

Vision: "A Municipality where environmental sustainability, tourism and agriculture, and mineral resources thrive for economic growth"

Mission: A democratic and accountable municipality that ensures the provision of services through sound environmental management practices, local economic development and community participation

JIM NGHALALUME COMMUNITY HALL



SIYANDHANI UPGRADING FROM GRAVEL TO PAVING



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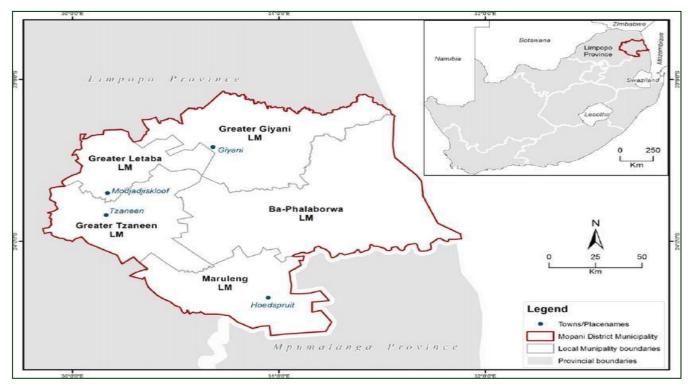
TABLE OF ACRONYMS

AG	Auditor-General
GGM	Grater Giyani Municipality
MDM	Mopani District Municipality
СОММ	Communications Division
CWP	Community Works Programme
DMP	Disaster Management Plan
DoE	Department of Energy
DoHS	Department of Human Settlement
Strats	Strategic Planning and Local Economic Development
EMP	Environmental Management Plan
EPWP	Expanded Public Works Programme
FBW	Free Basic Water
FY	Financial Year
IDP	Integrated Development Plan
IGR	Intergovernmental Relation
LED	Local Economic Development
MFMA	Municipal Finance Management Act, No, 56 of 2003
MIG	Municipal Infrastructure Grant
ММ	Municipal Manager
MPAC	Municipal Public Account Committee
MSIG	Municipal Systems Improvement Grant
MW	Municipal Wide
N/A	Not applicable
SLA	Service Level Agreement
PIA	Project Implementing Agent
PMS	Performance Management System
PMU	Project Management Unit
SCM	Supply Chain Management
SLP	Social and Labour Plan
SDBIP	Service Delivery and Budget Implementation Plan

GENERAL INFORMATION				
NAME OF ORGANIZATION	GREATER GIYANI MUNICIPALITY			
TYPE OF ORGANIZATION	LOCAL GOVERNMENT/MUNICIPALITY CATEGORY B			
PROVINCE	LIMPOPO			
DISTRICT	MOPANI			

REGISTERED ADDRESS	CIVIC CENTRE GIYANI MAIN ROADGIYANI 0826
POSTALADDERSS	PRIVATE BAG X 9559GIYANI 0826
TELEPHONE	015 811 5500
FAX	015 812 2068
EMAIL	INFO@GREATERGIYANI.GOV.Z A
WEBSITE	www.greatergiyani.gov.za
BANKERS	ABSA BANK LIMITED
AUDITORS	AUDITOR-GENERAL OF SOUTHAFRICA
MAYOR	CLR ZITHA T
ACCOUNTING OFFICER \MUNICIPAL MANAGER	KHOZA VD

LOCATIONAL MAP





The Greater Giyani Municipality hereby, in terms of section 127 subsection 2 of the MFMA Act no 56 of 2003. Presented to council the Annual Report 2023/2024 which outlines achievements and challenges for the year under review.

Greater Giyani is a municipality where environmental sustainability, tourism, agriculture, and mineral resources thrives for economic growth.

As municipality, we are committed to continuously search for mechanism to identify priorities and problems in the quest for efficient and effective

alternatives towards maximum and sustainable fulfilment of our mandate as enshrined in the Constitution of the Republic of South Africa. The mandates as highlighted in Section 152 (bjects of local government):

- Provision of democratic and accountable government for our communities
- Provision of basic services in a sustainable manner
- Promotion of social and economic development
- Promotion of safe and healthy environment
- Encourage the involvement of communities in matters of local government
- Involvement of communities and community organizations in matters of localgovernment.

The municipality also engaged in a strategic planning session which took place in Karibu Leisure Resort during the second quarter of the financial year. This exercise is part of the IDP review processes which look into the current vision, mission, and strategic objectives of the municipality. This process is also guided by:

- The need to set out the core principles, mechanisms and processes that give meaning to development and to empower the municipality to move progressively towards social and economic upliftment of communities and theprovision of basic services to all communities.
- The democratic operative for local government to actively involve and engagecommunities.

The review process which facilitates planning and delivery, also informs decisions onissues that include budgeting, local economic development, and institutional transformation. This process was done in a consultative, systematic and strategic manner. The IDP processes also guided all the activities during the integration phaseregarding all projects from other spheres of government, corporate service providers,NGOs, and the private sector institutions.

Furthermore, the municipality has developed and reviewed its policies in the 2023/24 financial year to align with new legislations.

Greater Giyani Municipality has complied with all the phases of the IDP in line with theadopted process plan. We engaged communities in the form of clusters which

has been adopted by the municipality. The municipality also consulted widely, key stakeholders and the private sector organizations, religious organizations, instruments of traditional leadership etc. This process has assisted the municipality in the compilation of the basket of developmental issues which remain endowed to our communities.

These developmental issues range from electricity, roads, water, sanitation, housing, access to health facilities, sporting amenities, crime, unemployment etc. The consultative processes are also informed by the National Development Plan (NDP) 2030 with its central focus on the Reducing of poverty and unemployment.

This is supported by the Local Government, Municipal System Act no 32 of 2000 which stipulate that the municipality must undertake developmental oriented planning so that to ensure that it, (a) strives to achieve the objectives of local government as set out in in section 152 of the constitution. (b) to give effect to its developmental duties as required by section 152 of the constitution.

The municipality, in line with the legislated imperatives has developed an annual report which gives account to municipal performance in terms of its own set pre-determined objectives which set target that need to be achieved at the end of that financial year. The annual report also indicates challenges for the targets not achieved and the reasons for non-achievement.

These are some of the achievements for the year under review:

- Shikhumba Upgrading from gravel to paving for 2.6 km
- Construct Silawa upgrading of roads from gravel to paving for 1,8 km
- Construction of Jim Nghalalume Community Hall
- Construction of Homu14B Sports Centre
- Construction of Civic Centre Building Phase 4
- Connect 565 units at Siyandhani Village
- Connect 181 units at Xivulani Village
- Connect 258 units at Mninginisi Block 3
- Connect 457 units at Homu 14A
- Connect 303 units at Bode Village
- Connect 210 units at Sikhunyani Village
- Connect 188 units at Mapayeni Village
- Connect 198 units at Gawula Village
- Connect 214 units at Khakhala Village
- Installation of energy saving streetlights on Giyani R81 Road Phase 2

These are just the highlight of some of the projects which were achieved in the financial year under review. There were many projects which are implemented in a multiyear set up and projects that are undertaken by the sector departments.

Some of the projects which experienced challenges during the year under review include and amongst others; a) Mavalani indoor sport centre, b) Section E sport centre, c) TP Khuvutlu Tennis court.

The municipality will continue improving the lives of the people of Giyani by amongst others electrifying the following communities (Xikukwani, Mnghonghoma, Matsotsosela, Mahlathi, Mageva, and Loloka,

It will further install energy saving streetlights, high mast and traffic lights. Furthermore, the municipality will upgrade roads at Shawela, Hlomela, and N'wa-Mankena, from gravel to paving.

We want to urge all Greater Giyani residents, stakeholders, NGOs, and the private sector institutions to maximumly participate in community IDP consultative meetings to assist the municipality to plan better for the realisation of its predetermined objectives.

Cllr. Zitha T

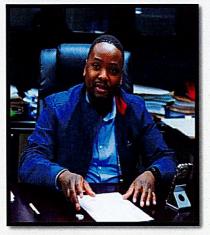
Mayor

0112025

Chapter One: Overview by the Municipal Manager

Component B: Executive Summary

1.1 Overview by the Municipal Manager



Greater Giyani Municipality is an organization that derives its pride on environmental sustainability, tourism, mining and agriculture for economic growth. The 2023/24 Financial Year came with a lot of hard work from the municipal workforce and the collective commitments which resulted in significant achievement recorded in the period under reporting. The Municipality has been able to improve the lives of the Greater Giyani communities through infrastructure development such as electricity connections, paved roads, building of community halls, a sport centre, the provision of energy saving streetlights. These will assist in reduction of crime, encourage social cohesion, and facilitate economic development within the affected communities.

The municipality has also managed to assist SMME's financially

and by exposing them to various markets where their products were showcased to larger audiences. The markets include Rand Easter Show, Durban Indaba, Marula Festival, and pop-up markets. The overall performance of the municipality has improved from 69% in the 2022/23 financial year to 80% in the current year. It is highly encouraging that our core business department, Basic Service Delivery, and Infrastructure Development, was able to achieve 73% on the planned targets which is an improvement compared to the 57% achieved in the 2022/23 financial year. Local Economic Development achieved 86% on the LED targets. Our bid specification, evaluation and adjudication committees sit regularly to ensure timeous appointment of service providers, regardless of the overwhelming number of bids we attract. However, high vacancy rate is a challenge due to limited financial resources and high personnel turnover. We also developed policies that guided the municipality's day to day functions and the policies are reviewed at least once per year.

In conclusion, the municipality has obtained an unqualified audit outcome during 2023/24 financial year as per the Auditor General of South Africa. Furthermore, the Municipality made improvements on its project expenditure by increasing spending of MIG and INEG to 100% in 2023/24 financial year and therefore realise its objectives.

Khoza VD Municipal Manager

28 01 202

Municipal Functions, Population and Environmental Overview

1.2.1 Municipal Functions

	Responsible	Definition
	Department	
Municipal Planning	Strategic Planning & LED	Development of the integrated development plan in terms of the municipal Systems Act, 32 of 2000.
Local Tourism	Strategic Planning & LED	The promotion, marketing and, if applicable, the development of any tourism attraction within the area of the municipality with a view to attract Tourist; to ensure access, and municipalservices to such attraction, and to regulate structure and control
Markets	Community Services and Strategic planning and LED	The establishment, operations, management, conduct, regulations and / or control of markets other than fresh produce markets including market permits, location, times, conduct, etc.
Trading Regulations	Strategic Planning &LED	To regulate of any facility and /or activity related to the tradingof goods and services within the municipal area not already regulated by National and provincial legislation
Municipal Parks	Technical Services and Community Services	The provision, management, control and maintenance of anyland, garden or facility set aside for recreation, sightseeing and / or tourism and including playground, but exclude sport facilities.
Open places	Community Services	The management, maintenance, and control of any or facilityowned by the municipality for public use.
Noise pollution	Community Services	The control and monitoring of noise that adversely affects thewell-being of human health or the eco-system that is useful to maintain, now or in the future.
Control of public nuisance	Community Services	The regulation, control and monitoring of any facility oractivity.
Municipal Airport	Technical Services	A demarcation area on land or water or a building which is used or intended to be used, either completely or in part, for the arrival or departure of aircraft which includes the establishment and maintenance of such a facility, including allinfrastructure and services
Municipal Public Transport	Technical Services	The regulation and control and where applicable, the provision of services for the carriage of passengers, whetherscheduled, operated on demand along a specific route or routes or, where applicable, within a particular area.
Storm Water drainage	Technical Services	The Management Systems to deal with storm water inbuilding-up areas.
Portable Water	Technical Services	The establishment, operation, management, and regulation of a potable water supply system, including the services and infrastructure required for the regulation of water conservation, purification, reticulation, and distribution; bulk supply to local supply.

Sanitation District function	Technical Services	The establishment, operation, management and maintenance and regulation of a system, including infrastructure, for the collection of human excreta and domestic wastewater toensure minimum standard of service.
Refuse	Community	Removal of any household or other waste and the disposal ofsuch waste
Removals,	Services	in an area, space or facility established for such purpose, and include the
refuse dumps,		provision, maintenance and control

a alid weata		of any infrastructure or facility to ansure a clean and backby
solid waste		of any infrastructure or facility to ensure a clean and healthy
disposable	0	environment.
Street Trading	Community	The control, regulation, and monitoring of the selling of goods
	Services	and services along a public pavement or road reserve.
Billboards and	LED	The display of written or descriptive material, any sign or
the display of		symbol or light that is not intended solely for illumination or as
advertisements		a warning against danger which: promotes the sale and / or
in public		encourages the used of goods and services found on the
places		streets.
Amusement	Community	A public place for entertainment. The area for recreational
facilities/	Services	opportunities and facilities along the seashore available for
beaches		public use and any other aspect in this regard which falls
		outside the competency of the National and provincial
		government.
Cemeteries,	Community	The establishment, conduct, control facilities for the purpose
Funeral Parlor,	Services	of disposing of human and animal remains
and crematoria		
Municipal	Technical	The construction, maintenance, and control of all public roads
Roads	Services	
Street Lighting	Technical	The provision and maintenance of lighting for the illumination
	Service	of streets.
Local	Technical	The provision, management, preservation and maintenance
Amenities	services	of any municipal place, land and building reserved for the
		protection of places or objects of scenic, natural, historical,
		and cultural value or interest and the provision and control of
		any of such amenities.
Traffic and	Community	The management and regulation of traffic and parking within
parking	Services	the area of the municipality including but not limited to the
		control over the operating speed of vehicles on municipal
		roads.
Municipal	Technical	Any supporting infrastructure or services to empower a
Public works	Services	municipality to perform its functions
Building	Technical	The regulation, through by-laws, of any temporary or
regulations	Services	permanent structure attached to, or to be attached to, the soil
		within the area of Jurisdiction of a municipality, which must at
		least provide for approval of building plans, building
		inspections.

1.2.1 Population

According to SATSSA of 2022 census, the total population of Greater Giyani is 316, 841 with a total number of households of 79 735. This is a significant increase since the last full-blown census's that was last conducted in 2011 which was 242 311 Population and 63 900 households. Greater Giyani now is the second biggest municipality in the mopani District after Tzaneen. These figures are as a result of the current population growth rate which has also increased to 2,6% per annum as compared to 0,4% growth rate in 2011. The current statistical information available is only for the whole municipality ward information will be released in future.

1.2.2 Environmental Overview

The Greater Giyani Municipality adheres to the provision of the National Environmental Management Act to prevent pollution and ecological degradation and ensure sustainable development. The municipality vision also makes specific reference to environmental sustainability as the core of our business.

Section 152 of the Constitution also prescribes to municipalities that they must ensure that communities lives in a safe and healthy environment. Our environment is characterized by different environmental factors e.g., Climate, geomorphology, terrain, and soil suitability.

There are some environmental challenges that the municipality is having which need strong intervention from all stakeholders e.g., illegal dumping, deforestation, overstocking, veld fires and water pollution. These environmental challenges have serious impacts in terms of sound environmental management practices that will ensure environmental sustainability as enshrined in our vision. GGM is currently implementing various projects that are in line with sustainable development to prevent global warming.

1.3 Service Delivery Overview

The Greater Giyani municipality is required to deliver necessary basic services to its populace as specified in section 52 of the constitution of the Republic of South Africa of 1996, which is the object of local government. The municipality has managed to execute the mandate by delivering services to the community of Giyani. For the year under review the municipality met the target on MIG projects within SDBIP. However, the completion was at the planned targets not final completion since the projects are

Multi- Year Projects. The municipality is working hard to ensure that extra High mast lights are provided to communities where there is high crime rate to fight crime.Gravel Roads were upgraded to paving and Culvert bridges were also refurbished, and community halls were also constructed. The following are the list of projects and expenditure completed in the 2023/24 financial year:

Project name	Expenditure
Jim Nghalalume Community Hall	R24 698 432.10
Silawa Upgrading from gravel topaving	R14 990 818.37
1.8km	
Shikhumba Upgrading from gravel to paving 2.6km	R28 478 173.75
Siyandhani Upgrading from gravel to paving 4.4km	R40 751 781.70
Refurbishment of Sporting Facilities (Homu 14B Sport Centre)	R12 337 419.93
Civic Centre Building Phase IV	R33 904 622.51
Civic Centre Parking Lot	R3 402 197.94
Electrification of Bode	R5 151 000.00
Electrification of Siyandhani	R7 990 000.00
Electrification of Shivulani	R3 077 000.00
Electrification of Mninginisi B3	R4 386 000.00
Electrification of Sikhunyane	R3 570 000.00
Electrification of Daniel Rabalela	R7 344 000.00
Electrification of Mapayeni	R3 196 000.00
Electrification of Homu 14 A	R7 769 000.00
Electrification of Homu 14 B	R5 202 000.00
Electrification of Gawula	R3 366 000.00
Electrification of Khakhala	R3 638 000.00
Installation of energy saving streetlights on Giyani R81 Road Phae 2	R6 961 852.82

1.4 Financial Health Overview

Greater Giyani Municipality continues to maintain a healthy financial position and the year under review was no exception. The municipality was able to maintain a positive bank balance (R248,8 million at year-end) throughout the whole financial year with its current ratio sitting at a ratio of 2.94 at year-end. The municipality remains financially viable and a going concern, the municipality has developed a Revenue Enhancement Strategy to improve its revenue collection and revenue base with the aim of using such financial resources to sustain service delivery. The strategy aims to address the revenue collection challenges the municipality is currently facing.

The municipality plans to target customers who can afford to pay for services in implementing its credit control policies with the aim of improving the debtors' collection ratio. The municipality continues to implement its Cost Containment Policy to ensure that spending is kept within the required norms as prescribed by National Treasury. The continuous implementation of the Revenue Enhancement Strategy and Cost Containment Policy assist the municipality to main the positive bank balance. The

municipality continues to spend the Municipal Infrastructure Grant (MIG) and Integrated National Electrification Grant (INEG) to accelerate service delivery and ultimately improve the standard of living within the communities of Giyani. The municipality spent 100% (MIG) and 100% (INEG) in the 2022/23 financial year, the municipality managed to maintain its spending in the 2023/24 financial year spending100% in MIG and 100% in INEG.

1.5 Organizational Development Overview

The Municipality approved its Organizational Structure, and the structure is aligned with the IDP and the powers and functions to be conducted by the municipality, however there is a high vacancy rate of 39.4% and 61.6% of the positions have been filled (231 positions were vacant and 355 positions were filled). Most of the vacancies were not funded, however 25 positions were budgeted for 2024.25 financial year. The municipality is in the process of reviewing its organizational structure to make sure that the structure is realistic to the financial resources of the municipality and that critical positions are funded. The organizational structure was reviewed with the 2024/25 IDP.

1.6 Auditor General Report

Legislation mandates that upon closure of the financial year the municipality must prepare Annual Performance Report in terms of section 46 of the MSA and Annual Financial statements in terms of section 122 of the MFMA and submit to the Auditor General of South Africa for auditing. For Financial year 2023/24 the Municipality prepared and submitted the Annual Financial Statement and Annual Performance Report to the Auditor General of South Africa and the Municipality obtain Unqualified Audit Opinion.

Chapter 2: Governance

Component A: Political and Administrative Governance

2.1 Political Governance (Public Participation)

Greater Giyani Council constitutes of 62 Councilors of which 40 are males and 22 are females, 31 Ward councilors and 31 Proportional Representatives. It is comprised of 7 full time councilors that are the Mayor, the Chief whip, the Speaker, MPAC Chairperson, Head of Infrastructure Development, Head of Budget, and Treasury and Head of Corporate and Shared Services. Ward councilors represents communities in wards they are voted in ensuring that service delivery is brought to the people. Proportional Representative play political roles in wards they are deployed together with respective ward councilors. Ward councilors and Proportional Representative Councilors both form council committees. They all attend quarterly arranged council meetings and monthly portfolio committee meetings and special meetings if arranged. The Municipality had 307 ward committee members.

Political decision taking

Political decisions are taken from the submissions of portfolio committee based on administration report generated by management led by the accounting officer. The municipality consist of six directorates namely, Office of the Municipal Manager; Community Services; Technical Services; Corporate Services; Budget and Treasury and Planning and Economic Development. Each of the six directorates is linked to portfolio committees which are chaired by councilors. Community Services Directorate is linked with Health & Social Development Portfolio Committee, Sports Recreation Arts & Culture and part of Public Transport and Roads.

Technical Services Directorate is linked with Water, Sanitation and Energy Portfolio Committee, Infrastructure Development Portfolio Committee and Public Transport and Roads. Corporate Services Directorate is linked with Portfolio Committee of Corporate and Shared Services. Budget and Treasury Directorate is linked with Finance Portfolio Committee. Planning and Economic Development directorate is linked with Portfolio Committee of Planning and Economic Development. All reports of portfolio committees originate from administration and after the portfolio committee has interrogated the report, such reports are recommended to Executive committee which with delegated powers the Executive Committee took decisions and other matters are referred to council as the council is the highest decision-making body. The council appointed the Audit Committee which assist, advice and alerting the municipality on issues of compliance. The council established the MPAC committee which plays an oversight role on the functions of council as well as compliance to all applicable legislations. The MPAC is comprised of 7 councilors namely: Cllr Makondo Risimati Eric (Chairperson), Cllr Mabunda Rhandu Clarence, Cllr Maluleke Msisinyane Respect, Cllr Maswanganyi Nxalati Nyanisi, Cllr Sambo Sharon, Cllr Mahasha Elia and Cllr Mhangwani Soyaphi Mackson

Political Management Team

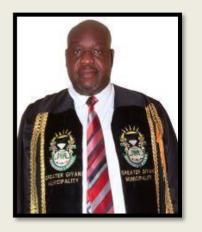
Cllr Thandi Zitha: Mayor

Powers and functions of the mayor



- Promote the image of the municipality.
- To ensure that the executive committee meetings perform its functions properly.
- To lead and promotes social and economic development in the municipality.
- To preside over public meetings and hearings
- To promote inter- governmental and inter institutional relations.
- To ensure in consultation with the municipal manager, that a proper <u>committee service</u> <u>responsible</u>

Cllr Mboweni AE: Speaker



The speaker of Municipal Council Must

- Preside at meetings of council.
- Performs the duties and exercises the powers delegated to the speaker in terms of section 59 of The local Government: Municipal System Act, 2000 (Act 32 of 2000):
- Must ensure that the council meets at least quarterly.
- Must ensure compliance in the council and council committee with the code of conduct set out in Schedule 1 to the Local Government: Municipal System Act, 2000 (Act 32 of 2000); and must ensure that council meetings are conducted in accordance with the rules and orders of the council.

Cllr Makondo T: Chief Whip



Duties of the Chief Whip to Municipal Council:

- Political Management of Council meetings and Committee Meetings
- Maintains discipline of Councilors
- Advice the Speaker on the amount of time to be allocated to the speaker and the order of such speakers addressing the council.
- Ensures that Councilors motions are prepared and timeously tabled in terms of the procedural rules of council.

Executive Committee

Cllr Ndaba NHP Head: Finance



Cllr Mabunda TJJ Head: Infrastructure Development



Cllr Nghunyule Mabunda RB Head: Corporate & Shared Services



Cllr Mashale MR Head: Public Roads &



Cllr Maluleke GA Head: Water & Sanitation



Cllr Manganyi TC Head: Health & Social Development



Cllr Zitha TC Head: Sports, Recreation, Arts &Culture



Cllr Baloyi C Head: Planning & EconomicDevelopment



Cllr Sekgobela NR EXCO Member



2.2 Administrative Governance

Top Administrative Structures



Chief Finance Officer: Nkuna F



Acting Director: Corporate Services-Rapelego MF

Director: Technical Services-Mashamba R.H Director: Planning & LED- Sithole K.V

Director: Community Services-Chabalala R.T









By the end of the financial year, 5 positions of section 54 and 56 managers were filled: Municipal Manager, Chief Financial Officer, Director Planning and Local Economic Development, Director Technical Services and Director Community Services. The position of the Director Corporate Services was vacant and the Deputy Director responsible for ICT and Records Management acted on the position for a period of 6 months.

No	Initials and Surname	Position	Duration
1.	Khoza VD	Municipal Manager	01/06/2023 -
			31/05/2028
2.	Nkuna F	Chief Financial Officer	01/02/2023-
			31/01/2028
3.	Rapelego MF	Acting Director Corporate	18/01/2024 -
		Services	30/06/2024
4.	R.H. Mashamba	Director Technical Services	01/09/2019 -
			31/08/2024
5.	K.V Sithole	Director Planning and Local	02/01/2020 -
		Economic Development	31/12/2024
6.	Chabalala RT	Director Community Services	01/09/2022 -
			31/08/2027

INTRODUCTION TO CO-OPERATIVE GOVERNANCE AND INTERGOVERNMENTAL RELATIONS

COMPONENT B: INTERGOVERNMENTAL RELATIONS

Component B: Intergovernmental Relations

For the period under review the municipality participated in various Co- Operative Governance and Intergovernmental structures at all levels from the local sphere, district sphere, provincial and national sphere. Participation in such forums and IGR structures assisted service delivery in the sense that integration and alignment of various role players is realized to avoid the silo mentality existing in the public sector. Greater Giyani Municipality has benefitted in the IGR structure in the sense of best. practice. While remarkable progress has been realized in IGR structures challenges still existed in the 2023/24 financial year with regard to the provision of reliable and accurate information from other public sector players and this affected the municipality 's planning especially the accuracy of the information in the IDP. Provision of progress in the implementation of sector departments within municipal boundaries is also still a challenge.

2.3 Intergovernmental Relations

NATIONAL INTERGOVERNMENTAL STRUCTURES

The municipality participates in national intergovernmental structures such as the following:

-National municipal manager's forum

-South African Local Government Association sessions including working groups

- Parliamentary Projects oversight visit (1 visit)

PROVINCIAL INTERGOVERNMENTAL STRUCTURES

The municipality participates in the following provincial intergovernmental structures:

- -Premier-mayors' forum (4x Meeting)
- -District Chief whips Forum (2x meeting)
- -District Speakers Forum (1 x meeting)
- -Provincial Monitoring and Evaluation forum (4 x meetings)
- -Provincial Planning Forum (4 x meetings)
- -Provincial CFOs Forum (4x meetings)
- -Provincial Municipal Manager's forum (4X meetings)

DISTRICT INTERGOVERNMENTAL STRUCTUCTURES

The municipality participated in the following District IGR structures during the period under review:

-District Speakers Forum (2 x meetings)

- -District Mayors' Forum (24x meetings)
- -District Chief whips Forum (2x meeting)
- -District Municipal Manager's Forum (4 x meetings)
- -District CFOs Forum (4x meetings)
- -District Planning Forum (4x meetings)
- -District Monitoring and Evaluation Forum (4x meetings)

The existence of the above IGR structures has assisted in the sharing of challenges, best practices, and resource mobilization. Alignment of programs and standardization of activities were also achieved from the district IGR structures.

COMPONENT C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

OVERVIEW OF PUBLIC ACCOUNTABILITY AND PARTICIPATION

The municipality also used its local IGR structures such as sector forums to ensure sector specific programs are aligned with those of other role players in the sectors. All forums were functional and holding their meetings.

COMPONET C: PUBLIC ACCOUNTABILITY AND PARTICIPATION

2.4 PUBLIC MEETINGS

COMMUNICATION, PARTICIPATION AND FORUMS

The Municipality established six clusters for public participation. Council meetings are held in public venues that are accessible to members of the public. Other forms of communication and public participation during the 2023/24 financial years include the usage of ward public meetings for the 31 wards wherein ward councilors provide feedback and progress report to ward members.

Apart from ward public meetings, the Quarterly Mayoral Imbizos were conducted during 2023/24 financial year. All issues raised which were related to the municipality were attended to and those related to sector departments were referred to relevant sector departments.

The municipal website, social media (WhatsApp & Facebook) as well as media houses are also useful tools which the municipality employed to communicate with its stakeholders to cover the cyberspace community.

The Municipal Newsletter RITO is published quarterly to communicate municipal programs.

ISSUES RAISED DURING THE MAYOR'S INTERACTION WITH THE COMMUNITIES THROUGH MAYORAL IMBIZO

VENUE	DATE	EVENT	ISSUES RAISED	PROGRESS
		DESCRIPTION		
Shawela, Shikhumb a, Mahuman i and neighbori ng villages	22/09/2023	Mayoral Imbizo	 Water Shikhumba gravel to paving. Shawela internal streets 	 Currently Mopani District Municipalit y is reticulating water to household. Shawela project constructo r has been appointed. Shikhumba gravel to paving has been completed and handed over to community
N'wadze kudzeku, Shivulan i and Neighbo ring commun ities	01/12/2023	Mayoral Imbizo	 Main road to Giyani Water challenges Utilization of the community hall 	 Mopani District Municipality is inventing of issues of water. The challenges regarding community hall have been resolved. Departme nt of Public Works, Roads and Infrastruct ure has appointed the

				consultant to start with the design
Modern boys soccer ground Maphata	27/03/2024	Mayoral Imbizo	 Internal streets Water Pavement of the main road 	 Consultant has been appointed to start with design. Water challenges has been referred to Mopani District Municipalit y
Five Stokers Ximawusa Village	16/06 2024	Mayoral Imbizo	 Stock theft Water challenges Internal streets need for sport Centre 	 The matter has been elevated to security cluster. The matter had been reported to mopani for intervention. The
				demand of theinternal street challenges had been packaged forfuture project consideratio n in IDP

Ward Committees

The municipality has a fully functional ward committee system. All the 31 wards have 308 ward committee members instead of 310.Two ward committee members, from wards 7 and 11, were not elected due to traditional leadership disputes.

2.5 IDP PARTICIPATION AND ALIGNMENT

The IDP is reviewed annually and in-house. The IDP is reviewed in line with the required standard and template, and it is aligned to the budget. The IDP Process plan is developed and approved by the council as the road map for the review of the IDP/Budget. The IDP Steering committee is responsible for the review of the IDP and Budget. The draft IDP/Budget is tabled before the council for public participation process to unfold to wards and the municipality established six clusters for the purpose of the community accessibility and inputs. The IDP representative's forum where all the stake holders are represented is also conducted to interrogate the IDP document.

The other stakeholders that are consulted are the Traditional Authorities, NGO's, Businesses, Traditional Healers, and Pastors' Fraternity. Inputs to the IDP are also submitted physically to the office of the accounting officer.

All the inputs and comments are consolidated, and the report is developed based on the inputs. The process of prioritization takes place considering the available resources and capacity of the municipal.

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 54/56 Managers?	Yes
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes
Do the IDP KPIs align with the provincial KPIs on the 12 Outcomes?	Yes
Were the indicators communicated to the public?	Yes
Were the four quarter aligned reports submitted within stipulated time frames?	Yes

COMPONENT D: CORPORATE GOVERNANCE

COMPONENT D: OVERVIEW OF CORPORATE GOVERNANCE

For the 2023/24 financial year Greater Giyani Municipality took leaf from the King IV report on good governance by including in its operations the functionality of risk function as well as the development and implementation of corruption and antifraud strategies. The risk register was developed, and its focus was on Strategic Risks, Operational Risks and Human Resources risks.

2.6 RISK MANAGEMENT

The Municipality regards risk management as one of the pillars required for the sustainability and corporate management. In compliance with the MFMA which S62 (i) (c) requires a municipality to have and maintain an effective, efficient, and transparent system of risk management. For financial year 2023/24 the municipality had a dedicated risk unit to deal with risk matters. Risk assessment sessions were conducted with the assistance of the provincial Treasury and COGHSTA to help the municipal management with the identification and profiling of risks within the municipality.

Risk	Action Plan	Progress
1. Insufficient infrastructurenetworks.	regarding the projects through ward councilors	Updating of stakeholders (PSC) regarding projects are being done to the community and Chief with the councilors on going
		Procurement plan for 2024/25 has been submitted
		Procurement plan is being implemented on going
		No service provider has been penalized for poor performance
		Monitoring of projects is being done monthly through site meeting, consultant meetings and weekly random site visit
	report to management committee	Monthly progress report has been prepared and submitted to audit committee meeting, PMS, and portfolio committee meeting.

2. Stalled projects	Implementation of a 3-year plan on stalled projects signed by CFO and MM	Awaiting appointment of the consultant for all stalled projects
	Project handover in consultation with office of the mayor	Shikhumba 2.6KM upgrading from gravel to paving has been handed over in consultation with office of the mayor.
	Conduct proper Consultation with the community before the designs are approved	Consultation with the community is being done before designs are approved whenever there is a project to be conducted.
	Conduct Workshop for the community during the project initiation.	Workshop to the community is being done during project initiation as and when there is a new project
 Dilapidated/ageing infrastructure 	Establishment of the committee to review the infrastructure designs	Committee to review infrastructure designs has not been established
	To make provision budget to appoint service provider/committee	Provision budget to appoint the committee has not been done
	Development of maintenance plan	Maintenance plan has been developed and is being implemented on going
	Appointment of additional security guards on all municipal facilities.	8 EPWP participants have been appointed to guard municipal facilities

4. Environmentaldegradation	Completion of landfill site development (phase 1)	Tender advert has closed awaiting appointment of the contractor
	Implementation of waste management by laws	Waste management by-laws are implemented on going
	Conduct waste management education/awareness.	Awareness campaign on waste management has been conducted
	Utilization of landfill site	Landfill site is not utilized awaiting for outstanding work to be finalized by Technical Services
	Reinstating of pound station (Refurbishment of pound station and appointment of pound master)	In progress of replacement of 3 external and 3 internal doors & lock at pound station office, replacement of 3 external doors and installation of barge boards at pound station guard room, repairing ceiling boards at pound station guard room and storeroom, painting of internal and external walls, barge boards, window frames and door frames at guard room, storeroom and offices and fixing of gate.
		Animal food has been procured for the pounded animals

5 . Loss of potential investors.	Implementation of council resolution to demolishing/removal of illegal structures	Action plan has been developed to get a court order. Various stakeholders will be consulted
	Removal of illegal hawkers	Removal of illegal hawkers not done awaiting court order
	Maintenance of the existing new market stalls	Maintenance of new market stalls not done due to budget constrain, it has been budgeted for the financial year 2024/25
	Relocating Street vendors to new market stalls	Vendors not relocated, to be relocated after maintenance of new market stalls
	Engagement with traditional authority to acquire land for future development.	Engagement with Ngove Traditional Authority has been done to acquire land for future development
	Review and Gazetting of street trading by-laws	Review of street trading by-laws has been done and the by-laws are being enforced with the assistance of SAPS and traffic officials
	Development of LED strategy	LED strategy is being implemented on going.

6. Poor financial sustainability	Implementation of revenue enhancement strategy	Revenue enhancement strategy is being implemented ongoing
	Enforcement of revenue policy and by-laws.	Revenue policy and by-laws are being enforced on going
	Conducting awareness on municipal services	Awareness on municipal services has been conducted
7. Fraud and Corruption	Conducting fraud awareness workshop to all officials	Fraud and corruption awareness has been conducted to new employees (Community Services, BTO, Mayor's Office, Corporate Services, MM's Office, and Technical Services)
	Progress on the cases reported from National and Provincial fraud hotline.	No fraud and corruption cases have been reported from National and Provincial hotline
	Implementation of anti- fraud corruption strategy	Anti-fraud corruption strategy is being implemented on going.
8. Insufficient land ownership	Implementation of SDF (Spatial development framework)	SDF is being implemented on-going
	Feasibility and research on town expansion. (Ngove town expansion, Application for township establishment)	Research on town expansion has been done. Applications for township establishment has been done waiting for the signing of agreement between the municipality and Ngove traditional authority
	Enforcement of SPLUMA and LUMS	SPLUMA and LUMS are being enforced on-going.

9. Business continuity		Disaster recovery plan has been advertised
	Implementation of disaster recovery plan	Disaster recovery plan has been advertised
	Implementation of disaster recovery site	Disaster recovery plan has been advertised
		BCP to be finalized after the Installation of IT Network points, Wi- fi, testing of cameras and backup generator in the next financial due to budget constraints
		BCP to be implemented after the implementation of disaster recovery.
10. Inadequate organizationalperformance	Filling of vacant positions in line with our recruitment policy	46 positions have been filled
	Cascading of performance management to lower level	100% of performance agreements have been signed
	performance indicator on performance agreements	Cross cutting of key performance indicator on performance agreements has been included on the performance agreement
	Development of the prototype of the organizational structure	Input has been populated on the development of prototype organizational structure.

Risk Management Committee meetings are held on a quarterly basis.

2.7 Anti-Corruption, Anti-Fraud and ANTI-CORRUPTION STRATEGY

The municipality has a Fraud and Corruption policy as well as Risk Management Policy in place. Risk Management Unit has been established and has two personnel, Risk Manager and Senior Risk Officer.

Fraud and Corruption awareness campaigns are conducted quarterly.

2.8 SUPPLY CHAIN MANAGEMENT

OVERVIEW SUPPLY CHAIN MANAGEMENT

During the 2023\24 financial year the Supply Chain Management policy was tabled to council for revision alongside other budget related policies. The revision considered the BBBEEE codes and changing supply chain regime.

SCM has two policies in place. They have been reviewed together with other budget related policies.

- 1. Supply Chain management Policy
- 2. Inventory management policy

Supply Chain Management Policy

The following list entails the deficiencies or limitations regarding the current policy.

1. Definit	ions	
	Added definitions for the following words which are used frequently in the	
1.		
	SCM Policy namely:	
	 Accounting Officer 	
	- CFO	
	- Delegation	
	- Emergency	
	- Financial Interest	
	- Single Provider	
	- CSD	
2.	Changed year 2011 to 2017 on the Preferential Procurement Regulations as	
	the latest regulations were promulgated now in year 2017.	
	"Long term contract" means a contract with a duration period exceeding one year changed to exceeding 3 years.	
4.	""The Act" means the Preferential Procurement Policy Framework Act, 2000	
	(Act No. 5 of 2000) has been changed to ""Act" or "MFMA" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);	
5.	Added the following acts/regulations under 'Other applicable regulations namely.	
	Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000).	
(b) the	Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998	
2. Supply	Chain Management Policy	

- 1. Paragraph 2(7) (a) states that the Policy states that the municipality is exempt from requesting three formal written quotations when procuring repairs and maintenance of Property, Plant and Equipment. Not all instances of the repairs and maintenance of Property, Plant and Equipment will be an emergency or the municipality can't source three quotations.
- 2. Added the following on paragraph 2(6) on instances of procurement for goods and services which are exempt from the SCM policy.
- (i) Periodic or quarterly security assessments of political office bearers and key officials (as per paragraph 13(6) of the Municipal Cost Containment Regulations 2019)
- 3. AMENDMENT AND ADOPTION OF THE SUPPLY CHAIN MANAGEMENT POLICY
- 1. Changed the following words from
- (ii) Reviewed the policy as and when required but within a cycle of 5 years to 'Review at least annually the implementation of this policy.

4. Sub delegations

- 1. Paragraph 5(4) (b) (i) refers to paragraph 5(2) (c) (iii) of the policy and the policy does not have such paragraph. It should be amended to the correct paragraph. (Paragraph 5(2) (c)).
- 2. On paragraph 4.2 and paragraph 5.1 the words Sections 79 and 106 of the Act have been changed to Section 79 of the Act because Sec 106 relates to Municipal Entities of which Greater Giyani Local Municipality does not have hence the Section is not applicable.

5. Range of procurement process

- 1. Paragraph 12(4) was in incomplete and below were the additions.
- The following wording has been changed from "The Accounting Officer may, after co with the municipal council and Heads of Departments, in writing change the different values"have been changed to "The accounting officer may, in writing –

a) Lower, but not increase, the different threshold values specified in sub-clause
--

b) direct that –

(i) written or verbal quotations be obtained for any specific procurement of a tr value lower than R2 000 (VAT included);

(ii) formal written price quotations be obtained for any specific procurement of a t value lower than R30 000 (VAT included); or

(iii) a competitive bidding process be followed for any specific procurement of a tr value lower than R200 000 (VAT included).

- 3. The following paragraph has been added on panel appointments:
- The Municipality reserves the rights to appoint a panel of Service Providers or Contractors for period not more than 36 months and allocation of work must be done on rotational basis considering the final ranking and the satisfactory performance of the service provider.

6. GENERAL PRE-CONDITIONS FOR CONSIDERATION OF WRITTEN QUOTATIONSOR BIDS

- 1. On Paragraph 13(1), the following items to be furnished by the prospective bidders when submitted quotations or bids:
 - (i) Tax Pin
 - (ii) CSD Registration Number
- 2. On Paragraph 13(1)b, the following items to be furnished by the prospective bidders when submitted quotations or bids:

whether any Municipal staff member is a close family member of an owner, his/her partner serves on the board of directors, or are members or trustees, of the tendering enterprise.

The above changes have also been affected under item 6 of the General Preconditions to be aligned with legislation.

7. CENTRAL SUPPLIER DATABASE

1. On Paragraph 14(1) d, the following words have been added 'which are currently not validated by the CSD''.

8. PETTY CASH

1. The following sentence has been added on paragraph 15 Petty cash purchases with threshold value from an amount of R1.00 up to an amount of R2 000 (VAT included) to be authorized by the Chief Financial Officer or his delegate.

9. VERBAL QUOTATIONS PROHIBITED

1. The following has been documented under paragraph 16:

The conditions for the procurement of goods or services through written quotations for amounts under the threshold for formal quotations as stated in clause 12(1)(c) & (d) are as follows:

- a) quotations for transactions up to a value of R 2 000 (VAT Included) must be obtained from at least two different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the Municipality provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria set out in clause 14(1) (b), c) and (d) of this Policy;
- b) providers must be requested to submit such quotations in writing.
- c) if it is not possible to obtain at least two quotations, the reasons must be recorded and reported quarterly to the Supply Chain Manager.
- d) if a quotation was submitted verbally, the order may be placed only against written confirmation by the selected provider.
- e) any other conditions determined by the Accounting Officer.
- 2. No orders may be placed based on verbal price quotations.
- 3. No quotation, written or verbal, may be made available by an official to a prospective bidder.

10. THE PROCEDURE FOR THE PROCUREMENT OF GOODS OR SERVICES THROUGH INFORMAL AND FORMAL WRITTEN QUOTATIONS

1. Paragraph 18 (i) added and deals with the composition of the quotation committee as follows.

"procurement requirements exceeding a value of R 30 000 (VAT Inclusive) must be submitted to the Quotations Evaluation Committee which comprises of Supply Chain Manager or his delegate, End User Representative and Secretary. The Quotations Evaluation Committee must make recommendation to the Chief Financial Officer or delegated official for approval".

11. PROCESS FOR COMPETITIVE BIDDING

- 1. Paragraph 20 (i) added and deals with the need for Cost Containment Measures before any procurement is done as follows:
 - a. "Cost containment determination (Needs analysis reports which necessitated the tender to be advertised).
 - b. The CFO to formally confirm in writing the availability of budget for adverts above R10m.

12. Bid documentation for competitive bids

- 1. Paragraph 21(5) does not state that the winning bidder's account for municipal rates and taxes and municipal service charges must not be in arrears for more than 3 months at the time of awarding.
- 2. Column headings for the 80/20 points system have been corrected from (<R30->R50m) to (R30K-<R50m)
- 3. Column headings for the 90/10 points system have been corrected from (<R50m) to (>R50m)
- 4. The following paragraphs have been added to paragraph 21:
 - 9. Pre-qualification criteria for preferential procurement:
 - a. If the municipality decides to apply pre-qualifying criteria to advance certain designated groups, the municipality must a. advertise the tender with a specific tendering condition that only one or more of the following tenderers may respond.
 - b. specify tenderer having a stipulated minimum B-BBEE status level of contributor.
 - 11. Subcontracting as condition of tender

If feasible to subcontract for a contract above R30 million, the municipality must apply subcontracting to advance designated groups. (2) If the municipality applies subcontracting as contemplated in sub-regulation the municipality must advertise the tender with a specific tendering condition that the successful tenderer must subcontract a minimum of 30% of the value of the contract to(a) an EME or QSE.

13. PUBLIC INVITATION FOR COMPETITIVE BIDS

- 1. Added the following on paragraph 22(1) on public invitation of bids.
 - Whether the briefing session/site inspection session is compulsory or not
 - Municipality reserves the right to accept or reject any bid or part thereof and is not obliged to accept the lowest bid.
 - No bid will be accepted from the person in the service of the state.
 - Municipality reserves the right to accept a bid in part.
 - The tender validity periods.
 - Council reserves the right to appoint more than one bidder.
- 2. On paragraph 22.1.1, the words newspapers commonly circulating locally have been removed as it is not applicable anymore. The municipality advertises on the website and on e-portal as well as the CIDB.
- 3. Advertising on the CIDB website has been included as well.
- 14. NEGOTIATIONS WITH PREFERRED BIDDERS AND COMMUNICATION WITH PROSPECTIVE PROVIDERS AND BIDDERS
- 1. Paragraph 24(1) (e) (ii) Should be rephrased as it is still referring to the tenderer who scored the highest points. It should refer to a bidder that scored second highest points.

- Paragraph 24(4) (C) refers to paragraph 25(3) (b) of the policy and the policy does not have that paragraph. It should be amended to the correct paragraph. (Paragraph 24(4)(b))
- 4. Paragraph 24(4) (d) refers to paragraph 25(3) (C) of the policy and the policy does not have that paragraph. It should be amended to the correct paragraph. (Paragraph 24(4) (C).
- 5. The last paragraph 24 (e) iv which reads that "If a market related price is not agreed as envisaged in paragraph (e) (iii), the accounting officer must re-advertise the tender", the words re-advertise must be replaced by the words 'CANCEL'.
- 6. The following has been added on paragraph 24 (1) 'does not lead to a lower price in respect of sale of land / goods''.

15. COMMITTEE SYSTEM FOR COMPETITIVE BIDS

1. Paragraph 26(4)(A) should be amended to paragraph 27,28 and 29 of the SCM policy, and

16. BID SPECIFICATION COMMITTEE

1. The composition of the bid specification committee added to include. Composition of Bid Specification Committee.

A Bid Specification Committee must be composed of the following.

a) Chairperson

b) At least 2 members one of which is a manager or delegated official from the user department requesting goods or services.

c) One official from SCM Unit providing also secretarial duties

17. Bid Evaluation Committee

1. The policy did not indicate the minimum number of members that the committee must have.

The policy was added as follows: The evaluation committee shall comprise not less than three people. The chairperson shall be an employee of Greater Giyani Municipality with requisite skills. Other members shall include a supply chain management practitioner and where relevant, include an official from the department requiring the goods and services.

 Paragraph 28(a) (ii) refers to paragraph 28(2) (F) which is not in the policy. The correct paragraph should be quoted (Paragraph 21(9)(h)

A paragraph should be added on the policy to provide more details on administrative requirements which will lead to disqualification such as, initialing of all pages by an authorized signatory, signing of all places where the signature is required, proof of purchase of bid document.

18. Locality

- 1. The following wording has been removed from paragraph 34 as it refers to locality which is now outlawed:
- (a) Firstly, suppliers and businesses within the municipality/municipal district.
- (b) Secondly, suppliers and businesses within the relevant province; and
- (c) Thirdly, suppliers and businesses within the Republic of South Africa.
- 2. These principles are to be embodied in the points allocated in terms of the Preferential Procurement Policy of the municipality.

19. APPOINTMENT OF PANEL OF CONSULTANTS

1. The following has been added on paragraph 35 (9) on remuneration of consultants.

The Accounting Officer must follow a fair and reasonable remuneration framework for consultants considering the rates:

- (a) Determined in the Guideline on fees for audits undertaken on behalf of the Auditor General of South Africa, issued by the South African Institute of Chartered Accountants
- (b) Set out in the 'Guide for Hourly fees for Consultants, issued by the Department of Public Service and Administration
- (c) Where the consultant belongs to a professional body, the rate of remuneration as stipulated by that body; and
- (d) In any other case, the rate stipulated as per competitive process.
- 2. The following has been added on the minimum clauses of service level agreements with consultants. The service level agreement between the municipality and the consultant must include as a minimum the following clauses namely
 - a) How the consultant will transfer skills to the officials of the municipality
 - b) objective for transfer of skills, including the nature, scope, and goals of the training Programme.
 - c) The list of employees to be trained.
 - d) Contents of the skills to be transferred.
 - e) Fee retention or penalty clause for poor performance

20. Procurement of goods and services under contracts secured by other organs of state

1. Consideration is given to regulation 32 once there has been update from National Treasury from time to time in line with Circulars.

21. Deviation from, and ratification of minor breaches of, procurement processes

- 1. Paragraph 36(2) refers to paragraph 37(1) (a) and (b) of the policy and the policy does not have such paragraph. The correct paragraph was corrected to be quoted as follows. (Paragraph 36(1)(a) and (b)) 2. Paragraph 36(3) refers to paragraph 37(2) of the policy and it does not relate to the matter on paragraph 36(3). The correct paragraph should be quoted. (Paragraph 36(2). 3. On paragraph 36 (a)i, details of emergency examples have been added as follows Circumstances that warrant emergency dispensation, includes but are not limited to. a) the possibility of human injury or death. b) the prevalence of human suffering or deprivation of rights. c) the possibility of damage to property or suffering and death of livestock and animals. d) the interruption of essential services, including transportation and communication facilities or support services critical to the effective functioning of the municipality. e) the possibility of serious damage occurring to the natural environment. f) the possibility that failure to take necessary action may result in the
 - municipality not being able to render an essential community service.
 - g) the possibility that the security of the state could be compromised.
 - h) The prevailing situation, or imminent danger, should be of such a scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal tender process.

22. UNSOLICITED BIDS

- 1. Paragraph 37(3) refers to paragraph 38(2) for unsolicited bid which was incorrect, The correct paragraph should be 37(2)
- 2. Paragraph 37(4) refers to paragraph 38(3) for unsolicited bid which is incorrect, the correct paragraph should be 37(3)
- 3. The following has been added on paragraph 37.
 - (1) The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the Accounting Officer depending on its delegations.
 - (2) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.
 - (3) When considering the matter, the adjudication committee must take into account –

a) any comments submitted by the public; and

- b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.
- (4) If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the accounting officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.
- (5) Closed bids shall only be accepted after the municipality failed to attract potential service providers through normal competitive bidding processes.

23. PAYMENT OF SUB-CONTRACTORS OR JOINT VENTURE PARTNERS

- 1. The following has been added on paragraph 55.
- 2. Payment of sub-contractors or joint venture partners

The Chief Financial Officer or an official designated by the Chief Financial Officer may consent to the direct payment of sub-contractors or joint venture partners by way of -

- (a) an approved cession; or
- (b) an agreement for direct payment.
- 3. Cessionary payment

The municipality shall accept cessionary payment under the following conditions:

- a) Signed agreement between the parties involved.
- b) Provided that the cede submit original and valid tax clearance certificate and pin.
- c) The cede is not blacklisted in the National Treasury database.
- d) The cede is listed on the Central Supplier Database
- e) The cede signs the MDB 4' Independence Declaration.

Cessionary payments shall be approved by delegated officials in terms of approved delegations.

- 4. Cession can only enter into if it is for purchase of the material or stock by the appointed service provider or financing cession to the appointment service provider.
- 5. No official other than the Accounting Officer shall enter into cession on behalf of the municipality

24.	COMBATING OF ABUSE OF SUPPLY CHAIN MANAGEMENT SYSTEM
1.	Paragraph 38(2) refers to paragraph 39(1) (b) (ii), (e), or F of the policy and the policy does not have that paragraph. The correct paragraph should be quoted. (Paragraph 38(1)(b)(ii),(e)or F
25.	. DISPOSAL MANAGEMENT
1.	Paragraph 40(5) (b) (ii) refers to paragraph (41) (4) (b) (ii) for property development which is in incorrect section. The correct paragraph to be quoted is paragraph 40(5) (b) (i).
26.	. Risk Management
1.	The municipality should have a fraud helpline or suggestion box to report fraud. This has been added as point no 41.3.9
27.	PROHIBITION ON AWARDS TO PERSONS WHOSE TAX MATTERS ARE NOT IN ORDER
1.	The policy should also include that the tax status of a bidder should be verified at the time of appointment.
28.	ETHICAL STANDARDS
	Paragraph 46(2) (d) refers to paragraph 47(2) (C) regarding rewards, gift favour, hospitality or other benefits which is an incorrect paragraph. The correct paragraph should be quoted. (Paragraph 46(2) (c). Paragraph 46(3) refers to paragraph 47(2) (d) and (e) of the policy. The paragraph quoted is incorrect. The correct paragraph to be quoted i paragraph 46(2)(d) and (e)
29.	INDUCEMENTS, REWARDS, GIFTS, AND FAVOURS TO
	MUNICIPALITIES, OFFICIALS AND OTHER ROLE PLAYERS
1.	Paragraph 47(2) and (3) refers to paragraph 48(1) which is incorrect

2.9. By-laws-New By –Laws introduced in 2023/24

There were no new by-laws.

2.10 WEBSITES (ICT)

Municipal website: Publishing date	content	and	curren	су	of	material
Budget documents				07 July	2023	
Final SDBIP 2023/24				11 Augus	st 2023	
Senior Managers Performance Agreen	nents			22 Augu	ust 2023	
Tender advert				22 Augu	ust 2023	
Draft SDBIP 2023-2024				24 Augu	ust 2023	

Banking details for purchase of tender documents	24 August 2023
Tender advert	25 August 2023
Schedule of council meeting	09 September 2023
7 days Tender advert	0 6 September 2023
Tender advert	0 7 September 2023
Tender advert	21 September 2023
Tender advert	07 November 2023
First Quarter Back to Basics Report	29 November 2023
First Quarter SDBIP Report	29 November 2023
Various bid advertisements	26 June 2024
Advertisement	30 January 2024
Service provider for fixing traffic lights next to nursing college	30 January 2024
Service provider for fixing traffic lights next to Shimati garage	30 January 2024
Appointment of a service provider for transporting 310 people	30 January 2024
Appointment of service provider for the fixing of traffic lights	30 January 2024
Consumables, tools and accessories	30 January 2024
Hand operated lawn mower and patrol	30 January 2024
Heavy duty rectangular plastic folding tables	30 January 2024
Promotional materials: T-shirts, bags and notebooks	30 January 2024
Cash management and investment policy	30 January 2024
7 days advertisement	14 February 2024
7 days advertisement for honey sucker and PPE	01 February 2024
Annual Report 2022/23	02 February 2024
Cleaning materials	23 February 2024
Hiring of lawn mower	23 February 2024
Servicing of air conditioners at all municipal premises	23 February 2024
Adjusted SDBIP 2023/24	15 April 2024
Final reviewed IDP draft	19 April 2024
Indigent notice	13 April 2024
Municipality pictures	17 April 2024
Oversight report 2022/23	17 April 2024
Schedule for public participation on IDP, budget and tariff structure	15 April 2024
Tender advertisement	29 April 2024
Tender advertisements	29 April 2024
Erratum for briefing date for waste disposal site	08 May 2024
Final forum meeting	13 May 2024
Lawn mower	16 May 2024
Tender advertisement	23 May 2024
Tender advertisement	17 May 2024
Third quarter SDBIP 2023/24	27 May 2024
Third Quarter Back to Basics	27 May 2024
Final SDBIP 2024/25	12 June 2024
Approved tariff structure	15 June 2024
Disability and gender awareness	15 June 2024

Performance Agreements	15 June 202 4
Erratum tender	06 June 2024
Policies documents	15 June 2024
Pictures on the slider	27 June 2024
Employee wellness day	19 June 2024
Supplementary valuation roll	21 June 2024
Supply and delivery of 3 hand operated lawn mowers	25 June 2024
Tender advertisement	21 June 2024
Various posts advertisement	06 June 2024

MUNICIPAL WEBSITE CONTENT AND ACCESS

of prescribed key website Most content material were placed on the municipal website and the publishing dates are indicated on the table above such as IDP, Budget, Annual Report, Performance Agreements, Budget related policies, Adverts for tenders and Adverts for Vacancies as indicated

2.10. PUBLIC SATISFACTION ON MUNICIPAL SERVICES

PUBLIC SATISFACTION LEVELS

Public Participation surveys were conducted during the period under review. Forms were distributed at various municipal strategic points such as Giyani Library, testing grounds and Civic center. We received relatively balanced responses from the public. The municipality further relied on public participation as well as the usage of the Premier and Presidential Hotlines to gauge the level of satisfaction and \ dissatisfaction with municipal services.

Key general areas of satisfaction/ dissatisfaction include:

-State of roads conditions (Tarred Roads)

-water

-health and education services (Clinics, Hospitals and Schools)

-unemployment

-RDP houses

- Revenue services
- -Long ques at the testing ground

CHAPTER 3: SERVICE DELIVERY PERFOMANCE (PERFORMANCE REPORT PART I)

COMPONENT A: BASIC SERVICES DELIVERY

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

3.1 WATER PROVISION

3.1.1 INTRODUCTION TO WATER PROVISION

The Water Services Act 108 of 1997 provides that all residents have a right to access of Water. Mopani District Municipality has been issued with a License to become the Water Services Authority for all its Local municipalities, in terms of the National Water Act 36 of 1998. It has appointed such Local Municipalities to become its Water Services Provider whereby a Budget for Operations and Maintenance is allocated to ensure that the Water Infrastructure is well functional. MDM is responsible for distributing water to the main pipeline. New Water Infrastructure projects remain the responsibility of the District Municipality. The report below provides information in terms of Households with water services and those that still remain with the backlog the municipality.

Sanitation Service Delivery Levels Households			
Description	2021/22	2022/23	2023/24
	Outcome No.	Actual No.	Outcome No.
Sanitation/sewerage; (above minimum level)	6430	6430	6430
Flush toilet (connected to sewerage)	0.400	0.400	0.400
Flush toilet (with septic tank) Chemical toilet	6430	6430	6430
Pit toilet (ventilated)			
Other toilet provisions (above min. service level)			
Minimum service level and above sub- total			
Minimum service level and above percentage			
Sanitation/sewerage; (below minimum			
level) Bucket toilet			

Other toilet provisions (below min service level) No toilet provisions.		
Below Minimum service level sub-total Below Minimum service level percentage Total Households		

3.2 WASTEWATER

Households; Sanitation servi	ce delivery	levels be	low the r	ninimum	Household	ds
Description	2022/	2023			2023/	24
	Original	Adjustm	Actual	Original	Adjustme	Actual
	Budget	ent		Budget	nt	
	No.	Bu	No.	No.	Bud	No.
		dg			get	
		et			No.	
		No				
Formal Settlements		•				
Total Households	MDM	MDM	MDM	MDM	MDM	MDM
below minumservice						
level						
Proportion of						
households below						
minimum Service						
level						
	I					
Informal Settlements		T	1	1	T	1
Total Households	MDM	MDM	MDM	MDM	MDM	MDM
belowminimum service						
level						
Proportion of						
household's below						
Minimum service						
level						

Emplo	oyees: Electricity Services	
Job	2022/23	2023/24

		No of Employees	(fulltime equivale nts) No.	Vacancies (as a % of total posts) %		No of Employees	Vacancies (fulltime equivale nts) No.	Vacancies (as a % of total posts) %
0-3	0	0	0	0%	0	0	0	0%
4-6	5	3	2	40%	5	2	3	
7-9	3	2	1	33.3%	3	1	2	
10-12	0	0	0	0%	0	0	0	0%
13-15	5	3	2	40%	5	2	3	60%
16-18	0	0	0	0%	0	0	0	0%
19-20	0	0	0	0%	0	0	0	0%
Total	13	8	5	38.50%	13	5	8	61.53%

Employees: Water Services								
Job Level		2022/23			2023/24			
		Employees	fulltime equivalence) No.	Vacancies (as a % of total posts) %	Posts No.	No of Employees		Vacancies (as at % of total posts %)
				00/				00/
0-3	0	0	0	0%	0	0	0	0%
4-6	0	0	0	0%	0	0	0	0%
7-9	0	0	0	0%	1	0	0	0%
10-12	1	1	0	0%	5	5	0	0%
13 -15	13	13	0	0%	13	8	5	38.46%
19-20	N/A	N/A	N/A	N/A	N/ A	N/A	N/A	N/A

Total	14	14	0	0%	19	13	5	31.57%

Description	waste service deli Households 2021/22 Actual No.	2023/24 Actual	2023/24
Description	Actual		2023/24
		Actual	
		No.	ActualNo.
Solid waste removal: (minimum level) Removed at least once a week. Minimum service level and above sub-total Minimum service level and above percentage Solid waste removal: (below minimum level) 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 Below minimum service level sub- total Total number of households	households in townships in rural areas Total: 48 weeks per annum (once per week) Refuse collected once per week. All General Waste Disposed at a municipal disposal site. Refuses are collected on a daily basis in the CBD. 10955 Household in rural area Backyard	No. households in townships in rural areas Total: 6560 households in townships 48 weeks per annum (once per week Refuse collected once per week. All General Waste Disposed at a municipal disposal site. Refuses are collected on a	households in townships in rural areas Total: 6560 households in townships 48 weeks per annum (onceper week
	refuse collection in rural area		

Job		2022/23			20	23/24		
Level	Posts No	No of Employees	Vacancies (fulltime equivalent) No.	(as a % of	Posts No.	No of Employees	Vacancies (fulltime equivalent) No.	Vacancies (as a % of total posts) %
0-3	1	1	0	100%	1	1	0	100%
4-6	3	2	1	33.33 %	3	1	2	66.67%
7-9	1	0	1	100%	1	0	1	100%
10-12	11	10	1	9.0%	11	6	5	45.45%
13-15	31	26	5	16.12%	31	28	3	9.67%
16-18	0	0	0	100%	0	0	0	100%
19-20	0	0	0	100%	0	0	0	100%
Total	47	39	8	17.02%	48	36	11	25%

WASTE MANAGEMENT (THIS SECTION INCLUDES: REFUSE COLLECTIONS, WASTE DISPOSAL, STREET CLEANING AND RECYCLING)

Greater Giyani Municipality Collect refuses from residential units in all townships, Businesses, Schools, Churches and industrial. Litter picking is conducted in all main roads, internal streets, and CBD. The municipality currently has one waste disposal site in use.

Financial p	erformance R`00	2021/22,2022	2/23 and 2	023/24 Elect	ricity Servi	ices			
Details	Details			2022/23			2023/24		
	Original Budget	Adjustment Budget	Actual	Original Budget	Adjustme nt Budget	Actual	Original Budget	Adjustme nt Budget	Actual
Total operational revenue (excluding tariffs)	0	0	0	0	0	0	0	0	0
Expenditur e							17 376 907.82	12 243 370.96	69 248 101.55
Employees	3 670 875	2 280 764	803 572	3 745 033	2322		3 800 407.82		2 334 475.14
Repairs and Maintenanc e	2 500 000	6 000 000	4 401 569	6 000 000	6000	0	10 000 000	5 146 889	0
Other	2 114 000		2 151 604	2 802 137	2024	1005	3 576 500	4 116 500	66 913 626.41
Total operational Expenditure		4	35,012,9 18.2 9	12 547 170	10 346	2332	17 376 907.82		69 248 101.55

Net Operatio nal (service) expenditur e									
Financial pe Services)	rformand	ce 2020/21	, 2021/22	,2022/23	Refuse Sc	lid Waste	Manageme	nt Services	(Community
	2021/22			2022/23			2023/24		
	Original Budget	Adjustmen t Budget	Actual	Original Budget	Adjustme nt Budget		Original Budget	Adjustmen t Budget	Actual
Total operationa Irevenue				11 200 000	9 040 000	8 276 420	9 524 350	8 776 242	
Expenditur e;		8 142 878	8 098 053				16 925 661.01	11 220 88 2.65	16 675 933.37
Employees	107788 75	8 533 794	9 795 388	11 126 875	8 578 222	6 989 783	12 569 661.01	9 319 882.65	12 045 035.97
Repairs and maintenan ce	500 000	200 000	312 923	200 000	200 000	0	250 000	250 000	0
Other				3 223 640	1 085 167	538 676	4 106 000	1 651 000	4 630 897.40
Total operationa I expenditur e				14 550 514	9 863 389	7 528 459	16 925 661.01	11 220 88 2.65	16 675 933.37

THE TABLE BELOW REFLECTS THE AVAILABILITY AND BACKLOG OF COLLECTION OF WASTE WITHIN WARDS

WARD	AVAILABLE	BACKLOG
1	Unstructured services	Blinkwater, Ximausa, Noblehoek
2	0	Phikela, Rivala, Maxavela, Mavhuza
3	0	Babangu, Ndengeza RDP, Ntshunxi
4	0	Basani, N'wamankena,Maswanganyi
5	0	Sifasonke, Zamani, Tomu
6	0	Gon'on'o, Hlaneki, Khani
7	0	Siyandhani,Bode

8	0	Silawa,Shimange,Dingamazi, Skhiming, Botshabelo				
9	0	Homu 14A, Homu 14B				
10	0	Glja-Ngove, Nkomo C, Nkomo B				
11	Giyani E,D1	0				
12	Giyani A	Homu 14 C				
13	Giyani D2 and Giyani F	В9				
14	Unstructured services	Makosha, Shikukwani				
15	Unstructured services	Nwadzekudzeku and Shivulani				
16	Unstructured services	Mninginisi B2, B3, Mhlava Willem				
17	Unstructured services	Thomo				
18	Unstructured services	Gawula, Khakhala, Muyexe				
19	Mahlathi unstructured services	Hlomela, Ndindani, Mahlathi,Shingwedzi Camp				
20	0	Bonwani, Mavalani, Mbatlo				
21	Krematart, Ngove unstructured service	Ngove, Kremetart, Dzingi-Dzingi				
22	0	Shawela, Shikhumba				
23	0	Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani				
24	0	Mnghonghoma, Loloka, Mageva				
25	0	Daniel Rabalelo, Mageva township,Dzumeri				
26	0	Maphata, Sikhunyani, Nkomo A, Bambeni				
27	0	Mayephu, Mzilela, Matsotsosela, Xitlakati, Khaxani				
28	0	Mphagani, Zava				
29	0	Makhuva, Mbaula, Phalaubeni				
30	0	Mapuve, Jim Nghalalume, Ecopark				
31	0	Mapayeni, N'wakhuwani, Vuhehli,Mnyangani				
TOTAL						

3.6.1 CHALLENGES

There is a huge backlog of refuse removal services as the service is yet to be extended to rural communities. Lack of proper waste management infrastructure is also a challenge as waste disposal is not meeting the minimum requirements for safe disposal of waste. The municipality also does not have sufficient funds to initiate recycling initiatives. There are also ageing staff and shortage of employees as a result the municipality relies on contract workers to render the waste management services. Insufficient resources to extend refuse removal services to rural communities. Lack of law enforcers to enforce by laws. The dumping site is due for rehabilitation and closure.

3.6.2 INTERVENTIONS

A landfill site development project is under way. The Buyback Centre constructed to support recycling initiatives. Budget set aside under the EPWP Program to appoint personnel on a contract basis to work on waste. installed no dumping sign as part of awareness. Waste management by-law is Gazetted and implemented. Skip bins are rented as per the approved tariff structure. Skip bins are place in strategic areas to combat dumping waste in open spaces. Intensification of environmental education awareness to school and community members. Development of Robust Clean-up plan

for all villages. Waste disposal closure license extended by two years, thus 2024.

The table below reflects availability and backlog of standardsports facilities within wards.

WARD	AVAILABLE	BACKLOG
1	0	Blinkwater, Ximawusa, Noblehoek
2	Mavhuza	Rivala, Phikela, Mashavela
3	0	Babangu, Nden'eza, RDP, Ntshuxi
4	0	Basani, Nwamankena, Maswanganyi
5	0	Sifasonke, Zamani, Tomu
6	Khani	Gon'on'o, Hlaneki
7	0	Siyandhani, Bode
8	0	Dingamazi, Shimange, Silawa, Sekhimini, Botshabelo
9	Homu 14B	Homu 14 A
10	0	Nkomo B, Nkomo C, Gija-Ngove
11	Section E	Giyani D1
12	Giyani A	Homu 14C
13	0	Giyani D2,Giyani F, B9
14	0	Makosha, Shikukwani
15	Shivulani	Nwadzekudzekuku
16	0	Mninginisi B3, Mninginisi B2, Mhlava Willem
17	0	Thomo
18	Gawula, Muyexe	Khakhala
19	0	Hlomela, Ndindani, Mahlathi, Phalabubeni
20	0	Bonwani, Mavalani, Mbatlo
21	0	Ngove, Kremetart, Dzingi-Dzingi
22	Shawela	Shawela RDP, Shikhumba
23	0	Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani
24	Mageva	Mnghonghoma, Loloka
25	0	Daniel Rabalelo, Mageva Township, Dzumeri
26	0	Maphata, Sikhunyani,Bambeni, Nkomo A

27	Mzilela	Mayephu, Matsotsosela, Khaxani, Xitlakati
28	0	Mphagani, Zava
29	0	Makhuva, Mbaula,u
30	0	Mapuve, Nghalalume
31	0	Mapayeni, N'wakhuwani, Vuhehli, Mnyangani

The report reflects only halls built by the municipality. Excluded are privately owned halls and those built by another sector department.

THE TABLE BELOW REFLECTS THE AVAILABILITY AND BACKLOG OF COMMUNITY HALLS WITHIN WARDS

	UNITY HALLS	
WARD	AVAILABLE	BACKLOG
1	0	Blinkwater, Ximawusa, Noblehoek
2	0	Rivala, Phikela, Mashavela, Mavhuza
3	0	Babangu, Nden'eza, RDP, Ntshuxi
4	0	Basani, Nwamankena, Maswanganyi
5	0	Sifasonke,Zamani,Tomu
6	0	Gon'on'o, Hlaneki, Khani
7	0	Siyandhani, Bode
8	0	Dingamazi, Shimange, Silawa,Sekhimini, Botshabelo
9	0	Homu 14 A, Homu 14B
10	0	Gija-Ngove,Nkomo B, Nkomo C
11	Giyani	Giyani E, Giyani D1
	Community Hall	
12	0	Giyani A, Homu 14C
13	0	Giyani D2,Giyani F
14	0	Makosha, Shikukwani
15	Nwadzekudzeku	Shivulani
16	0	Mninginisi B2, Mninginisi B3, Mhlava Willem
17	Thomo	N/A
	Community Hall	
18	0	Gawula, Muyexe, Khakhala
19	0	Hlomela, Ndindani, Mahlathi, Phalabubeni
20	0	Bonwani, Mavalani, Mbatlo
21	0	Ngove, Kremetart, Dzingi-Dzingi
22	0	Shawela, Shikhumba
23	0	Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani
24	0	Mnghonghoma, Loloka, Mageva
25	0	Daniel Rabalelo, Dzumeri, Mageva Township

WARD COMMUNITY HALLS

26	0	Maphata, Sikhunyani, Nkomo A, Bambeni
27	0	Mzilela, Mayephu, Matsotsosela, Khaxani, Xitlakati
28	0	Mphagani, Zava
29	0	Makhuva, Mbaula,
30	Jim Nghalalume	Mapuve, Ecopark
31	0	Mapayeni, N'wakhuwani, Vuhehli, Mnyangani

3.7 Housing

The powers and functions for the provision and construction of housing lies with the provincial government under the Department of Co-operative Governance, Human Settlements and Traditional Affairs. The role of the municipality is to identify housing demands needs through the development of the Housing Chapter and identification of beneficiaries. For the 2023/24financial year a total of 375 houses were allocated to Greater Giyani Municipality. The implementing agent was the Department of Co-operative Governance, Human Settlements and Traditional Affairs.

3.6 Free Basic Services and Indigent Support

Free b	Free basic services to low-income households										
	Nu	mber o	ber of households								
	Total	Но	usehold'	s earning	s less that	an R20	00 per mo	onth			
			Free	basic	Free	basic	Free	basic	Free bas	sic	
			water sanitation electricity refuse								
		Total	Access	%	Access	%	Access	%	Access	%	
			S		S		S		S		
2020/21			171		171		1809				
2022/23			390		0		6834		390		
2023/24			MDM		MDM		4518		201		

Introduction to Free Basic Services and Indigent Support

COMMENT ON FREE BASIC SERVICES AND INDIGENT SUPPORT:

The municipality is faced with numerous applications of indigents; however, municipality is doing everything in its powers to support local communities with the need of free basic services.

Component B: Roads and Transport

3.7 Introduction to Roads Gravel road infrastructure Kilometers

	Total gravel roads	New gravel roads constructed	Gravel roads upgraded to tar	Gravel roads graded/maintained
2021/22	2 913	2.7 KM	16.95 KM	2 640
2022/23	2 889	1.6 KM	11.4 KM	2 538
2023/24	2 880.2	0km	8.8km	2 600

ROADS AND TRANSPO RT Employee s		Employee s.	equivalent s)	(as a % of		Employee s	equivalent s)	(as a % of
	2022/23				2023/24			
0-3	1	1	0	100%	1	1	0	100%
4-6	1	1	0	100%	1	1	0	100%
7-9	3	0	3	100%	1	1	0	100%
10-12	20	16	4	20%	20	13	7	65%
13-15	33	18	15	45.45%	33	16	17	48.5%
16-18	0	0	0	0%	0	0	0	0%
19-20	0	0	0	0%	0	0	0	0%
Total	58	36	21	36.20%	56	32	24	57.14%

Asphalted	Road Infrast	ructure			
	Total	New	Existing	Existing	Asphalt
	Asphalted	asphalt	asphalt	asphalt	roads maintained
	roads	roads	roads re-	roads re-	
			asphalted	sheeted	
2022/23	102.77 KM	11.4 KM	5.4 KM	0 KM	0.81 KM
2023/24	102.77 KM	0km	9.31km	0km	1.5km

Financia R`(-	nance 2	020/21,20)21/22 a	nd 2022/2	23: Road S	Services	; 		
Details	2021/22	2		2022/23 2023/24						
	Budge	Adjustm ent budget	Actual		Adjustme nt budget		Budget	Adjustm ent budget	Actual	
Employee s			12 294 249	10 064 669	8 492 620				14 963 903.99	
Repair & Maintenan ce			13 754 992		55 200 000			46 196 977	0	
Other	642 000	530 000	665 506	246 265	543 265	525 131	650 000	940 000	12 548 353.27	
Total operationa I expenditur e			26 714 747		64 235 885				27 512 257.26	
Net operationa I (service) expenditur e										

Capital expenditure 2022/23 and 2023/24 Road Services R`000

Capital	2022/23				2023/24			
	Budget	Adjustment Budget	Expenditu re	Variance from original budget	Budget	Adjustm ent Budget	Expenditure	Variance from adjustment budget
	18 543 541	14 339 275		3 334 421	6 000 000	19 576 087.95	16 009 959.4 1	3 566 128.54
Electrificati on of siyandhani Village	0	3 617 010	3 144 704	472 306	5 032 989	7 620 840	5 785 469.57	1 835 370,43
Electrificati on of Xivulani	0	0	0	0	4 100 000	4 100 000	3 350 629.56	749 370.44
Electrificati on of Mninginisi Block 3	0	0	0	0	3 780 000	5 131 620	4 462 278.25	669 341.75
Electrificati on of Homu 14 A Village		0	0	0	3 100 000	9 089 730	7 904 113.05	1 185 616.95
Electrificati on of Homu 14 B village		0	0	0	3 100 000	6 086 340	4 880 580.08	1 205 759.92

Electrificati on of Bode Village	0	0	0	0	4 100 000	6 026 670	5 240 582 .61	786 087.39
Electrificati on of Sikhunyani Village	0	0	0	0		4 176 900	3 632 078.27	544 821.73
Electrificati on of Mapayeni Village	0	0	0	0		3 739 320	3 254 982.60	484 337.40
Electrificati on of Gawula Village	0	0	0	0	3 100 000	3,938, 220	3 204 396 .52	733 823.48
Electrificati on of Khakhala Village	0	0	0	0		4 256 460	3 701 269.55	555 190.45
Electrificati on of Daniel Rabalele Village	0	0	0	0	2 500 000	8 592 480	6 740 471.29	1 852 008.71
Detail design for Matsotso sela Village	0	0	0	0	230 000	230 000	152 678.89	77 321.11

Detail design for Mbhedle Village	0	0	0	0	230 000	230 000	0	230 000
Detail design for Mnghon ghoma Village	0	0	0	0	290 000	290 000	218 634.79	71 365.21
Detail design for Mahlathi village	0	0	0	0	230 000	230 000	150 782.61	79 217.39
Detail design for Mageva Village	0	0	0	0	230 000	230 000	389 109.60	-159 109.60
Detail design for Loloka village	0	0		0	230 000	230 000	125 652.17	104 247.83
Installation of High Mast Lights in 93 Villages (CBD)	000	1 480 000	1 286 765	193 235		1 000 000	0	1 000 000

Install ation of energ y savin g streetl ights		7 500 000	5 286 38	72 213 613		5 500 000	4 872 338.64	627 661.36
Capital Project s Waste								
Manage ment				- 1				
Mavalani Indoor Sports Centre		10 343 971		1 254 629	16 313 679	9 263 679	7 672 665.02	1 591 013.98
		13 215 573		842 162	14 309 409 .79		14 710 262.2 4	132 169.76
		8 300 000				9 025 6 91.48	8 350 029.77	675 661.71
Internal Street								
	1 0 00 000	50 000	0	50 000	1 500 000	250 000	0	250 000
Homu 14B Sports Centre			9 115 976	896 545		3 053 276	2 794 854.58	258 421.42
4.4km Siyand hani ring road	1000 000		9 582 730				38 618 840.7 5	

					087.80		22 999 945.7 6	-346 216.23
	000	500 000		500 000		3 149 155.97	2 730 424.79	418 731.18
Makosha upgrading from gravel to paving phase 2	100 000	500 000	391 282	108 718		1 500 000	1 296 896.70	203 103.30
Hlomela upgrading fromgravel to paving	1 500 000	500 000	431 919	68 081	2 577 159.4 1	4 327 159.41	4 667 184.53	-340 025.12
MIG Spending						77 952 433.21	77 952 433.21	0
Environ mental Awareness Campaign	Operational	Operational	Operation al	Operational	Operational	Operationa I	Operational	Operational

Environ mental Awareness Campaign	Operatio nal	-	Operation al	Operational	Operational	Operationa I	Operational	Operational
Scholar	Operatio		Operation	Operational	Operational	Operationa	Operational	Operational
Patrol	nal	Opera tional	al			I		
Speed Checks	Operatio nal	Operati onal	Operation al	Operational	Operational	Operationa I	Operational	Operational
Traffic summonses issued	Operatio nal	-	Operation al	Operational	Operational	Operationa I	Operational	Operational
Driver's License Card Agency	Operatio nal	Opera tional	Operation al	Operational	Operational	Operationa I	Operational	Operational
Road Traffic Managemen t Corporation fees		Operation al	Operation al	Operational	Operational	Operationa I	Operational	Operational
Vehicle Testing Station Calibration	Operational	Operation al	Operation al	Operational	Operational	Operationa I	Operational	Operational
80%Agency fees	-	Operation al	Operation al	Operational	Operational	Operationa I	Operational	Operational
Road blocks		Operation al	Operation al	Operational	Operational	Operational	Operational	Operational

3.8 Transport (Including Vehicle Licensing & Public Bus Operation)

Introduction to Transport

The municipality has a fully established licensing unit with the vehicle testing station, driver's license testing center and registering authority. However, these functions

belong to the Department of Transport, therefore the municipality operates under a Service Level Agreement. The municipality also has a law enforcement and traffic services unit responsible for public transport management and community safety. The key activities under this function are vehicle roadworthy compliance, vehicle speed control, scholar patrols, traffic escorts and pound services amongst others.

The majority of the Greater Giyani Municipality residents rely on public transport, this is evidenced by the number of buses and taxis on our roads. The municipality usually experiences road congestion during peak hours and in festive seasons. This is due to the lack of bus rank facilities, heavily congested Giyani taxi rank and public road infrastructure such as offloading and loading zones. To resolve this, the municipality needs secure land from Public Works or traditional leaders to develop taxi rank holding facility and bus rank facility. Land negotiation process in under way.

Public Transport

LOCATIO N	STATUS	DESTINATIONS
Old Spar	Operation al	Bushbuckridge, Polokwane, Tzaneen and Phalaborwa,Witbank
Shoprite	Operation al	Malamulele
New Boxer Superma rket	Operation al	Mooketsi, Vuhehli, Gawula
Ndhamb Hi TaxiRank	Operation al	Giyani, Tzaneen
OBC (Mai n TaxiRank)	Operation al	Phalaborwa, Acornhoek, Tzaneen, Polokwane, Pretoria,Rustenburg, Johannesburg

Status of Taxi Rank Facilities

Public Transport Challenges

The major challenge experienced by the municipality is the lack of space for loading passengers. The municipality currently does not have an integrated transport plan which would then be used for management of Public Transport within area of municipal's jurisdiction.

3.9 Wastewater (Stormwater Drainage)

Actions that have been taken Plans in place to develop the town.

The Municipality developed Stormwater Master Plan which will be implemented to eliminate flooding around town and townships.

Component C: Planning and Development

3.10 Planning

Applic	Applications for land use development										
Detail	Formaliza township		of	R	ezoning	Built Environm	ent				
	2022-23	2023-24		2022-23	2023-24	2022-23	2023-24				
	1	2		16	29	0	21				

3.11 Local Economic Development (Including Tourism and Marketplaces)

Financial p R`000		n ce 202 ′	1/22,202	2/23 and	2023/24	4: Planr	ning servi	ices	
Details	2021/22			2022/23	3		2023/24		
	Original Budget	Adjuste d budget	Actual	Original Budget	Adjuste d budget	Actual	Original Budget	Adjusted budget	Actual
Total Operational Revenue				1025 000	685 000		840 000	2 321 315	558 315,09
Expenditure re:									
Employee s	8 814 977	1 102 696	3 540 014.04	8 821 0 77.57	7 433 5 71.83	1 105 136	8 589 443 .42	7 507 353. 85	7 251 792.98
Repairs & Maintenance		0	6,845, 473.54	0	0	0	0	0	0
Other		100 954	0	704 500	909 500	66 743	1 057 600	1 923 800	6 547 521.57

Total Operational Expenditure	1 203 650		1 171 879	9 647 043	9 431 154	13 799 314.55
Net operation al (service) expenditure						

Comment on Local Economic Development Performance Overall:

4 SMMEs were supported financially in the 2023/24 financial year.

5 SMMEs were exposed to LED market.

8 SMMEs were exposed pop-up market.

Component D: Community & Social Services

Em	Employees: Local Economic Development Services								
Job level	2022/	/23			2023/24				
	Posts No.	Employee	(fulltime equivalents)	s (asa %	Posts No.	Employee s	(fulltime equivalents)	Vacancie s (asa % oftotal posts) %	
0-3	1	1	0	100%	1	1	0	100%	
4-6	2	0	2	100%	2	0	2	100%	
7-9	0	0	0	0%	0	0	0	0%	
10-12	6	4	2	33.33%	6	4	2	33.33%	
13-15	0	0	0	0%	0	0	0	0%	
16-18	0	0	0	0%	0	0	0	0%	
19-20	0	0	0	0%	0	0	0	0%	

Total	9	5	4	44.44%	9	5	4	44.44%

3.12 Libraries; Archives; Museums; Galleries; Community Facilities; Other (Theaters, Zoos, etc.)

- The municipality has one functional Library in Giyani
- 3.13 Cemeteries and Crematoriums

Introduction to Cemeteries & Crematoriums

Job level	2021/22	2022/23			2023/24				
	No of Employees	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %	No of Employees	Vacancies (fulltime equivalents) No.	Vacancies(as a % oftotal posts) %			
0-3	1	0	100%	1	0	100%			
4-6	0	0	0%	0	0	0%			
7-9	0	1	0%	0	0	0%			
10- 12	0	3	0%	1	1	100%			
13- 15	13	39	75%	11	41	73%			
16- 18	0	0	0%	0	0	0%			
19- 20	0	0	0%	0	0	0%			
Total	14	43	75,43%	13	42	69.05%			

the control of the traditional authorities is yet to be audited. There is also no crematorium within the jurisdiction of the municipality.

Comment on the Performance of Cemeteries & Crematoriums Overall: Ensure all funded position are appointed.

The municipality is experiencing a challenge of space for the development of future cemetery site since most of the available land is under the control of the traditional leadership. Cemetery by-laws are gazetted and include clauses which will help the municipality to save space. There are no security personnel deployed and vandalization is taking place which results in damaging of tombstones after hours or over the weekend.

3.14 Childcare; Aged Care; Social Programmes

Introduction to Childcare; Aged Care and Social Programmes

The municipality has coordinators who focuses on social programs such HIV and AIDS, Women and Children, Youth, Old age, Gender, and Disability. There are also several forums as Aids council and technical committee, Men's forum, Disability's forum, and gender forum which champions the interest of these social sectors. At the core of it is that the oversight monitoring is done through the Health and Social Development Portfolio Committee. The municipality works closely with provincial and district departments that deals with social issues such as the Department of Social Development, Department of Health, South African Police Services and Chapter Nine institutions such as Human Rights and Gender Commissions as well as nongovernmental organizations.

The municipality is working together with Mopani District, LEDET and DEFF to raise awareness on the need to protect and conserve the environment.

Component E: Environmental Protection

3.15 Pollution Control

The municipality has a functional waste management service, providing refuse removal services to the Giyani township households once per week and daily in the CBD. Due to capacity challenges, the municipality is yet to extend waste management services to rural villages. The municipality is currently developing a landfill site and rehabilitating the current waste disposal site in compliance to the National Environmental Management: Waste Act and the GN No.636 National Norms and Standards for Disposal of Waste to landfill.

3.16 Biodiversity; Landscape; (Incl. Open Spaces)

GGM works jointly with DEA and LEDET to ensure biodiversity conversation construction in line with the climate change response strategy of the province. There are also municipal community parks that are well maintained, though there is a challenge of vandalism in the parks.

Component F: Health

• The clinics and ambulance services are rendered by the provincial department of Health and Social Development.

Component G: Security and Safety Police, Fire, and Other (Disaster Management, Animal Licensing and Control, Control of Public Nuisances and Other)

Introduction to Disaster Management, Animal Licensing and Control, Control of Public Nuisances, etc.

• The Police and Fire services are rendered by the provincial department andNational Department. And fire rendered by the District Municipality. The municipality has animal pound station to be used for impoundment of animals. The development of bylaws for keeping animals to deal with licensing and control of animals is in progress.

	Financial performance 2021/22, 2022/23 and 2023/24: Traffic R`000									
Details	2021/22		2022/2	3				2023	3/2024	
	Actual		Budget	Adjustm ent Budg et	Actual	Variance	1	Adjuste d Budget	Actual	Variance
Total operati onal revenu e	7 914 702	18 230 000	8 300 000		8 262 877	-262 877		8 225 000	8 061 372	163 628
Police Officer s										
Other Emplo yees	20 378 428	19 214 761	20 290 642			-923 775	22 26 6 008 .79		20 317 080.00	

Repair s & Maintenan ce			500 000	500 000	31076	468 924		500 000	0	
	84 34 6	1 227 500	16 7 90 3			460 609	1 283 000	437 000	541 998.78	
		20 542 261	830		145	20 667 946			20 859 078.78	
Net operati onal (servic e) expen diture										

Component H: Sport and Recreation

Introduction to Sport and Recreation

3.17 Sport.

The table below reflects availability and backlog of standard Sports facilities within Wards.

Ward	Available	Backlog
1	0	Blinkwater, Ximawusa, Noblehoek
2	0	Rivala, Phikela, Mashavela
3	0	Babangu, Nden'eza, RDP, Ntshuxi
4	0	Basani, Nwamankena,
		Maswanganyi
5	0	Sifasonke, Zamani, Tomu
6	Khani	Gon'on'o, Hlaneki
7	0	Siyandhani, Bode
8	0	Dingamazi, Shimange,
		Silawa, Sekhimini, Botshabelo
9	Homu 14B	Homu 14 A
10	0	Nkomo B, Nkomo C, Gija-Ngove

12Giyani AHomu 14C13D2 and FGiyani D2, Giyani F, B9140Makosha, Shikukwani15ShivulaniNwadzekudzeku160Mninginisi B3, Mninginisi B2,Mhlava Willem170Thomo18Gawula, MuyexeKhakhala190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	11	Section E	Giyani D1
13D2 and FGiyani D2, Giyani F, B9140Makosha, Shikukwani15ShivulaniNwadzekudzeku160Mninginisi B3, Mninginisi B2,Mhlava Willem170Thomo18Gawula, MuyexeKhakhala190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMaypata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xittakati270Mahuva, Mbaula, Phalaubeni290Mapuve, Nghalalume30			-
140Makosha, Shikukwani15ShivulaniNwadzekudzeku160Mninginisi B3, Mninginisi B2,Mhlava Willem170Thomo18Gawula, MuyexeKhakhala190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mahata, Sikhunyani,Bambeni, Nkomo A260Maphata, Sikhunyani,Palaubeni290Maphagani, Zava3010310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			
15ShivulaniNwadzekudzeku160Mninginisi B3, Mninginisi B2,Mhlava Willem170Thomo18Gawula, MuyexeKhakhala190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mahatu, Zava280Makhuva, Mbaula, Phalaubeni3010Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			
160Mninginisi B3, Mninginisi B2,Mhlava Willem170Thomo18Gawula, MuyexeKhakhala190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mahuya, Sikhunyani, Bambeni, Nkomo A260Makhuva, Mbaula, Phalaubeni290Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	14		
Willem17018Gawula, Muyexe19019020021022Shawela23024Mageva25026027028029021023024Mageva25026Mzilela27028029030Mapayeni, Nasavilani, Nasavilani, Nkomo A2610270280310310310313103131031	15	Shivulani	Nwadzekudzeku
170Thomo18Gawula, MuyexeKhakhala190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume30310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	16	0	Mninginisi B3, Mninginisi B2,Mhlava
18Gawula, MuyexeKhakhala190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mahata, Sikhunyani, Zava280Mahuva, Mbaula, Phalaubeni290Mapuve, Nghalalume30310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			Willem
190Hlomela,Ndindani, Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mahata, Sikhunyani, Zava280Makhuva, Mbaula, Phalaubeni290Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	17	0	Thomo
200Mahlathi,Shingwedzi Camp200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart,Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Mapuve, Nghalalume30310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	18	Gawula, Muyexe	Khakhala
200Bonwani, Mavalani, Mbatlo210Ngove, Kremetart, Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	19	0	Hlomela,Ndindani,
210Ngove, Kremetart, Dzingi-Dzingi22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mahaua, Zava280Mapuve, Nghalalume30310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			Mahlathi,Shingwedzi Camp
22ShawelaShawela RDP, Shikhumba230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mahagani, Zava280Mapuve, Nghalalume301310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	20	0	Bonwani, Mavalani, Mbatlo
230Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Mapuve, Nghalalume3010310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	21	0	Ngove, Kremetart, Dzingi-Dzingi
24MagevaNsavulani24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume30310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	22	Shawela	Shawela RDP, Shikhumba
24MagevaMnghonghoma, Loloka250Daniel Rabalelo,Mageva Township, Dzumeri250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume3011310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	23	0	Mbhedle, Guwela, Kheyi, Mushiyani,
250Daniel Rabalelo,Mageva Township, Dzumeri250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume3010310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			Nsavulani
250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume3011310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	24	Mageva	Mnghonghoma, Loloka
250Maphata, Sikhunyani,Bambeni, Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume30310310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	25	0	Daniel Rabalelo, Mageva Township,
Nkomo A26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume3010310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			Dzumeri
26MzilelaMayephu,Matsotsosela,Khaxani, Xitlakati270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume30310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	25	0	Maphata, Sikhunyani,Bambeni,
Xitlakati27028029030Mapuve, Nghalalume310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			Nkomo A
270Mphagani, Zava280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume30310310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	26	Mzilela	Mayephu, Matsotsosela, Khaxani,
280Makhuva, Mbaula, Phalaubeni290Mapuve, Nghalalume300Mapayeni,N'wakhuwani,Vuhehli, Mnyangani			Xitlakati
290Mapuve, Nghalalume3099310Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	27	0	Mphagani, Zava
30 30 31 0 Mapayeni,N'wakhuwani,Vuhehli, Mnyangani	28	0	Makhuva, Mbaula, Phalaubeni
31 0 Mapayeni,N'wakhuwani,Vuhehli, Mnyangani Mnyangani	29	0	Mapuve, Nghalalume
Mnyangani	30		
	31	0	Mapayeni,N'wakhuwani,Vuhehli,
ΤΟΤΑΙ			Mnyangani
IOTAL	TOTAL		

3.18 RECREATION

THE TABLE BELOW REFLECTS THE AVAILABILITY AND BACKLOG OF COMMUNITY HALLS WITHIN WARDS

WARD COMMUNITY HALLS

WARD	AVAILABLE	BACKLOG
1	0	Blinkwater, Ximawusa, Noblehoek
2	0	Rivala, Phikela, Mashavela, Mavhuza
3	0	Babangu, Nden'eza, RDP, Ntshuxi

4	0	Basani, Nwamankena, Maswanganyi						
5	0	Sifasonke,Zamani,Tomu						
6	0	Gon'on'o, Hlaneki, Khani						
7	0	Siyandhani, Bode						
8	0	Dingamazi, Shimange, Silawa,Sekhimini, Botshabelo						
9	0	Homu 14 A, Homu 14B						
10	0	Gija-Ngove,Nkomo B, Nkomo C						
11	Giyani Community Hall	Giyani E, Giyani D1						
12	0	Giyani A, Homu 14C						
13	0	Giyani D2,Giyani F						
14	0	Makosha, Shikukwani						
15	Nwadzekudzeku	Shivulani						
16	0	Mninginisi B2,Mninginisi B3, Mhlava Willem						
17	Thomo Community Hall	N/A						
18	0	Gawula, Muyexe, Khakhala						
19	0	Hlomela, Ndindani, Mahlathi, Shingwedzi Camp						
20	0	Bonwani, Mavalani, Mbatlo						
21	0	Ngove, Kremetart, Dzingi-Dzingi						
22	0	Shawela, Shikhumba						
23	0	Mbhedle, Guwela, Kheyi, Mushiyani, Nsavulani						
24	0	Mnghonghoma, Loloka, Mageva						
25	0	Daniel Rabalelo, Dzumeri, Mageva Township						
26	0	Maphata, Sikhunyani, Nkomo A, Bambeni						
27	0	Mzilela, Mayephu, Matsotsosela, Khaxani, Xitlakati						
28	0	Mphagani, Zava						
29	0	Makhuva, Mbaula, Phalaubeni						
30	Jim Nghalalume	Мариve						
31	0	Mapayeni, N'wakhuwani, Vuhehli, Mnyangani						
Total								

Em	ployees: Spo	ort and Reci	reation					
	Γ	0000/00				000/04		
Job level		2022/23				023/24		
Job Level	Posts No.	No of Employ ees	Vacanc ies (fulltim e equival ents) No.	Vacan cies (as a % of total posts) %	Pos ts No.	No of Employ ees	Vacan cies (fullti me equiv alents) No.	Vac anci es (as a % oftotalpost s) %
0-3	1	1	0	100 %	1	1	0	100 %
4-6	2	2	0	100 %	2	2	0	100 %
7-9	1	1	0	100 %	0	0	0	0%
10-12	1	1	0	100 %	1	1	0	100 %
13-15	52	16	36	69,2 3%	43	17	26	72.08%
16-18	0	0	0	0%	0	0	0	0%
19-20					0	0	0	0%
Total	57	2	36	63,1 5%	47	21	26	55%

3.18.1 CHALLENGES: Insufficient funds

3.18.2 INTERVENTIONS: Ensure that there is budget, and all funded position areappointed

Component I: Corporate Policy Offices and Other Services

Corporate Policy Offices and Other Services

This component includes corporate policy offices, financial services, human resourceservices, ICT services, property services.

3.19 Introduction to Corporate Policy Offices, Executive and Council

This component includes Executive office (mayor; councilors; and municipalmanager).

Comment on the Performance of the Executive and Council:

Introduction to Executive and Council:

Financia	Financial performance 2020/21,2021/22 and 2022/23 The Executive and CouncilR`000											
Details	2021/22	2022/23	2023/24									
	OriginAdjustActual al ment BudgBudget et	Budget t Budget	Origin Adjust Actual al ment BudgetBudget									

operatio nal revenue	N/A	N/A	N/A		N/A	N/A	0	0	0
Expendi ture:									
Employ	198			24 024 711	24 932 744			33 539 158.49	26 274 100.20
Repairs & Mainten ance	0	0	0	0	0	0	0	0	0
	8 014 284			10 055 514	10 283 873			14 812 000	12 738 057.87
operatio	212			34 080 225	35 216 616		45 522 435	48 351 158	39 012 158.07
Net operati	onal (s	ervice)	expendi	ture					

3.20 Financial Services

	Debt re	covery								
Details of the	2022/23				2023/24					
types ofaccount raised and recovered	Billedin year	Estimated outturn for accounts billed in year	Estimated proportionof accounts billed that were collected.	Billedin year	Estimatedoutturn for accounts billed in year	Estimated proportionof accounts billed thatwere collected.				
Property Rates	72 851 950.00	5645	63.38%	84 268 6 33.32	6351	54.60%				
Electricity – B	N/A			N/A						
Water – B	N/A	N/A	N/A	N/A	N/A	N/A				
Water – C	N/A	N/A	N/A	N/A	N/A	N/A				
Sanitation	N/A	N/A	N/A	N/A	N/A	N/A				
Refuse	8 526 324.00	6120	127.02%	10 066 7 37.45	6541	88.26%				

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	

Job Ievel		2022	/23			2023/24				
	Posts No.	Emplo	equivalent	Vacancies (as a %of totalposts) %		Employ ee s		Vacancies (as a %of totalposts) %		
0-3	4	4	0	0%	4	4	0	0%		
4-6	32	12	20	63%	18	13	5	27%		
7-9	1	1	0	0%	2	1	1	50%		
10-12	35	27	8	23%	13	7	6	46%		
13-15	1	1	0	0%	3	1	2	66%		
16-18	0	0	0	0%	0	0	0	0%		

19-20	0	0	0	0%	0	0	0	0%
Total	73	45	28	38.35%	36	22	14	38.88%

3.21 Human Resource Services Introduction to Human

Resource Services

Statistics for Human Resource Service

Human Resource	e Services Po	olicy objecti	ves taken f	rom IDP			
Service Objectives	Outline service targets	2021/22		2022/23		2023/24	
To develop and retain best human capital, effective and efficient administrative and operational support system Service Indicators	Submit Employm ent equity report.	Target	Actual	Target	Actual	Target	Actual
To submit the		Submit Equity	Equity	Submit	Equity	SubmitEquity	Equity report submitted.

employment equity report to Dept. of Labor by 15 January	report	report submitt ed.	Equity report	report submitt ed.	report	
2024						

Emp	oloyees:	: Humar	Resource	e Service	s					
Job level			202	2/23		2023/24				
Job Level		Employ ees	equivalent s) No.	s (as a %		Employe e				
0-3	1	1	0	0%	1	1	0	0%		
4-6	8	7	1	12, 5%	8	7	1	12, 5%		
7-9	0	0	0	0%	0	0	0	0%		
10-12	4	2	2	50 %	4	2	2	50 %		
13-15	0	0	0	0%	0	0	0	0%		
16-18	0	0	0	0%	0	0	0	0%		

19-20		0	0	0%		0	0	0%
	0				0			
Total	13	10	3	23,07%	13	10	3	23,07%

Comments on the Performance of Human Resource Services overall: Ensure all funded positions are appointed.

3.22 Information Communication and Technology (ICT) Services

This component includes Information and Communication Technology (ICT) services.

Introduction to Information and Communication Technology (ICT)

Information and Communication Technology ensure provision of services suchas Network connectivity, information management, Email messaging for communicating with the internal stakeholders and the outside world, enhancing service delivery by providing reliable systems. Enabling the integration of systems within the municipality to achieve Municipal objectives. ICT operates under the guidance of ICT policies and frameworks as mandated by corporate governance of ICT. There's also an ICT committee that ensures good governance.

Services

Service statistics for ICT Services

For the period under review 2023/24, Information and Communication Technology provided and supplied ICT equipment e.g., computers, printers, 3Gs and Memory Sticks. The Unit also updated the Municipal website on a continuous basis and maintained network infrastructure for ease of communication. The Unit provided IT systems, user maintenance and support.

ICT Services Policy objectives taken from IDP.

ICT Services Policy objectives taken from IDP

Service Objecti ves	Outline service target	2021/22		2022/23		2023/24		
		Target	Actual	Target	Actual	Target	Actual	
To Develop and retain best human capital ,effective And efficient administrative And operational Support system	12 payments for leased desktop and laptop computers and procurement of IT equipment.	7 Payments for leased desktop and lap Top computers and Procurement of IT equipment.	7 Payments for leased desktop and lap Top computers and Procurement of IT equipment.	7 Payments for leased desktop and lap Top computers and Procurement of IT equipment.	7 Payments for leased desktop and lap Top computers and Procurement of IT equipment.	108 laptops procured	108 laptops procured	
To Develop and retain best human capital ,effective And efficient administrative And operational Support system	Maintenance, support and provide connectivity to network (LAN and WAN). 12 Payments for 3Gs	Maintenance And support of ICT network	Maintenance and support of ICT network performed.	Maintenance And support of ICT network	Maintenance and support of ICT network performed.	Maintenance And support of ICT network	Maintenance and support of ICT network performed.	
Ťo	Number of IT	Co-ordinate	4xIT	Co-ordinate	4xIT	Co-ordinate	4xIT	

Develop and retain best human capital, effective and efficient administrative And operational Support system	Steering Committee meetings coordinated	4x IT steering committee	Steering Committee meetings coordinated.	4x IT steering committee	Steering Committee meetings coordinated.	4x IT steering committee	Steering Committee meetings coordinated.
To Develop and retain best human capital ,effective And efficient administrative And operational Support system	% update of Municipal website	100% Municipal website update	100% Municipal website updated	100% Municipal website update	100% Municipal website updated	100% Municipal website update	100% Municipal website updated

The unit maintained and supported LAN/WAN connectivity within the Municipality andits remote sites.

The municipality appointed a Service Provider to assist with its ICT Security and Support. The municipality further uploaded the following documents on the website:

- Adverts for Tenders
- Performance Agreements
- SDBIP
- Performance Reports
- Adverts for Vacancies

- Annual Budget and related policies
- SPLUMA By-Laws

Job level		2022/23				2023/24					
	Posts No.	Employ ees	(fulltime equivalents) No.			No of Employees	Vacancies (fulltime equivalents) No.	Vacancies (as a % of Total posts) %			
0-3	1	1	0	0%	1	1	0	0%			
4-6	2	1	1	50%	2	2	0	0%			
7-9	1	1	0	0%]						
10-12	0	0	0	0%	2	2	0	0%			
13-15	0	0	0	0%	0	0	0	0%			
16-18	0	0	0	0%	0	0	0	0%			
19-20	0	0	0	0%	0	0	0	0%			
Total	4	3	1	25%	5	5	0	100%			

Comment on the performance of ICT Services overall:

The user support turnaround for the year under review 2023/24 was satisfactory even though the Unit was unable to meet all their planned targets due to a shortage of staff.

3.23 Legal and Risk Management

Er	nploye	es: legal and	d Risk Manage	ement						
Job level	2022/	23			2023/2	2023/24				
	Post s No.	No of Employees	Vacancies (fulltime equivalents) No.	Vacancies (as a % of total posts) %	Post s No.	No of Employee	Vaca ncies (fullti me equi vale nts) No.	Vacancies (as a % of total posts) %		
0-3	2	1	1	50%	2	1	1	50%		
4-6	2	1	1	50%	2	1	1	50%		
7-9	N/A									
10- 12	N/A									
13- 15	N/A									
16- 18	N/A									

Annual Performance Information

Summary of Performance for the 2023/24 financial year

1. Introduction

The Greater Giyani Municipality 2023/24 annual performance report reflects the institution's service delivery and developmental achievements, as well as challenges, in recognition of the municipality's obligation to be an accountable, transparent, and efficient organization. The compilation of this annual performance reports is done in compliance to various pieces of legislation. Key amongst such legislation is local Government: municipal system Act No. 32 of 2000, local Government: municipal finance management Act No 56 of 2003, and National Treasury circulars (especially circular 11 and 63.) The MSA and MFMA state that every municipality and entity mustprepare an annual performance report which must form part of the annual report for each financial year in terms of the Act.

This annual performance report reflects the municipality's actual performance in relation to what was planned for in the IDP and SDBIP. It is therefore a post-reflection planned targets and their actual with a provision for reasons for variance as well asmitigating\corrective measures taken. The annual performance report of the Greater Giyani municipality is aligned to the municipal IDP and Budget for the 2023\24 financialyear and that it is aligned to the service delivery and Budget implementation plan and in-year reports.

2. PURPOSE

This annual performance report seeks to attain the following purpose:

- The provision of a report on performance in service delivery and budgetimplementation plan for the 2023/24 financial year
- To promote transparency and accountability for the activities and programs of the municipality vis-a –vis the six key performance areas
- To provide a record of activities of the municipality for the 2023/24 financial yearto which this report relates.

The table below indicates progress per KPA.

КРА	Annual Indicators Assessed	Total Achieved	Total Not Achieved	Percentages of achieved per KPA
KPA-1: Spatial Rational	16	0	16	100%
KPA- 2: Institutional Development and Transformation	18	5	13	72%
KPA-3: Infrastructure Development and Basic Services	52	14	38	73%
KPA-4: Local Economic Development	7	1	6	86%
KPA-5: Financial Viability	12	1	11	92%
KPA-6: Public Participation and Good Governance	23	4	19	83%

TOTAL	128	25	103	80%

3. The Road Map

The attached Annual Performance Report of GGM is a product of in-year reports whichhave been consistently submitted to Council Committees and Council. Upon the signing of the SDBIP 2023/24 on the 26 June 2024, the Municipality facilitated the signing of performance agreements by the Senior Managers led by the Accounting Officer. Reports on the implementation of the SDBIP were sent to the Executive Committee to Council on quarterly basis.

The Greater Giyani Municipality was responsible for a total number of 128 Key Performance Indicators inclusive of projects for 2023/2024 financial year. The institution managed to achieve 103 indicators inclusive of projects ,25 targets were not achieved.

The overall institutional performance for 2023/2024 is at 80% as compared to the 69% for 2022/2023 financial year, which shows that the municipality has improved compared to the performance of the previous financial year.

COMPONENT K

Chapter 4– Organizational Development Performance

Introduction

The municipal Organizational structure is aligned to IDP and budget. The structure was also adopted by the council. All skills gaps that were crucial in work performancewere identified and training interventions were made to address the skills gap. The institution complies with the national legislation.

4.1 Employee totals, turnover and vacancies

Employees					
Description	2022/24		2023/24		
	No.	Terminatio			Staff turnover
Total Staff	Employees		employees		44.200/
Total Staff	353	29	352	40	11.36%

Vacancy Rate: 2023/24

Designation	posts No.		*Variances (as a proportion of total posts in each category) %
Municipal Manager	1	N/A	0%
CFO	1	N/A	0%
Other S57 Managers (excluding Finance Posts)	4	N/A	0%
Other S57 Managers (Finance posts)	0		
Municipal Police	0		
Fire Fighters	0		
Senior Management: Levels 13-15 (excluding Finance Posts)	0		
Senior Management: Levels 13-15 (Finance Posts)	0		
Highly skilled supervision: Levels 9- 12 (excluding Finance posts)	0		

Highlyskilledsupervision:Levels 9-12 (Finance posts)	0		
Total	6		

Turn-ov	Turn-over Rate								
	Total Appointments as of beginning of financial year. No.	Terminations during the financial year No.	Turn-over Rate*						
2023/24	45	40	11.12%						

Comment on vacancies and turnover:

COMPONENT B: MANAGING THE MUNICIPAL WORKFORCE

4.1. INTRODUCTION TO MUNICIPAL WORKFORCE MANAGEMENT

The Municipality has taken into cognizance the history of apartheid laws and practices with the resultant disparities and inequalities, in the spirit of Employment Equity Act isgeared towards achieving employment equity across all occupational levels and categories and therefore in order to redress the imbalance of the past and move towards a human and representative Labor market underpinned by Equity, Equity redress and Affirmative Action. The Municipality has Employment Equity Plan and active/ functional Employment Equity Committee. 2023/24 Employment Equity reportwas timeously submitted to the Department of Labour. HR Policies are in place.

	HR Policies & Plans			
	Name of Policy	Completed %	Reviewed %	Date adopted by council comment on failure to adopt
1	Affirmative Action	N/A		Legislated
2	Career & Retention Management	100%	100%	17 May 2024
3	Code of conduct for employees	100%	100%	30 May 2023
4	Delegations, Authorizations & responsibility	100%	100%	30 May 2023
5	Disciplinary Code & Procedures	100%	100%	30 May 2023
6	Essential Services	100%	100%	30 May 2023
7	Employee Assistance/ wellness	100%	100%	30 May 2023
8	Employment Equity	100%	100%	30 May 2023
9	Exit Management	N/A	100%	30 May 2023

5 POLICIES

10	Grievance Procedures	100%	100%	30 May 2023
11	HIV/AIDS	N/A	100%	30 May 2023
12	Human Resource & Development	100%	100%	30 May 2023
13	Information Technology	100%	100%	30 May 2023
14	Job Evaluation	100%	100%	30 May 2023
15	Leave	100%	100%	30 May 2023
16	Occupational Health & Safety	100%	100%	30 May 2023
18	Official Journeys	100%	100%	30 May 2023
19	Official working hours and overtime	100%	100%	30 May 2023
20	Organizational rights	100%	100%	30 May 2023
21	Payroll Deductions	100%	100%	30 May 2023
22	Performance Management & Development	100%	100%	30 May 2023
23	Recruitment, selection & Appointments	100%	100%	30 May 2023
24	Remuneration Scales & Allowances	100%	100%	30 May 2023
25	Resettlement	N/A	100%	30 May 2023
26	Sexual Harassment	N/A	100%	30 May 2023
27	Skills development	100%	100%	30 May 2023
28	Smoking	N/A	100%	30 May 2023
29	Special skills	100%	100%	30 May 2023
30	Work Organization	N/A	100%	30 May 2023
31	Uniforms & protect clothing	100%	100%	30 May 2023
32	Other	N/A		

Comment on Workforce Policy Development:

Over the years the Municipality has managed to develop all priority human resource policies, procedures, and systems in line with the MSA 2000 (S67) to ensure fair, efficient, effective, and transparent personnel administration. During 2023/24 emphasiswas placed on improving implementation of the policies and amendment of those policies that were outdated. The implementation of the policies is monitored through Council resolution implementation report.

4.3 Injuries, sickness, and suspensions

Comment on injury and sick leave:

- 7 Injuries on-duty
- Employees who are on sick leave attach their medicalcertificates.

Comment on suspensions and cases of financial misconduct:

-1 official suspended.

Performance Rewards

Assessments for 2023/24 have not yet been conducted.

Introduction to Workforce:

COMPONENT C: CAPACITING THE MUNICIPAL WORKFORCE

SKILLS

The Work Skills Plan and Annual Training Report were developed and submitted to LGSETAwithin time frame. The municipality complies with the plan. Mandatory and discretionary grants were claimed and received to assist training interventions.

Skills Matrix	x									
Manage ment	Gender	Employees in post as of 30June 2024	Number of s	Number of skilled employees required and actual as of 30 June 2024						
		NO:	Learnerships		Skills progr other sho courses		Other for training	orms of	Total	
			Actual	Target	Actual	Target	Actual	Target		
			From 1July 2023- 30 June 2024		From 1July 2023- 30 June 2024		From 1July 2023- 30 June 2024			
MM	1M	1	1	1	2	1	N/A	N/A	3	
S57 & Managers below	14M & 5F	19	N/A	N/A	32	19	N/A	N/A	32	
Councilors,	8F &19 M	62	N/A	N/A	27	20	N/A	N/A	27	
Senior Officials senior officials Managers	16M & 7F	23	N/A	N/A	21	21	N/A	N/A	21	

Technicians	06 M	09	N/A	N/A	8	8	N/A	N/A	8
& associate	&2 F								
professionals									
Professionals	4 M	4	N/A	N/A	4	4	N/A	N/A	4
Clerical	21M	60	1	1	43	43	2	3	47
Sub Total	&29F								

Competency Level	Requirement		
2021/2022	2022/23	2023/24	
Senior Managers	Snr Managers	Senior Managers	
1F 4 M	2F& 3 M	2F& 3 M	
Managers	Managers	Managers	
1 F M	3F &13 M	3F &11 M	
Middle Managers	Middle Managers	Middle Managers	
1f 2M	1F& 2M	4F& 5M	
Admin	Admin	Admin	
0	0	9F& 7M	
Skills Development	Skills Development	Skills Development	
2021/2022	2022/23	2023/24	
1F 14M	1M	65M &55 F	



GREATER GIYANI MUNICIPALITY

ANNEXETURE A ANNUAL PERFORMANCE REPORT



ANNUAL PERFOMAMANCE REPORT 2023/24

TABLE OF CONTENT	
1. Introduction and Legislative framework	
2. Acronyms and Abbreviations	
3. Vision, Mission and Strategic Map	
4. Departments	
5. Municipal Manager and Service Delivery Overview	
6. Institutional Performance	
7. Comparison of Institutional Performance	
8. Summary of performance targets achieved and not achieved per strategic objective	
8. HIGH LEVEL SDBIP	
8.1. Spatial Rational	
8.2. Municipal Transformation and Organizational Development	
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8.4. Local Economic Development	
8.5. Municipal Finance Management and Viability	
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9. LOWER LEVEL SDBIP	
9.1. Spatial Rational	
9.2. Municipal Transformation and Organizational Development	

9.3. Basic service Delivery

9.4. Local Economic Development	
9.5. Municipal Finance Management and Viability	
9.6. Good Governance and Public Participation	
10. Measures taken to improve performance	
11. Approval by Municipal Manager	
12. Annexure A: Performance of External Service Provider	

1. Introduction and Legislation

The purpose of this report is to give feedback regarding the performance of the Greater Giyani Municipality as required by the Municipal Systems Act No 32 of 2000, section 41(e) and the Municipal Finance Management Act 56 of 2003, section 52(d). This report emanates from the Integrated Development Plan (IDP) and the Adjusted Service Delivery, Budget and Implementation Plan (SDBIP). The scorecards were developed to reflect cumulative performance, therefore the status of indicators are a reflection of the overall performance level achieved year to date.

METHODOLOGY FOLLOWED IN COMPILING THE REPORT

In terms of Section 46 of the Municipal Systems Act 32 of 2000, Municipalities are required to prepare for each financial year an annual performance reporting reflecting-

- (a) the performance of the municipality and of each external service provider during that financial year.
- (b) a comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year and
- (c) Measures taken to improve performance.

According to the provisions of the Municipal Systems Act, 32 of 2000, municipalities must monitor and measure the progress of their performance by preparing quarterly and mid-year performance reports and annual performance report, in terms of Chapter 6 of the MSA, on performance management systems. These quarterly and mid-

year reports make up the municipality's annual performance reports (Section 46 report), which are submitted to the Auditor-General, together with the Annual financial statements, for auditing.

2. ACRONYMS AND A	BBREVIATIONS
AG	Auditor General
GGM	Greater Giyani Municipality
MDM	Mopani District Municipality
CWP	Community Works Programme
DMP	Disaster Management Plan
DoE	Department of Energy
DoHS	Department of Human Settlement
EMP	Environmental Management Plan
EPWP	Expanded Public Works Programme
IDP	Integrated Development Plan
IGR	Inter-Governmental Relations
LED	Local Economic Development
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPAC	Municipal Public Account Committee
MSIG	Municipal Systems Improvement Grant
N/A	Not Applicable
SLA	Service Level Agreement
PMS	Performance Management System
PMU	Project Management Unit
SCM	Supply Chain Management
SDBIP	Service Delivery and Budget Implementation Plan
	A.I.

3. VISION AND MISSION

Vision

"A municipality where environmental sustainability, Agriculture and Tourism thrives for economic growth."

Mission

Democratic and accountable Municipality that ensures the provision of quality and sustainable services through sound environmental management practices, local economic development, and community participation.

Municipal Manager	To lead, direct and manage a motivated and inspired Administration and account to the Greater Giyani Municipality Council as Accounting Officer for long term Municipal sustainability to achieve a good creditor rating within the requirements of the relevant legislation and whereas the following sections within the department,
	i.e. Performance Management, Risk Management and Internal Auditing is managed for integration, efficient, economic and effective communication and service delivery.
Budget and Treasury Office (Finance)	To secure sound and sustainable management of the financial affairs of Greater Giyani Municipality by managing the budget and treasury office and advising and if necessary, assisting the accounting officer and other directors in their duties and delegation contained in the MFMA. Ensuring that the Greater Giyan Municipality is100% financially viable when it comes to Cost Coverage and to manage the Grant Revenue of the municipality so that no grant funding is foregone
Community Services	To coordinate Sports, Arts and culture, Library services, Traffic and Licensing Services, Community Safety, Environmental and Waste management, Parks and Cemeteries.
Technical Services	To ensure that the service delivery requirements for roads are met and maintenance of water, sewerage and electricity are conducted for access to basic services as well as no less than an average of 100% MIG expenditure
Planning and Development	To direct the Greater Giyani Municipality's resources for advanced economic development and investment growth through appropriate town and infrastructure planning in order that an environment is created whereby all residents will have a sustainable income
Corporate Services	To ensure efficient and effective operation of council services, human resources and management, Communication, Events and the provision of high-quality customer orientated administrative systems. Ensuring 100% compliance to the Skills Development Plan

The 2023/24 Financial Year brought with it some re-invigorated collective efforts from the municipal workforce, resulting in significant achievement recorded in the period under reporting. The Municipality has been able to improve the lives of the Greater Giyani communities through infrastructure development which include among others, electricity connections, high masts, sports centers, and paved roads. In view of the massive backlog on service delivery - exacerbated by low revenue collection on some of our projects, the municipality needs to accelerate implementation of the revenue enhancement strategy. This, to boost revenue collection.

The institutional capacity of Greater Giyani remains the central pillar of service delivery enablers. Meanwhile the high vacancy rate remains a serious challenge due to limited financial resources and high personnel turnover.

This report is based on information received from each department. This in view of the municipal performance in the 2023/24 financial year ending on the 30th of June 2024. It is a highlevel report based on scores obtained through a process whereby actual information related to Key Performance Area (KPA), Strategic Objective, Programme and the aligned Key Performance Indicators are compared to the approved 2023/24 IDP and Special Adjusted SDBIP scorecards.

OVERVIEW OF SERVICE DELIVERY ACHIEVEMENTS

Water

The municipality provides 6 kiloliters of free basic water to all households with piped water. Boreholes are also used in communities where there is an acute shortage of water to augment the supply; the municipality is paying for diesel and electricity used for pumping water to the communities.

Electricity

Electricity is generated and distributed by Eskom. Electricity and energy are provided by means of the following sources: Grid electricity, which is supplied from power stations. Non-Grid electricity generated from solar panels, petrol and diesel generators, as well as other sources of energy which include batteries, paraffin, coal, wood, candles, gas, etc.

The municipality also provides free basic electricity to all qualifying household by providing electricity tokens worth 50khw.

Sanitation

Sanitation is a major problem, which also contributes to health hazards and underground water pollution. Most of the people within the municipal jurisdiction area use pit latrines (28% in 2022) without ventilation while others have no sanitation facilities at all (50% in 2022). 36% of Households had RDP standard sanitation in 2022 with 41 108

(62%) households still below the RDP standard. The department of water and sanitation is in the planning process of constructing new sewer treatment works to augment the existing plant. (STATS SA 2022)

Refuse removal / solid waste.

The municipality has two solid waste disposal sites. The legal status of the old site is challenged since it does not adhere to the requirements of the Department of Environmental Affairs and Tourism. The site is located at the confluence of Murhogolo and Klein Letaba rivers and waste material overflows and contaminate rivers, causing health hazards. Littering and illegal dumping is also a major problem, particularly in the CBD area of Giyani Town and along the main roads. There is no proper refuse removal systems in the rural areas (69% use their own dump site) therefore, causing a health hazard. The municipality is intending to extend this service to rural areas (8 villages). A new land fill site has been established and has acquired the related legal status. The site is not functional. Fencing is completed and this financial year, the second phase will commence.

The municipality currently is responsible for maintenance of the Waste Disposal Site.

Roads and stormwater

The road network within Municipal area which was damaged by the rainfall during 2000 has been repaired. What remains now is for provisions to be made to ensure that they are maintained regularly. Most of the roads need rehabilitation and maintenance and bridges need to be repaired. Giyani has 79km of provincial tarred road and 414 km of gravel road.

Project Management

The Municipality has for the 2023/24 financial year completed 15 projects under building, roads and electrification ,5 projects were not completed and 12 multi-year projects which will be completed in the 2024/25 financial year.

The Municipality spent 100% of its MIG budget.

MUNICIPAL MANAGER KHOZA VD

9

8

6. Institutional Performance

The institution was responsible for a total of 128 indicators in the SDBIP. The municipality did not fully achieve its planned targets on Local Economic Development and Basic Service Delivery which contributed to the municipality not achieving 100% of planned targets in the approved Service Delivery and Budget Implementation Plan. The overall institutional performance on Service Delivery for 2023/2024 financial year as of 30 June 2024 was at 80%. All the assessed KPI's and Projects contribute to the overall performance level of the combined IDP and SDBIP Scorecards as reflected in this report.

7. Comparison of Institutional Performance Levels 2023/2024 – 2022/2023 Financial Year

In terms of Section 46 of the Municipal Systems Act, paragraph (b): the municipality must prepare for each financial year a performance report reflecting a comparison of performance referred to in paragraph (a) with targets set for and performances in the previous financial year.

The Greater Giyani Municipality was responsible for a total number of 128 Key Performance Indicators inclusive of projects for 2023/2024 financial year. The institution managed to achieve 103 indicators inclusive of projects ,25 targets were not achieved.

The overall institutional performance for 2023/2024 is at 80% as compared to the 69% for 2022/2023 financial year, which shows that the municipality has improved compared to the performance of the previous financial year.

	SUMMARY OF PERFORMANCE TARG	SETS ACHIEVE	ED AND NOT A	CHIEVED PEF	R STRATEGIC O	BJECTIVE							
		2022/23				2023/2024							
No	Strategic Objective	Number of indicators Planned	Number of indicators Not Achieved	Number of Indicators Achieved	%of indicators Achieved	Number of indicators Planned	Number of indicators Not Achieved	Number of Indicators Achieved	% of indicators Achieved				
1.	KPA 1: Spatial Rational	23	06	17	74%	16	0	16	100%				
2.	KPA 2: Institutional Development and Municipal Transformation	26	10	16	62%	18	5	13	72%				
3.	KPA 3: Basic Services and Infrastructure Development	44	19	25	57%	52	14	38	73%				

4.		07	01	06	86%	7	1	6	86%
	KPA 4: Local Economic Development								
5.					100%	12	1	11	92%
	KPA 5: Municipal Financial and Management Viability	13	0	13					
6.		24	07	17	71%	23	4	19	83%
	KPA 6: Good Governance & Public Participation								
	Overall Performance	137	43	94	69	128	25	103	80%

Issue/Progra mme		performance Indicator	2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source		2023/			Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidence	Dept.
Spatial and Town Plannin g	To develop an effective spatial framework that promotes integrated and sustainabl e developme	Number of Tribunal Sittings held	LUS		Alignme nt of LUS	Greater Giyani Municip ality	All ward s		Operatic nal		LUS	4 Tribuna I Sittings held by 30 June 2024	Overa chieve d (6	2 more Tribunal Sittings held	Address ing backlog		Invitation, agenda and attendance register	P & Dev

Issue/Progra mme		performance Indicator	2022/23	Name	/Indicato r Descripti on				2023/ 2024	2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidence	Dept.
Council Service s	NICIPAL TRA To make decisions concerning the exercise of all the powers and performan ce of all the functions of the municipalit y	Number of		Coun cil Meeti ng	Organ ize Coun cil Meeti ng as per sched ule	Greater Giyani Municip alityy	Admi nistr ation	Incom ee	Oper ation al	Opera tional	Oper ation al	7 Council gs coordin ated and support ed by 30 June 2024	hieved (13 council meetin gs	6 more council meetings coordinate d and supported	Due to urgent matter s that neede d council approv al	None	Notices of Invitations Agenda and Attendance Register	CORP

Council	To advise Council on	Number of Executive	-		Organ	Greater	Admi		Operat			12	Target		There	To develop		Office of
Service	policy	Committee	Executi	tive	ize	Giyani	ni	ee	ional	onal	ional	Executi	not	Executiv	was no	a quarterly	Invitations	the Mayor
S	matters	Meetings	ve	Com	Execu	Municipa	strati					ve	achiev	е	submissi	progress	Agenda	
	and make recommen	convened	Commit	mittee	tive	lityy	on					Commi	ed (11	committe	on from	reporting	and	
	dations to		tee	Meeti	Com							ttee	Execut	е	committ	template	Attendance	
	Council		Meetin	ngs	mittee							Meetin	ive	meeting	ees		Register	
			gs		Meeti							gs	commi	not				
			conven		ngs							conven	ttee	convene				
			ed		as per							ed by	meetin	d				
			2022/2		sched							30	g					
			3		ule							June	conve					
												2024	ned)					

Priority Issue/Progra mme		Key performance Indicator		Project Name	Project /Indicato r Descripti on		Ward	Funding Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024			Actual performan ce	Variance		Corrective Measures	Portfoli o Of Evidenc e	•
Council Service s	To advise EXCO on policy matters and make recomme ndations to EXCO	Number of Portfolio Committee Meetings held	Portfoli	Portfo lioio Com mittee Meeti ngs	Organ ize Portfo lio Com mittee e meeti ng as per sched ule	Greater Giyani Muni cipality	Admi ni strati on	Incom ee	Oper ation al	Portfo lioio Com mittee Meeti ngs	ation al	96 Portfoli o Commi ttee Meetin gs held by 30 June 2024	Portfoli o	1 more Portfolio Committ ee Meeting s held	Due to urgent matter that need council approv al	None	Agenda , Minutes and Attenda nce Registe r	

Coursell	Та	Number of	1	Courseil	Develor	Crocter	: مارم ۱	Incom	0	0000	0	4	Torest	None	Maria	None	Course	CORP
Council Service	To monitor	reports	4 Progres	resolutio	Develop	Greater Giyani	Admi ni	Incom ee	Oper ation	Opera tional	Oper ation	4 progra	Target achiev	None	None	None	Council implem	CORP
		developed	-					ee		lionai		progre					entatio	
S	and	on	S		Council	Muni	strati		al		al	SS no no nto	ed (4					
	assess	implement	reports	impleme		cipality	on					reports	progre				n report	
	impleme	ation of council	on		on							on	SS					
	ntation of	resolutions	implem		Register							implem	reports					
	Council	reconduction	entatio		and							entatio	on					
	resolutio		n of		monitor							n of	implem					
	ns		council		impleme							council	entatio					
			resoluti		ntation							resoluti	n of					
			on		of							ons to	council					
			develop		council							be	resoluti					
			ed		resolutio							develo	ons					
					ns.							ped	develo					
												by 30	ped)					
												June	• •					
												2024						
												_						
Human	То	Develop	WSP	WSP	Develop	Greater	Admi	Incom	Oper	Opera	Oper	Develo	Target	None	None	None	Proof of	CORP
Resour	develop	Work Skills Plan	and		ment	Giyani	nistr	ee	ation	tional	ation	ped	achiev				submis	
ces and	and	(WSP)	ATR	ATR	and	Muni	ation		al		al	WSP	ed				sion	
Organiz	retain the	and	develop		submiss	cipality						and	(Devel					
ational	best	Annual	ed and		ion of							ATR	oped					
Develo	human	Training	submitt		the							submitt	ŴSP					
pment	capital,	Report	ed to		WSP							ed to	and					
pinoin	effective	(ATR)and	LGSET		and							LGSET	ATR					
	and	submit to LGSETA	A by 30		ATR							A by	submitt					
	efficient	LUSETA	April									30	ed to					
	administr		2023									30 April	LGSET					
			2023									арпі 2024						
	ative and											2024	A)					
	operation																	
	al																	
	support																	
	system																	

Priority Issue/Progra mme	Developmen t Objective	Key performance Indicator	Baseline 2022/23	Project Name	Project /Indicator Descriptio n	Location		Funding Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Measures	Portfoli o Of Evidenc e	Dept.
Human Resour ces and Organiz ational Develo pment	To develop and retain the best human capital, effective and efficient administr ative and operation al support system	Submit the Employme nt Equity report to Departme nt of Labour (DoL)	Employ ment Equity Report submitt ed to DoL	Equity	Devel opme nt and submi ssion of the Emplo yment Equity Report	Greate r Giyani Muni cipality	Admi ni strati on	Incom ee	Oper ation al			Employ ment Equity Report submitt ed to DoL by 15 Januar y 2024	achiev ed (Emplo yment Equity	None	None	None	Proof of submis sion	CORP
Priority I ssue/Prograt nme	Developmen t Objective	Key E performance2 Indicator	Baseline 022/23	Project Name	Project /Indicator Descriptio n	Location			2023/ 2024	2023/ a	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Corrective Measures	Portfol I io Of Eviden ce	Dept.

Waste Manage ment	Acces sible basic and infrastr ucture service s	Number of wards to have access to refuse removal	All township s) A, D1, D2, E, F, Kremet art and CBD) in wards 11, 12, 13 and 21 had access to refuse removal	Was te Man ag eme nt	Colle ction of wast e in ward s 11, 12, 13 & 21	Secti ons A, D1, D2, E, F, Kre meta rt and CBD	Wa rd s 11, 12, 13 & 21	Inco me	Opera tional	Oper ation al	Operati onal	4 ward s (11, 12, 13 and 21) to have acce ss to refus e rem oval by 300 June 2024	Target achieve d (4 wards (11, 12, 13 and 21) had access to refuse removal	None	None	None	Billi n g Rep o rt	COM
Building and Construct ion	To develo p sustain able infrastr ucture networ ks which promot es econo mic growth and improv e quality of life	Completio n of guardhous e, vinyl flooring and ceiling for Mavalani Indoor Sports Centre	Paving of public parking, palisade fence, and installati on on of the steel Column) in progress of Mavala ni indoor sports Centre)	Mav ala ni indo or sport s Cent re	Con struc tion of Mav alani Indo or Spor ts Cent re	Mav alani Indo or Spor t	Wa rd 20	LGE S/MI G	16,31 3,679	12,31 3,679	9,263,6 79	Com plet ion of guar dho use, vinyl floori ng and ceilin g for Mava lan i Indo or Sport s Centr e by 30 June 2024	Target not achieve d (Substru cture main hall and guard house has been complet ed for Mavalan i Indoor Sports Centre)	Completio n of guard house & main hall superstruc ture, vinyl flooring and ceiling	Slow physical progres s due to discrepa ncies between Bill of Quantiti es and construc tions drawing s	work, according to	Prog r ess Rep or ts	TECH

Priority	Developmen		Baseline		Project		Ward	Fundi ng		Adjusted		Annual		Variance		Corrective	Portfolio	Dept.
Issue/Program me	t Objective	performan ce Indicator		Name	/Indicato r Descripti on	on		Source	2023/ 2024	Budget 2023/ 2024		Target	performan ce		Variance	Measures	Of Evidenc e	·
Building and Constructi on	To develop sustainab le infrastruc ture networks which promotes economic growth and improve quality of life	Constr uction of Jim Nghala lume comm unity hall	Construc tion has started at Jim Nghalalu me communi ty hall	Jim Nghalal ume commu nity hall	Const ructio n of Jim Nghal alume comm unity hall	Jim Ng hal alu me		LGES/ MIG	14,309 ,409,7 9	14,842 ,432	32	Construc tion of Jim Nghalalu me communi ty hall by 30 June 2024	Target achiev ed (Const ruction of Jim Nghal alume comm unity hall)	None	None	None	Progre ss Report and Practic al Compl etion Certific ate	TECH
Roads, Bridges and Storm water	To develop sustainab le infrastruc ture networks which promotes economic growth and improve quality of life	t Selawa upgradin g of roads from gravel to paving	completed for Selawa upgrading	Selawa upgrading of roads from gravel to paving	To construc t Selawa upgradi ng of roads from gravel to paving		Ward 8			9,025,6 91.48	9,025,691 .48	1,8k m upgr adin g of road from grav el to pavi ng at Sela wa by 30 June 2024	Target achiev ed (1,8km upgrad ing of road from gravel to paving at Selaw a)	None	None	None	Progr ess Repor t and Practi cal Comp letion Certifi cate	TECH
Building and	To develop sustaina ble	Cons tructi on of Hom	Complet ed grandsta nd	Homu14 B Sports Centre		Ho mu 14B	War d 9	LGE S/MI G	900,0 00	3,053 ,276	3,053,276	Constr uction of Homu1	Target achieve d (Constr	None	None	None	Progr ess repor t and	TECH

Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Constructio	infrastruc ture networks which promotes economi c growth and improve quality of life	u14B Sport s cente r	canopy, elevated steel tank refurbish ment of the guard housing of the borehole for Homu1 4B Sports center		u14B Sport s Centr e							4B Sports Centre by 30 June 2024	uction of Homu1 4B Sports Centre)				Practi cal Com pletio n Certif icate	
Roads, Bridges and Storm water	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Sub missi on of Detai led Desi gn for Servi cing of 539 sites at Secti on F	New Indicator	Servicin g of 539 sites	Finali zatio n of Servi cing of 539 sites desig ns	Sec tion F	War d 13	LGE S/MI G	1,000, 000	750 000.0 0	750 000.00	Submis sion of Detaile d Design for Servici ng of 539 sites at Section F by 30 June 2024	Target achieve d (Detaile d Design for Servicin g of 539 sites at Section F has been submitt ed)	None	None	None	Detail ed Desig n	TECH

Priority	Developmen	Key	Baseline			Locati	Ward	Fundi ng		Adjusted		Annual		Variance			Portfolio	Dept.
Issue/Program me	-	performan ce Indicator	2022/23		/Indicato r Descripti on			Source	2023/ 2024	Budget 2023/ 2024	budget adjusted 2023/24	Target	performan ce		Variance		Of Evidenc e	
Roads, Bridges and Storm water	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Deve lopm ent of Preli minar y Desi gn for 4,2k m Upgr ading from grave I to pavin g Giya ni Nwa mank ena	New Indicator	Upgradin g from gravel to paving Giyani Nwaman kena	ading from grave I to	Nw am ank ena	War d 8	LGE S/MI G	500,0 00	500,0 00	500,000	Develo pment of Prelimi nary Design for 4,2km Upgrad ing from gravel to paving Giyani Nwama nkena by 30 June 2024	Target achieve d (Prelimi nary Design for 4,2km Upgradi ng from gravel to paving Giyani Nwama nkena has been develop ed)	None	None	None	Appoi ntme nt Letter and Preli minar y Desig n Repo rt	TECH
Roads, Bridges and Storm water	To develop sustaina ble infrastruc ture networks which promotes economi c growth	Cons tructi on of Siyan dhani ring road for 4,4k m	Service provider/ engineer Siyandha ni Ring Road for 4.4 km has been appointe d and construct	Siyandh ani ring road	Cons tructi on of Siyan dhani ring road	Siy and hani	War d 7	LGE S/MI G	32,07 0,764		40, 781, 608,03	4,4km ring road constru cted at Siyand hani by 30 June 2024	Target not achieve d (4,4km ring road at Siyand hani has reache d practica I	correctio ns and kerbing alignmen t for 4,4km ring road at Siyand hani	completion. However, there were only few outstanding issues which	To ensure that practical completion is done on time to give the contractor 14 days to complete minor issues according to general conditions of contracts.	Progr ess Repo rt s and Practi cal Com pletio n	TECH

Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti		Ward	Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Target	complet ion phase) Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
	and improve quality of life		ion has started.		on												Certif icate	
Roads, Bridges and Storm water	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Shikh umba Upgr ading from grave I to pavin g for 2.6 km	Service provider/ engineer for Shikhu mba Upgradi ng from gravel to paving for 2,6km has been appointe d	Shikhum ba Upgradin g from gravel to paving	Shikh umba Upgr ading from grave I to pavin g for 2.6 km	Shi khu mb a	War d 22	LGE S/MI G	23,39 1,087. 80			2,6km Upgradin g from gravel to paving at Shikhum ba by 30 June 2024	Target achieve d (2,6km Upgradi ng from gravel to paving at Shikhu mba)	None	None	None	Progr ess Repo rt s and Practi cal Com pletio n Certif icate	TECH

Roads, Bridges and Storm water Priority	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve	Appo intme nt of contr actor for 3.6k m upgr ading from grave I to pavin	First Project site appraisal has been conducte d, scoping and prelimina ry design has been complete d for Baseline	Shawela Upgradin g from gravel to paving Project	ela Upgr ading from grave I to pavin g	Sha wel a	War d 22	LGE S/MI G	1,000, 000	1,000 ,000	1,000,000	Appoint ment of contrac tor for 3.6km upgradi ng from gravel to paving at Shawel a by 30	Target achieve d (Contra ctor for 3.6km upgradi ng from gravel to paving at Shawel a has	None	None Reason for	None	Detail ed desig n, Tend er docu ment, Appoi ntme nt letter	TECH
rnonty Issue/Program me	t Objective	performan ce Indicator	2022/23	Name	/Indicato r Descripti on	on		Source	2023/ 2024	Budget 2023/			performan Ce			Measures	Of Evidenc e	<u>и</u> ері.
	quality of life	g at Shaw ela	Shawela upgradin g from gravel to paving for 3.6 km									June 2024	been appoint ed)					

Roads, Bridges and Storm water	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Connectio n of paypoint and boomgate at Civic Centre parking lot	lot at Civic Centre upgraded	Upgradin g of parking lot	Upgr ading of parki ng lot	Gre ater Giy ani Mu nici palit y	LGE S/MI G	1,300, 000	1,300 ,000	1,300,000	Connec tion of paypoi nt and boomg ate at Civic Centre parking lot by 30 June 2024	Target not achieve d (Boom gate at Civic Centre parking lot has been connect ed)		budget constraints	To implement the revenue enhancement strategy	Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator		Name	Project /Indicato r Descripti on			2023/ 2024			Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.

Roads, Bridges and Storm water	To develop sustaina ble infrastruc ture networks	Appo intme nt of servi ce provi der	Detailed design for Makosha upgradin g from Gravel to	Upgradin g of Makosha phase 2 from Gravel to Paving	ading of Mako sha	Mak osh a	War d 14	LGES/ MIG	1,500, 000	1,500 ,000	1,500,000	Appoint ment of service provide r for 3,5km Upgrad	Target not achieve d, (Approv ed Terms	Appointm ent of service provider for 3,5km Upgrading of phase 2	g the road from	Continue engagement with Provincial Public Works to transfer the road to the municipality	Tend er draft docu ment and Appoi	TECH
	which promotes economi c growth and improve quality of life	for 3,5k m Upgr ading of phas e 2 from Grav el to Pavin g at Mako sha	Paving Phase 2 for 4,1km has been develope d		from Grav el to Pavin g							ing of phase 2 from Gravel to Paving at Makos ha by 30 June 2024	of Referen ce to appoint Service provide r for 3,5km Upgradi ng of phase 2 from Gravel to Paving at Makosh a)	from Gravel to Paving at Makosha Contractor	Works to municipalit y	and request MIG grant	ntme nt letter	
Roads, Bridges and Storm water	To develop sustaina ble infrastruc ture networks which promotes	Appo intme nt of contr actor for 2.6k m upgr	Develop ment of prelimina ry Design Report	Hlomela upgradin g from Gravel to Paving	of	Hlo mel a	Ward 19	LGES/ MIG	2,527, 159,4 1	1,027 ,159		Appoint ment of contract or for 2.6km upgradin g from gravel to paving	Target achieve d (Contra ctor for 2.6km upgradi ng from gravel	None	None	None	Appoi ntme nt letter	TECH
Priority Issue/Program me	Developmer t Objective	-	Baseline 2022/23	Project Name	Project /Indicato r Descripti on	Locati on	Ward		2023/	2023/		Annual Target	Actual performan ce		Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		Ward		2023/ 2024	2023/		Target	Report Actual performan ce	Variance	Reason for Variance	Measures	Portfolio Of Evidenc e	Dept.
Asset Manageme nt	To improve financial manage ment systems to enhance value base	Num ber of Fleet Fuel and Maint enan ce Expe nditur e Mana geme	4 Quarterly Fleet Fuel and Maintena nce Expendit ure Manage ment Report	Fleet Vehicles & Machine ry	Perfo rm fuel and expe nditur e mana geme nt.	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	-	Operation al	4 Quarter ly Fleet Fuel and Mainte nance Expend iture Manag ement Report compile d by 30 June	Target not achieve d (4 drafts Quarter ly Fleet Fuel and Mainten ance Expend iture Manag ement	4 Quarter ly Fleet Fuel and Mainten ance Expend iture Manag ement Report	r Reports were not submitted for signing	To ensure that reports are signed on a quarterly basis.	Fleet Fuel and Maint enan ce Repo rt.	TECH
Building and Constructio n	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Appo intme nt of cons ultant for refur bish ment of Sport ing Facili ties (Gaw ula)	Fixing of defects not done	Refurbis hment of Sporting Facilities (Gawula)	ment of Sport ing Facili ties (Gaw ula)	Ga wul a		LGES/ MIG	2,000, 000	,000	250 ,000	Appoint ment of consult ant for refurbis hment of Sportin g Facilitie s (Gawul a) by 30 June 2024	Target not achieve d (Draft Terms of Referen ce to appoint Consult ant for refurbis hment of Sportin g Facilitie s Gawula)	ment of Consulta nt at refurbish ment of Sporting Facilities Gawula		Intensify implementation of revenue enhancement strategy	Appoi ntme nt letter	TECH

		nt comp iled									June 2024	compile d)					
Building and Constructio n	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Cons tructi on of Civic Centr e Buildi ng Phas e 4	Installed stand- by generate or, piping of the HVAC system, installatio n of the ceiling on the Council Chamb er, preparati on of the concrete works inside	Civic Centre Building Phase 4	Cons tructi on of Civic Centr e Buildi ng Phas e 4	Giy ani CB D	MIG/ LGE S	000.0	,087.9 5		tion of Civic Centre Building Phase 4 by 30 June 2024	Target achieve d (Constr uction of Civic Centre Building Phase 4)	None	None	None	ess Repo rt and Practi cal Com pletio n Certif icate	TECH
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		Actual performan ce	Variance		Measures	Portfolio Of Evidence	Dept.

			the Council Chamb er															
Building and Constructio n	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Appo intme nt of contr actor for const ructio n of Wast e Disp osal Site	Construc	Waste Disposal Site	Wast e Dispo sal Site	.	All ward s	MIG	5,300 000	5,300 000	1,000000	Appoint ment of contrac tor for constru ction of Waste Dispos al Site by 30 June 2024	Target not achieve d (Approv ed Terms Of Referen ce to appoint contract or for Waste Dispos al Site)	Appoint ment of Contract or for Waste Disposal Site	There was a delay on the developm ent specificati on document		Tend er docu ment and Appoi ntme nt Letter	TECH
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Target	Actual performan ce			Measures	Portfolio D Of Evidenc e	ept.

PMU KPA 4 LOCA	To improve financial manage ment systems to enhance venue base	% MIG Budg et spent	100% MIG budget spent	MIG Spendin g	100 % of MIG alloc ated fund	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	MIG	72,33 8,000. 00	64,462 , 433.21	64, 462 433.21	100% MIG Budget spent by 30 June 2024	Target achieve d (100% MIG budget spent)	None	None	None	MIG Spen ding Repo rt	TECH
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Project Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	Budget 2023/ 2024	Adjusteo Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
LED Strategy	To Create an Enabling Environ ment for Sustaina ble Economi c Growth	Adop tion of the LED Strat egy by Coun cil	1 LED Strategy not reviewed	LED Strategy Review	LED Strat egy to be revie wed and subm itted to Coun cil for	Gre ater Giy ani Mu nici palit y	Giya ni	Inco me	Opera tional	Operat ional		Adoption of the LED Strategy by Council by 30 June 2024	Target achieve d (LED Strateg y by Council has been adopte d)	None	None	None	Final LED Strate gy and Counci I Resolu tion	P & Dev

LED Forum	To Create an Enabling Environ ment for Sustaina ble Economi c Growth	Num ber of LED Foru m held	4 LED Forum held	LED Forum meeting	1 LED Foru m meeti ng held per quart er	Gre ater Giy ani Mu nici palit y	All War ds	Inco me				4 LED Forum held by June 2024	Target achieve d (4 LED Forum held)	None	None	None	Invita tion, Minut es and Atten danc e Regis ter	P & Dev
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward		2023/ 2024	2023/	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
	Enabling Environ ment for Sustaina ble Economi c Growth	ber of Busin ess Regi strati on and licen sing	Business Registrati on and Licensing adjudicati on committe e meeting held	committ e e meeting s	Adjud icatio n Com mitte e Meeti	ater Giy ani Mu						Busine ss Registr ation and Licensi ng adjudic ation commit tee meetin	achieve d (4 Busines s Registr ation and Licensi ng	None	None	None	Invita tion, Minut es and Atten danc e Regis ter	P & Dev

Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
SMME Support (Projects & Cooperativ es	To Create an Enabling Environ ment For Sustaina ble Economi c Growth	Num ber of SMM E's supp orted finan cially	4 SMME' s supporte d financiall y	SMME Support	Finan cially supp ort proje cts & coop erativ es that are opera tional but facin g some chall enge s.	Gre ater Giy ani Mu nici palit y	All War ds	LED Supp ort funds	R1,59 0,000	1,620, 000.00	1,620,000	6 SMME' S Suppor ted financia Ily by 30 June 2024	Target not achieve d (4 SMME' S Support ed financia Ily)	not supporte d	The municipality did not receive adequate number of qualifying SMME's.	Ensure that the SMME's support programme is advertised on local radio station and local newspaper & municipal social media pages	Call for propos als, Applic ation Form and Ackno wledg ement letter	P & Dev
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Project Name	Project /Indicato r Descripti on	Locati on	Ward		2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
			КРА	A 5 MUNIC	IPAL FIN	ANCE	MANA	GEMENT	AND VI	ABILITY	(HIGHER	SDBIP)						
Budget and Reporting	To improve financial manage ment systems to enhance venue base	Obtai ning unqu alifie d Audit Opini on	Unqualifi ed Audit Opinion	Unqualifi ed Audit Opinion		Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me			Operation al	Obtainin g unqualifi ed Audit Opinion by 30 June 2024	Target achieve d (Unqual ified Audit Opinion obtaine d)	None	None	None	AGS A Audit Repo rt	B&T
				A 6 GOOD														
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Project Name	Project /Indicato r Descripti on	Locati on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Integrated	То	Revi	Review	IDP	Com	Gre	Adm	Inco	600,0	600,00		Review	Target	None	None	None	Coun	P&
Developme	develop	ew	ed the	Review	pile	ater	inist	me		0.00		the IDP	achieve				cil	Dev
nt Planning	governan	the	IDP for		IDP	Giy	ratio					for	d				Resol	
C C	ce	IDP	2022/23		analy	ani	n					2023/20	(Revie				ution	
	structure	for	and		sis	Mu						24 and	wed				(Ado	
	s and	2023/	develop		phas	nici						develop	IDP for				pted	
	systems	2024	ed		e,	palit						ment of	2023/2				Proc	
	that will	and	2023/24		Orga	У						2024/25	024				ess	
	ensure	devel	IDP		nize							IDP	and				Plan)	
	effective	opme	financial		the							financial	develop				,	
	public	nt of	year)		IDP							year by	ed				Draft	
	consultat	2024/			rep							31 May	2024/2				Analy	
	ion and	25			forum							2024	5 IDP				sis	
	organizat	IDP											financia				phas	
	ional	finan			Cond								l year)				e(Ch	
	discipline	cial			uct												apter	
		year			Strat)	
					egic Plann												,Cou	
																	ncil Resol	
					ing sessi												ution	
					on												(Draft	
					and												IDP)	
					prese												and	
					nt to												Atten	
					the												danc	
					IDP												е	
					rep												Regis	
					forum												ters	
					,												&	
					Draft												Coun	
					IDP												cil	
					comp												Resol	
					leted												ution	
Priority	Developmen	Key	Baseline	Project	Project	Locati	Ward	Fundi ng	Budget	Adjusted	Special	Annual		Variance		Corrective	Portfolio	Dept.
Issue/Program me	t Objective	performan ce	2022/23	Name	/Indicato	on		Source	2023/ 2024	Budget 2023/	budget adjusted	Target	performan ce		Variance	Measures	Of Evidenc	
ine		Le Indicator			r Descripti				2024	2023/ 2024	2023/24		68				e	
					on													

	an Kay	Baseline	Project	and subm itted to Coun cil for adopt ion by 31 Marc h 2023, IDP Publi c partic ipatio n, Final IDP subm itted to coun cil for adopt ion by 31 Marc h 2023, IDP Publi c partic ipatio n, Final IDP subm itted to coun cil for adopt jatio n, Final IDP Subm itted to coun cil for adopt jatio n, Final IDP Subm itted to coun cil for adopt jatio n, Final IDP Subm itted to coun cil for adopt jatio n, Final IDP Subm itted to coun coun cil for adopt jatio n, Final IDP Subm itted to coun cil for adopt jatio n, Final IDP Subm itted to coun cil for adopt jatio coun cil for adopt jatio coun coun cil for adopt jatio coun coun coun coun coun coun coun cou	Locati	Ward	Eunding	Budget	Adjusted	Special	Annual	Actual	Variance	Reason for	Corrective	(Final IDP and atten danc e regist ers)	Dent
Priority Developr Issue/Programt Objectiv me	en Key e performai ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024		Target	Actual performan ce	variance	Reason for Variance	Measures	Portfolio Of Evidenc e	Dept.

Performan	То	Deve	SDBIP	Develop	Colle	Gre	Adm	Inco	Opera	Oper	Operation	Develo	Target	None	None	None	Signe	MM
ce	develop	lop	2023/202	ment of	ct	ater	inist	me	tional		al	pment	achieve				d	
Manageme	governan	and	4 was	Service	infor	Giy	ratio			al		and	d				SDBI	
nt	ce	subm	develope	Delivery	matio	ani	n					submis	(Develo				Р	
	structure	it the	d and	and	n	Mu						sion of	ped				and	
	s and	2024/	submitte	Budget	from	nici						the	and				Proof	
	systems	2025	d to the	Impleme	depar	palit						2024/2	submitt				of	
	that will	SDBI	mayor	ntation	tment	у						025	ed the				Sub	
	ensure	P to	within 28	Plan	S,							SDBIP	2024/2				missi	
	effective	the	days	(SDBIP)	devel							to the	025				on	
	public	Mayo	after		op a							Mayor	SDBIP					
	consultat	r for	approval		draft							for	to the					
	ion and	signa	of the		SDBI							signatu	Mayor					
	organizat	ture	budget		Ρ,							re	for					
	ional	withi			subm							within	signatur					
	discipline	n 28			it to							28	e within					
		days			depar							days	28 days					
		after			tment							after	after					
		appr			s for							approv	approv					
		oval of the			input							al of the	al of the					
		budg			s, incor							budget	budget)					
		et			porat							budget by 30						
		el			e							June						
					input							2024						
					S							2024						
					Sub													
					mit to													
					the													
					Mayo													
					r for													
					signa													
					ture,													
					subm													
Priority	Developmen	Кеу	Baseline	Project	Project	Locati	Ward	Fundi ng	Budget	Adjusted	Special						Portfolio	Dept.
Issue/Program	t Objective	performan	2022/23	Name	/Indicato	on			2023/	Budget	budget	Target	performan		Variance	Measures	Of Evidence	
me		ce Indicator			r Descripti						adjusted 2023/24		се				Evidenc e	
		indicator			on					2024	2020/24						C C	

			it to coun cil for notin g.												
Priority Developmen I Issue/Programt Objective me	Key Baseline performan 2022/23 ce Indicator	D	Project Locati Indicato on Descripti on	Ward	Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Risk Manageme nt	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of Risk mana geme nt Com mitte e meeti ng held	4 risk activities held	Risk Manage ment committe e	Orga nize Risk Mana geme nt Com mitte e meeti ngs	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional		Operation al	4 Risk manag ement Commit tee meetin g held by 30 June 2024	Target achieve d (4 risk manag ement committ ee meeting s held)	None	None	None	Minut es and Atten danc e Regis ter	MM
Risk Manageme nt	To develop governan ce structure s and systems that will ensure	% Of total numb er of risk imple ment ed (Strat	Impleme ntation of risk mitigatio n plans Baseline	Risk Register	Imple ment ation of the risk mana geme nt actio	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	ation al	Operation al	100% of total number of risks implem ented (Strate gic and Operati	not achieve d. 59% (136/23 6) of risk implem	risk implement ation plan	finalizing the recommend ed work by DWS to obtain landfill operation	All the outstanding activities to be implemented has been carried to the next financial year	Upda ted Risk regist er Portfolio	MM
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		ward		2023/ 2024	2023/	Special budget adjusted 2023/24	Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.

Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	Ward	Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Target	Actual performan ce	Variance		Measures	Portfolio Of Evidenc e	Dept.
	effective public consultat ion and organizat ional discipline	egic and Oper ation al)			n plan						onal) by 30 June 2024	ented Strategi c and Operati onal)		license, disaster recovery plan, BCP, appointmen t of positions, conducting awareness on municipal services, MSCOA training, capturing of CSD number on MSCOA, appointmen ts of complaints			

Internal Auditing	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Deve lop Audit Com mitte e Chart er and subm it to coun cil for appr oval	Audit Committ ee Charter develop ed and submit ed to council for approval	Audit Committ ee Charter	Audit Com mitte e Chart er subm it to coun cil for appro val	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	al	Operation al	Audit Commit tee Charter develo ped and submitt ed to council for approv al by 30 June 2024	Target achieve d (Audit Charter develop ed and approv ed by council)	None	None	None	Appr oved Audit Com mitte e Chart er	MM
Internal Auditing	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Deve lop the 3 year Inter nal Audit Plan, and Inter nal Audit Chart er and subm it to Audit	3-year Internal Audit plan and Internal Audit Charter develop ed and submit ed to Audit Committ ee for approval	Internal Audit Plan and Internal Audit Charter	Devel op the Intern al Audit Plan and Intern al Audit Chart er and subm it to Audit Com	Gre ater Giy ani Mu nici palit y	All War ds	Inco me	Opera tional	Oper ation al	Operation al	3-year Internal Audit plan and Internal Audit Charter develo ped and submitt ed to Audit Commit tee for approv al by	Target achieve d (3year Internal Audit plan and Internal Audit Charter develop ed and submitt ed to Audit Commit tee for	None	None	None	Appr oved 3- year Intern al Audit plan, Intern al Audit Chart er	MM
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024		Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Public Participatio n	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Com mitte e for appr oval Num ber of publi c partic ipatio ns to be cond ucted	8 public participat ions conducte d	Public Participa tion	mitte e for appro val Cons ult mem bers of the publi c on servi ce deliv ery issue s	Gre ater Giy ani Mu nici palit y	All war ds	Inco me	Opera tional	-	Operation al	30 June 4 public particip ations conduc ted by 30 June 2024	approv al) Target achieve d (4 public particip ations conduct ed)	None	None	None	Atten danc e Regis ter and Progr amm e	CORP
KPA 1 SPATI		-	R SDBIP)															
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Target	Actual performan ce			Corrective Measures	Portfolio Of Evidenc e	Dept.

Town Planning Spatial and Town Planning	develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment To develop an effective spatial framewor k that promotes integrate d and	comp ile draft land use appli catio n for town estab lishm ent (Nde ngez a) Sub mit land appli catio n for town estab lishm ent (Nde ngez a) Sub mit land appli catio n for town estab lishm ent (Nde ngez a) Sub mit land appli catio n for town estab lishm ent (Nde ngez a) Sub mit land appli catio n for town estab lishm ent (Nde ngez a) Sub mit land appli catio n for town estab land appli catio n for Sub mit land appli catio n for Sub mit land appli catio n for Sub n for Sub	Applicati on to Rezone and subdivide Golf Course compiled	p establish ment Ndengez a Village 500 sites Golf Course Develop ment	lishm ent	nge za Villa ge Giy ani D1	d 3 War d 11	S Inco me	000 600 000.0 0	00	500,000	compile draft land use applicat ion for town establis hment (Ndeng eza) by 30 June 2024 Submit land applicat ion to Rezone and subdivi de Golf Course to	achieve d (Draft land use applicat ion for town establis hment compile d Ndenge za) Target achieve d (Land applicat ion to Rezone and subdivi de Golf Course	None	None	None	Lay out and Draft Land use appli catio n Land Appli catio n and Proof of subm ission	Dev P & Dev
Priority Issue/Program me	sustaina ble develop ment Developmen	lopm ent to Tribu nal	Baseline 2022/23	Project Name	Project /Indicato	Locati on			Budget 2023/ 2024	Adjusted Budget 2023/	Special budget adjusted	Tribuna I by 30 June 2024 Annual Target	submitt ed to Tribuna I)	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc	Dept.

Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	Sub mit appli catio n for Form alizat ion of Mako sha Risin ga Exte nsion	Applicati on for Formaliz ation of Makosa Risinga Extensio n compiled	Formaliz ation of Makosha Risinga	Form alizati on of Mako sha Risin ga	Risi nga	War d 13	LGE S	300 000.0 0	150,0 00	150,000	Submit applicat ion for Formali zation of Makos ha Risinga Extensi on by 30 June 2024	Target achieve d (Applic ation for Formali zation of Makosh a Risinga Extensi on submitt ed)	None	None	None	Land Appli catio n and Proof of subm ission	P & Dev
Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	Sub mit Chur ch view draft gene ral plan to Surv eyor Gene ral	Draft Layout Plan	Approval of Building plans	Form alizati on of Chur ch View	Chu rch Vie w	War d 11	LGE S	300 000.0 0		300 000.00	Submit Church view draft general plan to Survey or Genera I Office by 30 June 2024	Target achieve d (Church view draft general plan to Survey or General Office submitt ed)	None	None	None	Land Appli catio n , Draft gener al plan and Proof of subm ission	P & Dev
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		Ward	Fundi ng Source	2023/ 2024	2023/	Special budget adjusted 2023/24	Annual Target	Actual performan ce		Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble	Offic e Sub missi on of street name s for Giya ni Secti on A to Surv	Draft Street names submitte d to Council	Street naming Giyani section A& F	Stree t nami ng Giya ni Secti on A & F	Giy ani Sec tion A & F		LGE S	300 000.0 0		300 000.00	Submis sion of street names for Giyani Section A to Survey or Genera I by	Target achieve d (Street names for Giyani Section A to Survey or General	None	None	None	Proof of subm ission	P & Dev
Priority Issue/Program me		eyor Gene ral Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti	on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		submitt ed) Actual performan ce			Measures	Portfolio Of Evidenc e	Dept.
		indicator			on					2024	2023/24						e	

Spatial and Town Planning	integrate d and sustaina ble develop ment To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	to Surv eyor Gene ral Sub missi on of street name s for Giya ni Secti on E to Surv eyor Gene ral	Draft Street names submitte d to Council	Street naming Giyani E	Stree t nami ng Giya ni E	Giy ani E	War d 11	LGE S	300 000	300 000	300 000	or Genera I by 30 June 2024 Submis sion of street names for Giyani Section E to Survey or Genera I by 30 June 2024	Survey or General submitt ed) Target achieve d (Street names for Giyani Section E to Survey or General submitt ed)	None	None	None	Proof of subm ission	P & Dev
Priority Issue/Program me	Developmen t Objective		Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	ISpecial budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Measures	Portfolio Of Evidenc e	Dept.

Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	Sub missi on of street name s for Krem etart to Surv eyor Gene ral	Draft Street names submitte d to Council	Street naming Kreme tart	Stree t nami ng Krem e tart	Kre me tart	War d 7	LGE S	300 000	300 000	300 000	Submis sion of street names for Kreme tart to Survey or Genera I by 30 June 2024	Target achieve d (Street names for Kreme tart to Survey or General submitt ed)	None	None	None	Proof of subm ission	P & Dev
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on		Fundi ng Source	Budget 2023/ 2024	2023/	Special budget adjusted 2023/24	Annual Target	Actual performan ce		Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	To subm it site dema rcatio n appli catio n for town estab lishm ent (Dzu meri & Sikhu nyani) to Tribu nal	Draft Land use applicatio n for town establish ment (Dzumeri & Sikhunya ni)	Site Demarca tion in Sikhuny, ani & Dzumeri villages	Town ship estab lishm ent	Sik hun yani and Dzu mer i	War d 26 and 25	LGE S	700 000	700 000	700 000	Submit site demarc ation applicat ion (Sikhun yani & Dzume ri) to Tribuna I by 30 June 2024	Target achieve d (Site demarc ation applicat ion Sikhuny ani & Dzumer i to Tribuna I submitt ed)	None	None	None	Draft layou t ,Site dema rcatio n appli catio n (town ship estab lishm ent and Proof of subm ission	P & Dev

Spatial and	То	Sub	Subdivisi	Subdivisi	Rezo	Tho	War	Inco	600	600	600	Submit	Target	None	None	None	Proof	Ρ&
Town	develop	mit	on ion	on,	ning	mo,	d,9,	me	0.000	000.0	000.00	subdivi	achieve				of	Dev
Planning	an	subdi	and	Rezonin	and	Но	17		0	0		sion	d				subm	
	effective	visio	Rezoning	g of	subdi	mu	24					and	(Subdiv				ission	
	spatial	n and	applicatio	Municipa	vision	&						Rezoni	ision				and	
ł	framewor	Rezo	n of 3	1	of 3	Ма						ng	and				appli	
	k that	ning	Municipal	Propertie	Muni	gev						applicat	Rezoni				catio	
	promotes	appli	propertie	S	cipal	а						ion of 3	ng				n	
	integrate	catio	s in		Prop							Municip	applicat					
1	d and	n of 3	Villages		erties							al	ion of 3					
ł	sustaina	Muni	compiled		in							Propert	Municip					
ł	ble	cipal										ies	al					
L		Prop										(Thomo	Properti					
Priority	Developmen					Locati		Fundi ng	Budget	Adjusted						Corrective	Portfolio	Dept.
Issue/Program	t Objective	performan	2022/23	Name	/Indicato	on			2023/			Target	performan		Variance	Measures	Of	
me		ce Indicator			r Descripti				2024	2023/ 2024	adjusted 2023/24		се				Evidenc	
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	develop ment				on							, Homu&	es (Thomo					
		erties			on villag							, Homu& Magev						
		erties (Tho			on villag													
		erties (Tho mo,			on villag							Magev	(Thomo ,					
		erties (Tho mo, Hom			on villag							Mage∨ a) to	(Thomo , Homu&					
		erties (Tho mo, Hom e& Mage va) to			on villag							Magev a) to Tribuna	(Thomo , Homu& Mageva					
		erties (Tho mo, Hom e& Mage			on villag							Magev a) to Tribuna I by 30	(Thomo , Homu& Mageva) to					
		erties (Tho mo, Hom e& Mage va) to			on villag							Magev a) to Tribuna I by 30 June	(Thomo , Homu& Mageva) to					
		erties (Tho mo, Hom e& Mage va) to Tribu			on villag							Magev a) to Tribuna I by 30 June	(Thomo , Homu& Mageva) to Tribuna I					

Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	Sub mit Rezo ning and subdi visio n appli catio n for muni cipal parks	Rezoning and subdivisi on applicatio n for municipal of parks compiled	Rezonin g and subdivisi on of parks	Rezo ning and subdi vision of parks	Giy ani tow nshi p	War d 13	LGE S	700 000.0 0		700 000.00	Submit Rezoni ng and subdivi sion applicat ion for municip al parks to Tribuna I by 30 June	Target achieve d (Rezoni ng and subdivi sion applicat ion for municip al parks to Tribuna	None	None	None	Proof of subm ission and appli catio n	P & Dev
Spatial and Town Planning Priority	To develop an effective spatial framewor Developmen	to Tribu nal To devel op Mahu mani preci	Draft precinct plan for Mahuma ni Village pending Baseline	Mahuma ni Precinct Plan Project	mani Preci nct Plan	Nko mo Locati	War d 10 Ward	LGE S Fundi ng	500,0 00 Budget	00 Adjusted	400,000 Special	2024 Develo pment of Mahum ani precinc Annual	submitt ed) Target achieve d (Mahu mani precinct	None	None Reason for	None	Final Preci nct Plan Portfolio	P & Dev Dept.
Issue/Program me		performan ce Indicator	2022/23	Name	/Indicato r Descripti on			Source	2023/ 2024	2023/	budget adjusted 2023/24	Target	performan ce		Variance	Measures	Of Evidenc e	
	k that promotes integrate d and sustaina ble develop ment	nct plan	final consulta nt ions and submissi on to Council									t plan by 30 June 2024	plan develop ed)					

Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	Upgr ade GIS Syste m	GIS System upgraded	GIS Upgrade	GIS Upgr ade	Gre ater Giy ani	All war ds	LGE S	700 000.0 0		700 000.00	Upgrad e GIS System by 30 June 2024	Target achieve d (GIS System upgrad ed)	None	None	None	Appoi ntme nt Letter and Confi rmati on of syste m upgra de	P & Dev
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23		Project /Indicato r Descripti on	on			Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		Actual performan ce			Corrective Measures	Portfolio Of Evidenc e	Dept.
Spatial and Town Planning	To develop an effective spatial framewor k that promotes integrate d and sustaina ble develop ment	Com pilati on of land use appli catio n for Sikhu nyani town ship estab lishm ent	Feasibilit y ty study and draft layout for Sikhunya ni town establish ment conducte d	Townshi p establish ment Sikhuny ani	Town ship estab lishm ent	Sik hun yani	War d 26	LGE S	500 000.0 0	1,100 ,000	1,100,000	Compil ation of land use applicat ion for Sikhun yani townshi p establis hment by 30 June 2024	Target achieve d (land use applicat ion for Sikhuny ani townshi p establis hment compile d)	None	None	None	Land use applic ation	P & Dev

Buildings Regulation s	To comply with building regulatio ns	To appr ove buildi ng plans	New Indicator	Approval of Building plans	Appr oval of Buildi ng plans	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	100% approv al of building plans by 30 June 2024	Target achieve d (100% (23/23) building plans approv ed)	None	None	None	Regis ter & Repo rt	P & Dev
Priority ssue/Program ne	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		Ward		2023/ 2024	Adjusted Budget 2023/ 2024			Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Priority ssue/Program ne	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on			2023/ 2024	Adjusted Budget 2023/ 2024			Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
(PA 2 MUNIC	IPAL TRAN	SFORMA	TION AND C	DRGANISA	TIONAL	DEVEL	OPME	NT (LOW	/ER SDB	IP)								
Wellness Program	To have an	Coor dinat	New Indicator	Wellness Program	Coor dinati	Gre ater	Adm inist	Inco me	Opera tional	-	Operation al	2 Wellne	Target achieve	None	None	None	Invita tions	CORP

Occupation	То	Cond	4 OHS	Occupati	Devel	Gre	Adm	Inco	Opera	Oper	Operation	4 OHS	Target	None	None	None	OHS	CORP
al Health	create a	uct	onsite	onal	opme	ater	inist	me	tional	ation	al	onsite	achieve				Repo	
and Safety	conduciv	inspe	inspectio	health	nt of	Giy	ratio			al		inspecti	d (4				rt	
Program	е	ction	n		4	ani	n					on	OHS					
Ŭ	working	on	conducte		OHS	Mu						conduc	onsite					
	environm	OHS	d		repor	nici						ted at	inspecti					
	ent				ts	palit						Civic	on .					
						v						Centre,	conduct					
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Priority	Developmen	Key	Baseline			Locati		Fundi ng		Adjusted	Special	Annual		Variance		Corrective	Portfolio	Dept.
Issue/Program	t Objective	performan	2022/23	Name	/Indicato	on			2023/	Budget		Target	performan		Variance	Measures	Of	
me		ce Indicator			r Descripti	i			2024	2023/ 2024	adjusted 2023/24		се				Evidenc	
		manoator			on					2024	2020/24							

Reviewal of Governanc e Policies	Develop ment of policies to ensure good governan ce	Revi ew Gove rnanc e polici es Fram ewor k	HR policies reviewed	Governa nce Policies	Revie wing of the Gove rnanc e Polici es	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional		Operation al	Review 51 Govern ance policies by 30 June 2024	Target overach ieved (Revie wed 53 Govern ance policies)	2 more Governan ce policies reviewed		None	List of polici es to be revie wed and coun cil resol ution, list of appro ved polici es and coun cil resol ution, list of appro ved polici it resol ution, list of polici it resol ution, list of appro ved polici it resol ution, list of appro ved polici ution, ut	CORP
Human Resources and Organizatio nal Developme nt	To improve efficiency and effective ness of the municipa lity	Revi ew the Orga nizati onal Struc ture	Organiza tional structure reviewed	Organiza tional Structure review	w organ izatio nal struct ure	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	al	Operation al	Review ed organiz ational structur e by 30 June 2024	Target achieve d (Revie wed organiz ational structur e)	None	None	None	Draft Orga nizati onal Struc ture and Coun cil Resol ution and	CORP
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on				2023/ 2024	Adjusted Budget 2023/ 2024		Annual Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.

Human Resources and Organizatio nal Developme nt	develop and retain the best Human Capital, Effective	Numb er of posts filled in terms of the organ ogram	35 posts filled	Personn el Recruitm ent	Pers onnel Recr uitme nt as per priorit y list	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	40 posts to be Filled in terms of the organo gram by 30 June 2024	Target overach ieved (45 posts filed)	5 more post filled	Due to introductio n of post which were not in the recruitmen t plan for the 2023/24 financial year	None	Coun cil resol ution of appro ved organ izatio nal struct ure Appoi ntme nt letter s	CORP
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Target	Actual performan ce			Measures	Portfolio Of Evidenc e	Dept.

Human Resources and Organizatio nal Developme nt	To maintain harmony in the workplac e	Num ber of Local Labo ur Foru m meeti ngs held	10 Local Labour Forum Meetings held in 2022/23	Labour Relation s	Maint ain good labou r relati ons	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	-	Operation al	12 LLF meetin gs to be held by 30 June 2024	Target not achieve d (10 LLF meeting s held)	2 LLF meeting not held	during the first half of the financial year	Leadership of the Unions met with the Accounting Officer and agreed on escalation of differences	invita tions and atten danc e regist er	CORP
Information Technolog y	To ensure that the public is informed about the affairs of the municipa lity	% Of muni cipal webs ite updat ed	100% network infrastruc ture maintain ed	Update of Municipa I website	-	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	100% of municip al website update d by 30 June 2024	Target achieve d (100% of municip al website update d)	None	None	None	Repo rt	CORP
Priority Issue/Program me	-	Key performan ce Indicator		Name	Project /Indicato r Descripti on	Locati on			2023/ 2024	2023/			Actual performan ce	Variance		Measures	Portfolio Of Evidenc e	Dept.

Information Technolog y	To ensure good governan ce of ICT	Num ber of IT Steer ing Com mitte e Meeti ngs to be cond ucted	4 meetings held in 2022/23 Financial year	IT Governa nce, Risks and Complia nce	Coor dinati on of the IT Steer ing Com mitte e Meeti ng	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	4 IT Steerin g Commit tee meetin gs conduc ted by 30 June 2024	Target achieve d (4 IT Steerin g Commit tee meeting s conduct ed)	None	None	None	Invita tion, Minut es and Atten danc e Regis ter	CORP
Office Support- Provision of Office Furniture	To ensure conduciv e working environm ent by providing office furniture	Coor dinati on and facilit ation of procu reme nt of office furnit ure	Procure ment were done	Office Furniture	Provi sion of office furnit ure	GG M	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	Provide office furnitur e to 10 Offices by 30 June 2024	Target not achieve d (Approv ed Memo)	office	constraints	Intensify implementation of revenue enhancement strategy	Appr oved Mem o , Adve rt & Deliv ery Note and Invoi ce	CORP
Security of Municipal Premises	To install Cameras at old building	Coor dinati on and facilit ation	Specifica tion, Evaluatio n n and Adjudicat ion were	Installati on of Security cameras at Old Civic	Provi sion of secur ity	GG M	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	Coordi nate and facilitat e the installat	Target not achieve d (Securit y	Installati on of security cameras at Old Civic	constraints	Intensify implementatio n of revenue enhancement strategy	Appr oved Mem o , Adve	MM
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	Locati on			Budget 2023/ 2024	Adjustec Budget 2023/ 2024	Special budget adjusted 2023/24	Target	Actual performan ce	Variance	Reason for Variance		Portfolio Of Evidenc e	Dept.

Priority Issue/Program me		tor and X- Ray Mach ine at Civic Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		Ward		2023/ 2024	Adjustec Budget 2023/ 2024	Special budget adjusted 2023/24	r and X-Ray Machin e at Civic Centre by 30 Annual	d) Actual performan ce		Reason for Variance	Measures	Portfolio Of Evidenc e	Dept.
Installation of Walkthroug h Metal Detector and X-Ray Machine at Civic Centre	To install Metal detector and X- Ray Machine at testing station	Coor dinati on and facilit ation of Walkt hrou gh ment al detec	Specifica tion, Evaluatio n and Adjudicat ion were conclude d	Acquisiti on and installati on of Walkthro ugh mental detector and X- Ray Machine at Civic Centre	To install Metal detec tor and X- Ray Mach ine at Civic Centr e	GG M	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	Coordi nate and facilitat e the Acquisi tion and installat ion of Walkthr ough mental detecto	Target not achieve d (Metal detecto r and X- Ray Machin e not acquire d and installe	Acquisiti on and installati on of Walkthro ugh mental detector	Due to budget constraints	Intensify implementatio n of revenue enhancement strategy	Appr oved Mem o , Adve rt & Deliv ery Note and Invoi ce	MM
		of instal lation of Cam eras at Old Civic Centr e Buildi ng	conclude d	Centre Building	came ras							ion of 16 security Camer as at Old Civic Centre Buildin g by 30 June 2024	camera s not installe d)	Centre Building			rt & Deliv ery Note and Invoi ce	

Manageme nt of litigation	To safeguar d municipa I interests in all legal related matters and to ensure that all municipa I operation s are conducte d within the paramet ers of the law	% of litigat ion case s atten ded to	5 litigation cases were conclude d out of the 17 cases	Manage ment of litigation s		Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional		Operation al	100% of litigatio n cases attende d to by 30 June 2024	Target achieve d (100% (69/69) litigatio n cases attende d)	None	None	None	Signe d Quart erly Litiga tion Regis ter	CORP
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	Locati on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 565 units at Siyan dhani villag e	Contract or for connecti on of 470 units at Siyandha ni Village appointe d	Electrific ation of Siyandh ani Village (565)	Cons tructi on of Electr ical Netw ork Infras tructu re	Siy and hani Villa ge	13	INEP /LGE S	503 2989	2989	7 620 840	Connec tion of 565 units at Siyand hani Village by 30 June 2024	Target achieve d (565 units at Siyand hani Village connect ed)	None	None	None	Appoi ntme nt Letter , Progr ess Repo rt , Progr ess Repo rts and Practi cal Com pletio n Certif icate	TECH
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on				2023/ 2024	2023/	Special budget adjusted 2023/24		Actual performan ce			Corrective Measures	Portfolio Of Evidenc e	Dept.

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 181 units at Xivul ani villag e	New Indicator	Electrific ation of Xivulani Village (181)	Cons tructi on of Electr ical Netw ork Infras tructu re	Xiv ulan i Villa ge	15	INEP /LGE S	4,100, 000	4,100,000	4,100,000	Connec tion of 181 units at Xivulan i Village by 30 June 2024	Target achieve d (181 units at Xivulani Village connect ed)	None	None	None	Appoi ntme nt Letter , Progr ess and Practi cal Com pletio n Certif icate	TECH
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 258 units at Mnin ginisi Block 3	New Indicator	Electrific ation of Mningini si Block 3 (258)	Cons tructi on of Electr ical Netw ork Infras tructu re	Mni ngin isi Villa ge	6	INEP /LGE S	3,780, 000	3,780 ,000	5 ,131, 620	Connec tion of 258 units at Mningi nisi Block 3 by 30 June 2024	Target achieve d (258 units at Mningin isi Block 3 connect ed)	None	None	None	Appoi ntme nt letter, Progr ess Repo rt, and Practi cal Com pletio n Certif icate	TECH
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	2023/ 2024	2023/		Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 457 units at Hom u 14A	New Indicator	Electrific ation of Home 14A (457)	Cons tructi on of Electr ical Netw ork Infras tructu re	Ho mu 14A	9	INEP /LGE S	3,100, 000		6, 089,730	Connecti on of 457 units at Homu 14A by 30 June 2024	Target achieve d (457 units at Homu 14A connect ed)	None	None	None	Appoi ntme nt letter, Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 303 units at Bode Villag e	New Indicator	Electrific ation of Bode village (303)	Cons tructi on of Electr ical Netw ork Infras tructu re	Bod e Villa ge	23	INEP /LGE S	4,100, 000		6,026, 670	Connec tion of 303 units at Bode Village by 30 June 2024	Target achieve d (303 units at Bode Village connect ed)	None	None	None	Appoi ntme nt letter, Progr ess Repo rt ,Prog ress Repo rts and Practi cal Com pletio n	TECH
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	2023/	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		Actual performan ce		Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

promotes e tructu June ed) economi c growth re 2024 2024 and improve improve improve improve quality of imp imp imp imp	n Certif icate	
Provisiondevelop sustainaect 210Indicatoration of Sikhunytructi on of yanihun yani/LGE 	None Appoi ntme nt Letter , Progr ess and Practi cal Com pletio	TECH

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 188 units at Mapa yeni Villag e	New Indicator	Electrific ation of Mapaye ni Village (188)	Cons tructi on of Electr ical Netw ork Infras tructu re	Ma pay eni Villa ge	26	INEP /LGE S	3,100, 000	3,100 ,000	3,739,320	Connec tion of 188 units at Mapay eni Village by 30 June 2024	Target achieve d (188 units at Mapaye ni Village connect ed)	None	None	None	Appoi ntme nt Lette, Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life?	Conn ect 432 units at Dani el Rabe lela Villag e	New Indicator	Electrific ation of Daniel Rabelela Village (432)	Electr ificati on of Dani el Rabe lela Villag e	Dan iel Rab elel a Villa ge	25	INEP /LGE S	2,500, 000	5,592 ,480	8, 592 ,480	Connec tion of 432 units at Daniel Rabelel a Village by 30 June 2024	Target not achieve d (283 units at Daniel Rabelel a Village)	Rabelela Village	incomplete structures and vacant stands.	149 units will be connected using ESKOM post connection at no cost.	Appoi ntme nt Letter , Progr ess Repo rt , and Practi cal Com pletio n Certif icate	TECH

Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 306 units at Hom u 14B	New Indicator	Electrific ation of Homu 14B (306)	Electr ificati on of Hom u 14B	Ho mu 14B	9	INEP /LGE S	3,100, 000		6, 086, 340	Connec tion of 306 units at Homu 14B by 30 June 2024	Target not achieve d (240 units at Homu 14B)	66 units at Homu 14B not connecte d	Due to incomplete structures and vacant stands.	66 units will be connected using ESKOM post connection at no cost.	Appoi ntme nt Letter , Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 198 units at Gaw ula Villag e	New Indicator	Electrific ation of Gawula Village (198)	Electr ificati on of Gaw ula Villag e	Ga wul a Villa ge	18	LGE S	3,100, 000	,000	3,938, 220	Connec tion of 198 units at Gawula Village by 30 June 2024	Target achieve d (198 units at Gawula Village connect ed)	None	None	None	Appoi ntme nt Letter , Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		Ward	Fundi ng Source	2023/ 2024	2023/	Special budget adjusted 2023/24	Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Conn ect 214 units at Khak hala Villag e	New Indicator	Electrific ation of Khakhal a Village (214)	Electr ificati on of Khak hala Villag e	Kha khal a Villa ge	18	INEP /LGE S	3,100, 000	3,100 ,000	4, 256 ,460	Connec tion of 214 units at Khakha la Village by 30 June 2024	Target achieve d (214 units at Khakha la Village connect ed)	None	None	None	Appoi ntme nt Letter , Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Deve lop a detail ed desig n for conn ectio n of 100 units at Lolok a Villag e	New Indicator	Electrific ation of Loloka Village (100)	Electr ificati on of Lolok a Villag e	Lolo ka Villa ge	24	LGE S	230,0 00	00	230,000	Develo pment of a detail design for connec tion of 100 units at Loloka Village by 30 June 2024	Target achieve d (Detail design for connect ion of 100 units at Loloka Village develop ed)	None	None	None	Appoi ntme nt Letter and Detail ed Desig ns	TECH
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	Budget 2023/ 2024	Adjustec Budget 2023/ 2024	ISpecial budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life?	Deve lop a detail desig n for conn ectio n of 306 units at Mage va Villag e	New Indicator	Electrific ation of Mageva Village (306)	Electr ificati on of Mage va Villag e	Ma gev a Villa ge	15	Inco me	230,0 00	230,0 00	230,000	Develo pment of a detail design for connec tion of 306 units at Magev a Village by 30 June 2024	Target achieve d (Detail design for connect ion of 306 units at Mageva Village develop ed)	None	None	None	Appoi ntme nt Letter and Detail ed Desig ns	TECH

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life?	Deve lop a detail ed desig n for conn ectio n of 100 units at Mahl athi Villag e	New Indicator	Electrific ation of Mahlathi Village (100)	Electr ificati on of Mahl athi Villag e	Ma hlat hi Villa ge	19	Inco me	230,0 00	00	230,000	Develo pment of a detaile d design for connec tion of 100 units at Mahlat hi Village by 30 June 2024	Target achieve d (Detaile d design for connect ion of 100 units at Mahlath i Village develop ed)	None	None	None	Appoi ntme nt Letter and Detail ed Desig ns	TECH
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	2023/	2023/	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life?	Deve lop a detail ed desig n for conn ectio n of 100 units at Mats otsos ela Villag e	New Indicator	Electrific ation of Matsotso sela Village (100)	Electr ificati on of Mats otsos ela Villag e	Mat sots osel a Villa ge	27	Inco me	230,0 00	230,0 00	230,000	Develo pment of a detaile d design for connec tion of 100 units at Matsot sosela Village by 30 June 2024	Target achieve d (Detaile d design for connect ion of 100 units at Matsots osela Village develop ed)	None	None	None	Appoi ntme nt Letter and Detail ed Desig ns	TECH

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Deve lop a detail ed desig n for conn ectio n of 150 units at Mbhe dle Villag e	New Indicator	Electrific ation of Mbhedle Village (150)	Mbhe dle Villag e	Mb hedl e Villa ge	27	Inco me	230,0 00	00	230,000	Develo pment of detaile d design for connec tion of 150 units at Mbhedl e Village by 30	Target not achieve d (Draft develop ment of detailed design for connect ion of 150 units at Mbhedl e Village)	develope d at Mbhedle Village	funded ESKOM to execute the project		Appoi ntme nt Letter and Detail ed Desig ns	TECH
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on				Budget 2023/ 2024	Adjustec Budget 2023/ 2024	ISpecial budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.
												June 2024						

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Deve lop a detail ed desig n for conn ectio n of 145 units at Mngh ongh oma Villag e	New Indicator	Electrific ation of Mnghon ghoma Village (145)	Electr ificati on of Mngh oma villag e	Mn gho ngh om a Villa ge	24	Inco me	290,0 00	290,0 00	290,000	Develo pment of a detaile d design for connec tion of 145 units at Mngho nghom a Village by 30 June 2024	Target achieve d (Develo pment of a detailed design for connect ion of 145 units at Mngho nghom a Village)	None		None	Appoi ntme nt Letter and Detail ed Desig ns	TECH
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024		Annual Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.
Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Instal lation of 4 high mast at Giya ni Secti on A and C (ward 12)	2 high masts in Siyandh ani/CBD Intersect ion and Section E installed	Installati on of high mast	Instal lation of high mast	Gre ater Giy ani	All war ds	LGE S	2,500, 000	2,500	2,500,000	Installat ion of 4 high mast at Giyani Section A and C (ward 12) by 30 June 2024	Target not achieve d (Installa tion of 4 high mast at Giyani Section A and C (ward 12)	Installati on of 4 high mast at Giyani Section A and C (ward	Decline of appointmen t by the contractor	To re-advertise the tender	Appoi ntme nt Letter , Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH

Electricity Provision	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Instal I ener gy savin g street lights	143 energy saving streetligh ts installed	Installati on of energy saving streetligh ts	Instal lation of energ y savin g street lights	Gre ater Giy ani	All war ds	LGE S	5,500, 000	5,500	5,500,000	Installat ion of 124 energy saving streetli ghts by 30 June 2024	Target achieve d (124 energy saving streetlig hts installe d)	None	None	None	Progr ess Repo rt and Practi cal Com pletio n Certif icate	TECH
Priority Issue/Program me	•	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024		Annual Target	Actual performan ce				Portfolio Of Evidenc e	Dept.
Building and Constructio n	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Appo intme nt of Cons ultant for Mage va Socc er pitch exten sion	Mageva Soccer pitch extensio n not construct ed	Extensio n of Mageva soccer pitch	To const ruct an exten sion of Mage va socc er pitch	Ma gev a - Dzu mer i	25	LGE S	2,000, 000	250,0 00	250,000	Appoint ment of Consult ant for Magev a Soccer pitch extensi on by 30 June 2024	Target not achieve d (Approv ed Terms of Referen ce to appoint consult ant for Mageva Soccer pitch extensi on)	Appoint ment of Consulta nt	Due to budget constraints	Intensify implementatio n of revenue enhancement strategy	Detail ed Desig ns, and Appoi ntme nt Letter	TECH

EPWP Infrastructu re Priority	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of peopl e to be appoi nted throu gh EPW P Infras tructu re Progr	200 people appointe d through EPWP Infrastruc ture program	EPWP Infrastru cture Project	Creat ion of jobs throu gh EPW P Infras tructu re Progr am	Giy ani Tow nshi p	All war ds	EPW P	5,000, 000	5 100,0 00 Adjusted	5 100,000	People appoint ed through EPWP Infrastr ucture Progra m by 30 June 2024	Target achieve d (200 People appoint ed through EPWP Infrastr ucture Progra m)	None	None Reason for	None	Signe d Appoi ntme nt Mem o	TECH
Priority Issue/Program me	t Objective	ney performan ce Indicator	2022/23	Name	Project /Indicato r Descripti	on	vvaro	Source	2023/ 2024	Budget 2023/	Special budget adjusted 2023/24	Target	performan ce			Measures	Of Evidenc e	Dept.
					on													
		amm e																

EPWP Environme ntal and Culture	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of peopl e to be appoi nted throu gh EPW P Envir onme ntal Progr am	150 people appointe d	EPWP Environ mental	Creat ion of jobs throu gh EPW P Envir onme ntal Progr am	Giy ani Tow nshi p	All war ds	EPW P	4 400 000	4 534,0 00	4 710,000	150 people appoint ed through EPWP Environ mental progra m by 30 June 2024	Target achieve d (150 people appoint ed through EPWP Environ mental progra m)	None	None	None	Signe d Appoi ntme nt Mem o	COMM
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Project Name	Project /Indicato r Descripti on	on	Ward	Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.
EPWP Social	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of peopl e to be appoi nted throu gh Socia I by 30 June 2024	New Indicator	EPWP Social	Creat ion of jobs throu gh Socia I Progr am	Giy ani Tow nshi p	All war ds	EPW P	1 000 000	1 000 000	1 000 000	34 people appoint ed through EPWP social progra m by 30 June 2024	Target not achieve d (8 people appoint ed through EPWP Social progra m)	appointe d through EPWP Social	The municipality has appointed security service provider to safeguard 9 municipal facilities	To conduct assessment on other facilities before we can deploy EPWP social securities	Signe d Appoi ntme nt Mem o	CORP

Environme ntal Awareness Campaign	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of envir onme ntal awar enes s and educ ation al progr ams to be cond ucted	12 Awarene ss campaig ns and educatio nal programs conducte d	Environ mental Awarene ss Campaig n	Educ ation awar enes s camp aigns on envir onme ntal mana geme nt to com	Gre ater Giy ani	All war ds	Inco me	Opera tional	Oper ation al	Operation al	12 Environ mental awaren ess and educati onal progra ms conduc ted by 30 June 2024	Target overachi eved (16 environm ental awarene ss and educatio nal program s conducte d)	4 more environ mental awarene ss campaig ns and educatio nal program s conducte d	*Recomm endation by the draft IWMP*GM C requireme nt	None	Sche dule and Atten danc e Regis ters	COMM
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on munit		Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024		Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Scholar Patrol	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of schol ar patrol to be cond ucted	20 Scholar patrols conducte d	Scholar Patrol	ies Cond uctin g of Schol ar patrol s	Gre ater Giy ani	All War ds	Inco me	Opera tional	Oper ation al	Operation al	20 scholar patrols conduc ted by 30 June 2024	d (25	5 more scholar patrol conducted	Request from schools due to high enrollment of leaners for safety purposes *Adherence and support to the Department scholar patrols programme	None	Repo rts	COMM

Speed Checks	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of spee d chec ks cond ucted	40 speed checks conducte d	Speed Checks	Cond uctio n of Spee d Chec ks	Gre ater Giy ani	All War ds	inco me	Opera tional	ation al	Operation al	40 Speed checks conduc ted by 30 June 2024	Target achieved (40 speed checks conduct ed)	None	None	None	Repo rts	СОММ
Priority Issue/Program me	-	Key performan ce Indicator		Name	Project /Indicato r Descripti on		Ward	Fundi ng Source	2023/ 2024	2023/			Actual performan ce			Corrective Measures	Portfolio Of Evidenc e	Dept.
Traffic summonse s issued	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of Traffi c sum mons issue d	1744 of Traffic summon s issued	Traffic summon ses issued	Issui ng of traffic sum mons	Gre ater Giy ani	All War ds	inco me	Opera tional	Oper ation al	Operation al	1000 (sec 56) summo nses issued by 30 June 2024		541 more summons es issued	Due to traffic growth in town and increase in traffic offences	None	Repo rts	СОММ

Payment of AARTO fees	develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of Pay ment of AAR TO fees facilit ated	11 payment s of AARTO fees facilitated	AARTO	Facili tating paym ent of AAR TO	Giy ani Sec tion C	War d 12	Inco me	Opera tional	Oper ation al	Operation al	12 payme nts of AARTO fees facilitat ed by 30 June 2024	Target achieve d (12 AARTO paymen ts facilitat ed)	None	None	None	Repo rts	COMM
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	ISpecial budget adjusted 2023/24		Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Payment of DLCA fees	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of Pay ment of DLC A fees facilit ated	11 payment s of DLCA fees facilitated	DLCA	Facili tating paym ent of DLC A	Giy ani Sec tion C	War d 12	Inco me	Opera tional	Oper ation al	Operation al	12 payme nts of DLCA fees facilitat ed by 30 June 2024	Target achieve d (12 DLCA paymen ts facilitat ed)	None	None	None	Repo rts	COMM

RTMC payments	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of RTM C paym ents facilit ated	11 payment s of RTMC fees facilitated	Road Traffic Manage ment Corporat ion fees	Facili tating paym ent of RTM C fees	Giy ani Sec tion C	Ward 12	Inco me	Opera tional	al	Operation al	12 payme nts of RTMC fees facilitat ed by 30 June 2024	Target achieve d (12 RTMC paymen ts facilitat ed)	None	None	None	Repo rts	СОММ
Priority Issue/Program me	-	Key performan ce Indicator		Name	Project /Indicato r Descripti on			Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce			Corrective Measures	Portfolio Of Evidenc e	Dept.
Calibration of VTS	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of Calib ration of VTS done	1calibrati on of VTS test equipme nt done	Vehicle Testing Station Calibrati on	Facili tating calibr ation of VTS equip ment	Giy ani Sec tion C	War d 12	Inco me	Opera tional	Oper ation al	Operation al	1 calibrati on of VTS test equipm ent done by 30 June 2024	Target achieve d (Calibra tion of VTS test equipm ent done)	None	None	None	Repo rt	СОММ

Payment of Agency fees	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of Agen cy fees facilit ated for paym ent	11 payment of Agency fee facilitated	80% Agency fees	Facili tating paym ent of 80% agen cy	Giy ani Sec tion C	War d 12	Inco me	Opera tional	al	Operation al	12 payme nts for Agency fees facilitat ed by 30 June 2024	Target achieve d (12 Agency fees paymen ts facilitat ed)	None	None	None	Repo rts	СОММ
Priority Issue/Program me	-	Key performan ce Indicator		Name	Project /Indicato r Descripti on		Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.
Road safety Operations	To develop sustaina ble infrastruc ture networks which promotes economi c growth and improve quality of life	Num ber of Road block s held	12 Roadbloc ks operation s held	Roadblo cks	Cond uctin g of Road block s	Gre ater Giy ani	All war ds	Inco me	Opera tional	Oper ation al	Operation al	12 Roadbl ocks held by 30 June 2024	Target achieve d (12 Roadbl ocks conduct ed)	None	None	None	Atten danc e Regis ters	СОММ

Issue/Program me	·	performan ce Indicator	2022/23	Name	Project /Indicato r Descripti on	on	Ward		2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.
KPA 4 LOCAL	LECONOMI	C DEVELC	OPMENT (LO	OWER SDE	BIP)													
SMME Exposure to markets	To Create an Enabling Environ ment For Sustaina	Num ber SMM E's expo sed	4 SMMEs exposed to LED market	SMME's exposur e to market	SMM Es expo sed to mark et by	Gre ater Giy ani	All war ds	Inco me	Opera tional		Operation al	4 SMME s expose d to LED market	expose		Mopani allocated more stalls to accommoda	None	Invitati on, Attend ance registe r	P & Dev
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Project Name	Project /Indicato r Descripti on		Ward		2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.
	ble Economi c Growth	to LED mark et			takin g them along to differ ent LED exhib ition mark ets							by 30 June 2024	LED market)		te more SMME'S			

SMME Exposure to markets	To Create an Enabling Environ ment For Sustaina ble Economi c Growth	Num ber of SMM E's expo sed to pop up mark et	4 SMME's exposed to pop up market	SMME's exposur e to pop up market	SMM Es expo sed to local mark et	Gre ater Giy ani	All war ds	Inco me	Opera tional	Oper ation al	Operation al	4 SMME' s expose d to pop up market by 30 June 2024	achieve d (8	4 more SMMES exposed to LED market	Mopani District Municipality requested additional SMMES to participate	None	Invitati on, Attend ance registe r	P & Dev
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on		Ward		2023/	Adjustec Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
Planning and LED awareness	To Create an Enabling Environ ment for Sustaina ble Economi c Growth	Num ber of Plan ning and LED Awar enes s to be cond ucted	4 Planning and LED Awarene ss conducte d	Planning and LED Awarene ss conducte d	ing and LED	Gre ater Giy ani	All war ds	Inco me	Opera tional	Oper ation al	Operation al	4 Plannin g and LED Awaren ess conduc ted by 30 June 2024	Target achieve d (4 Plannin g and LED Awaren ess conduct ed)	None	None	None	Atten danc e regist er	P & Dev
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	Locati on	Ward		2023/	Adjustec Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

KPA 5 MUNICIPAL FINANCE MANAGEMENT AND VIABILITY (LOWER SDBIP)

Revenue	То	Revi	Revenue	Revenue		Gre	Adm	Inco	Opera	Oper	Operation	Revenu	Target	Revenue	System	Do follow up	Repo	B&T
Manageme	improve	ew	enhance	enhance	the	ater	inist	me	tional	ation	al	е		enhancem	challenges	on time	rt on	
nt	financial	the	ment	ment	polici	Giy	ratio			al		enhanc		ent			Imple	
	manage	reven	policies	policies	es for	ani	n					ement		strategy			ment	
	ment	ue	were	review	input	Mu						strateg	(Reven	reviewed			ation	
	systems	enha	reviewed		s by	nici						у	ue	and			of the	
	to	ncem	and		other							reviewe	enhanc	implement			Reve	
	enhance	ent			depar							d and	ement	ed.			nue	
Priority ssue/Program ne	Developmen t Objective	Key performan ce Indicator		Name	Project /Indicato r Descripti on			Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024		Target	Actual performan ce			Measures	Portfolio Of Evidenc e	Dept.
	venue base	polici es	impleme nted		tment Pres ent the draft revie w to mana geme nt. Sub mit to coun cil for appro val.	palit y						implem ented by 30 June 2024	strategy reviewe d and implem ented)				Enha ncem ent Strat egy	

Budget and Reporting	improve financial manage ment systems to enhance revenue base	Draft budg et table d to coun cil	Draft budget was tabled to council	Draft budget	Colle ct budg et infor matio n from depar tment s, Cons olidat e the budg et, Pres	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	Draft budget tabled to council by 31 March 2024	Target achieve d (Draft budget tabled to council)	None	None	None	Draft budg et and Coun cil Resol ution	B&T
Priority Issue/Program me		Key performan ce	Baseline 2022/23	Project Name	Project /Indicato r	Locati on	Ward	Fundi ng Source	Budget 2023/ 2024	Adjustec Budget 2023/	budget	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc	Dept.
		Indicator			Descripti on				2024	2024	adjusted 2023/24						e	
					ent the droft													
					draft to mana													
					geme													
					nt, portfo													
					lio com													
					mitte e,													
					exco and													
					Sub mit to													
					coun cil for													
					appro val													

Budget and Reporting	To improve financial manage ment systems to enhance revenue base	Sub mit the final budg et to coun cil	Final budget was submitte d to council	Final budget	Take the draft budg et for publi c partic ipatio n with the IDP. Incor	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	Final budget submitt ed to council by 31 May 2024	Target achieve d (Final budget submitt ed to council)	None	None	None	Appro ved Final budget and Counci I Resolu tion	B&T
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Project Name	Project /Indicato r Descripti on	Locati on	Ward	Fundi ng Source	2023/	2023/			Actual performan ce		Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
					porat e input s and subm it the budg et for final appro val													

Budget and	То	Sub	Financial	Financial	Com	Gre	Adm	Inco	Opera	Oper	Operation	Annual	Target	None	None	None	Сору	B&T
Reporting	improve	mit	statemen	stateme	pile	ater	inist	me	tional	ation	al	Financi	achieve	NULLE			of	Dai
roporting	financial	the	ts were	nts	the	Giy	ratio		lional	al	с.	al	d				Annual	
	manage	Annu	compiled		finan	ani	n			G .		statem	(Annual				Financ	
	ment	al	and		cial	Mu						ents	Financi				ial	
	systems	Finan	submit to		state	nici						compile	al				State	
	to	cial	AG		ment.	palit						d and	stateme				ment	
	enhance	state			Revie	y.						submitt	nts				Financ	
	revenue	ment			w the							ed to	compile				ial	
	base	s to			comp							AG by	d and				statem	
		AG			iled							31	submitt				ents	
					finan							August	ed to					
					cial							2023	AG)					
					state													
					ment.													
					Pres													
					ent to													
					mana													
					geme													
					nt													
					meeti													
					ng.													
					Sub											•	-	
Priority Issue/Program	Developmen	Key performan	Baseline	Project Name	Project /Indicato	Locati	Ward	Fundi ng Source	Budget 2023/	Adjusted Budget			Actual performan	Variance			Portfolio Of	Dept.
me	Cobjective	ce	2022/23	Name	r	on			2023/ 2024	2023/	adjusted	Target	ce		variance		Evidenc	
		Indicator			Descripti					2024	2023/24						е	
					on													
					mit to													
					AG													
					for													
					auditi													
					ng.												1	

Budget and Reporting	To improve financial manage ment systems to enhance	Num ber of secti on 71 repor ts subm	12 Reports submitte d in 2022/23 FY	Section 71 report submissi on	the secti on 71 repor t. Sub	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	Section 71 Report s submitt ed to Treasur	Target achieve d (12 Section 71 Reports submitt ed to	None	None	None	Proof of submi ssion to Treasu ry	B&T
	venue base	itted to Trea sury withi n 10 worki ng days after the end of the			mit to treas ury within 10 worki ng days after the end of the mont							y by 30 June 2024	Treasur y)					
		mont h			h.													
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on				Budget 2023/ 2024	Adjusted Budget 2023/ 2024	ISpecial budget adjusted 2023/24		Actual performan ce			Corrective Measures	Portfolio Of Evidenc e	Dept.

Reporting improv	ve on 72		Section	Com	Gre	Adm	Inco	Opera	Oper	Operation	1	Target	None	None	None	Sec 72	B&T
		72Rep	72 report		ater	inist	me	tional	ation	al	Section	achieve				Report	
financ		ort	submissi		Giy	ratio			al		72	d (1				,	
mana		submitte	on	secti	ani	n					Report	Section				Mayor'	
ment	repor	d to May		on 72	Mu						submitt	72 Damast				s and	
syster		or and		repor	nici						ed to	Report				Treasu	
to enhar	subm ce itted	Treasury		t and subm	palit						Mayor and	submitt ed to				ry ackno	
reven		on or before		it to	У						Treasur	Mayor				wledg	
base	Mayo	25Januar		the							y on or	and				ment	
Dase	r and	y).		Mayo							before	Treasur				of	
	Trea	<i>y)</i> .		r and							25	y)				receipt	
	sury			Treas							Januar	,,					
	on or			ury							y 2024.						
	befor			on or							-						
	e 25			befor													
	Janu			e 25													
	ary			Janu													
				ary													
				2024													
				as													
				per the													
				legisl													
				ation.													
Supply To	Num	2	UIF	subm	Gre	Adm	Inco	capita	Oper	Operation	2	Target	None	None	None	Proof	B&T
Chain impro		Quarterly	Expendit	it	ater	inist	me	l and	ation	al	Quarter	achieve				of	
Manageme financ		UIF	ure	quart	Giy	ratio		opera	al		ly UIF	d (2				submi	
nt mana		letter		erly	ani	n		tional			letters/	Quarter				ssion	
ment	erly	s/rep ort		letter	Mu						report	ly UIF				to	
syster		sub		S	nici						submitt	letters/				MEC	
to	repor ce t/	mitted on UIF		subm	palit						ed on UIF	report				and AG	
enhar	Lette	identified		itted to	У						identifie	submitt ed on				AG	
Priority Develop	men Key		Project		Locati	Word	Fundi ng	Pudgot	Adjustos	Encoial			Variance	Reason for	Corrective	Portfolio	Dont
Issue/Programt Object	ive performan	2022/23	Project Name	Project /Indicato	on		Funal ng Source	Budget 2023/	Adjusted Budget	budget	Annual Target	performan	variance	Reason for Variance	Measures	Of	Dept.
me	ce			r				2024	2023/	adjusted		се				Evidenc	
	Indicator			Descripti on					2024	2023/24						е	

Supply Chain	venue base	r subm itted to AGS A and MEC for local gover nmen t	per quarterly 1 Quar tork	Supply Chain	AGS A and MEC for local gover nmen t on UIF Identi fied per quart er Sub mit	Gre	Adm	Inco me	Opera tional	Oper ation	Operation al	d per quarter 4 Quarter	UIF identifie d per quarter)	None	None	None	Quarte	B&T
Manageme nt	financial manage ment systems to enhance venue base	of Quart erly SCM repor ts subm itted to the MM per quart er	terly SCM reports submitte d to MM	Manage ment Reports	quart erly Suppl y Chai n Mana geme nt repor ts to MM per quart er	Giy ani Mu nici palit y	ratio n			al		ly SCM reports submitt ed to MM by 30 June 2024	d (4 Quarter Iy SCM reports submitt ed to MM)				SCM reports and MM's Ackno wledg ment of receipt	
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator		Name	Project /Indicato r Descripti on		Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Asset Manageme nt	To improve financial manage ment systems	Num ber of Quart erly Insur ance Repo rt to Risk Mana geme nt Unit	4 Quarterly Insuranc e Report to Risk Manage ment Committ ee	Insuranc e Report	mit quart erly Insur ance repor ts to Risk Mana geme nt Unit	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	4 Quarter ly Insuran ce reports be submitt ed to Risk Manag ement Unit by 30 June 2024	Target achieve d (4 Quarter ly Insuran ce reports be submitt ed to Risk Manag ement Unit)	None	None	None	Insura nce Report & Proof of submi ssion	B&T
Asset Manageme nt	To improve financial manage ment systems	Num ber of Quart erly Asset s Mana geme nt Repo rt devel oped	4 Quarterly asset report develope d	Asset manage ment Report	Devel op quart erly Asset mana geme nt repor t	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	4 Quarter ly Assets manag ement reports develo ped by 30 June 2024	Target achieve d (4 Quarter ly Assets manag ement reports develop ed)	None	None	None	Asset Manag ement Report	B&T
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on				Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Asset Manageme nt	To improve financial manage ment systems to enhance venue base	Num ber of Asset verifi catio n repor t subm itted to	New Indicator	Asset Register	Recei ve new acqui sition s, Bar code and captu re into	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	1 Asset verificat ion report submitt ed to MM by 30 June 2024	Target achieve d (1 Asset verificat ion report submitt ed to MM)	None	None	None	Signed Asset Verific ation Report	B&T
		MM			the asset regist er. Capt ure the expe nse of the proje ct in progr ess. Whe													
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	n the proje ct is comp leted the unbu			Fundi ng Source	2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

					ndlin g and capit alizati on into the asset regist er takes effect													
Issue/Program me		performan ce Indicator	2022/23	Name	Project /Indicato r Descripti on	on		Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.
KPA 6 GOOD	GOVERNA	NCE AND	PUBLIC PA	RTICIPATI	ON (LOV	VER SE	OBIP)											
Public Participatio n	To develop governan ce structure s and systems that will	Num ber of ward com mitte e meeti	372 Ward Committ ee meetings	Support services for monthly ward committe e meetings	ort servi ces throu gh PPO	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional		Operation al	372 Ward Committ ee meetings conducte d by 30	Target achieve d (372 Ward Commit tee meeting s	None	None	None	Attend ance Regist er, Ward Comm ittee Quarte	CORP
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	Locati on	Ward	Fundi ng Source	Budget 2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24		Actual performan ce		Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

Internal Auditing	ensure effective public consultat ion and organizat ional discipline To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat	ngs cond ucted % of findin gs resol ved in the Inter nal Audit Actio n Plan	53% of findings (77 out of 145) resolved in the Internal Audit Action Plan	Internal Audit Action Plan	have mont hly ward com mitte e meeti ngs in each of 31 ward s Imple ment ation of the Intern al Audit Actio n Plan	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Operational		Operation al	June 2024 100% of findings resolve d in the Internal Audit Action Plan by 30 June 2024	conduct ed) Target not achieve d. 60.45% of findings (133 out of 220) resolve d in the Internal Audit	39.54 % of findings (87out of 220) not resolved in the Internal action plan	Slow implement ation of Internal Auditor's recommen dations by Managem ent.	the affected Department / section continuous	rly Report s Updat ed Interna I Audit Action Plan	MM
Priority Issue/Program	ional discipline Developmen	Key	Baseline			Locati		Fundi ng	Budget	Adjusted	Special		action Plan Actual				Portfolio	Dept.
Issue/Program me	-	performan ce Indicator	2022/23	Name	/Indicato r Descripti on			Source	2023/ 2024	2023/	budget adjusted 2023/24	Target	performan ce		Variance	Measures	Of Evidenc e	

Internal Auditing	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	% Of findin gs resol ved in the AG(S A) Actio n Plan	(24% of findings (12out of 51)resolv ed in the AGSA's Actionn Plan	AG(SA) action plan	Imple ment ation of the AG(S A) actio n plan	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Operat ional	Operation al	100% of findings resolve d in the AG(SA) Action Plan by 30 June 2024	Target not achieve d (14% of findings (07 out 49) resolve d in the A G(SA) Action Plan)	86%42 of findings (42 out 49) not resolved in the Audit Action Plan	Slow implement ation of External Auditor's recommen dations by Managem ent.	responsible officials_One on one	Updat ed Audit Action Plan	MM
Internal Auditing	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of Audit and Perfo rman ce Audit Com mitte e meeti ngs to be held	9 Audit and Performa nce Committ ee meeting held	Audit and Perform ance Audit Committ ee	Orga nize Audit and Perfo rman ce Audit Com mitte e meeti ngs	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Operat ional	Operation al	4 Audit and Perfor mance Commit tee meetin gs held by 30 June 2024	ieved (9 Audit and Perform ance	5 more Audit and Performa nce Committe e meetings held	There was a need for special Audit Committee Meetings		Attend ance Regist er, and Minute s	MM
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on			Fundi ng Source	Budget 2023/ 2024	Adjustec Budget 2023/ 2024		Annual Target	Actual performan ce			Corrective Measures	Portfolio Of Evidenc e	Dept.

Internal Auditing	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of Audit and Perfo rman ce Audit Com mitte e Repo rts devel oped and subm itted to Coun cil	4 Audit and Performa nce Audit Committ ee Reports	Audit and Perform ance Audit Committ ee Reports	Devel op Audit and Perfo rman ce Audit Com mitte e Repo rts	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	•	Operation al	4 Audit and Perfor mance Audit Commit tee Report s develo ped and submitt ed to Council by 30 June 2024	Target achieve d (4 Audit and Perform ance Audit Commit tee Reports develop ed and submitt ed to Council)	None	None	None	Report to Counci I, Counci I Resolu tion	ММ
Performan ce Manageme nt Priority Issue/Program me	To develop governan ce structure s and systems that will ensure effective public consultat Developmen t Objective	Num ber of instit ution al perfo rman ce repor ts devel Key performan ce Indicator	(4 Institutio nal performa nce reports develope d and submitte d to Council Baseline 2022/23	Quarterl y performa nce reports	Devel op a repor ting templ ate and send to depar tment s, Project /Indicato r Descripti on	on			2023/ 2024	al Adjusted Budget		4 Instituti onal perform ance reports develo ped and submitt ed to Council Annual Target	Target achieve d (4 Instituti onal perform ance reports develop ed and submitt ed to Actual performan ce	Variance	Reason for Variance	None Corrective Measures	Institut ional Perfor mance Report and Counci I Resolu tion Portfolio Of Evidenc e	MM Dept.

	ion and organizat ional	oped and subm			recei ve comp							by 30 June 2024	Council)					
	discipline	itted to			leted templ							2024						
		Coun cil			ate and													
					cons olidat													
					e into one													
					repor t.													
					Orga													
					nize SDBI													
					P Mana													
					geme nt													
					meeti ng to													
					consi der													
					the repor													
					t. Sub													
					mit the													
					repor t to													
					Coun cil for													
Priority Issue/Program	Developmen t Objective	Key performan	Baseline 2022/23	Project Name	Project /Indicato	Locati on	Ward	Fundi ng Source	Budget 2023/	Adjusted Budget	Special budget adjusted	Annual Target	Actual performan	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc	Dept.
me		ce Indicator			r Descripti				2024	2023/ 2024	adjusted 2023/24		се				Evidenc e	
					on													
					appro val.													
	1					1											1	

Library Outreach Program	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of librar y outre ach cond ucted	12 Library outreach conducte d	Library outreach	cond uct librar y outre ach to identi fied scho ols	Gre ater Giy ani Mu nici palit y	All war ds	Inco me	Opera tional	-	Operation al	12 Library outreac h conduc ted by 30 June 2024		2 more Library outreach	Due to the request from schools and the commitme nt to DoE for sustainabl e managem ent of schools Libraries	None	Progra m and Attend ance Regist ers	COMM
	Developmen		Baseline	Project	Project	Locati		Fundi ng	Budget	Adjusted	Special		Primary) Actual	Variance		Corrective	Portfolio	Dept.
Issue/Program me	-	performan ce Indicator	2022/23		/Indicato r Descripti on				2023/ 2024	Budget 2023/ 2024	budget adjusted 2023/24	Target	performan ce		Variance	Measures	Of Evidenc e	

Promote community and environme ntal welfare	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of activi ties cond ucted on speci al progr ams by 30 June 2024 (Disa bility awar enes s, wom en's mont h, youth progr amm s older perso ns, men'	16 Special Program s activities conducte d	Special Program s	Orga nize and cond uct the speci al progr ams under taken in the differ ent desk s of the Speci al Progr ams Unit	Gre ater Giy ani Mu nici palit y	All war ds	Inco me	Opera tional		Operation al	21 Special Progra ms organiz ed by 30 June 2024	Target achieve d (21 Special Progra ms organiz ed)	None	None		Invitati ons, Progra mme and Attend ance Regist ers	Office of the Mayor
		s foru																
Priority Issue/Program me	-		Baseline 2022/23	Name	Project /Indicato r Descripti on	Locati on	Ward	Fundi ng Source	2023/ 2024	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Measures	Portfolio Of Evidenc e	Dept.

		m and HIV and Aids)																
Newsletter	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of Rito news letter s to be prod uced	2Rito newslette r edition produced and circulate d	Rito newslett er	Prod ucing of the Rito newsl etter	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	4 Rito newslet ter edition produc ed by 30 June 2024	Target not achieve d (3 Rito newslet ter edition produc ed)	Rito newslett er edition not produce d	Contract expired	Adhere to forward planning strategy	Rito Newsl etter Edition s	Office of the Mayor
Public Participatio n	To develop governan ce structure s and systems that will	Num ber of imbiz os to be	3 imbizos convene d	Public Participa tion	Cons ult mem bers of the publi c on servi	Gre ater Giy ani Mu nici	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	4 imbizos conven ed by 30 June 2024	Target achieve d (4 imbizos conven ed)	None	None	None	Invitati ons, Attend ance Regist ers and	Office of the Mayor
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name				Fundi ng Source	Budget 2023/ 2024	2023/	Special budget adjusted 2023/24	Annual Target	Actual performan ce		Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

	ensure effective public consultat ion and organizat ional discipline	conv ened			ce deliv ery issue s	palit y											Progra mme	
Public Participatio n	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of ward repor t back meeti ngs to be cond ucted	124 Report back meetings held	Ward Public Report Back meetings	publi c on servi ce deliv ery issue s	Gre ater Giy ani Mu nici palit y	All war ds	Inco me	Opera tional	al	Operation al	124 ward report back meetin gs conduc ted by 30 June 2024	Target achieve d (124 ward report back meeting s conduct ed)	None	None	None	Attend ance Regist ers and Minute s	CORP
Priority Issue/Program me	Developmen t Objective	Key performan ce Indicator	Baseline 2022/23	Project Name	Project /Indicato r Descripti on	on		Fundi ng Source	Budget 2023/ 2024	2023/	Special budget adjusted 2023/24		Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.

Public Hearing of MPAC	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Num ber of MPA C Publi c Heari ng to be coord inate d	1 MPA C Public c Hearing coordinat ed by 31 March 2023	MPAC Public Hearing	Cond uct publi c heari ng of the 2022/ 23 Annu al Repo rt	Gre ater Giy ani Mu nici palit y	Adm inist ratio n	Inco me	Opera tional	Oper ation al	Operation al	1 MPAC Public Hearin g coordin ated by 31 March 2024	Target achieve d (1 MPAC Public Hearing coordin ated)	None	None	None	Public Notice and Attend ance Regist ers	CORP
Customer Satisfactio n Survey	To develop governan ce structure s and systems that will ensure effective public consultat ion and organizat ional discipline	Revi ew Cust omer Satisf actio n Surv ey	1Custom er satisfacti on Survey reviewed	Custome r Satisfacti on Survey	butio	Gre ater Giy ani Mu nici palit y	All war ds	Inco me	Opera tional	Oper ation al	Operation al	1 Custom er satisfac tion Survey reviewe d by 30 June 2024	Target achieve d (1 Custom er satisfac tion Survey reviewe d)	None	None	None	Report s and Questi onnair es	Office of the Mayor
Priority Issue/Program me	-	Key performan ce Indicator	Baseline 2022/23	Name	•			Fundi ng Source	2023/	Adjusted Budget 2023/ 2024	ISpecial budget adjusted 2023/24	Annual Target	Actual performan ce	Variance	Reason for Variance	Corrective Measures	Portfolio Of Evidenc e	Dept.

					infor matio n on custo mer satisf actio n													
Arts and Culture Support	To promote Arts, Culture and Heritage within the communi ty members	Num ber of Arts, Cultu re Festi val and Herit age Day Cele bratio n to be hoste d	1 event of Arts and Culture festival to be held by Septemb er er 2022	Arts, Culture & Heritage Day Festival	Host Arts, Cultu re and Herit age festiv al	All War ds	All war ds	Inco me	Opera tional	Oper ation al	Operation al	1 Arts, Culture and Heritag e festival held by 30 June 2024	Target achieve d (1 Arts, Culture and Heritag e Festival held)	None	None	None	Invitati on and Attend ance Regist er	COMM
Sport Developme nt	To develop Sports program mes within the	Num ber of sport s devel opme	1 sporting code supporte d d)	Sport Develop ment	To host sport s devel	All War ds	All war ds	Inco me	Opera tional	Oper ation al	Operation al	1 sports develo pment event coordin ated by	d (6 sports develop	5 more sports developm ent events coordinate d	Due to Cluster elimination programm e and need to develop	None	Attend ance registe r	СОММ
Priority Issue/Program me		Key performan ce Indicator	Baseline 2022/23	Name	Project /Indicato r Descripti on	on		Fundi ng Source	2023/	Adjusted Budget 2023/ 2024	Special budget adjusted 2023/24	Annual Target	Actual performan ce	Variance		Corrective Measures	Portfolio Of Evidenc e	Dept.

	communi ty members	nt event s coord inate d			opme nt							30 June 2024	coordin ated)		talents in new sporting codes such as under 13 golf, rugby, cricket, tennis, volleyball, boxing, netball and soccer		
Indigenous games	To promote the Indigeno us games within the communi ty members	Num ber of local indig enou s game s cond ucted	1 Coordina ted selection of local team of Indigeno us game	Indigeno us Games	To host local Indig enou s game s	All War ds	All war ds	Inco me	Opera tional	Indig enou s Gam es	Operation al	1 local indigen ous game conduc ted by 30 June 2024	d (7 local	6 more local indigenou s game conducted	Due to Cluster elimination programm e and need to engage full participatio n of all 96 villages	Attend ance Regist er	СОММ

9. Measures taken to improve performance.

MUN	ICIPAL TRANSFOR	MATION AND ORGANISATIONAL DEV	/ELOPMENT		
No.	PROJECT NAME.	TARGET	STATUS	CHALLENGES	INTERVENTIONS
1	Executive Committee Meetings	12 Executive Committee Meetings convened by 30 June 2024	Target not achieved 1 Executive Committee Meetings convened by 30 June 2024	There was no submission from committees	To develop a quarterly progress reporting template

2	Installation of Security cameras at Old Civic Centre Building	Coordinate and facilitate the installation of 16 security Cameras at Old Civic Centre Building by 30 June 2024	Target not Achieved (Security cameras not installed)	Budget constraints	Intensify implementation of revenue enhancement strategy
3	Office Furniture	Provide office furniture to 10 Offices by 30 June 2024	Target not achieved (Approved Memo)	Due to budget constraints	Intensify implementation of revenue enhancement strategy
4	Labour Relation	12 Local Labour Forums meetings held in2023	Target not achieved. (10 LLF meetings conducted)	Poor attendance during the first half of the financial year	Leadership of the Unions met with the Accounting Officer and agreed on escalation of differences
5	Acquisition and installation of Walkthrough mental detector and X-Ray Machine at Civic Centre	Coordinate and facilitate the Acquisition and installation of Walkthrough mental detector and X-Ray Machine at Civic Centre by 30 June 2024	Target not achieved (Metal detector and X-Ray Machine not acquired and installed)	Due to budget constraints	Intensify implementation of revenue enhancement strategy
BAS		ERY AND INFRASTRUCTURE DEVELO	DPMENT		
No.	PROJECT NAME.	TARGET	STATUS	CHALLENGES	INTERVENTIONS
1.	Mavalani indoor sports Centre	Completion of guardhouse, vinyl flooring and ceiling for Mavalani Indoor Sports Centre by 30 June 2024	Target not achieved (substructure main hall and guardhouse has been completed and superstructure main hall and guardhouse is in progress for Mavalani Indoor Sports Centre)	Slow physical progress due to discrepancies between Bill of Quantities and constructions drawings	Expediate progress of work, according to revised Bill of Quantities that aligns with the drawings.

2.	Upgrading of Makosha phase 2 from Gravel to Paving	Appointment of service provider for 3,5km Upgrading of phase 2 from Gravel to Paving at Makosha by 30 June 202F4	Target not achieved, (Approved Terms of Reference to appoint Service provider for 3,5km Upgrading of phase 2 from Gravel to Paving at Makosha)	Delays in transferring the road from Department of Public Works to municipality	Continue engagement with Provincial Public Works to transfer the road to the municipality and request MIG grant
3.	Refurbishment of Section E Sports Centre	Appointment of consultant for refurbishment of Section E Sports Centre by 30 June 2024	Target not achieved (Approved Terms of Reference to appoint consultant for refurbishment of Section E Sports Centre)	Due to budget constraints	Intensify implementation of revenue enhancement strategy
4.	Refurbishment of Sporting Facilities (Gawula	Appointment of consultant for refurbishment of Sporting Facilities (Gawula) by 30 June 2024	Target not achieved (Draft Terms of Reference to appoint Consultant for refurbishment of Sporting Facilities Gawula)	Due to budget constraints	Intensify implementation of revenue enhancement strategy
5.	Waste Disposal Site	Appointment of contractor for construction of Waste Disposal Site by 30 June 2024	Target not achieved (Approved Terms of Reference to appoint contractor for Waste Disposal Site)	There was a delay on the development specification document	Ensure that there is forward planning in the implementation of the project
6.	Siyandhani Ring Road	4,4km ring road constructed at Siyandhani by 30 June 2024	Target not achieved (4,4km ring road at Siyandhani has reached practical completion phase)	The project had reached practical completion. However, there were only few outstanding issues which the contractor had to complete.	To ensure that practical completion is done on time to give the contractor 14 days to complete minor issues according to general conditions of contracts.
7.	Fleet vehicles and machinery	4 Quarterly Fleet Fuel and Maintenance Expenditure Management Report compiled by 30 June 2024	Target not achieved (4 drafts Quarterly Fleet Fuel and Maintenance Expenditure Management Report	Reports were not submitted for signing	To ensure that reports are signed on a quarterly basis.
8.	Extension of Mageva soccer pitch	Appointment of Consultant for Mageva Soccer pitch extension by 30 June 2024	Target not achieved (Approved Terms of Reference to appoint consultant for Mageva Soccer pitch extension	Due to budget constraints	Intensify implementation of revenue enhancement strategy
9.	Electrification of Daniel Rabelela Village (432)	Connection of 432 units at Daniel Rabelela Village by 30 June 2024	Target not achieved (283 units at Daniel Rabelela Village)	Due to incomplete structures and vacant stands.	149 units will be connected using ESKOM post connection at no cost.

lo.	PROJECT NAME.	TARGET	STATUS	CHALLENGES	INTERVENTIONS
0.	Electrification of Homu 14B (306)	Connection of 306 units at Homu 14B by 30 June 2024	Target not achieved (241 units at Homu 14B)	Due to incomplete structures and vacant stands.	65 units will be connected using ESKOM post connection at no cost.
1.	Electrification of Mbhedle Village (150)	Development of detailed design for connection of 150 units at Mbhedle Village by 30 June 2024	Target not achieved (Draft development of detailed design for connection of 150 units at Mbhedle Village)	DMRE funded ESKOM to execute the project	Project to be done by ESKOM
12.	Installation of high mast	Installation of 4 high mast at Giyani Section A and C (ward 12) by 30 June 2024	Target not achieved (Installation of 4 high mast at Giyani Section A and C (ward 12)	Decline of appointment by the contractor	To re-advertise the tender
13.	Upgrading of parking lot	Connection of paypoint and boomgate at Civic Centre parking lot by 30 June 2024	Target not achieved (Boom gate at Civic Centre parking lot has been connected)	Due to budget constraints	To implement the revenue enhancement strategy
14.	EPWP Social	34 people appointed through EPWP social program by 30 June 2024	Target not achieved (8 people appointed through EPWP Social program)	The municipality has appointed security service provider to safeguard 9 municipal facilities	To conduct assessment on other facilities before we can deploy EPWP social securities
LC	CAL ECONOMIC D	EVELOPMENT			
N	D. PROJECT NAME.	TARGET	STATUS	CHALLENGES	INTERVENTIONS
1	. SMME Support	6 SMME'S Supported financially by 30 June 2024	Target not achieved (4 SMME'S Supported financially)	The municipality did not receive adequate number of qualifying SMME's.	Ensure that the SMME's support Programme is advertised on local radio station and local newspaper & municipal social media pages

No.	PROJECT NAME.	TARGET	STATUS	CHALLENGES	INTERVENTIONS
01	Revenue enhancement policies review	Revenue enhancement strategy reviewed and implemented by 30 June 2024	Target not achieved (Revenue enhancement strategy reviewed and implemented)	System challenges	Do follow up on time
GOOI	D GOVERNANCE A	ND PUBLIC PARTICIPATION			
	PROJECT NAME.	TARGET	STATUS	CHALLENGES	INTERVENTIONS
1	Risk Register	100% of total number of risks implemented (Strategic and Operational) by 30 June 2024	Target not achieved. 59% (136/236) of risk implemented Strategic and Operational)	Delay in finalizing the recommended work by DWS to obtain landfill operation license, disaster recovery plan, BCP, appointment of positions, conducting awareness on municipal services, MSCOA training, capturing of CSD number on mscoa, appointments of complaints forum.	All the outstanding activities to be implemented has been carried to the next financial year.

No.	PROJECT NAME,	TARGET	STATUS	CHALLENGES	INTERVENTIONS
3	Internal Audit Action Plan	100% of findings resolved in the Internal Audit Action Plan by 30 June 2024	Target not achieved. 60.45% of findings (133 out of 220) resolved in the Internal Audit action Plan.	Slow implementation of Internal Auditor's recommendations by Management.	One on one sessions with the affected Department / section continuous follow up with responsible officials.
4	AG(SA) action plan	100% of findings resolved in the AG(SA) Action Plan by 30 June 2024	Target not achieved (14% of findings_(07 out 49) resolved in the AG(SA) Action Plan)	Slow implementation of External Auditor's recommendations by Management.	continuous follow up with responsible officials_One on one sessions with the affected Department / section.
5	Rito newsletter	4 Rito newsletter edition produced by 30 June 2024	Target not achieved (3 Rito newsletter edition produced)	Contract expired	We will resume printing as soon as tender is awarded.

Signed by Khoza VD Municipal Mahager

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Date: 31/08/2024



GREATER GIYANI MUNICIPALITY

ANNEXETURE B

Audit Action Plan for the Year Ended 30 June 2024

(2023/2024)



GREATER GIYANI MUNICIPALITY

Audit Action Plan

Year Ended 30 June 2024

			FINANCI	AL		2023/24								
			YEAR											
			Municip	ality Na	me	Greater Giyani								
						Municipality								
			Audit Op	oinion		Unqualified								
			Reporti											
			ng											
			Period											
N		Audit			Description of		Start Date					NO.	Finding No.	Aud
0	ng No.	Findings	ry of Findin		Finding	Description		Responsi ble	on Ow	ative to	al Audit			ıt Fin
			g	r				DIC	ner		Com			din
			-								ment			gs
											S			

Non-compliance Internal Control Control Policy Deficienc y	that are in arrears. Furthermore, the Municipality is required to take all the necessary steps to recover long outstanding debts, including instituting legal proceedings against such debtors. Through enquiry with management, we were informed that the Municipality has sent out statements	The policy to be amendent to ensure issues of disconnections are removed. To appoint Debt Collectors. Debt collectors to collect debts which will have been outstanding for more than 60 days.	31-May-25	Muhlari N	Nkun a F	1	Nor con plia ce with Cre it Cor rol Pol y	m an th ed ont
	Through enquiry with management, we were informed that							
	further steps were taken to recover long outstanding debts, such as disconnecting services or appointing a debt collector.							

2 1	High level review of AFS	AFS	1		Assets Consultant to 01-Feb-25 be appointed by 31	30-Jul-25	Mashau N	Nkun a F	2	1 Hig lev
				statement of	March 2025.			aı		rev
				comparison of budget	Taskaisel Osmiss ta					WC
				and actual reflected a						AF
					submit completion					
					certificates to Assets					
					by 30 July 2025.					
				Issue no 1.2- water						
					Technical Services					
				page 71 of the annual financial statements						
					close out report by 30 July 2025 to					
					Assets for unbundling					
				Issue 1.3: Page	purposes.					
					Coordination					
					between Technical					
					Services and BTO					
					(Assets).					
				Issue 1.4: Differences	(ASSEIS).					
					Share (Emails) cut-					
				corresponding figures	off dates for					
				and prior year audited	submission of					
					Invoices.					
				cashflow statement						
					AFS process plan to					
				Issue 1.5: Differences						
					indicating timelines					
				corresponding figures	thereof and ensure					
				and prior year audited						
					by the 10th August					
					2025.					
				Issue 1.6: Differences	External AFS					
					preparer should					
					appoint his / her own					
					independent external					
					reviewer and that					
				Issue 1.7: The	must be included in					
				financial years	the SLA.					
				included on page 83 -						
					Attendence of AFS					
				with the column for	Process Plan					
				total for the respective	meetings should be					
					mandatory.					
				2024 related party is	-					
				reflected under 2023						

		column.						
			l					

3 2	2	High level review of APR	AOPO	Issue 2.1 – listing for the following reported	APR process plan to be developed.	01-Feb-25	30-Mar-25	Mtileni R	Khoz a VD	3	High level
				achievements not submitted with the							revie w of APR
				annual performance report							APR
				Issue 2.2: reported							
				achievements on the annual performance							
				report did not indicate if the planned targets were achieved or not.							
				Issue 2.3: Spelling							
				errors on the annual performance report							

	adjustments -	Period Adjustme	28.3	above requirements, we identified that management have incorrectly included	the prior period error note to ensure that all the necessary disclosures as required by the applicable accounting	01-Feb-25	30-Jul-25	Mashau N	Nkun a F						Prior perio d adju stme nts - lncor rect line item inclu ded in the note for perio d adju stme nts
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5	adjustments -	Period Adjustme		identified that management have not included note reference number on the line items that were adjusted in the	the prior period error note to ensure that all the necessary disclosures as	01-Feb-25	30-Jul-25	Mashau N	Nkun a F						Prior perio dadju stme nts - The affec ted pone note refer ence not discl posur e note
---	---------------	--------------------	--	---	--	-----------	-----------	----------	-------------	--	--	--	--	--	--

6	Awards to suppliers in service of other state institutions	Procurem ent and Contract Manage ment	requirements, we identified the following issues: The following suppliers' directors/ owners are employees of other state institutions, the have not declared in the MBD4 forms tha they are employees service of other state institutions in terms of the municipal SCM regulations and the Municipality's SCM policy, their quotations have bee considered for furthe evaluation and awarded contrary to	transaction in the ng irregular expenditure register and be referred to council for investigation and recommendation Notify National y Treasury to add defaulted suppliers on the database of in restricted suppliers of wrongful of declaration of MBD4 form Develop a clause to penalize service n providers for false or failure to make declaration.		30-Mar-25	Maluleke GP	Nkun a F				Awar ds to supp liers in servi ce of other state instit ution s
---	---	---	--	--	--	-----------	----------------	-------------	--	--	--	--

7	Leave Accrual -	20	However, based on	Engage with the	01-Feb-25	30-Mar-25	Chauke HD	Rape	7	Leav
	Compliance		the record of work	system administrator				lego		е
			done on the Leave	to ensure leave days				MĒ		Accr
			Accrual, we have	are capped at 48						ual -
			noted from the	days.						Com
			sample selected that							plian
			the following							ce
			employees did not							
			forfeit their leave days							
			as per the above							
			requirement:							

	D:#		Duminan that life (Tastat		00 4 05	N 4 - 1	NU	Г	1	1.	0	
8	Differenc	11	During the audit of		01-Feb-25	30-Apr-25	Mash	Nkuna F				8	
	es		segment reporting	on			au N						
	between		(Disclosure note 61) it	segment									
			was noted that the	reporting									
	segment			reporting									
	reporting		amounts on the										
	disclosur		disclosure note do not	Visit									
	e note		agree to the amount	GRAP									
	and the		presented on the face of										
			the financial statement										
	amounts		the financial statement.	спеск тпе									
	presente		Refer to table below for	new									
	d		differences identified:	standards									

9	Expendit Ex	vnon 26	Contrary to the above	Create	01-Feb-25	30-May-25	Shive	Nkuna F		9]
3	ure - Cut-dit	turo	requirements we have	check list				i viluita F		0	
		uie					mbu				
	Off		noted from the sample	for all the			μ				
	Issues		selected for audit that	invoices							
			the below transactions	to be			Malul				
			were recognized in the	paid,			eke				
			current financial year	indicating			GP				
			while the transaction	the							
			occurred in other	payment							
			financial years:	date and							
			-	the work							
				done							
				(financial							
				year).							
				, our,							
				Review							
				i toviow							
				Where							
				there is							
				no							
				Budget,							
				Finance							
				should be							
				informed							
				so that							
				GRAP 14							
				can be							
				applied.							
				Multi-year							
				projects							
				should be							
				indicated							
				as such							
				u3 3001							
				1	1		1				

10	Continge Contin 2	5 Contrary to the above	Litigation (01 Eab 25	31-Jul-25	Mtho	Rapeleg	10	
10		requirements, we	registers	01-Feb-25	51-501-25	mben		10	
	nt gent liabilities liabiliti	performed the third-	to be			i F			
		party confirmations	updated						
	– es Continge	(Lawyers confirmations)	upualeu with Logal						
	nt	and noted that the	and						
	liabilities	Municipality understated	allu IEinance						
	disclosed	the balance of	section.						
		Contingent Liabilities	(monthly)						
	is misstated	with the amount of R1	(monuny)						
	inissialeu	186 327.60.	Obtain						
	•	100 527.00.	legal						
			confirmati						
			on,						
			progress						
			report						
			and						
			invoices						
			of work						
			performe						
			d up to 30						
			June from						
			all						
			attorneys						
			and						
			reconcile						
			to the						
			letigation						
			register						
			(31 July						
			2025)						
			Standard						
			operating						
			procedure						
			to be able						
			to						
			determine						
			possible						
			contingen						
			t liabilities						
			cost.						

11	Consoqui Cor	nco24.1	Contrary to the above	All	01-Feb-25	30-Mar-25	Malul	Nkuna F	1	11	
		enc	requirements, we	irregular	01-160-23		eke				
	Manage e			expenditu			GP				
							GF				
	ment: Ma	ina	irregular expenditure	res to be							
	irregular gen		amounting to R5,	reported							
	expenditunt			to Council							
	re not			through							
	investigat			SCM.							
	ed		investigated:								
				All							
				requested							
				informatio							
				n through							
				the Office							
				of the							
				Mayor							
				should be							
				submitted							
				, provided							
				that the							
				informatio							
				n is							
				available.							
				Establish							
				the							
				process							
				for writing							
				off							
				transactio							
				ns when							
				the							
				document							
				s cannot							
				be found,							
				and							
				present it							
				to the							
				Council.							

12	ence Manage ment:	quenc e Mana geme nt	Contrary to the above requirements, we identified that management have not implemented MPAC recommendation to recover the following fruitless expenditure. Management have not raised a receivable at	Further clarificatio n from MPAC		Khoz a VD	Khoza VD		12	
	implemen ted.		the recommendation are being implemented.							

13	Segment reporting not presente d in accordan ce with GRAP 18 requirem ents	1		during the audit of segment reporting as per Note:61 to AFS we noted the following: Management identified the following department as reportable segment	on segment reporting Visit GRAP website to check the new		30-Apr-25	au N	Nkuna F				13	
----	---	---	--	---	---	--	-----------	------	---------	--	--	--	----	--

14	Expendit	Evnon	7 Contrary to the above	Inauthori	01-Feb-25	30-Mar-25	Məlul	Nkuna F	Т	14	
14		⊏xpen s diture	requiremente durie a		01-160-20			INNUIA		14	
		uiture	requirements, during	sed			eke				
	Manage		the audit of Expenditure				GP				
	ment		management we noted	re =							
			the following:	Resolved			Shiva				
							mbu				
			 Reasonable steps as 	Fruitless			J				
			required by Section	and			-				
			62(1)(d) were not taken				Mash				
			to prevent Unauthorised				au N				
							aun				
			Expenditure amounting	us							
			to R14 057 872;	trainings							
			 Reasonable steps as 	for all the							
			required by Section	committie							
			62(1)(d) were not taken	s.							
			to prevent Fruitless and								
			Wasteful Expenditure								
			amounting to R3 125								
			043; and								
			Reasonable steps as								
			required by Section								
			62(1)(d) were not taken								
			to prevent Irregular								
			Expenditure amounting								
			to R5 600 604.								
			Management								
			oversight.As a result of								
			the above, there is a								
			material non-								
			compliance and will be								
			reported in both								
			management report and								
				1							
			audit report.								
				1							
				1							
				1							
				1							
				1			1				

_

Accrued 4 Overtime e Memoran r dum for overtime not approved	ed overti	requirements, during the Accrued Overtime audit we noted from the sample selected that the memo for working overtime has not been approved. Refer to the attached for the detailed: Management oversightAs a result of the above, the Accrued overtime may be overstated.	Implemen 01 tation of the new overtime policy. Memos should be supported by document s indicating the availabilit y of the budget. Checklist should include approved Memoran dum.	-Feb-25	Chau ke HD	Rapeleg o MF		16	
goals not a correctly 0 calculate 0 d	ement	calculations for bids we noted differences between our re- calculations and management's calculation, see tenders affected below: 1. G/G/M/6109/001/2024 Anaka Group: appointment of service	es (Bid Specificat ion, Bid evaluatio	-Feb-25	Malul eke GP	Nkuna F		17	

	(Contractor) for						
	upgrading of Hlomela						
	Internal Streets (2.6						
	KM) from gravel to						
	paving.						
	3						
	с. G/G/M/6107/003/2024						
	Judy and Newie						
	Projects: Appointment						
	of a service provider for						
	construction of a guard						
	house and fencing of						
	stores.						
	5.						
	G/G/M/6601/004/2024						
	Tshiamiso Trading 135:						
	appointment of civil						
	engineering service						
	provider (Contractor):						
	Shawela upgrading						
	from gravel to paving:						
	3.6KM. 6.						
	G/G/M/6601/004/2024						
	Tshiamiso Trading 135:						
	appointment of civil						
	engineering service						
	provider (Contractor):						
	Shawela ugrading from						
	gravel to paving: 3.6KM.						
	7.						
	G/G/M/6104/003/2023						
	Lylascene: Appointment						
	of service provider to						
	supply and deliver						
	personal protective						
	clothing of general						
	workers, drivers, and						
	driver operators.						
	union operators.						

18	Commitments		requirement, instead the municipality disclosed a list of capital and operational contracts in	18 Review process	01-Feb-25	30-Mar-25	Mash au N	Nkuna F		18	

	- <i>(ii</i>)	110			4			. .		 	10	
19	Traffic	49)			01-Feb-25	31-Mar-25	Baloy	Chabala		19	
	fines		l l	traffic fines receivables,	following			i KR	la RT			
	revenue			we noted that there are	registers							
	&				should be			Muhl	Nkuna F			
	receivabl			withdrawn but form part				ari N				
	es				dating							
	misstate				back to			Khos				
	ment			fines receivables	2016/201			a G				
				balance.	7:							
			-	The following traffic	Ø List of							
					traffic							
					fines							
					withdrawn							
				reconciliation:	Ø List of	I						
			1	econcination.	traffic							
					fines							
					paid.							
					Ø List of							
					traffic							
					fines							
					damaged.							
					damagoa.							
					2. The							
					prepared							
					list of							
					withdrawn	1						
					, paid and							
					damaged							
					should be							
					reconcile							
					d to the							
					overall							
					schedule							
					of traffic							
					fines as							
					at 30							
					June							
					2024							
					3. A							
					council							
					submissio							
					n should							
					be made							
					for the							
					write off							
					traffic							
					fines							
					which are							
	1					1	1		1			

			older than two years in line with the instructio ns was issued in terms of the Criminal Procedur e Act by National Prosecuti ng Authority (NPA)						
20	Principal Agent	4 Contrary to the above the municipality entered into an agreement with Root-X Auctioneers : 2013/024345/07 represented by Mr. Alec Ramasimu Prince Monyela on the 25 January 2024 for the auctioneering services of the municipalities assets. As a result of the agree the service provider was appointed to act on behalf of the municipality to sell their municipal assets to a third party. The agreement resulted in a principal agent relationship being formed however this principal agent relationship was not disclosed on note 52The principal agent disclosure (note 52) is incomplete and may be material misstated.	AFS preparer should appoint his / her own independ ent external reviewer and it should be included in the SLA.	30-Jul-25	Mash au N	Nkuna F		20	

21	Risk	Risk	21.1	Contrary to the above	Session	23-Jan-25	30-Jun-25	Mash NI	kuna F	1 1	21	
ŕ'		Mana		the municipality has	with the		00 0011 20	au N			<u> </u>	
		geme			AFS			aun				
	ment	nt			preparer							
				the face of the	to							
				statement of financial	understan							
				position: payables form								
				exchange transactions,								
				-	-							
				bank overdraft however	ent							
				on note 53 – Risk	note.	;						
					note.							
				management the								
				municipality has only								
				assessed the liquidity								
				risk for payables from								
				exchange transactions.								
				The municipality has not								
				assessed the liquidity								
				risk for the bank								
				overdraft and deferred								
				income.								
				Evently a management of the second second								
				Furthermore, it is noted								
				that the municipality								
				disclosure market risk								
				but under market risk								
				the municipality only								
				assessed interest risk.								
				The municipality has not	I							
				assessed the currency								
				and other price risk								
				affecting the								
				municipality.								
				The risk management								
				disclosure (note 53) is								
				incomplete and may be								
				material misstated.								

00	D: 1	D · 1	64.0		o ·	00 1 05		h 4 1		00	
22	Risk					23-Jan-25	30-Jul-25		Nkuna F	22	
		Mana			with the			au N			
	ment	geme			AFS						
		nt		statement on note 53.	preparer						
				Risk management: "The	to						
				utilization of credit limits							
					d Risk						
					Managem						
					ent						
					disclosure						
					note.						
				insurance is purchased							
				when deemed							
				appropriate.							
				Based on audit of							
				revenue it was							
				confirmed that the							
				municipality does not							
				offer credit to their							
				customers therefore the							
				above statement does							
				is not applicable to							
				Greater Giyani							
				Municipality.							
				The risk management							
				disclosure note has							
				incorrectly been							
				disclosed.							
23	CFO not				Engage	01-Feb-25	28-Feb-25		Rapeleg	23	7
	appointed	1		was appointed a five-	with			ke	o MF		
	on a				AGSA			HD			
	permane				whether			ľ. –			
	nt basis				the						
	111 00313										
				SC, however MSA 57(7)	•						
				that states:	was .						
				Appointments of senior				1			
				managers after 1	or not						
			1	November 2022 were				1			
				not made on a							
				permanent basis, as							
				required by section				1			
				57(7) of the Municipal				1			
				Systems Act.							

24	GGM did	27	The auditee conducted	Engage	01-Feb-25	28-Feb-25	Cha	u Rapele	g		24	
	not			with			ke	o MF	- -			
	conduct		once every 5 years.The	AGSA			HD					
	the staff		municipality did not									
	skills		conduct a staff skills									
	audit		audit once every 5									
	once		years in terms of MSR									
	every 5		48(3).									
	years.											
			The staff skills audit									
			must be conducted									
			within 24 months from									
			election of the new									
			council (i.e., November									
			2021) of a municipality									
			(i.e., November 2023) to									
			conduct the skills audit.									

25	Con	53	We evaluated	Poviow of	01-Feb-25	30-Mar-25	Chair	Rapeleg		1		25	
25	Gap Analysis	53	management's GAP	consultan	01-20	50-Wai-23		Rapeleg o MF			ŕ	20	
	Analysis			consultan			ke HD						
			analysis contrary to the	roduction									
			requirements of Section 5 (1) of the cost				Malul	Nkuna F					
				strategy									
				to align			eke GP						
				with			GP						
				section 5									
			management did	(1) of the									
				cost									
			GAP analysis to ensure										
			effective assessment of										
			the needs and	regulation									
			requirements that	s.									
			confirms that it does not										
			have the requisite skills										
			or resources in its full -										
			time employ										
			We identified the										
			following aspects that										
			management did not										
			consider in their GAP										
			analysis to ensure										
			effective identification of										
			gaps between the										
			current available human										
			resource and human										
			resources required to										
			complete a specific										
			project										
			 Assessments of cost 										
			effectiveness of filling										
			permanent capacity										
			versus making use of				1						
			consultants				1						
			 considerations given 										
			to whether the										
			objectives of the auditee				1						
			would be better										
			achieved through the										
			appointment of										
			consultants or										
			permanent staff										
			pormanorit stan				1	1					

26	Cash flows	48	cash flow statement the following differences were noted.	Training on GRAP Standard s Prepare Interim Financial Statemen ts	22-Jan-25	30-Apr-25	Mash au N	Nkuna F		26	
27	Inaccurat R e v allocation of interest to services	Recei	allocated interest of outstanding debtors to different service lines incorrectly for receivables. The	cornvene a meeting with AGSA for clarificatio n and way forward.		28-Feb-25	Muhl ari N	Nkuna F		27	

unc For ma the 862 "cu bal due per 019	lance receivable der the same period. r example, anagement allocated e interest of R 5 627 2,17 under the urrent" period, using lances which were e under the same riod of R 11 296 9,33 excluding erest.										
---	--	--	--	--	--	--	--	--	--	--	--

28 Expendit					05	00 1	D - I - · ·			00	
Basic he audit of the Free system to Electricity Basic Electricity be able to s rovided below exceptions that unalifying nonqualifyi unqualifying peneficiar es 1. Same meter number es 1. Same meter number was duplicated on the FBE register for different hereficiaries: Refer below for the link D the beneficiaries: Refer below for the link D the beneficiaries: D the beneficiaries: Refer below for the link D the beneficiaries: D the beneficia	28	Expendit Expen 47	Contrary to the above	Procurem 01-Feb-	25	30 Jun 2025	ваюу	ivianani		28	
Electricity Basic Electricity be able to Register, we noted the track the below exceptions that qualifying unqualifying unqualifying beneficiar tes 1. Same meter number qualifying variable of the beneficiaries tes 1. Same meter number qualifying unqualifying to the beneficiaries Refer to beneficiaries: Network of the beneficiaries Refer below for the link All the track of the beneficiaries unqualifying to the beneficiaries: unqualifying ng 2. The following beneficiar peneficiaries were es should bound with no ID beneficiaries: and be requested to pay for all the services that they beneficiaries unqualifying councel the beneficiaries and be services that they beneficiaries and be services that they beneficiaries and be services that they beneficiaries and be services that they beneficiaries and be services that they beneficiaries policy (Qualifying g-citeria), (30 Apr			requirements, during				iΕ	NT			
s Register, we noted the frack the poly exceptions that qualifying may be made to indigents. Mtho Rapeleg mbendiciaries: Verificatio n of the poly exceptions that qualifying beneficiaries: Verificatio n of the poly exceptions that qualifying we adupticated on the poly exception that qualifying was duplicated on the poly exception that qualifying beneficiaries. Refer below for the link All to the beneficiaries: unqualifyi poly beneficiaries unqualifying beneficiaries of the link All to the beneficiaries. Informed, and be neglicites were the should beneficiaries were poly to pay for all the services that they beneficiaries t		Basic	the audit of the Free	system to							
s Register, we noted the frack the poly exceptions that qualifying may be made to indigents. Mtho Rapeleg mbendiciaries: Verificatio n of the poly exceptions that qualifying beneficiaries: Verificatio n of the poly exceptions that qualifying we adupticated on the poly exception that qualifying was duplicated on the poly exception that qualifying beneficiaries. Refer below for the link All to the beneficiaries: unqualifyi poly beneficiaries unqualifying beneficiaries of the link All to the beneficiaries. Informed, and be neglicites were the should beneficiaries were poly to pay for all the services that they beneficiaries t		Electricity	Basic Electricity	be able to							
brovided below exceptions that may be made to unqualifying unqualifying unqualifying Mtho Rapeleg mbeno MF beneficiar es 1. Same meter number gualifying verificatio n of the poneficiar Nkuna F es 1. Same meter number gualifying beneficiar Nkuna F bifferent beneficiaries. Refer below for the link to the beneficiaries. Number on the FBE requested to pay for all the services. Number to may beneficiaries. Number on the FBE requested to pay for all the services. Adendum of the going Adendum of the policy (Qualifyin) g criteria). (30 Apr											
oouluityi ng may be made to unqualityi beneficiaries: may be made to virgitatio indigents. Mtho Rapeleg mbemo MF is ame meter number participaries no f the participaries indigents. Mtho Rapeleg is ame meter number participaries no f the participaries is ame meter number qualitying is ame meter number participaries is ame meter number participaries is ame meter number participaries Refer below for the link different beneficiaries: unqualityi unqualityi ng is an N Nkuna F 2. The following beneficiaries beneficiaries were beneficiaries were beneficiaries is a should to number on the FBE informed, and be services informed, and be services informed, and be services 1 and be services informed, and be services informed, and be services informed, and be services informed, and be services 2 and be services informed, and be services informed, and be services informed, and be services informed, and be services 3 and har 2025) Adendum of the beneficientian, and be informed, and be services informed, and be services											
unqualifying unqualifying mbenb MF beneficiaries: verification n of the les 1. Same meter number qualifying was duplicated on the Beneficiaries: Nkuna F ifferent beneficiaries: right All outqualifying beneficiaries Muhi ifferent beneficiaries: unqualifying beneficiaries: ari N ifferent beneficiaries: beneficiar vinqualifying beneficiaries indicative: nunqualifying indicative: peneficiaries indicative: peneficiaries indicative: peneficiaries indicative: peneficiaries indicative: peneficiar indifterit peneficia		r i i		qualitying				Danalaa			
ng beneficiaries: Verification on the particulation of the particulation o				indigents.			ivitho	Rapeleg			
beneficiar les 1. Same meter number was duplicated on the was duplicated on the beneficiar was duplicated on the FBE register for ies. Refer below for the link All to the beneficiaries. Refer below for the link ari N Nkuna F Muhi ari N Nkuna F Nkuna F Nk								ом⊦			
ies 1. Same meter number qualifying was duplicated on the beneficiaries. Refer below for the link Refer below for the link ari N 2. The following beneficiaries were found with no ID number on the FBE register: Register: Register: Add dup number on the FBE requested to pay for all the services that they benefited ((etters of demand), (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria).		ng	beneficiaries:	Verificatio			i F				
Was duplicated on the beneficiar Nkuna F FBE register for ies. Muhi different beneficiaries. ari N Refer below for the link All unqualifyi ng paneficiaries ies should beneficiaries ies should found with no ID be number on the FBE formally requested to pay for all the services services that they benefited (letters of (letters of demand). (31 Mar 2025) Adendum of the lenglidents policy (Qualifyin g circeriai,		beneficiar		n of the							
Was duplicated on the beneficiar Nkuna F FBE register for ies. Muhi different beneficiaries. ari N Refer below for the link All unqualifyi ng paneficiaries ies should beneficiaries ies should found with no ID be number on the FBE formally requested to pay for all the services services that they benefited (letters of (letters of demand). (31 Mar 2025) Adendum of the lenglidents policy (Qualifyin g circeriai,		ies	1. Same meter number	gualifying							
FBE register for different beneficiaries: Refer below for the link to the beneficiaries: Deneficiaries were found with no ID beneficiaries were geneticaries were beneficiaries were requested to pay for all the services that they benefited (letters of demand). Muhi ari N ari N beneficiaries to commutation ari N beneficaries to commutation ari N ari N ari N ari N ari N ari N ari N ari 2025)								Nkuna F			
different beneficiaries. ari N Refer below for the link All to the beneficiaries: unqualifyi ng beneficiaries: beneficiaries: unqualifyi construction beneficiaries beneficiaries: informed, number on the FBE formally informed, and be requested to pay for to benefited (letters of (letters of demand). (31 Mar 2025) Qualifyin g criteria). (Qualifyin g criteria). (Qualifyin g criteria). (Qualifyin g criteria). (Qualifyin											
Refer below for the link All to the beneficiaries: unqualifyi ng 2. The following beneficiaries were les should found with no ID penticiaries were formally Register: and be requested to pay for all the services that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr				100.			ori NI				
Image: state of the beneficiaries: unqualifyi ng ng beneficiaries were beneficiaries were bes should found with no ID be number on the FBE formally informed, and be requested to pay for all the services that they beneficed (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). g criteria). (30 Apr			Defer below for the link	A 11			ann				
hg beneficiaries were found with no ID number on the FBE Register:											
2. The following beneficiar beneficiaries were ies should found with no ID be number on the FBE formally Register: and be requested to pay for all the services that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr			to the beneficiaries:								
beneficiaries were found with no ID humber on the FBE Register:				ng							
beneficiaries were found with no ID number on the FBE Register:			2. The following								
Image: state of the state			beneficiaries were	ies should							
humber on the FBE Register: and be requested to pay for all the services that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
Register: and be requested to pay for all the services that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
and be requested to pay for all the services that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr				informed							
requested to pay for all the services that they benefited (letters of demand). (31 Mar 2025) Adendum of the lngidents policy (Qualifyin g criteria). (30 Apr			register.								
Image: services hat they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
all the services that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
services that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin) g criteria). (30 Apr				to pay for							
that they benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy Qualifyin g criteria). (30 Apr											
benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
benefited (letters of demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr				that they							
Image: Constraint of the line line line line line line line lin				benefited							
demand). (31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
(31 Mar 2025) Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr				(21 Mor							
Adendum of the Ingidents policy (Qualifyin g criteria). (30 Apr											
of the Ingidents policy (Qualifyin g criteria). (30 Apr				2025)							
of the Ingidents policy (Qualifyin g criteria). (30 Apr											
Ingidents policy (Qualifyin g criteria). (30 Apr				Adendum							
policy (Qualifyin g criteria). (30 Apr				of the							
policy (Qualifyin g criteria). (30 Apr				Inaidents							
(Qualifyin g criteria). (30 Apr				policy							
g criteria). (30 Apr											
(30 Apr				a critoria)							
				y chiena).							
				2025)							

29	Indingent Register	44	requirements, during the audit of the Indigent Register, we noted that the below listed beneficiaries were	of the policy (Old age and Pensioner s)	30-Apr-25	Muhl ari N	Nkuna F		29	
30	Offsetting of VAT Input and VAT Output	54	requirements, the VAT accrual account does not represent amounts	AFS to ensure alignment with	30-Apr-25	Mash au N	Nkuna F		30	

			point, the requirements for set off are inappropriate. As a result, separate presentation of the VAT input and VAT Output is more appropriate. Management oversightAs a result of the above, there is a noncompliance with GRAP 1.39 which resulted in the understatement of both current assets and current liabilities.							
31	Project withdraw n not written off as fruitless and impaired.	22	the project has been halted for as far from 2019. When we inspected the financial statements, we noted that the reason for the delay was that the "Consultant was appointed for designs, the project was earmarked for MIG, COGTA no longer funding and the project to be withdrawn." From the inspection of the reason, it is clear that there is intention to withdraw to the project, however, we have noted that no impairment has been recognized, as the intention to withdraw the project is an indicator that there are no longer	list of all halted projects Asses each project to determine if they qualify as fruitless and wasteful expenditu re. Disclose the projects and amount of fruitless and wasteful expenditu re.	31-Jan-	i HE	Mahani NT Nkuna F		32	

r - r	
	The value of work in MPAC for
	progress as presented further
	on the annual financial investigati
	statements is overstated on.
	as assets with
	impairment indicators To update
	have not being WIP and
	impaired. The value of Assets
	the misstatement Register
	cannot be determined.
	These misstatements
	will be evaluated with
	other misstatement to
	determine the impact on
	the audit outcome.
	As some of these
	projects were funded by
	government grants, not
	prioritising this project to
	ensure that it is
	complete result in
	possible non-
	compliance with grant
	conditions and also
	possible material
	irregularity as the
	municipality might have
	to incur double
	expenditure for the
	damages as a result of
	project not be finalised
	in time.
	Further, as the project is
	withdrawn, the
	expended funds are
	fruitless and wasteful
	expenditure and should
	be disclosed as such.

1-Cash and Cash Equivalen	requirements, we identified the following issues: Issue 1 .1 –Difference between the amount disclosed under Note 14: Cash and Cash Equivalents and the Statement of Financial Position for the ABSA- Current Account- 4077078193 (Main Account).	Submissi on of the draft AFS with all supportin g schedules to Internal Audit, Coghsta, Provincial Treasury and Audit Committe e in terms of the approved AFS process plan.	01-Feb-25	30 July 2025	Mash au N	Nkuna F		32	
2-Cash and Cash Equivalen	when necessary, is presumed to result in financial statements Issue 1 .2 –The bank reconciliation statements submitted		01-Feb-25		Mash au N	Nkuna F		33	

34	Continge C	Contin 33	Contrary to the above	Litigation	01-Feb-25	30-Apr-25	Mtho	Rapeleg	[34	
		gent		register to			mben	o MF			
		iabiliti	identified that	be			i F	• • • •			
	disclosed e			updated							
	on the			with Legal							
	AFS		asset note in the Annual								
				Finance							
				section.							
				Section.							
			a balance from the	Ohtoin							
			previous year. The	Obtain							
				legal							
				confirmati							
				on from							
				all							
				attorneys							
				and "							
				reconcile							
			financial statement	to the							
				letigation							
			not fairly presented.	register							
				- ·							
				Review							
			misstated. The	the							
				contingen							
			evaluated with other	t liabilities							
				and							
			determine the impact on								
			the audit outcome of the	disclosed							
			municipality.	in the							
				AFS							
				against							
				the							
				register							
				and legal							
				confirmati							
				on.							
35	Continge C	Contin 50	During the audit of			30-Apr-25	Mtho	Rapeleg		35	
	nt g	gent	contingent liabilities, we			-	mben	o MF			
	liabilities -li	iabiliti	identified through	be			iF				
	Continge e			updated							
	nt			with Lega							
	liabilities			and							
	not			Finance							
	complete			section.							
			following contingencies								
				Obtain							
			disclosed on the AFS.	legal							
			The contingencies	confirmati							
			disclosed on the annual								
			disclosed on the annual							1	

	 r: : , , , , , ;						
		all					
		attorneys					
		and					
		reconcile					
		to the					
	liabilities disclosure note	letigation					
	on the annual financial	register					
	statements is not	-					
	complete.	Review					
		the					
		contingen					
		t liabilities					
		and					
		assets as					
		disclosed					
		in the					
		AFS					
		against					
		the					
		register					
		and legal					
		confirmati					
		on.					

00 F	A statistics of	0		Davidan		30-Mar-25	N 4 I-	NUMBER		36
36	Additional	9	We noted that note 58	Develop	01-Feb-25	30-Mar-25	wash	Nkuna		36
	disclosur		of the financial	AFS			au N	F		
	e in term		statements submitted	preparatio						
	of		for audit did not disclose	n check						
	Municipal		total amount of	list						
	Finance		contributions to	liot						
	Managa			Benchma						
	Manage									
	ment Act		government for the	rking with						
	incomplet			other						
	е		amount of any	Municipali						
			contributions	ties on						
			outstanding as at the	the AFS						
			end of the financial year	disclosuro						
			As a result of the above	note						
			discrepancy, the							
			financial statement							
			submitted for audit							
			might be materially							
			misstated.							

37	Delayed	Immov23	3 During the audit of	То	01-Feb-25	28-Feb-25	Malul Nkuna F	37	
0,	Projects -	able	halted project for the	engage			eke		
	Assets	assets	refurbishment of the	with			GP		
	not	400010	Gawula Sporting facility						
	Impaired.		we noted that an	relook at					
	impaireu.		impairment assessment						
			was done for all the	evidence					
			assets, and the	provided.					
				provided.					
			resultant of this						
			assessment was that						
			there is no impairment						
			on the halted project for						
			the above mentioned						
			project.						
			However, through						
			inspection of the note 4						
			on the Annual Financial						
			Statements, the reason						
			stated for the delay is						
			that "The project was						
			affected by scope creep						
			which resulted on the						
			over-expenditure of						
			allocated project budget						
			to complete the scope						
			of work. There is still an						
			outstanding scope to						
			complete the project,						
			and some items that						
			were constructed have						
			dilapidated. The						
			municipality has a						
			budget for 2023/24FY to	0					
			resume the project and						
			a memo to re-appoint						
			the service providers						
			has been developed".						
			Furthermere during						
			Furthermore, during						
			physical verification that was undertaken on the						
			06 November 2024-						
			(please see pictures						
			below), we noted that						
			there are indicators of						
			impairment on the						
			sports center. Some of						
			the assets noted to be						
			impaired on the sports						

	centre included the					
	following:					
	1. Delige de fereirer					
	1. Palisade fencing -					
	Noteworthy of the pillars of the fence are missing					
	from the entire set					
	surrounding the sport					
	center.					
	conten.					
	2. Ablution rooms – The					
	zincs on the roofing had					
	fallen off, the windows					
	have been broken.					
	Because of the above,					
	the sporting center					
	seem to be impaired (physical verification					
	and reasons stated on					
	the AFS). However, we					
	noted that the carrying					
	value of the project, as					
	reported on the financial					
	statements, has not					
	been impaired and it					
	has been carrying at R4					
	234 167 as far as 2019					
	year end. Further, the					
	impairment reports					
	provided do not calculate the					
	recoverable amount of					
	the project.					
	The value of work in					
	progress as presented					
	on the annual financial					
I I	s the armaarmanolar					

	statements is overstated
	as assets with
	impairment indicators
	have not being
	impaired. The value of
	the misstatement
	cannot be determined.
	These misstatement will
	be evaluated with other
	misstatement to
	determine the impact on
	the audit outcome.
	As some of these
	projects were funded by
	government grants, not
	prioritising these project
	to ensure that they are
	complete result in
	possible non-
	compliance with grant
	conditions and also
	possible material
	irregularity as the
	municipality might have
	to incur additional
	expenditure to repair
	the damages, as a
	result of project not be
	finalised in time.

38	Provision Provisi40	During the testing of	То	01-Feb-25	28-Feb-25	Malul	Nkuna F		38	
00	for on		engage	0110020		eke			00	
	rehabilitat	rehabilitation of the	AGSA			GP				
	ion	dumping site, we noted	/ (00/ (0.				
		that there was no								
		finance cost recognized								
		as per GRAP 19:67 by								
		using the closing								
		balance as at 30 June								
		2023, which was the								
		best estimate going into								
		the 2024 as per GRAP								
		19:66, the amount of								
		interest to be								
		recognized was to be								
		R2 112 329.								
		As a result of this								
		omission, the finance								
		cost as per note 39 for								
		the year is understated								
		by R2 112 329.								
		Further, due to this								
		omission, the Gain on								
		provision as per note 25								
		is overstated by the								
		same amount.								

39	Inventory disclosur e note not	Invent ory	requirements, we identified that	Develop AFS preparatio n check		Malul eke GP	Nkuna F	39
	complete.		include narration detailing that the inventory balance at year end is inclusive of the stands sold and pending transfer of ownership by the deed office to the buyers. The omission of these	list Benchma rking with other Municipali ties on				
40	Assets	Movab le assets	submitted for the year ended 30 June 2024, we noted that there were assets which had no barcodes, and assets which had duplicated barcodes. The schedules for each of these are contained	Fixed Assets Register utilizing Microsoft excel Training on microsoft excel	01-Feb-25	Malul eke GP	Nkuna F	40

41		les	requirements, during the audit of payables from exchange transactions we have noted that the amounts as per the Trial Balance	AFS preparatio n check list		Shiva mbu J	Nkuna F			41
42	Variance between the listing	ed objecti ves	requirements, we identified that total as reflected on the listing don't agree to the reported achievements on the annual performance report:	Departme nts to submit listings on a quarterly basis to review the listings with the evidence. The finding was Partially resolved during the audit, confirmed through the managem ent report	01-Feb-25	Mtile ni R	VD	Partial ly Resol ved		42

incorrectl V	Predet ermin ed objecti ves	Contrary to the above requirements, we identified that management incorrectly reported the target for the following indicator as achieved even though the target was not achieved. Management planned for 6 SMMEs to be supported financially by 30 June 2024, however management only managed to support 3 but reported 4. The reported achievements for Dr Shongile Primary Agricultural Co- Operative is not valid as	engage with AGSA whether the finding was resolved or not	01-Feb-25	28-Feb-25	Mtile ni R	Khoza VD		43
		for Dr Shongile Primary Agricultural Co-							

			reporting date of 30 June 2024. The reported achievements on the annual performance report is misstatedThe impact of these misstatement will be evaluated further to determine the impact on the audit outcome of the municipality.						
44	with outstandi	objecti	achievements on the annual performance report is misstated .The misstatement will be evaluated further to determine the impact of these misstatement on the audit outcome of the municipality.	reporting of project status supported by evidence	30-Apr-25	i HE	Khoza		44

45	Variance	Predet 29.6			01-Feb-25	30-Apr-25	Baloy	Mahani	45
	between			reporting			iΕ	NT	
	the APR	ed	annual performance	of project					
	,Design	objecti	report is misstated .The	status			Mtile	Khoza	
	and	ves	misstatement will be	supported			ni R	VD	
	Design		evaluated further to	by					
	approval		determine the impact of	evidence					
	for		these misstatement on						
	electricity		the audit outcome of the	Include					
	connectio		municipality.	KPI for					
	n			PMS					
				deliverabl					
				es on					
				Directors					
				Performa					
				nce					
				Agreeme					
				nt (30					
				April					
				2025)					

46	AOPO :	Predet 29	.3 The reported	Review of	01-Feb-25	30-Apr-25	Mtile	Khoza		46
	The	ermin	achievements on the	the POE's			ni R	VD		
	quarterly	ed	annual performance	where it						
	fleet fuel	objecti	report is misstated .	indicates						
	and	ves		report to						
	maintena		Issue 1 .1 –Difference	be						
	nce		between the amount	approved						
	report not	t	disclosed under Note	on the						
	signed		14: Cash and Cash	SDBIP						
	Ū		Equivalents and the							
			Statement of Financial							
			Position for the ABSA-							
			Current Account-							
			4077078193 (Main							
			Account).							

47	AOPO :	Predet 29.7			01-Feb-25	28-Feb-25	Mtile	Khoza		47
		ermin	requirements, we	nts to			ni R	VD		
	control	ed	identified the following	submit						
	deficienci	objecti	internal control	listings on						
		ves	deficiencies during the	а						
	identified.		audit of AOPO:	quarterly						
				basis to						
			Issue 1	review						
			Incorrect service	the						
			provider name included							
			in the MIG reconciliation	with the						
			submitted for audit.	evidence.						
			Issue 2							
			Name of the location as							
			reflected on the							
			completion certificated							
			dont agree to the name							
			of the village as							
			reflected on the SDBIP							
			and APR							
			Issue 3							
			Incorrect client							
			information captured on							
			the electricity							
			connection listing							
			Issue 4							
			Incorrect date captured							
			on the listing for number							
			of environmental							
			awarness and							
			educational programs to							
			be conducted			1	1			

48	Foreign national without	ermin ed objecti ves	following foreign national without valid supporting documentation was connected with	Internal verificatio n of the evidence attached (South African document s)	30-Apr-25	Baloy i E	Mahani NT		4	8
49	Certificat e did not indicate	ermin ed objecti ves	requirements, we identified that the completion certificate submitted for audit did not indicate the total number of households connected with electricity.	Standard template to be used for completio n certificate s The finding was Partially resolved during the audit, confirmed through the managem ent report from	30-Apr-25		NT	Partial ly Resol ved	4:	9

			AGSA						
50	SCM	Procur6	However, during the Ameno		31-May-25	Malul	Nkuna F		50
	Policy	ement	analysis of the 2023/24 the SC			eke			
		and	SCM policy it was noted policy			GP			
		Contra	that the municipality's comply						
		ct	policy was not amended with th						
		Mana	to take into account new A	t					
		geme	Government Gazette						
		nt	No.4198 issued 14 Submi						
			December 2023 the Po paragraph 2. Paragraph to Cou						
			12. Range of for	ncii					
			procurement process of approv	al					
			the 2023/24 SCM policy						
			still stated that:						
			1. Good and services						
			may only be provided						
			by way of						
			1. Direct purchase up to						
			a transaction value of R						
			2000 (VAT included)						
			2. Written and informal						
			or verbal quotation of a						
			transaction value of						
			over R 2001 up to R 10						
			000(VAT Included)						
			3. Formal three written						
			price quotation for						
			procurement of a						
			transaction value over R						
			10 001 up R 200						
			000(VAT included) and 4. A competitive bidding						
			process of –						
			1. Procurement of						
			above a transaction						
			above a lialisaction						

			value of R 200 000(VAT included and 2. The procurement of long term contracts which is not in alignment with Government Gazette No.4198 issued 14 December 2023 paragraph 2. Possible noncompliance with Government Gazette No.4198 issued 14 December 2023 paragraph 2 during the SCM procurement process.							
51	reported to council	ement and	During the audit of deviation, it was noted that the municipality hired Mvuri Business Enterprise for the hiring of a bulldozer and excavator to clear of stormwater drainage through a deviation as the storm water was causing environmental harm to the community. The deviation occurred on the 13 February 2024 thereafter council had a meeting on the 28 February 2024/. Through inspection of the meeting held by council on the 28 February 2024 held at Mopani Legislative Chambers it was noted that the accounting	engage with AGSA whether the finding was resolved or not	01-Feb-25	Malul eke GP	Nkuna F		Ę	51

		officer did not report the deviation for Mvuri to council					

52	Contract expansio n have not been tabled in the council	and	contract management, it was noted that the municipality has the following contract expansion/modification which were approved by the accounting officer : 1. Subject: Contract No: G/G/M/6005/003/2021 : Greater Giyani Municipality : Construction of Jim Nghalalume community Hall : Request for Approval : Extension of Time 2. Subject: Contract No: G/G/M/6501/003/2022 Greater Giyani Municipality : Construction of Mavalani Indoor Sports Centre : Variation order No.2 Request For approval of descoping request. However, these contract modifications were not table in council before they were approved as required by MFMA sec	dum for an extension , after being approved by the MM, should be submitted to the Council through the SCM office. PMU to benchmar k with other Municipali ties. Checking the practicalit y of		eke GP	Rapeleg o MF		52
39	Inventory disclosur e note not complete	ory	requirements, we identified that management did not include narration detailing that the inventory balance at year end is inclusive of	Develop AFS preparatio n check list Benchma rking with other		Malul eke GP	Nkuna F		39

		ownership by the deed office to the buyers. The omission of these	Municipali ties on the AFS disclosure note					
40 Fixed Assets Register CAATs analysis	Movab52 le assets	During the testing of the Fixed Asset Register submitted for the year ended 30 June 2024, we noted that there were assets which had no barcodes, and assets which had duplicated barcodes. The schedules for each of these are contained	Fixed Assets Register utilizing Microsoft excel Training on microsoft excel	01-Feb-25	Malul eke GP	Nkuna F		40

41	fr e: tr: n:	om l xchange ansactio s	Payab es	requirements, during the audit of payables from exchange transactions we have noted that the amounts as per the Trial Balance does not agree to the amounts as per the Trade Payables Listing and Accrual Listing. Refer to the below table for details:	AFS preparatio n check list Review process		Shiva mbu J	Nkuna F			41
42	V bo th ai re	ariance etween ne listing	ed	requirements, we identified that total as reflected on the listing don't agree to the reported achievements on the annual performance report:	nts to submit listings on a	31-May-25	Mtile ni R	VD	Partial ly Resol ved		42

	resolved during the audit, confirmed through the managem ent report from AGSA			
--	--	--	--	--

43	Target	Predet7	Contrary to the above	IA to	01-Feb-25	28-Feb-25	Mtilo	Khoza		43
43	incorrectl	ermin	requirements, we	engage	01-160-23			VD		+5
		ed	identified that	with				٧D		
	reported	objecti	management incorrectly							
	as	ves	reported the target for	whether						
	asachieved	ve3	the following indicator	the						
	at year		as achieved even	finding						
	end			0						
	ena		though the target was	was						
			not achieved.	resolved						
			Management planned	or not						
			for 6 SMMEs to be							
			supported financially by							
			30 June 2024, however							
			management only							
			managed to support 3							
			but reported 4. The							
			reported achievements							
			for Dr Shongile Primary							
			Agricultural Co-							
			Operative is not valid as	;						
			the payment (financial							
			support) was only made							
			on the 1 July 2024							
			which is after the							
			reporting date of 30							
			June 2024.							
			The reported							
			achievements on the							
			annual performance							
			report is misstatedThe	÷						
			impact of these							
			misstatement will be							
			evaluated further to							
			determine the impact or	n						
			the audit outcome of the							
			municipality.							
		_		-					 	
44	Project	Predet2			01-Feb-25	30-Apr-25		Mahani	ŀ	44
	with	ermin	achievements on the	reporting			i HE	NT		
	outstandi		annual performance	of project						
	ng snag	objecti	report is misstated .The					Khoza		
	list items	ves	misstatement will be	supported			ni R	VD		
	reported		evaluated further to	by						
	as		determine the impact of	evidence						
	complete		these misstatement on							
	at year		the audit outcome of the							
	end .		municipality.	KPI for						
				PMS						
				deliverabl						

	F F J	es on Directors Performa nce Agreeme nt (31 March 2025)				

45	Variance between the APR ,Design and Design approval for electricity connection n	ermin ed objecti ves	achievements on the annual performance report is misstated .The misstatement will be evaluated further to determine the impact of these misstatement on the audit outcome of the municipality.	reporting of project status supported by evidence		Mahani NT Khoza VD		45	

46	AOPO :	Predet 29.3	The reported	Review of 0	1-Feb-25	30-Apr-25	Mtile	Khoza		46
	The	ermin	achievements on the	the POE's			ni R	VD		
	quarterly	ed	annual performance	where it						
	fleet fuel	objecti	report is misstated.	indicates						
	and	ves		report to						
	maintena		Issue 1 .1 –Difference	be						
	nce		between the amount	approved						
	report not		disclosed under Note	on the						
	signed		14: Cash and Cash	SDBIP						
			Equivalents and the							
			Statement of Financial							
			Position for the ABSA-							
			Current Account-							
			4077078193 (Main							
			Account).							

47	AOPO : Internal control deficienci es identified.	ermin ed		requirements, we identified the following internal control deficiencies during the audit of AOPO: Issue 1 Incorrect service provider name included in the MIG reconciliation	with the evidence.	01-Feb-25			Khoza VD		47
48	Foreign national	ermin ed objecti ves	29.5	be conducted Contrary to the above requirements, we identified that the following foreign national without valid supporting documentation was connected with		01-Feb-25	30-Apr-25	Baloy i E	Mahani NT		48

	electricity		non-compliant with the grant conditions as the expenditure was not incurred in line with the grant condition and will also result in misstatement in grants and subsidies.						
49	Certificat e did not indicate	ermin	4 Contrary to the above requirements, we identified that the completion certificate submitted for audit did not indicate the total number of households connected with electricity.	Standard template to be used for completio n certificate s The finding was Partially resolved during the audit, confirmed through the managem ent report from AGSA	30-Apr-25	Baloy i E	NT	Partial ly Resol ved	49

50	SCM	Procur6	However, during the	Amond	01-Feb-25	21 May 25	Malul	Nkuna F		50
50			However, during the	Amend	CI-Feb-25	31-May-25		пкипа г		50
	Policy	ement	analysis of the 2023/24				eke			
		and	SCM policy it was noted				GP			
		Contra	that the municipality's	comply						
		ct	policy was not amended							
		Mana	to take into account	new Act						
		geme	Government Gazette							
		nt	No.4198 issued 14	Submit						
			December 2023	the Policy						
			paragraph 2. Paragraph							
			12. Range of	for						
			procurement process of							
			the 2023/24 SCM policy							
			still stated that:							
			1. Good and services							
			may only be provided							
			by way of							
			1. Direct purchase up to							
			a transaction value of R							
			2000 (VAT included)							
			2. Written and informal							
			or verbal quotation of a							
			transaction value of							
			over R 2001 up to R 10							
			000(VAT Included)							
			3. Formal three written							
			price quotation for							
			procurement of a							
			transaction value over R							
			10 001 up R 200							
			000(VAT included) and							
			 A competitive bidding 							
			process of –							
			1. Procurement of							
			above a transaction							
			value of R 200 000(VAT							
			included and							
			The procurement of							
			long term contracts							
			which is not in							
			alignment with							
			Government Gazette							
			No.4198 issued 14							
			December 2023							
			paragraph 2.							
			Possible							
			noncompliance with							
			Government Gazette							
			No.4198 issued 14							
					I		1			

		December 2023 paragraph 2 during the SCM procurement process.						
51	Deviation Procur 33 not ement reported and to council Contra ct Mana geme nt	deviation, it was noted that the municipality	the finding was resolved or not	01-Feb-25	Malul eke GP	Nkuna F		51

Chambers it was noted that the accounting officer did not report the deviation for Mvuri to council			

Γ						terminated						
						without havin						
						to reappoi	nt					
						them on th	e					
						system.						
						-						
L 5	2	expansio n have not been tabled in the	and Contra	contract management, it was noted that the municipality has the following contract expansion/modification which were approved by the accounting officer : 1. Subject: Contract No: G/G/M/6005/003/2021 : Greater Giyani Municipality : Construction of Jim Nghalalume community Hall : Request for Approval : Extension of Time 2. Subject: Contract No: G/G/M/6501/003/2022 Greater Giyani Municipality : Construction of Mavalani Indoor Sports Centre : Variation order No.2 Request For approval of descoping request. However, these contract modifications were not table in council before they were approved as required by MFMA sec	dum for an extension , after being approved by the MM, should be submitted to the Council through the SCM office. PMU to benchmar k with other Municipali ties. Checking the practicalit y of	01-Feb-25	30-Apr-25	eke	Rapeleg o MF		52	
				management act 56 of 2003 section116 3(a).								
		L				1						

53	not	Procur 12 ement and Contra ct Mana geme nt	requirements, we identified the following issues: When performing our audit work, we noted that the contract was not awarded to the	IA to engage with AGSA whether the finding was resolved or not	01-Feb-25	28-Feb-25	Malul eke GP	Nkuna F	53	
54	Bidders unfairly disqualifi ed	Procur 45 ement and Contra ct Mana geme nt	the bids below were	Develop SCM check list	01-Feb-25	31-May-25	Malul eke GP	Nkuna F	54	

byal Council and
nfirmed that:
Dzhangi
nahangwele (director)
d Superbuys Group
ty) Ltd
014/14490/07) are
th residents of
arside Village A & B
and no 120.
Proof of residence of
th the company and
e director from the
ditional council were
ached
rther, we inspected
e Superbuys Group
SD report dated 5 July
23 and confirmed that
e business address is
arside Village A & B
and no 120.
erefore, it was not
ssible for Superbuys
oup to submit a proof
company lease
reement as they were
t leasing and have
propriately provided
bof of residence from
e traditional council
the company, a
nilar proof of
sidence was attached
d accepted for the
nning bidder Nwazulu
ading Enterprise,
erefore Superbuys
oup was not fairly
squalified.
G/GM/6114/001/2024
pointment of an
ctioneer for the
ction for municipal
sets for a period of 3
ars ars and an and an

Upon, inspection of the				
bid documents				
submitted by the				
winning bidder (Root X				
Auctioneers), it was				
noted that:				
1. Municipal rates and				
taxes were in the name				
of Root X Trust dated				
15 August 2023 and not				
in the name Root X				
Auctioneers which was				
the reason for 222				
Auctions (Pty) Ltd being				
disqualified.				
2. Therefore for				
fairness, the same				
criteria should have				
been applied to the				
winning bidder, resulting				
in them being				
disqualified				
For fairness of the				
evaluation process, the				
winning bidder should				
have been disqualified.				

55		Procur46			01-Feb-25	30-Apr-25	Malul Nkuna F	55	
		ement	above requirement,	perform a			eke		
	tenders	and	it was noted that the	recon			GP		
	not	Contra	list of awarded	between list					
	complete	ct	tenders published	of awarded					
		Mana		tenders on					
		geme	Giyani	the website					
		nt		and contract					
			website did not	register.					
			include the following						
			bids which were	IA to perform					
			included in the	a quarterly					
			contract register:	audits of					
				cotract					
			1. Root X	register.					
			auctioneers –	-					
			Appointment of						
			auctioneers for the						
			auction of municipal						
			assets						
			2. Lwazi						
			Engineering –						
			Appointment of Civil						
			Engineering service						
			provider for						
			professional work at						
			Giyani waste						
			disposal site						
			Gumela General						
			Dealer & Projects						
			CC - Appointment						
			of Civil Engineering						
			service provider for						
			professional work						
			for Nwamankena						
			internal street						

56	Evaluatio Procur13 n criteria ement	When performing our audit work, we	Appoint an official at the	01-Feb-25	30-Jun-25	Malul Nkuna F eke	56	
	applied in and	noted that one of	ASD level to			GP		
	evaluatin Contra	the criteria used	assist the			01		
	g the ct	was not included in						
	quotation Mana	the original	with					
	s are not geme	quotation. The	compliance					
	the same nt	following criteria	and contract-					
	as those	were not indicated	related issues					
	indicated	in the original	(Allocation of					
	in the	request for	Budget and					
	original	quotation but were		+				
	request	used for scoring the		L				
	for	bidders in the	, bi posi)					
	quotation	quotation	The use of a					
	e	allocation/evaluatio						
		n summary:	assist with					
		n summary.	compliance					
		Specific goal: Black						
		persons living in the						
		rural area or	issues.					
		underdeveloped	135065.					
		townships	Review of					
		Point allocation: 8	previous					
			transactions					
		This results in	to identify nor					
		irregular	compliance					
		expenditure which	with SCM					
		has not been	regulations					
		disclosed in the	and other					
		financial statements						
			, in ogaiantioor					

57	parties -	d parties	requirements, we identified that management made the following adjustments to related party prior year audited balances ,however the adjustments was not disclosed under the prior period error note.	review of the AFS Utilize the AFS checklist from National Treasury		30 July 2025	au N	Nkuna F				57	
----	-----------	--------------	--	---	--	--------------	------	------------	--	--	--	----	--

58	Non- complian ce with rental policy - Lease agreeem ents not renewed	Revun 30 ue	However, during the audit of revenue from exchange transaction it was noted that there municipality has not been issuing out the renewals of the lease agreements to the relevant tenants every 12 months. The municipality only issued out the initial lease agreement in 2021 thereafter no other documents was issued to the lessee after the lapse of the initial rental agreement. Possible overstatement of revenue due to lack of a binding agreement between the municipality and the lessee.			Bam uza MA	Nkuna NJ	58	
59	е	ed Incom e	1 The financial statement submitted for audit might be materially misstated. The misstatement will be evaluated with other misstatement to determine the impact on the audit outcome of the municipality.	Engage with AGSA whether the finding was resolved or not	01-Feb-25	ari N	Nkuna F Nkuna NJ	59	

60	Differenc	Deferr	15.2	we identified that the	Engage	01-Feb-25	28-Feb-25	Muhl	Nkuna F	60	
		ed			with			ari N			
	between	Incom		received as per the	AGSA				Nkuna		
	amounts	е		deferred income is	whether			Bam	NJ		
	on the			inconsistent with	the			uza			
	deferred			supporting	finding			MA			
	income			documentation provided	was						
	schedule			(Proof of payments)	resolved						
	and				or not						
	supportin										
	g										
	document										
	ation.										
Number o	of Actions					6	0				
Number o	of Actions	In Pro	gres	s (Partially Resolved)			2				
Number	of Actions	Resolu	hav			1	_				
	IL ACTIONS										



GREATER GIYANI MUNICIPALITY

ANNEXETURE C

Annual Financial Statements and Financial Performance for the Year Ended 30 June 2024

(2023/2024)



GREATER GIYANI MUNICIPALITY

Annual Financial Statements and Financial Performance for the YearEnded 30 June 2024

Legal form of entity	Greater Giyani Municipality
Nature of business and principal activities	Greater Giyani Municipality is a municipality performing functions set out in the Constitution (Act 108 of 1996) of service provisions. The services are referred to as basic services, including water, sanitation and refuse removal.
Mayoral committee	
Executive Mayor	Cllr T Zitha
Speaker	Cllr AE Mboweni
Chief Whip	Cllr T Makondo
EXCO Member	Cllr NHP Ndaba (Finance)
EXCO Member	Cllr RB Ngunyule - Mabunda (Corporate and Shared Services)
EXCO Member	Cllr TJJ Mabunda (Infrastructure Development)
EXCO Member	Cllr C Baloyi (Planning and Economic Development)
EXCO Member	Cllr GA Maluleke (Water, Sanitation and Energy)
EXCO Member	Cllr TC Manganyi (Health and Social Development)
EXCO Member	Cllr MR Mashale (Public Roads and Transport)
EXCO Member	Cllr TC Zitha (Sports, Recreation, Arts and Culture)
	Cllr RN Sekgobela (Office of the Mayor)
	Cllr M Shiviti (Chairperson of Chairperson)
	Cllr RE Makondo (MPAC Chairperson)
	Cllr RG Ngunyula (Chairperson of Finance)
	Cllr PT Mokgobi (Chairperson of Corporate and Shared Services)
	Cllr MC Chabalala (Chairperson of Infrastructure)
	Cllr TE Nkuna (Chairperson of Planning and Economic Development)
	Cllr CS Rikhotso (Chairperson of Water, Sanitation and Energy)
	Cllr JN Mashele (Chairperson of Health and Social Development)
	Cllr TN Shirinda (Chairperson of Public Roads and Transport)
	Cllr XL Ngobeni (Chairperson of Sports, Recreation, Arts and Culture
	Cllr NR Shilowa (Chairperson of Ethics Committee)
	Cllr NP Mlambo
	Cllr NS Monyipote
	Cllr VS Makamu
	Cllr MC Machipi
	Cllr SS Mavasa
	Cllr RC Mabunda
	Cllr NN Maswanganyi
	Cllr MA Khosa
	Cllr TE Rikhotso
	Cllr MR Maluleke
	Cllr SS Mathebula
	Cllr S Sambo
	Cllr SC Mahlawule
	Cllr GE Kobane (Resigned)
	Clir PH Makhuvela
	Cllr TA Mathonsi
	Cllr RE Ngoveni
	Cllr KO Maswanganyi
	Cllr P Rikhotso
	Cllr JP Shibambu

General Information

	Cllr L Nkuna Cllr RT Mabunda Cllr E Mahasha Cllr A Rabothata Cllr BA Shibambu Cllr KS Dlamini Cllr MD Hlungwani Cllr MD Hlungwani Cllr ML Chauke Cllr TI Rikhotso (Resigned) Cllr TN Baloyi Cllr TP Mashaba Cllr PP Mkhari Cllr PP Mkhari Cllr DJ Hlongwane Cllr DJ Hlongwane Cllr TP Mashaba Cllr SM Mhangwane Cllr SM Mhangwane Cllr SN Nkuna Cllr S Ngobeni
Grading of local authority	3
Accounting Officer	V D Khoza
Chief Finance Officer (CFO)	F Nkuna
Business address	BA 59 Civic Centre Giyani CBD 0826
Postal address	Private Bag X9559 Giyani 0826
Bankers	ABSA Giyani Branch
Auditors	Auditor General South Africa (AGSA)
Level of assurance	These annual financial statements have been prepared in line with the requirements of Generally Recognised Accounting Practices (GRAP) and all other applicable legislations.
Preparer	The annual financial statements were internally compiled by: F Nkuna (Chief Financial Officer)

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Abbreviations used:

AC	Audit Committee
AGSA	Auditor General of South Africa
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
COIDA	Compensation for Occupational Injuries and Diseases Act
COVID-19	Coronavirus 2019
CPI	Consumer Price Index
EPWP	Expanded Public Works Program
FMG	Finance Management Grant
GRAP	Generally Recognised Accounting Practice
IAS	International Accounting Standards
IASB	International Accounting Standards Boards
INEG	Integrated National Electrification Grant
IT	Information Technology
LGSETA	Local Government Sector Education and Training Authority
LSA	Long Service Awards
MDRF	Municipal Disaster Relief Grant

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MFMA	Municipal Finance Management Act
MSCOA	Municipal Standards Charts Of Accounts
MIG	Municipal Infrastructure Grant
PAYE	Pay As You Earn
PEMA	Post Employment Medical Aid
SDL	Skills Development Levy
SME	Small Medium Enterprise
UIF	Unemployment Insurance Fund
VAT	Value Added Tax

Greater Giyani Municipality

Annual Financial Statements for the year ended 30 June 2024

Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the annual financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2025 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

The municipality is wholly dependent on the municipality for continued funding of operations. The annual financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

Although the accounting officer are primarily responsible for the financial affairs of the municipality, they are supported by the municipality's external auditors.

The external auditors are responsible for independently reviewing and reporting on the municipality's annual financial statements. The annual financial statements have been examined by the municipality's external auditors and their report is presented on page 8.

The annual financial statements set out on page 10 to 100, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2024 and were signed on its behalf by:

V D Khoza Accounting Officer We are pleased to present our report for the financial year ended 30 June 2024.

Audit committee members and attendance

The audit committee consists of the members listed hereunder and should meet x times per annum as per its approved terms of reference. During the current year x number of meetings were held.

Audit committee responsibility

The audit committee reports that it has complied with its responsibilities arising from section 38(10)(1) of the PFMA and Treasury Regulation 3.1.

The audit committee also reports that it has adopted appropriate formal terms of reference as its audit committee charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The effectiveness of internal control

The system of internal controls applied by the municipality over financial and risk management is effective, efficient and transparent. In line with the PFMA and the King III Report on Corporate Governance requirements, Internal Audit provides the audit committee and management with assurance that the internal controls are appropriate and effective. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested enhancements to the controls and processes. From the various reports of the Internal Auditors, the Audit Report on the annual financial statements, and the management report of the Auditor-General South Africa, it was noted that no matters were reported that indicate any material deficiencies in the system of internal control or any deviations therefrom. Accordingly, we can report that the system of internal control over financial reporting for the period under review was efficient and effective.

The quality of in year management and monthly/quarterly reports submitted in terms of the PFMA and the Division of Revenue Act.

Evaluation of annual financial statements

The audit committee has:

- reviewed and discussed the audited annual financial statements to be included in the annual report, with the Auditor-General and the accounting officer;
- reviewed the Auditor-General of South Africa's management report and management's response thereto;
- reviewed changes in accounting policies and practices (delete if not applicable);
- reviewed the entities compliance with legal and regulatory provisions;
- reviewed significant adjustments resulting from the audit.

The audit committee concur with and accept the Auditor-General of South Africa's report the annual financial statements, and are of the opinion that the audited annual financial statements should be accepted and read together with the report of the Auditor-General of South Africa.

Internal audit

The audit committee is satisfied that the internal audit function is operating effectively and that it has addressed the risks pertinent to the municipality and its audits.

Auditor-General of South Africa

The audit committee has met with the Auditor-General of South Africa to ensure that there are no unresolved issues.

Chairperson of the Audit Committee

Date:



Report of the Auditor General

To the Provincial Legislature of Greater Giyani Municipality

Auditor General South Africa (AGSA)

Partner's name Additional description Additional description

30 November 2024

Greater Giyani Municipality

Annual Financial Statements for the year ended 30 June 2024

Accounting Officer's Report

The accounting officer submits his report for the year ended 30 June 2024.

1. Review of activities

Main business and operations

The municipality is engaged in Greater Giyani Municipality is a Municipality performing functions set out in the constitution (act 108 of 1996) of service provisions. The services are referred to as basic services, including water, sanitation and refuse removal and operates principally in South Africa.

The operating results and state of affairs of the municipality are fully set out in the attached annual financial statements and do not in our opinion require any further comment.

2. Going concern

We draw attention to the fact that at 30 June 2024, the Municipality had an accumulated surplus (deficit) of R 1 443 155 531 and that the Municipality's total assets exceed its liabilities by R 1 443 155 531.

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

3. Subsequent events

The accounting officer is not aware of any matter or circumstance arising since the end of the financial year.

On the 2nd of July 2024 there was an incident of fire at the old Civic centre building, which has caused the damage on the insignificant part of the building which the extent of the damage is unquantifiable and movable assets with the carrying value of R 5 345. And the incident is classified as a non-adjusting event.

The contract of employment for Mr. R.H Mashamba the Director – Technical Services expired on 31 August 2024. The council appointed Mr N.T Mahani to act on the position from 1 September 2024.

The council appointed Mr M.F Rapelego as a Director – Corporate and Shared Services with effect from 1 September 2024. At the time of appointment, Mr M.F Rapelego was acting the same position

On 17 October 2024, the Minister of the Department of Cooperative Governance and Traditional Affairs (CoGTA) approved and gazetted upper limits for members of municipal councils (Government Gazette No.51407). In line with the gazette, the council sat on 11 November 2024 in a special council meeting and took a resolution to approve the implementation therefore through requesting for concurrence from the MEC of the Department of Cooperative Governance, Human Settlements and Traditional Affairs (CoGHSTA) Limpopo (CR24-11/11/24SP). The MEC for CoGHSTA has in response issued a concurrence letter dated 12 November 2024.

4. Accounting Officer

The accounting officer of the municipality during the year and to the date of this report is.

Name V D Khoza Nationality South African

5. Auditors

Auditor General South Africa (AGSA) will continue in office for the next financial period.

The annual financial statements set out on page 9 to 100, which have been prepared on the going concern basis, were approved by the accounting officer on 31 August 2024 and were signed on its behalf by:

V D Khoza Accounting Officer

Statement of Financial Position as at 30 June 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Inventories	9	33 517 017	33 043 090
Other financial assets	7	-	-
Receivables from exchange transactions	10	50 325 509	32 099 563
Receivables from non-exchange transactions	11	50 313 435	67 178 881
VAT receivable	12	20 823 570	16 177 101
Other receivables from exchange transactions	13	11 296 128	14 467 380
Cash and cash equivalents	14	250 549 884	248 013 459
		416 825 543	410 979 474
Non-Current Assets			
Investment property	3	44 207 157	26 234 421
Property, plant and equipment	4	1 172 417 719	1 091 181 620
Intangible assets	5	2 065 181	996 253
Heritage assets	6	339 867	206 303
		1 219 029 924	1 118 618 597
Total Assets		1 635 855 467	1 529 598 071
Liabilities			
Current Liabilities			
Payables from exchange transactions	18	113 525 220	115 013 709
Employee benefit obligation	8	1 435 000	1 525 000
Unspent conditional grants and receipts	15	2 333	3 758 762
Provisions - rehabilitation of dumping site	17	-	5 473 837
Deferred income	16	25 031 317	24 792 248
Bank overdraft	14	1 684 163	-
		141 678 033	150 563 556
Non-Current Liabilities			
Employee benefit obligation	8	27 159 000	22 719 000
Provisions - rehabilitation of dumping site	17	23 862 903	37 900 467
		51 021 903	60 619 467
Total Liabilities		192 699 936	211 183 023
Net Assets		1 443 155 5 <mark>3</mark> 1	1 318 415 048
Accumulated surplus		1 443 155 531	
Total Net Assets		1 443 155 531	1 318 415 048

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	19	9 321 962	8 526 324
Rental of facilities and equipment	20	273 811	445 756
Interest received on overdue accounts (other services)	21	3 992 553	3 283 704
Debt impairment reversal	22	-	27 591 715
Agency services	23	557 560	650 644
Licenses and permits	24	7 307 730	7 109 523
Gains on provisions	25	20 494 409	-
Actuarial gains	26	2 882 000	4 470 000
Gain on assets disposal		330 927	-
Other income	27	2 859 938	1 906 857
Interest received - investment	28	25 579 179	17 351 270
Total revenue from exchange transactions		73 600 069	71 335 793
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	29	86 839 750	72 851 950
Traffic fines	30	753 642	1 222 834
Interest-overdue accounts (property rates)	31	40 708 966	32 418 395
Transfer revenue			
Government grants & subsidies	32	503 547 104	471 604 290
Donations received	33	18 571 592	13 871 397
Total revenue from non-exchange transactions		650 421 054	591 968 866
Total revenue	34	724 021 123	663 304 659
Expenditure			
Employee related costs	35	(180 278 615)	(167 464 399)
Remuneration of councillors	36	(26 480 050)	(25 382 201)
Depreciation and amortisation	37	(94 573 830)	(91 077 377)
Impairment loss/ Reversal of impairments	38	(8 470 785)	(1 852 217)
Finance costs	39	(5 235 115)	(4 568 091)
Lease rentals on operating lease	40	(2 011 139)	(1 910 539)
Debt Impairment	41	(97 910 914)	(104 753 695)
Contracted services	42	(88 394 594)	(68 044 372)
Transfers and Subsidies	43	(1 500 000)	(1 600 000)
Loss on assets written off and disposal	44	(2 424 748)	(4 205 555)
Damaged and Obsolete inventory written off		(39 553)	(16 395)
Repairs and maintenance	45	(11 724 328)	
General Expenses	46	(80 236 966)	
Total expenditure		(599 280 637)	(573 499 044)
Surplus for the year		124 740 486	89 805 615

Statement of Changes in Net Assets

Figures in Rand	Accumulated Total net surplus / deficit assets
Opening balance as previously reported Adjustments	1 223 727 220 1 223 727 220
Correction of errors	4 882 213 4 882 213
Balance at 01 July 2022 as restated* Changes in net assets	1 228 609 433 1 228 609 433
Surplus for the year	89 805 615 89 805 615
Total changes	89 805 615 89 805 615
Restated* Balance at 01 July 2023 Changes in net assets	1 318 415 045 1 318 415 045
Surplus for the year	124 740 486 124 740 486
Total changes	124 740 486 124 740 486
Balance at 30 June 2024	1 443 155 531 1 443 155 531
Noto(c)	

Note(s)

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Cash receipts from customers		103 316 995	14 415 945
Grants		499 790 675	464 771 319
Interest income		70 280 698	53 053 369
Other income		2 859 938	1 906 857
		676 248 306	534 147 490
Payments			
Employee costs		(194 599 704)	(187 014 322)
Suppliers		(237 095 160)	(100 654 843)
Finance costs		(3 122 786)	(1 985 370)
Grants and subsidies		(1 500 000)	(1 600 000)
		(436 317 650)	(291 254 535)
Net cash flows from operating activities	48	239 930 656	242 892 955
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(234 925 434)	(211 457 203)
Purchase of other intangible assets	5	(3 906 846)	(3 384 923)
Purchase of heritage assets	6	(246 114)	-
Net cash flows from investing activities		(239 078 394)	(214 842 126)
Cash flows from financing activities			
Net increase/(decrease) in cash and cash equivalents		852 262	28 050 829
Cash and cash equivalents at the beginning of the year		248 013 459	219 962 630
Cash and cash equivalents at the end of the year	14	248 865 721	248 013 459

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis								
	Approved Adjustments Final Budget Actual amounts budget on comparable between final		Difference	Reference				
				basis	budget and			
Figures in Rand					actual			
Statement of Financial Performa	ince							
Revenue								
Revenue from exchange transactions								
Service charges	9 424 350	(678 108)	8 746 242	9 321 962	575 720			
Rental of facilities and equipment	695 300	(530 300)	165 000	273 811	108 811			
Interest received (trading)	3 480 370	(2 037 370)	1 443 000	3 992 553	2 549 553			
Agency services	5 896 800	(4 896 800)	1 000 000	557 560	(442 440)			
Licences and permits	8 450 000	(265 000)	8 185 000	7 307 730	(877 270)			
Gain on provisions	-	-	-	20 494 409	20 494 409			
Acturial gains	-	-	-	2 882 000	2 882 000			
Gain on sale of assets	100 000	900 000	1 000 000	330 927	(669 073)			
Other income	11 406 574	(7 255 036)	4 151 538	2 859 938	(1 291 600)			
Interest received - investment	12 249 957	5 569 981	17 819 938	25 579 179	7 759 241			
Total revenue from exchange ransactions	51 703 351	(9 192 633)	42 510 718	73 600 069	31 089 351			
Revenue from non-exchange transactions								
Taxation revenue								
Property rates	79 316 562	604 204	79 920 766	86 839 750	6 918 984			
Traffic fines	365 795	(260 795)	105 000	753 642	648 642			
nterest -overdue accounts Property rates)	22 570 417	-	22 570 417	40 708 966	18 138 549			
Fransfer revenue								
Government grants & subsidies	486 901 000	16 637 000	503 538 000	503 547 104	9 104			
Donations	-	-	-	18 571 592	18 571 592			
Fotal revenue from non-	589 153 774	16 980 409	606 134 183	650 421 054	44 286 871			
Fotal revenue	640 857 125	7 787 776	648 644 901	724 021 123	75 376 222			
-								
Expenditure Personnel	(200 327 289)	21 655 981	(178 671 308)	(180 278 615)	(1 607 307)			
Remuneration of councillors	(200 327 209) (24 915 963)			(180 278 013) (26 480 050)	(595 299)			
Depreciation and amortisation	(95 000 000)	```	(96 000 000)	(94 573 830)				
mpairment loss/ Reversal of	(00 000 000)	(1000000)	-	(8 470 785)	(8 470 785)			
mpairments				(0 110 100)	(0 0 . 00)			
Finance costs	-	-	-	(5 235 115)	(5 235 115)			
_ease rentals on operating lease	(2 400 000)	-	(2 400 000)	(2 011 139)	388 861			
Debt Impairment	(29 000 000)	(93 278 267)	(122 278 267)	(97 910 914)	24 367 353			
Contracted Services	(57 246 500)		(55 515 039)	(88 394 594)	(32 879 555)			
Fransfers and Subsidies	(1 500 000)		(1 500 000)	(1 500 000)	-			
Repairs and maintenance	(61 220 000)			(11 724 328)	55 439 538			
General Expenses	(76 733 832)	(6 549 717)	(83 283 549)	(80 236 966)	3 046 583			
Loss on assets written off	-	-	-	(2 424 748)	(2 424 748)			
Damaged and obsolete inventorywritten off	-	-	-	(39 553)	(39 553)			
Total expenditure	(548 343 584)	(84 353 196)	(632 696 780)	(599 280 637)	33 416 143			

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis	Approved	Adjustments	0	Actual amounts	Difference	Reference
Figures in Rand	budget		on comparable	e between final basis	budget and actual	
Surplus before taxation	92 513 541	(76 565 420)	15 948 121	124 740 486	108 792 365	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	92 513 541	(76 565 420)	15 948 121	124 740 486	108 792 365	

Reconciliation

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis						
	Approved budget	Adjustments	Final Budget A on comparable	Actual amounts between final	Difference	Reference
Figures in Rand				basis	budget and actual	
Statement of Financial Positior	n					
Assets	•					
Current Assets						
Inventories	8 738 033	24 655 057	33 393 090	33 517 017	123 927	
Receivables from exchange transactions	(13 386 556)	131 870 373	118 483 817	50 325 509	(68 158 308)	
Receivables from non-exchange transactions	685 423	52 168 678	52 854 101	50 313 435	(2 540 666)	
VAT receivable	2 148 936	61 521 277	63 670 213	20 823 570	(42 846 643)	
Other receivable from exchange transactions	-	-	-	11 296 128	11 296 128	
Cash and cash equivalents	170 556 875	(55 590 791)	114 966 084	250 549 884	135 583 800	
	168 742 711	214 624 594	383 367 305	416 825 543	33 458 238	
Non-Current Assets						
Investment property	25 599 820	(21 277 274)	4 322 546	44 207 157	39 884 611	
Property, plant and equipment	1 018 393 659	392 236 285	1 410 629 944	1 172 417 719	(238 212 225)	
ntangible assets	12 734 315	(3 801 238)	8 933 077	2 065 181	(6 867 896)	
Heritage assets	-	-	-	339 867	339 867	
	1 056 727 794	367 157 773	1 423 885 567	1 219 029 924	(204 855 643)	
Total Assets	1 225 470 505	581 782 367	1 807 252 872	1 635 855 467	(171 397 405)	
_iabilities						
Current Liabilities Payables from exchange	128 879 365	(15 000)	128 864 365	113 525 218	(15 339 147)	
transactions	120 07 0 000	(10 000)	120 00 1 000	110 020 210	(10 000 1 11)	
Employee benefit obligation	-	-	-	1 435 000	1 435 000	
Unspent conditional grants and receipts	-	-	-	2 333	2 333	
Provisions - rehabilitation of dumping site	59 465 286	(174 883 271)	(115 417 985)	-	115 417 985	
/at payable	1 998 936	66 982	2 065 918	-	(2 065 918)	
Deferred income	-	-	-	25 031 317	25 031 317	
Bank overdraft	-	-	-	1 684 163	1 684 163	
	190 343 587	(174 831 289)	15 512 298	141 678 031	126 165 733	
Non-Current Liabilities						
Employee benefit obligation	-	-	-	27 159 000	27 159 000	
Provisions - rehabilitation of dumping site	1 091 000	-	1 091 000	23 862 903	22 771 903	
	1 091 000	-	1 091 000	51 021 903	49 930 903	
Total Liabilities	191 434 587	(174 831 289)		192 699 934	176 096 636	
Net Assets	1 034 035 918	756 613 656	1 790 649 574	1 443 155 533	(347 494 041)	

Greater Giyani Municipality Annual Financial Statements for the year ended 30 June 2024

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis					
	Approved budget	Adjustments	Final Budget Actual amounts on comparable between fina		Reference
	0.0		basis	budget and	
Figures in Rand				actual	
Net Assets					
Net Assets Attributable to Owners of Controlling Entity					
Reserves			4 700 040 574		
Accumulated surplus	1 034 035 918	756 613 656	1 790 649 574 1 443 155 531	(347 494 043)	

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Greater Giyani Municipality Annual Financial Statements for the year ended 30 June 2024

Statement of Comparison of Budget and Actual Amounts

0						
	Approved budget	Adjustments	Final Budget A on comparable		Difference	Reference
	budgei		on comparable	basis	budget and	
igures in Rand					actual	
ash Flow Statement						
ash flows from operating activ	vities					
leceipts						
Cash Receipts from customers	137 153 113	(78 976 119)	58 176 994	103 316 995	45 140 001	
Grants	486 901 000	16 637 000	503 538 000	499 790 675	(3 747 325)	
nterest income	27 948 005	(10 128 067)	17 819 938	70 280 698	52 460 760	
Other income	-	-	-	2 859 938	2 859 938	
	652 002 118	(72 467 186)	579 534 932	676 248 306	96 713 374	
ayments						
mployee costs	(225 243 252)	20 687 193	(204 556 059)	(194 599 702)	9 956 357	
Suppliers	(209 013 807)	(25 039 899)	(234 053 706)	(237 095 160)	(3 041 454)	
inance costs	-	-	-	(3 122 786)	(3 122 786)	
ransfers and subsidies	(1 500 000)	-	(1 500 000)	(1 500 000)	-	
	(435 757 059)	(4 352 706)	(440 109 765)	(436 317 648)	3 792 117	
let cash flows from operating ctivities	216 245 059	(76 819 892)	139 425 167	239 930 658	100 505 491	
ash flows from investing activ	rities					
Purchase of property, plant and quipment	(248 389 120)	(24 166 241)	(272 555 361)	(234 925 434)	37 629 927	
Purcchaseof intangible assets	-	-	-	(3 906 846)	(3 906 846)	
Purchase of heritage assets	-	-	-	(246 114)	(246 114)	
let cash flows from investing ctivities	(248 389 120)	(24 166 241)	(272 555 361)	. ,	33 476 967	
let increase/(decrease) in cash	(32 144 061)	(100 986 133)	(133 130 194)	852 264	133 982 458	
nd cash equivalents Cash and cash equivalents at	202 643 436	45 452 842	248 096 278	248 013 459	(82 819)	
ne beginning of the year						
ne beginning of the year Cash and cash equivalents at he end of the year	170 499 375	(55 533 291)	114 966 084	248 865 723	133 899 639	

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1. Significant accounting policies

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparation

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

These accounting policies are consistent with the previous period.

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.3 Going concern assumption

These annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.4 Materiality

Omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

The entity does not retrospectively adjust the accounting of past items (or group of items) that were previously assessed as immaterial, unless an error occurred.

1.5 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Trade receivables

The municipality assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty (continued)

Fair value estimation

The fair value of financial instruments traded in active markets (such as trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the municipality is the current bid price.

The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined by using valuation techniques. The municipality uses a variety of methods and makes assumptions that are based on market conditions existing at the end of each reporting period. Quoted market prices or dealer quotes for similar instruments are used for long-term debt. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments. The fair value of interest rate swaps is calculated as the present value of the estimated future cash flows. The fair value of forward foreign exchange contracts is determined using quoted forward exchange rates at the end of the reporting period.

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the municipality for similar financial instruments.

The carrying amount of available-for-sale financial assets would be an estimated R - lower or R - higher were the discounted rate used in the discount cash flow analysis to differ by 10% from management's estimates.

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of valuein-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions.

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 17 - Provisions.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 8.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.5 Significant judgements and sources of estimation uncertainty (continued)

Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

1.6 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost.

The useful lives of items of investment property has been assessed as follows:

Straight line method 30 years

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

1.7 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.7 Property, plant and equipment (continued)

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Buildings	Straight-line	30 Years
Graders	Straight-line	5 - 15 years
Tractors	Straight-line	5 - 15 years
Lawn mowers	Straight-line	5 -15 years
Compressors	Straight-line	5 -15 years
Radio equipment	Straight-line	5 -15 years
Tippers	Straight-line	5 - 15 years
Chairs	Straight-line	5 -10 years
Tables and desks	Straight-line	5 -10 years
Cabinets and cupboards	Straight-line	5 -10 years
Truck and light vehicles	Straight-line	5 - 15 years
Ordinary motor vehicles	Straight-line	5 - 10 years
Office machines	Straight-line	3 - 5 years
Air conditioners	Straight-line	5 - 8 years
Computer hardware	Straight-line	3 - 9 years
Cemeteries	Straight-line	25 - 30 years
Community halls (Center)	Straight-line	20 - 30 years
Libraries	Straight-line	25 -30 years
Parks	Straight-line	30 years
Sports and related stadiums	Straight-line	20 - 30 years
Tennis courts	Straight-line	25 -30 years
Golf courses	Straight-line	10 - 30 years
Outdoor sports facilities	Straight-line	10 - 30 years
Flood lighting	Straight-line	10 -30 years
Roads and road furniture	Straight-line	5 - 20 years
Other roads	Straight-line	20 years
Traffic lights	Straight-line	20 years
Traffic islands	Straight-line	20 - 25 years
Streets lights	Straight-line	20 - 25 years
Storm water drains	Straight-line	10 - 80 years
Bridges, subways and culverts	Straight-line	30 - 80 years

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.7 Property, plant and equipment (continued)

Car parks Bus terminals Bulk refuse containers (skips) Household refuse bins Fire horses Other fire fighting equipments Emergency equipment Mayoral Chain

Mace

Mayoral gown

Straight-line Straight-line Straight-line Straight-line Straight-line Straight-line Straight-line 20 years 20 years 5 - 10 years 5 - 15 years 5 - 15 years 5 - 15 years 5 years No asset life as no depreciation is charged No asset life as no depreciation is charged No asset life as no depreciation is charged

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the financial statements (see note).

1.8 Intangible assets

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.8 Intangible assets (continued)

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software - Licenses	Straight-line	12 months

1.9 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations. No assets lives are allocated

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.10 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.10 Financial instruments (continued)

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment.

Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

Financial instruments at amortised cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, a municipality calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

Reclassifications

The entity does not reclassify a financial instrument while it is issued or held unless it is:

combined instrument that is required to be measured at fair value; or

- a residual interest of another entity; or
- an investment in a residual interest that meets the requirements for reclassification.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.10 Financial instruments (continued)

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the entity reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the entity reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment on uncollectable financial assets

The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of

financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

- the entity designates at fair value at initial recognition; or
- are held for trading.

1.11 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

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Significant Accounting Policies

1.11 Leases (continued)

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the .

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.12 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered.

The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.13 Cash and cash equivalents

Cash and cash equivalents comprise bank balances and deposits held at call with banks which are available on demand.

1.14 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

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Significant Accounting Policies

1.14 Impairment of cash-generating assets (continued)

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Judgements made by management in applying the criteria to designate assets as cash-generating assets or non-cash-generating assets, are as follows:

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Basis for estimates of future cash flows

In measuring value in use the municipality:

- base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;
- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and
- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the
 projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years, unless an
 increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the
 products, industries, or country or countries in which the entity operates, or for the market in which the asset is used,
 unless a higher rate can be justified.

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Significant Accounting Policies

1.14 Impairment of cash-generating assets (continued)

Composition of estimates of future cash flows

Estimates of future cash flows include:

- projections of cash inflows from the continuing use of the asset;
- projections of cash outflows that are necessarily incurred to generate the cash inflows from continuing use of the asset (including cash outflows to prepare the asset for use) and can be directly attributed, or allocated on a reasonable and consistent basis, to the asset; and
- net cash flows, if any, to be received (or paid) for the disposal of the asset at the end of its useful life.

Estimates of future cash flows exclude:

- cash inflows or outflows from financing activities; and
- income tax receipts or payments.

The estimate of net cash flows to be received (or paid) for the disposal of an asset at the end of its useful life is the amount that the municipality expects to obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the estimated costs of disposal.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standard of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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Significant Accounting Policies

1.14 Impairment of cash-generating assets (continued)

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the entity does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that noncash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

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Significant Accounting Policies

1.14 Impairment of cash-generating assets (continued)

Reversal of impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the entity estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.15 Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

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Significant Accounting Policies

1.15 Impairment of non-cash-generating assets (continued)

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the municipality; or
- the number of production or similar units expected to be obtained from the asset by the municipality.

Judgements made by management in applying the criteria to designate assets as non-cash-generating assets or cash-generating assets, are as follows:

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the municipality recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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Significant Accounting Policies

1.15 Impairment of non-cash-generating assets (continued)

Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.16 Employee benefits

Identification

Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered.

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service.

Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment.

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Significant Accounting Policies

1.16 Employee benefits (continued)

Short-term employee benefits

Recognition and measurement

All short-term employee benefits

When an employee has rendered service to the entity during a reporting period, the entity recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

(a) As a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.

(b) As an expense, unless another Standard of GRAP requires or permits the inclusion of the benefits in the cost of an asset.

Bonus, incentive and performance related payments

The entity recognises the expected cost of bonus, incentive and performance related payments when, and only when:

(a) the entity has a present legal or constructive obligation to make such payments as a result of past events; and

(b) a reliable estimate of the obligation can be made. A present obligation exists when, and only when, the entity has no realistic alternative but to make the payments.

Post-employment benefits: Distinction between defined contribution plans and defined benefit plans

Insured benefits

The entity may pay insurance premiums to fund a post-employment benefit plan. The entity treats such a plan as a defined contribution plan unless the entity will have (either directly or indirectly through the plan) a legal or constructive obligation either to:

(a) pay the employee benefits directly when they fall due; or

(b) pay further amounts if the insurer does not pay all future employee benefits relating to employee service in the current and prior reporting periods. If the entity retains such a legal or constructive obligation, the entity treats the plan as a defined benefit plan.

Post-employment benefits: Defined contribution plans

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Significant Accounting Policies

1.16 Employee benefits (continued)

Post-employment benefits: Defined benefit plans

Recognition and measurement

The entity determines the net defined benefit liability (asset) with sufficient regularity that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the end of the reporting period.

Statement of financial position

The entity recognises the net defined benefit liability (asset) in the statement of financial position. When the entity has a surplus in a defined benefit plan, it measures the net defined benefit asset at the lower of:

(a) the surplus in the defined benefit plan; and

(b) the asset ceiling, determined using the discount rate specified. Any adjustments arising from the limit is recognised in surplus or deficit.

Recognition and measurement: Present value of defined benefit obligations and current service cost

Actuarial valuation method

The entity uses the projected unit credit method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost.

Attributing benefit to periods of service

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, the entity attributes benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, the entity attributes benefit on a straight-line basis from:

(a) the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until

(b) the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the end of the reporting period, for the period over which the obligations are to be settled.

Actuarial assumptions: Mortality

The entity determines its mortality assumptions by reference to its best estimate of the mortality of plan members both during and after employment.

Actuarial assumptions: Discount rate

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Actuarial assumptions: Salaries, benefits and medical costs

The entity measures its defined benefit obligations on a basis that reflects:

(a) the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the end of the reporting period;

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.16 Employee benefits (continued)

(b) any estimated future salary increases that affect the benefits payable;

(c) the effect of any limit on the employer's share of the cost of the future benefits;

(d) contributions from employees or third parties that reduce the ultimate cost to the entity of those benefits; and

(e) estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:

(i) those changes were enacted before the end of the reporting period; or

(ii) historical data, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs takes account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

Past service cost and gains and losses on settlement

When determining past service cost, or a gain or loss on settlement, the entity remeasures the net defined benefit liability (asset) using the current fair value of plan assets and current actuarial assumptions (including current market interest rates and other current market prices), reflecting:

(a) the benefits offered under the plan and the plan assets before the plan amendment, curtailment or settlement; and

(b) the benefits offered under the plan and the plan assets after the plan amendment, curtailment or settlement.

Past service cost

The entity recognises past service cost as an expense at the earlier of the following dates:

(a) when the plan amendment or curtailment occurs; and

(b) when the entity recognises related restructuring costs or termination benefits.

Gains and losses on settlement

The entity recognises a gain or loss on the settlement of a defined benefit plan when the settlement occurs.

Recognition and measurement: Plan assets

Fair value of plan assets

The fair value of any plan assets is deducted from the present value of the defined benefit obligation in determining the deficit or surplus.

Reimbursements

When, and only when, it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the entity:

(a) Recognises its right to reimbursement as a separate asset. The entity measures the asset at fair value.

(b) Disaggregate and recognise changes in the fair value of its right to reimbursement in the same way as for changes in the fair value of plan assets. The components of defined benefit cost recognised as below (see section on Components of defined benefit cost), may be recognised net of amounts relating to changes in the carrying amount of the right to reimbursement.

Components of defined benefit cost

The entity recognises the components of defined benefit cost in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset, as follows:

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Significant Accounting Policies

1.16 Employee benefits (continued)

(a) service cost;

(b) net interest on the net defined benefit liability (asset); and

(c) remeasurements of the net defined benefit liability (asset).

Current service cost

The entity determines current service cost using actuarial assumptions determined at the start of the reporting period. However, if the entity remeasures the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement, it determines current service cost for the remainder of the reporting period after the plan amendment, curtailment or settlement using the actuarial assumptions used to remeasure the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement (part b).

Net interest on the net defined benefit liability (asset)

The entity determines net interest on the net defined benefit liability (asset) by multiplying the net defined benefit liability (asset) by the discount rate specified.

To determine net interest, the entity uses the net defined benefit liability (asset) and the discount rate determined at the start of the reporting period. However, if the entity remeasures the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement, the entity determines net interest for the remainder of the reporting period after the plan amendment, curtailment or settlement using:

(a) the net defined benefit liability (asset) determined in accordance with the section on Past service cost gains and losses on settlement (part b); and

(b) the discount rate used to remeasure the net defined benefit liability (asset) in accordance with the section on Past service cost gains and losses on settlement (part b).

In applying this, the entity also takes into account any changes in the net defined benefit liability (asset) during the period resulting from contributions or benefit payments.

Remeasurements of the net defined benefit liability (asset)

Remeasurements of the net defined benefit liability (asset) comprise:

(a) actuarial gains and losses;

(b) the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and

(c) any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).

Presentation

Offset

The entity offsets an asset relating to one plan against a liability relating to another plan when, and only when, the entity:

(a) has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan; and

(b) intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

Current/non-current distinction

The entity offsets an asset relating to one plan against a liability relating to another plan when, and only when, the entity:

(a) has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan; and

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Significant Accounting Policies

1.16 Employee benefits (continued)

(b) intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

Components of defined benefit cost

The entity recognises service cost, net interest on the net defined benefit liability (asset) and remeasurements in surplus or deficit.

Other long-term employee benefits

Recognition and measurement

For other long-term employee benefits, the entity recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

(a) service cost;

(b) net interest on the net defined benefit liability (asset); and

(c) remeasurements of the net defined benefit liability (asset).

Termination benefits

Recognition

The entity recognises a liability and expense for termination benefits at the earlier of the following dates: (a) when the entity can no longer withdraw the offer of those benefits; and (b) when the entity recognises costs for a restructuring that is within the scope of GRAP 19 and involves the payment of termination benefits.

Measurement

The entity measures termination benefits on initial recognition, and measures and recognise subsequent changes, in accordance with the nature of the employee benefit, provided that if the termination benefits are an enhancement to post-employment benefits, the entity applies the requirements for post-employment benefits. Otherwise:

(a) If the termination benefits are expected to be settled wholly before twelve months after the end of the reporting period in which the termination benefit is recognised, the entity applies the requirements for short-term employee benefits.

(b) If the termination benefits are not expected to be settled wholly before twelve months after the end of the reporting period, the entity applies the requirements for other long-term employee benefits.

1.17 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.17 Provisions and contingencies (continued)

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;

- the location, function, and approximate number of employees who will be compensated for services being terminated;

- the expenditures that will be undertaken; and
- when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality

No obligation arises as a consequence of the sale or transfer of an operation until the municipality is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 50.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.17 Provisions and contingencies (continued)

a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the municipality considers that an outflow of economic resources is probable, an municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

Provision for rehabilitation for dumping site

Provision for rehabilitation of landfill site is determined by the expert and it is initially and subsequently recognised at cost.

Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate.

The periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

1.18 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity therefore salary
 commitments relating to employment contracts or social security benefit commitments are excluded.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.19 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Agency Services

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

The revenue is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

Collection charges are recognised when such amounts are incurred.

Interest

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Deferred Income

Deferred income (also known as deferred revenue, unearned revenue, or unearned income) is, in accrual accounting, money received for goods or services which has not yet been earned.

Greater Giyani Municipality Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.19 Revenue from exchange transactions (continued)

Deferred income is recorded as a liability until delivery of goods and services is made, at which time it is converted into revenue.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.20 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a nonexchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Taxes

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.20 Revenue from non-exchange transactions (continued)

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

Fines are recognised when traffic fines are issued or when the date to appear in court per traffic fine arrive or on cash received by municipality

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Grants

Unconditional Grants

Equitable share and LGSETA allocations are recognised as revenue as and when they are received.

Conditional Grants

Conditional grants are recognized as revenue to the extent that the Municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits, or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor.

1.21 Investment income

Investment income is recognised on a time-proportion basis using the effective interest method.

1.22 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year. When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed.

Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.23 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.24 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.25 Irregular expenditure

Irregular expenditure that was incurred and identified during the current financial and which was written off before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which writing off is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only written off in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount written off.

Irregular expenditure that was incurred and identified during the current financial year and which was not wrote off by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements.

The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been written off and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance

1.26 Budget information

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a modified cash basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2023/07/01 to 2024/06/30.

The budget for the economic entity includes all the entities approved budgets under its control.

Explanation of Variances

Differences between budget and actuals which are less than 10% are considered immaterial and will be accepted without further explanation.

Differences between Original Budget and Adjustment budget which are less than 10% are considered immaterial and will be accepted without further explanation.

Explanations will be provided for all variances which exceeds 10% of budget versus actuals and Original Budget versus Adjustment Budget.

Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.26 Budget information (continued)

Comparative information is not required.

1.27 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the ventures).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the municipality.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favorable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements.

1.28 Events after reporting date

Events after reporting date are those events, both favorable and unfavorable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.29 Value Added Tax

Revenue, expenses and assets are recognised net of amounts of Value Added Tax. The net amount of Value Added Tax recoverable from or payable to SARS is included as part of receivables or payables in the Statement of Financial Position.

The municipality is a registered VAT vendor and account for VAT on a payment basis.

The following rates are applicable:

Standard rated supplies (15%)

Greater Giyani Municipality Annual Financial Statements for the year ended 30 June 2024

Significant Accounting Policies

1.29 Value Added Tax (continued)

Zero rated supplies (0%)

Exempted supplies (-)

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2024 or later periods:

2.2 Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2024 or later periods but are not relevant to its operations:

GRAP 1 (amended): Presentation of Financial Statements (Going Concern)

The Board undertook a project in 2021 to consider the guidance and disclosure requirements on going concern in the relevant Standards of GRAP. As an outcome of this project, the Board agreed to include additional guidance and disclosures on going concern in this Standard. Consequential amendments are also made to the Standard of GRAP on Events After the Reporting Date.

Applicability of going concern in the public sector

An entity prepares its financial statements on a going concern basis unless there is an intention to liquidate the entity, to cease operating, or if there is no realistic alternative but to do so. A liquidation or cessation of an entity's operations will result in the termination of all its functions.

In South Africa, specific legislative requirements need to be followed before a decision is taken to liquidate a public sector entity, to cease or scale back its operations, to transfer some or all of its functions to another entity, or to merge one or more entities. The "intention" to liquidate an entity, to cease or scale back its operations, to transfer some or all of its functions to another entity, or to merge one or more entities needs to be established. This intention can be reflected in a number of ways and may encompass legislation passed in Parliament or a provincial legislature, cabinet decision, ministerial order, a decision made by a municipal council, board, council or equivalent, a regulation or a notice, or other official means.

The liquidation or cessation of a public sector entity's operations is rare, and only in the case of dissolution without any continuation of the entity's operations will the going concern basis cease to apply. When all, or some of the functions of an entity are transferred to another entity, or when a decision is taken to merge one or more entities, the application of the going concern basis remains appropriate. This is because the entity's functions will continue to be provided in a modified form, even though they are executed by another entity.

The Board agreed to include explanatory guidance in this Standard on the application of the going concern assumption by public sector entities.

Where some of an entity's functions are transferred in a transfer of functions, and the remaining functions are discontinued, there are two separate transactions. The Board concluded that management should assess these transactions separately based on the functions transferred, those to be discontinued (if any), and those that may be retained and continued (if any), to determine if preparing the entity's financial statements on a going concern basis remains appropriate.

Disclosure on going concern

The Board's project highlighted a need for specific disclosures on going concern, material uncertainties relating to going concern, and actions taken by management to mitigate these uncertainties. Consideration was also given to the practices, guidance and requirements in other countries and/or from other standard-setting bodies on these matters.

To address the diversity in the information disclosed on going concern, the Board agreed to expand the disclosure requirements in this Standard to ensure that consistent disclosures are provided.

The effective date of these revisions have not yet been set.

The municipality does not envisage the adoption of the standard until such time as it becomes applicable to the municipality's operations.

It is unlikely that the standard will have a material impact on the municipality's annual financial statements.

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

GRAP 103 (as revised): Heritage Assets

Background

The Accounting Standards Board (the Board) completed its post-implementation review of the Standard of GRAP on Heritage Assets (GRAP 103) (hereafter referred to as "the review") in 2020. Based on the feedback received as part of the review, the Board agreed to reconsider certain principles in GRAP 103.

The objective of the project was to revise and clarify principles in GRAP 103 following feedback received from the review and actions agreed by the Board.

Key amendments to GRAP 103

The Board agreed that the definition of a heritage asset in GRAP 103 should be reconsidered to better align it with the legislative explanation of a heritage resource in the National Heritage Resources Act, 1999, and the classification by the South African Heritage Resources Agency.

The proposed definition focuses on assets that have "cultural significance" and defines a heritage asset as "an asset that has cultural significance, and is held indefinitely for the benefit of present and future generations". "Cultural significance" has also been defined and described in GRAP 103 based on legislation.

The characteristics displayed by heritage assets, and the range of assets that could be heritage assets, have also been aligned with legislation.

The amendments further relate to the Classification of dual purpose heritage assets, Determining a reliable value for a heritage asset, Protective rights imposed on heritage assets, Re-assessing if a reliable value becomes available subsequently, Aggregation of individually insignificant heritage assets, Impairment of heritage assets, Mandatory disclosures of heritage assets borrowed or on loan.

The effective date of these revisions have not yet been set.

The effective date of the standard is for years beginning on or after 01 April 2023.

The municipality does not envisage the adoption of the standard until such time as it becomes applicable to the municipality's operations.

It is unlikely that the standard will have a material impact on the municipality's annual financial statements.

GRAP 104 (as revised): Financial Instruments

Following the global financial crisis, a number of concerns were raised about the accounting for financial instruments. This included that (a) information on credit losses and defaults on financial assets was received too late to enable proper decision-making, (b) using fair value in certain instances was inappropriate, and (c) some of the existing accounting requirements were seen as too rules based. As a result, the International Accounting Standards Board® amended its existing Standards to deal with these issues. The IASB issued IFRS® Standard on Financial Instruments (IFRS 9) in 2009 to address many of the concerns raised. Revisions were also made to IAS® on Financial Instruments: Presentation and the IFRS Standard® on Financial Instruments: Disclosures. The IPSASB issued revised International Public Sector Accounting Standards in June 2018 so as to align them with the equivalent IFRS Standards.

The revisions better align the Standards of GRAP with recent international developments. The amendments result in better information available to make decisions about financial assets and their recoverability, and more transparent information on financial liabilities.

The most significant changes to the Standard affect:

- Financial guarantee contracts issued
 - Loan commitments issued
 - Classification of financial assets
 - Ÿ Amortised cost of financial assets
 - Ÿ Impairment of financial assets
 - Disclosures

Greater Giyani Municipality Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

The effective date of the revisions is not yet set by the Minister of Finance.

The municipality does not envisage the adoption of the revisions until such time as it becomes applicable to the municipality's operations.

It is unlikely that the standard will have a material impact on the municipality's annual financial statements.

Greater Giyani Municipality Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand

3. Investment property

		2024			2023		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	
Investment property	45 496 568	(1 289 411)	44 207 157	26 924 976	(690 555)	26 234 421	
Reconciliation of investment property - 2024							
Investment property		Opening balance 26 234 421	Additions 18 571 591	Impairments (507 812)	Depreciation (91 043)	Total 44 207 157	
Reconciliation of investment property - 2023							
Investment property			Opening balance 25 599 820	Additions 725 396	Depreciation (90 795)	Total 26 234 421	
				. 20 000	(00100)		
The following properties are not in the name of the Municipality:							
These properties are not in the investment property register:							

Rental of these properties is not billed

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	20)24	2023

3. Investment property (continued)

	7 780 000	7 780 000
GIYANI A ERF 86	200 000	200 000
GIYANI A ERF 744	200 000	200 000
GIYANI A ERF 741	360 000	360 000
GIYANI A ERF 741	320 000	320 000
GIYANI A ERF 736	200 000	200 000
GIYANI A ERF 562	500 000	500 000
GIYANI A ERF 561	200 000	200 000
GIYANI A ERF 518	200 000	200 000
GIYANI A ERF 236	200 000	200 000
GIYANI A ERF 1989	500 000	500 000
GIYANI A ERF 195	200 000	200 000
GIYANI A ERF 190	460 000	460 000
GIYANI A ERF 189	600 000	600 000
GIYANI A ERF 187	520 000	520 000
GIYANI E ERF 666 GIYANI A ERF 187	400 000 440 000	400 000 440 000
GIYANI E ERF 662	400 000	400 000
GIYANI E ERF 656	240 000	240 000
GIYANI E ERF 655	240 000	240 000
GIYANI A ERF 149	200 000	200 000
GIYANI E ERF 401	400 000	400 000
GIYANI A ERF 123	200 000	200 000
GIYANI A ERF 121	600 000	600 000

Recognition of investment properties

The municipality has registered the investment properties (land and houses) in the Deeds Office and were recognised in the investment property register.

In the financial year 2019/2020 the council passed a resolution to demarcate (for residential purposes) and sell land belonging to the municipality. As a result of this land to the value R 31 085 000 was transferred from investment property to inventory.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Restrictions on the realisability of investment property or the remittance of revenue and proceeds of disposal are as follows:

Contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements is as follows:

In the exceptional cases when the municipality has to measure investment property using the cost model in the Standard of GRAP on Property, Plant and Equipment when the municipality subsequently uses the fair value measurement, disclose the following:

- a description of the investment property,
- an explanation of why fair value cannot be determined reliably,
- if possible, the range of estimates within which fair value is highly likely to lie, and
- on disposal of investment property not carried at fair value:
 - the fact that the entity has disposed of investment property not carried at fair value,
 - the carrying amount of that investment property at the time of sale, and
 - the amount of gain or loss recognised.

Notes to the Annual Financial Statements

Figures in Rand

4. Property, plant and equipment

		2024		2023			
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	
Land	43 416 035	-	43 416 035	43 416 035	-	43 416 035	
Buildings	174 134 995	(39 233 894)	134 901 101	159 654 932	(34 184 880)	125 470 052	
Plant and machinery	58 026 860	(14 188 886)	43 837 974	49 446 863	(15 735 932)	33 710 931	
Furniture and fixtures	7 948 040	(3 616 922)	4 331 118	7 964 610	(2 876 712)	5 087 898	
Motor vehicles	14 979 980	(8 553 245)	6 426 735	19 404 539	(10 995 123)	8 409 416	
Office equipment	1 534 537	(956 242)	578 295	1 344 382	(860 369)	484 013	
IT equipment	13 721 482	(6 083 875)	7 637 607	10 027 090	(5 631 822)	4 395 268	
Infrastructure	1 260 115 424	(601 417 299)	658 698 125	1 173 560 535	(551 674 272)	621 886 263	
Community	303 864 828	(37 897 967)	265 966 861	274 689 920	(31 744 991)	242 944 929	
Electricity projects	4 543 284	-	4 543 284	3 144 704	-	3 144 704	
Air conditioners	4 229 092	(2 148 508)	2 080 584	3 919 895	(1 687 784)	2 232 111	
Total	1 886 514 557	(714 096 838)	1 172 417 719	1 746 573 505	(655 391 885)	1 091 181 620	

Notes to the Annual Financial Statements

Figures in Rand

4. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	WIP	Disposals	Transfers	Derecognition	Depreciation	Impairment loss	Total
Land	43 416 035	-	-	-	-	-	-	-	43 416 035
Buildings	125 470 052	14 568 453	-	-	-	(33 646)	(4 343 081)	(760 677)	134 901 101
Plant and machinery	33 710 931	15 085 637	-	(7 503)	-	(1 317 871)	(3 633 220)	-	43 837 974
Furniture and fixtures	5 087 898	-	-	(7 734)	-	-	(739 838)	(9 208)	4 331 118
Motor vehicles	8 409 416	-	-	-	-	(667 835)	(1 314 846)	-	6 426 735
Office equipment	484 013	199 069	-	(2 413)	-	-	(102 374)	-	578 295
IT equipment	4 395 268	4 433 924	-	(113 840)	-	(19 430)	(1 041 345)	(16 970)	7 637 607
Infrastructure	621 886 263	108 201 520	11 397 058	-	-	(1 792 439)	(74 946 831)	(6 047 446)	658 698 125
Community	242 944 929	17 505 117	11 669 790	-	-	-	(5 024 307)	(1 128 668)	265 966 861
Electricity projetcs	3 144 704	51 517 374	-	-	(50 118 794)	-	-	-	4 543 284
Airconditioners	2 232 111	347 492	-	-	-	-	(499 019)	-	2 080 584
	1 091 181 620	211 858 586	23 066 848	(131 490)	(50 118 794)	(3 831 221)	(91 644 861)	(7 962 969)	1 172 417 719

Notes to the Annual Financial Statements

Figures in Rand

4. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Additions through donations	WIP	Assets written off	Derecognition	Impairment loss	Depreciation	Total
Land	30 270 035	-	13 146 000	-	-	-	-	-	43 416 035
Buildings	111 750 251	419 218	-	17 673 695	-	-	(216)	(4 372 896)	125 470 052
Plant and machinery	23 258 769	13 423 845	-	-	(896)	-	(4 242)	(2 966 545)	33 710 931
Furniture and fixtures	4 806 671	920 406	-	-	-	-	-	(639 179)	5 087 898
Motor vehicles	8 428 717	1 783 610	-	-	-	-	(289 371)	(1 513 540)	8 409 416
Office equipment	283 403	327 500	-	-	-	-	-	(126 890)	484 013
IT equipment	5 250 187	333 150	-	-	(8 475)	-	(1 581)	(1 178 013)	4 395 268
Infrastructure	610 135 172	-	-	90 243 948	(32 045)	(4 131 340)	(1 443 802)	(72 885 670)	621 886 263
Community	195 790 452	-	-	50 824 278	(16 150)	-	(110 260)	(3 543 391)	242 944 929
Electricity projects	-	-	-	3 144 704	-	-	-	-	3 144 704
Air conditioners	2 534 554	187 200	-	-	(16 651)	-	(2 743)	(470 249)	2 232 111
	992 508 211	17 394 929	13 146 000	161 886 625	(74 217)	(4 131 340)	(1 852 215)	(87 696 373)	1 091 181 620

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

4. Property, plant and equipment

Capitalisation of Electrified

Electrification of villages' projects which are not complete at year-end are capitalised under Work-in-Progress in Property, Plant and Equipment.

Electrification of villages are only expensed upon completion in the Statement of Financial Performance when they are transferred to Eskom.

Reconciliation of assets impaired of 30 June 2024		Carrying Value	Deemed Replacement Cost	Impairment loss
IT Equipment		21 837	(4 866)	16 971
Furniture and fittings		14 837	(5 628)	9 209
Investment Property		942 320	(434 508)	507 812
Buildings		948 105	(187 427)	760 678
Community Assets		1 489 919	(361 250)	1 128 669
Infrastructure		7 559 534	(1 512 087)	6 047 447
		10 976 552	(2 505 766)	8 470 786
Reconciliation of assets written off of 30 June 2024	Cost	Accumuated	Accumulated	Carrying
		depreciation	Impairment	Value
Furniture and Fittings	20 336	(12 207)	()	8 005
IT Equipment	733 683	(594 750)	(/	130 455
Plant and Machinery	6 508 314	(5 152 645)	· · · ·	1 325 375
Motor Vehicles	4 424 558	(3 451 524)	(/	667 834
Office equipment	8 913	(6 501)		2 412
Aircons	38 302	(38 299)		3
Buildings	88 391	(53 945)	()	33 647
Infrastructure	33 043 689	(29 684 232)	(1 567 018)	1 792 439
	44 866 186	(38 994 103)	(1 911 913)	3 960 170
The following items were sold at an auction without resolution	Cost	Accumulated Depreciations	Accumulated Impairment	Total
Nissan Patrol	602 629	(517 883)		84 746
CAT Bulldozer	5 100 000	(4 204 339)		895 661
	5 702 629	(4 722 222)	-	980 407

Borrowing costs capitalised

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

4. Property, plant and equipment

Reconciliation of Work-in-Progress

0				Included within Infrastructure 1	Total 1
	Included within Infrastructure	Included within Community	Included within Other PPE	Included within Electricity Projects	Total
Opening balance	71 064 387	135 482 865	30 105 343	3 144 704	239 797 299
Additions/capital expenditure	119 598 577	29 174 907	14 358 655	51 517 375	214 649 514
Transferred to completed items	(131 031 027)	(43 092 885)	(44 463 998)	(50 118 795)	(268 706 705)
	59 631 937	121 564 887	-	4 543 284	185 740 108
Reconciliation of Work-in-Progress 2023	Included within Infrastructure	Included within Community	Included within Other PPE	Included within Electricity Projects	Total
Restated Opening balance	54 520 800	119 663 799	12 431 648	- FIOJECIS	186 616 247
Additions/capital expenditure	87 898 632	50 824 278	18 093 181	35 320 353	192 136 444
Transferred to completed items	(71 355 045)	(35 005 211)	(419 486)	(32 175 649)	(138 955 391)
	71 064 387	135 482 866	30 105 343	3 144 704	239 797 300

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

4. **Property**, plant and equipment

List of halted

Carrying value of property, plant and equipment where construction or development has been halted either during the current or previous reporting period(s), including reasons and any impairment loses recognised in relation to these assets: A. Development of Giyani section E sports centre

	10 317 984	34 484 167
E. Makosha- Upgrading from gravel to paving.	1 296 896	-
D. Refurbishment of Sporting Facilities (Gawula)	4 238 167	4 238 167
C. Refurbishment of Giyani Stadium	1 800 822	1 800 822
B. Access road to tribal offices	2 982 099	2 982 099
A. Development of Giyani section E sports centre	-	25 463 079

The halted projects were assessed for impairment and no impairment was recognised.

Reasons for project being halted:

A. Development of Section E sports Centre

There are items that were completed in the first phase, however due to scope creep, the available budget could not complete the whole project. The project is planned to be completed through own funding, implementation will be in 2024/25 FY. However there is an opportunity presented by Department of Sport, Arts and Culture to fund the project to complete all the outstanding items.

B. Access Road to Tribal Offices:

Consultant was appointed for designs, the project was earmarked for MIG, COGTA no longer funding and the project to be withdrawn.

C. Refurbishment of Giyani Stadium: Sporting:

The community has resolved to have the project reinstated and refurbish the outstanding items. Greater Giyani Municipality has put allocated budget to resume with the project, to refurbish the combi courts and ablution facilities and construction of the clear view boundary wall.

D. Refurbishment of Sporting Facilities (Gawula):

The project was affected by scope creep which resulted on the over-expenditure of allocated project budget to complete the scope of work. There is still an outstanding scope to complete the project, and some items that were constructed have dilapidated. The municipality has a budget for 2023/24FY to resume the project and a memo to re-appoint the service providers has been developed.

E. Makosha- Upgrading from gravel to paving.

Project is currently on hold due to funding problems - Coghsta rejected the funding application stating that the road is under the custodian of RAL

Notes to the Annual Financial Statements

Figures in Rand

5. Intangible assets

-	2024			2023			
-	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	
er software	16 966 083	(14 900 902)	2 065 181	13 059 237	(12 062 984)	996 253	
tion of intangible assets - 2024							
			Opening balance	Additions	Amortisation	Total	
			996 253	3 906 846	(2 837 918)	2 065 181	
le assets - 2023							
			Opening balance	Additions	Amortisation	Total	
			901 273	3 384 923	(3 289 943)	996 253	

Notes to the Annual Financial Statements

Figures in Rand

6. Heritage assets

	2024								
				2023					
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value			
Heritage assets which fair values cannot be reliably measured: (Para .94)									
Council related assets	339 867	-	339 867	206 303	-	206 303			
Reconciliation of heritage assets 2024									
			Opening balance	Additions	Derecognition of damaged heritage assets	Total			
Heritage assets which fair values cannot be reliably measured: (Para .94)									
Council related assets			206 303	246 114	(112 550)) 339 867			
Reconciliation of heritage assets 2023									
					Opening balance	Total			
Heritage assets which fair values cannot be reliably measured: (Para .94)									
Council related assets					206 303	206 303			
Age and/or condition of heritage assets									
All heritage assets have a condition grading of 3, which translate to be FAIR in terms of the munic assessment methodology.	ipality's gene	eric condition							
Council related assets are not held for sale.									
Council related assets are not held for security at year end.									

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

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	2024	2023

7. Other Financial Assets

VBS Investments Impairment on VBS investment 148 534 882148 534 882(148 534 882)(148 534 882)

Impairment is provided for investment in VBS as per National Treasury communication in 2018 financial year due to the bank being put under curatorship and the possibility that the capital invested might be irrecoverable.

Subsequent to the receipt of R10 727 810 during the month of February 2022 through the bank liquidator, the status has since not changed. The municipality has since reviewed impairment as a result of the payment received.

National Treasury has commissioned investigation into the transactions and the council has implemented consequence management.

8. Employee benefit obligations

Defined benefit plans

The effective date of the valuation is 30 June 2024 (the "Valuation Date 30 June 2024).

The valuation considers all employees, retirees and their dependents whose participation in the health care arrangements entitles them to a post-employment medical aid subsidy. The post-employment health care liability is not a funded arrangement, i.e. no separate assets have been set aside to meet this liability.

Eligible employees will receive a post-employment subsidy of 60% of the contribution payable should they be a member of a medical scheme at retirement. All subsidies are subject to a maximum of R 5 277.38 for the year ending 30 June 2023. The maximum subsidy amount has been assumed to increase in the future at 5.4% of salary inflation.

Table below shows the development of the accrued liability over the current period, and projects the Municipality's Unfunded Accrued Liability and periodic costs over the two-year period following the Valuation Date.

Past year and future projected liability	Year ending 30/06/2020	Year ending 30/06/2021	Year ending 30/06/2022	Year ending 30/06/2023	Year ending 30/06/2024
Opening accrued liability	18 884 884	14 421 000	16 755 000	16 968 000	16 233 000
Current service cost	1 233 262	832 000	1 164 000	1 325 000	1 226 000
Interest cost	2 020 683	1 639 000	1 798 000	2 009 000	2 044 000
Actuarial loss/(gain)	(7 717 829)	(137 000)	(2 749 000)	(4 069 000)	(2 918 000)
	14 421 000	16 755 000	16 968 000	16 233 000	16 585 000

Notes

• These projections assume that the Municipality's health care arrangements and subsidy policy will remain as outlined above, and that all the actuarial assumptions made are borne out in practice. In addition, it is assumed that no contributions are made by the Municipality towards prefunding its liability via an off-balance sheet vehicle.

 Contributions or benefits paid refer to medical scheme contributions made by the Municipality with respect to its subsidy of current continuation members.

• There are no Past Service Costs, Curtailments or Settlements to reflect.

Key Assumptions

		24	25
Maximum subsidy inflation rate	5.48%	5.96%	
Health care cost inflation rate	7.8%	8.45%	
Discount rate	12.33%	12.59%	

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

Employee benefit obligations (continued) 8.

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Long service awards

The Municipality offers employees Long service award for every five years of service completed, from ten years of service to 45 years of service.

The salaries used in the valuation include an assumed increase on 1 July 2024 of 5.4% as per the SALGBC Circular No.: 01/2024. The next salary increase was assumed to take place on 1 July 2024.

The accrued liabilities and the plan assets for the current period and the previous four periods.

Past year and future projected liability Opening accrued balance Current service cost Interest cost Payment made during the year Actuarial loss/(gain)	30 June 2020 30 4 891 500 466 133 365 230 (321 080) 32 217	0 June 2021 3 5 434 000 546 000 372 000 (669 000) 208 000	0 June 2022 3 5 891 000 623 000 518 000 (623 000) (32 000)	0 June 2023 6 377 000 653 000 659 000 (870 000) (401 000)	50 June 2024 6 418 000 4 282 000 655 000 (1 247 000) 36 000
	5 434 000	5 891 000	6 377 000	6 418 000	10 144 000
Non-current liabilities Current liabilities			-	(27 159 000) (1 435 000) (28 594 000)	(22 719 000) (1 525 000) (24 244 000)

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	11,21 %	11,26 %
General earnings inflation rate	6,35 %	6,54 %
Expected increase in salaries	5,40 %	5,40 %

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	 2024	2023

9. Inventories

sing balance 33 517 017	33 043 090
:: damaged and obsolete inventory written off (39 553)	(16 395)
: inventory on hand (Mopani District Municipality) (2 290 075)	(2 529 588)
consumables for the year (9 152 667)	(8 124 910)
purchases for the year 11 956 222	10 675 950
ning balance 33 043 090	33 038 033
ntory Reconciliation	
33 517 017	33 043 090
ds31 085 000	31 085 000
sumable stores 2 432 017	1 958 090
sumable stores 2 432 (017

There was no inventory held as collateral at year end.

In 2019/2020 financial year the municipality took a resolution to sell stands available for sale as per council resolution.

Included in the R 31 085 000 balance of the stands, there are stands which have already being sold amounting to R 25 031 317 pending ownership transfer with Deeds Register. The amount have been discosed under Note 16 of the Deferred income.

10. Receivables from exchange transactions

Inter Municipal Account (Mopani District Municipality)	39 328 586	22 591 467
Agency fee (Mopani District Municipality)	7 132 837	6 575 276
Sundry receivables	4 257 312	4 256 040
Prepaid expenses	1 098 257	86 385
Accrued interest receivables	2 134 126	2 036 605
Sundry receivables-Provision for doubtful debts	(3 685 772)	(3 685 772)
Staff receivables	60 163	235 328
Payroll debtors	-	4 234
	50 325 509	32 099 563

Included in sundry debtors of R 4 257 312 is (R 3 596 58) which relates to sale of stands through an auction during 2009. The balance in this attorneys trust account is unknown. Due to the dispute with the auctioneer, the outstanding amount was never paid to the Municipality and as a result, it was provided for in full based on the credit control policy and Free basic electricity debtors who benefited illegally in the prior years.

An amount of R 1 042 256,64 uncluded in sundry debtors is under investigation since they are not in the FBE Register

Staff receivables of R 60 163 (2024): R 235 328 (2023) relate to the overpayment of salaries to the councilors and employees. The amount is supposed to be paid back to the Municipality by the councilors. This is as per the council resolution taken by the Greater Giyani Municipal Council.

Reconciliation for impairment on sundry receivables		
Opening Balance	(3 685 772)	(3 602 953)
Movement for the year	-	(82 819)
	(3 685 772)	(3 685 772)

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

10. Receivables from exchange transactions (continued)

Reconciliation for Inter-municipal account MDM

	(39 328 586)	(22 591 466)
Provision for doubtful debts	128 640 431	128 640 432
Inventory	(2 290 076)	(2 529 588)
Account Receivable - Interest	(121 626 640)	(91 969 478)
Accounts Receivables - Sewerage	(31 200 645)	(28 214 862)
Accounts Receivables - Water	(124 802 579)	(118 777 697)
Gains and losses on provisions		(196 559)
Overheads - Operational expenditure	(826 245)	(1 329 653)
Overheads -Employee related costs	(6 078 430)	(5 090 745)
Water and Sewerage connections	12 596	27 246
Revenue - Interest	14 428 293	12 961 979
Revenue - Sewerage	4 051 725	3 821 308
Revenue - Water	10 103 256	9 960 485
Accumulated Surplus - MDM	90 259 728	70 105 666

11. Receivables from non-exchange transactions

Consumer debtors-Traffic Fines	27 079 687 26 419 537
Consumer debtors- Rates	361 790 906 300 176 815
Provision for impairment- Traffic fines	(27 113 564) (26 434 564)
Debtors with credit balances (rates)	5 030 388 4 003 232
Provision for impairment- Consumer debtors	(316 473 982) (236 986 139)
	50 313 435 67 178 881

Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance Provision for impairment - consumer debtors Provision for impairment - traffic fines	(263 420 703) (79 487 843) (679 000)	()
	(343 587 546)	(263 420 703)
Age analysis for debtors with credit balances - rates	(<i></i>
Current (0-30 days)	(23 450)	```
31-60 days 61-90 days	(1 461 096) (2 031)	(935 245) (36 234)
91-120 days	(81 097)	(1 511)
121-365 days	(1 342)	(39 758)
>365 days	(3 461 371)	(2 739 373)
	(5 030 387)	(4 003 232)
Age Analysis for Rates		
Current (0-30 days)	13 075 289	8 635 196
31-60 days	6 956 802	6 361 511
61-90 days	8 640 456	7 197 618
91-120 days	8 348 458	6 440 364
121-365 days	8 353 893	6 099 492
>365 days	334 981 314	265 442 634
	380 356 212	300 176 815

Notes to the Annual Financial Statements

VAT 20 823 570 16 177 10 VAT Reveloable 221 296 302 178 688 10 VAT Reveloable (200 472 731) (162 510 92 VAT Payable (200 472 731) (162 510 92 VAT Payable (200 472 731) (162 510 92 13. Other receivables from exchange transactions 20 823 571 16 177 10 Gross balances Debtors with credit balances 1 871 714 1 789 87 Refuse 71 005 987 57 73 73 2 969 795 2 400 92 Cemeteries 2 969 795 2 400 92 77 120 691 62 547 87 Less: Allowance for impairment Refuse (62 191 544) (45 713 55 Housing rental (1 035 538) (461 95 (461 95 Cameteries 2 597 4811 1 904 98 (65 824 563) (48 008 42) Net balance 1 871 714 1 789 87 1 87 77 12 1 77 120 134 1 798 97 Current (0 - 30 days) 1 67 58 116 1 277 64 1 1 296 128 1 44 47 38 Refuse 0 days 1 1 277 64 1 277 64 1 277 64 1 277 64	Figures in Rand	2024	2023
VAT Reconciliation 221 296 302 178 688 10 VAT Payable (200 472 731) (162 510 92 VAT Payable (200 472 731) (162 510 92 13. Other receivables from exchange transactions 20 823 571 16 177 10 Gross balances 1871 714 1789 87 Debtors with credit balances 1871 714 1789 87 Refuse 71 095 897 57 77 37 2 Housing rental 1183 285 583 34 Cemeteries 2 9697 95 2 400 92 To 120 691 62 547 87 Less: Allowance for impairment (40 573 55) Refuse (2 597 481) (1 904 96 Cemeteries (2 597 481) (1 904 96 Cemeteries 372 314 445 7335 Housing rental 147 747 12 36 Cemeteries 372 314 445 738 17 190 days 132 064 99 98 1320 645 99 98 142 799 1087 01 1180 528 1024 92 121 - 365 days 1180 528 1024 92 1026 104 212 - 365 days <	12. VAT receivable		
VAT Revelvable 221 206 302 178 688 10 VAT Payable 20 823 571 16 177 10 13. Other receivables from exchange transactions 20 823 571 16 177 10 Gross balances 1 871 714 1 789 87 Debtors with credit balances 1 177 105 897 57 773 75 Refuse 2 969 795 2 400 92 T7 120 691 62 547 87 Less: Allowance for impairment (62 191 544) (45 713 50 Refuse (2 597 481) (1 904 92 Cemeteries (2 597 481) (1 904 92 Debtors with credit balances 1 871 714 1 789 87 Refuse (6 5 824 563) (48 080 49 Cemeteries (2 597 481) (1 904 92 Cemeteries 1 1 798 77 1 712 1 34 Cemeteries (2 597 481) (1 904 92 Cemeteries (2 597 481) (1 904 92 Cemeteries 1 277 74 1 21 34 Cemeteries 3 72 314 448 083 11 296 128 14 467 38 1 1 296 128 Refuse 1 675 816 1 277 64 Current (0 -30 days)	VAT	20 823 570	16 177 101
VAT Payable (200 472 731) (162 510 95 13. Other receivables from exchange transactions 20 823 571 16 177 10 13. Other receivables from exchange transactions 1 871 714 1 789 87 Gross balances 1 871 714 1 789 87 Debtors with credit balances 71 005 897 57 73 72 Housing rental 2 969 795 2 400 92 Cemeteries 2 969 795 2 400 92 To 20 691 62 547 87 77 Housing rental (1 035 538) (461 99 Cemeteries (2 597 481) (1 904 95 Ges 24 563) (48 080 44 (45 713 50 Housing rental 1 47 747 121 34 Cemeteries 1 871 714 1 789 87 Refuse (65 824 563) (48 080 44 Current (0 -30 days) 1 1 296 128 14 467 38 11 296 128 14 467 38 1 1 296 128 14 467 38 Refuse 1 1 305 28 1 024 44 1 1 305 28 1 024 44 1 087 04 Current (0 -30 days) 1 1 80 528 1 224 58 1 93 1 224 58 1 93 31 - 60 days 1 1 305 54 2 52 448 42 1 70 408 974 57 581 51 <td>VAT Reconciliation</td> <td>224 202 202</td> <td>470 000 400</td>	VAT Reconciliation	224 202 202	470 000 400
20 823 571 16 177 10 13. Other receivables from exchange transactions			
Gross balances 1 871 714 1 789 87 Refuse 71 995 897 57 773 72 Housing rental 1 83 285 583 33 Cemeteries 2 969 795 2 400 92 T1 20 691 62 547 87 Less: Allowance for impairment (62 191 544) (45 713 56 Refuse (62 191 544) (45 713 56 Cemeteries (2 597 491) (1 904 95 Mousing rental (1 904 95 (46 98 94 Cemeteries 3 804 353 12 060 25 Housing rental 1 47 747 12 1 3 43 Cemeteries 3 72 314 495 93 11 296 128 14 467 38 Current (0 -30 days) 1 675 816 1 277 64 31 - 60 days 1 130 652 102 465 121 - 365 days 118 528 102 44 95 212 - 365 days 63 975 4452 114 279 9 23 65 d		. ,	16 177 101
Debtors with credit balances 1 871 714 1 789 87 Refuse 71 095 897 57 773 72 Housing rental 1 183 285 558 33 Cemeteries 2 969 795 2 400 92 71 120 691 62 547 87 Less: Allowance for impairment (62 191 544) (45 713 55) Refuse (62 191 544) (45 713 55) Housing rental (1 035 538) (461 99) Cemeteries (2 597 481) (1 904 99) Ges 824 563) (48 080 42) (65 824 563) (48 080 42) Net balance 1 871 714 1 789 87 1 871 714 1 789 87 Refuse 8 904 353 1 2 060 22 1 2 05 23 1 2 06 23 Cemeteries 3 72 314 495 93 1 2 06 23 1 4 657 38 Current (0 -30 days) 1 16 75 816 1 277 64 1 247 64 21 - 30 days 1 180 528 1 0 24 49 1 0 24 49 > 365 days 63 975 482 52 448 42 70 408 974 57 851 51 Debtors with credit balances (77 707) <	13. Other receivables from exchange transactions		
Refuse 71 095 897 57 773 72 Housing rental 1183 285 583 34 Cemeteries 2969 795 2 400 92 77 120 691 62 547 87 Less: Allowance for impairment Refuse (62 191 544) (45 713 56) Housing rental (1 035 538) (461 96) (2 597 481) (1 904 96) Cemeteries (2 597 481) (1 904 96) (65 824 563) (48 080 46) Net balance 1 871 714 1 789 87 Refuse (65 824 563) (48 080 46) Net balance 1 871 747 12 34 14 7747 12 34 Gemeteries 1 871 747 12 34 372 314 495 93 Housing rental 1 1 296 128 14 467 38 11 296 128 14 467 38 Refuse 1 1 296 128 14 467 38 11 296 128 14 467 38 Current (0 -30 days) 1 675 816 1 277 64 127 64 14 809 31 - 60 days 1 130 95 1 044 95 102 44 102 44 102 44 102 44 102 44 102 44 102 44 11 296 128 14 467 38 10 44 95 104 495 1	Gross balances	4 074 744	1 700 075
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Debtors with credit balances (84 195) (33 54 Current (0 -30 days) (84 195) (33 54 31 - 60 days (77 707) (137 99 61 - 90 days (44 252) (6 62 91 - 120 days (10 932) (23 88 121 - 365 days (37 591) (52 72 > 365 days (1 617 033) (1 535 09)	> 365 days		52 448 428
Current (0 -30 days) (84 195) (33 54 31 - 60 days (77 707) (137 99 61 - 90 days (44 252) (6 62 91 - 120 days (10 932) (23 86 121 - 365 days (37 591) (52 72 > 365 days (1 617 033) (1 535 09)		70 408 974	57 851 519
31 - 60 days (77 707) (137 99 61 - 90 days (44 252) (6 62 91 - 120 days (10 932) (23 89 121 - 365 days (37 591) (52 72 > 365 days (1 617 033) (1 535 09)	Debtors with credit balances		
61 - 90 days (44 252) (6 62 91 - 120 days (10 932) (23 88 121 - 365 days (37 591) (52 72 > 365 days (1 617 033) (1 535 09)	Current (0 -30 days)		(33 546)
91 - 120 days (10 932) (23 89 121 - 365 days (37 591) (52 72 > 365 days (1 617 033) (1 535 09)			(137 990)
121 - 365 days (37 591) (52 72 (1617 033)) > 365 days (1 617 033) (1 535 09)			(6 624) (23 895)
> 365 days (1 617 033) (1 535 09			(23 695) (52 722)
	> 365 days		(1 535 098)
		(1 871 710)	(1 789 875)

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

13. Other receivables from exchange transactions (continued)

Housing rental		
Current (0 -30 days)	7 564	6 147
31 - 60 days	8 877	6 359
61 - 90 days	7 875	6 879
91 - 120 days	7 916	2 556
121 - 365 days	7 901	(1 314)
> 365 days	652 825	562 717
	692 958	583 344
Cemeteries		
Current (0 -30 days)	30 563	32 117
31 - 60 days	41 445	35 545
61 - 90 days	36 041	33 193
91 - 120 days	36 122	34 325
121 - 365 days	35 633	33 083
> 365 days	2 569 416	2 232 661
	2 749 220	2 400 924
Reconciliation of allowance for impairment		
Reconciliation of allowance for impairment Opening balance	(48 080 493)	(30 033 032)
Refuse removal	(16 478 043)	(17 397 199)
House rental	(573 540)	(124 235)
Cemetery	(692 487)	(526 027)
oundary	(65 824 563)	
	(05 824 503)	(48 080 493)
14. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	250 549 884	248 013 459
Bank overdraft	(1 684 163)	-
	248 865 721	248 013 459
Current assets	250 549 884	248 013 459
Current liabilities	(1 684 163)	-
	248 865 721	248 013 459

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

14. Cash and cash equivalents (continued)

The municipality had the following bank accounts

Account number / description	Bank	statement bala	nces	Cas	sh book balance	es
•	30 June 2024 3	30 June 2023	30 June 2022	30 June 2024	30 June 2023	30 June 2022
ABSA - Current Account -	(1 856 637)	47 163 556	71 175 907	(1 684 163)	44 841 634	71 457 309
4077078193 (Main Account)						
ABSA - Current Account -	2 321 869	1 610 849	2 296 095	2 321 870	1 610 490	2 347 724
4077078486 (Salaries Account						
ABSA - Call Deposit -	49 128 988	45 535 038	42 964 190	49 128 988	45 535 038	43 108 973
4078155655						
ABSA - Current Account -	4 775 233	4 509 089	4 315 531	4 776 979	4 509 869	4 319 248
4093302071 (Traffic Account)						
ABSA - Call Deposit -	194 322 046	151 516 427	98 398 398	194 322 045	151 516 428	98 729 376
4078155744						
Total	248 691 499	250 334 959	219 150 121	248 865 719	248 013 459	219 962 630

Included in the balance for cash and cash equivalent, there is a balance of R 24 455 584 (2024) and R 21 181 061 (2023) collected on behalf of Mopani District Municipality for water and sanitation transactions.

15. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

	2 333	3 758 762
Income recognition during the year	(126 759 670)	(119 112 972)
Additions during the year	123 003 241	112 280 000
Balance at the beginning of the year	3 758 762	10 591 734
Movement during the year		
Municipal Disaster Relief Grant	2 333	3 758 762
Unspent conditional grants and receipts		

The nature and extent of government grants recognised in the annual financial statements and an indication of other forms of government assistance from which the municipality has directly benefited.

The total unspend conditional grant consist of MDRG of R 2 333.

See note 32 for reconciliation of grants from National/Provincial Government.

16. Deferred income

From the 2020/2021 financial year to the year under review the Municipality has sold stands/sites but the transfer of ownership of the stands to the customers has not been finalised with Deeds Registration office. As a result the income received is still deferred pending the finalising of the transfer.

Deferred income

25 031 317 24 792 248

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
17. Provisions - rehabilitation of dumping site		
Reconciliation of provisions - rehabilitation of dumping site - 2024		

	Opening Balance	Interest costs	Change in discount factor	Total
Rehabilitation of dumping-site	43 374 304	2 430 980	(21 942 381)	23 862 903
Reconciliation of provisions - rehabilitation of dumping site -	2023			
	<u> </u>		<u> </u>	

	Opening Balance	Interest costs	Change in discount factor	Total
Environmental rehabilitation	41 340 189	4 568 091	(2 533 976)	43 374 304
Non-current liabilities Current liabilities			23 862 903	37 900 467 5 473 837
			23 862 903	43 374 304

The dumping site rehabilitation is created for the rehabilitation of the current operational site which is evaluated at each year end to reflect the best estimate at reporting date. The site under consideration is at Giyani Section C landfill site.

The 2024 discounted value of the dumping site closure provision of R 23 862 903, compared to the provision of R 22 779 904 in the previous financial year. Composition of this change relate to changes in the CPI, discount rate and unit costs. The interest charged was R 2 430 980 relating to the assessment, as the provision decreased.

The dumping site closure provision is calculated as the net present value of future cash flows based on the expected remaining life of the dumping site and based on the size of the area that had been used for waste disposal as at 30 June 2024.

18. Payables from exchange transactions

Trade payables Retentions Accrued leave pay Accrued 13th cheque Payroll Creditors Accruals Unspecified direct deposits Debtors with credit balances Accrued overtime	12 541 170 46 917 240 22 345 278 3 866 273 497 074 15 377 578 2 038 580 6 902 102 3 039 925 113 525 220	17 636 487 47 657 151 23 874 028 3 517 644 188 522 11 460 118 2 500 997 5 793 107 2 385 655 115 013 709
19. Service charges		
Refuse removal Cemeteries	9 062 713 259 249	8 276 420 249 904
	9 321 962	8 526 324
20. Rental of facilities and equipment		
Premises	400.000	444.007
Community facilities Housing rental	106 883 86 988	111 897 82 632
	193 871	194 529

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Notes to the Annual Financial Statements

Figures in Rand	2024	2023
20. Rental of facilities and equipment (continued)	273 811	445 756
21. Interest received on overdue accounts (other services)		
Interest received (other services)	3 992 553	3 283 704
22. Debt impairment reversal		
Debt impairment reversal	-	27 591 715
23. Agency services		
Water and Sewer	557 560	650 644
24. Licences and permits		
Licences and permits - motor vehices Business licenses	7 164 402 143 328	7 041 781 67 742
	7 307 730	7 109 523
25. Gain on provisions		
Gain on provision for rehabilitation site	19 511 401	-
Gain on provision for leave	983 000 20 494 401	-
26. Actuarial gains		
Actuarial gains on PEMA and LSA	2 882 000	4 470 000
27. Other income		
Advertisements Application fees Building plans Clearance certificates	194 080 116 721 146 151 5 809	139 822 97 640 53 871 11 253
Confirmation letters Escort fees Library fees	154 111 6 910 974	168 079 12 992 897
Recoveries Sale of grave plots Sale of property Sale of refuse bins	3 477 151 685 - 44 879	- 96 888 915 57 041
Tender documents Transfer and registration	1 973 874 61 267	813 894 453 565
Ŭ,	2 859 938	1 906 857

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

28. Interest received on Investment

Interest revenue		
Bank	8 912 315	6 850 585
Call accounts	16 666 864	10 500 685
	25 579 179	17 351 270

The Municipality has invested the VAT recoveries for the financial year under review in the Call account, which earned higher interest than a normal operating account.

The municipality maintained a positive bank balance in its bank accounts which earned interest

29. Property rates

Rates received

Residential	20 605 740	17 644 950
Commercial	26 602 710	25 213 664
State	37 568 037	28 242 253
Small holdings and farms	655 826	638 484
NPO	88	-
Industrial	1 407 349	1 112 599
	86 839 750	72 851 950

Valuations

Residential Commercial State Institutes Agricultural Municipal and Public open space Public service infrastructure Industrial	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Industrial Churches Inconsistent with or in contravention of the permitted use of the property	129 042 000 129 042 000 43 749 000 42 209 000 2 612 000 2 612 000 4 544 916 800 4 200 084 800	-

The valuation of land and buildings are performed every 5 years in terms of the Municipal Property Rates Act.

The municipality appointed a Municipal Valuer to compile the General Valuation Roll for implementation in the 2020-2025 financial years and to cause the Suplementary.

Valuation Roll in terms of section 78 of the Municipal Property Rates Act.

30. Traffic fines

Traffic fines issued	753 642	1 222 834
31. Interest-overdue accounts (property rates)		
Interest on overdue accounts (Property rates)	40 708 966	32 418 395

The culture of non-payment still persist at the municipality hence the interest on overdue accounts still increase.

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

32. Government grants & subsidies

Operating grants

Equitable share
Expanded Public Works Program (EPWP)
Finance Management Grant (FMG)
Local Govt Sector Education & Training Authority (LGSETA)
Disaster Relief Grant

Capital grants

Municipal Infrastructure Grant (MIG) Integrated National Electrification Grant (INEG)

	2 400 000	2 400 000
	301 675	288 319
	7 997 432	-
· •	390 336 107	358 926 319
A ^{ll P}	80 990 997	75 449 331
	32 220 000	37 228 640
	113 210 997	112 677 971
	503 547 104	471 604 290

-

376 486 000

3 151 000

352 203 000

4 035 000

Goverment Grants and Subsidies consist of Conditional and Non conditions grants.

Non-conditional grants - No conditions are required for the municipality to meet on these category of grants. The following are conditional grants:

Equitable Share and LGSETA

Conditional grants - Conditions are needed to be met after receiving these particular grants. The following are conditional grants:

EPWP, FMG, MDRG, MIG and INEP

Where conditions were not met, grants will remain as liabilities under Unspent conditional grants and receipts note 15.

Below are reconciliations of conditional grants:

Municipal Infrastructure Grant (MIG)

Balance unspent at beginning of year Not approved by National Treasury	258 759 (258 759)	8 947 091 66 761 000
Current-year receipts	80 991 000	(75 449 332)
Conditions met - transferred to revenue	(80 991 000)	-
	-	258 759

The remaining balance for MIG of R258 759 .43 from the previous year was savings from Ndhambi taxi rank project ,due to that roll over was not applied. The amount was off-setted in the current year Equitable share by National Treasury.

The remaining balance of R 2 568 in the current year is savings from the disaster projects as per the appointment letters.

Integrated National Electrification Grant (INEG)

Balance unspent at beginning of year	-	1 644 640
Current-year receipts	32 220 000	35 584 000
Conditions met - transferred to revenue	(32 220 000)	(37 228 640)

Notes to the Annual Financial Statements

igures in Rand	2024	2023
Expanded Public Works Program (EPWP)		
Current-year receipts	3 151 000	4 035 000
Conditions met - transferred to revenue	(3 151 000)	(4 035 000)
	-	-
Aunicipal Disaster Relief Grant		
Balance unspent at beginning of year	3 500 000	-
Current-year receipts	4 500 000	3 500 000
Conditions met - transferred to revenue	(7 997 667)	-
	2 333	3 500 000
Conditions still to be met - remain liabilities (see note 15).		
inance Management Grant (FMG)		
Current-year receipts	2 400 000	2 400 000
Conditions met - transferred to revenue	(2 400 000)	(2 400 000)
3. Public contributions and donations		
Department of CoGHSTA	18 571 592	13 871 397
During the year the following land parcels were registered in the name of the municipality.		
Reconciliation of conditional contributions		
and parcels ERF 199 - Section F	18 571 591	4 800 000
RF 676 - Section D	-	725 397
ERF 59 - Section BA	-	8 346 000
	18 571 591	13 871 397
4. Revenue		
Service charges	9 321 962	8 526 324
Rental of facilities and equipment	273 811 3 992 553	445 756 3 283 704
nterest received (trading) Debt impairment reversal	3 992 003	27 591 715
gency services	557 560	650 644
icences and permits	7 307 730	7 109 523
Gains on provisions	20 494 409	-
Actuarial gains	2 882 000	4 470 000
Gain on assets disposal	330 927	-
Dther income	2 859 938	1 906 857
nterest received - investment Property rates	25 579 179 86 839 750	17 351 270 72 851 950
Traffic fines	753 642	1 222 834
nterest on overdue accounts (Property rates)	40 708 966	32 418 395
Government grants & subsidies	503 547 104	471 604 290
	18 571 592	13 871 397
Donations received		

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

34. Revenue (continued)

The amount included in revenue arising from exchanges of goods or services

25 579 179	17 351 270
25 579 179	17 251 270
2 859 938	1 906 857
330 927	-
2 882 000	4 470 000
20 494 409	-
7 307 730	7 109 523
557 560	650 644
-	27 591 715
3 992 553	3 283 704
273 811	445 756
9 321 962	8 526 324
	273 811 3 992 553 557 560 7 307 730 20 494 409 2 882 000 330 927 2 859 938

The amount included in revenue arising from non-exchange transactions is as follows:

	650 421 054	591 968 866
Public contributions and donations	18 571 592	13 871 397
Government grants & subsidies	503 547 104	471 604 290
Transfer revenue		
Interest on overdue accounts (Property rates)	40 708 966	32 418 395
Traffic fines	753 642	1 222 834
Property rates	86 839 750	72 851 950
Taxation revenue		

Notes to the Annual Financial Statements

Figures in Rand	 2024	2023

35. Employee related costs

Acting allowances 56 7:21 371 914 Bargain council 42 433 40 511 Basic 113 273 712 11 815 736 Carl allowance 12 3273 712 11 815 736 Cellphone Allowance 20 000 20 000 Danger allowance 20 000 20 000 Defined contribution plans 18 233 117 17 664 911 Housing benefits and allowances 396 705 405 685 Leave and bouns provision - 259 071 23 403 Leave and bouns provision 78 002 59 7 123 402 Nedicia aid - company contributions 78 002 59 7 123 402 Night Shift 78 002 59 7 123 402 Overtime payments 67 447 79 6 923 494 Rural Allowance 223 877 177 574 Voertime payments 67 447 79 6 923 494 Rural Allowance 74 232 17 7412 007 180 278 615 Standby allowance 178 542 172 923 17 7412 007 Voertime payments 74 24 172 926 923 494 Rural Allowance 108 000 59 450 1236			
Basic 111 106 306 105 038 218 Car allowance 13 273 712 11 815 736 Celiphone Allowance 20 000 20 000 Danger allowance 20 000 20 000 Defined contribution plans 18 233 117 17 664 911 Housing benefits and allowances 36 762 352 170 Leave and borus provision 12 73 77 64 911 174 64 57 Leave and borus provision 74 863 7 891 339 LSA and PEMA provision 6 860 000 32 76 000 Medical aid - company contributions 7 800 259 7 123 402 Vight Shift 301 835 1 221 929 Overtime payments 6 744 729 6 923 494 Rural Allowance 23 867 177 574 UiF 703 471 652 661 Standby allowance 7 34 71 652 821 WCA 10 662 62 666 663 13 th Cheques 7 523 321 7 412 007 Remueration of Accounting Officer 12 727 36 016 Annual Remuneration 10 77 340 669 914 <td>Acting allowances</td> <td>56 721</td> <td>371 914</td>	Acting allowances	56 721	371 914
Basic 111 106 306 105 038 218 Car allowance 13 273 712 11 815 736 Celiphone Allowance 20 000 20 000 Danger allowance 20 000 20 000 Defined contribution plans 18 233 117 17 664 911 Housing benefits and allowances 36 762 352 170 Leave and borus provision 12 73 77 64 911 174 64 57 Leave and borus provision 74 863 7 891 339 LSA and PEMA provision 6 860 000 32 76 000 Medical aid - company contributions 7 800 259 7 123 402 Vight Shift 301 835 1 221 929 Overtime payments 6 744 729 6 923 494 Rural Allowance 23 867 177 574 UiF 703 471 652 661 Standby allowance 7 34 71 652 821 WCA 10 662 62 666 663 13 th Cheques 7 523 321 7 412 007 Remueration of Accounting Officer 12 727 36 016 Annual Remuneration 10 77 340 669 914 <td>Bargain council</td> <td>42 493</td> <td>40 511</td>	Bargain council	42 493	40 511
Car allowance 13 273 712 11 815 736 Cellphone Allowance 20 000 20 000 Danger allowance 36 762 352 170 Defined contribution plans 18 233 117 17 64 811 Housance 36 705 405 665 Leave and bonus provision - 25 071 Medical aid - company contributions 7 800 269 7 712 402 Night Shit 7 800 269 7 712 402 Overtime payments 6 744 729 6 592 494 Rural Allowance 173 472 10 85 12 19 29 UIF 130 135 1 127 925 1066 262 663 663 Standby allowance 17 523 21 7 7 112 007 180 278 615 167 464 398 Remuneration of Accounting Officer 10 77 340 669 914 Annual Remuneration 1 077 340 699 144 Rural Allowance 20 360 1331 698 1 541 996 Outributions to UIF, Medical and Pension Funds 12 727 340 1331 698 1 541 996		111 106 366	105 038 218
Cellphone Allowance 1039 213 945 850 Clothing Allowance 20 000 366 762 352 170 Defined contribution plans 18 233 117 17 664 911 Housing benefits and allowances 396 705 405 665 Leave and bonus provision 6 980 000 3776 000 Medical aid - company contributions 6 980 000 3776 000 Medical aid - company contributions 6 980 000 3776 000 Medical aid - company contributions 223 807 1775 740 Overtime payments 6 744 729 6 923 494 Rural Allowance 223 877 177 574 SDL 1301 835 1 221 929 UIF 703 471 662 261 Standby allowance 1 066 222 663 663 13th Cheques 7 523 321 7 412 007 180 0278 615 167 464 398 Remuneration of Accounting Officer 10 77 340 669 914 Rural Allowance 10 800 54 50 Car Allowance 12 827 30 616 Car Allowance 28 97 490 900<			
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Danger allowance 366 762 352 170 Defined contribution plans 18 233 177 17 664 911 Housing benefits and allowances 396 705 406 665 Leave and bonus provision 259 071 1167 930 1173 156 Leave and bonus provision 6 960 000 3 776 000 Medical aid - company contributions 6 960 000 3 776 000 Medical aid - company contributions 6 923 494 328 663 322 152 Overtime payments 6 744 729 6 922 494 1301 835 1 221 929 UiF 703 471 6 922 494 703 471 6 922 611 SDL 106 622 663 663 1306 622 663 663 13th Cheques 7 23 321 7 412 007 180 278 615 167 464 398 Remuneration of Accounting Officer 10 77 340 669 914 141 948 28 29 Car Allowance 10 8000 5 450 23 489 24 000 10 400 Car Allowance 12 727 30 016 12 727 30 016 131 698 1 54 9986 Nuropensionable allowance </td <td></td> <td></td> <td></td>			
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Leave pay Long-service awards 1 167 930 1 173 156 Long-service awards 1 744 637 891 339 LSA and PEMA provision 6 960 000 3 776 000 Medical aid - company contributions 7 800 259 7 123 402 Wight Shift 328 663 322 152 Overtime payments 6 744 729 6 923 494 Rural Allowance 223 877 177 574 SDL 1 301 835 1 221 929 UIF 703 471 692 611 Standby allowance 178 542 172 925 WCA 1 066 262 663 663 1 3th Cheques 7 613 071 669 614 Remuneration of Accounting Officer 1 077 340 669 914 Rural Allowance 1 077 340 669 914 Rural Allowance 24 000 10 400 Contributions to UIF, Medical and Pension Funds 1 277 73 36 018 Subsistence and Travelling 44 446 5 233 Cellphone Allowance 2 000 10 400 2 23 489 Out-pensionable allowance 2 0 340 1 695	Leave and bonus provision	-	259 071
Long-service awards 1744 637 891 338 LSA and PEMA provision 6 960 000 3 776 000 Night Shift 328 663 3221 52 Overtime payments 6 744 729 6 923 494 Rural Allowance 223 877 177 574 SDL 1301 835 1 221 929 UIF 703 471 6922 494 Standby allowance 178 542 172 925 UVF 703 471 6926 111 Standby allowance 1 862 611 6363 683 WCA 1 066 262 663 663 13th Cheques 7 523 321 7 412 007 180 278 615 167 464 398 Remuneration of Accounting Officer 1 077 340 669 914 Annual Remuneration 1 077 340 669 914 Rural Allowance 1 80 0278 615 167 464 398 Contributions to UIF, Medical and Pension Funds 12 727 36 016 Subsistence and Travelling 24 000 10 400 Acting allowance 2 39 499 2 297 490 900 Non-pensionable allowance <t< td=""><td></td><td>1 167 930</td><td>1 173 156</td></t<>		1 167 930	1 173 156
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Standby allowance 178 542 172 925 WCA 1066 262 663 663 13th Cheques 7 523 321 7 412 007 Remuneration of Accounting Officer Annual Remuneration 1 077 340 669 914 Rural Allowance 41 948 28 829 Car Allowance 108 000 59 450 Contributions to UIF, Medical and Pension Funds 12 727 36 016 Subsistence and Travelling 24 000 10 400 Cellphone Allowance - 239 489 Back-pay 2 897 490 900 Non-pensionable allowance 20 340 1 695 Mr VD Khoza was the Accounting Officer for the period under review. 1 331 698 1 541 986 Mr VD Khoza was the Accounting Officer for the period under review. 683 581 252 500 Mural Allowance 40 456 14 317 Car Allowance 40 456 14 317 Car Allowance 10 948 3 722 Subsistence and Travelling 34 4334 105 418 Contributions to UIF, Medical and Pension Funds 10 948 <t< td=""><td>SDL</td><td>1 301 835</td><td>1 221 929</td></t<>	SDL	1 301 835	1 221 929
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WCA 13th Cheques 1 066 262 7 523 321 7 412 007 7 412 007 Remuneration of Accounting Officer 1 077 340 669 914 669 914 Annual Remuneration Contributions to UIF, Medical and Pension Funds 1 077 340 669 914 828 299 Car Allowance Contributions to UIF, Medical and Pension Funds 1 2 727 36 016 Subsistence and Travelling Cellphone Allowance 2 44 446 5 293 Cellphone Allowance Acting allowance 2 897 490 900 Non-pensionable allowance 2 897 490 900 Non-pensionable allowance 663 581 252 500 Mr VD Khoza was the Accounting Officer for the period under review. 683 581 252 500 Mural Allowance 344 334 105 418 252 500 Subsistence and Travelling 683 581 252 500 Qural Allowance 344 334 105 418 Contributions to UIF, Medical and Pension Funds 10 948 3 722 Subsistence and Travelling 84 149 69 442 Cellphone Allowance 10 948 3 722 Subsistence and Travelling 84 149 69 442 Cellphone Allowance	Standby allowance	178 542	172 925
13th Cheques 7 523 321 7 412 007 180 278 615 167 464 398 Remuneration of Accounting Officer Annual Remuneration 1 077 340 669 914 Rural Allowance 1 1 077 340 669 914 Car Allowance 1 1 077 340 669 914 Contributions to UIF, Medical and Pension Funds 1 2 727 36 016 Subsistence and Travelling 24 000 10 400 Acting allowance 2 2 807 490 900 Acting allowance 2 897 490 900 Non-pensionable allowance 20 340 1 685 Mr VD Khoza was the Accounting Officer for the period under review. 683 581 252 500 Mural Allowance 40 456 14 317 Car Allowance 344 334 105 418 Contributions to UIF, Medical and Pension Funds 10 948 3 722 Subsistence and Travelling 84 149 69 442 Cellphone Allowance 16 800 7 000 Acting allowance 67 653 9 700 Acting allowance 67 653 9 700 Acting allowance 67 653 9 700	•	1 066 262	663 663
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Acting allowance - 239 489 Back-pay 2 897 490 900 Non-pensionable allowance 20 340 1 695 1 331 698 1 541 986 Mr VD Khoza was the Accounting Officer for the period under review. 1 331 698 1 541 986 Mr VD Khoza was the Accounting Officer for the period under review. 683 581 252 500 Rural Allowance 40 456 14 317 Car Allowance 344 334 105 418 Contributions to UIF, Medical and Pension Funds 10 948 3722 Subsistence and Travelling 84 149 69 442 Cellphone Allowance - 9 700 Acting allowance - 9 700 Back-pay 67 653 - Non-pensionable allowance 20 340 8 475			
Back-pay Non-pensionable allowance 2 897 490 900 20 340 1 695 1 331 698 1 541 986 <td>Cellphone Allowance</td> <td>24 000</td> <td>10 400</td>	Cellphone Allowance	24 000	10 400
Non-pensionable allowance20 3401 6951 331 6981 541 986Mr VD Khoza was the Accounting Officer for the period under review.Remuneration of chief finance officerAnnual Remuneration683 581252 500Rural Allowance40 45614 317Car Allowance344 334105 418Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance-9 700Acting allowance-9 700Back-pay67 653-Non-pensionable allowance20 3408 475	Acting allowance	-	239 489
Non-pensionable allowance20 3401 6951 331 6981 541 986Mr VD Khoza was the Accounting Officer for the period under review.Remuneration of chief finance officerAnnual Remuneration683 581252 500Rural Allowance40 45614 317Car Allowance344 334105 418Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance-9 700Acting allowance-9 700Back-pay67 653-Non-pensionable allowance20 3408 475	Back-pay	2 897	490 900
Mr VD Khoza was the Accounting Officer for the period under review.Remuneration of chief finance officerAnnual Remuneration683 581252 500Rural Allowance40 45614 317Car Allowance344 334105 418Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance-9 700Acting allowance-9 700Back-pay67 653-Non-pensionable allowance20 3408 475	Non-pensionable allowance	20 340	1 695
Remuneration of chief finance officerAnnual Remuneration683 581252 500Rural Allowance40 45614 317Car Allowance344 334105 418Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance16 8007 000Acting allowance9 700Back-pay67 653-Non-pensionable allowance20 3408 475		1 331 698	1 541 986
Remuneration of chief finance officerAnnual Remuneration683 581252 500Rural Allowance40 45614 317Car Allowance344 334105 418Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance16 8007 000Acting allowance9 700Back-pay67 653-Non-pensionable allowance20 3408 475			
Annual Remuneration683 581252 500Rural Allowance40 45614 317Car Allowance344 334105 418Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance16 8007 000Acting allowance-9 700Back-pay67 653-Non-pensionable allowance20 3408 475	Mr VD Khoza was the Accounting Officer for the period under review.		
Rural Allowance 40 456 14 317 Car Allowance 344 334 105 418 Contributions to UIF, Medical and Pension Funds 10 948 3 722 Subsistence and Travelling 84 149 69 442 Cellphone Allowance 16 800 7 000 Acting allowance - 9 700 Back-pay 67 653 - Non-pensionable allowance 20 340 8 475	Remuneration of chief finance officer		
Rural Allowance 40 456 14 317 Car Allowance 344 334 105 418 Contributions to UIF, Medical and Pension Funds 10 948 3 722 Subsistence and Travelling 84 149 69 442 Cellphone Allowance 16 800 7 000 Acting allowance - 9 700 Back-pay 67 653 - Non-pensionable allowance 20 340 8 475	Appual Pomunaration	692 594	252 500
Car Allowance344 334105 418Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance16 8007 000Acting allowance-9 700Back-pay67 653-Non-pensionable allowance20 3408 475			
Contributions to UIF, Medical and Pension Funds10 9483 722Subsistence and Travelling84 14969 442Cellphone Allowance16 8007 000Acting allowance-9 700Back-pay67 653-Non-pensionable allowance20 3408 475			
Subsistence and Travelling 84 149 69 442 Cellphone Allowance 16 800 7 000 Acting allowance - 9 700 Back-pay 67 653 - Non-pensionable allowance 20 340 8 475			
Cellphone Allowance 16 800 7 000 Acting allowance - 9 700 Back-pay 67 653 - Non-pensionable allowance 20 340 8 475			
Acting allowance-9 700Back-pay67 653-Non-pensionable allowance20 3408 475			
Back-pay67 653-Non-pensionable allowance20 3408 475	Cellphone Allowance	16 800	7 000
Back-pay67 653-Non-pensionable allowance20 3408 475	Acting allowance	-	9 700
Non-pensionable allowance 20 340 8 475		67 653	-
1 268 261 470 574			8 475
		1 268 261	470 574

Mr F Nkuna was the Chief Finance Officer for the period under review.

Remuneration of Directors-Corporate & Shared Services

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
35. Employee related costs (continued)		
Annual Remuneration	404 034	799 792
Car Allowance	110 000	110 000
Cellphone Allowance	8 400	15 400
Contributions to UIF, Medical and Pension Funds	6 727	9 068
Subsistence & Travelling	41 741	88 965
Rural Allowance	21 122	38 145
Leave pay	67 809	-
Acting Allowance	-	2 383
Backpay	78 504	732
Non-pensionable allowance	11 865	10 170
	750 202	1 074 655

Mr N.R Mdaka resigned from his position as Director - Corporate and Shared Services on 31 December 2023. Mr M.F Rapelego was appointed to act on the position from 1 January 2024.

Remuneration of Director Technical Services

	1 300 814	1 146 002
Non-pensionable allowance	20 340	10 170
Backpay	82 705	51 905
Subsistence & Travelling	63 299	43 738
Cellphone Allowance	16 800	16 800
Contributions to UIF, Medical and Pension Funds	24 133	46 354
Car Allowance	240 000	240 000
Rural Allowance	41 682	38 036
Annual Remuneration	811 855	698 999

Mr. RH Mashampa was the director for Technical Services in the period under review.

Remuneration of Director Strategic Planning and LED

10 170 -
10 170
7 390
51 905
136 113
16 800
123 836
38 036
232 222
614 827

Ms. KV Sithole was the director for Strategic Planning and LED for the period under review.

Remuneration of Director Community Services

Annual Remuneration	806 103	649 100
Car Allowance	212 000	30 000
Rural Allowance	37 087	20 210
Contributions to UIF, Medical and Pension Funds	26 118	40 760
Cellphone Allowance	16 800	14 000
Non-pensionable allowance	1 074	-
Subsitence & Travelling	102 167	52 200
Backpay	137 092	10 985
	1 338 441	817 255

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

35. Employee related costs (continued)

Ms RT Chabalala was the director Community Services for the period under review.

36. Remuneration of councillors

	26 480 050	25 382 201
SDL	205 950	197 988
Chief Whip	765 165	704 201
Councillors	23 692 387	22 745 713
Speaker	812 867	782 041
Mayor	1 003 681	952 258

In-kind benefits

The Mayor, Speaker, Chief Whip and Three Executive Committee Members are full-time (Head of Finance, Head of Corporate and Shared Services and Head of Infrastructure Portfolios). The Mayor, Speaker and Chief Whip are provided offices and secretarial support at the cost of the Council.

The Mayor and the Speaker each have the use of separate Council owned vehicles for official duties.

37. Depreciation and amortisation

Property, plant and equipment Investment property	91 644 868 91 044	87 696 640 90 795
Intangible assets	2 837 918	3 289 942
	94 573 830	91 077 377
38. Impairment loss		
Impairments Property, plant and equipment	8 470 785	1 852 217
r roporty, plant and oquipmont	0 110 100	1002211
39. Finance costs		
Interest on late payments	3 122 786	-
Rehabilitation of dumping site	2 112 329	4 568 091
	5 235 115	4 568 091
40. Lease rentals on operating lease		
Equipments		
Contractual amounts	2 011 139	1 910 539
41. Debt impairment		
Traffic fines	679 000	1 289 430
Services	97 231 914	103 464 265
	97 910 914	104 753 695

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
42. Contracted services		
Infrastructure Services	6 108 895	7 421 354
Electrical Services Business and advisory services	51 877 630 22 984 915	33 345 378 22 663 658
Other Contractors	7 423 154	4 613 982
	88 394 594	68 044 372
43. Transfer and subsidies		
SMME support	1 500 000	1 600 000
44. Loss on assets written off		
Loss on assets written off	2 424 748	4 205 555
45. Repairs and maintenance		
Landscaping	51 500	-
Equipment	59 403	31 076
Cemetries	- 1 428 649	172 000
Vehicles Machinery	1 428 649 10 184 776	375 336 6 792 882
	11 724 328	7 371 294
46. General expenses		
Accommodations	4 622 374	3 969 975
Advertising	1 513 335	991 019
Auditors remuneration	5 465 477	4 835 617
Bad debts written-off	- 347 554	19 881 203
Bank charges Cleaning	1 210 611	310 490 911 013
Community development and training	9 114 760	7 056 090
Consumables	7 262 668	9 989 809
Electricity	2 078 360	1 750 739
Free basis electricity Fuel and oil	10 879 181 8 488 093	7 432 981 6 680 996
Gifts	70 531	129 555
Hire	1 394 224	1 570 762
Insurance	2 237 086	1 931 369
Bursaries	867 658	134 645
IT expenses Legal services	2 521 754 4 124 926	2 408 173 11 146 878
Mayor's tournament	66 180	-
Motor vehicle expenses	244 728	249 315
Postage and courier	2 322	338 523
Printing and stationery Protective clothing	563 722 1 625 634	587 792 1 427 477
Seating allowance	3 852 697	1 424 545
Subscriptions and membership fees	3 923 862	3 740 647
Telephone and fax	484 902	425 652
Travel - local Uniforms	6 426 647 847 680	5 927 644
	847 680	-

80 236 966

95 252 909

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
47. Auditors' remuneration		
Fees	5 465 477	4 835 617
48. Cash generated from operations		
Surplus	124 740 486	89 805 615
Adjustments for: Depreciation and amortisation	94 573 830	91 077 377
Obsolete and damaged inventory written off	39 553	16 395
Loss on assets written off	2 424 748	4 205 555
Acturial gains	(2 882 000)	(4 470 000)
Reversal of provisions	(20 494 409)	24 570 764
Donations received	(18 571 592)	(13 871 397)
Reversal of impairments	8 470 785	<u></u> 1 852 217 [´]
Debt impairment	97 910 914	14 593 255
Movements in retirement benefit	4 350 000	(646 000)
Contracted services	(49 971 948)	-
PEMA and LSA	6 960 000	-
WCA	1 066 262	-
Gain on asset disposal	(330 927)	-
Changes in working capital:	(= (0, (0, 0))	(04.450)
Inventories	(513 480)	(21 452)
Receivables from exchange transactions	(17 127 689)	
Consumer debtors	3 171 252	27 493 767
Other receivables from non-exchange transactions	16 865 446	19 995 939
Payables from exchange transactions VAT	(2 586 746)	9 304 644
	(4 646 469) (3 756 429)	4 263 338 (6 832 971)
Unspent conditional grants and receipts Deferred income	(3736429) 239 069	1 671 165
	239 930 656	242 892 955

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
49. Commitments		
Authorised capital expenditure		
Contract approved and some services have been rendered		
Ÿ Infrastructures	64 096 167	95 294 609
Ÿ Community	6 840 590	35 833 769
Ÿ Buildings	2 539 909	40 191 616
	73 476 666	171 319 994
Contract approved but where services have not been rendered		
infrastructure	1 185 337	192 395
Total capital commitments		
Already contracted for but not provided for	73 476 666	171 319 994
Not yet contracted for and authorised by accounting officer	1 185 337	192 395
	74 662 003	171 512 389
Total commitments		
Total commitments		
Authorised capital expenditure	74 662 003	171 512 389

Operating leases - as lessee (expense)

The municipality has entered into a 3 years contract, which commenced from 01 October 2020 to 31 September 2023 for photocopiers.

There is no option for renewal or escalation at the end of the contract. The municipality does not have option to purchase the equipment's at the end of the contract.

Operating lease payments represent rentals payable by the municipality with a minimum lease payments of R 864 065.63 (2024) (R 864 065.63 : 2023) for photocopiers and radiophones (R 69 148) (2024) :R 67 280 (2023). Contingent rent is payable on the number of copies made for the month.

Rental expenses relating to operating leases

Contractual payments	1 016 957	933 214
Contingent rents	994 922	977 325
	2 011 879	1 910 539

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

50. Contingencies

The municipality has various claims of legal disputes with suppliers that are subject to mediation or legal process. The table below indicates the details of the claims:

Case Description		
Mpongwa Hesekani Emmanuel vs GGM. The plaintiff is suing the Municipality for damages he suffered as result of rain	1 000 000	1 579 616
Dane Projects vs GGM. The municipality is being sued for outstanding invoices for work done.	7 140 000	9 242 001
Lunnick Base Khoza vs GGM. The municipality is sued for damage to a car accident owing to its failure to fix potholes	66 531	87 458
GGM vs TR construction & plant hire. The municipality is being sued for the claim of payment for the work allegedly done whilst claimant was a subcontractor.	863 598	1 142 871
Botshabelo Consulting Engineers vs GGM. The municipality is being sued for outstanding invoices for work done	-	8 484 794
PGN Civils (Pty) Ltd vs GGM. The municipality is being sued for outstanding invoices for work done	1 186 328	1 548 654
Rev Dr Mafrecha F Chabalala vs GGM Land dispute	1 600 000	1 973 216
Eternity Star Investment 231 CC//GGM - Contractual dispute on poor workmanshipand some work not done	-	2 469 590
SIDA Consulting & Projects (Pty) Ltd//GGM - Contractual dispute	1 668 536	321 826
Emeral Fire Investment. Rescission Application	-	111 159
Mashimbye Witness//GGM	400 000	448 537
Kulani Ngoveni vs GGM - Civil suit against GGM	42 923	42 923
MAXWELL MKHACANI CHAUKE// GGM - Civil litigation against former Municipal Manager Mr Maxwel Mkhachani Chauke, in relation to allegations of financial misconduct.	35 000 000	-
Maselesele//GGM The matter arose as a land dispute where Plaintiff is accusing the municipality of trespassing and removing belongings	180 000	-
Moses Tembe vs GGM-The matter arose as a land dispute where plaintiff is occupying municipal land.	-	-
	49 147 916	27 452 645

Like any other institution or sector the legal framework incurs interests with annually, please draw reference from all matters on the register, the amounts for 2022 and 2023 and to be expected interests will be served for the 2024 financial year and will therefore differ where proper pleadings are exchanged, at the beginning of every financial year an amendment to particulars of claim (the application which is used to lodge civil proceedings) is made on every case in accordance with Rule 55A(7) of the High Court rules, see:

1. LUNICK BASE KHOZA // GGM

- 2. EMERALD FIRE // GGM
- 3. PGN CIVILS // GGM
- 4. MASHIMBYE // GGM
- 5. KULANI NGOBENI // GGM

Matters listed above are amongst others which have accumulated interests, and hence the difference in amounts submitted

The following Matters have been concluded during the financial year:

- 1. Botshabelo consulting engineers vs GGM
- 2. PGN Civils vs GGMEternity star investment vs GGM
- 3. Emerad fire investment vs GGM

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
50. Contingencies (continued)		

Contingent assets

GGM vs Former MM. Recovery for fruitless and wasteful expenditure 2 793 037 2 793 037

Notes to the Annual Financial Statements

Figures in Rand

2024

2023

51. Related parties

Relationships Accounting Officer Councillors Members of key personnel Members of key management	Refer to accounting officers' report page 9 Refer to general information on page 1 to 2 Refer to note 35 VD Khoza was the Accounting Officer during the year under review. F Nkuna was the CFO during the year under review. NR Mdaka resigned as the Director Corporate and Shared in December 2023 and MF Rapelego was appointed as the acting Director Corporate and Shared Services in January 2024 RH Mashamba was the Director Technical Services during the year under review. K V Sithole was the Director Strategic Planning and LED during the year under review R T Chabalala was Director Community Services during the year under review.
Related party balances	

Rela р rτy

Related party transactions

Key management information

Remuneration of management

Management class: Councillors

	Basic salary	Cellphone and Data	Car Allowance	SDL	Backpay	Total
Name						
Cllr. T Zitha	686 073	46 570	228 691	7 607	42 348	1 011 289
Cllr. AE Mboweni	548 859	46 570	182 953	6 185	34 485	819 052
Cllr. T Makondo	514 556	46 570	171 519	5 836	32 521	771 002
Cllr. RB Ngunyule Mabunda	514 556	46 570	171 519	5 829	32 521	770 995
Cllr. TJ Mabunda	514 556	46 570	171 519	5 829	32 521	770 995
Cllr. NHP Ndaba	514 556	46 570	171 519	6 537	32 521	771 703
Cllr. MR Mashale	287 060	46 570	95 687	3 483	19 486	452 286
Cllr. C Baloyi	287 060	46 570	95 687	3 471	19 486	452 274
Cllr. GA Maluleke	287 060	46 570	95 687	3 490	19 486	452 293
Cllr. TC Zitha	287 060	46 570	95 687	3 871	19 486	452 674
Cllr. TC Manganyi	287 060	46 570	95 687	3 471	19 486	452 274
Cllr. RE Makondo	504 217	46 570	171 519	5 776	31 928	760 010
Cllr. RN Sekgobela	216 492	46 570	72 372	2 776	18 913	357 123
Cllr.BA Shibambu	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. RC Mabunda	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. SS Mavasa	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. NN Maswanganyi	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. SS Mathebula	216 492	46 570	72 372	3 040	15 478	353 952
Cllr. M Shiviti	278 633	46 570	92 882	3 387	19 003	440 475
Cllr. GE Kobane	188 305	42 653	66 304	2 432	15 478	315 172
Cllr. NP Mlambo	217 117	46 570	72 372	2 746	15 478	354 283
Cllr. XL Ngobeni	278 633	44 570	92 882	3 364	19 003	438 452
Cllr. NS Monyipote	216 492			2 742	15 478	353 654
Cllr. VS Makamu	216 492	46 570	72 372	2 742	15 478	353 654

Notes to the Annual Financial Statements

Figures in Rand

51. Related parties (continued)						
Cllr. MC Machipi	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. MC Chabalala	278 633	46 570	92 882	3 391	19 003	440 479
Cllr. RG Ngunyula	278 633	46 570	92 882	3 384	19 003	440 472
Cllr. PT Mokgobi	278 633	46 570	92 882	3 394	19 003	440 482
Cllr. MA Khosa	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. TE Rikhotso	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. MR Maluleke	216 492	46 570	72 372	2 744	15 478	353 656
Cllr. TE Nkuna	278 633	46 570	92 882	3 419	19 003	440 507
Cllr. S Sambo	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. SC Mahlawule	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. TN Shirinda	278 633	46 570	92 882	3 384	19 003	440 472
Cllr. PH Makhuvele	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. TA Mathonsi	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. NR Shilowa	278 633	46 570	92 882	3 384	19 003	440 472
Cllr. RE Ngoveni	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. KO Maswanganyi	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. P Rikhotso	216 492	46 570	72 372	2 742	15 478	353 654
Cllr, JP Shibambu	216 492	46 570	72 372	2 769	15 478	353 681
Cllr. L Nkuna	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. RT Mabunda	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. E Mahasha	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. A Rabothata	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. JN Mashele	278 633	46 570	92 882	3 384	19 003	440 472
Cllr. CS Rikhotso	278 633	46 570	92 882	3 384	19 003	440 472
Cllr. KS Dlamini	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. MD Hlungwani	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. ML Chauke	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. TI Rikhotso	52 655	11 317	17 760	785	15 478	97 995
Cllr. TN Baloyi	286 354	46 570	95 687	3 432	16 051	448 094
Cllr. S Mongwe	-	-	-	122	12 161	12 283
Cllr. TP Mashaba	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. PP Mkhari	216 492	46 570	72 372	2 746	15 478	353 658
Cllr. MS Hlongwane	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. SM Mhangwane	216 492	46 570	72 372	2 742	15 478	353 654
Cllr MJ Nkuna	-	-	-	122	12 161	12 283
Cllr. DJ Hlongwane	216 492	46 570	72 372	2 742	15 478	353 654
Cllr. SR Nkuna	202 914	42 870	66 526	3 012	2 211	317 533
Cllr. MM Mathonsi	216 492	44 570	72 372	3 244	5 644	342 322
Cllr. S Ngobeni	145 633	21 600	48 544	3 200	-	218 977
Cllr. KL Ngobeni	216 492	44 570	72 372	3 234	4 422	341 090
Cllr. IN Shivambu	215 360	44 570	72 372	-	3 200	335 502
Cllr. MP Hlungwani	-	-	-	118	11 785	11 903
Cllr. MP Hlungwani	-	-	-	122	12 161	12 283
1	6 688 069	2 858 070	5 576 707	205 938	1 151 266	26 480 050

2024

2023

	Basic salary	Cellphone and Car	allowance	SDL	Backpay	Total
		Data				
Name						
Cllr. T Zitha	663 400	43 200	221 133	7 173	24 525	959 431
Cllr. AE Mboweni	530 721	43 200	176 907	5 851	22 194	778 873
Cllr. T Makondo	497 551	43 200	165 850	5 509	15 938	728 048
Cllr. RB Ngunyule Mabunda	497 551	43 200	165 850	5 453	14 899	726 953
Cllr. TJ Mabunda	497 551	43 200	165 850	5 528	15 938	728 067
Cllr. NHP Ndaba	497 551	43 200	165 850	6 348	24 488	737 437
Cllr. MR Mashale	277 574	43 200	92 525	3 446	23 755	440 500
Cllr. C Baloyi	277 574	43 200	92 525	3 333	10 483	427 115
Cllr. GA Maluleke	277 574	43 200	92 525	3 337	10 483	427 119

Notes to the Annual Financial Statements

Figures in Rand

					2021	2020
51. Related parties (continue	ed)					
Cllr. TC Zitha	277 574	43 200	92 525	3 757	14 958	432 014
Cllr. TC Manganyi	277 574	43 200	92 525	3 560	14 958	431 817
Cllr. RE Makondo	487 554	43 200	165 850	5 650	15 689	717 943
Cllr. RN Sekgobela	277 574	43 200	92 525	3 319	14 958	431 576
Cllr. BA Shibambu	209 941	43 200	69 981	2 687	19 706	345 515
Cllr. RC Mabunda	209 941	43 200	69 981	2 576	8 806	334 504
Cllr. SS Mavasa	209 941	43 200	69 981	2 577	8 806	334 505
Cllr. NN Maswanganyi	209 941	43 200	69 981	2 590	8 806	334 518
Cllr. SS Mathebula	209 941	43 200	69 981	2 957	18 088	344 167
Cllr. M Shiviti	269 425	43 200	89 808	3 263	10 281	415 977
Cllr. GE Kobane	209 941	43 200	69 981	2 629	14 124	339 875
Cllr. NP Mlambo	209 941	43 200	69 981	2 576	8 806	334 504
Cllr. XL Ngobeni	269 425	43 200	89 808	3 173	10 281	415 887
Cllr. NS Monyipote	209 941	43 200	69 981	2 576	8 806	334 504
Cllr. VS Makamu	209 941	43 200	69 981	2 576	8 808	334 506
Cllr. MC Machipi	209 941	43 200	69 981	2 580	8 806	334 508
Cllr. NC Chabalala	269 425	43 200	89 808	3 230	10 281	415 944
Cllr.RG Ngunyula	269 425	43 200	89 808	3 173	10 281	415 887
Cllr. PT Mokgobi	269 425	43 200	89 808	3 285	14 756	420 474
Cllr. MA Khosa	209 941	43 200	69 981	2 606	11 781	337 509
Cllr. TE Rikhotso	209 941	43 200	69 981	2 584	8 806	334 512
Cllr. MR Maluleke	209 941	43 200	69 981	2 678	8 806	334 606
Cllr. TE Nkuna	269 425	43 200	89 808	3 300	10 281	416 014
Cllr. S Sambo	209 941	43 200	69 981	2 929	8 806	334 857
Cllr. SC Mahlawule	209 941	43 200	69 981	2 643	15 202	340 967
Cllr. TN Shirinda	269 425	43 200	89 808	3 205	10 281	415 919
Cllr. PH Makhuvela	209 941	43 200	69 981	2 578	8 086	333 786
Cllr. TA Mathosi	209 941	43 200	69 981	2 582	8 806	334 510
Cllr. NR Shilowa	269 425	43 200	89 808	2 944	10 281	415 658
Cllr. RE Ngoveni	209 941	43 200	69 981	2 605	11 781	337 508
Cllr. KO Maswanganyi	209 941	43 200	69 981	2 576	8 806	334 504
Cllr. P Rikhotso	209 941	43 200	69 981	2 576	8 806	334 504
Cllr. JP Shibambu	209 941	43 200	69 981	2 587	8 806	334 515
Cllr. L Nkuna	209 941	43 200	69 981	2 576	8 806	334 504
Cllr. RT Mabunda	209 941	43 200	69 981	2 594	8 806	334 522
Cllr. E Mahasha	209 941	43 200	69 981	2 578	8 806	334 506
Cllr. A Rabothata	209 941	43 200	69 981	2 576	8 806	334 504
Clir. JN Mashele	269 425 269 425	43 200	89 808	3 174	10 281	415 888
Cllr. CS Rikhotso	209 425 209 941	43 200	89 808	3 158	8 806	414 397
Cllr. KS Dlamini		43 200	69 981	2 586	8 806	334 514 334 504
Cllr. MD Hlungwani	209 941	43 200	69 981	2 576	8 806	
Cllr. ML Chauke Cllr. TI Rikhotso	209 941 209 941	43 200 43 200	69 981 69 981	2 576 2 580	8 806 8 806	334 504 334 508
Clir. TN Baloyi	209 941	43 200	69 981	2 576	8 806	334 508
Clir. S Mongwe	192 404	39 500	64 135	2 389	8 806	307 234
Clir. TP Mashaba	209 941	43 200	69 981	2 576	8 806	334 504
Clir. PP Mkhari	209 941	43 200	69 981	2 622	8 806	334 550
Clir. MS Hlongwane	209 941	43 200	69 981	2 584	8 806	334 512
Clir. SM Mahangwane	209 941	43 200	69 981	2 576	8 806	334 504
Clir. MJ Nkuna	192 404	39 500	64 135	2 367	8 806	307 212
Clir. MP Mathevula	122 264	24 700	40 751	1 592	13 281	202 588
Cllr. MP Hlungwani	192 404	39 500	64 118	2 367	17 826	316 215
Clir. DJ Hlongwane	209 941	43 200	69 981	2 576	8 806	334 504
Clir. TE Baloyi	203 341	+5 200	03 301	2 576	8 550	8 636
Clir. DE Baloyi	-	-	-	53	5 318	5 371
Clir. B Gaveni	-	-	-	53 53	5 3 1 8	5 371
Clir. E Malungana	-	-	-	15	1 500	1 515
Clir. El Malungana Clir. MI Shimange Fazi	-	-	-	45	4 475	4 520
Clir. RO Mabasa	-	-	-	45 84	4 475 8 408	4 520 8 492
Clir. S Makhubele	-	-	-	53	5 318	5 371
				00	0.010	0.071

2024

Notes to the Annual Financial Statements

					2024	2023
51. Related parties (continued)				50	5 318	E 074
Clir. Mw Mitnombeni Clir. FC Makoseni	-	-	-	53		5 371
	-	-	-	53	5 318	5 371
Cllr. XJ Valoyi	-	-	-	53	5 318	5 371
Cllr. CM Siweya	-	-	-	45	4 475	4 520
Cllr. NR Khandhela	-	-	-	45	4 475	4 520
Cllr. EN Mabunda	-	-	-	54	5 433	5 487
Cllr. SG Mthombeni	-	-	-	53	5 318	5 371
Cllr. NN Baloyi	-	-	-	45	4 475	4 520
Cllr. E Malungana	-	-	-	38	3 818	3 856
Cllr. TR Maluleke	-	-	-	45	4 475	4 520
Cllr. MJ Makhubele	-	-	-	60	2 975	3 035
Cllr. HW Mhlari	-	-	-	54	5 433	5 487
Cllr. TM Makhuvele	-	-	-	53	5 318	5 371
Cllr. DR Maswanganyi	-	-	-	15	1 500	1 515
Cllr. XB Mkansi	-	-	-	93	9 336	9 429
Cllr. HS Shivhambu	-	-	-	15	1 500	1 515
Cllr. MM Mathonsi	71 282	14 800	23 384	1 078	-	110 544
Cllr. MC Rikhotso	-	-	-	45	4 475	4 520
Cllr. HR Rikhotso	-	-	-	45	4 475	4 520
Cllr. T Makhubele	-	-	-	15	1 500	1 515
Cllr. KL Ngobeni	23 384	3 700	5 846	397	9 268	42 595
Cllr. MA Mthombeni		-	-	39	3 933	3 972
Cllr. DT Shivuri	-	-	-	45	4 475	4 520
Clir. N Maluleke	-	-	-	45	4 475	4 520
Clir. MA Makamu	-	-	-	38	3 194	3 232
Clir. Bl Mashele	_	_	_	45	4 475	4 520
Cllr. AF Mthombeni	_	_	-	4	381	385
Clir. PS Mabulana	-	-	-	52	5 433	5 485
Clir. MC Mhlongo	-	-	-	45	5 435 4 475	4 520
Cllr. SS Kubayi	-	-	-	45 45	4 475	4 520
	-	-	-			
Cllr. KA Manganyi	-	-	-	15	1 500	1 515
Clir. PS Hlungwana	-	-	-	15	1 500	1 515
Cllr. XB Mkasi	-	-	-	15	1 500	1 515
Cllr. AM Mthombeni	-	-	-	15	1 500	1 515
Cllr. HR Shivambu	-	-	-	30	2 970	3 000
Clir. MJ Makhubela	-	-	-	45	4 475	4 520
Clir. MR Nkuna	-	-	-	8	762	770
Cllr. P Mazivuko	-	-	-	45	4 475	4 520
Cllr. TS Hlungwana	-	-	-	30	2 975	3 005
Cllr. NJ Zitha	-	-	-	45	4 475	4 520
Cllr. TP Chaka	-	-	-	30	4 475	4 505
Cllr. FJ Manganyi	-	-	-	20	2 043	2 063
Cllr. TJ Moswana	-	-	-	45	4 475	4 520
Cllr. MJ Chauke	-	-	-	30	2 975	3 005
Cllr. NM Madzunye	-	-	-	45	4 475	4 520
Cllr. RS Khosa	-	-	-	45	4 475	4 520
Cllr. DC Mashimbye	-	-	-	45	4 475	4 520
Cllr. RC Rikhotso	-	-	-	45	4 475	4 520
Cllr. FMI Shimange	-	-	-	15	1 500	1 515

52. Accounting by principals and agents

The municipality is a party to a principal-agent arrangement(s).

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

52. Accounting by principals and agents (continued)

Mopani District MunicipalityMopani District Municipality

Greater Giyani Municipality and Mopani District Municipality entered into legislated arrangement under which the Greater Giyani Municipality serves as an agent and Mopani District as a Principal.

Under this arrangement, Greater Giyani Municipality performs water and sewer functions on behalf of the Mopani District, all monies earned by the Greater Giyani Municipality.

Money from water and sewer services are disclosed as a liability and any monies paid by Greater Giyani Municipality to ensure smooth running of the water and sewer functions are disclosed as a receivable by Greater Giyani Municipality.

Agency fee @ (Water 20% and Sewer 5%)	557 560	650 644
Inter municipal Account Mopani District Municipality	39 328 586	22 591 467

Department of Transport - Limpopo

The Municipality has entered into an agreement with the Department of Transport under which the Department serves as a Principal and the Municipality as an agent.

Under this arrangement, the Municipality performs licensing functions on behalf of the department of transport and earns a commission of the total revenue collected from this services. The balance is transferred to the department of transport and other stakeholders. The following is a summary of revenue as a result of the arrangements at year end.

Agency fee

	7 164 403	7 041 782
Total amount paid or transferred to the principal	(17 892 829)	(16 865 568)
Total collection on behalf of the principal	25 057 232	23 907 350

Details of the arrangement(s) are as follows:

The municipality has been appointed to distribute water to local residences as distribution agent by the district municipality for which it is then entitled to a commission/agency fee for service rendered. The municipality accounts for revenue, expenditures and receivables relating to water transactions into loan account and it is disclosed under the same section of the annual financial statements. Refer to disclosure note for other receivables for full details note 10 for further reconciliation.

The municipality is entitled to 20% of the total collection

The municipality is also a party to an agreement between the municipality and the department of roads and transport to collect revenue licensing and permits. The municipality is entitled to 20% of the revenue collected.

Agency Expense

Root - X - Auctioneers (Pty) Ltd

235 175

The municipality has appointed Root X Auctioneers (Pty) Ltd to render auction services to auction the assets of the municipalityon the 3 years basis, through a tender process. The commencement of the is 25 January 2024.

The auctioneer is liable for the expenses incurred such as security, advertisement and etc.

Commission expense / Agency fee expense is 11.5%

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
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53. Risk management

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the municipality's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

Payables from exchange transactions	82 427 966	84 797 413
Deferred income	25 031 317	24 792 248
Bank overdraft	1 684 163	-
	109 143 446	109 589 661

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base.-performance by these counterparties.

Financial assets exposed to credit risk at year end were as follows:

2024	2023
250 549 884	248 013 459
50 325 509	32 099 563
11 296 128	14 467 380
20 823 570	16 177 101
	250 549 884 50 325 509 11 296 128

Market risk

Interest rate risk

As the municipality has no significant interest-bearing assets, the municipality's income and operating cash flows are substantially independent of changes in market interest rates.

54. Deviations

Closing balance	10 383 959	7 526 790
Less: Amount written off - current	(267 874)	-
Add: Fruitless and wasteful expenditure identified - current	3 125 043	290 329
Opening balance as previously reported	7 526 790	7 236 461
55. Fruitless and wasteful expenditure		
Closing balance	1 222 292	9 015 472
Mvuri Business Eneterprise	239 020	-
Accomodations	-	6 715 612
Isaaih Nyathi	- 855 250	1 056 053
MM Balovi Arttoneys	120 022	470 979
Bowmans	128 022	772 828

An amount of R 9 870.28 for 2019/2020 financial year is yet to be recovered, as per recommendation by MPAC.

Notes to the Annual Financial Statements

Figures in Rand

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2023

55. Fruitless and wasteful expenditure (continued)

An amount of R 22 455.00 is still under investigation by MPAC.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
55. Fruitless and wasteful expenditure (continued)		
Details of fruitless and wasteful expenditure		
Interest incurred for late payment of FBE	493	35 761
Interest incurred for late payment payment certtificate	1 992 979	162 866
Interest incurred for late payment payment certtificate	102 193	4 600
High Court order and interest	11 635	87 012
Interest for late payment of court award	2 257	-
Interest incurred for late payment of retention claimed/court award	1 013 617	-
Interest incurred for taxed costs - court award relating to Botshabelo Consulting Engineers	1 869	-
	3 125 043	290 239

56. Irregular expenditure

Add: Irregular expenditure - current Add: Irregular expenditure - prior period	7 981 274	14 363 302 (1 783 413)
Less: Amount written off - current	(12 289 827)	-
Closing balance	24 194 049	28 502 602

MPAC could not reach a conclusion on the investigation of R 9 640 992.69 for periods 2015/16 and 2016/17 respectively due to inadequate information.

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
		2020

56. Irregular expenditure (continued)

Incidents/cases identified/reported in the current year include those listed below:

PPR implementation on specific goals 7 days advertisement was not done for this			1 257 575 5 539 029	5 963 115 4 023 796
procurement The threshold for this service is above R200 000 and it was not awarded on competitive bidding process as required by the			-	2 691 815
SCM regulations The supplier is in the services of the state and it was not declared in the service of the state.			92 860	1 684 576
Bidders unfairly disqualified Evaluation criteria was not the same			1 030 235 61 575	-
		-	7 981 274	14 363 302
57. Unauthorised expenditure				
Opening balance as previously reported Add: Unauthorised expenditure - current Less: Amount written off by council - current	167 974 610 - (167 974 610)	49 095 505 118 879 105 -		
Closing balance	-	167 974 610		

The over expenditure incurred by municipal departments during the year is attributable to the following categories:

Non-cash - 118 879 105

Notes to the Annual Financial Statements

Figures in Rand	2024	2023
57. Unauthorised expenditure (continued)		
Analysed as follows: non-cash		
Depreciation and amortisation	-	77 377
Finance costs Impairment loss	-	4 568 091 1 852 217
Debt impairment	-	88 278 267
Loss on assets written off	-	4 205 555
Dbsolete inventory written off	-	16 395
Bad debts written off	-	19 881 203
	-	118 879 105
Analysed as follows: cash		
Finance and administration	-	118 878 105
58. Additional disclosure in terms of Municipal Finance Management Act		
SALGA		
Current year subscription / fee	42 549	40 510
Amount paid - current year	(42 549)	(40 510
		-
Audit fees		
Current year subscription / fee	5 463 621	4 835 617
Amount paid - current year	(5 461 765)	(4 835 617
	1 856	-
PAYE and UIF		
Current year subscription / fee	28 626 903	25 189 695
Amount paid - current year	(28 626 903)	(25 189 695
	-	-
Pension and Medical Aid Deductions		
Current year subscription / fee	30 553 622	29 407 828
Amount paid - current year	(30 553 622)	(29 407 828
		-
/AT		
VAT receivable	20 823 570	16 177 101
/AT output payables and VAT input receivables are shown in note		

VAT output payables and VAT input receivables are shown in note .

All VAT returns have been submitted by the due date throughout the year.

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

58. Additional disclosure in terms of Municipal Finance Management Act (continued)

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2024:

30 June 2024	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Cllr. Dlamini Khanyisa Sylvia	2 734	24 824	27 558
30 June 2023	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Cllr. Rikhotso Tsakane Idah Cllr Shibambu Basani Agnes	1 557 1 650	42 152 1 502	43 709 3 152
	3 207	43 654	46 861

During the year the following Councillors' had arrear accounts outstanding for more than 90 days.

59. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

1. Receivables from non exchange transactions - In prior year some customers amounting to R 23 030 240 were impaired based on the assessment made and in the current year the situation of those customers have changed, therefore impairment has since been reversed, as per GRAP 108 paragraph 36

2. VAT receivable - Prior period error arrised as a result of adjustment of incorrect declaration made to SARS whereby GGM declared vat on water transactions amounting to R 3 971 669 on behalf of Mopani district municipality.

3. Other receivables from exchange transactions - In prior year some customers with an amount of R 4 561 474 were impaired based on the assessment made and in the current year the situation of those customers have changed, therefore impairment has since been reversed, as per GRAP 108 paragraph 36

4 Cash in transist - Reclassification of transactions with an amount of R 82 819 were posted in the cash in transist control account which were not cleared in the prior year.

5. Payables from exchange transactions--Prior period error arrised as a result of adjustment of incorrect declaration for VAT amounting R 3 971 668 was made to SARS whereby GGM declared vat on water transactions on behalf of Mopani district municipality.

6. Debt impairment reversal-- In prior year some customers with an amount of R 14 984 324 were impaired based on the assessment made and in the current year the situation of those customers have changed, therefore impairment has since been reversed, as per GRAP 108 paragraph 36.

7. Employee related costs- Incidental cost (R63 939), Km travel (R2 105 593), daily allowance (R811 400) and food allowance (R139 850) were previously reported as employee cost

8. Remuneration of councillors- Incidental cost (R9 222), Km travel (R673 424), daily allowance (R63 319) and food allowance (R14 260) were previously reported as remuneration of councillors and related parties.

9. Debt impairment -- In prior year some customers with an amount of R 12 524 572 were impaired based on the assessment made and in the current year the situation of those customers have changed, therefore impairment has since been reversed, as per GRAP 108 paragraph 36.

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand 2024 2023			
	Figures in Rand	2024	2023

59. Prior-year adjustments (continued)

10. General expenses-employee related costs and remuneration of councillors costs totaling to (R3 881 006) are reclassified to general expenses.

11. Irregular expenditure - Irregular expenditure of R 1 783 413 was overstated in the prior year.

12. Rehabilitation of dumping site- The provision for rehabilitation of dumping site has been revised from R 43 374 304 to R22 779 904 relatively with the interest charge from R 4 568 091 to R1 985 370

Statement of financial position

2023

	Note	As previously reported	Correction of error	Re- classification	Restated
Receivables from non exchange transactions	10	44 148 641	23 030 240	-	67 178 881
VAT Receivables	12	15 904 882	272 219	-	16 177 101
Other receivables from exchange transactions	13	9 905 906	4 478 655	82 819	14 467 380
Cash and cash equivalents	14	248 096 278	-	(82 819)	248 013 459
Property, plant and equipment	4	1 091 178 641	2 979		1 091 181 620
Payables from exchange transactions		112 569 600	2 444 109	-	115 013 709
Current portion - rehabilitation of dumping site		5 473 837	-	-	5 473 837
Rehabilitation of dumping site		37 900 467	-	-	37 900 467
		1 565 178 252	30 228 202	- '	1 595 406 454

Statement of financial performance

2023

	Note	As previously	Correction of	Re-	Restated
		reported	error	classification	
Debt impairment reversal	22	12 607 391	14 984 324	-	27 591 715
Employee related costs	35	(170 585 180)	-	3 120 781	(167 464 399)
Remuneration of councillors	36	(26 142 426)	-	760 225	(25 382 201)
Finance costs	39	(4 568 091)	-	-	(4 568 091)
Debt impairment	41	(117 278 267)	12 524 572	-	(104 753 695)
Contracted services	42	(68 044 372)	-	-	(68 044 372)
General expenditure	46	(89 208 996)	(2 162 907)	(3 881 006)	(95 252 909)
Surplus for the year		(463 219 941)	25 345 989	-	(437 873 952)

Disclosure

2023

	Note	As previously reported	Correction of error	Restated
Irregular expenditure		14 363 302	(1 783 413)	12 579 889
Related parties		26 142 426	(760 225)	25 382 201

60. Going concern

We draw attention to the fact that at 30 June 2024, the municipality had an accumulated surplus (deficit) of R 1 443 155 531 and that the municipality's total assets exceed its liabilities by R 1 443 155 531.

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

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61. Segment information

General information

Identification of segments

The municipality is organised and reports to Council on the basis of Three (3) major functional areas or segments. The segments were organised around the type of service delivered and the target market. Management uses these same segments for determining strategic objectives. Revenue and expenditure relating to these segments are allocated at a transactional level income relating to governance and administration of municipality are not allocated to these business units.

Information reported about these segments is used by management as a basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments is also considered appropriate for external reporting purposes.

The three key segment units comprise of:

- Finance and administration which include property rates, supply chain management, agency services and investments.
- Community & public safety which include traffic management, library services, cemetery management, solidwaste management and facity management
- Planning & economic development which include, outdoor advertisement, property transfers and registrations

Aggregated segments

Notes to the Annual Financial Statements

Figures in Rand

61. Segment information (continued)

Segment surplus or deficit, assets and liabilities

2024

Revenue	Finance and administration	Community and Public Safety	Planning and economic development	Total
Service charges	-	9 321 962	-	9 321 962
Rental of facilities and equipment	<u>.</u>	273 811	-	273 811
Interest received on overdue accounts (other services)	-	3 992 553	-	3 992 553
Agency services	557 560		-	557 560
Licences and permits	-	7 307 730	-	7 307 730
Gains on provisions	983 008	-	-	983 008
Actuarial gains	2 882 000	-	-	2 882 000
Gain on assets disposal	19 511 401	-	-	19 511 401
Other income	1 973 874	204 448	678 139	2 856 461
Interest received - investment	25 579 179	-	-	25 579 179
Property rates	86 839 750	-	-	86 839 750
Traffic fines	-	753 642	-	753 642
Interest-overdue accounts (property rates)	40 708 966	-	-	40 708 966
Donations received	-	-	18 571 592	18 571 592
Total segment revenue	179 035 738	21 854 146	19 249 731	220 139 615
Entity's revenue				220 139 615

Notes to the Annual Financial Statements

Figures in Rand

	Finance and administration	Community and Public Safety	Planning and economic development	Total
61. Segment information (continued)				
Expenditure				
Employee related costs	4 290 138	51 688 208	7 309 220	63 287 566
Depreciation and amortisation	71 817	1 098 507	18 407	1 188 731
Finance cost	3 122 786	2 430 980	-	5 553 766
Debt impairment	97 231 914	679 000	-	97 910 914
Contracted services	25 097 244	-	-	25 097 244
Transfers and subsidies	-	-	1 500 000	1 500 000
General expenses	11 226 735	9 114 760	-	20 341 495
Total segment expenditure	141 040 634	65 011 455	8 827 627	214 879 716
Total segmental surplus/(deficit)	37 995 104	(43 157 309)	10 422 104	5 259 899
Assets				
Inventory	2 432 017	-	-	2 432 017
Receivables from non-exchange transactions	50 347 312	(33 877)	-	50 313 435
Other receivables from exchange transactions	-	9 424 414	-	9 424 414
Investment property	-	-	44 207 157	44 207 157
Property, Plant and Equipment	490 454	178 567 820	2 682 198	181 740 472
Total segment assets	53 269 783	187 958 357	46 889 355	288 117 495
Total assets as per Statement of financial Position				288 117 495
Liabilities				
Deferred income	-	-	25 031 317	25 031 317
Total liabilities as per Statement of financial Position				25 031 317

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

62. Budget differences

Material differences between budget and actual amounts

1. Rental of facilities

Service is dependent on the needs of the community members. An increament of over 10% indicates that the demand from community members were favourable in the current year when compared to the prior year.

2. Agency Services

Agency fees commission is depended on the water and sanitation collection, therefore the municipality collected less when compared to the previous year.

3. Gain on provisions

The increase is due to the gain on provision of rehabilitation of landfill site.

4. Actuarial gain is attributable to membership changes arising primarily due to the exit of several in-service members aged 59 or older, none of whom continued with the medical aid subsidy.

5. License and permits is a commission which is received for services rendered on behalf of department of transport therefore the municipality collected less than the anticipated budget hence the decrease when compared to the previous year.

6. Other income

Service is dependent on the needs of the community members. An increment of over 10% indicates that the demand from community members were favourable in the current year when compared to the prior year

7. Interest on investment

The variance was caused by a huge positive cash balance maintained by the municipality, furthermore there were also more investments made by the municipality.

8. Interest Received overdue accounts (Other services)

Interest is calculated on the receivable balances which it has increased compared to the prior year.

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	 2024	2023

62. Budget differences (continued)

9. Traffic fines

This was due to more roadblocks and enforcement measures conducted by the municipality.

10. Proceed on sale of assets

The increase is due to results of the Asset Auction and which were stolen and insurance settlements which was performed during the current year under review

11. Interest on overdue account (Property rates)

Impact of low revenue collection due to culture of non-payment has resulted in an increased debtor's book and increase the interest on outstanding debtors

12. Donations Received

During the year three properties were registered in the name of the Municipality

13. Reversal of impairments

It's due to more disposal of Assets as the results of Auction which was conducted in the current year.

14. Finance costs

This is due to the interest on the provision for rehabilitation of dumping side

15. Lease rentals on operating lease

The budget was decreased while checking the performance for the first nine month of the financial year, the contract is depended on the usage of the machine

16. Repairs & Maintenance

This is because of the reclassification from repairs and maintenance vote to WIP (Work in progress) because some of the maintenance was capital in nature.

17. Contracted Service

There was an increase in the professional fees' expenditure.

18. Loss on Assets written off

Due to the pavement milling projects undertaken by the municipality, the old tar roads and removal of Road Furniture derecognised resulted in the loss on asset written off.

19. Damaged and obsolete inventory written off

The increase is due to some of the wooden doors that were damaged by termites and damp course damaged by heat.

Annual Financial Statements for the year ended 30 June 2024

Notes to the Annual Financial Statements

Figures in Rand	2024	2023

62. Budget differences (continued)

EXPLANATION OF DIFFERENCES BETWEEN APPROVED BUDGET AND FINAL ADJUSTED BUDGET

1. Rental of facilities and equipment

A downward adjustment is based on actual performance of refuse removal during mid-year budget assessment. The service is depended on the demand by consumers, cost reflective tariffs also lowered the demand

2. Agency Services

This is due to water shortages in Mopani District, and it resulted in lower billing for water consumption

3. Other income

Services in this category is depended on the demand of services by consumers. Sale of Property did not perform as planned during the start of the budget processes.

4. Interest on Investment

The variance was caused by a huge positive cash balance maintained by the municipality, furthermore there were also more investments made by the municipality.

5. Interest received overdue account (other services)

A downward adjustment is based on actual performance of during mid-year budget assessment. The municipality had projected an increase in the payment of services which could have resulted in a decrease of receivables balances

6. Proceed on sale of assets

The increase is due to results of the Asset Auction and which were stolen and insurance settlements which was performed during the current year under review.

7. Traffic fines

This was due to less roadblocks and enforcement measures conducted by the municipality during the first half of the financial year.

8. Employee Related costs

The budget was decreased due to the budgeted vacant positions which were not filled for the first six month of the financial year and termination of employment during the first six month.

9. Repairs and maintenance

The budget was increased due to the need and backlog that is there in our communities to maintain roads and stormwater

10. Debt impairment

Debt impairment was adjusted based on the actual impairment in the prior year signed annual financial statements

63. Financial instruments disclosure

Categories of financial instruments

2024

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	50 325 509	50 325 509
Other receivables from exchange transactions Cash and cash equivalents	11 296 128 250 549 884	11 296 128 250 549 884
Cash and Cash equivalents	312 171 521	312 171 521
Financial liabilities		
	At amortised	Total
Trade and other payables from exchange transactions	cost 82 427 966	82 427 966
	02 127 000	02 127 000
2023		
Financial assets		
	At amortised cost	Total
Trade and other receivables from exchange transactions	32 099 563	32 099 563
Other receivables from exchange transactions Cash and cash equivalents	14 467 380 248 013 459	14 467 380 248 013 459
	294 580 402	294 580 402
Financial liabilities		
	At amortised	Total
Trade and other payables from exchange transactions	cost 84 797 413	84 797 413
Financial instruments in Statement of financial performance		
2024		
	At amortised cost	Total
Interest income (calculated using effective interest method) for financial instruments at	70 280 698	70 280 698
amortised cost Receivables Impairment for the year	(97 910 914)	(97 910 914)
	(27 630 216)	(27 630 216)
2023		
	At amortised	Total
Interest income (calculated using effective interest method) for financial instruments at amortised cost	cost 53 053 369	53 053 369
Receivables Impairment for the year	(104 753 695)	(104 753 695)
	(51 700 326)	(51 700 326)



GREATER GIYANI MUNICIPALITY

ANNEXETURE D AUDIT REPORT 2024

Report of the auditor-general to Limpopo Provincial Legislature and council on Greater Giyani Municipality

Report on the audit of the financial statements

Opinion

- I have audited the financial statements of the Greater Giyani Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
- 2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the municipality as at 30 June 2024 and financial performance and cash flows for the year then ended in accordance with Standards of Generally recognised accounting practices (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and Division of Revenue Act 5 of 2023 (DoRA).

Basis for opinion

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

Emphasis of matters

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

Significant uncertainty

7. With reference to note 50 to the financial statements, the municipality is the defendant in multiple lawsuits. The municipality is opposing these claims. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

Material impairment

 As disclosed in note 41 to the financial statements, a material impairment of R97 910 914 (2023: R104 753 695) was made as a result of debt which recovery is doubtful due to an inadequate debt collecting system.

Other matters

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

Unaudited supplementary schedules

10. The supplementary information as 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.

Unaudited disclosure notes

11. In terms of section 125(2)(e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirements did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

- 12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and 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.
- 13. 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

14. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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.

15. 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 11 forms part of our auditor's report.

Report on the audit of the annual performance report

- 16. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance areas presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
- 17. I selected the following key performance areas presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected key performance areas that measures the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance area	Page numbers	Purpose
Key performance area 3 – Basic services and infrastructure development	xx	Provision for basic service to the community
Key performance area 4 – Local economic development	xx	Enhance economic development

- 18. I evaluated the reported performance information for the selected key performance areas against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.
- 19. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents

- the reported performance information is presented in the annual performance report in the prescribed manner.
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets/ measures taken to improve performance.
- 20. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.
- 21. I did not identify any material findings on the reported performance information for the selected key performance areas.

Other matters

22. I draw attention to the matters below.

Achievement of planned targets

- 23. The annual performance report includes information on reported achievement against planned targets and provides explanations for over- or under achievement and measures taken to improve performance.
- 24. The tables that follow provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any under achievement of targets and measures taken to improve performance are included in the annual performance report on pages xx to xx.

Development priority: KPA 3 – Basic service delivery and infrastructure development

Targets achieved: 77%	
Budget spent: 60%	

Key indicators not achieved	Planned target	Reported achievement
1. Number of people to be appointed through EPWP social program by 30 June 2024	34 People appointed through EPWP social program by 30 June 2024	Target not achieved (8 people appointed through EPWP social program)
2. Completion of guardhouse vinyl flooring and ceiling for Mavalani indoor sports centre	Completion of guardhouse, vinyl flooring and ceiling for Mavalani indoor sports centre by 30 June 2024	Target not achieved (substructure main hall and guard house has been completed for Mavalani indoor sports centre)
3. Connection of pay point and boom gate at civic centre parking lot	Connection of pay point and boom gate at civic centre parking lot by 30 June 2024	Target not achieved (Boom gate civic centre parking lot has been connected)
4. Appointment of service provider for 3,5 km upgrading of phase 2 from gravel to paving at Makosha	Appointment of service provider for 3,5 km upgrading of phase 2 from gravel to paving at Makosha by 30 June 2024	Target not achieved (Approved terms of reference to appoint service provider for 3,5 km upgrading of phase 2 from gravel to paving at Makosha)

Key indicators not achieved	Planned target	Reported achievement
5. Appointment of consultant for refurbishment of section E sports centre	Appointment of consultant for refurbishment of section E sports centre by 30 June 2024	Target not achieved (Approved terms of reference to appoint consultant for refurbishment of section E sports centre)
 Appointment of consultant for refurbishment of sporting facilities (Gawula) 	Appointment of consultant for refurbishment of sporting facilities (Gawula) by 30 June 2024	Target not achieved (Draft terms of reference to appoint consultant for refurbishment of sporting facilities Gawula)
7. Appointment of contractor for construction of wasteful disposal site	Appointment of contractor for construction of waste disposal site by 30 June 2024	Target not achieved (Approved terms of reference to appoint contractor for waste disposal site)
 Develop a detailed design for connection of 150 units at Mbhedle village 	Development of detailed design for connection of 150 units at Mbhedle village by 30 June 2024	Target not achieved (Draft development of detailed design for connection of 150 units at Mbhedle village)
9. Installation of 4 high mast at Giyani section A and C (ward 12)	Installation of 4 high mast at Giyani section A and C (ward 12) by 30 June 2024	Target Achieved not achieved (Installation of 4 high mast at Giyani Section A and C - ward 12)
10. Appointment of consultant for Mageva soccer pitch extension	Appointment of consultant for Mageva soccer pitch extension by 30 June 2024	Target not achieved (Approved terms of reference to appoint consultant for Mageva soccer pitch extension)

Development priority: KPA 4 – Local economic development

Targets achieved: 86% Budget spent: 80%		
Key indicators not achieved	Planned target	Reported achievement
1. Number of SMME' supported financially	6 SMME's supported financially by 30 June 2024	Target not achieved (4 SMME's supported financially)

Material misstatements

25. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for KPA 3 – basic service delivery and infrastructure development. Management subsequently corrected all the misstatements and I did not include any material findings in this report.

Report on compliance with legislation

26. 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.

- 27. 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.
- 28. 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.
- 29. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

30. 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 general expenditures, receivables from non-exchange transactions, statement of comparison of budget and actual amounts and cash flow statement identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Consequence management

- 31. Some of the irregular expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.
- 32. Losses resulting from fruitless and wasteful expenditure were not recovered from the liable person, as required by section 32(2)(b) of the MFMA.

Expenditure management

- 33. Reasonable steps were not taken to prevent irregular expenditure amounting to R7 981 274 as disclosed in note 56 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by quotations not advertised for a minimum of 7 days.
- 34. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R3 125 043, as disclosed in note 55 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by interest charged on late payments.

Strategic planning and performance management

35. The performance management system and related controls were not maintained as it did not describe how the performance measurement, review and reporting processes should be

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

Other information in the annual report

- 36. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected key performance areas presented in the annual performance report that have been specifically reported on in this auditor's report.
- 37. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
- 38. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance areas presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
- 39. 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

- 40. I considered internal controls 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.
- 41. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.
 - Lack of proper record keeping to ensure that complete, relevant, and accurate information is accessible in a timely manner and available to support financial statements and performance reporting.
 - Lack of management oversight in the preparation, monitoring and reporting of performance information.
 - Internal controls for monitoring compliance with laws and regulations are ineffective as they do not detect and prevent instances of non-compliance with applicable laws and regulations.

Material irregularities

42. 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

Free basic electricity provided to non-qualifying customers.

- 43. Section 78(1)(a) of the MFMA states that, "Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that the system of financial management and internal control established for the municipality is carried out diligently".
- 44. During the 2020-21 and 2021-22 financial year, the municipality paid Eskom an estimated amount of R4 303 563 for free basic electricity relating to beneficiaries who did not qualify to be classified as indigents as some were either deceased, employed by other organs of state and/ or the spouse were employed by an organ of state. This matter is a non-compliance with section 78(1)(a) of the MFMA as the senior managers of the municipality did not take reasonable steps within their respective areas of responsibility to ensure that the system of financial management and internal control established for the municipality, is carried out diligently as the municipality established an internal policy which stipulated the process and steps to be followed for identification, validation and approval of customers as indigents.
- 45. The non-compliance resulted in a likely material financial loss of R4 303 563 for the municipality, as payment was made for non-qualifying customers.
- 46. The accounting officer was notified of the material irregularity on 22 February 2022 and invited to make a written submission on the actions that will be taken to address the matter. The accounting officer responded on 22 March 2022 and 4 November 2022 and indicated that the following actions will be taken:
 - The beneficiary list that led to the material irregularity was cancelled on 1 March 2022 with Eskom and the beneficiaries were re-registered up until 30 June 2022. A new beneficiary list was compiled, validated and sent to Eskom in October 2022.
 - The likely financial loss of R4 386 484 was disclosed as fruitless and wasteful expenditure in note 54 to the annual financial statements for the 2021-22 financial year.
 - An investigation was instituted on 4 November 2022 to investigate and report on the circumstances that led to the material irregularity by the Municipal Public Accounts Committee (MPAC) and we obtained an investigation report dated 18 October 2023 where the committee indicated that management should follow up on the recovery of the R2,7 million as per council resolution from beneficiaries employed by the state and report to council on a quarterly basis. MPAC indicated that information provided by management

was not adequate for the committee to make conclusions on how fruitless and wasteful expenditure was incurred by the municipality.

- A legal firm was appointed on 1 November 2023 to advise the accounting officer on the viability of recovery from free basic electricity beneficiaries employed by the state or the spouses of beneficiaries employed by the state. The legal firm was expected to give a report on the matter by end of March 2024.
- The engagement with the legal firm could not be concluded as intended due to inadequate communication between the municipality's legal office and the legal firm due to the following challenges:
 - o The legal manager was dismissed on 30 August 2023.
 - o The legal manager was reinstated on 22 January 2024.
 - The legal manager resigned on 25 April 2024.
 - o The new permanent official was only appointed on 1 July 2024.
- Communication between the municipality and the legal firm was enhanced and an interim report dated 16 September 2024 was submitted. The report indicated that it is feasible to recover from beneficiaries employed by the state, beneficiaries whose spouse work for the state and indigent Companies and Intellectual Property Commission directors.
- The legal firm recommended that the municipality may appoint attorneys responsible for debt collection to recover monies from customers that wrongly and/ or fraudulently benefited from the free basic electricity, this should be done in full consideration of the costs to be incurred for issuing summons and obtaining judgment where necessary for each beneficiary.
- The interim report from the legal firm was provided to MPAC on 30 September 2024, to assist MPAC in investigating and reporting on the circumstances that led to the material irregularity. The investigation is planned to be finalised on or before 31 January 2025. The accounting officer plans to take action against the person/s found responsible and to initiate steps to recover the financial loss based on the outcome of the investigation.

47. I will follow up on this investigation and the implementation of any planned actions during my next audit.

Auditor - General

Polokwane

30 November 2024



Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation - selected legislative requirements

The selected legislative requirements are as follows:

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Legislation	Sections or regulations
Municipal Supply Chain Management	SCM reg. 12(1)(c), 16(a), 17(a) & (c)
Regulations_GNR 868_30 May 2005	SCM reg. 17(a) & 17(b)
	Section 16(a)
	SCM reg. 13(b) & (c)
	SCM reg. 43
	SCM reg. 19(a)
	SCM reg. 36(1)(a)
	SCM reg. 12(3)
	SCM reg. 27(2)(a) & (e)
	SCM reg. 22(1)(b) & 22(2)
	SCM reg. 28(1)(a)(i);
	SCM reg. 21(b);
	SCM reg. 29(1)(a) & (b)
	SCM reg. 29(5)(a)(ii) & (b)(ii)
	SCM reg. 38(1)(c); 38(1)(d)(ii)
	SCM reg. 38(1)(e) & (g)(i)
	SCM reg. 38 (1))(g)(ii) & (g)(iii)
	SCM reg. 32
	SCM reg. 36(1)
	SCM reg. 5
~	SCM reg. 44
	SCM reg. 46(2)(e) & (f);
Municipal Finance Management Act 56 of 2003	Section 1
	Section 11(1)
	Section 13(2)
	Section 14(1)
	Section 14(2)(a) & (b)
	Section 15
	Section 24(2)(c)(iv)
	Section 28(1)
	Section 29(1)
	Section 29(2)(b)
	Section 32(2)
	Section 32(2)(a)
	Section 32(2)(a)(i) & (ii)
	Section 32(2)(b)
	Section 32(6)(a)

Legislation	Sections or regulations
9	Section 32(7)
	Section 53(1)(c)(ii)
	Section 54(1)(c
	Section 62(1)(d)
	Section 63(2)(a) & (c)
	Section 64(2)(b), (c), (e), (f) & (g)
	Section 65(2)(a), (b) & (e)
	Section 72(1)(a)(ii)
	Section 116(2)(c)(ii); 116(2)(b)
	Section 122(1)
	Section 122(1)(j)
	Section 122(2)
	Section 126(1)(a) & (b)
	Section 133(1)(a); 133(1)(c)(i); 133(1)(c)(ii)
	section 127(2)
	Section 127(5)(a)(i); 127(5)(a)(ii)
	Section 129(1); 129(3)
	Section 170
	Section 171(4)(a) & (b)
Element: Preferential Procurement Policy Framework Act 5 of 2000 (PPPF Act)	PPPFA 2(1)(a), 2(1)(f)
Municipal Staff Regulations	Regulations 7(1), 31
Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2)
	Regulations 36(1)(a)
PPPF Act	Sections or regulations
	PPPFA sec. 2(1)
	PPR 2017 6(1) and 7(1)
	PPR 2022 4(1), 4(2) and 5(1)
	PPR 2017 6(6), 6(8), 7(8), 10(1) & (2) & 11(1) & (2)
	PPR 2022 4(4) & 5(4)
	PPR 2022 4(3), 5(2) & 5(3)
	PPR 2017 5(1) & 5(3)
	PPR 2017 5(6)
	PPR 2017 5(7)
	PPR 2017 8(2)
	PPR (2017) 9(1)
	PPR 2017 8(5)
	PPR 2017 6(2) and 6(3)
	PPR 2017 7(2), 7(3), 7(6)
	PPR 2017 4(1) & 4(2)

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Legislation	Sections or regulations
Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Section 6(8)(a)
	Section 6(8)(b)
	Section 10(1)
	Section 5(6)
Disciplinary regulations for senior managers 2010	Section 5(2)
	Section 5(3)
	Section 8(4)
	Section 34(1)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 3(1)
Municipal Property Rates Act 6 of 2004	Section 3(1)(a)
Municipal Investment regulation	Section 3(3)
	Section 7
	Section 12(2)
	Section 12(3)
	Section 6
	Section 16(1)
Division of Revenue Act 4 of 2023	Section 16 (3)
	Section 11(6)(b)
	Section 12(5)
	Section 4(4)b
Municipal performance reg for municipal managers and managers directly accountable to municipal managers	Section 2(3)(a)
	Section 8(1) to 8(3)