3 827	4033	4 033	4 278	6%
Repairs and Maintenance	332	1049	1 049	359	-192%
Other	27 368	11958	11 800	27 649	57%
Total Operational Expenditure	31 528	17 040	16 882	32 286	47%
Net Operational Expenditure	-8 848	-29 925	-31 222	-11 610	-158%

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

Capital Expenditure 2024/25: Water Services R' 000					
Capital Projects	2024/2025				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	20 000	20 000	22 365	11%	
Rehabilitation of Douglas Water Treatment Works	2 976	2 976	5 183	43%	
Campbell Bulk Water Augmentation	17 024	17 024	17 024	0%	
Network - replacement assets	-	-	159	100%	

Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.1.9

Employees: Water Services					
Job Level	2023/2024	2024/2025			
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3			2		#DIV/0!
4 - 6			6		#DIV/0!
7 - 9			1		#DIV/0!
10 - 12					#DIV/0!
13 - 15					#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total			9		#DIV/0!

*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* *T3.1.7*

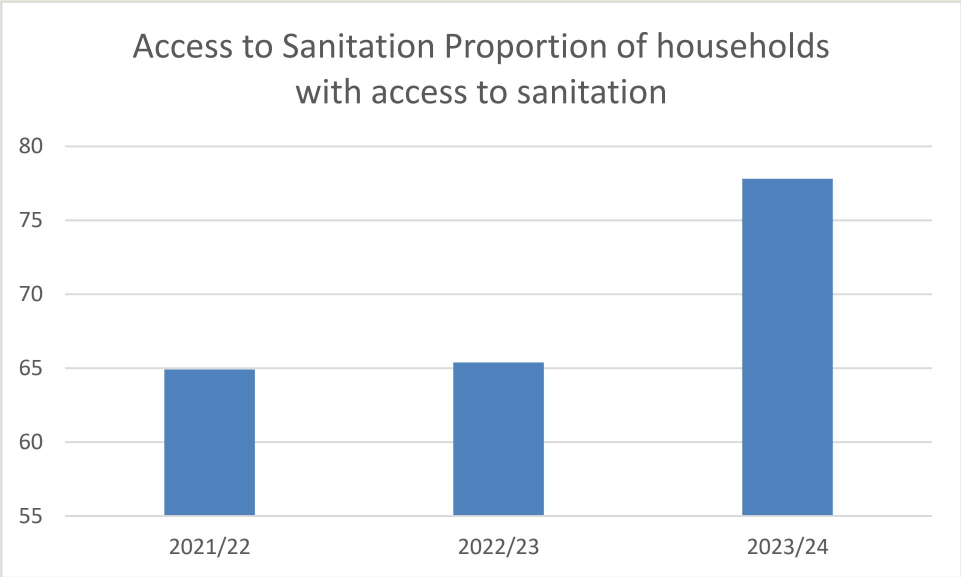
3.2 WASTE WATER (SANITATION) PROVISION

INTRODUCTION TO SANITATION PROVISION

The municipality provides sanitation services to the community, which range from a full waterborne system to bucket systems, as well as dry sanitation solutions in certain areas. Bucket systems are limited to the informal housing sector and are intended solely as a temporary measure.

Sanitation Service Delivery Levels				
				*Households
Description	2021/22	2022/23	2023/24	2024/25
	Outcome	Outcome	Outcome	Actual
	No.	No.	No.	No.
Sanitation/sewerage: **(above minimum level)**				
Flush toilet (connected to sewerage)		6664	7164	9435
Flush toilet (with septic tank)		416	416	548
Chemical toilet		153	153	202
Pit toilet (ventilated)		882	882	1162
Other toilet provisions (above minimum service level)				
Minimum Service Level and Above sub-total		8 115,	8 615,	11346
Minimum Service Level and Above Percentage		79,6%	84,5%	84,5%
Sanitation/sewerage: **(below minimum level)**				
Bucket toilet		1793	1067	1405
Other toilet provisions (below minimum.service level)		40	40	53
No toilet provisions		243	469	618
Below Minimum Service Level sub-total	0	2076	1576	2076
Below Minimum Service Level Percentage	#DIV/0!	0,203709155	0,154646257	0,155
Total households	**0**	**10191**	**10191**	**13422**
Total number of households including informal settlements				T3.2.3

Households - Sanitation Service Delivery Levels below the minimum						
						Households
Description		2022/23	2023/24	2024/25		
	Actual	Actual	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.	No.	No.
Formal Settlements						
Total households		508	508			852
Households below minimum service level		508	508			852
Proportion of households below minimum service level		1	1			17,65%
Informal Settlements						
Total households						652
Households below minimum service level						652
Proportion of households below minimum service level						23%
					T3.2.4	



Use data below to populate graph

Access To Sanitation

Access to Sanitation	
	Proportion of households with access to sanitation
2022/23	64,9
2023/24	65,39
2024/25	77,8

Employees: Sanitation Services					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3			6		#DIV/0!
4 - 6			1		#DIV/0!
7 - 9					#DIV/0!
10 - 12					#DIV/0!
13 - 15					#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total	0	0	7	0	#DIV/0!

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

T3.2.7

Financial Performance 2024/25: Sanitation Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	23 305	21 708	25 412	26 507	18%
Expenditure:					
Employees	10 197	10 410	10 826	11 436	9%
Repairs and Maintenance	148	1 049	1 049	1 032	-2%
Other	13 489	7 413	7 138	13 536	45%
Total Operational Expenditure	23 834	18 872	19 013	26 004	27%
Net Operational Expenditure	530	-2 836	-6 399	-503	-464%

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

T3.2.8

Capital Expenditure 2024/25: Sanitation Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	18 620	18 620	20 000	7%	
Construction of Campbell WWTW and bulk outfall Sewer	16 320	16 320	16 468	1%	
Design of Oxidation Ponds - Campbell	1 446	1 446	1 446	0%	
Refurbishment of Griekwastad WWTW	854	854	854	0%	
Network - replacement assets & Movables	-	-	1 233	100%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.2.9					

The Municipality delivers a sanitation service to the residents, the current plant is very old end needs to be replaced

3.3 ELECTRICITY

INTRODUCTION TO ELECTRICITY

Electricity Service Delivery Levels		
		Households
Description	2023/24	2024/25
	Actual	Actual
	No.	No.
Energy: **(above minimum level)**		
Electricity (at least minimum service level)	1334	1795
Electricity - prepaid (minimum.service level)	7578	10375
Minimum Service Level and Above sub-total	8912	12170
Minimum Service Level and Above Percentage	87,4%	90,7%
Energy: **(below minimum level)**		
Electricity (< minimum.service level)		
Electricity - prepaid (< min. service level)	537	707
Other energy sources	742	544
Below Minimum Service Level sub-total	1279	1251
Below Minimum Service Level Percentage	12,6%	9,3%
Total number of households	**10191,00**	**13422**
		T3.3.3

Households - Electricity Service Delivery Levels below the minimum				
				Households
Description	2023/24	2024/25		
	Actual	Original Budget	Adjusted Budget	Actual
	No.	No.	No.	No.
Formal Settlements				
Total households	9499			12510
Households below minimum service level	8690			11445
Proportion of households below minimum service level	91%			91%
Informal Settlements				
Total households	692			911
Households below minimum service level	500			659
Proportion of households below minimum service level	72%			72%
				T3.3.4

Employees: Electricity Services					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3					#DIV/0!
4 - 6			1		#DIV/0!
7 - 9			3	1	#DIV/0!
10 - 12			2		#DIV/0!
13 - 15					#DIV/0!
16 - 18					#DIV/0!
19 - 20			1		#DIV/0!
Total	0	0	7	1	#DIV/0!

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

Financial Performance 2024/25: Electricity Services **R'000**					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	59 662	78 598	82 698	66 843	-18%
Expenditure:					
Employees	4 991	5 493	5 493	4 982	-10%
Repairs and Maintenance	532	839	839	870	4%
Other	73 594	88 536	92 425	83 524	-6%
Total Operational Expenditure	79 117	94 868	98 758	89 376	-6%
Net Operational Expenditure	19 455	16 270	16 060	22 533	28%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.3.7					

Capital Expenditure 2024/25: Electricity Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	4 900	10 276	100%	
Bongani 458 stands	-	1 800	3 027	100%	
Siyancuma High Mast Lights	-	1 600	2 367	100%	
Network - Replacement assets	-	500	405	100%	
Network - Smartmeters	-	1 000	4 478	100%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.3.8

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

INTRODUCTION TO WASTE MANAGEMENT

The Municipality delivers a waste management service to its residents

Solid Waste Service Delivery Levels				
				Households
Description	2021/22	2022/23	2023/24	2024/25
	Actual	Actual	Actual	Actual
	No.	No.	No.	No.
Solid Waste Removal: **(Minimum level)**				
Removed at least once a week		7630	7913	11495
Minimum Service Level and Above sub-total		7630	7913	11495
Minimum Service Level and Above percentage		74,9%	77,6%	85,6%
Solid Waste Removal: **(Below minimum level)**				
Removed less frequently than once a week				
Using communal refuse dump		486	450	329
Using own refuse dump		1548	1397	1293
Other rubbish disposal		28	28	37
No rubbish disposal		499	403	267
Below Minimum Service Level sub-total		2 561,	2278	1927
Below Minimum Service Level percentage		25,1%	22,4%	14,4%
Total number of households		**10191**	**10191**	**13422**
				T3.4.2

Employees: Solid Waste Management Services					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3			34		#DIV/0!
4 - 6			1		#DIV/0!
7 - 9			8		#DIV/0!
10 - 12			1		#DIV/0!
13 - 15					#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total	0	0	44	0	#DIV/0!

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

Employees: Waste Disposal and Other Services					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3			6		#DIV/0!
4 - 6					#DIV/0!
7 - 9			7		#DIV/0!
10 - 12					#DIV/0!
13 - 15					#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total	0	0	13	0	#DIV/0!

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

Financial Performance 2024/25: Solid Waste Management Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	18 443	18 987	20 233	20 740	8%
Expenditure:					
Employees	1 874	2 141	2 141	1 825	-17%
Repairs and Maintenance	315	483	483	119	-307%
Other	13 979	7 186	7 191	14 414	50%
Total Operational Expenditure	16 169	9 809	9 814	16 357	40%
Net Operational Expenditure	-2 274	-9 178	-10 419	-4 382	-109%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.4.7					

Financial Performance 2023/24: Water Services R'000					
Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	24 124	45 429	44 609	40 376	-13%
Expenditure:					
Employees	3 980	4861	4 861	3 827	-27%
Repairs and Maintenance	226	1691	1 000	332	-409%
Other	19 634	9438	9 461	27 368	66%
Total Operational Expenditure	23 840	15 991	15 322	31 528	49%
Net Operational Expenditure	-285	-29 438	-29 287	-8 848	-233%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.1.8					

Capital Expenditure 2024/25: Waste Management Services					
					R' 000
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	0%	
Other Assets	-	-	-	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.4.9

3.5 HOUSING

INTRODUCTION TO HOUSING

The Municipality is not an accredited housing authority, for the Pixley ka Seme District the District Municipality is the accredited is the Housing Authority. The Municipality however has a section that deals with some of the aspects of Housing in collaboration with the District Municipality.

The Municipality however does the identification of the beneficiaries and compile the business plans for housing projects.

Percentage of households with access to basic housing			
Year end	Total households (including in formal and informal settlements)	Households in formal settlements	Percentage of HHs in formal settlements
2024/25	5326	3508	65.9%
			T3.5.2

Employees: Housing Services					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
Roa			1		#DIV/0!
4 - 6					#DIV/0!
7 - 9					#DIV/0!
10 - 12			1		#DIV/0!
13 - 15					#DIV/0!
16 - 18			1		#DIV/0!
19 - 20					#DIV/0!
Total	0	0	3	0	#DIV/0!
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days. T3.5.4*					

Financial Performance 2024/25: Housing Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-	-	-	-	0%
Expenditure:					
Employees	-	-	-	-	0%
Repairs and Maintenance	-	-	-	-	0%
Other	-	-	-	-	0%
Total Operational Expenditure	-	-	-	-	0%
Net Operational Expenditure	-	-	-	-	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.5.5

Capital Expenditure 2024/25: Housing Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	0%	
Project A				0%	
Project B				0%	
Project C				0%	
Project D				0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.5.6

3.3 FREE BASIC SERVICES AND INDIGENT SUPPORT

INTRODUCTION TO FREE BASIC SERVICES AND INDIGENT SUPPORT

Free Basic Services To Low Income Households									
	Number of households								
	Households earning less than R4,500 per month								
		Free Basic Water		Free Basic Sanitation		Free Basic Electricity		Free Basic Refuse	
	Total	Access	%	Access	%	Access	%	Access	%
2022/23	4 170	4 170	100%	3 509	84%	4 170	100%	4 170	100%
2023/24	2 025	2 025	100%	2 025	100%	2 025	100%	2 025	100%
2024/25	1 834	1 834	100%	1 834	100%	1 834	100%	1 834	100%
									T3.6.3

Financial Performance 2024/25: Cost to Municipality of Free Basic Services Delivered					
Services Delivered	2023/24	2024/25			
	Actual	Budget	Adjustment Budget	Actual	Variance to Budget
Water	1 084 638	2 011 154	2 011 154	1 090 880	-84%
Waste Water (Sanitation)	3 385 435	6 681 311	3 391 254	3 451 854	-94%
Electricity	1 889 569	4 568 359	4 568 359	2 192 936	-108%
Waste Management (Solid Waste)	3 178 778	6 000 284	3 148 038	2 693 614	-123%
Total	9 538 420	19 261 108	13 118 805	9 429 284	-104%
					T3.6.4

3.8 ROAD SERVICES AND WASTE WATER (STORM WATER DRAINAGE)

INTRODUCTION ROAD SERVICES AND TO STORM WATER DRAINAGE

Gravel Road Infrastructure				
				Kilometers
	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to tar	Gravel roads graded/maintained
2023/24	65	2.65	0	3.84
				T3.7.2

Cost of Construction/Maintenance						
						R' 000
	Gravel			Tar		
	New	Gravel - Tar	Maintained	New	Re-worked	Maintained
2023/24	285	R4.3 MILLION	R6 MILLION	R5.2 MILLION	605KM	320
						T3.7.4

Employees: Road Services & Stormwater					
Job Level	2023/24	2024/2025			
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3			6		#DIV/0!
4 - 6					#DIV/0!
7 - 9			1		#DIV/0!
10 - 12					#DIV/0!
13 - 15					#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total	0	0	7	0	#DIV/0!

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

Financial Performance 2024/25: Road Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	900	1 200	1 200	1 860	0%
Expenditure:					
Employees	11 925	12 719	13 328	13 209	4%
Repairs and Maintenance	-138	577	487	285	-103%
Other	2 267	2 224	2 374	2 643	16%
Total Operational Expenditure	14 054	15 520	16 189	16 137	4%
Net Operational Expenditure	13 154	14 320	14 989	14 277	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.7.8					

Financial Performance 2024/25: Storm water Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-	-	-	-	0%
Expenditure:					
Employees	-	-	-	-	0%
Repairs and Maintenance	-	-	-	-	0%
Other	-	-	-	-	0%
Total Operational Expenditure	-	-	-	-	0%
Net Operational Expenditure	-	-	-	-	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.9.7					

Stormwater Infrastructure Kilometers				
	Total Stormwater measures	**New stormwater measures**	**Stormwater measures upgraded**	**Stormwater measures maintained**
2023.24	28	0	0	6
T3.9.2				

Employees: Storm water Services					
Job Level	**Year 0**	**2023/24**			
	Employees **No.**	**Posts** **No.**	**Employees** **No.**	**Vacancies (fulltime equivalents)** **No.**	**Vacancies (as a % of total posts)** **%**
0 - 3	5	5	5		0%
4 - 6					
7 - 9	1	1	1		
10 - 12	1	1	1		
13 - 15					
16 - 18					
19 - 20					
Total	7	7	7	0	0%

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

Capital Expenditure 2024/25: Road Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	0%	
Project 1	-	-	-	0%	
Other Assets	-	-	-	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.7.9

Capital Expenditure 2024/25: Stormwater Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	0%	
Project A	-	-	-	0%	
Project B	-	-	-	0%	
Project C	-	-	-	0%	
Project D	-	-	-	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.9.8

COMPONENT C: PLANNING AND DEVELOPMENT -

This component includes: planning; and local economic development.

INTRODUCTION TO PLANNING AND DEVELOPMENT

The Municipality has a local development officer in its organizational structure, there are also a Local Economic Development Policy place, and local economic development is however a division that the municipality will concentrate more in future:

Applications for Land Use Development						
Detail	**Formalisation of Townships**		**Rezoning**		**Built Enviroment**	
	2024/25	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**
Planning application received	2		8		60	
Determination made in year of receipt	6		6		30	
Determination made in following year	15		15		75	
Applications withdrawn	4		4		8	
Applications outstanding at year end	0		2		30	
						T3.10.2

OFFICE OF MUNICIPAL MANAGER

Financial Performance 2024/25: Municipal Manager					
					R'000
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-	-	-	-	0%
Expenditure:					
Employees	1 264	2 110	2 430	1 652	-28%
Repairs and Maintenance	-	-	-	-	0%
Other	154	290	290	193	-50%
Total Operational Expenditure	1 418	2 400	2 720	1 846	-30%
Net Operational Expenditure	1 418	2 400	2 720	1 846	-30%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.10.5

Capital Expenditure 2024/25: Municipal Manager R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	#DIV/0!	
Project A	-	-	-	#DIV/0!	
Project B	-	-	-	#DIV/0!	
Project C	-	-	-	#DIV/0!	
Project D	-	-	-	#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.10.6

3.9 LOCAL ECONOMIC DEVELOPMENT (INCLUDING TOURISM AND MARKET PLACES)-

INTRODUCTION TO ECONOMIC DEVELOPMENT

COMPONENT D: COMMUNITY & SOCIAL SERVICES

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

Employees: Local Economic Development Services					
Job Level		2024/25			
	Employees No.	Posts No.	Employees No.	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %
0 - 3					
4 - 6					
7 - 9					
10 - 12	1				
13 - 15					
16 - 18					
19 - 20					
Total	1				

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

Job creation through EPWP* projects		
Details	**EPWP Projects** **No.**	**Jobs created through EPWP projects** **No.**
2024/25	Cleaning and Greening	550
** - Extended Public Works Program*		T3.11.6

3.10 LIBRARIES; COMMUNITY FACILITIES; OTHER

Financial Performance 2024/25: Properties R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	626	554	554	322	-72%
Expenditure:					
Employees	622	612	612	680	10%
Repairs and Maintenance	50	262	262	186	-41%
Other	-	-	28	26	100%
Total Operational Expenditure	672	874	902	893	2%
Net Operational Expenditure	46	321	348	571	44%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.11.9

Capital Expenditure 2024/25: Properties R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	
Project B				#DIV/0!	
Project C				#DIV/0!	
Project D				#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.11.10

Financial Performance 2024/25: Libraries; Archives; Museums; Galleries; Community Facilities; Other R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	1 460	1 516	1 516	1 516	0%
Expenditure:					
Employees	1 946	2 418	2 418	2 041	-18%
Repairs and Maintenance	1	16	16	-	0%
Other	-0	-	-	-	#DIV/0!
Total Operational Expenditure	1 947	2 434	2 434	2 041	-19%
Net Operational Expenditure	487	918	918	525	-75%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.52.5

Capital Expenditure 2024/25: Libraries; Archives; Museums; Galleries; Community Facilities; Other R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	0%	
Project A	-	-	-	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.52.6

Employees: Libraries; Archives; Museums; Galleries; Community Facilities; Other					
Job Level	2023/2024	2024/2025			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3					#DIV/0!
4 - 6				12	#DIV/0!
7 - 9			4		#DIV/0!
10 - 12			1		#DIV/0!
13 - 15			3		#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total	0	0	8	12	#DIV/0!
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*					*T3.52.4*

3.11 CEMETERIES AND CREMATORIUMS

Employees: Cemeteries and Crematoriums					
Job Level	2023/24	2023/24			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3					
4 - 6					
7 - 9					
10 - 12					
13 - 15					
16 - 18					
19 - 20					
Total	0	0	0	0	

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

T3.55.4

Financial Performance 2024/25: Cemetories and Crematoriums R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	29	78	78	56	-38%
Expenditure:					
Employees	522	574	574	552	-4%
Repairs and Maintenance	-	-	-	-	0%
Other	16	5	5	-	-100%
Total Operational Expenditure	538	580	580	552	-5%
Net Operational Expenditure	509	502	502	495	-1%

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

T3.55.5

Capital Expenditure 2023/24: Cemeteries and Crematoriums R' 000					
Capital Projects	2023/24				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	-	-	#DIV/0!	
Project A				#DIV/0!	
Project B				#DIV/0!	
Project C				#DIV/0!	
Project D				#DIV/0!	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.55.6

COMPONENT E: HEALTH

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

Function is the competency of the Pixley ka Seme District Municipality

Financial Performance 2024/25: Health Inspection, Etc					
R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-	-	-	-	0%
Expenditure:					
Employees	-	-	-	-	0%
Repairs and Maintenance	-	-	-	-	0%
Other	0	0	0	0	-100%
Total Operational Expenditure	0	0	0	0	86%
Net Operational Expenditure	0	0	0	0	86%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.64.5

Capital Expenditure 2024/25: Health Inspection, Etc					
					R' 000
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	280
Project B				#DIV/0!	150
Project C				#DIV/0!	320
Project D				#DIV/0!	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.64.6

COMPONENT F: SECURITY AND SAFETY

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

INTRODUCTION TO SECURITY & SAFETY AS WELL AS TRAFFIC SERVICES

Financial Performance 2024/25: Traffic					
					R'000
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	944	1 010	1 010	588	-72%
Expenditure:					
Traffic Officers	1 734	1 837	1 837	1 872	2%
Other employees	-	-	-	-	0%
Repairs and Maintenance	31	152	152	68	-124%
Other	33	36	36	135	73%
Total Operational Expenditure	1 798	2 025	2 025	2 075	2%
Net Operational Expenditure	854	1 016	1 016	1 487	32%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.65.5

Capital Expenditure 2024/25: Traffic R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	280
Project B				#DIV/0!	150
Project C				#DIV/0!	320
Project D				#DIV/0!	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.65.6

Financial Performance 2024/25: Fire Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-	-	-	-	0%
Expenditure:					
Fire fighters	-	-	-	-	0%
Other employees	1 346	1 240	1 240	1 240	0%
Repairs and Maintenance	-	52	52	-	#DIV/0!
Other	0	0	0	5	0%
Total Operational Expenditure	1 347	1 293	1 293	1 245	-4%
Net Operational Expenditure	1 347	1 293	1 293	1 245	-4%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.66.5

Financial Performance 2023/24: Disaster Management, Animal Licencing and Control, Control of Public Nuisances, Etc R'000					
Details	2022/23	2023/24			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	#DIV/0!
Expenditure:					
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	0	#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.67.5					

Capital Expenditure 2024/25: Fire Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	280
Project B				#DIV/0!	150
Project C				#DIV/0!	320
Project D				#DIV/0!	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.66.6					

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

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

The Municipality did not approve any new by-law on animal control during this financial year. The existing by-law does not address the licensing of animals. Additionally, while a public nuisance by-law is in place, no enforcement statistics were recorded for either by-law during this financial year.

Financial Performance 2024/25: Disater Management, Animal Licencing and Control, Control of Public Nuisances, Etc **R'000**					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	0	0	0	0	#DIV/0!
Expenditure:					
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	0	#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.67.5

Capital Expenditure 2024/25: Disater Management, Animal Licencing and Control, Control of Public Nuisances, Etc R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All				#DIV/0!	
Project A				#DIV/0!	0
Project B				#DIV/0!	0
Project C				#DIV/0!	0
Project D				#DIV/0!	0
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.67.6

COMPONENT G: SPORT AND RECREATION

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

3.13 SPORT AND RECREATION

Financial Performance 2024/25: Sport and Recreation R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-	1	1	0	-119400090828700%
Expenditure:					
Employees	372	377	377	395	5%
Repairs and Maintenance	-	13	13	-	#DIV/0!
Other	24	14	14	16	15%
Total Operational Expenditure	396	404	404	412	2%
Net Operational Expenditure	396	403	403	412	2%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.68.4

Capital Expenditure 2024/25: Sport and Recreation R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	8 000	8 000	-	0%	
Upgrading of sports areas	8 000	8 000	-	0%	
Other Assets	-	-	-	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.68.5

COMPONENT H: CORPORATE POLICY OFFICES AND OTHER SERVICES

This component includes: corporate policy offices, office of the municipal manager, financial services, human resource services, ICT services, property services.

INTRODUCTION TO CORPORATE POLICY OFFICES, Etc.

The Municipality is an executive municipality where the power is vested in the Council. The chairperson of the Council is the Speaker. EXCO is sitting regularly and reports to Council. In the case of Siyancuma Municipality the position of the mayor is a full-time position. The Mayor’s Office deals with certain functions. These functions are:

Discipline of Councillors;

Ceremonial Duties of the Council

Transversal Programmes, including Women, Youth and Persons with Disabilities

3.14 EXECUTIVE AND COUNCIL

Employees: The Executive and Council					
Job Level	2023/24	2023/24			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3					
4 - 6					
7 - 9					
10 - 12					
13 - 15					
16 - 18					
19 - 20					
Total	0	0	13	0	
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*					
T3.69.4					

Employees: The Executive and Council
2021/22 Employees No. | Posts No. | 2023/24 Employees No. | 2021/22 Vacancies (fulltime equivalents) No. | Vacancies (as a % of total posts) %
0 - 3
4 - 6
7 - 9
10 - 12
13 - 15
16 - 18
19 - 20
Total 0 0 13 0
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*
T3.69.4

Financial Performance 2024/25: The Executive and Council R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	3 153	3 185	3 185	3 185	-100%
Expenditure:					
Employees	5 405	6 311	7 635	6 546	4%
Repairs and Maintenance	6	306	306	22	-1271%
Other	1 362	1 586	1 881	2 609	39%
Total Operational Expenditure	6 772	8 203	9 822	9 177	11%
Net Operational Expenditure	3 619	5 018	6 637	5 992	16%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.69.5

Capital Expenditure 2024/25: The Executive and Council R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0%	
Replacement assets	0	0	0	0%	
Other Assets - Movables	0	0	0	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.69.6

OFFICE OF THE MUNICIPAL MANAGER

3.15 FINANCIAL SERVICES

INTRODUCTION TO FINANCIAL SERVICES

Debt Recovery R' 000								
Details of the types of account raised and recovered	**2022/23**		**2023/24**			**2024/25**		
	Actual for accounts billed in year	**Proportion of accounts value billed that were collected in the year %**	**Billed in Year**	**Actual for accounts billed in year**	**Proportion of accounts value billed that were collected %**	**Billed in Year**	**Estmated outturn for accounts billed in year**	**Estimated Proportion of accounts billed that were collected %**
Property Rates	14 333	77%	20 038	13 025	65%	21 028	15 140	72%
Electricity - B		0%			0%			0%
Electricity - C	39 947	95%	49 404	45 946	93%	55 954	52 597	94%
Water - B		0%			0%			0%
Water - C	1 420	7%	23 672	4 261	18%	24 717	6 921	28%
Sanitation	89	1%	12 482	1 623	13%	13 649	4 368	32%
Refuse	64	1%	9 511	380	4%	10 376	2 283	22%
Other	-	0%	-	-	0%	-	-	0%
B- Basic; C= Consumption. See chapter 6 for the Auditor General's rating of the quality of the financial Accounts and the systems behind them. T3.70.2								

Financial Performance 2024/25: Financial Services					
					R'000
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	98 572	129 198	130 443	51 081	-153%
Expenditure:	-	-	-	-	
Employees	18 930	19 519	19 624	19 661	1%
Repairs and Maintenance	31	97	187	57	-70%
Other	39 375	17 889	18 079	46 233	61%
Total Operational Expenditure	58 336	37 504	37 890	65 951	43%
Net Operational Expenditure	-40 236	-91 693	-92 553	14 870	717%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.70.5

Capital Expenditure 2024/25: Financial Services					
					R' 000
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	-	500	804	100%	
Other Assets - Movables	-	-	25	100%	
Other Assets - Furniture & Office Equipment	-	200	389	100%	
Other Assets - Computer hardware	-	300	389	100%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.70.6

3.16 CORPORATE SERVICES

INTRODUCTION TO CORPORATE SERVICES

Financial Performance 2024/25: Corporate Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	1 253	1 013	864	490	-107%
Expenditure:					
Employees	12 031	13 983	13 727	12 160	-15%
Repairs and Maintenance	13	527	527	17	-2976%
Other	15 678	9 798	10 059	11 632	16%
Total Operational Expenditure	27 722	24 308	24 313	23 810	-2%
Net Operational Expenditure	26 470	23 295	23 449	23 320	0%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.71.5

Employees: Human Resource Services					
Job Level	2023/24	2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3			1		#DIV/0!
4 - 6					#DIV/0!
7 - 9			1	3	#DIV/0!
10 - 12			1	1	#DIV/0!
13 - 15			1		#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total	0	0	4	4	#DIV/0!
*Totals should equate to those included in the Chapter 4 total employee schedule. Employees and Posts numbers are as at 30 June. *Posts must be established and funded in the approved budget or adjustments budget. Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.* T3.71.4					

Capital Expenditure 2024/25: Corporate Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	0%	
Other Assets	0	0	0	0%	
Other Infrastructure	0	0	0	0%	
Leased Assets - Office equipment	0	0	0	0%	
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate.					T3.71.6

Financial Performance 2024/25: ICT Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue					#DIV/0!
Expenditure:					
Employees					#DIV/0!
Repairs and Maintenance					#DIV/0!
Other					#DIV/0!
Total Operational Expenditure	0	0	0	0	#DIV/0!
Net Operational Expenditure	0	0	0	0	#DIV/0!
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual.					T3.72.5

Employees: Property; Legal; Risk Management; and Procurement Services					
Job Level	Year 2023/24	Year 2024/25			
	Employees	Posts	Employees	Vacancies (fulltime equivalents)	Vacancies (as a % of total posts)
	No.	No.	No.	No.	%
0 - 3			1		#DIV/0!
4 - 6					#DIV/0!
7 - 9			2	1	#DIV/0!
10 - 12					#DIV/0!
13 - 15			2		#DIV/0!
16 - 18					#DIV/0!
19 - 20					#DIV/0!
Total			5		#DIV/0!

Capital Expenditure 2024/25: ICT Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Project A				#DIV/0!	280
Project B				#DIV/0!	150
Project C				#DIV/0!	320
Project D				#DIV/0!	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.72.6					

Financial Performance 2024/25: Property; Legal; Risk Management; and Procurement Services R'000					
Details	2023/24	2024/25			
	Actual	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	519	329	329	2564	87%
Expenditure:					
Employees	0	0	0	0	#DIV/0!
Repairs and Maintenance	0	0	0	0	#DIV/0!
Other	0	0	0	4	87%
Total Operational Expenditure	0	0	0	4	87%
Net Operational Expenditure	-519	-329	-329	-2560	87%
Net expenditure to be consistent with summary table T5.1.2 in Chapter 5. Variances are calculated by dividing the difference between the Actual and Original Budget by the Actual. T3.73.5					

Capital Expenditure 2024/25: Property; Legal; Risk Management; and Procurement Services R' 000					
Capital Projects	2024/25				
	Budget	Adjustment Budget	Actual Expenditure	Variance from original budget	Total Project Value
Total All	0	0	0	#DIV/0!	
Project A				#DIV/0!	280
Project B				#DIV/0!	150
Project C				#DIV/0!	320
Project D				#DIV/0!	90
Total project value represents the estimated cost of the project on approval by council (including past and future expenditure as appropriate. T3.73.6					

COMPONENT K: ORGANISATIONAL PERFORMANCE SCORECARD

This component includes: Annual Performance Scorecard Report for the current year.

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsibility
Basic Service Delivery & Infrastructure Development	Ensure that the municipality meets its service delivery focus by developing and implementing all the infrastructure related master plans	To compile a list of all the Master Plans the Municipality will need	Technical
Basic Service Delivery & Infrastructure Development	Ensure that the municipality meets its service delivery focus by developing and implementing all the infrastructure related master plans	To develop 1 Master plan for one of the services	Technical
Basic Service Delivery & Infrastructure Development	Create an environment conducive for service delivery by providing municipal offices in all municipal towns and integrating all departments into sensible and synergised work packages	To appoint service providers to investigate and develop an implementation plan for synergised office and work space for municipal workers in all service points of the municipality	Municipal Manager
Basic Service Delivery & Infrastructure Development	Create an environment conducive for service delivery by providing municipal offices in all municipal towns and integrating all departments into sensible and synergised work packages	Council Approved report and commissioning of the implementation thereof	Municipal Manager
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Provide 9000 households with potable water.	Technical
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Provide sanitation to 9000 households.	Technical

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsibility
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Supply electricity to 4000 households.	Technical
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Percentage of identified water reticulation projects completed.	Technical
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Percentage of identified electricity reticulation project completed.	Technical
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Percentage of identified community facility projects completed	Technical
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Provide project management support to 200 Housing units	Technical
Basic Service Delivery & Infrastructure Development	Ensure that the municipal infrastructure is geared for service delivery and as such is in a good condition by effecting a focused operations and maintenance programme for the municipality	Provide identified maintenance of municipal infrastructure	Technical
Municipal Institutional Transformation & Development	Improve the municipality's labour relations climate by revisiting all decisions and their currency and in the process ensure an effective and functional Local Labour Forum (LLF)	To have a workshop with all members of the LLF to clearly identify the roles and responsibilities of both union and council in the dealing with labour related matters	Administration

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsib ility
Municipal Institutional Transformation & Development	Improve the municipality's labour relations climate by revisiting all decisions and their currency and in the process ensure an effective and functional Local Labour Forum (LLF)	To have quarterly LLF meetings	Administratio n
Municipal Institutional Transformation & Development	Improve the municipality's labour relations climate by revisiting all decisions and their currency and in the process ensure an effective and functional Local Labour Forum (LLF)	To deal with Labour related matters within 30 days of officially received.	administratio n
Municipal Institutional Transformation & Development	Improve the municipality's labour relations climate by revisiting all decisions and their currency and in the process ensure an effective and functional Local Labour Forum (LLF)	To have 4 General staff Meeting per annum	Municipal Manager
Municipal Institutional Transformation & Development	Improve the municipality's labour relations climate by revisiting all decisions and their currency and in the process ensure an effective and functional Local Labour Forum (LLF)	Appointment of a Labour Relations Officer at Middle Management level	administratio n
Municipal Institutional Transformation & Development	Improve organisational effectiveness by developing a communication strategy addressing both internal and external communications and, in the process, ensure more staff and management meetings.	To develop a Communication Strategy and implement the strategy	administratio n
Municipal Institutional Transformation & Development	Improve poor service delivery and lack of municipal capacity by developing and implementing to the latter, a recruitment and selection processes.	To review and implement the Recruitment & Selection Policy	administratio n on
Municipal Institutional Transformation & Development	Improve poor service delivery and lack of municipal capacity by developing and implementing to the latter, a recruitment and selection processes.	To introduce monthly departmental staff meetings to inform staff on progress with departmental goals	All

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsibility
Municipal Institutional Transformation & Development	Increase the capacity of the municipality by developing and implementing a proper skills development strategy for the municipality	To do a proper skills audit of all personnel	administration
Municipal Institutional Transformation & Development	Increase the capacity of the municipality by developing and implementing a proper skills development strategy for the municipality	To develop training & capacity building career paths for each individual employee	administration
Municipal Institutional Transformation & Development	Increase the capacity of the municipality by developing and implementing a proper skills development strategy for the municipality	Reporting on the progress with the skills audit and career pathing	administration
Municipal Institutional Transformation & Development	Introduce and sustain a quality employee wellness programme in an effort to avoid staff demotivation and a disintegrated work effort within the various departments	Develop and implement an employee programme	administration
Municipal Institutional Transformation & Development	Introduce and sustain a quality employee wellness programme in an effort to avoid staff demotivation and a disintegrated work effort within the various departments	To hold Wellness-days per annum	administration
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Ensure that all approved IT/ MIS projects are implemented and maintained	All
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Implement and improve the Performance Management System (PMS). aligned to the Integrated Development Plan (IDP) of the municipality	All
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Implement an Electronic PMS System	administration on

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsibility
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Amend and operationalize an organisational structure aligned to the Integrated Development Plan (IDP) of the municipality.	Municipal Manager
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Amend and implement effective administrative and institutional systems, structures and procedures: (HR, Financial Policies. By-laws)	administration on
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Revise and operationalize integrated human resource management systems	administration on
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Implement the approved Customer Services Systems in Department: Administration	All
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Ensure the implementation of the approved Disaster Management Plan In compliance with the Disaster Management Act.	administration
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Ensure the implementation of land-use policies and legislation.	administration

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsib ility
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Ensure the promotion, support and implementation of approved Environmental Health programmes	administratio n
Municipal Institutional Transformation & Development	Provide operational support to the line departments and divisions to improve the services to the municipality	Ensure the provision of administrative support services to all committees of Council (Portfolio Committees etc.)	administratio n
Local Economic Development	Ensure economic growth in the area and the reduction of unemployment by implementing the LED Anchor Projects as prioritized by council	Develop feasibility studies for 3 anchor projects of the LED Strategy	administratio n
Local Economic Development	Ensure that the municipality increases and improves its tourism potential by increasing the capacity and strength of the LED and in the process support tourism related industries.	Develop a Tourism Strategy	administratio n
Local Economic Development	Ensure that the municipality increases and improves its tourism potential by increasing the capacity and strength of the LED and in the process support tourism related industries.	Establish a Siyancuma LED/Tourism Forum	administratio n
Local Economic Development	Ensure that the municipality increases and improves its tourism potential by increasing the capacity and strength of the LED and in the process support tourism related industries.	Develop a Terms of Reference for the Established Tourism Forum	administratio n
Local Economic Development	Ensure that the municipality increases and improves its tourism potential by increasing the capacity and strength of the LED and in the process support tourism related industries.	Have 3 LED/Tourism Forum meetings	administratio n

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsibility
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	To solicit funds for the compilation of a Spatial Development Framework	All
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	Ensure Implementation of the approved LED and Tourism Master Plan.	Administration
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	Ensure the performance of a detailed analysis of local economic development in the municipality (LED)	Administration
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	Ensure the implementation of approved projects informed by credible business plans within the parameters of the LED Strategy and programme	administration
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	Develop an investor attraction and retention policy	administration
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	Develop an SMME database in order to track their development	administration
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	Report on the development initiatives of the SMME's	administration

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsibility
Local Economic Development	Ensure the spatial growth of the municipality and economic integration by the development and implementation of the municipal Spatial Development Framework.	Ensure the provision of institutional capacity to implement approved LED programmes and to create a conducive environment for shared growth in the municipality	administration on
Municipal Financial Viability & Management	To improve the municipality's cash flow and decrease the over dependence on government and related grants by developing and implementing better debt collection mechanisms and as such increase the payment culture to over 90%	To review the Municipality's debt collection policy and by-law	Finance
Municipal Financial Viability & Management	To improve the municipality's cash flow and decrease the over dependence on government and related grants by developing and implementing better debt collection mechanisms and as such increase the payment culture to over 90%	To implement and report on the measure taken in terms of the Debt Collection	Finance
Municipal Financial Viability & Management	To increase the municipal revenue base and as such its capacity to implement a broader range of projects by exploring and implementing alternative revenue sources such as loans for service delivery, mining proceeds etc.	To investigate the possible additional sources of income for municipality	Finance
Municipal Financial Viability & Management	To increase the municipal revenue base and as such its capacity to implement a broader range of projects by exploring and implementing alternative revenue sources such as loans for service delivery, mining proceeds etc.	Preparation for taking up a loan, with business plans on how the funds taken up be spent	Municipal Manager

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsib ility
Municipal Financial Viability & Management	Improve the business process of the municipality by particularly implementing the electronic payment system and thereby yield value for money for the municipality	to introduce an electronic payment system where both the debtors and creditors of the municipality can be captured	Finance
Municipal Financial Viability & Management	To adhere to the Budget Reforms Implementation Process of the Municipality	Ensure implementation of budget reforms prescribed in the MFMA as per categorisation of the municipality.	Finance
Municipal Financial Viability & Management	To adhere to the Budget Reforms Implementation Process of the Municipality	Ensure timeously reporting in the prescribed formal to Council, National and Provincial Treasury, Auditor General, DPLG, Department Housing and Local Government and other stakeholders. on prescribed dates	Finance
Municipal Financial Viability & Management	Reporting Process in terms of the MFMA	Ensure the drafting and submission of a mid-year report to Council	Finance
Municipal Financial Viability & Management	Reporting Process in terms of the MFMA	Ensure the timeously compilation of the Annual Financial Statements in the prescribed format.	Finance
Municipal Financial Viability & Management	Expenditure and Supply Chain Management	Ensure the implementation and management of the expenditure and supply chain management system.	Finance
Municipal Financial Viability & Management	Revenue and debt collection.	Ensure the collection and receipt in terms of all grant funding promulgated per DORA allocation.	Finance

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsibility
Municipal Financial Viability & Management	Asset and Risk Management.	Ensure the implementation of effective asset and risk management	Municipal Manager
Good Governance & Public Participation	To improve the oversight role of council and ensure legislative compliance by strengthening the role of the MPAC and other related committees of council.	Implement the Council's Portfolio System	Municipal Manager
Good Governance & Public Participation	To improve the oversight role of council and ensure legislative compliance by strengthening the role of the MPAC and other related committees of council.	To have 4 MPAC meeting per annum	Municipal Manager
Good Governance & Public Participation	To improve the oversight role of council and ensure legislative compliance by strengthening the role of the MPAC and other related committees of council.	To have Training Workshops for Councillors on policy development and other council related activities	Municipal Manager
Good Governance & Public Participation	To ensure an increased level of success of council resolutions and council effectiveness through the accelerated implementation of an issue management system within the municipality.	To develop and implement an action plan and procedure to monitor the implementation of the Council Resolutions	administration
Good Governance & Public Participation	To ensure an increased level of success of council resolutions and council effectiveness through the accelerated implementation of an issue management system within the municipality.	Ensure the promotion, support and implementation of approved social development programmes	Municipal Manager
Good Governance & Public Participation	To ensure an increased level of success of council resolutions and council effectiveness through the accelerated implementation of an issue management system within the municipality.	Ensure capacity' building of community-based organisations to enhance effective community participation	Municipal Manager

Key Performance Area	Strategic Objective	Key Performance Indicator	Responsib ility
Good Governance & Public Participation	To ensure an increased level of success of council resolutions and council effectiveness through the accelerated implementation of an issue management system within the municipality.	Support the building of relationships with organised business, labour and civil society through transparent and accountable actions	Municipal Manager
Good Governance & Public Participation	To ensure an increased level of success of council resolutions and council effectiveness through the accelerated implementation of an issue management system within the municipality.	Implement and monitor the approved anti-corruption strategy for the municipality in Department: Administration in terms of the National Strategy	Municipal Manager

CHAPTER 4 – ORGANISATIONAL DEVELOPMENT PERFORMANCE

(PERFORMANCE REPORT PART II)

COMPONENT A: INTRODUCTION TO THE MUNICIPAL PERSONNEL

4.1 EMPLOYEE TOTALS, TURNOVER AND VACANCIES

Employees					
NAME		2023/24			
	Employees No.	Approved Posts No.	Employees No.	Vacancies No.	Vacancies %
Water			6		%
Waste Water (Sanitation)			0		%
Electricity			7		%
Waste Management			39		%
Housing			1		%
Waste Water (Stormwater Drainage)			11		%
Roads			28		%
Transport					%
Planning			3		%
Local Economic Development			1		%
Planning (Strategic & Regulatory)					%
Local Economic Development					%
Finance, Community & Social Services			65		%
Environmental Protection					%

Health					%
Security and Safety					%
Sport and Recreation					%
Corporate Policy Offices and Other			4		%
Totals	**–**	**–**	**185**	**–**	**–**
Headings follow the order of services as set out in chapter 3. Service totals should equate to those included in the Chapter 3 employee schedules. Employee and Approved Posts numbers are as at 30 June.					T4.1.1

Vacancy Rate: 2024/25			
Designations	***Total Approved Posts** **No.**	***Vacancies (Total time that vacancies exist using fulltime equivalents)** **No.**	***Vacancies (as a proportion of total posts in each category)** **%**
Municipal Manager	1	1 Month	#VALUE!
CFO	0		#DIV/0!
Other S57 Managers (excluding Finance Posts)	0		#DIV/0!
Other S57 Managers (Finance posts)			#DIV/0!
Police officers	0		#DIV/0!
Fire fighters	0		#DIV/0!
Senior management: Levels 13-15 (excluding Finance Posts)	2	11 Months	#VALUE!
Senior management: Levels 13-15 (Finance posts)	1	6 Months	#REF!
Highly skilled supervision: levels 9-12 (excluding Finance posts)			#DIV/0!
Highly skilled supervision: levels 9-12 (Finance posts)	0		#DIV/0!
Total	**4**	**0**	0,00
*Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*			T4.1.2

Highly skilled supervision: levels 9-12 (Finance posts)	6		
Total	**14**	**0**	0.00
*Note: *For posts which are established and funded in the approved budget or adjustments budget (where changes in employee provision have been made). Full-time equivalents are calculated by taking the total number of working days lost (excluding weekends and public holidays) while a post remains vacant and adding together all such days lost by all posts within the same set (e.g. 'senior management') then dividing that total by 250 to give the number of posts equivalent to the accumulated days.*			T4.1.2

Turn-over Rate			
Details	Total Appointments as of beginning of Financial Year No.	Terminations during the Financial Year No.	Turn-over Rate*
2023/24	3		
* Divide the number of employees who have left the organisation within a year, by total number of employees who occupied posts at the beginning of the year			
T4.1.3			

Number and Cost of Injuries on Duty					
Type of injury	Injury Leave Taken Days	Employees using injury leave No.	Proportion employees using sick leave %	Average Injury Leave per employee Days	Total Estimated Cost R'000
Required basic medical attention only	35	3	8,57%	7	
Temporary total disablement		0			
Permanent disablement		0			
Fatal					
Total	35	3	8,57%	7	0
T4.3.1					

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Salary band	Total sick leave Days	Proportion of sick leave without medical certification %	Employees using sick leave No.	Total employees in post* No.	*Average sick leave per Employees Days	Estimated cost R' 000
Lower skilled (Levels 1-2)	7		7	7	0,06	269 800
Skilled (Levels 3-5)	699		52	33	6,19	535 846
Highly skilled production (levels 6-8)	699		42	42	6,19	338 395
Highly skilled supervision (levels 9-12)	232		19	19	2,05	535 455
Senior management (Levels 13-15)	196		9	9	1,73	294 065
MM and S57	69		3	3	0,61	209 338
Total	**1902**	**#DIV/0!**	**132**	**113**	16,83	**R2 182 899,18**

** - Number of employees in post at the beginning of the year*
**Average is calculated by taking sick leave in colunm 2 divided by total employees in colunm 5*

T4.3.2

Number and Period of Suspensions				
Position	Nature of Alleged Misconduct	Date of Suspension	Details of Disciplinary Action taken or Status of Case and Reasons why not Finalised	Date Finalised
N/A				
				T4.3.5

Disciplinary Action Taken on Cases of Financial Misconduct			
Position	Nature of Alleged Misconduct and Rand value of any loss to the municipality	Disciplinary action taken	Date Finalised
Admin Clerk (Finance)	Theft	Precautionery Suspension	Pending Disciplinary Hearing Outcome
			T4.3.6

Performance Rewards by Gender					
Designations	**Beneficiary profile**				
	Gender	**Total number of employees in group**	**Number of beneficiaries**	**Expenditure on rewards Year 1** **R' 000**	**Proportion of beneficiaries within group** **%**
Lower skilled (Levels 1-2)	Female				
	Male				
Skilled (Levels 3-5)	Female				
	Male				
Highly skilled production (levels 6-8)	Female				
	Male				
Highly skilled supervision (levels 9-12)	Female				
	Male				
Senior management (Levels 13-15)	Female				
	Male				
MM and S57	Female				
	Male				
Total					
Has the statutory municipal calculator been used as part of the evaluation process?					Yes/No

Note: MSA 2000 S51(d) requires that … 'performance plans, on which rewards are based should be aligned with the IDP'… (IDP objectives and targets are set out in Chapter 3) and that Service Delivery and Budget Implementation Plans (developed under MFMA S69 and Circular 13) should be consistent with the higher level IDP targets and must be incorporated appropriately in personal performance agreements as the basis of performance rewards. Those with disability are shown in brackets '(x)' in the 'Number of beneficiaries' column as well as in the numbers at the right-hand side of the column (as illustrated above).

T4.4.1

COMPONENT C: CAPACITATING THE MUNICIPAL WORKFORCE

INTRODUCTION TO WORKFORCE CAPACITY DEVELOPMENT

4.5 SKILLS DEVELOPMENT AND TRAINING

Skills Matrix														
Management level	**Gender**	**Employees in post as at 30 June 2021**	**Number of skilled employees required and actual as at 30 June 2018**											
			Learnerships			**Skills programmes & other short courses**			**Other forms of training**			**Total**		
		No.	**Actual: End of 2020**	**Actual: End of 2021**	**Target**	**Actual: End of 2021**	**Actual: End of 2022**	**Target**	**Actual: End of 2022**	**Actual: End of 2023**	**Target**	**Actual: End of 2023**	**Actual: End of 2024**	**Target**
MM and s57	Female	**1**												
	Male	**3**												
Councillors, senior officials and managers	Female	**13**												
	Male	**12**												
Technicians and associate professionals*	Female													
	Male													
Professionals	Female													
	Male													
Sub total	Female	15												
	Male	15												
Total		30		0	0		0	0		0	0		0	0

*Registered with professional Associate Body e.g. CA (SA) T4.5.1

Financial Competency Development: Progress Report*

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

** This is a statutory report under the National Treasury: Local Government: MFMA Competency Regulations (June 2007)* T4.5.2

Skills Development Expenditure

R'000

Management level	Gender	Employees as at the beginning of the financial year	Original Budget and Actual Expenditure on skills development 2023/24							
			Learnerships		Skills programmes & other short courses		Other forms of training		Total	
		No.	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual
MM and S57	Female	1								
	Male	3								
Legislators, senior officials and managers	Female	12								
	Male	14								
Professionals	Female	0								
	Male	0								
Technicians and associate professionals	Female	5								
	Male	6								
Clerks	Female	35								
	Male	17								
Service and sales workers	Female	2								
	Male	3								
Plant and machine operators and assemblers	Female	3								
	Male	20								
Elementary occupations	Female	15								
	Male	44								
Sub total	Female	66								
	Male	110								
Total		176	0	0	0	0	0	0		
***% and *R value of municipal salaries (original budget) allocated for workplace skills plan.**									%*	*R
										T4.5.3

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

COMPONENT D: MANAGING THE WORKFORCE EXPENDITURE

4.6 EMPLOYEE EXPENDITURE

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

Employees Whose Salary Levels Exceed The Grade Determined By Job Evaluation				
Occupation	**Number of employees**	**Job evaluation level**	**Remuneration level**	**Reason for deviation**
Head Electro	1	14	21	Person to Holder
Head Anti land Invasion	1	14	15	Person to Holder
Principal Accountant: Budget, Treasury & Reporting	1	14	15	Person to Holder
				T4.6.3

Employees appointed to posts not approved				
Department	**Level**	**Date of appointment**	**No. appointed**	**Reason for appointment when no established post exists**
				T4.6.4

DISCLOSURES OF FINANCIAL INTERESTS
Municipal Councillors each year in October submits to the Speaker their disclosure of financial interests. It is attached as part of the Appendices
T4.6.6

CHAPTER 5 – FINANCIAL PERFORMANCE

INTRODUCTION

Chapter 5 contains information regarding financial performance and highlights specific accomplishments. The chapter comprises of three components:

- Component A: Statement of Financial Performance
- Component B: Spending Against Capital Budget
- Component C: Other Financial Matters

Delete Directive note once comment is complete - Please explain how your municipality sought to contain inflationary pressures during the financial year. Take the 5 most expensive consultancy arrangements in 2008/09 and explain the costs, the reasons for the engagements and the results. Include such other introductory remarks as you wish.

COMPONENT A: STATEMENTS OF FINANCIAL PERFORMANCE

INTRODUCTION TO FINANCIAL STATEMENTS

The Municipality are making use of a SEBATA Financial system and this is also the backbone of the IT System of the Municipality. The Municipality has IT policies in place and operates on a secure and inclusive system in terms of their IT and different users' needs secure codes to excess the system. The Municipality is preparing to be SCOA compliant for 1July 2017.

Note: Statements of Revenue Collection Performance by vote and by source are included.

Delete Directive note once comment is complete - This component provides an overview of the financial performance of the municipality and focuses on the financial health of the municipality

5.1 STATEMENTS OF FINANCIAL PERFORMANCE

Financial Summary						
						R' 000
Description	2023/24	2024/25			2024/25 Variance	
	Audited Outcome	Original Budget	Adjusted Budget	Post-audit Outcome	Original Budget	Adjustments Budget
Financial Performance						
Revenue By Source						
Exchange Revenue						
Service charges - Electricity	49 394	67 488	71 988	55 954	7%	-22%
Service charges - Water	23 672	29 509	29 509	24 717	0%	-16%
Service charges - Waste Water Management	12 480	9 976	13 432	13 649	35%	2%
Service charges - Waste Management	9 508	9 127	10 131	10 376	11%	2%
Sale of Goods and Rendering of Services	-	330	330	-	0%	-100%
Agency services	407	300	300	229	0%	-24%
Interest earned from Receivables	9 144	8 741	9 819	13 966	12%	42%
Interest earned from Current and Non Current Assets	1 585	1 668	1 668	795	0%	-52%
Rent on Land	1 145	458	458	2 886	0%	530%
Rental from Fixed Assets	-	425	425	-	0%	-100%
Licences and permits	46	243	243	79	0%	-68%
Other revenue	1 920	2 632	2 632	1 013	0%	-61%
Debt waived	49 506	-	-	-	#DIV/0!	#DIV/0!
Non-Exchange Revenue						
Property rates	20 038	20 699	21 241	21 028	3%	-1%
Fines, penalties and forfeits	687	582	582	375	0%	-35%
Transfers and subsidies	69 724	71 823	71 823	74 581	0%	4%
Interest	-	2 347	3 050	-	30%	-100%
Gains on disposal of PPE	-	(0)	(0)	-	0%	-100%
Other Gains	-	77 995	77 995	-	0%	0%
Total Revenue (excluding capital transfers and contributions)	**249 257**	**304 342**	**315 625**	**219 647**	4%	-30%
Employee related costs	71 612	78 352	79 744	76 055	2%	-5%
Remuneration of councillors	5 376	5 427	6 553	6 474	21%	-1%
Bulk purchases	67 496	78 110	82 016	77 949	5%	-5%
Inventory consumed	2 718	8 121	7 921	4 503	-2%	-43%
Debt impairment	47 865	18 969	18 969	49 009	0%	158%
Depreciation & asset impairment	12 700	12 225	12 225	13 335	0%	9%
Interest	31 943	6 161	6 161	29 045	0%	371%
Contracted services	-	12 856	12 359	-	-4%	-100%
Transfers and subsidies	-	-	-	-	0%	0%
Irrecoverable debts written off		2 198	2 198		0%	-100%
Operational costs	25 985	13 717	14 893	31 120	9%	109%
Loss on disposal of PPE	(30)	0	0	674	100%	100%
Total Expenditure	**265 665**	**236 136**	**243 039**	**288 164**	3%	19%
Surplus/(Deficit)	**(16 408)**	**68 206**	**72 587**	**(68 518)**	6%	-194%
Transfers recognised - capital	46 921	46 620	46 620	49 961	0%	7%

Contributions recognised - capital & contributed assets	-	-	-	-	0%	0%
Surplus/(Deficit) after capital transfers & contributions	**30 513**	**114 826**	**119 207**	**(18 556)**	4%	-116%
Share of surplus/ (deficit) of associate	-	-	-	-		
Surplus/(Deficit) for the year	**30 513**	**114 826**	**119 207**	**(18 556)**	4%	-116%
Capital expenditure & funds sources						
Capital expenditure						
Transfers recognised - capital	42 662	46 620	46 620	42 198	0%	-9%
Public contributions & donations	-	-	-	71	#DIV/0!	#DIV/0!
Borrowing	-	-	1 000	4 478	#DIV/0!	348%
Internally generated funds	1 580	-	4 400	6 699	#DIV/0!	52%
Total sources of capital funds	**44 242**	**46 620**	**52 020**	**53 445**	12%	3%
Financial position						
Total current assets	71 925	75 935	75 916	76 843	0%	1%
Total non current assets	490 546	521 056	526 456	529 727	1%	1%
Total current liabilities	158 688	173 728	173 728	227 312	0%	31%
Total non current liabilities	201 288	131 151	132 151	195 320	1%	48%
Community wealth/Equity	202 495	292 113	296 493	183 939	1%	-38%
Cash flows						
Net cash from (used) operating	35 687	43 076	47 457	43 829	10%	-8%
Net cash from (used) investing	(44 161)	(46 620)	(52 020)	(53 374)	12%	3%
Net cash from (used) financing	(319)	-	1 000	4 343	#DIV/0!	334%
Cash/cash equivalents at the year end	**(8 792)**	**(3 544)**	**(3 563)**	**(5 202)**	1%	46%
Cash backing/surplus reconciliation						
Cash and investments available	10 930	548 339	553 719	5 728	1%	-99%
Application of cash and investments	9 024	4 942	5 071	9 858	3%	94%
Balance - surplus (shortfall)	**1 906**	**543 397**	**548 648**	**(4 130)**	0%	0%
Asset management						
Asset register summary (WDV)	490 128	521 024	526 424	528 749	1%	0%
Depreciation & asset impairment	12 698	12 225	12 225	13 248	0%	8%
Renewal of Existing Assets	-	-	-	-	0%	0%
Repairs and Maintenance	1 323	5 422	5 422	3 015	0%	-44%
Free services						
Cost of Free Basic Services provided						
Revenue cost of free services provided	9 538	4 142	3 971	9 429	-4%	137%
Households below minimum service level						
Water:	-	-	-	-		
Sanitation/sewerage:	-	-	-	-		
Energy:	-	-	-	-		
Refuse:	-	-	-	-		

Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1

T5.1.1

5.2 GRANTS PERFORMANCE

Financial Performance of Operational Services						
						R '000
Description	2023/24	2024/25			2024/25 Variance	
	Actual	Original Budget	Adjustments Budget	Actual	Original Budget	Adjustments Budget
Operating Cost						
Water	-8 848	-29 925	-31 222	-11 610	-157,76%	-168,92%
Waste Water (Sanitation)	530	-2 836	-6 399	-503	-463,50%	-1171,46%
Electricity	19 455	16 270	16 060	22 533	27,79%	28,73%
Waste Management	-2 274	-9 178	-10 419	-4 382	-109,44%	-137,76%
Housing	-	-	-	-	0,00%	0,00%
Component A: sub-total	8 863	-25 669	-31 979	6 037	525,17%	629,69%
Waste Water (Stormwater Drainage)	-	-	-	-	0,00%	0,00%
Roads	13 154	14 320	14 989	14 277	-0,30%	-4,99%
Transport	-	-	-	-	0,00%	0,00%
Component B: sub-total	13 154	14 320	14 989	14 277	-0,30%	-4,99%
Planning	-	-	-	-	0,00%	0,00%
Local Economic Development	-	-	-	-	0,00%	0,00%
Component B: sub-total	-	-	-	-	0,00%	0,00%
Planning (Strategic & Regulatary)	-	-	-	-	0,00%	0,00%
Local Economic Development	-	-	-	-	0,00%	0,00%
Component C: sub-total	-	-	-	-	0,00%	0,00%
Community & Social Services	996	1 420	1 420	1 021	-39,09%	-39,09%
Enviromental Proctection	-	-	-	-	0,00%	0,00%
Health	0	0	0	0	85,61%	85,61%
Security and Safety	2 201	2 309	2 309	2 732	15,48%	15,48%
Sport and Recreation	396	403	403	412	2,19%	2,19%
Corporate Policy Offices and Other	-8 682	-60 660	-59 399	46 599	230,17%	227,47%
Component D: sub-total	-5 090	-56 529	-55 267	50 763	211,36%	208,87%
Total Expenditure	**16 927**	**(67 878)**	**(72 258)**	**71 078**	195,50%	201,66%

In this table operational income (but not levies or tarrifs) is offset agaist operational expenditure leaving a net operational expenditure total for each service as shown in the individual net service expenditure tables in chapter 3. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.

T5.1.2

Grant Performance						
						R' 000
Description	2023/24	2024/25			2024/25 Variance	
	Actual	Budget	Adjustments Budget	Actual	Original Budget (%)	Adjustments Budget (%)
-						
Operating Transfers and Grants						
National Government:	**66 417**	**70 307**	**70 307**	**71 295**	**1%**	**1%**
Equitable Share	62 417	66 107	66 107	66 107	0%	0%
EPWP	900	1 200	1 200	1 860	0%	0%
Finance Management Grant	3 100	3 000	3 000	3 000	0%	0%
Municipal Infrastructure Grant	–	–	–	328	100%	100%
Provincial Government:	**1 538**	**1 516**	**1 516**	**1 813**	**16%**	**16%**
Library Grant	1 460	1 516	1 516	1 516	0%	0%
LG Seta	78	–	–	297	100%	100%
District Municipality:	**–**	**–**	**–**	**–**	**0%**	**0%**
Pixley Distrrict Municipality	–	–	–	–	0%	0%
Other grant providers:	**–**	**–**	**–**	**–**	**0%**	**0%**
Energy Efficiency grant	–	–	–	–	0%	0%
Disaster Management relief grant - Covid 19	–					
Total Operating Transfers and Grants	**67 955**	**71 823**	**71 823**	**73 108**		

Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.

T5.2.1

Grants Received From Sources Other Than Division of Revenue Act (DoRA)

Details of Donor	Actual Grant 2023/24	Actual Grant 2024/25	2024/25 Municipal Contribution	Date Grant terminates	Date Municipal contribution terminates	Nature and benefit from the grant received, include description of any contributions in kind
Parastatals						
A - "Project 1"						
A - "Project 2"						
B - "Project 1"						
B - "Project 2"						
Foreign Governments/Development Aid Agencies						
A - "Project 1"						
A - "Project 2"						
B - "Project 1"						
B - "Project 2"						
Private Sector / Organisations						
A - "Project 1"						
A - "Project 2"						
B - "Project 1"						
B - "Project 2"						
Provide a comprehensive response to this schedule						T5.2.3

5.3 ASSET MANAGEMENT

TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED 2024/25				
Asset 1				
Name	Campbell Bulk Water Augmentation			
Description	Water network			
Asset Type	Infrastructure			
Key Staff Involved				
Staff Responsibilities				
	2021/22	2022/23	2023/24	2024/25
Asset Value	-	-	3 038 047	17 023 785
Capital Implications	Project still part of work in progress			
Future Purpose of Asset	Water network			
Describe Key Issues	Work in progress			
Policies in Place to Manage Asset	Yes			
Asset 2				
Name	Construction of Campbell WWTW and bulk outfall Sewer			
Description	Sanitation network			
Asset Type	Infrastructure			
Key Staff Involved				
Staff Responsibilities				
	2021/22	2022/23	2023/24	2024/25
Asset Value	-	-	13 641 002	16 467 813
Capital Implications	Project still part of work in progress			
Future Purpose of Asset	Upgrading sanitation network			
Describe Key Issues	Work in progress			
Policies in Place to Manage Asset	Yes			
Asset 3				
Name	Rehabilitation of Douglas Water Treatment Works			
Description	Water network			
Asset Type	Infrastructure			
Key Staff Involved				
Staff Responsibilities				
	2021/22	2022/23	2023/24	2024/25
Asset Value	-	809 371	18 419 898	5 182 890
Capital Implications	Project still part of work in progress			
Future Purpose of Asset	Upgrading water network			
Describe Key Issues	Work in progress			
Policies in Place to Manage Asset	Yes			
				T5.3.2

REPAIR AND MAINTENANCE EXPENDITURE:

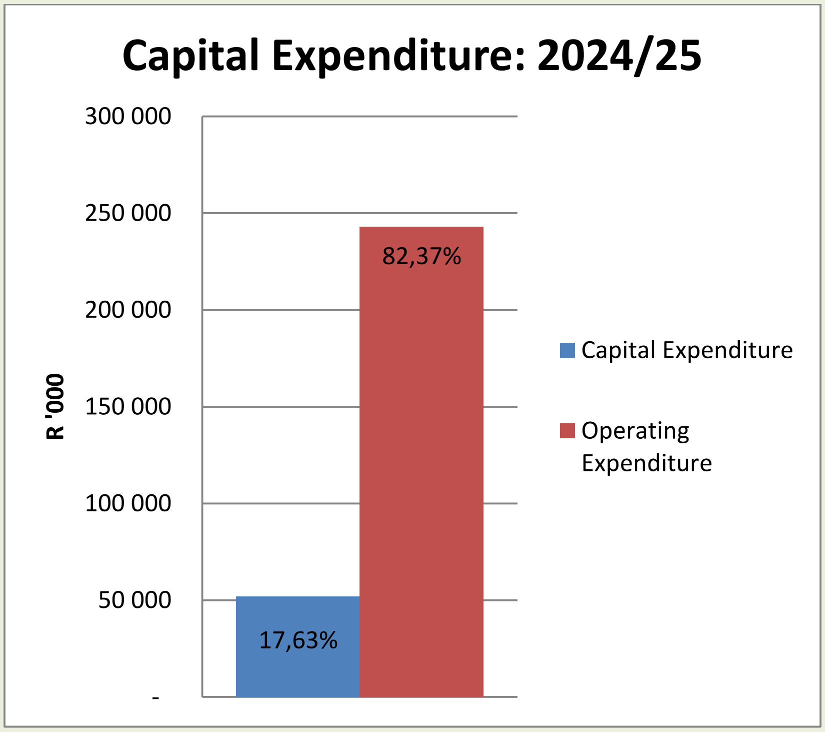
Repair and Maintenance Expenditure: 2024/25				
				R' 000
	Original Budget	**Adjustment Budget**	**Actual**	**Budget variance**
Repairs and Maintenance Expenditure	5 422	5 422	3 015	44,39%
				T5.3.4

5.4 DEBTOR AND CREDITOR ANALYSIS

COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

INTRODUCTION TO SPENDING AGAINST CAPITAL BUDGET

5.5 CAPITAL EXPENDITURE



R'000	Original Budget	Adjustment Budget	Audited Full Year Total	Original Budget variance	Adjusted Budget Variance
Capital Expenditure	46 620	52 020	53 445	-14,6%	-2,7%
	46 620	**52 020**	**53 445**	-14,6%	-2,7%
Operating Expenditure	236 136	243 039	288 482	-22,2%	-18,7%
	236 136	**243 039**	**288 482**	-22,2%	-18,7%
Total expenditure	**282 756**	**295 059**	**341 927**	-20,9%	-15,9%
Water and sanitation	74 532	74 515	100 655	-35,0%	-35,1%
Electricity	94 868	103 658	99 652	-5,0%	3,9%
Housing	-	-	-		
Roads, Pavements, Bridges and storm water	15 520	16 189	16 137	-4,0%	0,3%
Other	97 835	100 697	125 484	-28,3%	-24,6%

	282 756	**295 059**	**341 927**	-20,9%	-15,9%
External Loans	-	-	-		
Internal contributions	-	-	-		
Grants and subsidies	118 443	118 443	124 543	-5,1%	-5,1%
Other	232 519	243 802	145 383	37,5%	40,4%
	350 962	**362 245**	**269 926**	23,1%	25,5%
External Loans	-	-	-		
Grants and subsidies	118 443	118 443	124 543	-5,1%	-5,1%
Investments Redeemed	-	-	-		
Statutory Receipts (including VAT)	138 011	147 514	129 375	6,3%	12,3%
Other Receipts	94 508	96 289	16 008	83,1%	83,4%
	350 962	**362 245**	**269 926**	23,1%	25,5%
Salaries, wages and allowances	83 778	86 297	82 529	1,5%	4,4%
Cash and creditor payments	33 392	33 392	62 344	-86,7%	-86,7%
Capital payments	46 620	52 020	53 445	-14,6%	-2,7%
Investments made	-	-	-		
External loans repaid	-	-	135		
Statutory Payments (including VAT)	-	-	-		
Other payments	118 965	123 349	143 474	-20,6%	-16,3%
	282 756	**295 059**	**341 927**	-20,9%	-15,9%

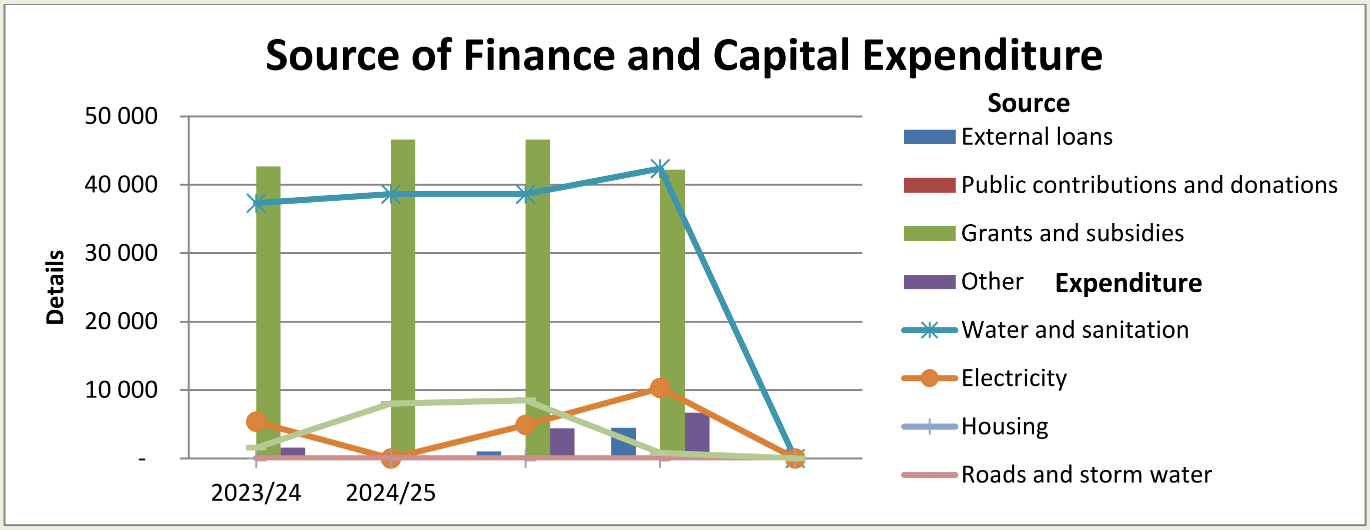
	Original Budget	Adjustment Budget	Audited Full Year Total	Original Budget variance	Adjusted Budget Variance
Property rates	20 699	21 241	21 028	-1,6%	1,0%
Service charges	116 430	125 390	104 695	10,1%	16,5%
Other own revenue	167 214	168 995	93 923	43,8%	44,4%
	304 342	**315 625**	**219 647**	27,8%	30,4%
Employee related costs	83 778	86 297	82 529	1,5%	4,4%
Provision for working capital	8 121	7 921	4 503	44,5%	43,1%
Repairs and maintenance	5 422	5 422	3 015	44,4%	44,4%
Bulk purchases	78 110	82 016	77 949	0,2%	5,0%
Other expenditure	60 705	61 384	120 168	-98,0%	-95,8%
	236 136	**243 039**	**288 164**	-22,0%	-18,6%
Service charges: Electricity	67 488	71 988	55 954	17,1%	22,3%
Grants & subsidies: Electricity	9 733	9 733	10 056	-3,3%	-3,3%
Other revenue: Electricity	1 378	977	833	39,6%	14,8%
	78 598	**82 698**	**66 843**	15,0%	19,2%
Employee related costs: Electricity	5 493	5 493	4 982	9,3%	9,3%
Provision for working capital: Electricity	–	–	–		

Repairs and maintenance: Electricity	839	839	870	-3,7%	-3,7%
Bulk purchases: Electricity	78 110	82 016	77 949	0,2%	5,0%
Other expenditure: Electricity	10 426	10 410	5 575	46,5%	46,4%
	94 868	**98 758**	**89 376**	5,8%	9,5%
Service charges: Water	29 509	29 509	24 717	16,2%	16,2%
Grants & subsidies: Water	14 259	14 259	14 259	0,0%	0,0%
Other revenue: Water	3 197	4 335	4 919	-53,9%	-13,5%
	46 966	**48 103**	**43 895**	6,5%	8,7%
Employee related costs: Water	4 033	4 033	4 278	-6,1%	-6,1%
Provision for working capital: Water	-	-	-		
Repairs and maintenance: Water	1 049	1 049	359	65,8%	65,8%
Bulk purchases: Water	8 121	7 921	4 503	44,5%	43,1%
Other expenditure: Water	3 838	3 879	23 146	-503,1%	-496,6%
	17 040	**16 882**	**32 286**	-89,5%	-91,2%
					Txxx

5.6 SOURCES OF FINANCE

Capital Expenditure - Funding Sources 2023/24 to 2024/25							
							R' 000
Details		**2023/24**	**2024/25**				
		Actual	**Original Budget (OB)**	**Adjustment Budget**	**Actual**	**Adjustment to OB Variance (%)**	**Actual to OB Variance (%)**
Source of finance							
	External loans	-	-	1 000	4 478	0,00%	100,00%
	Public contributions and donations	-	-	-	71	0,00%	0,00 %
	Grants and subsidies	42 662	46 620	46 620	42 198	0,00%	-9,49 %
	Other	1 580	-	4 400	6 699	100,00 %	100,00%
Total		**44 242**	**46 620**	**52 020**	**53 445**	**100,00 %**	**190,51%**

Percentage of finance							
	External loans	0,0%	0,0%	1,9%	8,4%	0,0%	52,5 %
	Public contributions and donations	0,0%	0,0%	0,0%	0,1%	0	0,0%
	Grants and subsidies	96,4%	100,0%	89,6%	79,0%	0,0%	-5,0%
	Other	3,6%	0,0%	8,5%	12,5%	100,0%	52,5 %
Capital expenditure							
	Water and sanitation	37 312	38 620	38 620	42 365	0,00%	9,70 %
	Electricity	5 358	-	4 900	10 276	100,00 %	100,0 0%
	Housing	-	-	-	-	0,00%	0,00 %
	Roads and storm water	-	-	-	-	0,00%	100,0 0%
	Other	1 572	8 000	8 500	804	6,25%	- 89,95 %
Total		**44 242**	**46 620**	**52 020**	**53 445**	**106,25 %**	**119,7 5%**
Percentage of expenditure							
	Water and sanitation	84,3%	82,8%	74,2%	79,3%	0,0%	8,1%
	Electricity	12,1%	0,0%	9,4%	19,2%	94,1%	83,5 %
	Housing	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
	Roads and storm water	0,0%	0,0%	0,0%	0,0%	0,0%	83,5 %
	Other	3,6%	17,2%	16,3%	1,5%	5,9%	- 75,1 %
							T5.6. 1



5.7 MIG ALLOCATION ON THE MTEF PERIOD

Municipal Infrastructure Grant (MIG)* Expenditure 2024/25 on Service backlogs						
						R' 000
Details	**Budget**	**Adjustment Budget**	**Actual**	**Variance**		**Major conditions applied by donor (continue below if necessary)**
				Budget	**Adjust-ments Budget**	
Infrastructure - Road transport				%	%	
Roads, Pavements & Bridges				%	%	
Storm water				%	%	
Infrastructure - Electricity				%	%	
Generation				%	%	
Transmission & Reticulation				%	%	
Street Lighting				%	%	
Infrastructure - Water				%	%	
Dams & Reservoirs				%	%	
Water purification				%	%	
Reticulation				%	%	
Infrastructure - Sanitation				%	%	
Reticulation				%	%	
Sewerage purification	18 620	18 620	19 991	-7%	0%	
Infrastructure - Other				%	%	

Waste Management				%	%	
Transportation				%	%	
Gas				%	%	
Other Specify:				%	%	
Sport & Recreation	8000	8000	0	%	%	
				%	%	
				%	%	
Total	26 620	26 620	19 991	%	%	

** MIG is a government grant program designed to fund a reduction in service backlogs, mainly: Water; Sanitation; Roads; Electricity. Expenditure on new, upgraded and renewed infrastructure is set out at Appendix M; note also the calculation of the variation. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.*

T5.8.3

5.8 CAPITAL SPENDING ON 5 LARGEST PROJECTS

Capital Expenditure of 5 largest projects*

R' 000

Name of Project	Current Year: 2024/25			Variance Current Year: 2024/25	
	Original Budget	Adjustment Budget	Actual Expenditure	Original Variance (%)	Adjustment variance (%)
Siyancuma High Mast Lights	-	1 600	2 367	100%	100%
Campbell Bulk water Augmentation	17 024	17 024	17 024	0%	0%
Construction of Campbell WWTW and bulk outfall Sewer	16 320	16 320	16 468	-1%	0%
Bongani 458 stands	-	1 800	3 027	100%	100%
Rehabilitation of Douglas Water Treatment Works	2 976	2 976	5 183	-74%	0%
** Projects with the highest capital expenditure in 2024/25*					

Name of Project - Siyancuma High Mast Lights	
Objective of Project	Improve electrical network - lighting
Delays	none
Future Challenges	n/a
Anticipated citizen benefits	Improve service delivery

Name of Project - Campbell Bulk Water Augmentation	
Objective of Project	Improve water quality and water supply study
Delays	none
Future Challenges	n/a
Anticipated citizen benefits	Improve service delivery

Name of Project - Construction of Campbell WWTW and bulk outfall sewer	
Objective of Project	Improve sanitation network
Delays	none
Future Challenges	n/a
Anticipated citizen benefits	Improve service delivery

Name of Project - Bongani 458 stands	
Objective of Project	Installation of electricity to 458 stands
Delays	none
Future Challenges	n/a
Anticipated citizen benefits	Installation of electricity in develping areas

Name of Project - Rehabilitation of Douglas Water Treatment Works	
Objective of Project	Improve water quality and water supply study
Delays	none
Future Challenges	n/a
Anticipated citizen benefits	Improve water quality and water supply study
	T5.7.1

5.9 BASIC SERVICE AND INFRASTRUCTURE BACKLOGS – OVERVIEW

INTRODUCTION TO BASIC SERVICE AND INFRASTRUCTURE BACKLOGS

Cash Flow Outcomes R'000				
Description	2023/24	Current Year: 2024/25		
	Audited Outcome	Original Budget	Adjusted Budget	Actual
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts				
Property rates, penalties & collection charges	13 643	17 594	18 839	13 288
Service charges	56 488	101 613	111 651	54 743
Other revenue	1 521	4 970	4 970	14 917
Government - operating	68 000	71 823	71 823	72 940
Government - capital	43 109	46 620	46 620	50 963
Interest	2 870	1 668	1 668	2 727
Dividends	–			–
Payments				
Suppliers and employees	(149 807)	(195 050)	(201 953)	(165 715)
Finance charges	(136)	(6 161)	(6 161)	(35)
Transfers and Grants	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**35 687**	**43 076**	**47 457**	**43 829**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment	(44 184)	(46 620)	(52 020)	(53 374)
Proceeds on disposal of PPE	23	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–
Purchase of Intangible Assets	–	–	–	–
Proceeds on Disposal of Biolocial Assets	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(44 161)**	**(46 620)**	**(52 020)**	**(53 374)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Receipts				
Short term loans	–	–	–	–
Borrowing long term/refinancing	–	–	1 000	4 478
Increase (decrease) in consumer deposits	–	–	–	–
Payments	–			–
Repayment of borrowing	(319)	–	–	(135)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(319)**	**–**	**1 000**	**4 343**
NET INCREASE/ (DECREASE) IN CASH HELD	**(8 792)**	**(3 544)**	**(3 563)**	**(5 202)**
Cash/cash equivalents at the year begin:	**19 722**	**3 590**	**3 590**	**10 930**
Cash/cash equivalents at the year end:	**10 930**	**46**	**26**	**5 728**
Source: MBRR SA7				T5.9.1

COMPONENT C: CASH FLOW MANAGEMENT AND INVESTMENTS

INTRODUCTION TO CASH FLOW MANAGEMENT AND INVESTMENTS

5.10 CASH FLOW

Actual Borrowings 2022/23 to 2024/25			
			R' 000
Instrument	**2022/23**	**2023/24**	**2024/25**
Municipality			
Long-Term Loans (annuity/reducing balance)	-	-	-
Long-Term Loans (non-annuity)	-	-	-
Local registered stock	-	-	-
Instalment Credit	-	-	-
Financial Leases	354	35	135
PPP liabilities	-	-	-
Finance Granted By Cap Equipment Supplier	-	-	-
Marketable Bonds	-	-	-
Non-Marketable Bonds	-	-	-
Bankers Acceptances	-	-	-
Financial derivatives	-	-	-
Other Securities	-	-	-
Municipality Total	354	35	135
Municipal Entities			
Long-Term Loans (annuity/reducing balance)	-	-	-
Long-Term Loans (non-annuity)	-	-	-
Local registered stock	-	-	-
Instalment Credit	-	-	-
Financial Leases	-	-	-
PPP liabilities	-	-	-
Finance Granted By Cap Equipment Supplier	-	-	-
Marketable Bonds	-	-	-
Non-Marketable Bonds	-	-	-
Bankers Acceptances	-	-	-
Financial derivatives	-	-	-
Other Securities	-	-	-
Entities Total	-	-	-
			T5.10.2

Municipal and Entity Investments			
			R' 000
Investment* type	2022/23	2023/24	2024/25
	Actual	Actual	Actual
Municipality			
Securities - National Government	-	-	-
Listed Corporate Bonds	-	-	-
Deposits - Bank	19 722	10 930	5 728
Deposits - Public Investment Commissioners	-	-	-
Deposits - Corporation for Public Deposits	-	-	-
Bankers Acceptance Certificates	-	-	-
Negotiable Certificates of Deposit - Banks	-	-	-
Guaranteed Endowment Policies (sinking)	-	-	-
Repurchase Agreements - Banks	-	-	-
Municipal Bonds	-	-	-
Other	-	-	-
Municipality sub-total	19 722	10 930	5 728
Municipal Entities			
Securities - National Government	-	-	-
Listed Corporate Bonds	-	-	-
Deposits - Bank	-	-	-
Deposits - Public Investment Commissioners	-	-	-
Deposits - Corporation for Public Deposits	-	-	-
Bankers Acceptance Certificates	-	-	-
Negotiable Certificates of Deposit - Banks	-	-	-
Guaranteed Endowment Policies (sinking)	-	-	-
Repurchase Agreements - Banks	-	-	-
Other	-	-	-
Entities sub-total	-	-	-
Consolidated total:	19 722	10 930	5 728
			T5.10.4

5.11 BORROWING AND INVESTMENTS

INTRODUCTION TO BORROWING AND INVESTMENTS

5.12 PUBLIC PRIVATE PARTNERSHIPS

PUBLIC PRIVATE PARTNERSHIPS

There are no Public Private Partnerships

COMPONENT D: OTHER FINANCIAL MATTERS

5.13 SUPPLY CHAIN MANAGEMENT

SUPPLY CHAIN MANAGEMENT

The Municipality has a SCM Policy in place and the SCM unit operates effectively

5.14 GRAP COMPLIANCE

GRAP COMPLIANCE

The Municipality is GRAP compliant and the AFS is submitted in GRAP compliant format

CHAPTER 6 – AUDITOR GENERAL AUDIT FINDINGS

COMPONENT A: AUDITOR-GENERAL OPINION OF FINANCIAL STATEMENTS: 2018/19

6.1 AUDITOR GENERAL REPORT 2024/25

The municipality received a qualified audit opinion for the 2024/25 financial year. COMPONENT

B: AUDITOR GENERAL OPINION 2024/25

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Siyancuma 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 the statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Siyancuma 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. During 2024, the municipality did not recognise all items of property, plant and equipment in accordance with GRAP 17, *Property, plant and equipment.* Land identified on deeds records could not be traced back to the asset register. I was unable to determine the full extent of the understatement as it was impracticable to do so. There was an impact on the accumulated surplus.

Land

4. The municipality did not recognise items of land included in property, plant and equipment in accordance with GRAP 17, *Property, plant and equipment.* Vacant land that met the definition of investment property was incorrectly classified as property, plant and equipment. I was unable to determine the impact on the carrying amount of property, plant and equipment for the current and prior year as it was impracticable to do so. I was unable to determine the impact on the carrying amount of property, plant and equipment and investment property as it was impracticable to do so.

Services charges

5. I was unable to obtain sufficient appropriate audit evidence regarding the service charges as the municipality could not provide supporting documentation for journals on service charges. I was unable to confirm the service charges by alternative means. Consequently, I was unable to

determine whether any adjustments were necessary to service charges stated at R104 695 350 in note 24 and to the financial statements.

6. During 2024, I was unable to obtain sufficient appropriate audit evidence regarding the accuracy in electricity and water charged to customers as the municipality could not provide supporting documentation for consumption used for billing. I was unable to confirm the revenue from sale of electricity and water by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to electricity and water included under service charges stated at R51 283 183 and R2 671 933 respectively in note 24 to the financial statements. My audit opinion on the financial statements for the period ended 30 June 2024 was modified accordingly. My opinion on the current year's financial statements was also modified because of the possible effect of this matter on the comparability of the operating expenditure for the current period.

7. During 2024, I was unable to obtain sufficient appropriate audit evidence on whether indigent applicants have met the criteria set by council to qualify for the relevant rebates as indigents, as the municipality did not have adequate systems in place. I was unable to confirm the revenue foregone by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to revenue foregone stated in note 24 to the financial statements in the current and prior year. 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 the operating expenditure for the current period.

Rental of facilities and equipment

8. I was unable to obtain sufficient appropriate audit evidence for the rental of facilities and equipment included in revenue from exchange from non-transactions, as the municipality did not maintain adequate records. I was unable to confirm the amounts of rental of facilities and equipment by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the rental of facilities and equipment stated at R2 885 516 (2024: R1 145 308) in the financial statements.

Finance charges

9. During 2024, I was unable to obtain sufficient appropriate audit evidence for the finance charges, as the municipality did not maintain adequate records for reversal of finance charges. I was unable to confirm the amounts of finance charges by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to finance charges included under finance charges stated at R31 943 349 respectively in note 32 to the financial statements.

General expenses

10. I was unable to obtain sufficient appropriate audit evidence for the meter management fees included in general expenditure, as the municipality did not maintain adequate records for receipt of goods and services. I was unable to confirm the amounts of meter management fees by alternative means. Consequently, I was unable to determine whether any adjustments were

necessary to meter management fees included under general expense stated at R2 890 552 respectively in note 35 to the financial statements.

11. During 2024, I was unable to obtain sufficient appropriate audit evidence for general expenditure, as the municipality did not maintain an adequate system of internal controls for receipt of goods and services. I was unable to confirm general expenditure, by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to general expenditure stated at R25 985 287 in note 35 to the financial statements.

Provisions

12. The municipality did not present provisions in accordance with GRAP 19, *Provisions, contingent liabilities and contingent assets*, as not all landfill sites were included as part of the provisions. Consequently, provision is understated. I was unable to determine the full extent of the misstatement as it was impractical to so do. Additionally, there was an impact on the deficit for the period.

Irregular expenditure

13. The irregular expenditure incurred during the current and prior year and related information on irregular expenditure was not included in the notes to the financial statements, as required by section 125(2)(d) of the MFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure. I was unable to determine the full extent of the irregular expenditure that occurred during the current and prior year as it was impracticable to do so.

Expenditure

14. During 2024, expenditure was materially misstated by R3 986 159 due to the cumulative effect of individually immaterial uncorrected misstatements in the following items:

- Inventory consumed stated at R1 395 362 was understated by R708 291
- Depreciation and amortisation stated at R12 697 932 was understated by R788 571
- General expenses stated at R25 985 287 was overstated by R550 175
- Employee-related costs stated at R71 612 406 was overstated by R1 050 902
- Repairs and maintenance stated at R1 322 621 was overstated by R171 912
- Delegation fees stated at R445 893 was understated by R13 797
- Traveling allowances stated at R2 687 889 was overstated by R168 777.

There was an impact on the net surplus for the period and on the accumulated surplus.

In addition, I was unable to obtain sufficient appropriate audit evidence and to confirm the following items by alternative means:

- General expenses stated of R297 728 included in the balance of R25 985 287

- Repairs and maintenance of R1 288 092 included in the balance of R1 322 621
- Employee-related costs of R575 856 included in the balance of R71 609 65
- Remuneration of councillors: travelling allowance of R1 393 376 included in the balance of R5 375 661.

Context for opinion

15. 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.

16. 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.

17. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matter

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

19. I draw attention to note 54 in the financial statements, which deals with the possible effects of the future implications of continuing deterioration in operational results on the municipality's prospects, performance and cash flows. Management have also described how they plan to deal with these events and circumstances.

20. As disclosed in note 36 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality for the year ended, 30 June 2025.

21. As disclosed in note 43.4 to the financial statements, material electricity losses of R28 150 264 (2024: R26 089 293) was incurred, which represents 31% (2024: 19%) of total electricity purchased.

Other matters

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

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.

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

Responsibilities of the accounting officer for the financial statements

25. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the MFMA and the 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.

26. 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

27. 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.

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

Report on the annual performance report

29. 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 information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

30. The municipality did not have an approved Service Delivery and Budget Implementation Plan that defined the performance planned for the year, as required by section 25 of the Municipal Systems Act 32 of 2000 and sections 1, 21 and 53 of the MFMA. Several significant deficiencies in the performance management system and related reporting processes were still identified. Consequently, I could not confirm the usefulness and reliability of this information.

Report on compliance with legislation

31. 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.

32. 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.

33. 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.

34. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance reports and annual reports

35. 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 non-current assets, current assets, liabilities, revenue, expenditure and disclosures identified by the auditors in the submitted financial statements were not adequately corrected and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a qualified audit opinion.

36. The 2023-24 annual report was not tabled in the municipal council after the end of the financial year, as required by section 127(2) of the MFMA.

37. The 2023-24 annual report was not made public after being tabled in the council, as required by section 127(5)(a)(i) of the MFMA.

38. The local community was not invited to submit representations in connection with the 2023-24 annual report, as required by section 127(5)(a)(ii) of the MFMA.

39. The oversight report adopted by the council on the 2024-25 annual report was not made public, as required by section 129(3) of the MFMA.

Oversight and governance

40. The audit committee did not submit an audit report on the review of the performance management system to the council, at least twice during a financial year, as required by regulation 14(4)(a)(iii) on Municipal Planning and Performance Management. This was due to the audit committee not being invited to council meetings.

Consequence management

41. 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.

42. I was unable to obtain sufficient appropriate audit evidence that losses resulting from unauthorised expenditure were recovered from the liable person, as required by section 32(2)(a) of the MFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into unauthorised expenditure.

43. Unauthorised 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)(a)(ii) of the MFMA.

44. 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

45. 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.

46. Losses resulting from irregular expenditure were certified 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.

47. 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.

48. Losses resulting from fruitless and wasteful expenditure were written-off as irrecoverable without being certified by the council as irrecoverable, in contravention of section 32(2)(b) of the MFMA.

49. Fruitless and wasteful expenditure were certified by council certified as irrecoverable without having conducted an investigation to determine the recoverability of the expenditure, in contravention of section 32(2)(b) of the MFMA.

Expenditure management

50. 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.

51. Reasonable steps were not taken to prevent irregular as well as fruitless and wasteful expenditure as required by section 62(1)(d) of the MFMA. The full extent of the irregular as well as fruitless and wasteful expenditure could not be quantified as indicated in the basis for qualification paragraph. The majority of the disclosed irregular as well as fruitless and wasteful expenditure was due to non-compliance with the supply chain management (SCM) prescripts.

52. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R66 481 765, as disclosed in note 43.1 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by over expenditure incurred by municipal departments on their operating budget.

Human resource management

53. 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 MSA and regulation 31 of Municipal Staff Regulations.

Procurement and contract management

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 by SCM Regulation 17(1)(a) and (c).

55. Some of the written quotations were accepted from prospective providers who were not on the list of accredited prospective providers and did not meet the listing requirements prescribed by the SCM Policy, in contravention of SCM Regulations 17(1)(a) and 17(1)(b).

56. Some of the quotations were accepted from bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM Regulation 13(c). Similar non-compliance was also reported in the prior year.

57. Some of the quotations were accepted from bidders whose tax matters had not been declared by the South African Revenue Service to be in order, in contravention of SCM regulation 43.

58. Some of the goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, as required by SCM Regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of SCM Regulation 36(1). This non-compliance was identified in the procurement processes for the Opiulentia Financial Services.

59. The preference point system was not applied some of the procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act. Similar non-compliance was also reported in the prior year.

Revenue management

60. A tariff policy was not adopted for the levying of fees for providing of municipal services, as required by section 74(1) of the MSA and section 62(1)(f)(i) of the MFMA.

61. An effective system of internal control for revenue was not in place, as required by section (2)(f) of the MFMA.

62. A credit control and debt collection policy was not adopted, as required by section 96(b) of the MSA and section 62(1)(f)(iii) of the MFMA.

63. A policy on the levying of rates on rateable property within the municipality was not adopted, as required by section 3(1) of the Municipal Properties Rates Act and section 62(1)(f)(ii) of the MFMA.

Strategic planning and performance management

64. The Service Delivery and Budget Implementation Plan for the year under review was not approved by the mayor, as required by section 53(1)(c)(ii) of the MFMA.

65. Performance targets were not set for each of the key performance indicators for the financial year, as required by section 41(1)(b) of the MSA and municipal planning and performance management regulation 12(1)

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

Other information in the annual report

67. 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 material indicators scoped-in presented in the annual performance report that have been specifically reported on in this auditor's report.

68. 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.

69. 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 material indicators scoped-in presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

70. 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

71. 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.

72. 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.

73. Management did not implement adequate internal controls to ensure the preparation of accurate financial statements as numerous material misstatements were identified that resulted in the modification of the auditor's opinion.

74. The municipality did not take appropriate steps regarding the lack of controls in the SCM unit as evidence by the same issues/non-compliance as the prior year's being identified in the current year.

75. The municipality submitted the annual performance report which could not be audited due the state of the performance information.

76. The municipality did not have a formal process to review and update the Performance Management Systems Policy regularly.

Material irregularities

77. 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

Significant deficiencies in the performance management system

78. In terms of the Municipal Systems Act section 46: "(1) A municipality must prepare for each financial year an annual report consisting of - (a) a performance report reflecting –

    (i) the municipality's, and any service provider's, performance during that financial year, also in comparison with targets of and with performance in the previous financial year;

    (ii) the development and service delivery priorities and the performance targets set by the municipality for the following financial year; and

    (iii) measures that were or are to be taken to improve performance" Section 121(3)(c) of the MFMA states: "The annual report of a municipality must include the annual performance report of the municipality prepared by the municipality in terms of section 46 of the Municipal Systems Act."

79. Regulation 7(1) of the local government: municipal planning and performance management regulations, 2001 states that "A municipality's performance management system entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be

conducted, organised and managed, including determining the roles of the different roleplayers.

80. The Siyancuma Local Municipality submitted an annual performance report in the current year (2023-24). However, the municipality was not able to reliably report on performance information due to a lack of municipal performance management system. The failure to do so resulted in a repeat disclaimer of opinion for the financial year 2022-23, which gave rise to a non-compliance with the Municipal Systems Act section 46(1)(a) and MFMA section 121(3)(c), which gave rise to the material irregularity – significant deficiencies in the performance management system

81. I notified the accounting officer of the material irregularity on 30 November 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter.

82. On 13 February 2025 I received the accounting officer's written submission. I considered the representations made and the substantiating documents provided and have concluded that appropriate actions are being taken to address the material irregularity and a determination letter on written submission was sent to the accounting officer on 20 February 2025 detailing the aforementioned.

83. Planned actions to be taken by the accounting officer included the following:
    - Develop Performance Management Systems Policy
    - Conduct quarterly performance reviews
    - Performance Report submission
    - Public participation forums
    - Financial monitoring and budget alignment

84. I assessed the planned actions against planned timelines and actual evidence it was determined that the municipality started implementing the actions in the 2025-26 year. Several significant deficiencies in the performance management system and related reporting processes were however still identified in the 2024-25 audit of the municipality's annual performance report resulting in the audit not being performed. Given the extent of these weaknesses, the reported performance information could not be relied upon. As a result, the audit of predetermined objectives and performance outcomes could not be conducted, since the underlying systems and controls for planning, reporting, and monitoring performance were not sufficiently robust to support an audit.

85. In meeting held 30 October 2025 the accounting officer was informed that the assessment results still state that appropriate actions are being taken and these will be followed up in the next audit.

Auditor-General.

Kimberley

29 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

GLOSSARY

Accessibility indicators	Explore whether the intended beneficiaries are able to access services or outputs.
Accountability documents	Documents used by executive authorities to give *"full and regular"* reports on the matters under their control to Parliament and provincial legislatures as prescribed by the Constitution. This includes plans, budgets, in-year and Annual Reports.
Activities	The processes or actions that use a range of inputs to produce the desired outputs and ultimately outcomes. In essence, activities describe *"what we do"*.
Adequacy indicators	The quantity of input or output relative to the need or demand.
Annual Report	A report to be prepared and submitted annually based on the regulations set out in Section 121 of the Municipal Finance Management Act. Such a report must include annual financial statements as submitted to and approved by the Auditor-General.
Approved Budget	The annual financial statements of a municipality as audited by the Auditor General and approved by council or a provincial or national executive.
Baseline	Current level of performance that a municipality aims to improve when setting performance targets. The baseline relates to the level of performance recorded in a year prior to the planning period.
Basic municipal service	A municipal service that is necessary to ensure an acceptable and reasonable quality of life to citizens within that particular area. If not provided it may endanger the public health and safety or the environment.
Budget year	The financial year for which an annual budget is to be approved – means a year ending on 30 June.

Cost indicators	The overall cost or expenditure of producing a specified quantity of outputs.
Distribution indicators	The distribution of capacity to deliver services.
Financial Statements	Includes at least a statement of financial position, statement of financial performance, cash-flow statement, notes to these statements and any other statements that may be prescribed.
General Key performance indicators	After consultation with MECs for local government, the Minister may prescribe general key performance indicators that are appropriate and applicable to local government generally.
Impact	The results of achieving specific outcomes, such as reducing poverty and creating jobs.
Inputs	All the resources that contribute to the production and delivery of outputs. Inputs are "what we use to do the work". They include finances, personnel, equipment and buildings.
Integrated Development Plan (IDP)	Set out municipal goals and development plans.
National Key performance areas	• Service delivery & infrastructure • Economic development • Municipal transformation and institutional development • Financial viability and management • Good governance and community participation
Outcomes	The medium-term results for specific beneficiaries are the consequence of achieving specific outputs. Outcomes should relate clearly to an institution's strategic goals and objectives set out in its plans. Outcomes are "what we wish to achieve".
Outputs	The final products, or goods and services produced for delivery. Outputs may be defined as "what we produce or deliver". An output is a concrete achievement (i.e. a product such as a passport, an action such as a presentation or immunization, or a service such as processing an application) that contributes to the achievement of a Key Result Area.

Performance Indicator	Indicators should be specified to measure performance in relation to input, activities, outputs, outcomes and impacts. An indicator is a type of information used to gauge the extent to which an output has been achieved (policy developed, presentation delivered, service rendered)
Performance Information	Generic term for non-financial information about municipal services and activities. Can also be used interchangeably with performance measure.
Performance Standards:	The minimum acceptable level of performance or the level of performance that is generally accepted. Standards are informed by legislative requirements and service-level agreements. Performance standards are mutually agreed criteria to describe how well work must be done in terms of quantity and/or quality and timeliness, to clarify the outputs and related activities of a job by describing what the required result should be. In this EPMDS performance standards are divided into indicators and the time factor.
Performance Targets:	The level of performance that municipalities and its employees strive to achieve. Performance Targets relate to current baselines and express a specific level of performance that a municipality aims to achieve within a given time period.
Service Delivery Budget Implementation Plan	Detailed plan approved by the mayor for implementing the municipality's delivery of services; including projections of the revenue collected and operational and capital expenditure by vote for each month. Service delivery targets and performance indicators must also be included.
Vote:	One of the main segments into which a budget of a municipality is divided for appropriation of money for the different departments or functional areas of the municipality. The Vote specifies the total amount that is appropriated for the purpose of a specific department or functional area. Section 1 of the MFMA defines a "vote" as: *a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and* *b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned*

APPENDIXES

APPENDIX A – COUNCILLORS; COMMITTEE ALLOCATION AND COUNCIL ATTENDANCE

Councillors, Committees Allocated and Council Attendance					
Council Members	**Full Time / Part Time** **FT/PT**	**Committees Allocated**	***Ward and/ or Party Represented**	**Percentage Council Meetings Attendance** %	**Percentage Apologies for non-attendance** %
Cllr van Niekerk,Cllr Makabe,Cllr Harry Kolberg,Cllr Mous		Corporate Service Committee	DA,Indipendent,ANC	90%	10% Cllr Smous
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	Anc,Da,Anc	100%	0%
Cllr van Niekerk,Cllr Makabe,Cllr Harry Kolberg,Cllr Mous		Corporate Service Committee	DA,Indipendent,ANC	90%	10% Cllr Smous
Cllr Ellison,Cllr Kolberg,Cllr Buitendag,Cllr Makabe,Cllr Smous		Infrastructure	Anc,Anc,Freedomfront plus,Independent,	90%	10% Cllr H Kolberg
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	Anc,Da,Anc	100%	0%
Cllr Mckein,Cllr van Bergen,Cllr Buitendag,Cllr Tau		Finance	Anc,Independent,Freedomfront plus,Anc	90%	10% Cllr Tau
Cllr van Niekerk,Cllr Makabe,Cllr Harry Kolberg,Cllr Mous		Corporate Service Committee	DA,Indipendent,Independent, Anc,Da	90%	10% Cllr Smous
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	DA,Indipendent,ANC	100%	0%
Cllr Nyangintaka,Cllr Louw,Cllr M Kolberg		MPAC	Eff,Da,Anc	100%	0%
Cllr Smous,Cllr Nyangintaka,		LLF	Da,Eff	90%	10% Cllr Smous
Cllr Mckein,Cllr van Bergen,Cllr Buitendag,Cllr Tau		Finance	Anc,Independent,Freedomfront Plus,Anc	100%	0%
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	Anc,Da,Anc	100%	0%
Cllr Mckein,Cllr van Bergen,Cllr Buitendag,Cllr Tau		Finance	Anc,Independent,Freedomfront plus,Anc	100%	0%
Cllr van Niekerk,Cllr Makabe,Cllr Harry Kolberg,Cllr Mous		Corporate Service Committee	DA,Independent,Anc,Da	100%	0%
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	Anc,Da,Anc	100%	0%
Cllr van Niekerk,Cllr Makabe,Cllr Harry Kolberg,Cllr Mous		Corporate Service Committee	DA,Independent,Anc,Da	90%	10% Cllr Smous
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	Anc,Da,Anc	100%	

Cllr Nyangintaka,Cllr H Kolberg		LLF	Eff,Anc	90%	10% Cllr Nyangintaka
Cllr Nyangintaka,Cllr H Kolberg		LLF	Eff,Anc	100%	0%
Cllr Mckein,Cllr van Bergen,Cllr Buitendag,Cllr Tau		Finance	Anc,Independent,Freedomfront plus,Anc	90%	10% Buitendag
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	Anc,Da,Anc	90%	10% Cllr Ellison
Cllr van Niekerk,Cllr Makabe,Cllr Harry Kolberg,Cllr Mous		Corporate Service Committee	DA,Independent,Anc,Da	80%	20% Cllr Smous,Cllr H Kolberg
Cllr Nyangintaka,Cllr van Niekerk,Cllr Louw		MPAC	Eff,Da,Anc	100%	0%
Cllr H Kolberg,Cllr Nyangintaka		LLF	Anc,Eff	0%	Cllr H Kolberg,Cllr Nyangintaka
Cllr H Kolberg,Cllr Nyangintaka		LLF	Anc,Eff	0%	Cllr H Kolberg,Cllr Nyangintaka
Cllr Mcklein,Cllr van Niekerk,Cllr Ellison		EXCO	Anc,Da,Anc	100%	0%
Cllr van Niekerk,Cllr Makabe,Cllr Harry Kolberg,Cllr Mous		Corporate Service Committee	DA,Independent,Anc,Da	90%	10% Cllr Smous
*Note: * Councillors appointed on a proportional basis do not have wards allocated to them* T A					

M KATZ	PT	MPAC	ANC	100	
*Note: * Councillors appointed on a proportional basis do not have wards allocated to them*					T A

APPENDIX B – COMMITTEES AND COMMITTEE PURPOSES

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	**Purpose of Committee**
Municipal Public Accounts Committee	To serve as the Oversight Committee of the Municipality
Corporate Services Committee	To deal with all corporate and community development services of the municipality
Finance Committee	To deal with financial reporting and expenditure of Municipality
Infrastructure Committee	To deal with infrastructure projects and technical matters affecting the municipality
Local Labour Forum	To advance labour peace and matters affecting employee conditions

APPENDIX C –THIRD TIER ADMINISTRATIVE STRUCTURE

Third Tier Structure	
Directorate	**Director/Manager (State title and name)**
Corporate services and Community Development	Senior Manager, JL Marwane
Technical Services	Senior Manager, XS Geco
Finance	Chief Financial Officer, CC Zealand
Municipal Manager	MF Manuel/ XS Geco Acting
Use as a spill-over schedule if top 3 tiers cannot be accommodated in chapter 2 (T2.2.2).	**T C**

APPENDIX D – FUNCTIONS OF MUNICIPALITY / ENTITY

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

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

APPENDIX E – WARD REPORTING

Functionality of Ward Committees 2023/2024					
Ward Name (Number)	**Name of Ward Councillor and elected Ward committee members**	**Committee established (Yes / No)**	**Number of monthly Committee meetings held during the year**	**Number of monthly reports submitted to Speakers Office on time**	**Number of quarterly public ward meetings held during year**
1	J George	Y	7	7	5
2	M Katz	Y	4	4	1
3	V Makabe	Y	9	9	0
4	W Van Bergen	Y	0	0	0
5	D Ellison	Y	10	10	1
6	M Tau	Y	8	8	0
7	H Kolberg	Y	7	7	2
					T E

NB: No of Meetings include previous Council Term

APPENDIX F – RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE YEAR 1

Municipal Audit Committee Recommendations		
Date of Committee	Committee recommendations during	Recommendations adopted (enter Yes) If not adopted (provide explanation)
	The Municipal Does not have its own Audit Committee, but makes use of the Pixley ka Seme District Municipality's Audit Committee	

APPENDIX G – MUNICIPAL AUDIT COMMITTEE RECOMMENDATIONS

Municipal Audit Committee Recommendations		
Date of Committee	Committee recommendations during 2024/25	Recommendations adopted (enter Yes) If not adopted (provide explanation)
		T G

APPENDIX H – LONG TERM CONTRACTS AND PUBLIC PRIVATE PARTNERSHIPS

Long Term Contracts (20 Largest Contracts Entered into 2024/25) R' 000					
Name of Service Provider (Entity or Municipal Department)	**Description of Services Rendered by the Service Provider**	**Start Date of Contract**	**Expiry date of Contract**	**Project manager**	**Contract Value**
Shared Services	Internal function	1-Jul-23	30-Jun-26	CC Zealand	330
Activa	Professional valuer	17-Sep-25	30-Jun-28	CC Zealand	3 946
Smartmunic	Smart electrical metering	15-Feb-24	15-Jan-27	CC Zealand/XS Geco	As per SLA

T H.1

Public Private Partnerships Entered into 2024/25 R' 000					
Name and Description of Project	**Name of Partner(s)**	**Initiation Date**	**Expiry date**	**Project manager**	**Value 2024/25**

T H.2

APPENDIX I – DISCLOSURES OF FINANCIAL INTERESTS

Disclosures of Financial Interests		
Period 1 July 2023 to 30 June 2024		
Position	**Name**	**Description of Financial interests*(Nil / Or details)**
(Executive) Mayor	PJ MCklein	Nil
Member of MayCo / Exco	PJ MCklein	NIL
	L van Niekerk	NIL
	D Ellison	Nil
Speaker	J George	Nil
Councillor	H Kolberg	NIL
	M Tau	Nil
	W van Bergen	Nil
	E Louw	Nil
	V Makabe	Nil
	C Nyangintaka	Nil
	S Buitendag	Nil
	D Smous	Nil
	M Katz	Nil

Municipal Manager	**MF Manuel / XS Geco acted as Municipal**	
Chief Financial Officer	CC Zealand	Nil
Other S57 Officials	XS Geco	Nil
	JL Marwane	Nil
** Financial interests to be disclosed even if they incurred for only part of the year. See MBRR SA34A*		
T J		

APPENDIX J: REVENUE COLLECTION PERFORMANCE BY VOTE

Revenue Collection Performance by Vote

R' 000

Vote Description	2023/24	Current Year: 2024/25			2024/25 Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Executive Council	3 153	3 185	3 185	3 185	0%	0%
Office of the Municipal Manager	-	-	-	-	0%	0%
Department of Finance	98 577	129 235	130 480	51 402	-151%	-154%
Department of Administration & Community Services	4 191	11 947	11 798	5 214	-129%	-126%
Department of Infrastructure Development & Technical Services	190 245	206 595	216 783	209 807	2%	-3%
Total Revenue by Vote	**296 166**	**350 962**	**362 246**	**269 608**	**-30%**	**-34%**

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

T K.1

APPENDIX K: REVENUE COLLECTION PERFORMANCE PER SOURCE

Revenue Collection Performance by Source R '000						
Description	2023/24	2024/25			2023/24 Variance	
	Actual	Original Budget	Adjustments Budget	Actual	Original Budget	Adjustments Budget
Exchange Revenue						
Service charges - Electricity	49 394	67 488	71 988	55 954	-20,61%	-28,66%
Service charges - Water	23 672	29 509	29 509	24 717	-19,39%	-19,39%
Service charges - Waste Water Management	12 480	9 976	13 432	13 649	26,91%	1,59%
Service charges - Waste Management	9 508	9 127	10 131	10 376	12,03%	2,36%
Sale of Goods and Rendering of Services	-	330	330	-	-100,00%	-100,00%
Agency services	407	300	300	229	-31,22%	-31,22%
Interest	-	-	-	-	0,00%	0,00%
Interest earned from Receivables	9 144	8 741	9 819	13 966	37,41%	29,69%
Interest earned from Current and Non Current Assets	1 585	1 668	1 668	795	-109,81%	-109,81%
Dividends received	-	-	-	-	0,00%	0,00%
Rent on Land	1 145	458	458	2 886	84,13%	84,13%
Rental from Fixed Assets	-	425	425	-	-100,00%	-100,00%
Licences and permits	46	243	243	79	-210,01%	-210,01%
Other revenue	1 920	2 632	2 632	1 013	-159,72%	-159,72%
Debt Waived	49 506	-	-	-	0,00%	0,00%
Non-Exchange Revenue	-					
Property rates	20 038	20 699	21 241	21 028	1,57%	-1,01%
Surcharges and Taxes	-	-	-	-	0,00%	0,00%
Fines, penalties and forfeits	687	582	582	375	-54,95%	-54,95%
Licences and permits	-	-	-	-	0,00%	0,00%
Transfers and subsidies	69 724	71 823	71 823	74 581	3,70%	3,70%
Interest	-	2 347	3 050	-	-100,00%	-100,00%
Fuel Levy	-	-	-	-	0,00%	0,00%
Operational Revenue	-	-	-	-	0,00%	0,00%
Gains on disposal of PPE	-	-0	-0	-	0,00%	0,00%
Other Gains	-	77 995	77 995	-	-100,00%	-100,00%
Total Revenue (excluding capital transfers and contributions)	**249 257**	**304 342**	**315 625**	**219 647**	**-38,56%**	**-43,70%**

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

T K.2

APPENDIX L: CONDITIONAL GRANTS RECEIVED: EXCLUDING MIG

Conditional Grants: excluding MIG R' 000						
Details	**Budget**	**Adjust-ments Budget**	**Actual**	**Variance**		**Major conditions applied by donor (continue below if necessary)**
				Budget	**Adjust-ments Budget**	
Neighbourhood Development Partnership Grant				%	%	
				%	%	
				%	%	
Public Transport Infrastructure and Systems Grant				%	%	
				%	%	
				%	%	
				%	%	
Other Specify:				%	%	
Library Grant	1 516	1 516	1 516	0,00%	0,00%	Info available at technical offices
Disaster Management relief grant - Covid 19	-	-	-	0,00%	0,00%	Info available at technical offices
LG Seta	-	-	297	100,00%	100,00%	Info available at technical offices
FMG	3 000	3 000	3 000	0,00%	0,00%	Info available at technical offices
INEP	-	-	-	#DIV/0!	#DIV/0!	Info available at technical offices
EPWP	1 200	1 200	1 860	0,00%	0,00%	Info available at technical offices
RBIG	-	-	-	0,00%	0,00%	Info available at technical offices
WSIG	20 000	20 000	25 513	21,61%	21,61%	Info available at technical offices
Energy Efficiency grant	-	-	-	0,00%	0,00%	Info available at technical offices
Total	25 716	25 716	32 186	20,10%	20,10%	Info available at technical offices

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

T L

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

Capital Expenditure - New Assets Programme*							
							R '000
Description	**2023/24**	**2024/25**			**Planned Capital expenditure**		
	Actual	**Original Budget**	**Adjustment Budget**	**Actual Expenditure**	**2025/26**	**2026/27**	**2027/28**
<u>Capital expenditure by Asset Class</u>							
<u>Infrastructure - Total</u>	**42 670**	**38 620**	**43 520**	**52 641**	**–**	**–**	**–**
Infrastructure: Road transport - Total	–	–	–	–	–	–	–
Roads, Pavements & Bridges	–	–	–	–	–	–	–
Storm water				–			
Infrastructure: Electricity - Total	5 358	–	4 900	10 276	–	–	–
Generation							
Transmission & Reticulation	5 358	–	4 900	10 276	–	–	
Street Lighting							
Infrastructure: Water - Total	21 539	20 000	20 000	22 365	–	–	–
Dams & Reservoirs							
Water purification	21 458	20 000	20 000	22 365	–	–	–
Reticulation	81	–	–	–			
Infrastructure: Sanitation - Total	15 773	18 620	18 620	20 000	–	–	–
Reticulation	–	–	–	1 233			
Sewerage purification	15 773	18 620	18 620	18 767	–	–	
Infrastructure: Other - Total	–	–	–	–	–	–	–

Waste Management	–		–				
Transportation							
Gas							
Other				–			
Community - Total	**–**	**8 000**	**8 000**	**–**	**–**	**–**	**–**
Parks & gardens							
Sportsfields & stadia		8 000	8 000	–			
Swimming pools							
Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing							
Buses							
Clinics							
Museums & Art Galleries							
Cemeteries							
Social rental housing							
Other							

Table continued next page

Table continued from previous page

Capital Expenditure - New Assets Programme* R '000							
Description	**2023/24**	**2024/25**			**Planned Capital expenditure**		
	Actual	**Original Budget**	**Adjustment Budget**	**Actual Expenditure**	**2025/26**	**2026/27**	**2027/28**

Capital expenditure by Asset Class							
Heritage assets - Total	–	–	–	–	–	–	–
Buildings							
Other							
Investment properties - Total	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
-							
Other assets	**1 572**	**–**	**500**	**804**	**–**	**–**	**–**
General vehicles							
Specialised vehicles	1 517	–	–	–			
Plant & equipment							
Computers - hardware/equipment	21	–	300	389			
Furniture and other office equipment	22	–	200	389			
Abattoirs							
Markets							
Civic Land and Buildings	–	–	–	–			
Other Buildings							
Other Land							
Surplus Assets - (Investment or Inventory)							
Other	13	–	–	25			
Agricultural assets	–	–	–	–	–	–	–
List sub-class							

<u>Biological assets</u>	–	–	–	–	–	–	–
List sub-class							
<u>Intangibles</u>	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–			
Other *(list sub-class)*							
Total Capital Expenditure on new assets	**44 242**	**46 620**	**52 020**	**53 445**	**–**	**–**	**–**
<u>Specialised vehicles</u>	**–**	**–**		**–**	**–**	**–**	**–**
Refuse							
Fire							
Conservancy							
Ambulances							

** Note: Information for this table may be sourced from MBRR (2009: Table SA34a)*

T M.1

APPENDIX N – CAPITAL PROGRAMME BY PROJECT 2024/25

Capital Programme by Project: 2024/25 R' 000					
Capital Project	Original Budget	Adjustment Budget	Actual	Variance (Act - Adj) %	Variance (Act - OB) %
Water					
Rehabilitation of Douglas Water Treatment Works	2 976	2 976	5 183	43%	43%
Campbell Bulk Water Augmentation	17 024	17 024	17 024	0%	0%
Network - replacement assets	-	-	159	100%	100%
Sanitation/Sewerage					
Design of Oxidation Ponds - Campbell	1 446	1 446	1 446	0%	0%
Construction of Campbell WWTW and bulk outfall Sewer	16 320	16 320	16 468	1%	1%
Refurbishment of Griekwastad WWTW	854	854	854	0%	0%
Network - replacement assets & Movables	-	-	1 233	100%	100%
Electricity					
Bongani 458 stands	-	1 800	3 027	41%	100%
Siyancuma High Mast Lights	-	1 600	2 367	32%	100%
Network - Replacement assets	-	500	405	-23%	100%
Network - Smartmeters	-	1 000	4 478	78%	100%
Other Assets	-	-	-	0%	0%
Housing					
none	-	-	-	0%	0%
Waste Management Services					
Other Assets	-	-	-	0%	0%
Road Services					
Project 1	-	-	-	0%	0%
Sport & Recreation					
Upgrading of sports areas	8 000	8 000	-	-100%	-100%

Libraries; Archives; Museums; Galleries; Community Facilities; Other					
None	-	-	-	0%	0%
Executive and Council					
none	-	-	-	0%	0%
Human Resource Services					
none	-	-	-	0%	0%
Health					
None	-	-	-	0%	0%
Safety and Security					
None	-	-	-	0%	0%
Financial Services					
Other Assets - Movables	-	-	25	100%	100%
Other Assets - Furniture & Office Equipment	-	200	389	49%	100%
Other Assets - Computer hardware	-	300	389	23%	100%
Contributed PPE - Movables	-	-	-		
Intangibles	-	-	-		
Land and building	-	-	-	#DIV/0!	#DIV/0!
					T N

Capital Project	Ward(s) affected	Works completed (Yes/No)	Expenditure 2024/25
Water			
Rehabilitation of Douglas Water Treatment Works	Ward 2, 3, 4, 5	Yes	5 182,89
Campbell Bulk water Augmentation	Ward 6	No	17 023,78
Sanitation/Sewerage			
Construction of Campbell WWTW and bulk outfall Sewer	Ward 6	No	16 467,81
Campbell oxidation pond	Ward 6	No	1 445,83
Refurbishment of Griekwastad WWTW	Ward 1 & 7	No	853,73
Electricity			
Bongani 458 Stands - Electrification	Ward 3, 4	No	3 026,80
Siyancuma High Mast Lights	Whole of Municipality	No	2 366,59
Roads			
Siya 02/2021 - Roads project	Ward 1, 6, 7	Yes	-
			T O

Declaration of Loans and Grants made by the municipality: 2024/25				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value 2024/25 R' 000	Total Amount committed over previous and future years
M Molusi	Refund to municipality due to overpayment	Refund still due to municipality	0,50	
** Loans/Grants - whether in cash or in kind*				T R

APPENDIX O – MFMA SECTION 71 RETURNS NOT MADE DURING 2024/25 ACCORDING TO REPORTING REQUIREMENTS

MFMA Section 71 Returns Not Made During 2024/25 According to Reporting Requirements	
Return	**Reason Return has not been properly made on due date**
n/a	All returns have been submitted
	T S

HR Policies and Plans				
	Name of Policy	**Completed %**	**Reviewed %**	**Date adopted by council or comment on failure to adopt**
1	Affirmative Action			
2	Attraction and Retention			Draft
3	Code of Conduct for employees			MSR/MSA
4	Delegations, Authorisation & Responsibility			
5	Disciplinary Code and Procedures			MSA
6	Essential Services			
7	Employee Assistance / Wellness			Draft
8	Employment Equity			Draft
9	Exit Management			Draft
10	Grievance Procedures			As per SALGBC
11	HIV/Aids			Draft
12	Human Resource and Development			Draft
13	Information Technology			Draft
14	Job Evaluation			Draft
15	Leave			As per collective agreement
16	Occupational Health and Safety			OHS Act
17	Official Housing			As per collective agreement
18	Official Journeys			Draft Policy
19	Official transport to attend Funerals			N/A
20	Official Working Hours and Overtime			Draft
21	Organisational Rights			Collective agreement
22	Payroll Deductions			N/A
23	Performance Management and Development			21 May 2025
24	Recruitment, Selection and Appointments			Draft
25	Remuneration Scales and Allowances			Collective agreement
26	Resettlement			Collective agreement
27	Sexual Harassment			Draft
28	Skills Development			Draft
29	Smoking			N/A
30	Special Skills			N/A
31	Work Organisation			Collective agreement
32	Uniforms and Protective Clothing			Draft
33	Other:			

Use name of local policies if different from above and at any other HR policies not listed.	T4.2.1

Siyancuma Municipality: Annual Financial Statement as on 30 June 2022: Volume II Appendix

0 - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	22 952	18 347	18 615	18 669	18 669	18 669	18 669	20 699	21 651	22 647
Service charges	75 429	83 823	78 280	104 980	104 980	104 980	104 980	116 100	121 789	127 756
Investment revenue	174	178	1 445	1 590	1 590	1 590	1 590	1 668	1 750	1 835
Transfer and subsidies - Operational	66 587	59 117	64 942	68 227	68 227	68 227	68 227	72 754	72 695	74 175
Other own revenue	13 296	14 457	18 287	15 570	15 722	15 722	15 722	94 053	94 863	95 712
Total Revenue (excluding capital transfers and contributions)	178 439	175 923	181 568	209 035	209 188	209 188	209 188	305 273	312 747	322 125
Employee costs	64 395	65 319	69 570	75 500	75 500	75 500	75 500	78 352	81 956	85 726
Remuneration of councillors	5 232	5 191	5 303	5 395	5 395	5 395	5 395	5 427	5 676	5 937
Depreciation and amortisation	9 303	10 934	10 108	10 891	10 891	10 891	10 891	12 225	12 788	13 376
Finance charges	6 343	8 550	16 689	7 011	6 817	6 817	6 817	6 161	6 445	6 741
Inventory consumed and bulk purchases	52 363	59 656	63 474	85 012	82 203	82 203	82 203	86 231	90 456	94 889
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	41 735	79 894	41 579	42 446	42 190	42 190	42 190	48 671	49 462	51 884
Total Expenditure	179 372	229 543	206 723	226 254	222 996	222 996	222 996	237 067	246 783	258 553
Surplus/(Deficit)	(933)	(53 620)	(25 155)	(17 219)	(13 808)	(13 808)	(13 808)	68 206	65 963	63 572
Transfers and subsidies - capital (monetary allocations)	26 704	13 493	9 446	25 271	43 998	43 998	43 998	45 689	24 744	25 658
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	25 770	(40 127)	(15 709)	8 052	30 190	30 190	30 190	113 895	90 707	89 230
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	25 770	(40 127)	(15 709)	8 052	30 190	30 190	30 190	113 895	90 707	89 230
Capital expenditure & funds sources										
Capital expenditure	33 180	14 051	10 288	28 371	47 098	47 098	47 098	45 689	24 744	25 658
Transfers recognised - capital	26 580	12 009	8 477	25 271	43 998	43 998	43 998	45 689	24 744	25 658

Borrowing	1 025	–	–	2 100	3 100	3 100	3 100	–	–	–
Internally generated funds	5 574	2 042	1 811	1 000	–	–	–	–	–	–
Total sources of capital funds	33 180	14 051	10 288	28 371	47 098	47 098	47 098	45 689	24 744	25 658
Financial position										
Total current assets	53 906	54 376	73 483	40 223	43 624	43 624	43 624	75 935	90 929	109 936
Total non current assets	452 589	459 395	457 701	495 531	514 258	514 258	514 258	520 125	524 733	524 150
Total current liabilities	222 669	265 919	300 042	237 665	237 673	237 673	237 673	173 728	113 033	117 766
Total non current liabilities	49 128	53 282	52 281	56 085	56 085	56 085	56 085	131 151	120 741	45 201
Community wealth/Equity	234 697	194 570	178 860	242 004	264 124	264 124	264 124	291 182	381 889	471 119
Cash flows										
Net cash from (used) operating	31 464	26 043	18 475	5 196	23 808	23 808	23 808	42 145	36 264	41 033
Net cash from (used) investing	(29 623)	(13 299)	(9 491)	(28 371)	(47 098)	(47 098)	(47 098)	(45 689)	(24 744)	(25 658)
Net cash from (used) financing	(2 451)	(2 620)	(2 550)	(425)	(425)	(425)	(425)	–	–	–
Cash/cash equivalents at the year end	3 165	13 289	19 722	197	3 590	3 590	3 590	46	11 567	26 941
Cash backing/surplus reconciliation										
Cash and investments available	478 377	481 727	493 739	497 943	520 072	520 072	520 072	547 408	564 778	580 867
Application of cash and investments	(3 078)	(939)	(4 466)	(1 478)	(1 479)	(1 479)	(1 479)	(4 942)	(5 162)	(5 392)
Balance - surplus (shortfall)	481 455	482 666	498 205	499 421	521 551	521 551	521 551	552 350	569 940	586 259
Asset management										
Asset register summary (WDV)	424 281	459 348	457 661	495 498	514 225	–	–	520 093	524 701	524 115
Depreciation	9 303	10 932	10 932	10 891	10 891	–	–	12 225	12 788	13 376
Renewal and Upgrading of Existing Assets	–	–	–	–	500	–	–	–	–	–
Repairs and Maintenance	3 438	1 775	1 775	4 031	5 978	–	–	5 422	5 605	5 880
Free services										
Cost of Free Basic Services provided	14 537	13 741	17 507	14 035	14 035	–	–	19 261	20 205	21 195
Revenue cost of free services provided	15 085	16 693	3 725	1 602	1 602	–	–	4 142	4 333	4 532
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Northern Cape: Siyancuma(NC078) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Standard										
Governance and Administration		**91 949**	**83 059**	**92 106**	**53 146**	**53 486**	**53 486**	**134 296**	**136 450**	**138 439**
Executive & Council		-	3 093	3 093	3 153	3 153	3 153	3 185	3 315	3 449
Budget & Treasury Office		91 949	79 966	89 013	49 993	50 333	50 333	131 111	133 135	134 990
Corporate Services		-	-	-	-	-	-	-	-	-
Community and Public Safety		**1 650**	**2 021**	**2 135**	**2 386**	**2 498**	**2 498**	**10 605**	**2 678**	**2 849**
Community & Social Services		1 208	1 274	1 463	1 534	1 534	1 534	1 594	1 618	1 737
Sport And Recreation		34	-	-	1	1	1	8 001	1	1
Public Safety		407	747	672	850	962	962	1 010	1 059	1 111
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and Environmental Services		**1 062**	**8 303**	**4 338**	**914**	**920**	**920**	**1 220**	**21**	**23**
Planning and Development		31	140	7	14	20	20	20	21	23
Road Transport		1 031	8 164	4 330	900	900	900	1 200	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-
Trading Services		**110 482**	**96 033**	**92 436**	**177 861**	**196 282**	**196 282**	**204 842**	**198 341**	**206 473**
Electricity		57 048	50 736	47 488	74 862	75 356	75 356	78 598	87 682	91 000
Water		24 453	26 770	25 020	45 373	64 573	64 573	66 928	48 965	50 923
Waste Water Management		21 531	10 480	11 501	39 618	38 345	38 345	40 328	41 926	44 062
Waste Management		7 450	8 047	8 427	18 008	18 008	18 008	18 987	19 769	20 488
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	**205 143**	**189 416**	**191 014**	**234 306**	**253 186**	**253 186**	**350 962**	**337 490**	**347 783**
Expenditure - Standard	-									
Governance and Administration		**72 989**	**76 092**	**63 705**	**71 321**	**71 847**	**71 847**	**73 290**	**76 494**	**80 098**
Executive & Council		10 471	8 373	8 698	10 960	10 534	10 534	10 603	11 069	11 585

Budget & Treasury Office		62 518	67 720	55 006	60 361	61 313	61 313	62 688	65 425	68 513
Corporate Services		-	-	-	-	-	-	-	-	-
Community and Public Safety		**4 824**	**4 727**	**4 671**	**5 547**	**5 367**	**5 367**	**5 475**	**5 645**	**5 905**
Community & Social Services		2 590	2 722	2 678	3 021	3 007	3 007	3 008	3 147	3 291
Sport And Recreation		355	336	373	383	391	391	409	428	448
Public Safety		1 833	1 666	1 620	2 143	1 968	1 968	2 058	2 071	2 166
Housing		-	-	-	-	-	-	-	-	-
Health		46	4	0	0	0	0	0	0	0
Economic and Environmental Services		**10 804**	**12 406**	**13 920**	**15 277**	**14 753**	**14 753**	**16 781**	**17 556**	**18 367**
Planning and Development		-	-	-	-	-	-	-	-	-
Road Transport		10 804	12 406	13 920	15 277	14 753	14 753	16 781	17 556	18 367
Environmental Protection		-	-	-	-	-	-	-	-	-
Trading Services		**90 755**	**136 317**	**124 428**	**134 109**	**131 029**	**131 029**	**141 521**	**147 088**	**154 182**
Electricity		56 420	65 990	69 455	91 614	91 149	91 149	94 868	99 207	104 039
Water		17 226	21 228	23 862	15 991	15 322	15 322	17 040	17 853	18 704
Waste Water Management		12 232	37 151	19 391	17 908	16 164	16 164	19 808	19 764	20 693
Waste Management		4 877	11 949	11 720	8 596	8 394	8 394	9 804	10 264	10 746
Other	4	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditure - Standard	3	**179 372**	**229 543**	**206 723**	**226 254**	**222 996**	**222 996**	**237 067**	**246 783**	**258 553**
Surplus/(Deficit) for the year		**25 770**	**(40 127)**	**(15 709)**	**8 052**	**30 190**	**30 190**	**113 895**	**90 707**	**89 230**

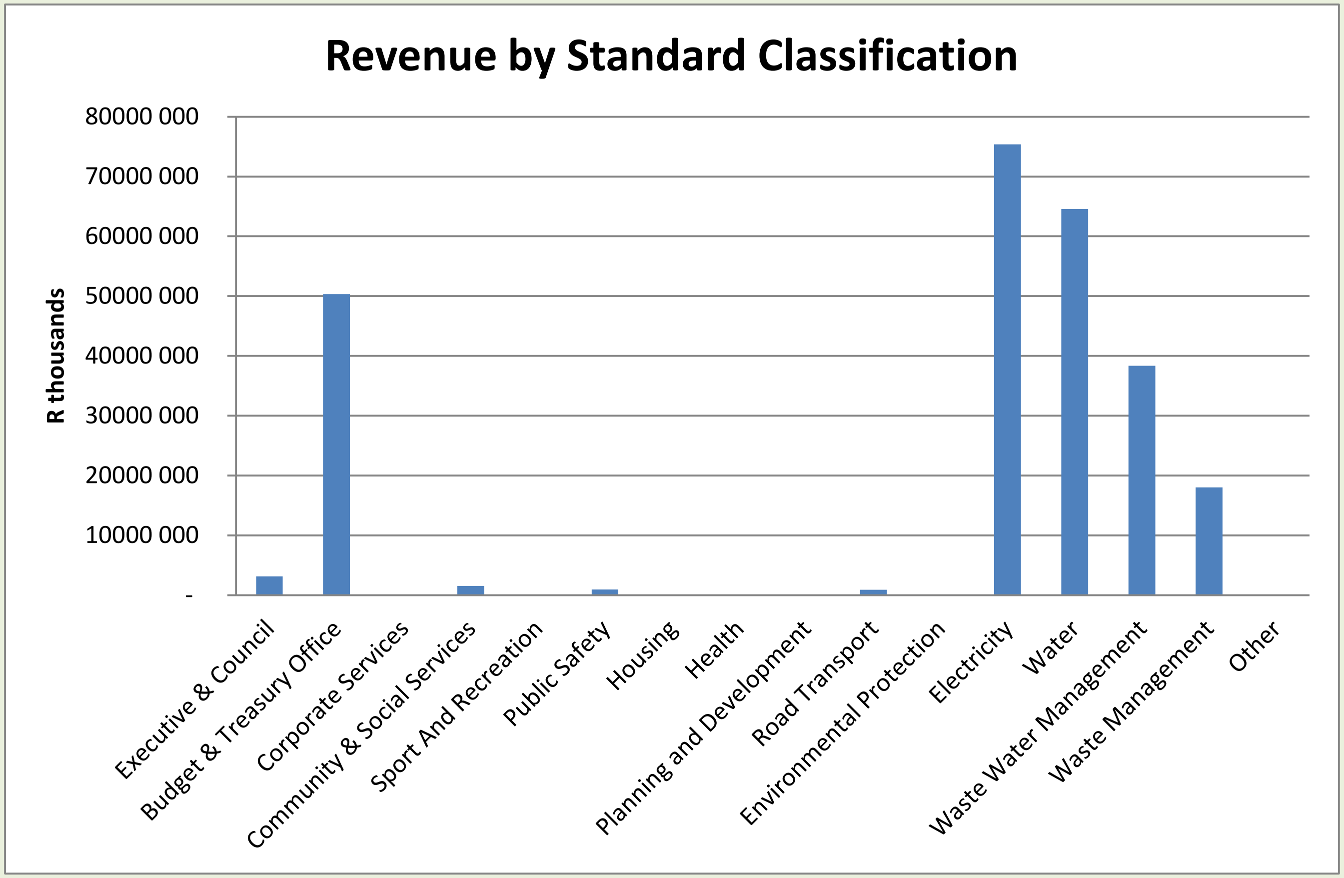
References

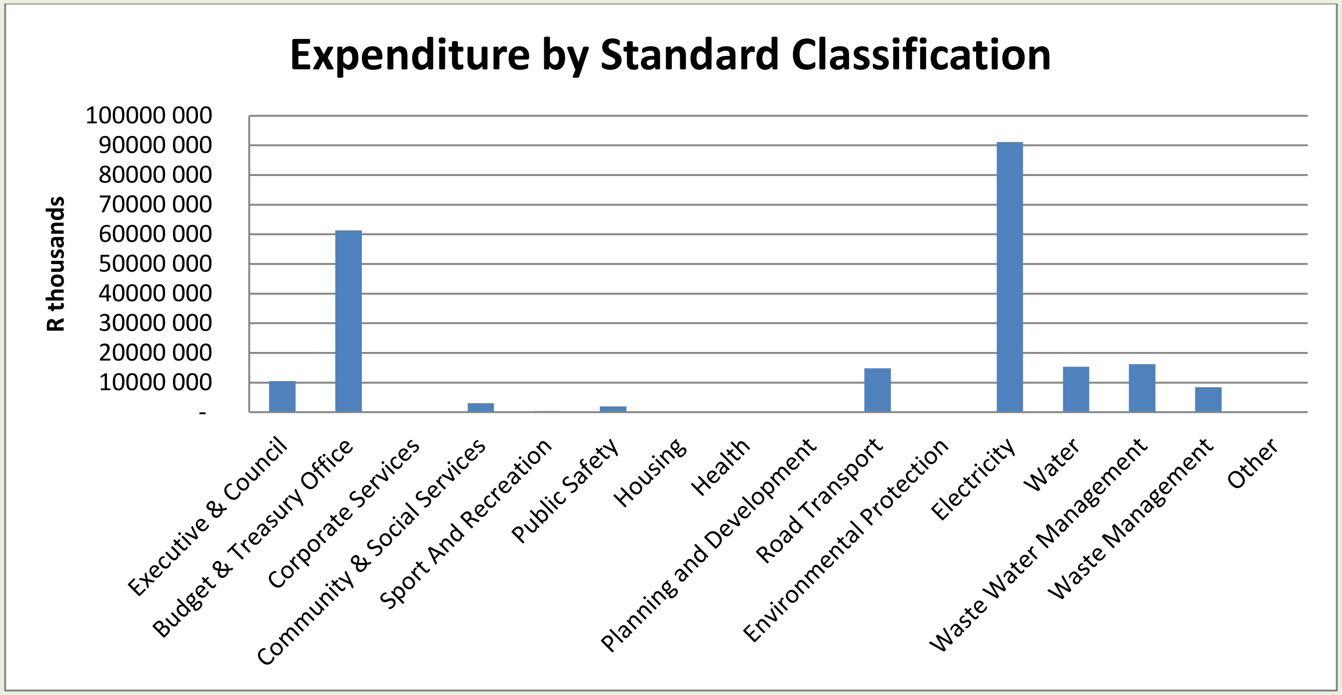
1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

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


Revenue by Standard Classification
R thousands
80000 000
70000 000
60000 000
50000 000
40000 000
30000 000
20000 000
10000 000
-
Executive & Council
Budget & Treasury Office
Corporate Services
Community & Social Services
Sport And Recreation
Public Safety
Housing
Health
Planning and Development
Road Transport
Environmental Protection
Electricity
Water
Waste Water Management
Waste Management
Other


Expenditure by Standard Classification
R thousands
100000 000
90000 000
80000 000
70000 000
60000 000
50000 000
40000 000
30000 000
20000 000
10000 000
-
Executive & Council
Budget & Treasury Office
Corporate Services
Community & Social Services
Sport And Recreation
Public Safety
Housing
Health
Planning and Development
Road Transport
Environmental Protection
Electricity
Water
Waste Water Management
Waste Management
Other

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	41 462	45 664	42 328	58 638	58 638	58 638	58 638	67 488	70 794	74 263
Service charges - Water	2	20 305	23 275	20 446	28 131	28 131	28 131	28 131	29 509	30 955	32 472
Service charges - Waste Water Management	2	7 816	8 524	9 114	9 510	9 510	9 510	9 510	9 976	10 464	10 977
Service charges - Waste Management	2	5 846	6 361	6 393	8 701	8 701	8 701	8 701	9 127	9 574	10 044
Sale of Goods and Rendering of Services		458	313	284	241	315	315	315	330	346	363
Agency services		211	310	189	286	286	286	286	300	315	330
Interest											
Interest earned from Receivables		8 190	7 383	8 756	8 333	8 333	8 333	8 333	8 741	9 169	9 619
Interest earned from Current and Non Current Assets		174	178	1 445	1 590	1 590	1 590	1 590	1 668	1 750	1 835
Dividends											
Rent on Land		353	432	191	447	442	442	442	458	480	504
Rental from Fixed Assets		121	416	361	400	405	405	405	425	446	468
Licence and permits		111	11	61	107	232	232	232	243	255	268
Operational Revenue		2 549	2 954	2 791	2 555	2 509	2 509	2 509	2 632	2 761	2 896
Non-Exchange Revenue											
Property rates	2	22 952	18 347	18 615	18 669	18 669	18 669	18 669	20 699	21 651	22 647
Surcharges and Taxes											
Fines, penalties and forfeits		178	519	475	554	554	554	554	582	610	640
Licences or permits											
Transfer and subsidies - Operational		66 587	59 117	64 942	68 227	68 227	68 227	68 227	72 754	72 695	74 175
Interest		1 124	986	2 902	2 237	2 237	2 237	2 237	2 347	2 462	2 583
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets			(7)	-		(0)	(0)	(0)	(0)		
Other Gains		-	1 140	2 277	409	409	409	409	77 995	78 018	78 042
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		**178 439**	**175 923**	**181 568**	**209 035**	**209 188**	**209 188**	**209 188**	**305 273**	**312 747**	**322 125**

Expenditure											
Employee related costs	2	64 395	65 319	69 570	75 500	75 500	75 500	75 500	78 352	81 956	85 726
Remuneration of councillors		5 232	5 191	5 303	5 395	5 395	5 395	5 395	5 427	5 676	5 937
Bulk purchases - electricity	2	48 766	55 156	59 309	74 462	74 462	74 462	74 462	78 110	81 938	85 953
Inventory consumed	8	3 598	4 500	4 165	10 550	7 741	7 741	7 741	8 121	8 519	8 936
Debt impairment	3	16 058	44 974	(11 813)	11 333	11 333	11 333	11 333	18 969	19 898	20 873
Depreciation and amortisation		9 303	10 934	10 108	10 891	10 891	10 891	10 891	12 225	12 788	13 376
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		7 860	8 693	8 563	13 518	12 256	12 256	12 256	13 787	13 128	13 772
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		9 437	15 608	33 151	5 525	5 525	5 525	5 525	2 198	2 306	2 419
Operational costs		8 115	10 544	11 110	12 069	13 076	13 076	13 076	13 717	14 130	14 820
Losses on disposal of Assets		265	75	568	0	0	0	0	0	0	0
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		**173 029**	**220 993**	**190 034**	**219 243**	**216 179**	**216 179**	**216 179**	**230 905**	**240 339**	**251 812**
Surplus/(Deficit)		**5 410**	**(45 070)**	**(8 466)**	**(10 208)**	**(6 991)**	**(6 991)**	**(6 991)**	**74 368**	**72 408**	**70 313**
Transfers and subsidies - capital (monetary allocations)	6	26 704	13 493	9 446	25 271	43 998	43 998	43 998	45 689	24 744	25 658
Transfers and subsidies - capital (in-kind)	6										
Surplus/(Deficit) after capital transfers & contributions		**32 114**	**(31 577)**	**980**	**15 063**	**37 007**	**37 007**	**37 007**	**120 057**	**97 152**	**95 971**
Income Tax											
Surplus/(Deficit) after income tax		**32 114**	**(31 577)**	**980**	**15 063**	**37 007**	**37 007**	**37 007**	**120 057**	**97 152**	**95 971**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**32 114**	**(31 577)**	**980**	**15 063**	**37 007**	**37 007**	**37 007**	**120 057**	**97 152**	**95 971**
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	**32 114**	**(31 577)**	**980**	**15 063**	**37 007**	**37 007**	**37 007**	**120 057**	**97 152**	**95 971**

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		3 165	13 289	19 722	197	3 590	3 590	3 590	46	11 567	26 941
Trade and other receivables from exchange transactions	1	22 975	9 360	16 623	2 481	2 489	2 489	2 489	27 558	28 814	30 128
Receivables from non-exchange transactions	1	9 649	2 488	12 822	3 524	3 524	3 524	3 524	10 386	10 864	11 364
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	3	3	4	2	2	2	2	2	2	2
VAT		17 936	28 904	24 180	28 345	28 345	28 345	28 345	37 811	39 551	41 370
Other current assets		179	331	131	5 674	5 674	5 674	5 674	131	131	131
Total current assets		**53 906**	**54 376**	**73 483**	**40 223**	**43 624**	**43 624**	**43 624**	**75 935**	**90 929**	**109 936**
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	452 237	459 078	457 394	495 265	513 992	513 992	513 992	519 803	524 397	523 798
Biological assets		183	211	220	228	228	228	228	261	273	286
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		124	63	48	4	4	4	4	29	30	32
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		45	43	39	32	32	32	32	31	33	34
Total non current assets		**452 589**	**459 395**	**457 701**	**495 531**	**514 258**	**514 258**	**514 258**	**520 125**	**524 733**	**524 150**
TOTAL ASSETS		**506 494**	**513 771**	**531 184**	**535 753**	**557 882**	**557 882**	**557 882**	**596 060**	**615 662**	**634 086**
LIABILITIES											
Current liabilities	-										
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–
Consumer deposits		184	180	0	–	–	–	–	–	–	–
Trade and other payables from exchange transactions	4	194 819	238 121	291 359	218 112	218 121	218 121	218 121	142 351	80 213	83 437
Trade and other payables from non-exchange transactions	5	–	–	–	–	–	–	–	–	–	–
Provision		4 395	5 505	6 728	12 876	12 876	12 876	12 876	29 092	30 430	31 830

VAT		–	–	–	–	–	–	–	–	–	–
Other current liabilities		23 216	15 575	4 574	–	–	–	–	–	–	–
Total current liabilities		**222 615**	**259 381**	**302 661**	**230 988**	**230 997**	**230 997**	**230 997**	**171 443**	**110 643**	**115 267**
Non current liabilities											
Financial liabilities	6	5 285	2 669	299	1 803	1 803	1 803	1 803	–	–	–
Provision	7	43 843	50 614	51 982	54 282	54 282	54 282	54 282	41 313	43 213	45 201
Long term portion of trade payables		–	–	–	–	–	–	–	89 838	77 528	–
Other non-current liabilities											
Total non current liabilities		**49 128**	**53 282**	**52 281**	**56 085**	**56 085**	**56 085**	**56 085**	**131 151**	**120 741**	**45 201**
TOTAL LIABILITIES		**271 743**	**312 663**	**354 943**	**287 073**	**287 081**	**287 081**	**287 081**	**302 594**	**231 384**	**160 468**
NET ASSETS		**234 751**	**201 108**	**176 241**	**248 681**	**270 800**	**270 800**	**270 800**	**293 466**	**384 278**	**473 618**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	234 697	194 570	178 860	242 004	264 124	264 124	264 124	291 182	381 889	471 119
Reserves and funds	9	–	–	–	–	–	–	–	–	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**234 697**	**194 570**	**178 860**	**242 004**	**264 124**	**264 124**	**264 124**	**291 182**	**381 889**	**471 119**

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3 *2 285* *2 390* *2 499*

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

4. Detail breakdown in Table SA3.

5. Detail breakdown in Table SA3.

6. Detail breakdown in Table SA3.

7 Detail breakdown in Table SA3.

8. Detail breakdown in Table SA3.

9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.

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

0 - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		32 754	25 016	18 347	16 974	16 974	16 974	16 974	15 868	16 646	17 461
Service charges		44 271	40 494	50 248	82 684	79 543	79 543	79 543	78 735	82 593	86 640
Other revenue		4 119	5 407	9 319	576	1 722	1 722	1 722	4 591	4 816	5 052
Transfers and Subsidies - Operational	1	58 362	58 948	59 377	58 828	58 828	58 828	58 828	68 227	70 615	71 518
Transfers and Subsidies - Capital	1	36 542	48 813	2 039	27 395	27 395	27 395	27 395	25 271	41 818	43 878
Interest		1 777	8 546	7 578	139	3 047	3 047	3 047	10 570	11 088	11 631
Dividends			–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(128 771)	(149 415)	(112 489)	(166 428)	(165 487)	(165 487)	(165 487)	(191 055)	(230 646)	(176 626)
Finance charges		(19 684)	(6 343)	(8 550)	(5 457)	(5 457)	(5 457)	(5 457)	(7 011)	(7 354)	(7 715)
Transfers and Subsidies	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**29 371**	**31 464**	**25 869**	**14 712**	**16 566**	**16 566**	**16 566**	**5 196**	**(10 425)**	**51 839**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		1	2	234					–	–	–
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(29 373)	(29 624)	(13 359)	(25 158)	(25 158)	(25 158)	(25 158)	(28 371)	(41 818)	(43 878)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(29 372)**	**(29 623)**	**(13 125)**	**(25 158)**	**(25 158)**	**(25 158)**	**(25 158)**	**(28 371)**	**(41 818)**	**(43 878)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits		(1)	2	(4)					–	–	–
Payments											

Repayment of borrowing		(2 855)	(2 453)	(2 616)	(425)	(425)	(425)	(425)	(425)	(425)	(425)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(2 856)**	**(2 451)**	**(2 620)**	**(425)**	**(425)**	**(425)**	**(425)**	**(425)**	**(425)**	**(425)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(2 856)**	**(610)**	**10 124**	**(10 871)**	**(9 017)**	**(9 017)**	**(9 017)**	**(23 600)**	**(52 668)**	**7 536**
Cash/cash equivalents at the year begin:	2	**6 630**	**3 774**	**3 165**	**29 753**	**32 814**	**32 814**	**32 814**	**23 797**	**197**	**(52 471)**
Cash/cash equivalents at the year-end:	2	**3 774**	**3 165**	**13 289**	**18 882**	**23 797**	**23 797**	**23 797**	**197**	**(52 471)**	**(44 935)**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2020/21 Audited Outcome	2021/22 Audited Outcome	2022/23 Audited Outcome	Current Year 2023/24 Original Budget	Current Year 2023/24 Adjusted Budget	Current Year 2023/24 Full Year Forecast	Current Year 2023/24 Pre-audit outcome	2024/25 Medium Term Revenue & Expenditure Framework Budget Year 2024/25	2024/25 Medium Term Revenue & Expenditure Framework Budget Year +1 2025/26	2024/25 Medium Term Revenue & Expenditure Framework Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	3 165	13 289	19 722	197	3 590	3 590	3 590	6 207	24 172	46 288
Other current investments > 90 days		22 975	9 360	16 623	2 481	2 489	2 489	2 489	21 397	16 209	10 781
Non current Investments	1	452 237	459 078	457 394	495 265	513 992	513 992	513 992	519 803	524 397	523 798
Cash and investments available:		**478 377**	**481 727**	**493 739**	**497 943**	**520 072**	**520 072**	**520 072**	**547 408**	**564 778**	**580 867**
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(3 078)	(939)	(4 466)	(1 478)	(1 479)	(1 479)	(1 479)	(4 942)	(5 162)	(5 392)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**(3 078)**	**(939)**	**(4 466)**	**(1 478)**	**(1 479)**	**(1 479)**	**(1 479)**	**(4 942)**	**(5 162)**	**(5 392)**
Surplus(shortfall)		**481 455**	**482 666**	**498 205**	**499 421**	**521 551**	**521 551**	**521 551**	**552 350**	**569 940**	**586 259**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements										
Debtors	3 078	939	4 466	1 478	1 479	1 479	1 479	4 942	5 162	5 392
Creditors due	–	–	–	–	–	–	–	–	–	–
Total	3 078	939	4 466	1 478	1 479	1 479	1 479	4 942	5 162	5 392
Debtors collection assumptions										
Balance outstanding - debtors	9 651	2 492	12 826	3 526	3 526	3 526	3 526	10 388	10 866	11 366
Estimate of debtors collection rate	31,9%	37,7%	34,8%	41,9%	42,0%	42,0%	42,0%	47,6%	47,5%	47,4%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
Compensation for Occupational Injuries and Diseases										
Employee Benefit										
Non-current Provisions										
Valuation										
Investment in associate account										
Capitalisation										
	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–

No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–

Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		1 625	1 841	1 833	1 917	1 917	–	2 011	2 110	2 213
Sanitation (free sanitation service to **indigent households**)		5 454	5 463	6 039	6 369	6 369	–	6 681	7 009	7 352
Electricity/other energy (50kwh per **indigent** household per month)		2 381	1 327	4 108	28	28	–	4 568	4 792	5 027
Refuse (removed once a week **for indigent households**)		5 077	5 110	5 527	5 720	5 720	–	6 000	6 294	6 603
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided -	8	**14 537**	**13 741**	**17 507**	**14 035**	**14 035**	**–**	**19 261**	**20 205**	**21 195**
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		15 085	16 693	3 725	1 602	1 602	–	4 142	4 333	4 532
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**15 085**	**16 693**	**3 725**	**1 602**	**1 602**	**–**	**4 142**	**4 333**	**4 532**

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

Choose name from list - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		38 037	35 041	22 340	20 271	20 271			24 841	25 983	27 178
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		15 085	16 693	3 725	1 602	1 602			4 142	4 333	4 532
Net Property Rates		**22 952**	**18 347**	**18 615**	**18 669**	**18 669**	**–**	**–**	**20 699**	**21 651**	**22 647**
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		43 843	46 990	46 436	58 667	58 667			72 056	75 587	79 290
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–					–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		2 381	1 327	4 108	28	28	–		4 568	4 792	5 027
Net Service charges - Electricity		**41 462**	**45 664**	**42 328**	**58 638**	**58 638**	**–**	**–**	**67 488**	**70 794**	**74 263**

<u>**Service charges - Water**</u>	6										
Total Service charges - Water		21 930	25 116	22 278	30 048	30 048			31 520	33 065	34 685
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1 625	1 841	1 833	1 917	1 917	–		2 011	2 110	2 213
Net Service charges - Water		**20 305**	**23 275**	**20 446**	**28 131**	**28 131**	**–**	**–**	**29 509**	**30 955**	**32 472**
<u>**Service charges - Waste Water Management**</u>											
Total Service charges - Waste Water Management		13 270	13 987	15 152	15 879	15 879			16 657	17 473	18 329
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***											
Less Cost of Free Basis Services (free sanitation service to indigent households)		5 454	5 463	6 039	6 369	6 369	–		6 681	7 009	7 352
Net Service charges - Waste Water Management		**7 816**	**8 524**	**9 114**	**9 510**	**9 510**	**–**	**–**	**9 976**	**10 464**	**10 977**
<u>**Service charges - Waste Management**</u>	6										
Total refuse removal revenue		10 924	11 471	11 920	14 421	14 421			15 128	15 869	16 646
Total landfill revenue											
Less Revenue Foregone ***(in excess of one removal a week to indigent households)***											
Less Cost of Free Basis Services (removed once a week to indigent households)		5 077	5 110	5 527	5 720	5 720	–		6 000	6 294	6 603
Net Service charges - Waste Management		**5 846**	**6 361**	**6 393**	**8 701**	**8 701**	**–**	**–**	**9 127**	**9 574**	**10 044**
EXPENDITURE ITEMS:											
<u>**Employee related costs**</u>											
Basic Salaries and Wages	2	40 318	39 945	42 945	47 787	47 687			50 108	52 413	54 824
Pension and UIF Contributions		8 345	8 832	9 190	10 001	10 001			10 170	10 638	11 127
Medical Aid Contributions		2 279	2 241	2 551	2 836	2 836			3 085	3 226	3 375
Overtime		4 275	4 302	5 039	5 085	5 085			4 148	4 339	4 538
Performance Bonus		–	–	–	–	–					–

Motor Vehicle Allowance		2 261	2 253	2 686	2 986	2 986			3 110	3 253	3 402
Cellphone Allowance		338	289	340	368	368			355	371	388
Housing Allowances		422	487	534	401	401			447	467	489
Other benefits and allowances		4 347	4 756	4 223	4 926	4 926			4 823	5 044	5 276
Payments in lieu of leave		1 039	1 190	985	346	346			503	526	551
Long service awards		239	248	251	81	180			709	741	775
Post-retirement benefit obligations	4	514	669	707	684	684			847	886	926
Entertainment		–	–	–	–	–					–
Scarcity		–	–	–	–	–					–
Acting and post related allowance		19	106	117	–	–			49	52	54
In kind benefits		–	–	–	–	–					–
sub-total	5	**64 395**	**65 319**	**69 570**	**75 500**	**75 500**	**–**	**–**	**78 352**	**81 956**	**85 726**
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	**64 395**	**65 319**	**69 570**	**75 500**	**75 500**	**–**	**–**	**78 352**	**81 956**	**85 726**
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		9 303	10 934	10 108	10 891	10 891			12 225	12 788	13 376
Lease amortisation											
Capital asset impairment											
Total Depreciation and amortisation	1	**9 303**	**10 934**	**10 108**	**10 891**	**10 891**	**–**	**–**	**12 225**	**12 788**	**13 376**
Bulk purchases - electricity											
Electricity bulk purchases		48 766	55 156	59 309	74 462	74 462			78 110	81 938	85 953
Total bulk purchases	1	**48 766**	**55 156**	**59 309**	**74 462**	**74 462**	**–**	**–**	**78 110**	**81 938**	**85 953**

Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Irrecoverable debts written off											
Outsourced Services		912	1 618	865	3 501	3 426			4 525	3 413	3 580
Consultants and Professional Services		6 237	6 755	7 431	7 925	7 728			8 107	8 504	8 921
Contractors		710	320	268	2 093	1 101			1 155	1 212	1 271
Total contracted services		**7 860**	**8 693**	**8 563**	**13 518**	**12 256**	**–**	**–**	**13 787**	**13 128**	**13 772**
Operational Costs	-										
Collection costs		–	–	–	–	–					–
Contributions to 'other' provisions		–	–	–	–	–					–
Audit fees		2 649	3 389	3 379	3 126	3 150			3 304	3 466	3 636
Other Operational Costs		5 466	7 155	7 731	8 943	9 926			10 412	10 663	11 184
Total Operational Costs	1	**8 115**	**10 544**	**11 110**	**12 069**	**13 076**	**–**	**–**	**13 717**	**14 130**	**14 820**

Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		551	951	634	4 142	2 135	2 240	–	2 240	2 349	2 464
Contracted Services		829	282	199	1 733	801	840	–	840	881	925
Other Expenditure		367	543	694	2 970	2 158	2 263	–	2 263	2 374	2 490
Total Repairs and Maintenance Expenditure	9	1 747	1 775	1 528	8 845	5 094	5 343	–	5 343	5 605	5 880

Inventory Consumed										
Inventory Consumed - Water	1 077	1 123	1 232	1 295	1 387	–	–	1 454	1 526	1 600
Inventory Consumed - Other	2 521	3 377	2 933	9 255	6 355	–	–	6 666	6 993	7 336

Total Inventory Consumed & Other Material	**3 598**	**4 500**	**4 165**	**10 550**	**7 741**	**–**	**–**	**8 121**	**8 519**	**8 936**
check	1 747	1 775	1 528	8 845	5 094	5 343		5 343	5 605	5 880

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

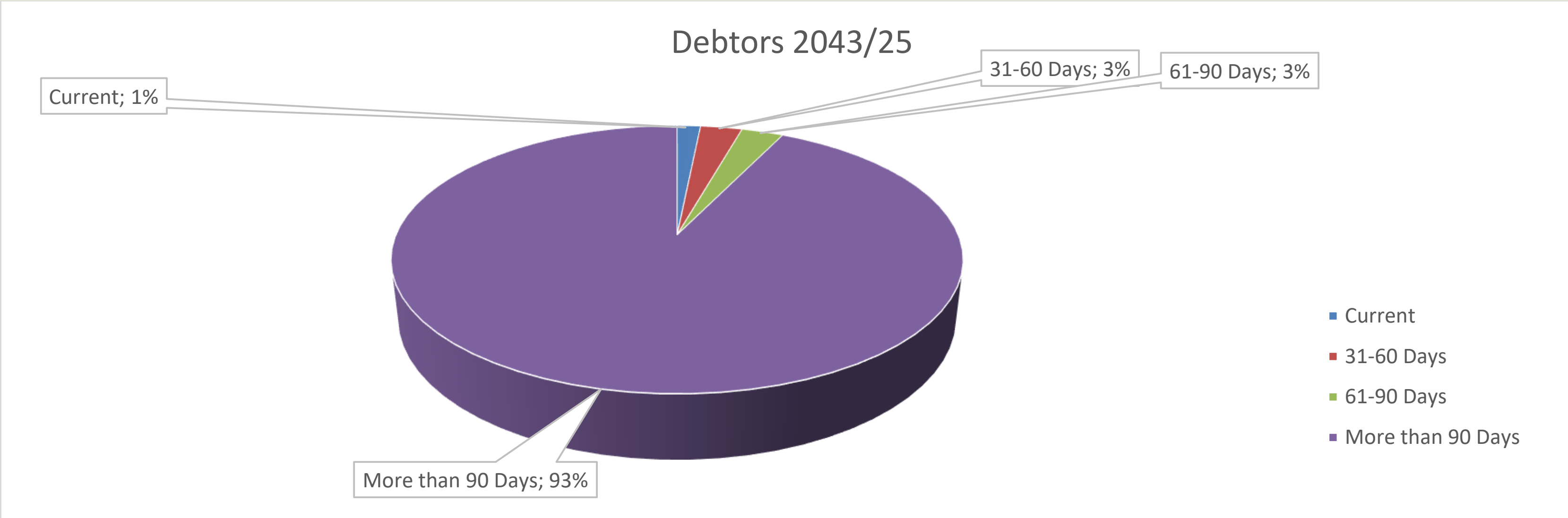
2. Must reconcile to supporting documentation on staff salaries					**5 094**			**5 343**		
								230 905		
4. Expenditure to meet any 'unfunded obligations'								2,3%		

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

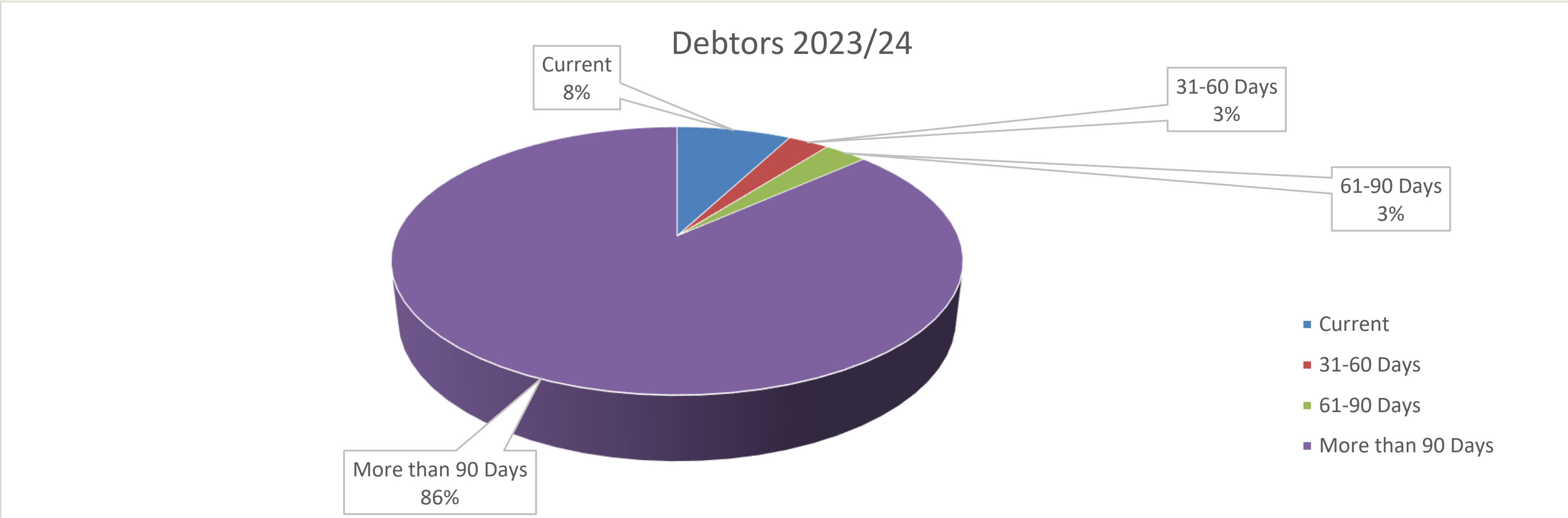
6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

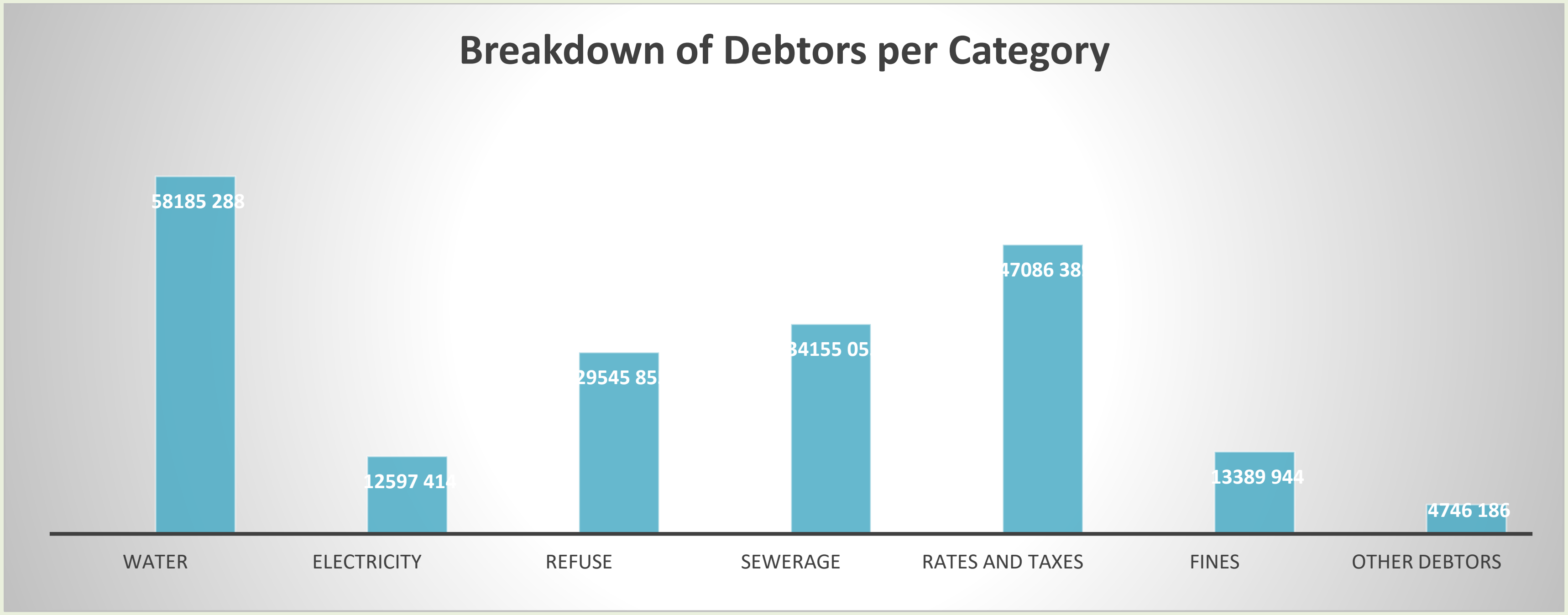


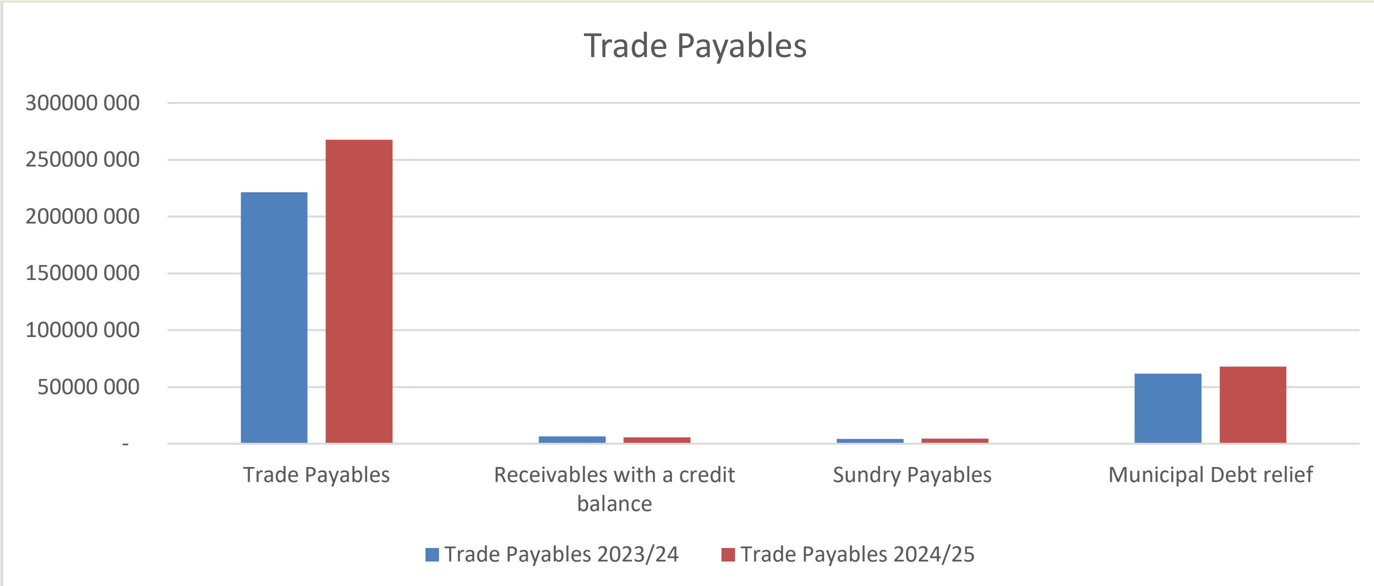
DEBTORS ANALYSIS	AMOUNTS OUTSTANDING 2024/25
Current	2 936 293
31-60 Days	5 243 927
61-90 Days	5 256 970
More than 90 Days	172 878 996



DEBTORS ANALYSIS	AMOUNTS OUTSTANDING 2023/24
Current	11 833 239
31-60 Days	4 250 068
61-90 Days	4 447 381
More than 90 Days	132 782 247

Breakdown of Debtors per Category	Amounts 'R
Water	58 185 288
Electricity	12 597 414
Refuse	29 545 855
Sewerage	34 155 055
Rates and Taxes	47 086 389
Fines	13 389 944
Other Debtors	4 746 186
Total	199 706 130





Trade Payables		
Description	**2023/24**	**2024/25**
Trade Payables	221 565 019	267 665 258
Receivables with a credit balance	6 428 429	5 739 172
Sundry Payables	4 194 187	4 422 728
Municipal Debt relief	61 586 199	67 833 417
Total	293 773 834	345 660 574