



Mangaung Metropolitan Municipality

Consolidated Annual Report

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Chapter 1 – Executive Mayor's Foreword and City Manager's Overview

Component A: Executive Mayor's Foreword

The Municipality is an organ of state within the local sphere of government closest to the people, and as such, the community look to us for all their needs, irrespective of whether such needs fall within our mandate or that of Provincial or National Government. This necessitates the fostering of good relations and co-operative governance to ensure that all our community's needs are given the necessary attention. This Annual Report reflects the performance of the Municipality for the period 1 July 2023 to 30 June 2024. We are committed to fulfilling our constitutional powers and functions, albeit with limited financial and human resources in a severely constrained macro-economic environment. Moreover, we continue to implement the Five (5) IDP Strategic Objectives as outline in our Strategic Documents.

I am pleased to report that despite our challenges with resources, we have performed well in relation to creating a sustainable municipal institution that attempts to render quality services, promotes economic development and maintains stringent governance and financial management controls. This is seen with the appointments of permanent senior managers and this brings a much-needed stability for the institution. To ensure that we achieve our strategic objectives, we implement an effective, efficient and transparent systems of enterprise-wide risk management and for the year under review all identified strategic risks were monitored in a comprehensive and integrated manner.

I must indicate that, as the city we should be proud of the resilience that we have displayed during these hard times. Moreover, the innovation that we employed to ensure that we provide services as mandated by the constitution displayed character of a Municipality that truly cares about its communities. The Municipality did well in the achievement of its objectives for the year despite the circumstances. Although we were not able to achieve all our set objectives and targets, we continuously monitor our performance and implement corrective measures to ensure a high standard of basic service provision, good governance, and stringent fiscal control.

Some of the key highlights of the year includes but not limited to:

- Remain focused on improving revenue collection
- We remain in course to rehabilitate our roads to be roadworthy and meet acceptable standards
- Persist to provide reliable water and sanitation within the means of the available resources
- Provide continues weekly kerbside refuse removal to our formal and informal households
- The reclaiming the city in all regions of Mangaung and enforcing of by laws
- Continue to provide security of tenure with allocation of Permission to Occupy (PTO) and title deeds
- Continue to respond on sewerage spillages and water leakages
- Installation and replacement of water meters
- Provision of public street lighting and households connections
- Rehabilitation of our recreational facilities
- Improve economic responsiveness by processing building plans on time

Despite the municipality's financial position, the Municipality continues to improve its staff productivity, remain committed to implementing the Financial Recovery Plan (FRP) to ensure our financial sustainability, and in return we are able to render quality services which are value for money and in return to boost the municipality's collection rate. I would like to thank all Provincial and National Departments for their ongoing support.

With the city's vision of '*... globally safe and attractive to live, work and invest in*'. I can only outspread appreciation to our broader stakeholders being the Mangaung Community, Councillors, Ward Committee members as well as the management team and their respective staff for their contribution in the Mangaung Metropolitan Municipality, which is at the "*Heart of it All*".

It is my pleasure and privilege to present the Annual Report for the 2023/24 financial year. I stand proud of what we have achieved in terms of our set priorities with a goal to improve and fulfil our constitutional mandate.

ClIr. Greagory Nthatsi
Executive Mayor
Mangaung Metropolitan Municipality

Component B: City Manager's Overview

A well-managed, professional and stable institution adhere to the laws of the Country particularly those governing local government as a sphere of government. This product is the outcome of a number of activities and milestones. Amongst those are the appointment of the different Head of Departments in the city, the reconfiguration of departments into sizeable departments for efficiency and effectiveness. The advertisement of critical positions with the intention to attract and appoint relevant skills for improved provision of municipal services and meeting section 153 of the Constitution of South Africa.

One key aspect of an annual report is compliance with audit procedures. This ensures that the financial information included in the report is accurate and reliable, and that it meets all relevant legal and regulatory requirements. Compliance with audit procedures also helps to prevent fraud and financial mismanagement, and can help build trust with stakeholders. Capacity building is another important aspect of an organization. This refers to the process of developing and strengthening the skills, knowledge, and resources of the company and its employees. It can be achieved through training and development programs, as well as through strategic investments in technology and equipment. Capacity building can help an organisation to increase efficiency, improve quality, and better respond to changing conditions of our communities.

Improving financial performance is a primary goal for Mangaung. This is achieved through a variety of strategies, such as cost cutting, revenue improvement, and increasing efficiency. Risk management is another important aspect of organisational success. It involves identifying and evaluating potential risks that could impact the company's performance, and implementing strategies to mitigate or manage those risks. Risk management is an important aspect in the city and has also prioritised to minimise the impact of negative events, such as financial losses, and can help it to better prepare for unexpected disruptions. Continued monitoring of audit action plan is also on of the priorities set by the city. The exercise enables us to recognise that good governance requires effective, representative, transparent and accountable government institutions at all levels, public participation, effective checks and balances, and the separation of powers, as well as noting the role of information and communications technologies in achieving these aims. The below five IDP objectives are what guide the municipality to achieve its goals:

▶ Spatial Transformation	• Implement and integrated and targeted strategy that transforms the spatial and economic legacy of Mangaung.
▶ ServiceDelivery Improvement	• Strengthen service delivery as a priority for economic growth
▶ Financial Health Improvement	• Implement a financial recovery plan that rebuilds financial Strength
▶ Economic Growth	• Boost economic development by strengthening organisational performance
▶ Organisational Strength	• Strengthen the organisation – the heart of it all

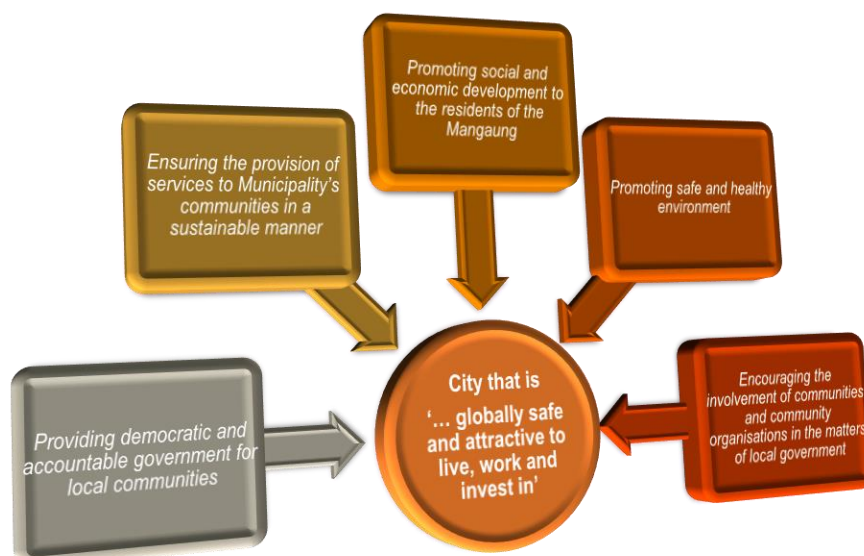
The 2023/24 financial year has been truly challenging for Council of Mangaung, however, these challenges requires best managerial practices. Through continued promotion of policies, processes and mechanisms that protect the public interest, the use of disclosures is of the important mechanisms for public officials in order to avoid possible conflicts of interest and incompatibilities, as well as other measures that increase transparency. It is important that the Municipality provide adequate resources to ensure that development initiatives are fully funded and can be executed in a timely manner and continuously monitor and evaluate the progress. Overall, an annual report, compliance with audit procedures, capacity building, improving financial performance, and risk management are all critical elements of organisational success. Together, they can help an institution to improve performance, build trust with stakeholders, and better respond to changes in the needs of our communities.

This Annual Report will account to the stakeholders on the business process undertaken by the municipality during the 2023/2024 reporting period.

Mr. Sello More
City Manager
Mangaung Metropolitan Municipality

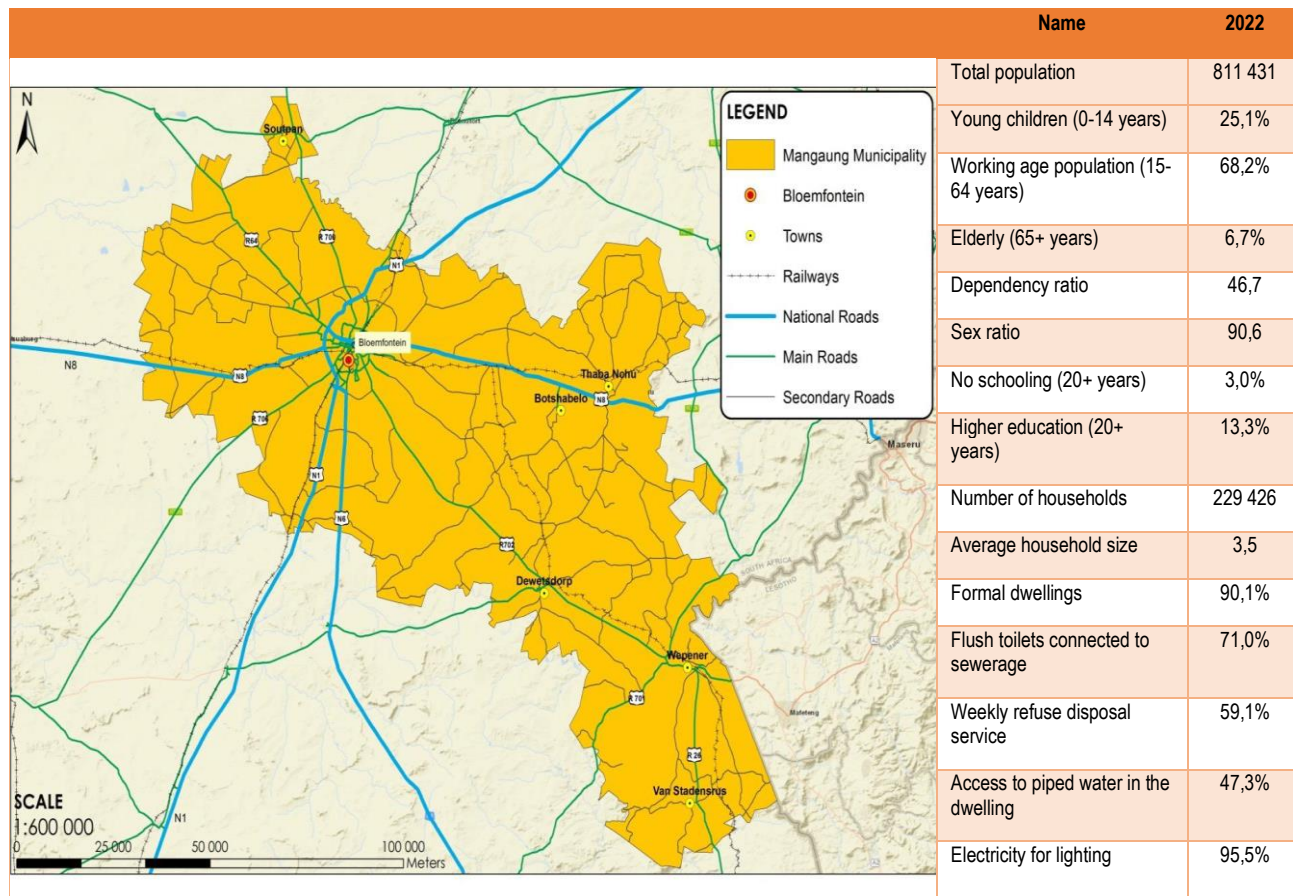
Component C: Municipal Overview

1.1 Mangaung's Vision with objects of local governments



1.2 Mangaung Demographic Profile

Mangaung which is in the Free State province, has an area of 9,899 km² and is conveniently situated near the main transport networks including the N1 (which links Gauteng with the Southern and Western Cape), the N6 (which links Bloemfontein to the Eastern Cape), and the N8 (which links Bloemfontein to Lesotho in the east and with the Northern Cape in the west). Below figure 1 provides Demographic profile as per Census 2022:



1.3 Socio Economic Status

Mangaung has a diverse and resilient economy, with strong sectors such as finance, trade, manufacturing, government, education, creative arts, and mining. The municipality contributes 33% to the provincial GDP and 2% to the national GDP. However, like many economies, it has been negatively affected by the COVID-19 pandemic, which resulted in reduced economic activity, lower revenue collection, increased expenditure, and reduced service delivery.

Table 1: Gross Value Added (GVA) by Broad Economic Sector - Mangaung Metropolitan Municipality, 2021 [R BILLIONS, CURRENT PRICES]

	Mangaung	Free State	National Total	MAN as % of province	MAN as % of national
Agriculture	2.6	18.4	152.8	14.3%	1.72%
Mining	1.6	28.3	474.9	5.5%	0.33%
Manufacturing	5.5	27.2	729.8	20.0%	0.75%
Electricity	2.6	9.1	171.7	28.5%	1.51%
Construction	2.1	4.7	141.0	44.1%	1.47%
Trade	17.0	34.9	751.3	48.7%	2.26%
Transport	11.8	21.4	397.8	55.1%	2.96%
Finance	28.7	56.3	1,320.5	51.0%	2.17%
Community services	40.6	77.1	1,432.9	52.7%	2.84%
Total Industries	112.4	277.4	5,572.6	40.5%	2.02%

Below figure 2 shows the 2024 Quarter 2 labour force rate by Stats SA, provides details in relation to active labour participation in Mangaung. The unemployment rate for quarter 2 is sitting at 30.5% and Labour force participation at 60.1% and employed at 41.7%.

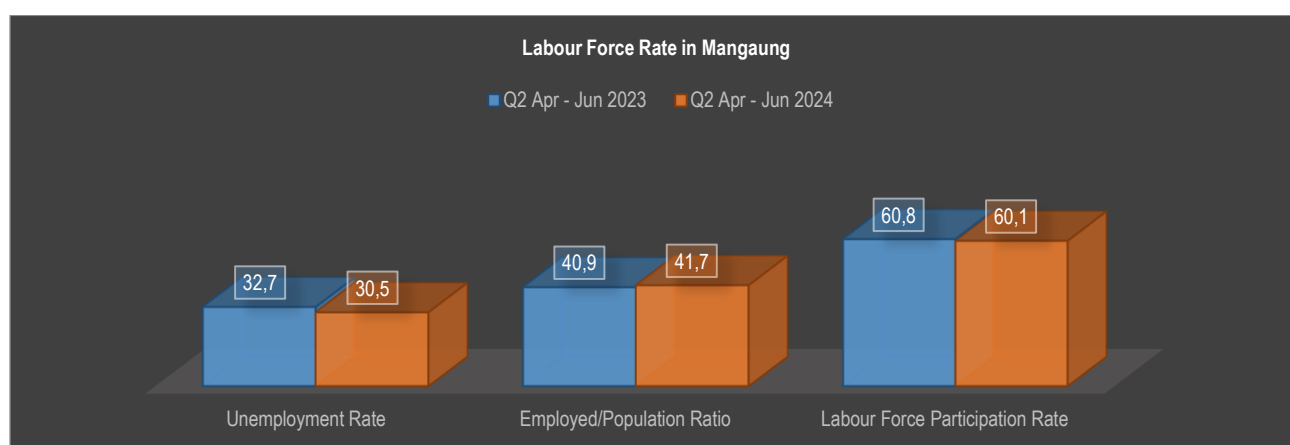


Figure 2: Quarterly Labour Force Rate

Table 2 below, indicates that 233 000 of individuals between the age of 15-64 are employed, while 102 000 are unemployed, with 223 000 are not economically active and 42 000 are discouraged work seekers.

Table 2: Employment opportunities in Mangaung

Population 15-64	557 000
Labour Force	335 000
Employed	233 000
Unemployed	102 000
Not Economically Active	223 000
Discouraged work-seekers	42 000
Other (Not Economically Active)	180 000

1.4 Relative importance of MMM economy

The City is ardent to create an environment that promotes the development of the local economy

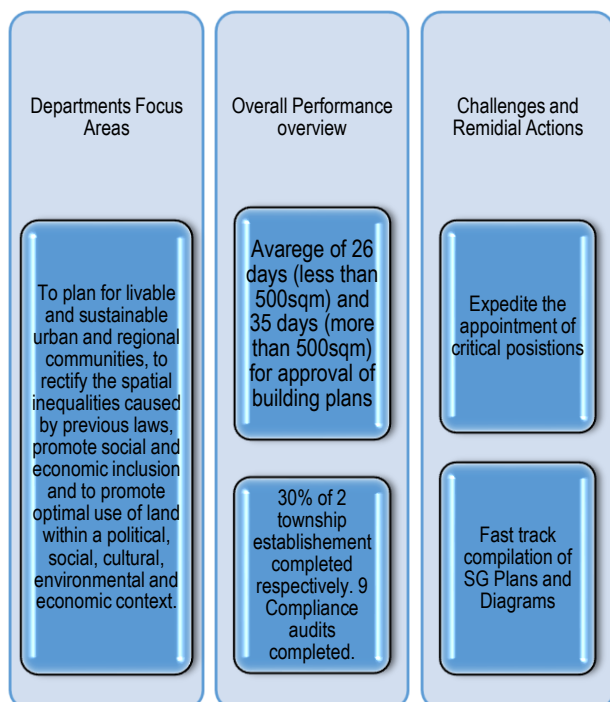
- Regulatory frameworks that is conducive
- Facilitate business that is responsive
- Create new investment opportunities at the Industrial Zones, Urban Development Zone (UDZ) and Corridors
- Invest in physical infrastructure.

Furthermore, the following is prioritized to facilitate job creation initiatives, expanded value chains, development of informal economy, expanded public works programmes, Tourism Development, Rural Development, Sector Development (manufacturing, medical and pharmaceutical, Knowledge and innovation, Transport and logistics) and the Economic Development Strategy (EDS) highlights key programmes Industrial Cluster Development and Sector Development, Agricultural Development Programmes, Business Expansion and Retention, Trade and Investment Promotion Programme, Tourism Development Programme.

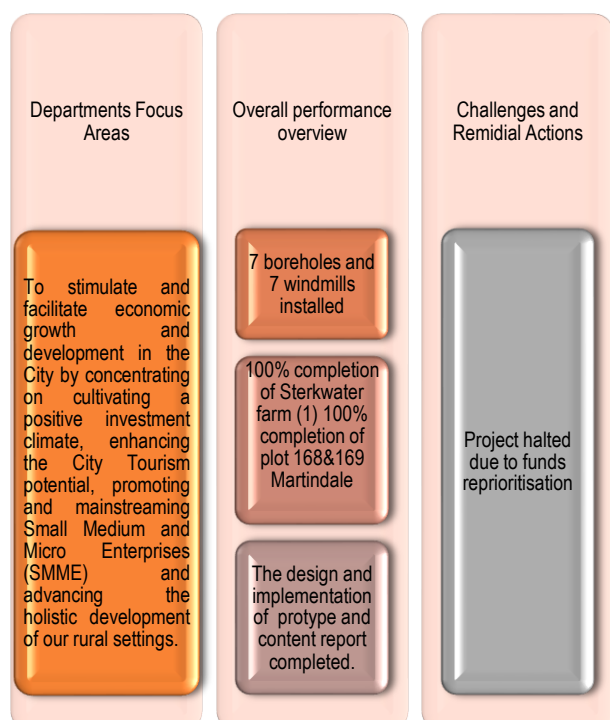
1.5 Municipal functions per Departments and overall MMM service delivery overview for 2023/2024

This section of the document, provides the reader with a summary of the functions, achievements and remedial actions for challenges recorded for the 2023/2024 financial year. Detailed breakdown is provided in Chapter 3 of this Annual Report.

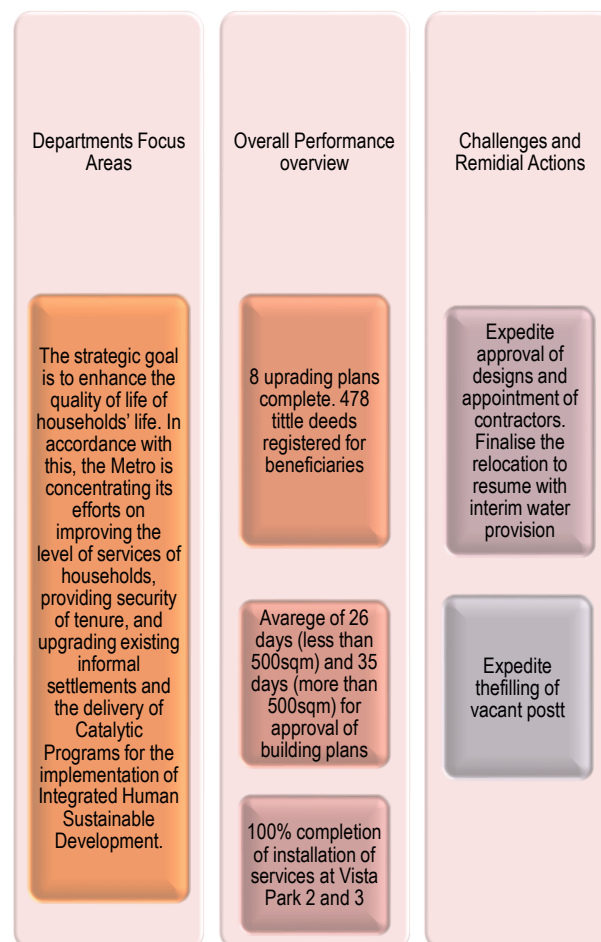
1.5.1 Planning



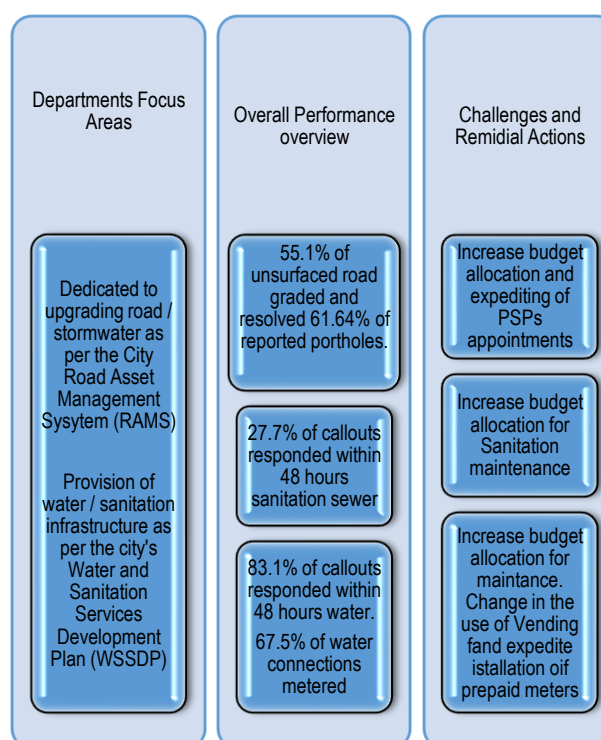
1.5.2 Economic and Rural Development



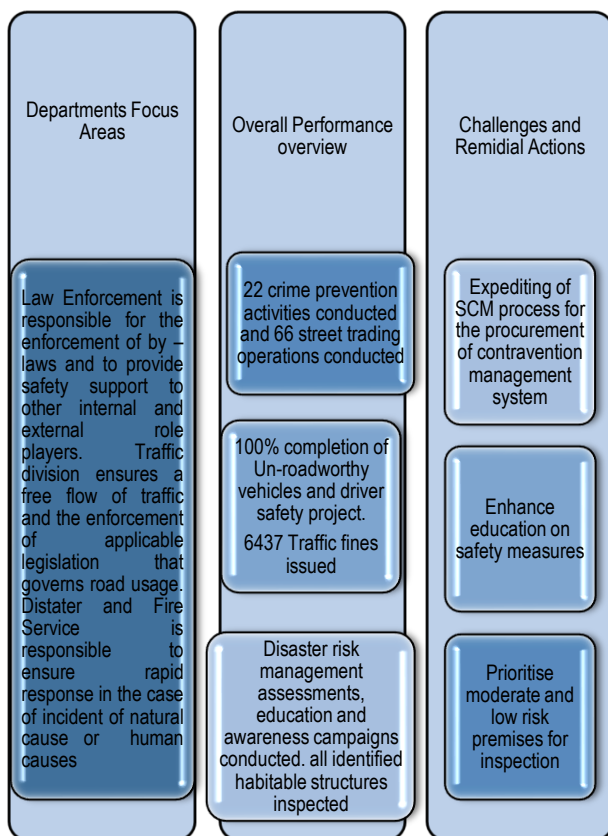
1.5.3 Human Settlement



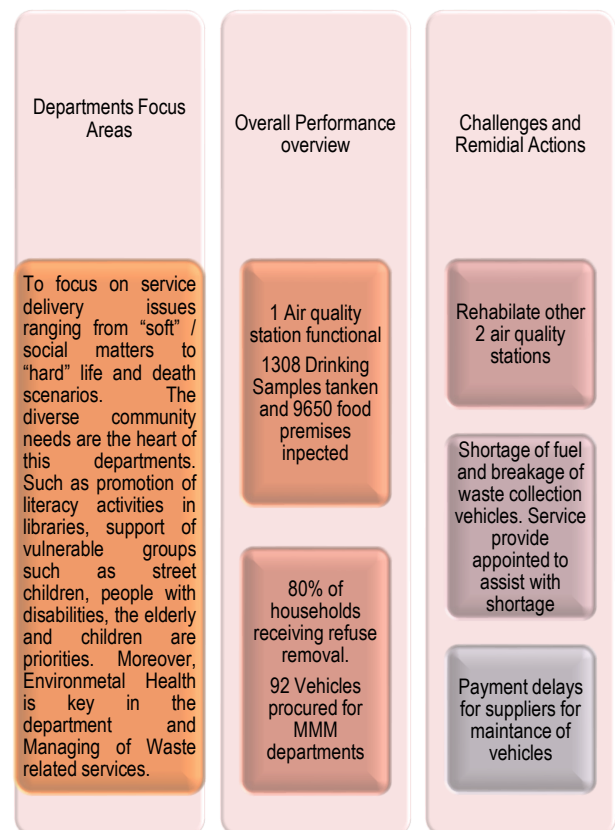
1.5.4 Technical Services



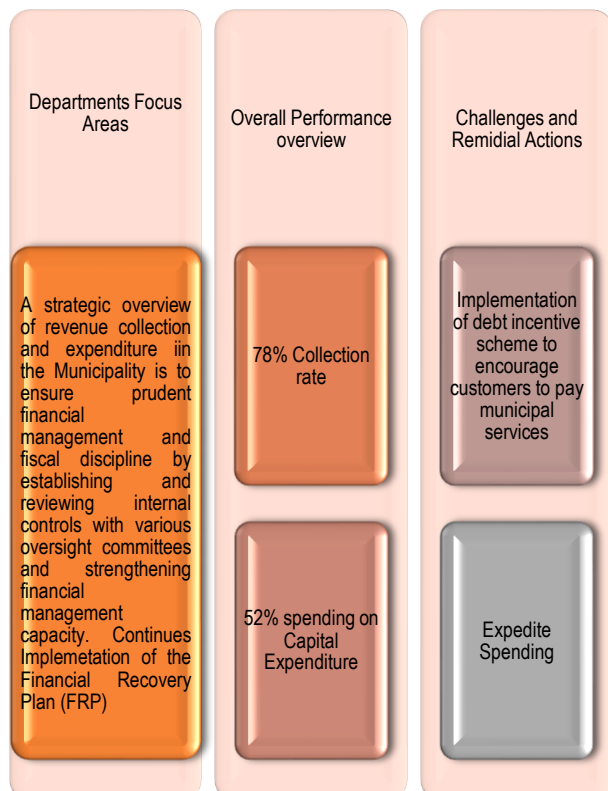
1.5.5 Public Safety and Security



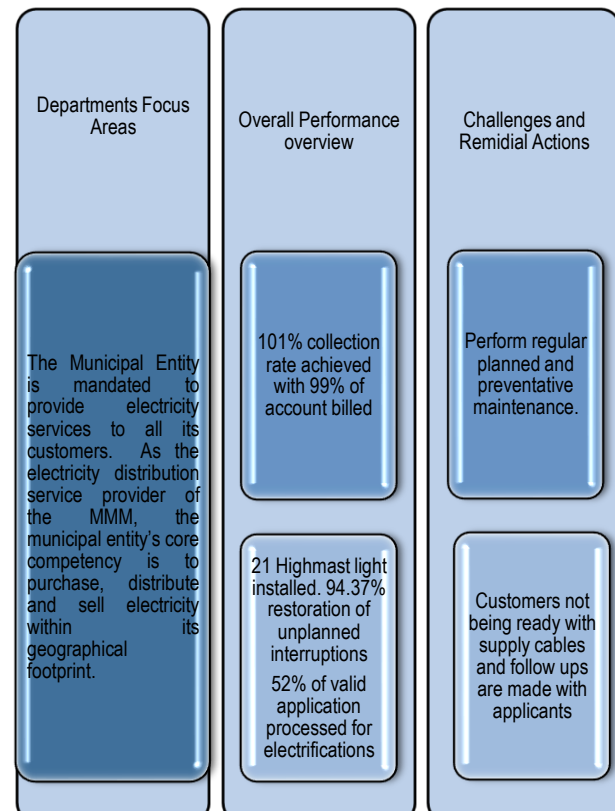
1.5.7 Community Services



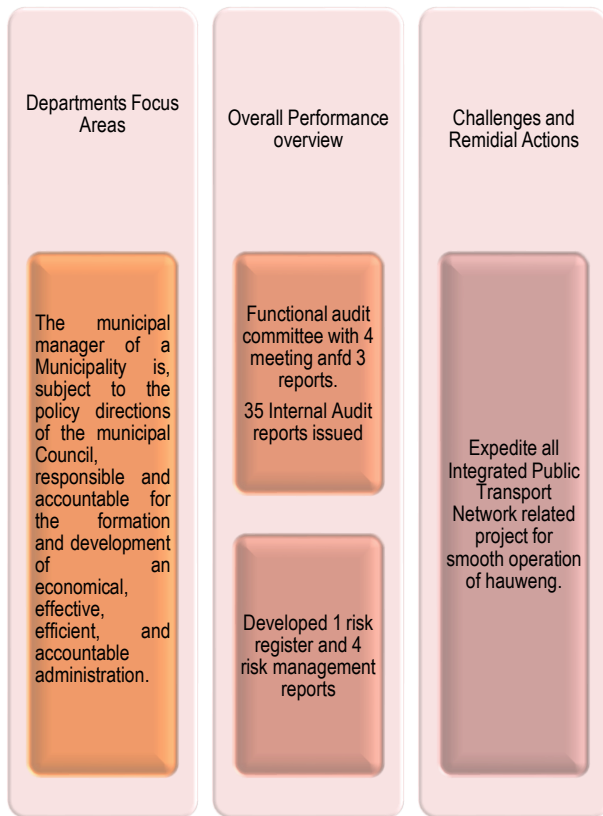
1.5.6 Finance



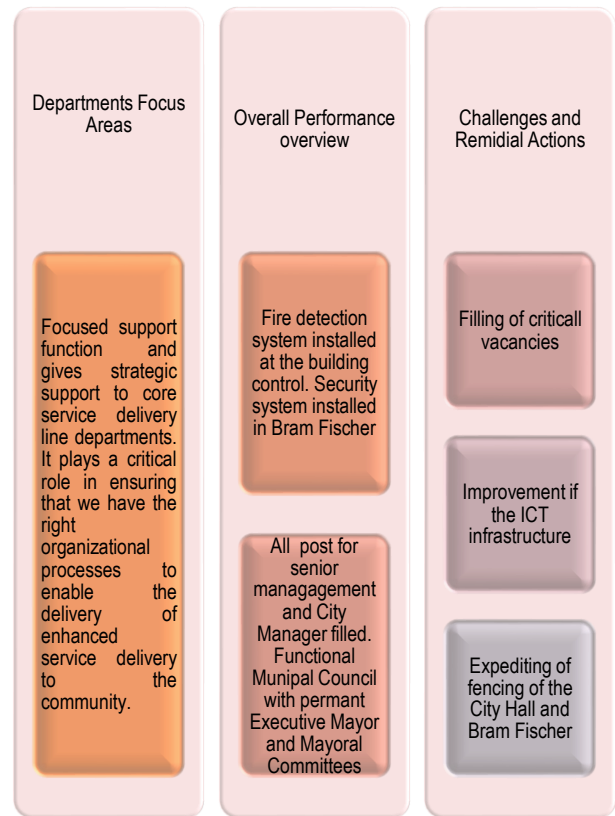
1.5.8 Centlec



1.5.9 Office of the City Manager



1.5.10 Corporate Services



Chapter 2 – Governance

Introduction

Municipalities in South Africa are governed by Municipal Councils. Mangaung Council is therefore the governing body of the Municipality and the custodian of its powers, duties and functions are both legislative and administrative. Essentially, the Council performs a legislative and executive role. The Constitution of the Republic of South Africa, 1996, Chapter 7, Section 160 (1) defines the role of the Council as being:

- (making) decisions concerning the exercise of all the powers and the performance of all the functions of the Municipality;
- (electing) its chairperson;
- (electing) an executive committee and other committees, subject to national legislation;
- (Employing) personnel that are necessary for the effective performance of its functions.

Municipal Council comprises the governing and the decision-making body of the Municipality, whilst municipal officials focus on implementing the decisions made by the Council. Council determines the direction for the Municipality by setting the course and allocating the necessary resources. It further establishes the policies, and municipal staff ensures that those policies are implemented. Decisions made at Council or Committees levels are often the result of a lot of research, consultation and advice from staff, residents, business people, and interested parties. Often there are competing interests and financial constraints that must be considered.

Component A: Political and Administrative Governance

2.1 Political Governance

The Mangaung Metropolitan Municipality is governed by a Council led by an Executive Mayor. All major policy and administrative decisions are presented, resolved and implemented after the approval of Council. The political system in the Municipality is functioning well in that all major committees and participatory organs in the Metro are fully functional. There is a functional Audit and Performance Committee that periodically provide advice to Council. There is a Municipal Public Accounts Committee (MPAC) that continues to interrogate municipal performance and thus assist the Municipality to act in the manner that assist the provision of municipal services. The Annual Report is publicised for scrutiny and comment of the public as well.

2.1.1 Political Structure of MMM

- 1) **Executive Mayor:** Councillor Gregory Mosala Solomon Nthatsi
- 2) **Deputy Executive Mayor:** Councillor Lulama Titi-Odili
- 3) **Speaker:** Councillor Bongani Lawrence Mathae
- 4) **Council Whip:** Councillor Vumile Edwin Nikelo

Table 3: Members of the Mayoral Committee and Section 79 Committee Chairpersons

Members of the Mayoral Committee	Responsible Councillor
IDP and Performance Management	Cllr SP Tsoleli
Finance	Cllr CL Kruger
Infrastructure and Engineering	Cllr VS Soqaga
Waste and Fleet Management	Cllr TM Mosala
Public Safety and Transport	Cllr LM Titi-Odili
Community Services	Cllr A Qai
Corporate Services	Cllr MM Letawana
Human Settlements	Cllr NA Nhlapo
Rural Development and Agriculture	Cllr PS Twala
Planning and Economic Development	Cllr VE Jonas
Section 79 Committee Chairpersons	
Chairperson: Rules Committee	Cllr TKW Mokgothu
Chairperson: Motions and Petitions	Cllr MA Morake
Chairperson: Remunerations and Benefits Committee	Cllr MM Tladi
Chairperson: MPAC	Cllr IJ Makoloane
Chairperson: Public Places and Street Naming Committee	Cllr MJ Mogotloane

The Mangaung Council is constituted by 101 elected public representatives of which 51 are ward representatives and 50 represent their political parties on a proportional basis. The parties in Council are illustrated in the table below.

Table 4: Political Parties Represented in the Council ¹

Political Parties in Council	Total Seats	Ward Seats	PR Seats
African National Congress	51	40	11
Democratic Alliance	22	7	15
Economic Freedom Fighters	12		12
Freedom Front Plus	5		5
Afrikan Alliance of Social Democrats	2		2
Patriotic Alliance	2		2
African Independent Congress	1		1
African Christian Democratic Party	1		1
African Transformation Movement	1		1
Total	97	4	

Table 5: The Governance Structure of Mangaung Metropolitan Municipality

Structure	Responsible for	Oversight Over	Accountable to
Council	Approve policies and budget	Executive Mayor, Mayoral Committee and Audit and Performance Committee	Community
Executive Mayor	Policies, budget, outcomes, management and oversight over City Manager	City Manager	Council
City Manager	Outputs and implementation	The administration	Executive Mayor
CFO & Executive Management Team (EMT)	Outputs and implementation	Financial management and operational functions	City Manager

Political Decision Making

A routing system of matters reserved referred to the Council is as follows, namely:

Reports are initiated by the Heads of Departments discussed at Executive Management Team. The City Manager engages with the reports and indicates whether the reports are recommended for consideration to the Executive Mayor or by the Chairperson of the relevant Section 79 Committee.

The items would serve at the relevant Section 80 Committee, then Mayoral Committee. The items now fully completed with all the necessary comments and signatures, are then submitted for Council consideration and approval.

The main function of Committee Services Sub-Directorate is to coordinate and facilitate all the Committee meetings starting from the EMT up to the Council.

Once the Council has resolved on a report, it is then a resolution of the Council. The City Manager executes the decision/resolution taken by the Council by issuing execution letters to the relevant Departments.

2.2 Administrative Governance

The administration is led by the City Manager as the Chief Accounting Officer. The day-to-day management of the Municipality is done by staff under the direction of the City Manager and Heads of Departments. The City Manager and Heads of Departments have broad and general management responsibilities, such as ensuring that staff is kept informed on Council's direction and identifying gaps in service provision. Together with Council they must monitor progress on set goals and priorities.

Top administrative structure

The administration is made up of the following Departments headed by members of the Executive Management Team (EMT):

Table 6: Heads of Departments

Departments	Responsible Official	Period
Acting City Manager	Ms N Dumalisile	From 25 April 2023 – 31 August 2023
Acting City Manager	Ms M Ntshudisane	From 1 September 2023 – 31 October 2023
City Manager	Mr. S More	Appointed from 1 November 2023
Acting Chief Financial Officer	Mr L Denge	From 19 December 2022 – 31 August 2023
Acting Chief Financial officer	Ms N Sitishi	From 1 September 2023 – 29 February 2024
Acting Chief Financial officer	Mr GH Pienaar	From 1 March 2024 – 31 May 2024
Chief Financial Officer	Ms ZL Thekiso	Appointed from 1 June 2024
Acting Corporate Services	Adv N Mpangane	From 20 April 2022 – 30 November 2023
Corporate Services	Mr MV Duma	Appointed from 1 December 2024

¹ Vacant Wards: 18, 20, 22, 25

Departments	Responsible Official	Period
Acting Technical Services	Mr W McLeod	From 20 April 2022 – 31 July 2023
Acting Technical Services	Mr IR Masobeng	From 1 August 2023 – 30 November 2023 Appointed 1 December 2023
Acting Fleet and Solid Waste	Mr F Nel	From 20 April 2022 – 30 November 2023
Acting Community Services	Ms M Mafisa	From 13 February 2023 – 30 November 2023
Community Services	Dr T Thinda	Appointed 1 December 2023
Acting Planning, Economic and Rural Development and Human Settlements	Ms N Mabunda	From 20 April 2022 – 30 November 2023
Planning, Economic and Rural Development and Human Settlements	Ms N Chakane	Appointed 1 December 2023
Public Safety and Security	Mr I Kganyane	Appointed 1 December 2023
CEO: Centlec (entity)	Mr Malefane Sekoboto	

Component B: Intergovernmental Relations

2.3 Intergovernmental Relations in the Municipality

The foundation of a constitutional democracy in South Africa as laid and articulated in the Constitution of the Republic of South Africa, 1996 and the implications thereof, poses unique capabilities by the local sphere of government. It is expected that municipalities must take responsibility to engage various sectors and development protagonists, such as the national and provincial governments, State Owned Enterprises, business forums, to mention but a few. This means that, joint planning is important for the attainment of the shared outcome. Whilst Section 40(1) of the Constitution established three distinctive, yet interdependent and inter-related spheres of government, municipalities remain at the center of development, given the responsibilities enshrined in Sections 151-154, 156 and Schedule 5 (part B) of the Constitution.

The Municipality participates in the national and provincial spheres of governments inter-governmental Forums. Provincially, the Municipality actively participates in the Premier Co-ordinating Forum (PCF) and the Member of Executive Council and Local Government (MECLOGA) to raise issues affecting the Municipality with other municipalities, provincial government Departments, and the Free State Provincial Chapter of the South African Local Government Association (SALGA). The province's Forum of Heads of Departments (FOHOD), Municipal Manager's Forum, Provincial IDP Manager's Forum, and Provincial Performance Manager's Forum all have active involvement. The latter two are administered by the Provincial Department of Cooperative Governance.

Moreover, Nationally, the Municipality participates in the Ministers and Members of Executive Councils (MINMECs), which serve as platforms for reporting on progress toward implementing the Urban Settlement Development Grant (USDG). Additionally, the Municipality participates in the Circular 88 Metro Forum, which is comprised of representatives from the National Treasury, the SA Cities Network, Stats SA, the Department of Planning, Monitoring and Evaluation (DPME), and all metro municipalities. MMM also participates in the SA Cities Network Intergovernmental and International Group. The City has successfully established the internal procedures of intergovernmental structures as per Section 33(1) of the Intergovernmental Relations Framework Act, 2005 (Act 13 of 2005). The terms of reference for the establishment of Mangaung metropolitan municipal technical Intergovernmental Relations (IGR) forum; and rules to govern procedures for the functioning of Mangaung metropolitan technical IGR forum were approved by Council as instrument to strengthen and harness joint planning.

The value of membership in these organizations is emphasized by the possibilities for the Municipality to use in establishing strategic relationships with government agencies.

Relationship with Municipal Entities

The Municipality has created Centlec as a municipal entity to offer electrical services to its citizens, as well as administer and maintain public lighting on its behalf. Centlec's decisions are made by a legally constituted Board of Directors, and the entity accounts to the Municipality via the Executive Mayor and the authorized stakeholder representative through the Business Plan and Sale of Business Agreement.

Component C: Overview of Public Accountability and Participation

One of the main justifications given for participatory governance in the South African setting, especially at the level of local government, is that it broadens and deepens democracy by increasing the number of people involved in making or influencing local government decisions. The Municipality is no exception to this statement in this situation.

The Municipality had to react to the requirement of being "developmental institutions" in nature in order to eliminate poverty and improve the lives of its people. The developmental mandate, as stated in developmental policies and laws, notably the Municipal Systems Act, emphasizes community involvement as an essential mechanism for growth. Furthermore, this Act acknowledges Ward Councillors and other democratized organizations as essential advisory mechanisms for ensuring public involvement in municipal governance.

The process of creating a legally valid IDP is seen to be supported by the community. This is explicitly stated in section 16(1)(a)(i) of the Municipal Systems Act, which states that "a Municipality must develop a culture of municipal governance..." and further that "a Municipality must encourage, and create conditions for, the local community to participate in the affairs of the Municipality, including in the preparation, implementation, and review of its Integrated Development Plan in terms of legislative requirement.

This Act also states that a Municipality must establish appropriate mechanisms, processes, and procedures to allow the local community to participate in municipal affairs, as well as initiate consultative sessions with locally recognized community organizations and, where appropriate, traditional authorities.

According to Chapter 5 of the Municipal System Act, 2000 (Act 32 of 2000), a municipal Council is expected to annually review its IDP in accordance with an assessment of its performance measures, and the Municipality may also amend its IDP in accordance with a prescribed process if changing circumstances so demand. Annual reports detail the Municipality's performance against the performance measures specified in the SDBIP.

The SDBIP mainly covers the Municipality's yearly delivery objective as outlined in the Integrated Development Plan and the budget. The context of the delivery during the time under evaluation was extremely participative, in keeping with the strongly established ethos of public engagement. Participation in the IDP as well as the budget included engagement in development planning and budget allocation, as well as the execution of programs and initiatives that need community involvement in order to be sustainable and have a long-term effect.

2.4 Public Meetings

The Municipality consulted with the public throughout the financial year on IDP and tariffs including annual reports and by-laws. The Municipality has 51 wards, because of the vast nature of our Municipality, we cluster wards to be able to reach a wider audience as possible and consult with our public from November to April during the course of the financial year on the revised tariffs and IDP priorities. The Municipality publishes its public meetings in local newspapers and radio stations and also on municipal website.

The following is a list of documents published and made available to the public yearly:

- The annual and adjustments budgets and all budget-related documents;
- All budget related policies
- The Annual Report
- All Performance Agreements required in terms of Section 56 of the Municipal Systems Act
- All municipal tenders
- All weekly quotations of the Municipality
- All quarterly reports tabled in the Council in terms of Section 52 (d)
- All vacancies of the Municipality
- Information about tourism and places of interest in Mangaung
- Contact information for all Directorates and Sub-Directorates
- The Integrated Development Plan (IDP)
- The Service Delivery and Budget Implementation Plan (SDBIP)
- Spatial Development Framework (SDF).

Ward Committees

Ward committees in the Municipality serves as an interface between the community and the Municipality. Because of its proximity to the residents of a particular Ward, the committee members listen to community concerns and they pick up on day-to-day service provision issues in their Wards and through the Ward Councillors, they advance those issues to the attention of the Council. Ward committees are a single most important institutional arrangement to ensure efficient and result based participatory system.

Table 7: Public Meetings

Nature purpose of the meeting	Dates of event	No of participating Councillors	No of participating Municipal Councillors	Number of community members attending	Dates and manner of feedback given to community
IDP and budget consultative meetings SDF and the Sectoral Plans are discussed	Nov to April	All ward Councillors of the clusters involved	All ward Councillors of the clusters involved, the deputy mayor and the Speaker	Numbers vary from cluster to cluster	Feedback is provided during the first round of the consultations and after the first quarter in November
Annual report	Feb to March	All Councillors	All Councillors	Numbers vary from cluster to cluster	Feedback is provided during the second round of the consultations in February and March
By laws	As and when they are up for public consumption	Councillors affected	Councillors affected and the relevant MMC	Numbers vary from cluster to cluster	Feedback provided after consultations have been finalised and Council has resolved
Tariffs	Nov to April	All ward Councillors of the clusters involved	Councillors affected and the relevant MMC	Numbers vary from cluster to cluster	Feedback is provided during the second round of the consultations in April and mid-May before final approval

Public engagements in the Municipality provide opportunities for the public to contribute, interrogate and engage municipal priorities. Furthermore, the Municipality organise feedback sessions to report back on what communities have been reflecting and how the Municipality is responding. The IDP of the Municipality also has a section that addresses issues raised by communities and municipal responses.

2.5 IDP Participation and Alignment

Table 8: IDP and Alignment

IDP Participation and alignment criteria	Yes/no
Does the Municipality have impact, outcome, input, output indicators	Yes
Does the IDP have priorities, objectives, KPI's development strategies?	Yes
Does the IDP have multiyear targets?	Yes
Are the above aligned and can they calculate to a score	Yes
Does the budget align directly to the KPI in the strategic plan?	Yes
Does the IDP KPI align to section 56 managers?	Yes
Do the IDP KPI lead to functional area KPI as per SDBIP	Yes
Were the indicators communicated to the public	Yes
Were the four quarter aligned reports submitted within stipulated time frames?	Yes

Component D: Corporative Governance

Overview of Corporate Governance

The primary objectives underpinning the Municipality's governance, provision of municipal service and institutional transformation, which is also consistent with the spirit and purport of relevant statutes saw the Municipality prioritising systematic actions, programmes and/or interventions appropriately to capacitate and strengthen both the Audit and Risk Managements Committees. This was to enable the committees to execute their oversight role. To date, more than satisfactory progress is already being witnessed in this regard.

There is one approved house of Traditional Leadership in the Municipality's jurisdiction with whom we enjoy not only cordial, but also working relationship. The Municipality will not relent its efforts to continue building and further strengthening this sound working relationship.

As would be appreciated from our preceding reports, the obtaining Governance Model continues to respond fairly well to the Municipality's quest to deliver quality services in a cost-effective manner, yet the need for a significant departure from the current system of a combined Model of Governance to a fundamentally new and different system of separation of powers between Governance (Legislature) and the Executive was previously expressed and to which the Municipality responded well.

2.6. Risk Management

In terms of MFMA Act 56 of 2003, section 62(1)(c)(i) "the Accounting Officer of a Municipality is responsible for managing the financial administration of the Municipality and must for this purpose take all reasonable steps to ensure the Municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control".

The City Manager appointed a Risk Management Committee to provide an appropriate forum and governance structure to assist the City Manager and management in discharging their risk management responsibilities. It also intended to provide an enabling environment for the City to comply with laws, regulations and recognised governance framework.

Table 9: The Risk Management Committees:

Member	Status	Attendance			
		18/09/2023	03/11/2023	02/02/2024	14/05/2024
Mr. JC Weapond	Chairperson	Attended	Attended	Attended	Attended
Ms. FJ Mudau	Member	Attended	Attended	Attended	Attended
Mr. T Marumo	Member	Attended	Attended	Attended	Attended
Mr. AF Bothma	Member	Attended	Attended	Attended	Attended

- Review of the Risk Management Committee Terms of Reference
- Review of the Risk Management Policy
- Review of the Risk Management Strategy
- Review of the Risk Management Implementation Plan
- Review of the Risk Assessment Report
- Quarterly review of the implementation of the risk mitigation strategies
- Quarterly review of the risk implementation plan.

Tables 10: Top 5 strategic and operational risks the Municipality grappled with during the financial year:

STRATEGIC	OPERATIONAL
1. Financial viability due to slow economic growth	1. Inadequate resources
2. Political instability	2. Non-compliance with laws and regulations
3. Technological and governance failure	3. Theft of assets
4. Road infrastructure collapse	4. Overtime
5. Informal settlement sprawl	5. Aging infrastructure

The risk maturity assessment was undertaken for the financial year and the Municipality achieved a score of level 3 (Control) which means "Institution-wide risk assessments have been completed and the necessary institutional capacity and structures to support risk management are in place. Risk management processes, practices and systems satisfy legislative requirements at this stage, but have limited influence on the control environment".

Though the risk management culture is not yet at a desired level, the Municipality continues to implement its enterprise-wide risk management strategy to ensure effective mitigation of risks and identification of any opportunities there may be.

2.7 Anti-Fraud and Corruption

The Municipality has a Fraud Prevention Plan that outlines the Municipality's approach to curtailing the likelihood of fraud occurring, its prevention as well as the early detection thereof. Anti-Fraud and Corruption Unit conduct investigations and depending on the outcome of the investigations, other cases are further referred to South African Police Services and HAWKS.

The Municipality takes a zero-tolerance stance towards fraud and corruption, and pursues a corruption-free administration. The Municipality encourages those who suspects acts of fraud or corruption to report such allegations through the National Anti-Corruption hotline (0800 701 701) and reporting mechanisms available through the municipal website.

Effective investigation and monitoring the implementation of recommendations emanating from completed investigations within the Municipality is usually hampered by inadequate staffing capacity within the Anti-Fraud and Corruption Unit. The Municipality continues to expedite its staffing capacity to ensure that speedy investigation processes are implemented as part of fraud prevention mechanisms.

2.8 Internal Audit

Audit Committee

The Municipality has a functional Audit and Performance Committee that operates in terms of the Council approved Terms of Reference (ToR). For the period under review (2023/24), the Committee met eight (8) times to perform its functions as outlined under MFMA section 166(2) as follows;

- (a) advise the municipal Council, the political office-bearers, the accounting officer and the management staff of the Municipality, on matters relating to
 - i) internal financial control and internal audits;
 - ii) risk management;
 - iii) accounting policies;
 - iv) the adequacy, reliability and accuracy of financial reporting and information;
 - v) performance management;
 - vi) effective governance;
 - vii) compliance with this Act, the annual Division of Revenue Act and any other applicable legislation;
 - viii) performance evaluation; and
 - ix) any other issues referred to it by the Municipality;
- (b) review the annual financial statements to provide the Council of the Municipality, with an authoritative and credible view of the financial position of the Municipality, its efficiency and effectiveness and its overall level of compliance with this Act, the annual Division of Revenue Act and any other applicable legislation;
- (c) respond to the Council on any issues raised by the Auditor-General in the Audit Report.

Internal Audit

The Municipality has a functional Internal Audit Unit. This Unit is working in collaboration with both the Risk and Anti-Fraud Units to strengthen the Municipality's efforts to manage risks and eradicate fraud and corruption. For the period under review (2023/24), the Unit completed all audit assignments planned for the year and the following internal audit reports were issued during the period under review;

Table 11: Internal Audit Reports

Report number	Description of report
Internal Audit report number 01/2023-24	Appointments, promotions, acting and termination of service
Internal Audit report number 02/2023-24	Quarterly reviews on risk management processes (Quarters 3 and 4: 2022/23)
Internal Audit report number 03/2023-24	Cash Management

Report number	Description of report
Internal Audit report number 04/2023-24	Implementation and monitoring of Council resolutions
Internal Audit report number 05/2023-24	Building Control
Internal Audit report number 06/2023-24	Outdoor Advertising
Internal Audit report number 07/2023-24	Expenditure Management and Creditors payment
Internal Audit report number 08/2023-24	Review of Unauthorised, irregular, fruitless and wasteful expenditure
Internal Audit report number 09/2023-24	Rental and Social Housing Audit
Internal Audit report number 10/2023-24	Review of the Annual Financial Statements
Internal Audit report number 11/2023-24	Review of the Annual Report
Internal Audit report number 12/2023-24	Sport facilities and stadia Audit
Internal Audit report number 13/2023-24	Audit of municipal zoo and nature reserves
Internal Audit report number 14/2023-24	Audit of performance information – 3rd quarter SDBIP progress report 2022/23
Internal Audit report number 15/2023-24	Land development and property management audit
Internal Audit report number 16/2023-24	Audit of performance information (2023/2024 SDBIP / IDP and performance agreements for Municipal Manager and Section 56 employees)
Internal Audit report number 17/2023-24	Employee verification on behalf of the Auditor-General
Internal Audit report number 18/2023-24	Fleet Management Audit
Internal Audit report number 19/2023-24	Audit Of Performance Information – 1st Quarter SDBIP Progress Report 2023/2024
Internal Audit report number 20/2023-24	Quarterly Reviews on Risk Management Processes (Quarters 1 and 2: 2023/24)
Internal Audit report number 21/2023-24	Compliance Checklist -Quarter 4 of 2022/23 and Quarter 1 of 2023/24
Internal Audit report number 22/2023-24	Traffic Law Enforcement Audit
Internal Audit report number 23/2023-24	Report on Loss Control
Internal Audit report number 24/2023-24	Audit of Management of Cemeteries
Internal Audit report number 25/2023-24	Debt Collection Audit
Internal Audit report number 26/2023-24	Audit Of Performance Information – 2nd and Mid-year Quarter SDBIP Progress Reports 2023/2024
Internal Audit report number 27/2023-24	Asset Management
Internal Audit report number 28/2023-24	Controls review of the ICT Environment (follow-up)
Internal Audit report number 29/2023-24	SCM Audit
Internal Audit report number 30/2023-24	Audit of Cash Management
Internal Audit report number 31/2023-24	Audit review of controls around unauthorised, irregular, fruitless and wasteful expenditure
Internal Audit report number 32/2023-23	Audit of grants
Internal Audit report number 33/2023-24	Compliance Checklist -Quarter 2 and Quarter 3 of 2023/24
Internal Audit report number 34/2023-24	Report on Implementation and monitoring of Council Resolutions
Internal Audit report number 35/2023-24	Risk Management Processes Q3 & 4: 2023/24
Internal Audit report number 36/2023-24	Audit of Performance Information (2023/2024 MFMA Section 52 (d) Quarter 3 SDBIP Report
Internal Audit report number 37/2023-24	Building Control
Internal Audit report number 38/2023-24	Outdoor Advertising
Internal Audit report number 39/2023-24	Facilities Management
Internal Audit report number 40/2023-24	Review of Leave Administration
Internal Audit report number 41/2023-24	Rental and Social Housing
Internal Audit report number 42/2023-24	Audit of Municipal Planning Tribunal
Internal Audit report number 43/2023-24	Expenditure Management and Creditors payment Audit
Internal Audit report number 44/2023-24	Land Development and Property Management
Internal Audit report number 45/2023-24	Audit review of zoo and nature reserves
	AD Hoc Bid 641

2.9 Supply Chain Management

The municipality has established Supply Chain Management unit, in line with section 111 of the Municipal Financial Management Act No 56 of 2003 and its Supply Chain Policy.

The unit according to the staff establishment has 80 positions, were 36 (45%) are filled and 44 (55%) are vacant. The unit is functional and able to provide services as required by National Treasury. However, filling of vacancies remain critical aspect in ensuring that quality services is provided to the communities.

The municipal departments submit demand plans which are consolidated into an Annual Procurement Plan and approved by the Accounting Officer.

2.10 Public satisfaction on municipal services

The municipality through its IDP public participation, utilises this process to meet this important section. Moreover, prioritisation of resources is done with the departments to be able to reduce some of the unsatisfactory performance within the communities. Figure 3, displays highlights of issues raised and figure 4 indicate the resources that are allocated to each department in order to realise the objectives for public satisfaction on municipal services. The clustering of issues are as follows:

- Roads and Storm Water (Potholes and blocked stormwater channels)
- Solid Waste (Refuse removal and mushrooming illegal dumping sites)
- Sewerage spillages
- Public Safety and Security (By Laws enforcement, visibility of Law enforcement, etc.)
- Development of Parks, Cleaning of Sidewalks, Pruning of trees and Cemetery maintenance
- Electricity (Improved Street Lighting and House Connections)
- Economic Development (Job creation, SMMEs support)
- Planning and Human Settlement (Provision of sites, title deeds, rezonings and avail infills for residential purpose)
- Provision of Water and Sanitation
- Clinics, Schools, Hospitals, RDPs and Police Stations etc.(Sector Department Competencies)

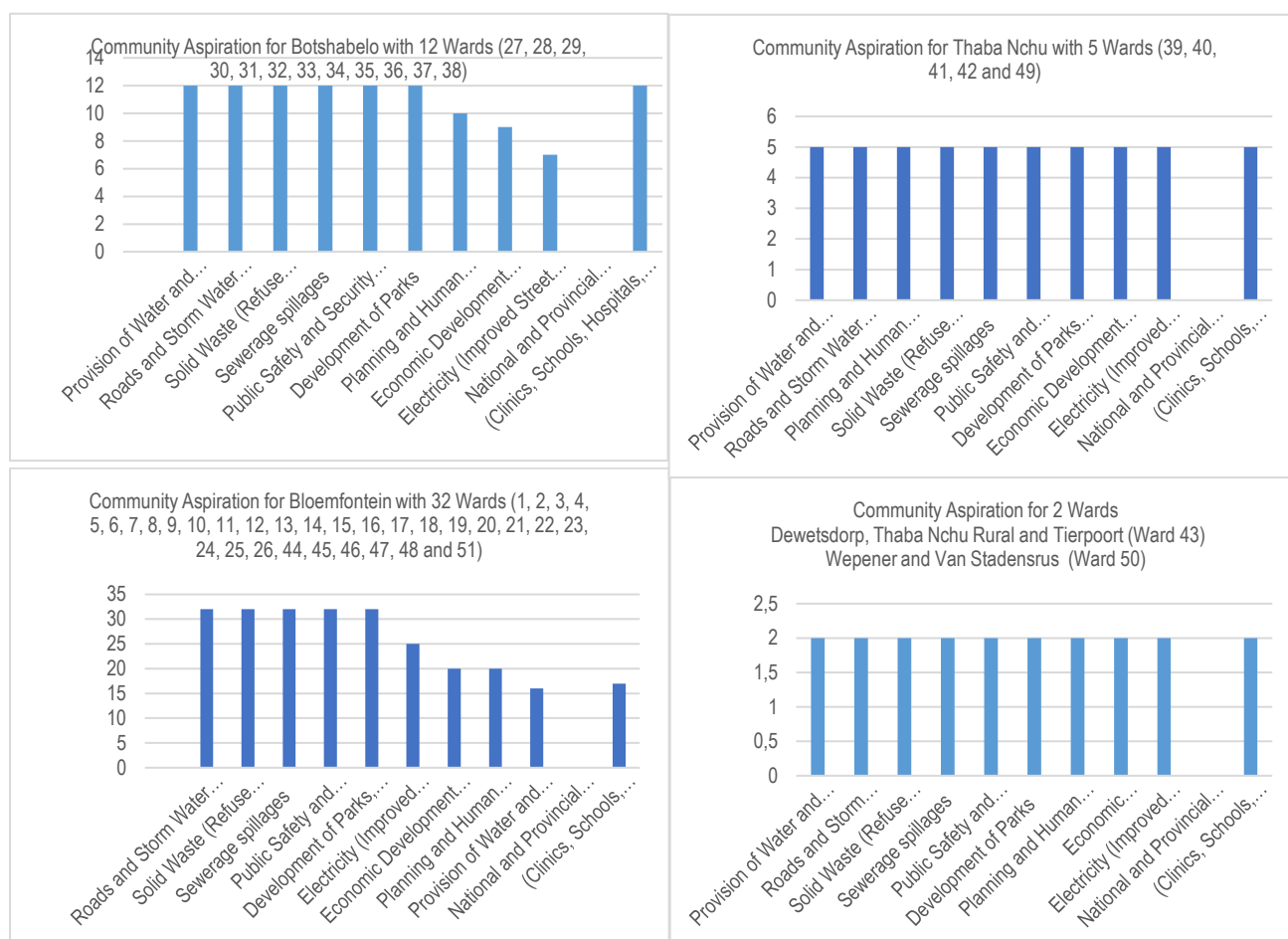


Figure 3: Community Aspirations per Region and Wards

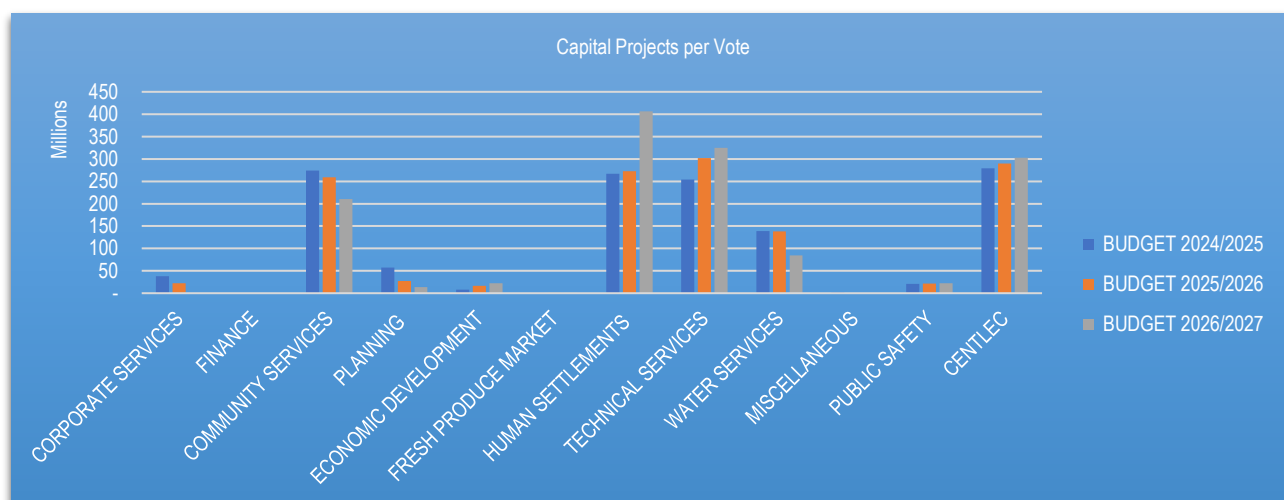


Figure 4: Capital Budget per Vote

2.11 Municipal Website: Content and Currency of Material

Please see the Live Website with all the Details & History available at www.mangaung.co.za

Municipal Website: Content and Currency of Material		
Documents published on the Municipality's / Entity's Website	Yes / No	Publishing Date
Current annual and adjustments budgets and all budget-related documents (2023/2024)	YES	<ul style="list-style-type: none"> 7 August 2023 - Service Delivery and Budget Implementation Plan (SDBIP) 2023 / 2024 http://www.mangaung.co.za/2023/08/07/service-delivery-and-budget-implementation-plan-sdbip-2023-2024/ 5 September 2023 - SDBIP Report: 4th Quarter Ending 30 June 2023 http://www.mangaung.co.za/2023/09/05/sdbip-report-4th-quarter-ending-30-june-2023/ 29 January 2024 - SDBIP Report: 1st Quarter Ending 30 September 2023 http://www.mangaung.co.za/2024/01/29/sdbip-report-1st-quarter-ending-30-september-2023/ 29 January 2024 - SDBIP Report: 2nd Quarter Ending 31 December 2023 http://www.mangaung.co.za/2024/01/29/sdbip-report-2nd-quarter-ending-31-december-2023/ 5 February 2024 - Supply Chain Management Report for the Quarter ending December 2023 http://www.mangaung.co.za/2024/02/05/supply-chain-management-report-for-the-quarter-ending-december-2023/ 15 March 2023 - Adjustment Budget 2022/2023 http://www.mangaung.co.za/2022/06/24/mtref-budget-2022-23-2024-25-budget-related-policies/ 13 March 2024 - Adjustment Budget 2023/2024 http://www.mangaung.co.za/2024/03/13/adjustment-budget-2023-2024/ 28 March 2024 - Revised Service Delivery and Budget Implementation Plan (SDBIP) 2023 / 2024 http://www.mangaung.co.za/2024/03/28/draft-service-delivery-and-budget-implementation-plan-sdbip-2024-2025/ 2 May 2024 - SDBIP Report: 3rd Quarter Ending 31 March 2024 http://www.mangaung.co.za/2024/05/02/sdbip-report-3rd-quarter-ending-31-march-2024/ 3 June 2024 - Adjustment Budget 2023/2024 http://www.mangaung.co.za/2024/06/03/adjustment-budget-2023-2024-2/
All current budget-related policies	YES	<ul style="list-style-type: none"> 27 June 2023 - Integrated Development Plan and Sector Plans (IDP) 2023 / 2024 http://www.mangaung.co.za/2023/06/27/integrated-development-plan-and-sector-plans-idp-2023-2024/ 29 June 2023 - MTREF Budget 2023/24 – 2025/26 & Budget Related Policies http://www.mangaung.co.za/2023/06/29/mtref-budget-2023-24-2025-26-budget-related-policies/ 11 July 2023 - Draft Financial Recovery Plan & Status Quo Assessment http://www.mangaung.co.za/2023/07/11/draft-financial-recovery-plan-status-quo-assessment/ 28 March 2024 - Drafts: IDP 2024/2025, Sectoral Plans, MTREF Budget 2024/2025 – 2026/27 & Budget Related Policies http://www.mangaung.co.za/2024/03/28/drafts-idp-2024-2025-sectoral-plans-mtref-budget-2024-2025-2026-27-budget-related-policies/ 3 June 2024 - MTREF Budget 2024/25 – 2026/27 & IDP 2024/2025 Sectoral Plans http://www.mangaung.co.za/2024/06/03/mtref-budget-2024-25-2026-27/ 12 June 2024 - Property Rates and Property Rates Policy (1 July 2024) http://www.mangaung.co.za/2024/06/12/property-rates-and-property-rates-policy-1-july-2024/ 12 June 2024 - Writing off of Irrecoverable Debt Policy (1 July 2024) http://www.mangaung.co.za/2024/06/12/writing-off-of-irrecoverable-debt-policy-1-july-2024/ 12 June 2024 - Indigent Customers Policy (1 July 2024) http://www.mangaung.co.za/2024/06/12/indigent-customers-policy-1-july-2024/ 12 June 2024 - Credit Control and Debt Collection Policy (1 July 2024)

		http://www.mangaung.co.za/2024/06/12/credit-control-policy-1-july-2024/
The previous annual report (2021/2022)	YES	<ul style="list-style-type: none"> 13 February 2023 - Annual Reports & Financial Statements for 2021/2022 http://www.mangaung.co.za/2023/02/13/annual-reports-financial-statements-for-2021-2022/
The annual report (Year 2022/2023) published	YES	<ul style="list-style-type: none"> 29 January 2024 - Annual Reports & Financial Statements for 2022/2023 http://www.mangaung.co.za/2024/01/29/annual-reports-financial-statements-for-2022-2023/
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act (Year 2023/2024) and resulting scorecards	YES	<ul style="list-style-type: none"> 2 May 2024 - Performance Agreements: 2022/2023 http://www.mangaung.co.za/2024/05/02/performance-agreements-2023-2024/
All service delivery agreements (Year 2023/2024)	NO	
All long-term borrowing contracts (Year 2023/2024)	NO	
All supply chain management contracts above a prescribed value (give value) for Year 2023/2024	YES	<p>Awarded Formal BIDS / Tenders / Quotations [Awarded Formal BIDS (above R 200 000)] http://www.mangaung.co.za/category/awarded-bids-tenders-quotations/</p> <ul style="list-style-type: none"> 21 June 2023 http://www.mangaung.co.za/2023/06/21/awarded-formal-bids-tenders-quotations-71/ 24 August 2023 http://www.mangaung.co.za/2023/08/24/awarded-formal-bids-tenders-quotations-72/ 8 February 2024 http://www.mangaung.co.za/2024/02/08/awarded-formal-bids-tenders-quotations-19/ 12 April 2024 http://www.mangaung.co.za/2024/04/12/awarded-formal-bids-tenders-quotations-73/ 18 April 2024 http://www.mangaung.co.za/2024/04/18/awarded-formal-bids-tenders-quotations-74/ 24 May 2024 http://www.mangaung.co.za/2024/05/24/awarded-formal-bids-tenders-quotations-75/
An information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14 (2) or (4) during 2023/2024	NO	
Contracts agreed in 2023/2024 to which subsection (1) of section 33 apply, subject to subsection (3) of that section	NO	
Public-private partnership agreements referred to in section 120 made in 2023/2024	NO	
All monthly reports tabled in the Council in terms of section 71 during 2023/2024	YES	<p>All MFMA Monthly & Quarterly in Year Reports published:</p> <ul style="list-style-type: none"> 14 July 2023 http://www.mangaung.co.za/2023/07/14/mfma-financial-report-budget-statement-30-june-2023/ 15 August 2023 http://www.mangaung.co.za/2023/08/15/mfma-financial-report-budget-statement-31-july-2023/ 14 September 2023 http://www.mangaung.co.za/2023/09/14/mfma-financial-report-budget-statement-31-august-2023/ 13 October 2023 http://www.mangaung.co.za/2023/10/13/mfma-financial-report-budget-statement-30-september-2023/ 17 October 2023 http://www.mangaung.co.za/2023/10/17/mfma-quarterly-in-year-report-january-february-and-march-2023/ 22 December 2023 http://www.mangaung.co.za/2023/12/22/mfma-quarterly-in-year-report-april-may-and-june-2023/ 22 December 2023

<http://www.mangaung.co.za/2023/12/22/mfma-quarterly-in-year-report-july-august-and-september-2023/>

- **22 December 2023**
<http://www.mangaung.co.za/2023/12/22/mfma-financial-report-budget-statement-31-october-2023/>
- **22 December 2023**
<http://www.mangaung.co.za/2023/12/22/mfma-financial-report-budget-statement-30-november-2023/>
- **15 January 2024**
<http://www.mangaung.co.za/2024/01/15/mfma-financial-report-budget-statement-31-december-2023/>
- **5 February 2024**
<http://www.mangaung.co.za/2024/02/05/mid-year-budget-and-performance-assessment-report-ended-31-december-2023-mfma-sec-72/>
- **14 February 2024**
<http://www.mangaung.co.za/2024/02/14/mfma-financial-report-budget-statement-31-january-2024/>
- **14 March 2024**
<http://www.mangaung.co.za/2024/03/14/mfma-financial-report-budget-statement-29-february-2024/>
- **15 April 2024**
<http://www.mangaung.co.za/2024/04/15/mfma-financial-report-budget-statement-31-march-2024/>
- **15 May 2024**
<http://www.mangaung.co.za/2024/05/15/mfma-financial-report-budget-statement-30-april-2024/>
- **14 June 2024**
<http://www.mangaung.co.za/2024/06/14/mfma-financial-report-budget-statement-31-may-2024/>

WEBSITE VISITOR TRAFFIC AND USAGE STATISTICS - WWW.MANGAUNG.CO.ZA

Reporting on the performance of the website the data reveals significant engagement and activity across the platform. Over the course of the year, the website recorded a total of 5,694,809 hits, with an average of 29,204 hits per day. Each visitor on average, generated 5.387 hits, indicating that users were actively navigating through the website during their visits (log data for the months prior to December 2023 are not available). In terms of visitors, the website attracted a total of 1,057,232 unique visitors, averaging 5,421 visitors per day. The average time spent on the site per visitor was 5 minutes and 2 seconds, demonstrating sustained user engagement. The platform also recorded 212,748 unique IPs, reflecting a broad and diverse user base.

Regarding resources accessed, the site garnered 2,690,462 page views over the year, with each visitor viewing an average of 2.545 pages per session. The total number of file downloads reached 621,781, translating to an average of 3,189 downloads per day and 0.588 downloads per visitor, which underscores the value of the resources provided on the site. Bandwidth usage was considerable, with a total of 1,730.653 GB (1.7 TB) of data transferred throughout the year. Daily, this equates to 8.875 GB of data transferred. The average data transferred per hit was 318.662 KB, while each visitor, on average, accounted for 1.676 MB of data transfer.

Overall, the website's performance in the year has been robust, with strong visitor engagement, consistent access to resources, and significant data transfer, reflecting the platform's importance and utility to its user base.

Website Statistics	19-12-2023 to 30-06-2024	2023 / 2024
Hits		
Total Hits		5694809
Average Hits per Day	29204.149	
Average Hits per Visitor	5.387	
Visitors		
Total Visitors		1057232
Average Visitors per Day	5421.703	
Average Time Spent (min:sec)	05:02	

Total Unique IPs	212748
Resource Accessed	
Total Page Views	2690462
Average Page Views per Day	13797.241
Average Page Views per Visitor	2.545
Total File Downloads	621781
Average File Downloads per Day	3188.621
Average File Downloads per Visitor	0.588
Bandwidth	
Total Data Transferred	1730.653 GB
Average Data Transferred per Day	8.875 GB
Average Data Transferred per Hit	318.662 KB
Average Data Transferred per Visitor	1.676 MB

Chapter 3 - Service Delivery Performance

3.1 Introduction

This report amongst other components is the Service Delivery Chapter, which gives detailed account in regard to the provision of service. Although the Municipality is experiencing financial challenges, there has been continues strides in extending access to water and sanitation services, facilitated access to housing and social housing opportunities, implemented a number of projects to support Small Medium and Micro Enterprises (SMME); ensured that indigent households had access to Free Basic Water, Electricity, Sanitation and Refuse removal services and promoted development through prompt processing of development applications, provided efficient environmental health and emergency services and rehabilitated social amenities. Effective maintenance of assets was carried out that included resurfacing roads, rehabilitation of roads, storm-water canals, catch pits and pedestrian paving and provision of connecting households in informal settlement to electricity and the upgrading of electricity service infrastructure (network and streetlights).

Below sections will be segmented into 5 Key Performance Areas (KPA's) that are also linked to the City's IDP Strategic Development Objectives (ISDO):

Table 12: Linkage between KPA's and MMM ISDO

Components	Key Performance Areas (KPA's)	MMM IDP Strategic Development Objectives
A	Basic Service Delivery and Infrastructure Development	Service Delivery Improvement
B	Financial Viability	Financial Health Improvement
C	Local Economic Development	Economic Growth
D	Good Governance and Public participation	Organisational Strength
E	Institutional Development and Organisational Transformation	Spatial Transformation

Additionally, the tables that will follow programmes and projects are: **financial performance**

Component A: Basic Services Delivery

3.2 Roads and Stormwater

The Municipality is progressing on the delivery on some of the identified targets for the year under review. Moreover, a significant stride is being made to surface unsurfaced roads and resurfacing. However, due to financial limitations and an unstable fleet, not 100% of the targets were reached.

3.3 Water and Sanitation Provision

The Municipality is both the Water Services Authority and Water Service Provider and therefore obliged to fulfil its mandate that of providing access to safe and reliable portable water to its consumers. Moreover, the municipality must ensure that all households have access to sanitation facilities above Reconstruction and Development Programme (RDP) standard (VIP toilet and higher).

Table 13: Service Delivery Objectives on Roads/Stormwater and Water/Sanitation

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
Roads and Stormwater											
8, 17	8.3 & 17.5	T1432 MAN 10786 BERGMAN SQUARE UPG	To ensure the provision of services to communities in a sustainable manner.	60 % complete	Kilometers of gravel roads upgraded to surface roads per lane.	PSP Appointment	Kilometers of gravel roads upgraded to surface roads per lane.	4.4km	0km	PSP was appointed in quarter 2 and Condition assessment has been done.	None
19	Continuation from 2016 to 2021 IDP	T1534B: VERENIGING AVENUE EXTENTION: ROADS	To ensure the provision of services to communities in a sustainable manner.	80 %Complete	Kilometers of gravel roads upgraded to surface roads per lane.	1.9 Km	Kilometers of gravel roads upgraded to surface roads per lane.	1.9 Km	1.9 km Complete	None	None
19	Continuation from 2016 to 2021 IDP	T1532: VISTA PARK BULK STORMWATER	To ensure the provision of services to communities in a sustainable manner.	Design Complete	Kilometers of bulk stormwater built.	1,6 Km	Kilometers of bulk stormwater built.	1.6 Km	1.6 km Complete	None	None
ALL	Continuation from 2016 to 2021 IDP	RESEALING OF STREETS/ SPEED HUMPS	To ensure the provision of services to communities in a sustainable manner.	10 Km	Kilometers of road resurfaced, resealed and rehabilitated per lane.	65Km	Kilometers of road resurfaced, resealed and rehabilitated per lane.	6 Km	0,03 km	5,97 km outstanding Due to budget constraints the target was not achieved.	Resolve budget constraints
ALL	Continuation from 2016 to 2021 IDP	STORMWATER REFURBISHMENT	To ensure the provision of services to communities in a sustainable manner.	3 km	Kilometers and/or units of stormwater improved and or rehabilitated	10Km	Kilometers of stormwater improved and or rehabilitated	3 Km	1.671Km of 3km progress	Due to budget constraints, construction implementation shifted to 2024/2025FY	Resolve Budget constraints
ALL	Continuation from 2016 to 2021 IDP	REFURBISHMENT MANAGEMENT SYSTEM	To ensure the provision of services to communities in a	Condition Assessment stage	Updated and approved road and stormwater management information system.	2	Updated and approved road and stormwater management information system.	1	1 Stormwater network condition assessment updated	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
			sustainable manner.								
ALL	Continuation from 2016 to 2021 IDP	DEVELOP MASTER PLANS	To ensure the provision of services to communities in a sustainable manner.	Inception	Updated and approved sector plans.	1	Updated and approved sector plans.	Condition Assessments and Situation analysis.	None	PSP appointment	Appoint PSP and resolve Budget constraints
6	6.2	MAPANGWANA STREET: FREEDOM SQ; UPGRADE	To ensure the provision of services to communities in a sustainable manner.	Design complete	Kilometers of gravel roads upgraded to surface roads per lane.	1.8km	Kilometers of gravel roads upgraded to surface roads per lane.	15% of 1.8km	None	15% of 1.8km No PSP appointments	Appoint PSP and resolve Budget constraints
1	1.6	BATHO ROADS: UPGRADING OF ROADS AND STORMWATER	To ensure the provision of services to communities in a sustainable manner.	Design Complete	Kilometers of gravel roads upgraded to surface roads per lane.	3km	Kilometers of gravel roads upgraded to surface roads per lane.	10% of 3km	0% of 3km	10% of 3km No appointment of the Contractor Detail design report complete	Appoint contractor and resolve Budget constraints
31	31.1	T1523: SECTION G UPGRADES	To ensure the provision of services to communities in a sustainable manner.	Design complete.	Kilometers of gravel roads upgraded to surface roads per lane.	3.8km	Kilometers of gravel roads upgraded to surface roads per lane.	10% of 3.8km	None	10% of 3.8km No PSP Appointment due to contractual matters.	Appoint PSP and resolve Budget constraints
38	38.1	T1525: BOT RD 601: SECTION D: UPGRADE	To ensure the provision of services to communities in a sustainable manner.	Design complete.	Kilometers of gravel roads upgraded to surface roads per lane.	5.6km	Kilometers of gravel roads upgraded to surface roads per lane.	5% of 5.6km	0% of 5.6km	5% of 5.6km Detailed Designs	Resolve Budget Constraints
2	2.3	T1527B; BOCHABELA: STREETS: UPGRADE	To ensure the provision of services to communities in a sustainable manner.	Design complete	Kilometers of gravel roads upgraded to surface roads per lane.	2km	Kilometers of gravel roads upgraded to surface roads per lane.	15% of 2km	0% of 2km	15% of 2km No Appointment of Contractor BOQ compilation	Appoint the contractor and resolve Budget Constraints

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
2	2.3	T1527C: BOCHABELA: STREETS; UPGRADE	To ensure the provision of services to communities in a sustainable manner.	Design complete	Kilometers of gravel roads upgraded to surface roads per lane.	Appointment of Contractor	Kilometers of gravel roads upgraded to surface roads per lane.	18% of 1.6km	0km of 1.6km	Appointment of Contractor BOQ compilation	Appoint the contractor and resolve Budget Constraints
10	10.3	T1528: MAN RD 11388 & 11297: JB MAFORA: UPGRADE	To ensure the provision of services to communities in a sustainable manner.	Design Complete	Kilometers of gravel roads upgraded to surface roads per lane.	1.9km	Kilometers of gravel roads upgraded to surface roads per lane.	10% of 1.9km	0% of 1.9km	10% of 1.9km Detailed designs Wayleave application progress	Approval of way leave and resolve Budget Constraints
21	21.2	T1536: HEAVY REHABILITATION OF ZASTRON STREET	To ensure the provision of services to communities in a sustainable manner.	Design Complete	Kilometers of road resurfaced, resealed, and rehabilitated per lane.	Detailed Designs	Kilometers of road resurfaced, resealed, and rehabilitated per lane.	4.6km	0km	0km Inception report .Detailed Designs	Finalize detailed designed and resolve Budget constraints.
21	21.2	T1537: HEAVY REHABILITATION OF NELSON MANDELA STREET	To ensure the provision of services to communities in a sustainable manner.	Design Complete	Kilometers of road resurfaced, resealed, and rehabilitated per lane.	Preliminary Designs	Kilometers of road resurfaced, resealed, and rehabilitated per lane.	4.4km	None	0km Preliminary Designs	Appoint PSP and resolve Budget constraints
19	New	T1538: UPGRADING INTERSECTION ST GEORGE ST & PRES BRAND	To ensure the provision of services to communities in a sustainable manner.	None	Number of road intersections upgraded.	1	Number of road intersections upgraded.	15% of 1 intersection	None	15% of 1 intersection Detailed Designs	Resolve Budget Constraints
ALL	19.1	T1539: UPGRADING OF TRAFFIC INTERSECTIONS	To ensure the provision of services to communities in a sustainable manner.	Design Complete	Number of road intersections upgraded.	1	Number of road intersections upgraded.	80% of 1 intersection	0% of 1 intersection	80% of 1 BOQ compilation intersection No appointment of Contractors	Appoint the contractor and resolve Budget Constraints

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
39	39.2	T1522: THA RD 2029, 2044 and 2031: UPGRADE	To ensure the provision of services to communities in a sustainable manner.	None	Kilometers of gravel roads upgraded to surface roads per lane.	4.4km	Kilometers of gravel roads upgraded to surface roads per lane.	5% of 4.4km	0% of 4.4km	5% of 4.4km BOQ compilation Due to budget constraints, construction implementation shifted to 2024/2025FY	Appoint the contractor and resolve Budget constraints
3	3.2	T1428A MAN RD 198 199&200 BOCH	To ensure the provision of services to communities s in a sustainable manner.	Construction stage.	Kilometers of gravel roads upgraded to surface roads per lane.	PSP Appointments	Kilometers of gravel roads upgraded to surface roads per lane.	2.96km	None	2.96km PSP Appointments	Appoint PSP and resolve Budget Constraints
Circular 88	Output Indicator on SDBIP	TR 6 Improved quality of municipal road network		0%	None	None	TR6.11 Percentage of unsurfaced road graded	1100 Km	55.1% of /1100km	44.1% of /1100km Lack of resources in all Roads and SW camps.	Increase budget allocation for resealing
Circular 88	Output Indicator on SDBIP			1.0%	None	None	TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed	10Km/100%	0%	10km/100% Budget constrains	Increase budget allocation for resealing
Circular 88	Output Indicator on SDBIP			2.4	None	None	TR6.13 KMs of new municipal road network	6.3 Km	0	6.3Km Non appointment of PSPs	Expedite appointments of PSP
Circular 88	Outcome Indicator on IDP			56,00	TR 6.2 Number of potholes reported per 10kms of municipal road network	52,5 %	None	None	3.28	None	None
Circular 88	Output Indicator on SDBIP			29,81%	None	None	TR 6.21 Percentage of reported pothole complaints resolved within standard municipal response time	60%	61.64%	None	None
Sanitation											
ALL	Continuation from 2016 to 2021 IDP	GIS SYSTEM INFORMATION UPDATE	Appoint PSP to update the GIS system	None	Updated Geographical information system (GIS)	Updated Geographical information system	Updated Geographical information system (GIS)	Updated Geographical information system	Appointment of PSP and inception stage completed.	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
28	28.4 & 28.5	BOTSHABELO SECTION K PUMPSTATION AND RISING MAIN	Appoint PSP for the design and supervision during contract period. Procure contractor for the project.	Stage 3 – Detailed Designs	Complete Stage 1 Inception), Stage 2 (Prelim Design), Stage 3 (Detail Design) and start with Stage 4 Procurement	Appoint PSP	Complete Stage 1 Inception), Stage 2 (Prelim Design), Stage 3 (Detail Design) and start with Stage 4 Procurement	Appoint PSP	Appointment of PSP process has been initiated.	Resolve the contractual issues.	The contract has to be regularized or new appointment has to be made.
ALL	Continuation from 2016 to 2021 IDP	SEWER MASTER AND DEVELOPMENT PLANS	Develop Sewer Masterplan and Water Services Development Plan to align with the latest approved SDF	Appointed PSP and completed Chapter 4 of WSDP	Updated and approved sector plans	Updated and approved sector plans	Updated and approved sector plans	Updated and approved sector plans	Draft WSDP report completed	The Council needs to approve WSDP	Fast track Council approval of WSDP report.
8	Continuation from 2016 to 2021 IDP	WATER BORNE SANITATION MANGAUNG WARD 8	Appoint PSP for the design and supervision during contract period. Procure contractor for the project.	None	Appoint PSP and complete Stage 1 and 2 of the appointment	300 erven	Appoint PSP and complete Stage 1 and 2 of the appointment	Complete stage 2 of the appointment	Stage 2 completed, PSP submitted Stage 3, documentation and Drawings for review	None	None
17	Continuation from 2016 to 2021 IDP	WATER BORNE SANITATION MANGAUNG WARD 17	Appoint PSP for the design and supervision during contract period. Procure contractor for the project.	None	Appoint PSP and complete Stage 1 and 2 of the appointment	300 erven	Appoint PSP and complete Stage 1 and 2 of the appointment	Complete stage 2 of the appointment	None	Inception report has been submitted. Preliminary designs not yet completed.	Expedite the preliminary designs

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
32	32.2	BOTSHABELO MAIN OUTFALL SEWER	Appoint PSP for the design and supervision during contract period. Procure contractor for the project.	Stage 3 – Detailed Designs	Complete Stage 3 (Designs) and stage 4 (Documentation and Procurement) Start with Stage 5 Contract	20km	Complete Stage 3 (Designs) and stage 4 (Documentation and Procurement) Start with Stage 5 Contract	Start with Stage 5 of the Contract	The WULA application has been submitted to start with Stage 5 of the contract	None	None
20	Continuation from 2016 to 2021 IDP	BLOEMSPRUIT URGENT REFURBISHMENT	Appoint PSP for the design and supervision during contract period. Procure contractor for the project.	The inlet works was refurbished along with the Humus dams.	Improvement in the operation of the plant	The primary treatment of the plant should be fully operational	Improvement in the operation of the plant	The primary treatment of the plant should be fully operational	The pumps has been refurbished and other components	None	None
20	Continuation from 2016 to 2021 IDP	REFURBISHMENT OF SLUDGE DIGESTERS IN BLOEMSPRUIT WWTW	Appoint PSP for the design and supervision during contract period. Procure contractor for the project.	None	Fully Refurbished Sludge Digesters in Bloemspruit	30% progress in Construction phase	Fully Refurbished Sludge Digesters in Bloemspruit	30% progress in Construction phase	Inception report has been approved and the project is on-going	None	None
All	Continuation from 2016 to 2021 IDP	REFURBISHMENT OF SEWER SYSTEMS	Appoint PSP for the design and supervision during contract period. Procure contractor for the project.	Sewer lines were refurbished in different parts of the City	100% of the budget spent	Spend 100% of the available budget	100% of the budget spent	Appoint contractor and prepare for construction	100% Contractor on site busy with the refurbishment.	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
ALL	Continuation from 2016 to 2021 IDP	NORTH EASTERN WWTW MECHANICAL AND ELECTRICAL WORKS (SLUDGE STREAM)	Appoint PSP for the design and supervision during contract. Procure contractor for the project.	Completed Civil work for sludge stream	Upgraded treatment capacity in megaliters per day	Upgrade WWTW to 30 MI/day	Upgraded treatment capacity in megaliters per day	Upgraded treatment capacity in megaliters per day	None	Appointment process not completed due to the contractual issues.	The contract has to be regularized or new appointment has to be made.
ALL	Continuation from 2016 to 2021 IDP	MMM WASTE WATER TREATMENT WORKS REFURBISHMENT	Appoint PSP for the design and supervision during contract. Procure contractor for the project.	Wastewater Treatment works were refurbished	% of budget spent	Spend 100% of the budget	% of budget spent	Spend 100% of the budget in sewer refurbishment	Contractor on site busy with the refurbishment.	None	None
ALL	Continuation from 2016 to 2021 IDP	EXTENSION BOTSHABELO WWTW CIVIL	Appoint PSP for the design and supervision during contract. Procure contractor for the project.	None	Upgraded treatment capacity in megaliters per day	Upgrade WWTW to 13 MI/day	Upgraded treatment capacity in megaliters per day	Upgraded treatment capacity in megaliters per day	None	Appointment process not completed due to the contractual issues.	The contract has to be regularized or new appointment has to be made.
ALL	Continuation from 2016 to 2021 IDP	EXTENSION BOTSHABELO WWTW MECH AND ELECTRICAL	Appoint PSP for the design and supervision during contract. Procure contractor for the project.	None	Upgraded treatment capacity in megaliters per day	Upgrade WWTW to 13 MI/day	Upgraded treatment capacity in megaliters per day	Upgraded treatment capacity in megaliters per day	None	Appointment process not completed due to the contractual issues.	The contract has to be regularized or new appointment has to be made.
44	Continuation from 2016 to 2021 IDP	REFURBISHMENT OF SEWER SYSTEMS IN SOUTPAN	Procurement of Professional service provider and contractor and Construction	None	Refurbished Sanitation Infrastructure	Refurbish the Soutpan Wastewater treatment works and Some items	Refurbished Sanitation Infrastructure	Kilometers of sewer pipes upgraded and or refurbished and Refurbishment	Contractor on site busy with the refurbishment.	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
						of sanitation infrastructure		work done on sanitation infrastructure			
ALL	Continuation from 2016 to 2021 IDP	STERKWATER WWTW PHASE 3 MECH AND ELECTRICAL (LIQUID STREAM)	Appoint PSP for the design and supervision during contract. Procure contractor for the project.	Completed Civil work for the liquid stream	Upgraded treatment capacity in megaliters per day	Upgrade WWTW to 13 MI/day	Upgraded treatment capacity in megaliters per day	Upgraded treatment capacity in megaliters per day	None	Appointment process not completed due to the contractual issues.	The contract has to be regularized or new appointment has to be made.
ALL	Continuation from 2016 to 2021 IDP	REFURBISHMENT/ CONDITION MANAGEMENT PLAN	Appoint PSP to implement, manage and update the plan	Approved Refurbishment and Condition Management Plan	Updated and managed Refurbishment and Condition Management Plan	Continuous implementation of Refurbishment and Condition Management Plan	Updated and managed Refurbishment and Condition Management Plan	Continuous implementation of Refurbishment and Condition Management Plan	Appointment of PSP and inception stage completed.	None	None
Circular 88	Outcome and Output Indicator on IDP and SDBIP	WS1. Improved access to sanitation		0	WS1.1 Percentage of households with access to basic sanitation	100%	WS1.11 Number of new sewer connections meeting minimum standards	Complete stage 2 of the appointment	0	Non appointment of PSPs	Expedite appointments of PSP
Circular 88	Outcome and Output Indicator on IDP and SDBIP	WS3. Improved quality of water and sanitation services		44	WS3.1 Frequency of sewer blockages per 100 KMs of pipeline	0	None	None	814.77	None	None
Circular 88	Output Indicator on SDBIP			89%	None	None	WS3.11 Percentage of callouts responded to within 48 hours (sanitation/wastewater)	60%	27.7%	32.3% Budget constrains	Increase budget allocation for Sanitation maintenance
Circular 88	Output Indicator on SDBIP			0%	None	None	WS4.31 Percentage of wastewater treatment capacity unused	Installation of metering device to 15 WWTWs and start measuring	0	Installation of 15 metering devices WWTWs not met	The contract has to be regularized or new appointment has to be made.
Water											
ALL	Continuation from 2016 to 2021 IDP	GIS SYSTEM INFORMATION UPDATE	Appoint PSP to update the GIS system	None	Updated Geographical information system (GIS)	Appoint Professional	Updated Geographical information system (GIS)	Appoint Professional	Appointment of Professional Service Provider	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
						Service Provider (PSP)		Service Provider (PSP)	and inception stage completed.		
ALL	Continuation from 2016 to 2021 IDP	MASELSPOORT WTW UPGRADING (MASELSPOORT FILTERS)	Appoint Contractor for implementation of the project	Completed Designs	Upgraded treatment capacity in megalitres per day	Construction of Maselspoort filters.	Upgraded treatment capacity in megalitres per day	Construction of Maselspoort filters.	Construction still in progress	None	None
21	Continuation from 2016 to 2021 IDP	NAVAL HILL NEW BULK DISTRIBUTION PIPELINE AND ASSOCIATED WORKS FOR REZONING	Appoint PSP and Contractor for implementation of the project	None	Kilometers of bulk water pipeline and number of associated works completed	Appoint a Professional Service Provider	Kilometers of bulk water pipeline and number of associated works completed	Appoint a Professional Service Provider	Appointment of PSP and inception stage completed.	None	None
39	Continuation from 2016 to 2021 IDP	NEW RESERVOIR IN THABA NCHU (20ML)	Complete detailed design, and documentation	PSP appointed and Feasibility study complete	Completed detailed design, and documentation	Appoint a Professional Service Provider	Completed detailed design, and documentation	Appoint a Professional Service Provider	None	PSP was not appointed due to budget constraints.	Request funds in order to implement the project in the new financial year 2024/25.
25	25.2	PELLISSIER RESERVOIR	Implement the outcomes of the Feasibility Study: Upgrade, refurbish the pumpstation and isolate the areas of supply	Completed Feasibility Study	Upgrade, refurbish the pumpstation and isolate the areas of supply	Appoint a Professional Service Provider	Upgrade, refurbish the pumpstation and isolate the areas of supply	Appoint a Professional Service Provider	Appointment of PSP and inception stage completed.	None	None
ALL	Continuation from 2016 to 2021 IDP	W1501: GARIEP WATER AUGMENTATION PROJECT	Payment of outstanding claims on works done by PSP's.	None	Resuscitate the implementation of the project by taking back the project from DWS	Appoint a Professional Service Provider.	Resuscitate the implementation of the project by taking back the project from DWS	Appoint a Professional Service Provider	Appoint PSP	None	None
43/ 50	-	DAM ABSTRACTIONS AND BOREHOLES REFURBISHMENT	Appoint PSP to do feasibility study,	None	Refurbished boreholes based on the outcomes of the feasibility Study	Appoint a Professional Service Provider	Refurbished boreholes based on the outcomes of the feasibility Study	Appoint a Professional Service Provider	Appointment of PSP and inception stage completed.	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
43/ 50	-	DEWETSDORP - STEEL TANK PUMPSTATION REFURBISHMENT	Appoint PSP, Contractor and refurbish	None	Refurbished Steel Tank and Pumpstation	Appoint PSP and Contractor	Refurbished Steel Tank and Pumpstation	Appoint PSP and Contractor	None	Construction did not start due to budget constraints.	Request funds in order to implement the project in the new financial year 2024/25.
21	-	BLOEMFONTEIN NORTHERN BULK DISTRIBUTION PIPELINE	Appoint PSP to Complete Feasibility Study and construction Supervision	None	Dependent on the outcome of the feasibility study	Appoint a Professional Service Provider	Dependent on the outcome of the feasibility study	Appoint a Professional Service Provider	Appointment of PSP and inception stage completed.	None	None
ALL	-	NEW 45 ML LONGRIDGE RESERVOIR	Appoint PSP to Complete Feasibility Study and construction Supervision	None	Dependent on the outcome of the feasibility study	Appoint Professional Service Provider	Dependent on the outcome of the feasibility study	Appoint Professional Service Provider	Appointment of PSP and inception stage completed.	None	None
ALL	-	NEW GROENVLEI 20MI RESERVOIR AND BULK SUPPLY LINE	Appoint PSP to Complete Feasibility Study and construction Supervision	None	Dependent on the outcome of the feasibility study	Appoint Professional Service Provider	Dependent on the outcome of the feasibility study	Appoint Professional Service Provider	Appointment of PSP and inception stage completed.	None	None
ALL	Continuation from 2016 to 2021 IDP	REFURBISH AND UPGRADE SLUICE GATE SYSTEM AT MASELSPOORT	Appoint PSP, Contractor and refurbish	None	Refurbished Sluice Gate	Appoint Professional Service Provider	Refurbished Sluice Gate	Appoint Professional Service Provider	None	PSP was not appointed due to budget constraints	Request funds in order to implement the project in the new financial year 2024/25.
ALL	Continuation from 2016 to 2021 IDP	BULK CHECK METERS: INSTALLATION AND REFURBISHMENT	Allocate the budget. Field assessment and audit of Bulk Check Meters identification/plan ning & design. Documentation and Procurement	26 Bulk Check Meters Installed/Refurbished	Number of Bulk Check Meters Installed/Refurbished	20 Bulk Check Meters Installed/Refurbished	Number of Bulk Check Meters Installed/Refurbished	22 Bulk Check Meters Installed/Refurbished	2 Bulk Check Meters Installed/Refurbished	20 Bulk Check Meters not Installed/Refurbished. Lead times for bulk meters is 4 – 6 weeks, thereby delayed installations.	ALL bulk meters were purchased through cessions and material on site. This will assist with more bulk meters installed.

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
			of Service Providers. Project/Contract administration & Site supervision. Close-out and capitalise the assets.								
ALL	Continuation from 2016 to 2021 IDP	REFURBISHMENT OF WATER SUPPLY SYSTEMS	Appoint PSP, Contractor and refurbish	None	Refurbished Water Systems	Appoint PSP and Contractor	Refurbished Water Systems	Appoint PSP and Contractor	PSP appointed and Contractor Continue with the refurbishment of water supply systems	None	None
ALL	Continuation from 2016 to 2021 IDP	MASELSPOORT WATER RE-USE (GRAVITY LINE TO MOCKESDAM)	Appoint PSP and Contractor for implementation of the project	Incomplete registration of servitudes	kilometers of gravity line completed	Appoint Professional Service Provider.	kilometers of gravity line completed	Appoint Professional Service Provider.	Appointment of PSP and inception stage completed.	None	None
ALL	Continuation from 2016 to 2021 IDP	MASELSPOORT WATER RE-USE (GRAVITY TO NEWWTW)	Appoint PSP and Contractor for implementation of the project	Incomplete registration of servitudes	kilometers of gravity line completed	Appoint Professional Service Provider.	kilometers of gravity line completed	Appoint Professional Service Provider.	Appointment of PSP and inception stage completed.	None	None
	Continuation from 2016 to 2021 IDP	MAKURUNG INTERNAL WATER RETICULATION	Appoint Contractor for implementation of the project	PSP Appointed, design and Tender Document Completed	300 households provided new water service points meeting minimum standard	Appoint Contractor and Start with construction	300 households provided new water service points meeting minimum standard	Appoint Contractor and Start with construction	None	PSP was not appointed due to budget constraints	Request funds in order to implement the project in the new financial year 2024/25.
ALL	Continuation from 2016 to 2021 IDP	MASELSPOORT WATER RE-USE (PUMP STATION AND RISING MAIN)	Appoint PSP and Contractor for implementation of the project	Incomplete Land Surveying	Number of pumpstations and kilometers of rising main completed	Appoint Professional Service Provider.	Number of pumpstations and kilometers of rising main completed	Appoint Professional Service Provider.	Appointment of PSP and inception stage completed.	None	None
ALL	Continuation from 2016 to 2021 IDP	HAMILTON PARK PUMP STATION REFURBISHMENT	Complete construction works and finalize close-out report	Construction	Refurbished pumpstation	Refurbished pumpstation	Refurbished pumpstation	Refurbished pumpstation	Inception report completed and continue with refurbishment of pumpstation	Finalize the close-out report.	Complete close out the project in the new financial year 24/25

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
ALL	Continuation from 2016 to 2021 IDP	WATER MASTER AND DEVELOPMENT PLAN	Develop Water Masterplan and Water Services Development Plan to align with the latest approved SDF	Appointed PSP and completed Chapter 4 of WSDP	Updated and approved sector plans	Updated and approved sector plans	Updated and approved sector plans	Updated and approved sector plans	Draft WSDP report completed	Approved WSDP	Fast track finalization of WSDP report.
ALL	Continuation from 2016 to 2021 IDP	MASELSPOORT WTW UPGRADE: RISING MAINS REFURBISHMENT	Appoint land surveyor	Land Surveying	Refurbished rising mains	Appoint Professional Service Provider.	Refurbished rising mains	Appoint Professional Service Provider.	Appointment of PSP and inception stage completed.	None	None
ALL	Continuation from 2016 to 2021 IDP	REFURBISHMENT/ CONDITION MANAGEMENT PLAN	Appoint PSP to implement, manage and update the plan	Approved Refurbishment and Condition Management Plan	Updated and managed Refurbishment and Condition Management Plan	Continuous implementation of Refurbishment and Condition Management Plan	Updated and managed Refurbishment and Condition Management Plan	Continuous implementation of Refurbishment and Condition Management Plan	Appointment of PSP and inception stage completed and Continuous implementation of Refurbishment and Condition Management Plan	None	None
ALL	Continuation from 2016 to 2021 IDP	DAM SAFETY REORTS (MOCKES DAM, VANSTADENSUS DAM, MASELSPOORT DAM)	Appoint PSP and Complete Dam Safety Reports	None	Completed Dam Safety Reports	Completed Dam Safety Reports	Completed Dam Safety Reports	Appoint PSP	Appointment of PSP and inception stage completed.	None	None
	-	NEW GRASLAND RESERVOIR FEASIBILITY STUDY	Appoint PSP to Complete Feasibility Study and construction Supervision	None	Dependent on the outcome of the feasibility study	Completed feasibility study	Dependent on the outcome of the feasibility study	Completed feasibility study	Appointment of PSP and inception stage completed on feasibility study	None	None
ALL	Continuation from 2016 to 2021 IDP	REFURBISHMENT/ REPLACEMENT OF VALVES AND AUDIT, REPAIR	Allocate the budget. Field assessment and audit of isolation valves,	None	Number of valves refurbished, Replaced and installed	70 valves refurbished, Replaced and installed	Number of valves refurbished, Replaced and installed	70 valves refurbished, Replaced and installed	37 valves refurbished, Replaced, and installed	33 valves not refurbished, replaced and installed. Contractor	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
		AND ASSOCIATED PERTINENT WORK	Documentation and Procurement of Service Providers. Project/Contract administration & Site supervision. Close-out and capitalize the assets.							performed beyond expectation	
47	N/A	CONSTRUCTION OF A NEW STORE ROOM	-Allocate budget. -Appoint Service Provider -Contract administration and supervision. -Close-out and capitalize the asset	None	Completed Storeroom	Appoint Service providers, design, Documentation	Completed Storeroom	Appoint Service providers, design, Documentation	Inception report	Documentation and designs have been partially achieved.	Expedite the designs and continue with the project.
ALL	Continuation from 2016 to 2021 IDP	REPLACE WATER METERS AND METERING OF UNMETERED SITES	- Allocate budget. - Collect and process meter data. -Documentation and Procurement of Service Providers. -Contract administration and supervision. -Close-out and capitalize the assets on annually basis	640 water meters replaced/installed	Total number of water meters replaced/installed and uploaded on the billing system	750 water meters replaced/installed and uploaded on the billing system	Total number of water meters replaced/installed and uploaded on the billing system	750 water meters replaced/installed and uploaded on the billing system	238 water meters replaced/installed	512 water meters not replaced/installed. The contracts under this project expired in February 2024 which resulted in less meters being installed/replaced.	The execution letter has been issued for the appointment of new contractors and once the appointments have been concluded progress in installation of meters will improve.
ALL	Continuation from 2016 to 2021 IDP	AUTOMATED METER READING AND PREPAID PROGRAMME	Allocate the budget.	3600 prepaid water meters installed/replace	Total number of prepaid water meters replaced/installed	1341 prepaid water meters replaced/installed	Total number of prepaid water meters replaced/installed	1341 prepaid water meters replaced/installed	135 prepaid water meters replaced/installed	1206 prepaid water meters not replaced/installed.	Expedite the installation of prepaid meters.

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
			Collect and process meter data. Documentation and Procurement of Service Providers. Project/Contract administration & Site supervision. Close-out and capitalise the assets on annual basis							Change in the use of Vending System proved to be problematic. However, things are now moving as expected.	
ALL	Continuation from 2016 to 2021 IDP	DEVELOPMENT AND IMPLEMENTATION of SAM MAST MODULE.	Allocate budget. MAST Development & coding and Integration and testing. Implementation and deployment. Handover & Training and user manual.	MAST Technical Specification. Review MAST scope. MAST development – Phase 1. Handover and Training	Implementation of SAM MAST Module	MAST development – Phase 1 (Software). Handover and Training	Implementation of SAM MAST Module	MAST development – Phase 1 (Software). Handover and Training	MAST development – Phase 1 (Software).	Handover and Training could not be achieved due to time constraints.	Complete training and handover on the 1 st quarter of 2024/25.

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
ALL	5.3	PRESSURE AND NETWORK ZONE MANAGEMENT (INCLUDING AUDITING OF VALVES AND PRV COMMISSIONING)	Allocate the budget. Field assessment and audit of boundary valves & decommissioned pressure reducing valves and identification/planning & design of new PRV zones. Documentation and Procurement of Service Providers. Project/Contract administration & Site supervision. Close-out and capitalize the assets.	15 PRVs commissioned/refurbished	Number of PRVs commissioned and or refurbished	20 PRVs commissioned/refurbished	Number of PRVs commissioned and or refurbished	20 PRVs commissioned/refurbished	2 PRVs commissioned/refurbished	18 PRVs not commissioned/refurbished	Expedite the installation of PRVs.
ALL	Continuation from 2016 to 2021 IDP	INTEGRATION AND OPTIMISATION – TELEMETRY AND SCADA SYSTEM (WATER)	Appoint Contractor for implementation of the project	PSP Appointed, design and Tender Document Completed	Integrated and Optimized Water Assets	Complete SCM Processes to appoint the Contractor	Integrated and Optimized Water Assets	Complete SCM Processes to appoint the Contractor	Inception stage in progress	Contractor appointment letter. Progress report	Accelerate contractor appointment and proceed with the project
Circular 88	Outcome and Output Indicator on IDP and SDBIP	WS2. Improved access to water		0	WS2.1 Percentage of households with access to basic water supply	100%	WS2.11 Number of new water connections meeting minimum standards	Appoint Contractor and start with construction to connect 300 households	0	Non appointment of PSPs	Expedite appointments of PSP
Circular 88	Outcome and Output Indicator on IDP and SDBIP	WS3. Improved quality of water		80	WS3.2 Frequency of water mains failures per 100 KMs of pipeline	0	None	None	518,89	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
Circular 88	Output Indicator on SDBIP			81.6%	None	None	WS3.21 Percentage of callouts responded to within 48 hours (water)	60%	83.1%	Positive	None
Circular 88	Outcome Indicator on IDP			0	WS3.3 Frequency of unplanned water service interruptions	0	None	None	0	None	None
Circular 88	Output Indicator on IDP	WS4. Improved quality of water (incl. wastewater)			None	None	WS4.11 Percentage of water treatment capacity unused	54%	0	54% Installation of metering devices not met	The contract has to be regularized or new appointment has to be made.
Circular 88	Outcome Indicator on IDP			0	WS4.2 Percentage of wastewater samples compliant to water use license conditions	100%	None	None	0	100%	
Circular 88	Output Indicator on SDBIP			59%	None	None	WS4.21 Percentage of industries with trade effluent inspected for compliance	0%	53.2%	Positive	None
Circular 88	Outcome Indicator on IDP	WS5. Improved water sustainability		49.9%	WS5.1 Percentage non-revenue water	0	None	None	49.6%	None	None
Circular 88	Outcome Indicator on IDP			571.68	WS5.2 Total water losses	0	None	None	597,71	None	None
Circular 88	Output Indicator on SDBIP			5.40	None	None	WS5.21 Infrastructure leakage index	1.15	5.57	4.42	
Circular 88	Outcome Indicator on IDP			502	WS5.3 Total per capita consumption of water		None	None	0	None	None
Circular 88	Outcome and Output Indicator on IDP and SDBIP			0	None	None	WS5.31 Percentage of total water connections metered	0%	67.5%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				02 – INCLUSION AND ACCESS							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				ROADS AND STORMWATER / WATER AND SANITAION							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and reason for variance	Corrective action
Circular 88	Outcome Indicator on IDP			0	WS5.4 Percentage of water reused		None	None	0	None	None

Table 14: Financial Performance Roads and Stormwater

Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	-	-	-	-
Expenditure:				
Employees	41 934 977	42 135 269	42 451 837	316 568
Repairs and Maintenance	168 960 738	170 946 522	159 263 484	(11 683 038)
Other	157 951 704	158 785 657	274 918 272	116 132 615
Total Operational Expenditure	368 847 419	371 867 448	476 633 593	104 766 145
Net Operational Expenditure	368 847 419	371 867 448	476 633 593	104 766 145

Table 15: Financial Performance Water Services

Financial Performance: Water Services				
R'000				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(1 844 878 166)	(1 844 878 166)	(1 988 538 071)	(143 659 905)
Expenditure:				
Employees	43 128 229	46 201 173	51 681 173	5 480 000
Repairs and Maintenance	139 705 049	132 314 024	120 957 837	(11 356 187)
Other	592 677 426	603 742 402	1 082 712 453	478 970 051
Total Operational Expenditure	775 510 704	782 257 599	1 255 351 464	473 093 865
Net Operational Expenditure	(1 069 367 462)	(1 062 620 567)	(733 186 607)	329 433 960

Table 16: Financial Performance Sanitation Services

R'000				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(695 724 656)	(695 724 656)	(762 763 097)	(67 038 441)
Expenditure:				
Employees	68 884 706	63 667 398	72 753 436	9 086 038
Repairs and Maintenance	90 388 708	90 731 089	91 760 496	1 029 407
Other	95 295 110	97 083 770	172 902 473	75 818 703
Total Operational Expenditure	254 568 524	251 482 257	337 416 405	85 934 148
Net Operational Expenditure	(441 156 132)	(444 242 399)	(425 346 692)	18 895 707

3.4 Human Settlement

The Directorate Human Settlements intended to provide sustainable human settlements with particular focus on implementation of the different programmes such as: Catalytic Projects, upgrading of informal settlements, rental/social housing development, and expanding tenure security to improve the quality life for the Mangaung households. At the beginning of the financial year, the Metro had set targets for the twelve (12) months of implementation. The Directorate did its best to achieve the set targets and there are instances where these targets were achieved and where they were not due to reasons to be outlined in the report.

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
51	51.2	Mattharantleng installation of water and sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	Provision of communal water taps	Appoint Consultant Approved designs. Contractor appointed. Construction of individual water connections Project close-out	Contractor appointed	No of individual households connected with water	Designs approved	None	Non approval of designs	Accelerate the approval of designs
45 11	Continuation from the previous IDP	Sonderwater and Chris Hani bulk sewer line upgraded	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Bulk sewer line upgraded	Construction	Bulk sewer line upgraded	Construction of Bulk sewer line	Construction of Bulk sewer line	None	None
45 11	45.3 11.2	Sonderwater and Chris Hani installation of water and sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	Designs submitted	Appoint Consultant Approved designs. Contractor appointed. Construction of individual water connections Project close-out	Contractor appointed	No of individual households connected with water and sewer	Documentation and procurement to appoint contractor	None	No documentation and procurement because the project was delayed for the bulk project to resume	Consultant was appointed and has submitted detailed designs for approval

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
7	7.5	Mkhonto installation of water and sewer	- Appointment of Contractor - Construction - Project close-out	Designs approved	Construction of 111 individual water and sewer connections Project close-out	111 households connected	No of individual households connected with water and sewer	Appoint Contractor	None	Contractor not appointed due to changes of specification to be in line with PPPFA regulation.	Advertise of bid to appoint the contractor.
6	6.3	Saliva installation of water and sewer	- Appointment of Contractor - Construction - Project close out	Designs approved	Construction of 124 individual water and sewer connections Project close-out	124 households connected	No of individual households connected with water and sewer	Appoint Contractor	None	Contractor not appointed due to changes of specification to be in line with PPPFA regulation	Advertise of bid to appoint the contractor
46	46.4	Phase 9 installation of water and sewer	- Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out	Designs approved	Construction of 500 individual water and sewer connections Project close-out	500 households connected	No of individual households connected with water and sewer	Documentation and procurement	None	No documentation procurement due to dispute with the consultant	Finalize the dispute with the consultant
51	51.2	Phase 7 installation of water and sewer	- Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out	Designs submitted	Construction of 500 individual water and sewer connections Project close-out	500 households connected	No of individual households connected with water and sewer	0	0 households connected with water and sewer	No construction because funds were repurposed to other projects	Project to resume in the new financial year.

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
51	51.2	Phase 7 bulk water line upgraded	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Bulk water line upgraded	Construction	Bulk water line upgraded	Construction of Bulk water line	None	No construction of bulk water line because funds were repurposed to other projects	Project to resume in the new financial year.
44	ISS44.5	Soutpan installation of water and sewer	<ul style="list-style-type: none"> - Appointment of Contractor - Construction - Project close-out 	Designs approved	Construction of 93 individual water and sewer connections Project close-out	91 households connected	No of individual households connected with water and sewer	Construction	Construction	None	None
39	39.1	Thaba-Nchu Ext.27 and Ratau installation of water and sewer	<ul style="list-style-type: none"> - Appointment of Contractor - Construction - Project close-out 	Designs approved	Construction of 390 individual water and sewer connections Project close-out	390 households connected	No of individual households connected with water and sewer 200 households connected with water	Appoint contractor	None	Contractor not appointed due to changes of specification to be in line with PPPFA regulation.	Advertise of bid to appoint the contractor.
10 12	10.3 12.3	Caleb Motshabi/ Kgotsong Main Road and Stormwater	<ul style="list-style-type: none"> - Construction - Project close-out 	Construction	Length of road and stormwater constructed	3.4km road and stormwater	Length of road and stormwater constructed	3.4 km road and stormwater	3.4 km road and stormwater	None	None

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
17	17.5	Grassland 4 Main Road and Stormwater	- Construction - Project close-out	Construction	Length of road and stormwater constructed	1.93 km road and stormwater	Length of road and stormwater constructed	1.93 km road and stormwater	0 km road and stormwater	-1.93 km road and stormwater The new consultant had to review the designs before the contractor is appointed.	Awaiting the approval of designs and appointment of contractor from the panel.
27	27.2	Botshabelo West Main Road and Stormwater	- Construction - Project close-out	Construction	Length of road and stormwater constructed	1.8 km road and stormwater	Length of road and stormwater constructed	Construction	Construction	None	None
1 4	1.8 4.2	Tambo Square/ Kgatelopele2/ Namibia ZCC installation of water and sewer	- Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out	0	Construction of individual water and sewer connections Project close-out	79 households connected	No of individual households connected with water and sewer	Contractor appointed	None	Contractor not appointed due to changes of specification to be in line with PPPFA regulation.	Advertise of bid to appoint the contractor.
37	37.2	Section R installation of water	- Appointment of Contractor - Construction - Project close-out	Designs approved	Construction of 1799 individual water connections	115 households connected	No of individual households connected with water	Designs approved	Designs approved	None	None
38	38.5	Section D installation of sewer	- Consultant appointed - Approved designs	Designs approved	Construction of 1000 individual water connections	200 households connected	No of individual households connected with sewer	Contractor appointed	None	No contractor appointed and procurement due to dispute with the consultant.	Finalize the dispute with consultant.

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
			- Appointment of Contractor - Construction - Project close out								
38	38.5	Section M installation of sewer	- Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out	Designs approved	Construction of 1000 individual water connections	200 households connected	No of individual households connected with sewer	Contractor appointed	None	No contractor appointed and procurement due to dispute with the consultant.	Finalize the dispute with consultant.
41	41.3	Seroalo Ext 26 installation of water	- Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out	Provision of communal water taps	Construction of 111 individual water connections	Contractor appointed	No of individual households connected with water	Contractor appointed	None	Contractor not appointed because designs are not yet approved	Expedite approval of designs and appoint contractor for construction
39	39.1	Ratau Hlambaza installation of water	- Consultant appointed - Approved designs - Appointment of Contractor	Provision of communal water taps	Construction of 84 individual water connections	Contractor appointed	No of individual households connected with water	Contractor appointed	None	Contractor not appointed because designs are not yet approved	Expedite approval of designs and appoint contractor for construction

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
			- Construction - Project close out								
37.	37.1	Section R access road and bridge	- Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out	0	1.8 km length of road and bridge constructed	Contractor appointed	Length of road and bridge constructed	Contractor appointed	None	No construction. Designs are submitted for approval before construction can resume	Finalize the approval of designs to appoint contractor for construction
All wards	Continuation from the previous IDP	Alternative sanitation solutions	- Advertisement of Bid - Service Provider appointed - Construction - Project close out	0	800 households connected with electricity	300 households connected	No of households connected with alternative sanitation	300 households connected with alternative sanitation	0 households connected with alternative sanitation	Contractor not appointed due to changes of specification to be in line with PPPFA regulation.	Expedite the appointment of Service Provider to start with construction
32	32.1	Section T installation of water and sewer	- Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out	0	Construction of 35 individual water and sewer connections	35 households	No of individual households connected with water and sewer	Contractor appointed	Contractor appointed	None	None

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
32	32.1	Section C installation of water and sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Construction of 138 individual water and sewer connections	48 households	No of individual households connected with water and sewer	Contractor appointed	None	Contractor not appointed as designs are not yet approved	Expedite approval of designs and appoint contractor
34	34.1	Section N installation of sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Construction of 410 individual sewer connections	Contractor appointed	No of individual households connected sewer	Designs approved	None	Designs not approved due to late appointment of consultant	Expedite approval of designs and appoint contractor
50	50.5	Wepener Ext 7 installation of water and sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Construction of 410 individual water connections	Contractor appointed	No of individual households connected water	Designs approved	None	Project was delayed and funds repurposed	Consultant to be appointed in the new financial year.

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
7	7.5	Turflaagte ZCC installation of water and sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Construction of 36 individual water connections	Construction	No of individual households connected water and sewer	Designs approved	None	Designs not approved but have been submitted for approval	Expedite approval of designs
5	5.10	Rocklands Bobo Square installation of water and sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Construction of 36 individual water connections	18 households	No of individual households connected water and sewer	Designs approved	None	Designs not approved but have been submitted for approval	Expedite approval of designs
7	7.5	Winkie Direko Square installation of water and sewer	<ul style="list-style-type: none"> - Consultant appointed - Approved designs - Appointment of Contractor - Construction - Project close out 	0	Construction of 59 individual water connections	Construction	No of individual households connected water and sewer	Designs approved	None	Designs not approved but have been submitted for approval	Expedite approval of designs

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
All wards	Continuation from the previous IDP	Upgrading Plans	- Consultant appointed - Draft Plans approved - Final plans approved	6 upgrading plans	Upgrading Plans approved	12 upgrading plans	No of upgrading plans approved	8 upgrading plans	8 upgrading plans	None	None
24	Continuation from the previous IDP	Fleurdal installation of water and sewer	- Construction - Project close out	Bid Evaluation	Construction of 22 water and sewer connections	22 erven connected with water and sewer	No of erven connected water and sewer	22 erven connected	0 erven connected	22 erven not delivered due to expiry of consultant's contract	New consultant appointed to review designs to resume with construction
47	Continuation from the previous IDP	Bloemside 4510 installation of water and sewer	- Construction - Project close out	Bid Evaluation	Construction of 22 water and sewer connections	87 erven connected with water and sewer	No of erven connected water and sewer	Construction	None	No construction due to expiry of consultant's contract	New consultant appointed to review designs to resume with construction
43	43.8	Dewetsdorp installation of water and sewer	- Appointment of Contractor - Construction - Project close out	Bid Specifications approved	Construction of 200 water and sewer connections	Construction	No of erven connected water and sewer	Construction	Construction	None	None
30	30.1	Section H&G installation of water and sewer	- Appointment of Contractor - Construction - Project close out	Bid Specifications approved	Construction of 206 water and sewer connections	Construction	No of erven connected water and sewer	Construction	None	No construction due to delays in procurement process to appoint contractor	Advertise bid to appoint contractor
32	32.1	Section E1905 installation of water and sewer	- Appointment of Contractor - Construction - Project close out	0	Construction of 56 water and sewer connections	Construction	No of erven connected water and sewer	Designs approved	None	No approved designs but have been submitted for approval.	Expedite the approval of designs

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
War d No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
47	Continuation from the previous IDP	Bloemside 4510 road and stormwater	- Appointment of consultant - Designs approved - Contractor appointed - Construction - Project close out	0	1.5 km road and storm water constructed	Construction	Length of roads and stormwater constructed	Designs approved	None	Designs not approved as project was delayed .	Finalize review of designs to resume with construction.
-	Continuation from the previous IDP	Acquisition of land for informal settlements relocations	Identification Price negotiation Council approval	None	Hectares of land acquired for the relocation of informal settlements	Hectares of land acquired	Hectares of land acquired	Hectares of land acquired	0 hectares of land acquired	Hectares of land acquired. The city didn't procure land due to a request to other sector department to donate the land to the municipality.	None
19	Continuation from the previous IDP	Vista Park 3 Development	Development of sustainable and integrated Human Settlements	Completion of internal Services, Electrical installation, and construction of link roads in Ext 261-263 and 257	100% completion of installation of internal Services, Electrical installation, and construction of link roads in Ext 261-263 and 257	installation of internal services and construction of link road and installation of electrical infrastructure (Ext 256 and 257)	100% completion of Installation of internal services and construction of link road and installation of electrical infrastructure (Ext 256 and 257)	100% Completion of installation of internal services and electrical infrastructure (Sewer Water, Stormwater, Roads) in Ext 257	100% Completion	None	None

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
19	Continuation from the previous IDP	Vista Park 2 Development	Development of sustainable and integrated Human Settlements	None	100% completion of internal Services, Electrical installation, and construction of Bulk water and sewer pipes (Ext 296 - 300)	Installation of internal services and electrical installation, construction of Bulk water and sewer pipes (Ext 296 - 300)	100% completion of Installation of internal services and electrical installation, construction of Bulk water and sewer pipes (Ext 296 - 300)	100% completion of construction of Bulk sewer pipes along the Vereeniging Road and Mots Avenue	100% Completion	None	None
-	Continuation from the previous IDP	Klipfontein water connections	Upgrading of Informal Settlements to Phase 3	New	Number of households living in informal settlements provided with water	400 households connected with water	Number of households living in informal settlements provided with water	400 households with access to communal water	0 households with access to communal water	-400 No construction due to problem of underground water and funds were repurposed	Finalize the relocations to resume with interim water provision
Circular 88	Outcome and Output Indicator for IDP and SDBIP	HS1. Improved access to adequate housing		0	HS1.1 Percentage of households living in adequate housing	100%	HS1.11 Number of subsidised housing units constructed using various Human Settlements Programmes ²	None	None	None	None
Circular 88	Output Indicator for SDBIP			0	None	None	HS1.12 Number of serviced sites	0	0	Delays in start of projects	Complete construction in the new financial year

² This Indicator is exempted for reporting in 2023/2024.

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
Circular 88	Output Indicator for SDBIP			0	None	None	HS1.13 Hectares of land acquired for human settlements in the municipal area	None	0	Hectares of land acquired. The city didn't procure land due to a request to other sector department to donate the land to the municipality.	
Circular 88	Outcome and Output Indicator for IDP and SDBIP			1800	HS1.2 Title deed backlog ratio		HS1.22 Number of title deeds registered to beneficiaries	1800	478	-1322	Expedite and allocation of more resources
Circular 88	Outcome Indicator for IDP			100%	HS1.3 Percentage of informal settlements upgraded to Phase 3	100%	None	None	100%	None	None
Circular 88	Output Indicator for SDBIP			8	None	None	HS1.31 Number of informal settlements assessed (enumerated and classified)	0	8	None	None
Circular 88	Output Indicator for SDBIP			0	None	None	HS1.32 Number of informal settlements upgraded to Phase 2	0	1	+1	None

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
Circular 88	Output Indicator for SDBIP	HS2. Improved functionality of the residential property market		0	None	None	HS2.21 Number of residential properties developed through state-subsidized human settlements programmes entering the municipal valuation roll ³	0	None	None	None
Circular 88	Output Indicator for SDBIP			63	None	None	HS2.22 Average number of days taken to process building applications of less than 500 square meters	30	26.07	not all plans evaluated due to shortage of staff	urgent appointment of GM, BCO, senior building inspectors, building inspectors required for service delivery
Circular 88	Output Indicator for SDBIP			131	None	None	LED 3.13 Average number of days taken to process building application of 500 square meters or more	60	35.35	not all plans evaluated due to shortage of staff	urgent appointment of GM, BCO, senior building inspectors, building inspectors

³ Target and reporting depends on the municipality having access to the data on housing subsidy system from sectors responsible for building subsidised housing.

Table 17: Service Delivery Objectives on Human Settlement

NATIONAL KEY PERFORMANCE AREA (NKPA)				BASIC SERVICE DELIVERY MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION							
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)				PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT							
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)				01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH							
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)				SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE							
CIRCULAR 88 REPORTING REFORMS				LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES							
SUSTAINABLE DEVELOPMENT GOAL (SDG)				SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE							
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES				SPATIAL TRANSFORMATION SERVICE DELIVERY IMPROVEMENT							
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
											required for service delivery
Circular 88	Outcome Indicator for IDP			0	HS2.3 Percentage of households living in formal dwellings who rent ⁴		None	None	None	None	None

⁴ Municipality still need to develop measures or system to collect data for this indicator.

Table 18: Financial Performance: Human Settlement

Financial Performance: Housing Services				
R'000				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment
				Budget
Total Operational Revenue	(49 069 024)	(49 069 024)	(50 349 246)	1 280 222
Expenditure:				-
Employees	92 352 792	91 636 463	94 025 320	(2 388 857)
Repairs and Maintenance	9 800	9 800	1 934	7 866
Other	30 527 722	12 274 904	15 732 045	(3 457 141)
Total Operational Expenditure	122 890 314	103 921 167	109 759 300	(5 838 133)
Net Operational Expenditure	73 821 290	54 852 143	59 410 053	(4 557 910)

3.5 Centlec

Centlec is the municipality's entity, mandated with provision of electricity to the resident of Mangaung municipality. Moreover, its provide electricity to the neighboring municipalities in the free state province.

Table 19: Service Delivery Objectives on Electricity Service

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Finance							
Administrative Support	4-4.1	95% revenue collection rate as per Circular 71 to be maintained monthly during 2023/24.	101.35% of revenue collection rate on outstanding debt as per general ledgers	Monthly revenue collection rate of 95% on all outstanding Debt during 2023/24	Collection rate for the quarter is 102% which is 7% higher than the quarterly target of 95% as per MFMA Circular 71 ratio calculation	There is a variance of 7% which is higher than the target of 95%	None – within the norm as per Annexure 2 – Template for calculation of Uniform Financial Ratios and Norms (Circular 71)
Administrative Support	4-4.2	98% actual readings in the amount billed per month throughout the 2023/24 year	98.78% actual readings in the amount billed per month	98% actual readings in the amount billed per month throughout 2023/24 year	99% of average actual readings in the amount billed per month throughout the year	There is a variance of 1% which higher than the target of 98%.	None
Administrative Support	4-4.3	Two (2) Bi-annual assets verifications.	2022/23 Asset Registers	Two (2) Bi-annual assets verifications	1. Fixed Asset Registers for 2022/23 were completed and submitted to the Auditor	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
				<p>The 1st asset count to be started at the end of December 2023 and completed by the end of March 2024</p> <p>The 2nd asset count to be started in June 2024 and completed by the end of August 2024</p> <p>Asset registers updated with all asset movements relating to these counts, and report any damaged/ missing items by 31 August 2024</p> <p>Accurately account for all the entity's moveable and additions to infrastructure assets in the final 2023/24 Asset Register</p>	<p>General on the 31st of August 2023.</p> <p>2. The first asset count commenced at the end of December 2023 and is now 26.71 % complete.</p> <p>3. The second asset count commenced in June 2024 and is still in progress, to date the second asset count is 77.69% complete.</p>		

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Administrative Support	4.-4.4	Monthly financial reports in terms of Section 87 of the Municipal Finance Management Act, No. 56 of 2003, submitted to the Parent Municipality	2022/23 twelve (12) monthly Financial Reports	Twelve (12) signed-off monthly financial reports in terms of Sections 87 of the Municipal Finance Management Act, No. 56 of 2003, submitted to the Parent Municipality	Section 87 reports were submitted to the parent municipality within 7 working days period throughout year except for monthly report of June 2024	Section 87 report was submitted to the parent municipality on the 8 th working days. Deviation was as a result of the year-end process that have caused the delay in closing of the system	Controls will be implemented in ensuring the year end process is completed
Administrative Support	4.-4.5	Compile and submit one (1) Mid-term performance & budget assessment report by 20 January 2024 as per Section 88 (1) (a) and (b) of the MFMA.	2022/23 Mid-term performance & budget assessment report	Compile and submit one (1) Mid-term performance & budget assessment report by 20 January 2024 as per Section 88 (1) (a) and (b) of the MFMA.	Mid-term performance and budget were submitted on the 15th of January 2024	None	None
Administrative Support	4.-4.6	Prepare 2022/23 Annual Financial Statements in accordance with the South African Standards of Generally Recognised Accounting Practices (GRAP) and Section 122 of the MFMA along with an audit file that supports	2022/23 Audited Annual Financial statements and the 2022/23 audit file	Prepare 2022/23 Annual Financial Statements in accordance with the South African Standards of Generally Recognised Accounting Practices (GRAP) and Section 122 of the MFMA along with an audit file that supports	The 2022/23 AFS were prepared along with an audit file that supports the financial statements and submitted to MMM and AGSA on the 31st August 2023	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
		the financial statements by 31 August 2023		the financial statements by 31 August 2023			
Administrative Support	4-4.7	Ensure that the performance assessment of the Chief Financial Officer is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	Performance assessment report of FY 2022/23	Ensure that the performance assessment of the Chief Financial Officer is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	Arrangement were made with the office of the CEO with regard to the performance assessments of the CFO during the year under review.	None	None
					The performance assessments of the CFO for Q1, Q2 and Q3 have been conducted and copies of the performance assessments were submitted to Performance and Compliance directorate	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Engineering Wires							
Community Aspiration	1.11	Ward1 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	5.18	Ward 5 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	6.9	Ward 6 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	2	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	7.6	Ward 7 Erection and commissioning of one (1) high mast lights within	2	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
		Mangaung by 30 June 2024					
Community Aspiration	11.8	Ward 11 Erection and commissioning of two (2) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of two (2) high mast lights within Mangaung by 30 June 2024	Two (2) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	12.12	Ward 12 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	17.3	Ward 17 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	5	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Community Aspiration	17.19	Ward 17 Erection and commissioning of three (3) high mast lights within Mangaung by 30 June 2024	3	Erection and commissioning of three (3) high mast lights within Mangaung by 30 June 2024	Three (3) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	17.20	Ward 17 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	27.6	Ward 27 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	5	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	31.5	Ward 31 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	2	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Community Aspiration	33.6	Ward 33 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	3	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	34.7	Ward 34 Erection and commissioning of two (2) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of two (2) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	36.4	Ward 36 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	37.5	Ward 37 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Community Aspiration	38.8	Ward 38 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	39.3	Ward 39 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	40.7	Ward 40 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	42.7	Ward 42 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Community Aspiration	46.6	Ward 46 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	51.7	Ward 51 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Circular 88 Output	EE4. Improved energy sustainability	EE4.12 Installed capacity of approved embedded generators on the municipal distribution network	Total installed capacity of the commissioned embedded generators.	Total capacity (MVA) of all commissioned embedded generation plants on the Municipal network by 30 June 2024	3.183 MVA SSEG has been commissioned by June 2024	Not applicable KPI is customer driven	Not applicable KPI is customer driven
Circular 88 Output	EE3. Improved reliability of electricity service 5-2.2(d)	EE3.11 Unplanned interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024	<u>Area Faults</u> a) 30% within 1,5 hours b) 60% within 3.5 hours	Unplanned interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024	94,37%	3,63% Prolonged power failures caused by: <ul style="list-style-type: none">Theft and vandalism	<ul style="list-style-type: none">Replacement of decrepit cable and overhead linesPerforming regular planned and

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
			c) 90% within 7,5 hours and d) 98% within 24 hours and e) 100% within a week			<ul style="list-style-type: none"> Inclement weather conditions Double cable faults 	preventative maintenance
			Single Complaint a) 20 % within 1.5h b) 50 % within 3,5h c) 80 % within 7,5h d) 98 % within 24h; and e) 100% within 168 h as per NERSA	Unplanned interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024	77,14%	Prolonged power failures caused by: <ul style="list-style-type: none"> Theft and vandalism Inclement weather conditions Double cable faults 	<ul style="list-style-type: none"> Replacement of decrepit cable and overhead lines Performing regular planned and preventative maintenance
Circular 88 Output		EE3.21 Percentage of Planned scheduled interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) - 4.5.5.1 by 30 June 2024	One hundred forty-nine (149) planned interruptions were restored as per NRS 047 (2019)	95% of Planned scheduled interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) - 4.5.5.1 requirements by 30 June 2024	99% (129/131) of Notices were submitted 48 hours before the execution of planned interruptions. 97% (112/115) of submitted Notices, power was restored as per NERSA license requirement	Sixteen (16) Notices were cancelled. One (3) notice was restored late. Cancellation was due to other critical activities being prioritised. Late restoration caused by equipment failure.	Better planning with regards work activities

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Circular 88 Output	EE1. Improved access to electricity 5-2.2(f)	EE1.13 Percentage of valid customer applications for new electricity connections processed in terms of municipal services by June 2024	73.86 %. New electricity connections processed as a percentage.	70% of valid customer applications for new electricity connections processed as a percentage in terms of municipal service standards by June 2024	58% (89/153) of valid customer applications for new electricity connections processed.	12% Customers that were not ready to be connected KPI is customer driven	KPI is customer driven
Circular 88 Output		EE1.11 Number of dwellings provided with connections to the mains electricity supply of the municipality by 30 June 2024	200 dwellings provided with electricity	400 dwellings provided with electricity connections by 30 June 2024	479 dwellings provided with electricity connections	79 dwellings provided with electricity connections	Not required
Administrative Support	5-2.3(g)	Ensure that the performance assessment of the Executive Manager Engineering Wires is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	Performance assessment report of FY 2022/23	Ensure that the performance assessment of the Executive Manager Engineering Wires is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	The performance assessments have been conducted and copies of the performance assessments were submitted to Performance and Compliance directorate	None	None
Administrative Support	6-2.2(a)	Conduct inspection on Time of Use (ToU) connections to ensure optimum functionality by 30 June 2024	1890 Time of Use (ToU) inspected.	Inspection of 1860 Time of Use (ToU) connections 30 June 2024	1868	8	More meter inspections were conducted for revenue enhancement, to curb electricity theft and to reduce energy loss.

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Circular 88 Output	EE2. Improved affordability of electricity	EE2.11 Percentage of total residential electricity provision allocated as Free Basic Electricity by 30 June 2024	3.4% of total residential electricity provision allocated as Free Basic Electricity by 30 June 2022	Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE) by 30 June 2024	3.85% of total residential electricity provision allocated as Free Basic Electricity (FBE)	None	N/A
Administrative Support	6-2.2(c)	Monitor and report the variance of the Distribution Losses based on the NERSA guidelines for the entire financial year 2023/24	12% Distribution losses as per NERSA guideline.	Monitor that the Distribution Losses are below the 12% threshold as per the NERSA guidelines	The distribution losses are 7.67% which is below threshold of 12%	4,33% The decline in distribution losses is attributed to consistent meter inspections which aided to reduce meter tampering and illegal connections	Not required
Administrative Support	6-2.2(d)	Ensure that the performance assessment of the Executive Manager Engineering Retail is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	Performance assessment report of FY 2022/23	Ensure that the performance assessment of the Executive Manager Engineering Retail is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	The performance assessments of the CFO for Q1, Q2 and Q3 have been conducted and copies of the performance assessments were submitted to Performance and Compliance directorate	None	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Administrative Support	6-2.2(e)	100% disconnections as per Circular 71 to be maintained monthly during 2023/24.	95% of revenue collection rate on outstanding debt as per general ledgers	Monthly Disconnection rate of 100 % on all outstanding Debt during 2023/24	- 70.50% Excluding Provincial Government and Local Government - 41.03% Including Provincial Government and Local Government	29.50% - Matters affecting disconnections (disputes). 59% - Payment arrangement negotiations for Provincial Government & Local Government.	Finalization of Matters affecting disconnections. In the process of payment arrangement approvals for Provincial Government & Local Government.
Administrative Support	6-2.2(f)	98% actual readings in the amount billed per month throughout the 2023/24 year	98% actual readings	98% actual meter readings in the amount billed per month throughout 2023/24 FY year	The number of accounts billed for the year is 99.09%. There is a variance of 1.09% which higher than the target of 98%. None	-1.39%	Performing as planned
Circular 88 Outcome	EE1. Improved access to electricity	EE1.1. Percentage of households with access to electricity	100%	100%	100%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY		
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES		
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS		
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE		
CIRCULAR 88 REPORTING REFORMS					ENERGY AND ELECTRICITY		
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 7 – ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL.		
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT		
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Circular 88 Outcome	EE3. Improved reliability of electricity service	<u>EE3.1 System Average Interruption Duration Index⁵</u>	100%	100%	100%	None	None
Circular 88 Outcome		<u>EE3.3 System Average Interruption Frequency Index</u>	100%	100%	100%	None	None
Circular 88 Outcome		EE3.5 Average System Interruption Duration Index	100%	100%	100%	None	None
Circular 88 Outcome		EE3.6 Average System Interruption Frequency Index	100%	100%	100%	None	None
Circular 88 Outcome		EE 4.4 Percentage total electricity losses	0%	0%	0%	None	None

⁵ These indicators EE3.1 and EE3.3 are exempted for reporting 2023/2024

Table 20: Financial Performance Electricity Services

Details	Original Budget		Adjustment Budget		Actual	Variance (Adjt. Budget less Actual)	%
	(R)	%	(R)	%	(R)		
	2023/24		2023/24		2023/24		
Revenue	3 734 008 709	100%	3 734 008 709	100%	3 461 068 026	272 940 683	8%
Electricity	3 578 588 912	96%	3 578 588 912	96%	3 203 117 429	375 471 483	12%
Grants	83 000 000	2%	83 000 000	2%	72 173 913	10 826 087	15%
Other Revenue	72 419 797	2%	72 419 797	2%	185 776 684	- 113 356 887	-61%
Less:	3 424 898 909	100%	3 424 898 909	100%	3 916 689 473	- 491 790 564	-13%
Expenditure	3 435 076 590	100%	3 435 076 590	100%	3 913 535 257	- 478 458 667	-12%
Profit / (Loss) on disposal of assets	- 9 792 900	0%	- 9 792 900	0%	3 309 984	- 13 102 884	-396%
Inventories losses / write-downs	- 384 781	0%	- 384 781	0%	- 155 768	- 229 013	147%
Surplus / (Deficit) before taxation	309 109 800	9%	309 109 800	9%	- 455 621 447	764 731 247	-168%

3.6 Community Services

The Municipality is doing very well in meeting all its set targets in relation to the promotion of literacy in communities through ensuring access to new library materials, marketing of the library services and implementing library outreach programmes to communities. Improve services to ameliorate the plight of vulnerable groups such as street children, people with disability, the elderly and children. Alleviate poverty through community projects and promote arts and cultural programmes. The Municipality has succeeded in supporting the vulnerable groups in our society. The main objective of the park's division is to provide a clean, green and healthy environment to the residents of Mangaung. It is responsible for the horticultural maintenance and development of open spaces, parks, traffic islands, buffer zones, sports fields, street trees, Municipality gardens and fire belts. The main objective of natural resource management is to conserve the natural resources of Municipality, which consist of 28, 000 hectares. Pollution control initiatives within the Municipality are implemented and managed by an integrated approach (waste management, environmental management, environmental health, parks, etc.). With regards to the 2 indicators listed below we can report that water quality and air pollution programmes are in place.

Environmental health practitioners take water samples on a daily basis from the 2 main reservoirs (*Brandkop and Maselspoort*) and on a monthly basis at household points evenly spread amongst all suburbs, our current compliance status is well within the parameters of SANS 241.

We also monitor the quality of air by means of one (1) air quality stations, with the main focus on sulphur dioxide emissions. We can safely report that no incidences in this regard were recorded during this reporting period. The function of provision of environmental health services within the Municipality includes all activities associated with the provision of municipal health services in terms of the National Health Act (No 61 of 2003). Service delivery provision here includes:

Water Quality Monitoring in accordance with Water Services Act and SANS 241 for water quality has been carried out successfully.

To ensure consumer protection in accordance with (Cosmetic and Disinfectants Act no 54 of 1972) a food safety programme has been carried out. This has been achieved by regular inspections (including special events), monitoring, rendering microbiological laboratory services for the analysis of food stuffs as per legislative (sampling,) and compliance (by fulfilling functions of the local trading authority by enforcing the Business Act No 71 of 1991) thus ensuring sustainable health and well-being of citizens.

Surveillance of premises (built environment) has been done in accordance with the National Building Regulations.

The Municipality continued to provide effective health services in relation to inspection of mortuaries to ensure compliance. Furthermore, it has continued to carry out its responsibility in ensuring safe disposal of unidentified bodies in collaboration with Forensic Pathology, in accordance with CHAPTER 10 (Unclaimed bodies or unidentified human remains) of Regulations relating to Rendering of Forensic Pathology Services in the Government Notice No.636 of July 2007

The Department has increased access to refuse removal to known informal settlements. Due to a severe shortage of human and capital resources the Department was not able to service all the formal areas consistently according to the weekly door to door refuse removal schedule.

Moreover, the unit responsible for municipal fleet is fairly progressing relatively well despite challenges of the aging fleet and budget constraint

Table 21: Service Delivery Objectives on Community Service

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
CIRCULAR 88 REPORTING REFORMS					ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme/Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Metro Air Quality Index (MAQI)	1 Air Quality Station (Pelonomi) providing adequate data	1 Air Quality Station (Pelonomi) Functional	Metropolitan Air Quality Index (MAQI)	Metropolitan Air Quality Index (MAQI)	Annual average SO2 NAAQ Standard not in exceedance of ambient concentration of 19ppb (or 50µg/m3)	Number of Air Quality Stations providing adequate data annually	1 Air Quality Station (Pelonomi) Functional	None	None Required
ALL	Administrative Support	Air Pollution	Number of days where PM2.5 levels exceeded guideline levels	131 of days out of 304 days where the pm 2.5 levels exceeded the national standard of 40 µg/m3	Number of days where PM2.5 levels exceeded guideline levels	Number of days where PM2.5 levels exceeded guideline levels	Number of days where the pm2.5 levels exceeded the national standard of 25 µg/m3	Number of days where the pm2.5 levels exceeded the national standard of 25 µg/m3	171 days where the pm 2.5 levels exceeded the national standard of 25 µg/m3	None	None Required
ALL	Administrative Support	Air Pollution	Percentage of atmospheric emission licenses (AELs) processed within guideline timeframes adhered to	121 days out of 304 days where the pm 10 levels exceeded the national standard of 40 µg/m3	Number of days where PM10 levels exceeded guideline levels	Number of days where PM10 levels exceeded guideline levels	Annual average pm 10 NAAQ standard not in exceedance of ambient concentration o of 40 µg/m3	Number of days where the pm 10 levels exceeded the national standard of 10 µg/m3	182 days out of 365 days where the pm 10 levels exceeded the national standard of 10 µg/m3	None	None Required
ALL	Administrative Support	Air Emission Licenses (AELs) processed.	Percentage of atmospheric emission licenses (AELs) processed within guideline timeframes	100% of AEL's processed	Percentage of nr. of atmospheric emission licenses (AELs) processed within guideline timeframes	Percentage of nr. of atmospheric emission licenses (AELs) processed	All AEL's received and processed within 60 days after all information being submitted	All AEL's received and processed within 60 days after all information	None	None – Demand based	None Required

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
CIRCULAR 88 REPORTING REFORMS					ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme/Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance	Variance and Reasons for Variance	Corrective Action
						within guideline timeframes		being submitted			
ALL	Administrative Support	Air Emission Licenses (AELs) captured on National Atmospheric Emission Inventory system (NAEIS)	Report on nr. of AEL's issued per quarter. Adhering to the baseline target.	100% of AEL's issued available on the NAEIS	Municipal AEL applications captured on the National Atmospheric Emissions Inventory System	Municipal AEL applications captured on the National Atmospheric Emissions Inventory System	All AELs issued by the City which information are available on the NAEIS	All AELs issued by the City which information to be available on the NAEIS	None – Demand Base	None	None Required
ALL	Administrative Support	Noise Pollution	Percentage of households experiencing a problem with noise pollution	53 complaints received from households reporting noise pollution addressed	ENV 1.3 Percentage of households experiencing a problem with noise pollution	Percentage of households experiencing a problem with noise pollution	All complaints received regarding households experiencing problems with noise pollution	All (10 out of 10) complaints received from households reporting noise pollution addressed	All (95 out of 95) Noise complaints reports received and attended to	None	Demand based
ALL	Administrative Support	Number of public libraries per 100 000 population	1 Library to serve 100 000 people	14 Libraries Serving 771 745 people	Number of public libraries per 100 000 population	1 Library to serve 100 000 people	Number of public libraries per 100 000 population	1 Library to serve 100 000 people	9 MMM Libraries and 6 FS DoSACR Libraries Serving a population of 872 524 people	None	None Required
ALL	Administrative Support	Utilization rate of sports fields	100% Utilization of Sport Fields	1659 hours utilized and booked for 409 events.	Percentage utilization rate of sports fields	Percentage utilization rate of sports fields	Percentage of available hours across all sports facilities that are booked in a year	Percentage of hours of sport facility bookings	3926 Hours per quarter utilized for 771 nr. of events	None	None Required

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FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
CIRCULAR 88 REPORTING REFORMS					ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme/Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Drinking water samples taken	Number of drinking water samples taken	1111 Drinking Water Samples taken	Number of drinking water samples taken	Number of drinking water samples taken	1032 Drinking water samples to be taken	1032 Drinking water samples taken	1308 Drinking Water Samples taken	Positive Variance	None Required
ALL	Administrative Support	Food premise inspections conducted as per provision of the foodstuffs, cosmetic and disinfectant act 54 1972.	Number of food premise inspections conducted as per provision of the foodstuffs, cosmetic and disinfectant act 54 1972	6849 Food premises inspected	Number of food premise inspections conducted as per provision of the foodstuffs, cosmetic and disinfectant act 54 1972	Number of food premise inspections conducted as per provision of the foodstuffs, cosmetic and disinfectant act 54 1972	6000 Food premises to be inspected	6000 Food premises inspected	9650 Food premises inspected	Positive Variance	None Required
ALL	Administrative Support	Library programs to communities Training	Number of library programs to communities	259 Library program activities to communities	Number of library programs to communities	Number of library programs to communities	100 Library program activities to communities to be conducted	100 Library program activities to communities	990 Library program activities to communities	Positive Variance	None Required
ALL	Administrative Support	Training programs on HIV/Aids	12 Training programs on HIV/AIDS prevention to be conducted	7 Training programs on HIV/AIDS prevention.	Number of training programs on HIV/AIDS	Number of training programs on HIV/AIDS	12 Training programs on HIV/AIDS prevention to be conducted	12 Training programs on HIV/AIDS prevention conducted	19 Training programs on HIV/Aids prevention	Positive Variance	None Required
51	N/A	Development of Nallisview Cemetery	Development of Nallisview cemetery	Electrification of electricity and Traffic Impact study	Number of facilities developed	Development of Nallisview cemetery	Development of Nallisview cemetery	Nallisview cemetery developed	Project on 98% completion, pending approval of TIA by SANRAL TIA is approved in Principle	-2% Construction to commence only upon approval of from SANRAL	SP in frequent follow up and communication with SANRAL
19	N/A	Replacement of Fencing – South Park Cemetery	Fencing in South Park cemetery replaced	Replacement	Number of facilities developed	Replacement of fencing – South Park cemetery	Replacement of fencing – South Park cemetery	Quantity of fencing at South Park	Project is 100% On Phase 1, 1, 5 perimeter fence removed and	None Required	None Required

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INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
CIRCULAR 88 REPORTING REFORMS					ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme/Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance	Variance and Reasons for Variance	Corrective Action
								cemetery replaced	replaced with new fence		
19	N/A	Garden Development – Bram Fischer Building, City Hall, Gabriel Dichabe	Development of gardens at Bram Fischer Building, City Hall, Gabriel Dichabe	New	Number of facilities developed	Garden Development – Bram Fischer Building, City Hall, Gabriel Dichabe	Garden Development – Bram Fischer Building City Hall,	Development of gardens at Bram Fischer Building and City Hall,	Service provider is appointed Project has not started	No Gardens developed due to late appointment of service provider	Request to proceed with this project in the 2024/2025 financial year. Submission submitted to the City Manager for consideration and approval
23	N/A	City Entrance Beautification – Nelson Mandela Drive	Beautification of City entrance – Nelson Mandela Drive	New	Number of facilities developed	City Entrance Beautification – Nelson Mandela Drive	City Entrance Beautification – Nelson Mandela Drive	Beautification of City entrance – Nelson Mandela Drive	None	No beautification city entrance due to late appointment of service provider	Request to proceed with this project in the 2024/2025 financial year. Submission submitted to the City Manager for consideration and approval
47	N/A	City Entrance Beautification – Maselspoort Drive	Beautification of City entrance – Maselspoort Drive	New	Number of facilities developed	City Entrance Beautification – Maselspoort Drive	City Entrance Beautification – Maselspoort Drive	Beautification of City entrance – Maselspoort Drive	None	Project has not started No beautification city entrance due to late processing of call for BID by SCM necessitates Parks to cancel the project because it will not be completed by end of 2023/2024	Project to proceed in the 2024/2025 financial year.

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INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
CIRCULAR 88 REPORTING REFORMS					ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
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Ward No.	Community Aspirations No.	Programme/Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance	Variance and Reasons for Variance	Corrective Action
16, and 47	16.5	Upgrading Of Parks in Ashbury & Bloemspruit	Upgrading Of Parks in Ashbury & Bloemspruit	New	Number of facilities developed	Upgrading Of Parks in Ashbury & Bloemspruit	Upgrading Of Parks in Ashbury & Bloemspruit	Upgrading Of Parks in Ashbury & Bloemspruit	None	No upgrading of Park Late processing of call for BID by SCM necessitates Parks to cancel the project because it will not be completed by end of 2023/2024	Project to proceed in the 2024/2025 financial year.
30	30.5	UPGRADING OF THE PARK NEXT TO THE BOTSHABELO MALL	UPGRADING OF THE PARK NEXT TO THE BOTSHABELO MALL	New	Number of facilities developed	UPGRADING OF THE PARK NEXT TO THE BOTSHABELO MALL	UPGRADING OF THE PARK NEXT TO THE BOTSHABELO MALL	UPGRADING OF THE PARK NEXT TO THE BOTSHABELO MALL	None	No upgrading or park Late appointment of service provider	Request to proceed with this project in the 2024/2025 financial year. Submission submitted to the City Manager for consideration and approval
19	19.11	RECREATION OF PARKS 0 VISTA PARK	RECREATION OF PARKS 0 VISTA PARK	New	Number of facilities developed	RECREATION OF PARKS 0 VISTA PARK	RECREATION OF PARKS 0 VISTA PARK	RECREATION OF PARKS 0 VISTA PARK	None	Service provider is appointed Project progress very slow and will not be completed by end of 2023/2024 Only paving has started as yet	Request to proceed with this project in the 2024/2025 financial year. Submission submitted to the City Manager for consideration and approval
ALL	Administrative Support	Increased access to refuse removal	Collecting waste according to the waste collection Schedule	85%	Percentage of households with basic refuse	95%	Percentage of households receiving basic refuse removal services	95%	80%	15% households not receiving basic refuse removal services	We have appointed service providers to augment the current shortage of resources.

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INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
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					removal services or better					Shortage of fuel and breakage of waste collection vehicles.	
ALL	Administrative Support	Removal of illegal dumping sites within identified areas within the Metro	Identify the illegal dumps and develop a clean-up programme	200	No of illegal dumping sites cleared	250	No of illegal dumping sites cleared	250	370	None	None Required
ALL	Administrative Support	Conduct awareness and education campaigns on waste management and Waste Management By-Laws	Arrange and conduct sessions of the Awareness and Education campaigns	90	Number of awareness and education sessions undertaken	95	Number of awareness and education sessions undertaken	95	99	None	None Required
ALL	Administrative Support	Refuse bins for CBDs in Metro	Placement of pole/street bins in	0	No of poles/ street bins installed	No of poles and street bins installed	No of poles and street bins installed	No _____ of Street/pole bins	0	SCM has appointed contractor but waiting for funds to clear in the new financial year for the project to commence.	Funds to be cleared on budget vote.
ALL	Administrative Support	Ensuring a compliance with the MMM's Waste	Issue notices to the identified By-Laws offenders	100	Number of compliance notices issued within 72 hours	No. _____ of compliance notices issued	Number of compliance notices issued within 72 hours after	No. _____ of compliance notices issued	163	None Required	None Required

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FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					02 – INCLUSION AND ACCESS						
CIRCULAR 88 REPORTING REFORMS					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
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MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SERVICE DELIVERY IMPROVEMENT						
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		Management By-laws.			after identification of culprit/s		identification of culprit/s				
ALL	Administrative Support	% of the Upgraded and Refurbished permitted Southern Landfill Sites	Upgraded and Refurbished Southern Landfill site	0	Repair and maintenance of the Southern landfill weighbridges	100% Implementation Phase	Repair and maintenance of the Southern landfill weighbridges	100% Implementation Phase	Fencing commenced	Service provider is appointed Project progress very slow and will not be completed by end of 2023/2024.	Manopix installed the fence and SCM must appoint a Contractor to complete the weighbridges
ALL	Administrative Support	New Regional Waste Management Facility	New Regional Waste Management Facility	New	Number of Waste Management facilities developed	Regional Waste Management Facility	Number of Waste Management facilities developed	Regional Waste Management Facility	Zero Regional Waste Management Facility developed	Consultant did EIA studies and delay in the identification of suitable land	Planning Directorate must assist the Service Provider to identify suitable land for the Regional Waste Management Facility
ALL	Administrative Support	% of the Upgraded and Refurbished permitted Botshabelo Landfill Sites	Upgraded and Refurbished Botshabelo Landfill Sites	0	Repair and maintenance of the Botshabelo landfill weighbridges	100% Implementation Phase	Repair and maintenance of the Botshabelo landfill weighbridges	100% Implementation Phase	0% Implementation Phase	Consultant appointed and Request for the appointment of a Contractor from the panel submitted to SCM.	SCM must appoint the contractor
All	Administrative Support	Rehabilitation of the Northern Landfill site	Rehabilitation of the Northern Landfill site	0	Rehabilitation of the site for Closure	100% Implementation Phase	Rehabilitation of the site for Closure	100% Implementation Phase	0% Implementation phase	Specialist studies are underway Service provider is appointed and Fencing complete	Preliminary designs will commence once specialist studies are complete
ALL	Administrative Support	To ensure that the Metro have reliable vehicles by procurement of new fleet to support the legal mandate of the Municipality		Procurement of the new vehicle.	No of vehicles procured for the Municipality in line with available	No.____ of vehicles procured	No of vehicles procured for the Municipality in line with available budget	No.____ of vehicles procured	92 Vehicles has been procured	None	None

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					budget and priority vehicles identified		and priority vehicles identified				
ALL	Administrative Support	The effective and efficient utilization of the MMM's fleet	Install vehicles tracking system		No of vehicles that have installed a tracking system. To ensure better utilisation and management of fleet	No ____of vehicles that have installed tracking system.	No of vehicles that have installed a tracking system. To ensure better utilisation and management of fleet	No ____of vehicles that have installed tracking system.	0 vehicles that have installed tracking system	Contract finalization with service provider	Will be installed
ALL	Administrative Support	Perform the routine minor maintenance for all vehicles brought to Mechanical Workshop.	Procure parts and ensuring that service providers are paid on time	No ____ of all MMM's vehicles brought attended for routine minor maintenance.	No. of all MMM's vehicles brought attended for routine minor maintenance.	No ____ of all MMM's vehicles brought attended for routine minor maintenance.	No. of all MMM's vehicles brought attended for routine minor maintenance.	No. of all MMM's vehicles brought attended for routine minor maintenance.	1230	Payment delays for suppliers	Payment be done on time
ALL	Administrative Support	Improve performance of fleet management	Procure parts and ensuring that service providers are paid on time	Number of vehicles serviced and maintained	No. ____ of all MMM's vehicles serviced and maintained	Number of vehicles serviced and maintained	No. ____ of all MMM's vehicles serviced and maintained	No. ____ of all MMM's vehicles serviced and maintained	1230 vehicles serviced and maintained	Delays on opening job cards /user directorates finding it difficult to explain repairs	Mechanics are helping
ALL	Administrative Support	Improve performance of fleet management	Inspections conducted at the MMM fuel stations and brought for COF renewal.	No ____ of vehicles inspected for roadworthiness	Number of vehicles inspected for roadworthiness	No ____ of vehicles inspected for roadworthiness	Number of vehicles inspected for roadworthiness	Number of vehicles inspected for roadworthiness	67	Payments to suppliers causes delays	Payment be done on time
ALL	Administrative Support	% of Effective administration of accidents and losses of vehicles	All accidents are reported and processed	Percentage of accidents and losses incidents processed	100%	Percentage of accidents and losses incidents processed	100%	100%	100%	None	None

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FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					02 – INCLUSION AND ACCESS						
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MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
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Ward No.	Community Aspirations No.	Programme/Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance	Variance and Reasons for Variance	Corrective Action
Circular 88	Outcome Indicator for IDP	HS3. Increased access to and utilisation of social and community facilities		1 891,88	HS3.6 Average number of library visits per library	1891	None	None	98223	None	None
Circular 88	Outcome Indicator for IDP										
Circular 88	Outcome Indicator for IDP			100%	HS3.7 Percentage of municipal cemetery plots available	100%	None	None	100%	None	None
Circular 88	Output Indicator for SDBIP	ENV1. Improved air quality		33%	None	None	ENV1.12 Percentage of AQ monitoring stations providing adequate data over a reporting year	100% of 1 Air Quality Station (Pelonomi) providing adequate data	100% of 1 Air Quality Station (Pelonomi) providing adequate data	None	None
Circular 88	Outcome Indicator for SDBIP	ENV2. Minimised solid waste		57	ENV2.1 Tonnes of municipal solid waste sent to landfill per capita	0	None	None	0	None	None
Circular 88	Outcome Indicator for SDBIP			0	ENV2.2 Tonnes of municipal solid waste diverted from landfill per capita	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP	ENV3. Increased access to refuse removal		93.6	ENV3.1 Percentage of households with basic refuse removal services or better	100%	ENV 3.11 Percentage of known informal settlements receiving basic refuse removal services	100% of all identified known informal settlement as per MMM register	80%	20% Shortage of fuel and breakage of waste collection vehicles.	Service providers appointed to augment the current shortage of resources.
Circular 88	Outcome Indicator for IDP			0	ENV 3.2 Percentage of scheduled waste	0	None	None	0	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					BASIC SERVICE DELIVERY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					02 – INCLUSION AND ACCESS						
CIRCULAR 88 REPORTING REFORMS					IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
SERVICE DELIVERY IMPROVEMENT											
Ward No.	Community Aspirations No.	Programme/Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance	Variance and Reasons for Variance	Corrective Action
					service users reporting non-collection						
Circular 88	Output Indicator for SDBIP	ENV4. Biodiversity is conserved and enhanced		9.6%	None	None	ENV4.11 Percentage of biodiversity priority area within the municipality	13%	9.6%	None	None
Circular 88	Output Indicator for SDBIP			3.2%	None	None	ENV4.21 Percentage of biodiversity priority areas protected	3%	3.2%	None	None
Circular 88	Output Indicator for SDBIP	ENV5. Coastal and inland water resources maintained		0	None	None	ENV5.11 Percentage of coastline with protection measures in place ENV5.12 Number of coastal water samples taken for monitoring purposes ⁶	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			93	ENV5.2 Recreational water quality (inland) ⁷	200	ENV5.21 Number of inland water samples tested for monitoring purposes	Samples only taken during Seasonal months October to March.	35	None	None
Circular 88	Output Indicator for SDBIP			100%	WS4.1 Percentage of drinking water samples complying to SANS241	100%	None	None	100%	None	None

⁶ The indicators ENV5.11 and ENV5.12 are for coastal cities, therefore the indicator is not applicable.

⁷ This indicator is exempted for reporting in 2023/2024.

Table 22: Financial Performance: Community Service

Financial Performance: Solid Waste Management Services				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	-	-	(227 905 220)	(227 905 220)
Expenditure:				
Employees	-	10 461 617	10 433 206	(28 411)
Repairs and Maintenance	-	2 862 928	25 139	(2 837 789)
Other	-	-	16 896 775	16 896 775
Total Operational Expenditure	-	13 324 545	27 355 120	14 030 575
Net Operational Expenditure	-	13 324 545	(200 550 100)	(213 874 645)
Financial Performance: Libraries; Archives; Museums; Galleries; Community Facilities; Other				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(1 539 081)	(1 539 081)	(2 008 243)	469 162
Expenditure:				
Employees	23 426 933	24 533 407	25 649 187	(1 115 780)
Repairs and Maintenance	20 000	10 000	3 703	6 297
Other	951 947	1 106 282	950 110	156 172
Total Operational Expenditure	24 398 880	25 649 689	26 603 000	(953 311)
Net Operational Expenditure	22 859 799	24 110 608	24 594 756	(484 148)
Financial Performance: Sport and Recreation				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(10 650 169)	(10 650 169)	(3 671 638)	(6 978 531)
Expenditure:				
Employees	70 403 486	60 579 376	58 190 542	2 388 834
Repairs and Maintenance	352 870	7 905	7 904	1
Other	23 985 037	23 543 632	15 776 103	7 767 529
Total Operational Expenditure	94 741 393	84 130 913	73 974 549	10 156 364
Net Operational Expenditure	84 091 224	73 480 744	70 302 911	3 177 833
Financial Performance: Health Inspection and etc.				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	-	-	-	-
Expenditure:				
Employees	14 525 277	13 863 373	13 632 899	230 474
Repairs and Maintenance	-	-	-	-
Other	1 011 731	914 908	614 551	300 357
Total Operational Expenditure	15 537 008	14 778 281	14 247 450	530 831
Net Operational Expenditure	15 537 008	14 778 281	14 247 450	530 831

3.7 Public Safety and Security

The **Law-enforcement** sub directorate exist in order to enhance order and enforce compliance with road traffic rules in the road network of the Municipality and to ensure that Mangaung is a safe and secure place to live in, visit and do business. To achieve this, the division aims to prevent and minimize all security risks and threats to municipal property, services and people, crime prevention, enforcement of municipal by- laws and other applicable legislation and the investigation of municipal related crime. Mangaung Metropolitan Municipality is targeting the hotspots as identified by law enforcement agencies, i.e., South African Police Services (SAPS, *etc.*). This will in future be utilised for traffic violations supplemented by **speed law enforcement cameras**. The implementation of such measures has resulted in a decline of motor accidents and behavioural change of motorists.

These units work on a four-shift system. Units comprises of the following: - Operational unit; Shifts; Reaction group; Dog unit; Investigation unit; Administration unit and Social crime prevention unit.

The Fire and Rescue Services aims to prevent fires. Focus is thus placed on fire prevention and public education / awareness with emergency response being the last line of defence. The Disaster Management sub-directorate is performing its functions and duties in accordance with the Disaster Management Act 2005 (57/2002). The Municipality established a Disaster Management Centre that is the focal point for all disaster related management activities. It effectively renders a critical service to the community relating to call receiving and dispatching emergency resources to all types of emergency and disaster incidents. The centre is making use of an Intelligence Information Management System (IIMS) to capture all information. Call Centre Operators are deployed 24/7 on a shift system. The top 3 service delivery priorities are:

- a) Enhance emergency preparedness.
- b) Ensure prompt and appropriate response to emergency incidents; and
- c) Ensure prompt and appropriate post incident recovery.

Disaster Management encompasses a continuous, integrated, multi-sectoral and multi-disciplinary process of planning and implementation measures incorporating strategies for pre disaster risk reduction as well as post disaster recovery, aimed at:

- preventing or reducing the risk of disasters.
- mitigating the severity or consequences of disaster.
- emergency preparedness.
- rapid and effective response to disasters; and
- post disaster recovery and rehabilitation.

Checklists and measurements were implemented to ensure compliance with standards set to ensure service delivery. Disaster Management staff are involved in public education programmes to enhance community resilience against disasters and negative effects thereof. The Municipality is in its strides to comply with National Legislation relating to risk reduction and response and has complied and completed the following:

- Disaster Management Plan.
- Disaster Management Framework; and
- Risk and Vulnerability Assessment.

Table 23: Service Delivery Objectives on Public Safety and Security

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE					
						BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE					
						FIRE AND DISASTER SERVICES					
						HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	CONTRAVENTION MANAGEMENT SYSTEM	Procurement of license fee	Fully functional electronic speed law enforcement system	Percentage of a fully functional electronic speed law enforcement system	100% of a fully functional electronic speed law enforcement system	Percentage of a fully functional electronic speed law enforcement system	100% of a fully functional electronic speed law enforcement system	None	Bid evaluation was conducted, no bidder complied with minimum requirements, the bid will re-advertised.	Monitor SCM processes
ALL	Administrative Support	SPEED LAW ENFORCEMENT CAMERAS-HANDHELD CAMERAS	SCM Processes	Installation for a fully functional electronic speed law enforcement system	Number of Apparatus	Procurement of 4 Apparatus	None	None	Not achieved	Item has been returned to SCM for re-advertisement	Monitor the SCM processes
ALL	Administrative Support	Crime prevention projects	Crime prevention projects	10	Number of crime prevention activities, targeting known hotspots	12 Crime prevention activities to be conducted targeting known hotspots	12 Crime prevention activities to be conducted targeting known hotspots	12 Crime prevention activities to be conducted targeting known hotspots	22 crime prevention activities conducted	Positive (+10)	None required

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Crime prevention projects	Street Trading by – law enforcement	10	Number of street trading operations to enforce by-laws	12 Street trading operations to be conducted	12 Street trading operations to be conducted	12 Street trading operations to be conducted	66 street trading operations conducted	Positive (+54)	None required
ALL	Administrative Support	Un-roadworthy vehicles Road safety project	Un-roadworthy vehicles Road safety project	900	Number of notices issued to motorist driving un roadworthy vehicles	1 000 Notices to be issued to motorist driving un roadworthy vehicles	1 000 Notice issued to motorist driving un roadworthy vehicles	1 000 Notice issued to motorist driving un roadworthy vehicles	1667 notices issued to motorist driving unroadworthy	Positive (+667)	None required
ALL	Administrative Support		Driver fitness road safety project	900	Number of notices issued to motorist driving without safety belts	1000 Notices issued to motorist driving without safety belts	1000 Notices issued to motorist driving without safety belts	1000 Notices issued to motorist driving without safety belts	2131 notices issued	Positive (+1311)	None required

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support		9mm Handguns	To draw specifications for Handguns to ensure safety of Public Safety members	9mm Handguns	Number of 9mm Handguns 280	9mm Handguns	Procurement of 280 9mm hand gyny	280 9mm hand guns has been procured	Positive	Follow up with SAPS regarding the process
ALL	Administrative Support		12 Gauge Shotguns	To draw specifications for Shotguns to ensure safety of Public Safety members	Public Safety Service to be equipped with necessary tools of trade for the performance of functions	Number Gage Shotguns	12 Gauge Shotguns	Procurement of 40 Gauge Shotguns	Guns has been procured busy with registration with SAPS	Positive	Follow up with SAPS regarding the process

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION						
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action	
ALL	Administrative Support		Bullet proof Vests	Draw specifications for the procurement of Bullet proofs	Public safety used these items but are sufficient Public Safety	Purchase of Bullet proof Vests	Bullet proof Vests	Procurement of bullet proof vests	None	No procurement of Bullet proofs vest. bid is at BEC stage.	Monitor SCM processes	
6,8 8 16 20 21 28	6.10, 8.7 16.6 20.6 21.17 28.11	Law Enforcement Projects and patrols	Visible policing and operations	10	Number of law enforcement projects and patrols	10 law enforcement projects and patrols	Number of law enforcement projects and patrols	10 of law enforcement projects and patrols	105 patrols conducted	Positive (+95)	None require	
20	20.5		Traffic congestion at Mimosa Mall due to taxis and Lucas Steyn robot	Regular patrols will be conducted	No Baseline new target	Regular patrols will be conducted	Regular patrols will be conducted	Regular patrols will be conducted	Regular Patrols conducted with 284 notices issued	Positive	None required	

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						02 – INCLUSION AND ACCESS					
CIRCULAR 88 REPORTING REFORMS						IMPROVED QUALITY OF LIFE					
						BUILDING SOCIAL COHESION					
						ENVIRONMENT & WASTE					
						FIRE AND DISASTER SERVICES					
						HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
21	21.16		Intensify law Enforcement due to a culture of disregard for traffic rules and regulations	Visible policing and operations		Number of law enforcement projects and patrols	2 of law enforcement projects and patrols	Number of law enforcement projects and patrols	Law enforcement projects and patrols conducted with 6437 traffic fines issued	Positive	None required
24	24.6	Speed cameras in Benadie drive, Hudson Drive Castelyn road , Currie Avenue, Genl De Wet and Memorium road Uitsig	Conduct one speed camera operation per ward	New target	One speed camera operation per ward	50 speed law enforcement projects	Number of speed law enforcement projects	Number of speed law enforcement projects	63 speed law enforcement projects	Positive (+13)	None required
25	25.11			No baseline							
26	26.10										

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
25	25.12	Control of illegal parking next to Rosepark hospital Gustaveave nue and Schnehage street	Regular patrols will be conducted	No Baseline new target	Regular patrols will be conducted	Regular patrols will be conducted	Regular patrols will be conducted	Regular patrols will be conducted	16 operations were conducted.	Positive	None required
45 47	45.7 47.14	Traffic control Church Street	Regular patrols will be conducted	No Baseline new target	Regular patrols will be conducted	Regular patrols will be conducted	Regular patrols will be conducted	Regular patrols will be conducted	Regular patrols conducted with 241 notices issued to offenders	Positive	None required
Disaster Risk Management											
ALL	Administrative Support	Dispatching of emergency related distress calls	Fire and rescue calls to which resources are dispatched within 3 minutes	9 out of 10	Number of fire and rescue calls to which resources are dispatched within 3 minutes	(8 out of 10) emergency calls received are dispatched within 3 minutes	(8 out of 10) emergency calls received are dispatched within 3 minutes	(8 out of 10) emergency calls received are dispatched within 3 minutes	9.5 out of 10 (565 out of 600) calls dispatched within 3 minutes	Positive	None required

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
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INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Attending JOC at public events	Percentage of JOC attendance at public events	90% JOC attendance	Percentage of JOC attendance at public events	90% JOC attendance at public events	90% JOC attendance at public events	90% JOC attendance at public events	100% JOCs attended	Positive	None required
ALL	Administrative Support	Conducting safety and grading assessments	Safety and grading certificates assessments executed within 7 days after applications received.	10 out of 10	Number of safety and grading certificates assessments executed within 7 days after applications received.	10 out of 10 Safety and grading certificates issued	10 out of 10 Safety and grading certificates issued	10 out of 10 Safety and grading certificates issued	10 out of 10 (151 out of 151) grading certificates issued	Positive	None required
ALL	Administrative Support	Municipal workspace contingency plans	Municipal workplaces with completed contingency plans	Will be available at end of June 2020	Number of municipal workplaces with completed contingency plans	Completion of contingency plans of ten (10) workplaces	Completion of contingency plans of ten (10) workplaces	Completion of contingency plans of ten (10) workplaces	Ten (10) contingency plans completed	Positive	None required
ALL	Administrative Support	Conducting education and awareness program	Disaster risk management education and awareness	Will be available at end of June 2020	Number of disaster risk management education and awareness	Five (5) campaigns on disaster risk management	Five (5) campaigns on disaster risk management	Five (5) campaigns on disaster risk management	11 campaigns conducted	Positive (+6)	None required

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
		relating to disaster risk management	campaigns conducted		campaigns conducted	education and awareness conducted.	education and awareness conducted	education and awareness conducted.			
ALL	Administrative Support	Conducting disaster risk management assessment after incidents and or disasters	Disaster risk assessments conducted within 48 hours after disaster or emergency incident occurred	9 out of 10	Number of disaster risk assessments conducted within 48 hours after disaster or emergency incident occurred	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	10 out of 10 (93 assessments conducted)	Positive	None required
ALL	Administrative Support	Emergency response to disasters	0 (zero) natural disaster related deaths per 1000 population (pop: 787 929)	0.0034 disaster related deaths reported	Number of natural disaster related deaths per 1000 population	0 (zero) natural disaster related deaths per 1 000 population registered	0 (zero) natural disaster related deaths per 1 000 population registered	0 (zero) natural disaster related deaths per 1 000 population registered	1 Death reported	None The unfortunate death was due to a natural disaster in December 2023 of which the city has no control.	Will enhance education on safety measures

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Conducting disaster risk management assessment after incidents and or disasters	Disaster risk assessments conducted within 48 hours after disaster or emergency incident occurred	9 out of 10	Number of disaster risk assessments conducted within 48 hours after disaster or emergency incident occurred	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	9 out of 10 disaster risk assessments within 48 hours after disaster or emergency incident occurred conducted	None	None
Emergency Management Services (Fire & Rescue)											
ALL	Administrative Support	Emergency response to disasters by reservists and volunteers	Number of reservists and volunteer responders per 1000 population	None	Number of reservists and volunteer responders per 1000 population. 0.101 volunteers per 1000 population registered. (80 volunteers)	Number of reservists and volunteer responders per 1000 population. 0.101 volunteers per 1000 population registered. (80 volunteers)	Number of reservists and volunteer responders per 1000 population. 0.101 volunteers per 1000 population registered. (80 volunteers)	Number of reservists and volunteer responders per 1000 population. 0.101 volunteers per 1000 population registered. (80 volunteers)	None	No reservist and volunteers Financial constraints Volunteers not recruited due to financial constraints to procure necessary uniform and tools of trade according to National Volunteer Regulations.	Will start recruiting ward committee members as volunteers as per decision of Sect.80

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						02 – INCLUSION AND ACCESS					
CIRCULAR 88 REPORTING REFORMS						IMPROVED QUALITY OF LIFE					
						BUILDING SOCIAL COHESION					
						ENVIRONMENT & WASTE					
						FIRE AND DISASTER SERVICES					
						HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Emergency response to disasters	0 (zero) natural disaster related deaths per 1000 population (pop: 787 929)	0.0034 disaster related deaths reported	Number of natural disaster related deaths per 1000 population	0 (zero) natural disaster related deaths per 1 000 population registered	0 (zero) natural disaster related deaths per 1 000 population registered	0 (zero) natural disaster related deaths per 1 000 population registered	1 Death reported	None	Will enhance education on safety measures
ALL	Administrative Support	Mitigated effects of fires and disasters	Procurement of 4 portable firefighting pumps	2 portable firefighting pumps procured	Number of portable firefighting pumps procured	Procurement of 2 portable firefighting pumps	Number of portable firefighting pumps procured	Procurement of 2 portable firefighting pumps	Positive two (2) portable firefighter pumps delivered	Positive	None required
ALL	Administrative Support	Mitigated effects of fires and disasters	Procurement of 4 floating firefighting pumps	2 floating firefighting pumps procured	Number of floating firefighting pumps procured	Procurement of 2 floating firefighting pumps	Number of floating firefighting pumps procured	Procurement of 2 floating firefighting pumps	0 floating firefighting pumps	No procurement of 2 floating firefighting pumps RFQ was submitted to SCM , but according to SCM the project could not realize because only one prospective service provider submitted quotation which was	Procurement processes to carry over to new financial year

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
										found not to quality with the specifications.	
ALL	Administrative Support	Mitigated effects of fires and disasters	Firefighting hose replacement programme	New	Number of firefighting hoses procured	Execution of firefighting hose replacement programme	Number of firefighting hoses procured	Execution of firefighting hose replacement programme	None	Execution of firefighting hose replacement programme SCM processes were followed , item was advertised but no service provider submitted quotation hence it could not be finalised.	Procurement processes to start in the new financial year
ALL	Administrative Support	Mitigated effects of fires and disasters	Procurement of 6 heavy duty petrol powered lawn mowers	New	Number heavy duty petrol powered lawn mowers procured	Procurement of 2 heavy duty petrol powered lawn mowers	Number heavy duty petrol powered lawn mowers procured	Procurement of 2 heavy0duty petrol0powered lawn mowers	0 heavy duty petrol powered lawn mowers procured	No procurement of 2 heavy duty petrol powered lawn mowers RFQ and Specification are submitted to SCM. Was advertised but SCM processes could not be finalised.	Procurement processes to start in the new financial year

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Mitigated effects of fires and disasters	Procurement of petrol powered brush cutters	New	Number of petrol powered brush cutters procured	Procurement of 2 petrol powered brush cutters	Number of petrol powered brush cutters procured	Procurement of 2 petrol powered brush cutters	0 petrol powered brush cutters procured	No procurement of 2 petrol powered brush cutters RFQ and Specification are submitted to SCM. Was advertised but SCM processes could not be finalised.	Procurement processes to start in the new financial year
ALL	Administrative Support	Preventing fire related deaths in fires involving habitable structures	Inspections at High Risk premises	50 Inspections at High Risk premises	Number of inspections at High Risk premises	25 Inspections at High Risk premises	Number of inspections at High risk premises	25 Inspections at High Risk premises	25 Inspections at High Risk premises	None	None
ALL	Administrative Support	Preventing fire related deaths in fires involving habitable structures	Inspections at Moderate Risk premises	126 Inspections at Moderate Risk premises	Number of inspections at Moderate risk premises	250 Inspections at Moderate Risk premises	Number of inspections at Moderate risk premises	375-Inspections at Moderate Risk premises	149 Inspections at Moderate Risk premises	-226 Shortage of staff.	Prioritize moderate risk inspection

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
	Administrative Support	Preventing fire related deaths in fires involving habitable structures	Inspections at Low0Risk premises	1 435 Inspections at Low0Risk premises	Number of inspections at Low0risk premises	1 800 Inspections at Low0Risk premises	Number of inspections at Low0risk premises	2500 Inspections at Low Risk Premises	1214 inspections conducted at Low Risk premises	-1286 Shortage of staff.	Prioritize low risk inspection
ALL	Administrative Support	Preventing fire related deaths in fires involving habitable structures	Building plans submitted scrutinized for compliance with statutory fire safety measures within 5 working days	10 out of 10 (77) Building Plans scrutinized for compliance with statutory fire safety measures within 5 working days	Number of building plans submitted scrutinized for compliance with statutory fire safety measures within 5 working days	8 out of 10 Building Plans scrutinized for compliance with statutory fire safety measures within 5 working days	Number of building plans submitted scrutinized for compliance with statutory fire safety measures within 5 working days	8 out of 10 Building Plans scrutinized for compliance with statutory fire safety measures within 5 working days	10 out of 10 (131) Building Plans scrutinized for compliance with statutory fire safety measures within 5 working days	Positive	None required
ALL	Administrative Support	Mitigated effects of fires and disasters	Procurement of 4 industrial washing machines	New	Number of industrial washing machines procured	Procurement of 2 industrial washing machines	Number of industrial washing machines procured	Procurement of 2 industrial washing machines	0 industrial washing machines procured	-2 SCM processes followed , was advertised and according to SCM service provider was appointed but never	None require because SCM processes not finalised due to service provider's request.

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
										delivered the washing machines. Apparently, the service provider wanted upfront payment which cannot be allowed.	
ALL	Administrative Support	Mitigated effects of fires and disasters	Procurement of 4 fridges	New	Number of fridges procured	Procurement of 4 fridges	Number of fridges procured	Procurement of 2 industrial washing machines	1 industrial washing machine procured	-1 quoted price received of the service provider appointed by SCM was higher than expected and hence only one (1) fridge could be procured.	Procure the other fridges in the new financial year
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FD1. Mitigated effects of fires and disasters			FD 1.1 Number of fire related deaths per 100 000 population	Attendance time of less than 14 minutes to structural fire incidents to be achieved in 60% of responses	FD 1.11 Percentage compliance with the required attendance time for structural firefighting incidents	Attendance time of less than 14 minutes to structural fire incidents to be achieved in 60% of responses	60%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)						BASIC SERVICE DELIVERY					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 4: CONSOLIDATING THE SOCIAL WAGE THROUGH RELIABLE AND QUALITY BASIC SERVICES PRIORITY 6: SOCIAL COHESION AND SAFE COMMUNITIES					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						02 – INCLUSION AND ACCESS					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						IMPROVED QUALITY OF LIFE BUILDING SOCIAL COHESION					
CIRCULAR 88 REPORTING REFORMS						ENVIRONMENT & WASTE FIRE AND DISASTER SERVICES HOUSING AND COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 15 – PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS.					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SERVICE DELIVERY IMPROVEMENT					
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reasons for Variance	Corrective Action
Circular 88	Outcome Indicator for IDP				FD 1.2 Number of disaster and extreme weather-related deaths per 100 000 population	0	None	None	1 Death reported	None The unfortunate death was due to a natural disaster in December 2023 of which the city has no control.	Will enhance education on safety measures

Table 24: Financial Performance Public Safety and Security

	30/06/2024			
Operational Budget	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue,	(27 080 558)	(27 080 558)	(717 672)	(26 362 886)
Expenditure:				
Employees	166 424 581	149 389 472	161 789 543	(12 400 071)
Repairs and Maintenance	500 000	2 500 000	-	2 500 000
Other	56 921 540	76 419 229	118 376 739	(41 957 510)
Total Operational Expenditure	223 846 121	228 308 701	280 166 281	(51 857 580)
Net Operational Expenditure	196 765 563	201 228 143	279 448 609	(78 220 466)
Financial Performance Year: Fire Services				
R'000				
	30/06/2024			
Details	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(1 275 721)	(1 275 721)	(668 000)	(607 721)
Expenditure:				
Fire fighters	86 435 524	78 965 412	79 907 682	(942 270)
Repairs and Maintenance	300 000	300 000	-	300 000
Other	5 607 284	5 592 313	1 047 415	4 544 898
Total Operational Expenditure	92 342 808	84 857 725	80 955 097	3 902 628
Net Operational Expenditure	91 067 087	83 582 004	80 287 097	3 294 907
Financial Performance: Disaster Management, Animal Licensing and Control, Control of Public Nuisances, Etc.				
R'000				
	30/06/2024			
Details	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(25 665)	(25 665)	(52 148)	26 483
Expenditure:				
Employees	6 087 585	13 993 961	15 048 985	(1 055 024)
Repairs and Maintenance	-	-	-	-
Other	267 311	5 271 786	1 023 551	4 248 235
Total Operational Expenditure	6 354 896	19 265 747	16 072 537	3 193 210
Net Operational Expenditure	6 329 231	19 240 082	16 020 388	3 219 694

Component B: Financial Viability

3.8 Finance Department

The Office coordinates all the functions such as budgeting, accounting, analysis, financial reporting, cash management, debt management, supply chain management, financial management. Moreover, since the Municipality is under intervention of Section 139 (7) of the Constitution, a lot of work is being done more on the implementation of the financial recovery plan.

Table 25: Service Delivery Objectives on Finance

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
ALL	Administrative Support	Percentage increase on number of customers receiving accurate bills	Installation of prepaid water meters Operational meter reading handheld devices	Reduced the interim meter readings	Reduce the interim meter readings	10%	Reduce the interim meter readings	10%	51%	41%	A service provider has been appointed for reading of meters. They commenced on the 2 nd January 2024. The contractor is currently busy with meter audit for meters that were not read for more than 12 months. Vending company has been appointed and the service providers are busy installing prepaid water meters
ALL	Administrative Support		Implementation of a web platform for consumers to get their statements Further discussions with the post office to increase effective rate Converting more consumers to email statements or by app/sms	Issued consumer accounts to correct addresses	Reduction of consumer accounts issued to incorrect addresses	5%	Reduce number of returned consumer accounts	5%	0.87%	N/A	N/A
ALL	Administrative Support	Improve collection rate	Full implementation of the Council's Credit Control Policy	Improved collection rate	Improve collection rate	90%	Improve collection rate	87%	78%	9%	Implementation of debt incentive scheme to

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
											encourage consumer to pay for municipal services. SCM processes are at an advance stage to appoint company to assist with disconnection. (item has served before Bid Adjudication Committee and been recommended City Manager for approval)
ALL	Administrative Support	Number of defaulting businesses litigated	2 debt collectors appointed to assist with litigation Additional handover of accounts	Litigated defaulting businesses	Defaulting businesses litigated	400	Number of businesses litigated	400	914	N/A	N/A
ALL	Administrative Support	Fixed asset register is compiled and updated monthly	Continued enhancement of the asset management system Building internal capacity to comply with legislative requirements	Updated fixed asset register	Updating of fixed asset register	12 FAR updates	Updated fixed asset register	12 FAR updates	12	N/A	N/A
ALL	Administrative Support	Number of valuation rolls prepared and implemented	New valuer to be appointed Monthly supplementary	Supplementary valuation rolls implemented	1 interim valuation roll implemented	2	Supplementary valuation rolls implemented	2	4	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
			valuations to be performed (although updated at least bi-annually)								
ALL	Administrative Support	All risks of awarding tenders to employees of state is eliminated	Verification done on DPSA and NT website to ensure the recommended bidder is not a public servant	100% compliance with legislative framework	100% compliance with legislative framework	100%	100% compliance with legislative framework	100%	100%	N/A	N/A
ALL	Administrative Support	All contracting is done in accordance to SCM policy	Bid processes done in line with the SCM policy	100% compliance with SCM regulation	100% of awarded contracts in line with SCM regulations	100%	100% compliance SCM regulation	100%	100%	N/A	N/A
ALL	Administrative Support	Financial viability/stability	Timeous implementation of projects	% operation and capital expenditures against the budget	% operation and capital expenditures against the budget	95%	% operation and capital expenditures against the budget	95%	Expenditure – 114% Capital – 57%	Variance Expenditure – (-19%) Capital – 38% Slow implementation of capital projects	Management will monitor the implementation of projects – Project Management Office already established to monitor projects.
ALL	Administrative Support		Improve revenue collection to meet financial obligations	Improved revenue collection to meet financial obligations	Debt coverage	26%	Debt coverage	26%	3%	23%. Challenges with service delivery.	Effective and efficient implementation of debt collection and credit control policy.
ALL	Administrative Support		Improve revenue collection to meet financial obligations	Improved revenue collection to meet financial obligations	Outstanding service debtors to revenue	90%	Outstanding service debtors to revenue	87%	125%	Variance – 38% Business and Government debtors still outstanding	Effective and efficient implementation of debt collection and credit control policy.
ALL	Administrative Support	Cost coverage	Improve revenue collection to meet financial obligations	Improved revenue collection to meet financial obligations	Cost coverage	2 months	Cost coverage	2 months	1,46 months	Variance 0.44 months Service delivery challenges	Effective and efficient implementation of debt collection

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
											and credit control policy.
ALL	Administrative Support	Compliance with In-Year-Reporting Requirements	Monthly submission of MFMA Section 71 Reports	12 Reports submitted on time	Timeous submission of MFMA Section 71 Reports	12 reports submitted on time	Timeous submission of MFMA Section 71 Reports	12 reports submitted on time	12 Reports submitted on time	N/A	N/A
ALL	Administrative Support		Quarterly submission of MFMA Section 52 Reports	Quarterly Section 52 Reports not submitted on time	Timeous submission of MFMA Section 52 Reports	4 reports submitted on time	Timeous submission of MFMA Section 52 Reports	4 reports submitted on time	4 Reports submitted on time	N/A	N/A
ALL	Administrative Support		Submission of Annual Financial Statements	Annual Financial Statements submitted to Auditor-General on time	Submission of Annual Financial Statements to Auditor-General on time	2 AFS Submitted to Auditor-General on time	Submission of Annual Financial Statements to Auditor-General on time	2 AFS Submitted to Auditor-General on time	Submission of AFS and consolidated AFS on time	N/A	N/A
ALL	Administrative Support	Compilation of Funded Budget	Timeous compilation of credible and funded Budgets	Funded budgets compiled and approved on time	Funded and credible budgets adopted by Council	At least 3 Budgets tabled/ adopted by Council	Funded and credible budgets adopted by Council	At least 3 Budgets tabled/ adopted by Council	Credible and Funded budget approved by Council.	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FM1. Enhanced municipal budgeting and budget implementation		None	<u>FM1.1 Percentage of expenditure against total budget⁸</u>	None	None	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			None	None	None	<u>FM1.11 Total Capital Expenditure as a percentage of Total Capital Budget</u>	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			None	None	None	<u>FM1.12 Total Operating Expenditure as a percentage of Total Operating</u>	None	None	None	None

⁸ These indicators **FM1.1, FM1.11, FM1.12, FM1.13 and FM1.14** are exempted for reporting in 2023/2024

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
							Expenditure Budget				
Circular 88	Outcome and Output Indicator for IDP and SDBIP			None	None	None	FM1.13 Total Operating Revenue as a percentage of Total Operating Revenue Budget	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			None	None	None	FM1.14 Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			Yes	FM1.2 Municipal budget assessed as funded (Y/N) (National)	Y	None	None	Yes	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			Yes	None	None	FM1.21 Funded budget (Y/N) (Municipal)	Y	Yes	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FM2. Improved financial sustainability and liability management		100%	FM2.1 Percentage of total operating revenue to finance total debt	100%	None	None	3.1%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	FM2.2 Percentage change in cash backed reserves reconciliation	100%	None	None	0	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM2.21 Cash backed reserves reconciliation at year end	100%	R10 001 740 505,92	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FM3. Improved liquidity			FM3.1 Percentage change in cash and cash equivalent (short term)	100%	None	None	6.7%	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
Circular 88	Outcome and Output Indicator for IDP and SDBIP	management		1.7	None	None	FM3.11 Cash/Cost coverage ratio ⁹	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			1.5	None	None	FM3.12 Current ratio (current assets/current liabilities)	1.5	0,87	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			95%	None	None	FM3.13 Trade payables to cash ratio	5%	9.7%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			1	None	None	FM3.14 Liquidity ratio	1.5	0	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FM4. Improved expenditure management		-23.9%	FM4.1 Percentage change of unauthorised, irregular, fruitless and wasteful expenditure	0%	None	None	-	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			-	None ⁰	None	FM4.11 Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure	0%	0.2	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			29.7%	FM4.2 Percentage of total operating expenditure on remuneration		None	None	25.2%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			4.7%	FM4.3 Percentage of total operating expenditure on contracted services	100%	None	None	5.3%	N/A	N/A

⁹ This indicator is exempted for reporting in 2023/2024.

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
Circular 88	Outcome and Output Indicator for IDP and SDBIP			68.7	None	None	FM4.31 Creditors payment period	30 days	37.7%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FM5. Improved asset management		-58.5%	FM5.1 Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure	25%	None	None	-28%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM5.11 Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)	25%	16.8%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM5.12 Percentage of total capital expenditure funded from capital conditional grants	75%	81.1%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	FM5.2 Percentage change of renewal/upgrading of existing Assets	100%	None	None	-24.2%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			95%	None	None	FM5.21 Percentage of total capital expenditure on renewal/upgrading of existing assets		27.6%	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
Circular 88	Outcome and Output Indicator for IDP and SDBIP			95%	None	None	FM5.22 Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment		18.5%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	FM5.3 Percentage change of repairs and maintenance of existing infrastructure	8%	None	None	6.2%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM5.31 Repairs and Maintenance as a percentage of property, plant, equipment and investment property ¹⁰	8%	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FM6. Improved supply chain management		100%	FM6.1 Percentage change in the amount of irregular expenditure a result of SCM transgressions		FM6.12 Percentage of awarded tenders [over R200k], published on the municipality's website	100%	100%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%			FM6.13 Percentage of tender cancellations	0%	35%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP	FM7. Improved revenue and debtors management		100%	FM7.1 Percentage change in Gross Consumer Debtors' (Current and Non-current)	100%	None	None	None	None	None

¹⁰ These indicators FM 5.31 and FM 7.1 are exempted for reporting in 2023/2024.

NATIONAL KEY PERFORMANCE AREA (NKPA)					FINANCIAL VIABILITY						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					01 – SPATIAL INTEGRATION						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION						
CIRCULAR 88 REPORTING REFORMS					FINANCIAL MANAGEMENT						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					FINANCIAL HEALTH IMPROVEMENTS						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reasons for Variance	Corrective Action
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM7.11 Debtors payment period	240	140.8	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			None	None	None	FM7.12 Collection rate ratio ¹¹	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			None	FM7.2 Percentage of Revenue Growth excluding capital grants		None	None	None	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	FM7.3 Percentage of net operating surplus margin	100%	None	None	1%	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM7.31 Net Surplus /Deficit Margin for Electricity		-17.1	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM7.32 Net Surplus /Deficit Margin for Water		-201	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM7.33 Net Surplus /Deficit Margin for Wastewater		-17.2	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP			100%	None	None	FM7.34 Net Surplus /Deficit Margin for Refuse		-310	N/A	N/A

¹¹ These indicators FM7.12 and FM7.2 are exempted for reporting in 2023/2024.

Table 26: Financial Performance Finance

Financial Performance: Financial Services				
R'000				
Financial Performance: Financial Services	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(1 828 297 170)	(1 828 297 170)	(2 051 132 091)	222 834 921
Expenditure:				
Employees	210 713 414	182 189 804	164 518 055	17 671 749
Repairs and Maintenance	6 441	6 441	-	6 441
Other	98 323 533	90 567 791	79 841 879	10 725 912
Total Operational Expenditure	309 043 388	272 764 036	244 359 934	28 404 102
Net Operational Expenditure	(1 519 253 782)	(1 555 533 134)	(1 806 772 157)	251 239 023

Component C: Local Economic Development

3.9 Economic and Rural Development.

The Municipality will enable environment for local economic and rural development to stimulate competitive, inclusive and sustainable development. Furthermore, the Municipality's RDP will be linked to certain segments, which are arranged to meeting basic needs, infrastructure development, emerging rural industrial and credit financial sectors driven by micro to macro scale enterprise markets (economic activities) and land reform.

An important developmental principle underlying economic development is the broadening of the local economic base. This includes the introduction of new activities to Mangaung (e.g., introducing new industrial activities), exploiting latent resources identified through beneficiation, and the consequent establishment of SMMEs.

Table 27: Service Delivery Objectives on Economic and Rural Development

NATIONAL KEY PERFORMANCE AREA (NKPA)						LOCAL ECONOMIC DEVELOPMENT,					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						ECONOMIC GROWTH SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
17,4 1 & 50	17,41,50	Groundwater augmentation	Land development support	Awaiting appointment of service provider	Number of Boreholes and windmills to be installed	2 boreholes and 2 windmills to be installed	Number of Boreholes and windmills to be installed	2 boreholes and windmills	7 boreholes and 7 windmills installed	Provision was made to install more Windmills and boreholes during adjustment budget	N/A
17,2 7	17 and 27	Fencing of Municipal plots	Land development support	Appointment of panel system	Number of municipal plots to be fenced	3 municipal plots to be fenced	Number of municipal plots to be fenced	3 municipal plots	100% completion of Sterkwater farm (1) 100% completion of plot 168&169 Martindale	none	none
		Reconstruction Naval Hill Gate	Consultant appointed Approved designs Appointment of Contractor Construction	Provision of communal water taps	Appoint Consultant Approved designs. Contractor appointed. Construction of Reconstruction of	Contractor appointed	Design and redevelopment of Naval Hill Gate	Contractor appointed to reconstruct Naval Hill Gate	Project halted and funds reprioritized	Project halted and funds reprioritized	None

NATIONAL KEY PERFORMANCE AREA (NKPA)						LOCAL ECONOMIC DEVELOPMENT,					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						ECONOMIC GROWTH SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
			Project close out		Naval Hill Gate. Project closeout						
All		Destination/ Place Marketing	- Design Prototype weblinks, Populate information the weblink - Regular content management	No weblink on the official MMM website for tourism and investment marketing	-Functional weblink for marketing and investment promotion (tourism and investment	Weblink developed and implemented content management)	One weblink designed and implemented	One weblink designed and implemented	The design and implementation of prototype and content report completed.	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP	LED1. Growing inclusive local economies		New	LED1.1 Gross Value Added (GVA) by the municipality per capita	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	None	None	LED1.11 Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	100%	78.3%	21.7%	

NATIONAL KEY PERFORMANCE AREA (NKPA)						LOCAL ECONOMIC DEVELOPMENT,					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						ECONOMIC GROWTH SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
Circular 88	Outcome and Output Indicator for IDP and SDBIP	LED2. Improved levels of economic activity in municipal economic spaces		New	LED1.2 Employment rate in the municipal area						
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	None	None	LED1.21 Number of work opportunities created by the municipality through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)	1400	758	642	
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	LED 1.3 Percentage of the labour force classified as unskilled or low-skilled	100%	LED 1.31 Number of individuals connected to apprenticeships and learnerships through municipal interventions	620	31	589	
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	LED 2.1 Rates revenue as a percentage of the total revenue of the municipality	80%	LED2.11 Percentage of budgeted rates revenue collected	80%	22.3%	67.7%	
Circular 88	Outcome and Output Indicator for			New	None	None	LED 2.12 Percentage of the municipality's operating budget spent	10%	6.3%	3.7%	

NATIONAL KEY PERFORMANCE AREA (NKPA)						LOCAL ECONOMIC DEVELOPMENT,					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						ECONOMIC GROWTH SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
	IDP and SDBIP	LED3. Improved ease of doing business within the municipal area					on indigent relief for free basic services				
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	LED 2.2 Rateable value of commercial and industrial property per capita	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	LED3.1 Average cost to a business to apply for a construction permit with a municipality	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	None	None	LED3.11 Average time taken to finalise business license applications	Processing of completing an application is 21 days on average. The application must be authorized by Solid Waste, Fire & Emergency Services, and Building Control. All of the abovementioned has an impact on the turnaround	21days	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)						LOCAL ECONOMIC DEVELOPMENT,					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						ECONOMIC GROWTH SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
								time of an application.			
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	None	None	LED 3.12 Average time taken to finalise informal trading permits	21 Days on average to complete application depending on the compliance of requirements in terms of the Regulation 638 (Foodstuffs Act), egg Food trailers. Food hawkers on municipal land apply and comply with LED (Local Economic Development_ for the completion of the application. Depending on compliance on other relevant Municipal Departments	21 days	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)						LOCAL ECONOMIC DEVELOPMENT,					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						ECONOMIC GROWTH SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
								(Local Economic Development)			
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	LED3.2 Average cost to transfer a property as a percentage of total property value	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	None	None	LED3.21 Percentage of revenue clearance certificates issued within 10 working days from the time of completed application received	95%	25.7%	69.3%	
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	LED 3.3 R-value of investment inflows	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	None	None	LED3.31 Average number of days from the point of advertising to the letter of award per 80/20 procurement process	150 days per bid/tender	25%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)						LOCAL ECONOMIC DEVELOPMENT,					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						ECONOMIC GROWTH SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
Circular 88	Outcome and Output Indicator for IDP and SDBIP			New	None	None	LED3.32 Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	100%	96.8%	3.2%	

Table 28: Financial Performance Economic and Rural Development

Financial Performance: Local Economic Development				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	(371 574)	-	(427 598)	427 598
Expenditure:				
Employees	30 355 299	-	15 083 442	(15 083 442)
Repairs and Maintenance	-	-	-	-
Other	16 552 490	-	(26 871)	26 871
Total Operational Expenditure	46 907 789	-	15 056 571	(15 056 571)
Net Operational Expenditure	46 536 215	-	14 628 974	(14 628 974)

Component D: Good Governance and Public Participation

3.10 Office of the City Manager

Internal Audit

The Municipality has established a functional Internal Audit Unit in terms of Section 165(1) of the Municipal Finance Management Act, 56 of 2003 (MFMA). To this end, the unit has carried out its functions as outlined in its Charter and Section 165(2) of the MFMA.

Risk Management

The Municipal Finance Management Act (MFMA), Act 56 of 2003 stipulates that the Municipality must maintain an effective, efficient, transparent and accountable system of Risk Management.

Organisational Planning and Performance Management

- To ensure that the Municipality's Integrated Development Plan (IDP) and budget agreed with all stakeholders, and in which communities have participated, which addresses the challenges of growth and redistribution of resources.
- To ensure that residents are aware of the policies, services and activities of the Municipality.

Knowledge Management

Knowledge Management is therefore a tool to enable MMM to execute its developmental duties. The Knowledge Management unit serves multiple municipal needs by:

- Creating a collaborative platform where knowledge and innovation programmes and initiatives from various departments across the Municipality can be coordinated and supported and building a model of peer-to-peer learning and sharing grounded in the City of Mangaung's experience and practice but with a broad reach across Sub-Saharan Africa.

Intergovernmental Relations

The City has successfully established the internal procedures of intergovernmental structures as per Section 33(1) of the Intergovernmental Relations Framework Act, 2005(Act 13 of 2005). The terms of reference for the establishment of Mangaung Metropolitan Municipality technical IGR forum; and rules to govern procedures for the functioning of Mangaung Metropolitan Municipality technical IGR forum were approved by Council as instrument to strengthen and harness joint planning.

The new guidelines for the development of Integrated Development Plan for the Metropolitan Municipalities advocates for decisive leadership by both the political and administrative structures in realizing joint planning, implementation, monitoring and evaluation.

Table 29: Service Delivery Objectives on Office of the City Manager

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					▪ ORGANISATIONAL STRENGTH SPATIAL TRANSFORMATION						
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
Internal Audit											
ALL	Admirative Support	Functional Audit Committee	A functional Audit Committee that meets at least 4 times per year	4	Number of Audit Committee meetings held	4	Number of Audit Committee meetings held	4	10	6	None
ALL	Admirative Support	Functional Audit Committee	A functional Audit Committee that reports at least twice a year to Council	2	Number of Audit Committee reports to Council	2	Number of Audit Committee reports to Council	2	3	1	None
ALL	Admirative Support	Functional Internal Audit Unit	A functional IA activity operating according to the IIA Standards and approved risk-based audit plan	30	Number of IA reports issued	30	Number of IA reports issued	30	35	5	None
Risk Management											
ALL	Administrative Support	Risk registers developed	Reduce and manage Risks	1	Number of risk registers developed	1	Number of risk registers developed.	1	1	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SPATIAL TRANSFORMATION						
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
			to acceptable appetite								
ALL	Administrative Support	Risk management reports developed	Reduce and manage Risks to acceptable appetite	3	Number of risk management reports developed	4	Number of risk management reports developed.	4	4	None	None
ALL	Administrative Support	Awareness sessions held	Reduce and manage Risks to acceptable appetite	4	Number of awareness sessions held	4	Number of Risk Management awareness sessions held.	4	4	None	None
IPTN											
Ward 3 & 18	-	IPTN PHASE 1 B - TRUNK ROUTE	Provision of functional and compliant iptn trunk route road infrastructure through: 1) Detailed Surveys, Investigational Studies; 2) Improved Project Cost	7.15 km	Number of Kilometers Constructed	0.5 km	km of fully functional and UA compliant Trunk Route	0.5 km	Not Achieved	0.5 km	Expedite implementation

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SPATIAL TRANSFORMATION						
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
Ward 1, 2, 3, 5, 13, 14, 18	-	BUS STOPS (WITH POLES)	Provision of Universally accessible bus stops: 1) Improved Performance Monitoring; 2) Conduct Improved and Continuous Compliance and Quality Audits	None (New Project)	No of Pole Stops Erected	38 Pole Stations	Total number of Pole Bus Stopes	38 Pole Stations	Not Achieved	38 Pole Stations	Expedite implementation
All	-	INTELLIGENT TRANSPORT SYSTEM	Development of intelligent transport system for IPTN	None (New Project)	Starter Services Ticketing System	Operate and Maintain the system	System deployed on buses, Selling Points and Integrated to SANRAL ABT	Operate and Maintain the system	Not Achieved	Operate and Maintain the system	Expedite implementation
Ward 1, 2, 3, 5, 13, 14	-	OPEN BUS STATIONS (BUS STOP SHELTER)	Provision of Universally accessible bus stops: 1) Improved Performance Monitoring;	None (New Project)	No of Bus Stations Completed	8 Sheltered bus stops	Number of completed Bus Stations (sheltered stops)	8 Sheltered bus stops	Not Achieved	8 Sheltered bus stops	Expedite implementation

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					■ ORGANISATIONAL STRENGTH SPATIAL TRANSFORMATION						
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
			2) Conduct Improved and Continuous Compliance and Quality Audits								
Ward 13 & 14	-	IPTN TRANSFER FACILITIES	Transfer Facilities fully compliant to Universal Access Requirements: 1) Improved Performance Monitoring; 2) Conduct Improved and Continuous Compliance and Quality Audits	None (New Project)	Percentage Completion of Construction Works	50% Complete Transfer Facility	Fully functional and universally accessible transfer facility	50% Complete Transfer Facility	Not Achieved	50% Complete Transfer Facility	Expedite implementation
Ward 16	-	IPTN BUS DEPOT - BUILDING WORKS (Phase 1)	Bus Depot fully compliant to Universal Access Requirements:	None (New Project)	Percentage Completion of Building Works	25% Complete Bus depot	Completed Bus Depot Building Works	25% Complete Bus depot	Not Achieved	25% Complete Bus depot	Expedite implementation

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SPATIAL TRANSFORMATION						
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
			1) Improved Performance Monitoring; 2) Conduct Improved and Continuous Compliance and Quality Audits								
Ward 16	-	IPTN BUS DEPOT – CIVIL (Phase 1)	Functional and Compliant Civil Works: 1) Strict adherence to Environmental Authorization Conditions 2) Improved Quality Testing and Monitoring.	90%	Percentage Completion of Bus Depot Earthworks and civils works	100% Completed Bus Depot Earthworks and civils works	Percentage Completion of Bus Depot Earthworks and civils works	100% Complete Bus Depot Earthworks and civils works	Not Achieved	100% Complete Bus Depot Earthworks and civils works	Expedite implementation
Circular 88	Outcome and Output Indicator for IDP and SDBIP	TR 4. Improved satisfaction with public transport services		Will be reported 2024/2025	TR4.2 Percentage of respondents indicating that they believe public transport to be "reliable"	None	TR4.21 Percentage of municipal bus services 'on time'	None	Not applicable for 2023/2024 reporting. Only Operational from July 2024	None	Not applicable for 2023/2024 reporting. Only Operational from July 2024
Circular 88	Outcome and Output Indicator for	TR 5. Improved access to public transport (incl. NMT)		Will be reported 2024/2025	TR5.1 Percentage of households less than 10 minutes' walk from scheduled public transport	None	TR5.11 Number of scheduled public transport access points added	None	Not applicable for 2023/2024 reporting. Only	None	Not applicable for 2023/2024 reporting. Only

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH, 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					<ul style="list-style-type: none"> ORGANISATIONAL STRENGTH SPATIAL TRANSFORMATION 						
Ward No.	Community Aspirations No.	Programme/ Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Actual Performance	Variance and Reason for Variance	Corrective Action
	IDP and SDBIP								Operational from July 2024		Operational from July 2024
Circular 88	Outcome and Output Indicator for IDP and SDBIP			Will be reported 2024/2025		None	TR5.31 Percentage of scheduled municipal bus trips that are universally accessible	None	Not applicable for 2023/2024 reporting. Only Operational from July 2024	None	Not applicable for 2023/2024 reporting. Only Operational from July 2024

3.11 Corporate Service

Corporate Policy Offices

The role of the unit is to provide the following services:

- To ensure effective management of the Municipality addressing agreed political priorities.
- To ensure that the operation of the Municipality is restructured to deliver effectively.
- To ensure that citizens are given sufficient information, opportunity and encouragement to participate in and influence the affairs of the Municipality.
- To ensure that the Municipality will use information and communication technology effectively to assist in decision making, in working efficiently, and in delivering services more effectively to clients.
- To promote the overall wellness of Municipality's staff and provide support systems to maintain such.

Information Communication Technology

The ICT Sub Directorate serves as the focal point for technological advancement in the institution. The ICT Sub Directorate provides control in areas of planning, operation, and maintenance of technology infrastructure, systems, and applications, provide value-added ICT services and solutions to all of the Mangaung Metropolitan Municipality that enhances service delivery to the Municipality. Furthermore, the ICT Sub Directorate is responsible for the institution's communications and computer systems, which include voice, and computer-based technologies. These services and technologies provide the Municipality with the tools essential to effectively carry out day to day operations to support the overall Municipality mission and goals.

The ICT Sub Directorate operates in a collaborative relationship with user departments by facilitating the identification of the appropriate technology and assisting users and management with the implementation of that technology. Although management should have the final say in application-specific decision, the ICT Sub Directorate should guide the selection process by defining standards. These standards are not hard and fast rules; rather a framework within which range of solutions are feasible, both from the functional perspective as well as ICT Sub Directorate technical support capabilities.

Human Resource Management

The strategic objective of Human Resource Management is to lead, manage and direct human resource functions within the Municipality through the following:

- a) Labour relations;
- b) Occupational health and wellness;
- c) HR benefits;
- d) Work study;
- e) Job evaluation;
- f) Payroll Management;
- g) Safety and loss control;
- h) HR Systems;
- i) Individual performance Management; and
- j) Employment.

Legal Services

The Legal Services Sub-Directorate's main purpose is to provide professional legal advice and assistance service to the Municipality to ensure the proper protection of the Municipality's interests and compliance with its obligations.

Table 30: Service Delivery Objectives on Corporate Services

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance 2023/24	Variance and Reasons for Variance	Corrective Action
	Administrative Support	Fire Detection System for MMM Buildings	Compliance with National Standards	Non-compliance with National Standards	Number of building compliant to relevant standards	1 x Building compliant	Number of buildings fitted with detection systems	1 x Building fitted with detection systems	Project completed. Detection system installed at the building control	N/A	N/A
	Administrative Support	Refurbishment Of HVAC System: Bram Fischer:	Improve the in- and out flow of air in the HVAC System	HVAC system with computerized model		VRV system conversion from 2 - 3 pipe system	Configuration of Mechanical components	VRV system conversion from 2 - 3 pipe system on the 2 nd Floor.	Project completed. Installation of BMS System for Air conditioning at Bram Fischer	N/A	N/A
	Administrative Support	Refurbishment Of Refrigeration's at Fresh Produce Market	Overhauls of the mechanical components	2 x storage units upgraded	Upgraded cooling towers and ventilation system.	Upgrading of the existing cooling towers and ventilation system	Upgraded cooling towers and ventilation system.	Upgrading of the existing cooling towers and ventilation system	4 x Evap coolers have been installed and functional	N/A	N/A
19	Administrative Support	Access Control Equipment at Municipal Buildings	Improve safety and security of employees	Installation of access control at Bram Fischer	Installation of access control system at Municipal Building	1 x building fitted with security system	Number of Buildings fitted with security system	1 x Municipal building fitted with security systems	System installed fully and commissioned – finalizing enrollment process	System has been fully installed only finalizing the enrollment process	To present the item at EMT
	Administrative Support	Standby Generators for Municipal Building	Capacitate building with alternative backup power solution	None	Alternative backup power solution	Supply and delivery of backup power for Bram Fischer	Supply and delivery of backup power for Bram Fischer	Supply and delivery of backup power for Bram Fischer	Generator installed and tested at Leslie Monanyane building	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance 2023/24	Variance and Reasons for Variance	Corrective Action
All	Administrative Support	Hardware and Network Equipment	Replacement aged hardware and network equipment for the municipality	Replacement of hardware equipment for the municipality	IT Support equipment Procurement and replacement of Aged Hardware equipment	Procurement of hardware equipment for the municipality	Aged and damaged hardware equipment replaced	Procurement of hardware equipment for the municipality	Achieved	None	None
All	Administrative Support	Desktops And Laptops	Upgrading of technology to be in line with recent trends	Number of outdated laptops and desktops	Number of desktops and laptops procured	40 x Laptops 10 x Desktops	Number of desktops and laptops procured	40 x Laptops 10 x Desktops	Total = 146 x Laptops Desktops 73 x	Receives a grant from Provincial Dept. of Human Settlement	None
All	Administrative Support	Telecom Infrastructure Equipment	Upgrading of the antiquated telephone infrastructure	Replacement of antiquated telephone infrastructure	Upgraded telephone network infrastructure	Procurement, Installation and configuration outdated telephone infrastructure	Replaced antiquated telephone infrastructure	Procurement, Installation, and configuration of telecom infrastructure completed	Not achieved	The proposal was not approved	Broadband unified communication roll-out for MMM (network services; VOIP and Wi-Fi)
All	Administrative Support	Data Centre Infrastructure	Procurement, configuration	None	Overhaul data storage infrastructure centres for Leslie Monnanyane	Establish 1 x Support centre @ Leslie Monnanyane	Number of support centres to be overhauled	Establish 1 x Support centre @ Leslie Monnanyane	Achieved	None	None
All	Administrative Support	ICT Security	Improve organisational wide ICT security	ICT security high risk	Improved soft and hardware security	Implement Software and hardware security status quo reports.	Secured and less risk of soft and hardware.	Implement Software and hardware security status quo reports.	Achieved Partially	POE's security toolsets are being tested	Adequate budget allocation
All	Administrative Support	Installation of solar panels (PV) – municipal buildings	To ensure business continuity during load shedding	New Project	Installation of Solar panels as an alternative power solution	1 x building fitted with alternative source of power	Number of buildings fitted with solar panels as an	1 x building fitted with alternative source of power	System installed, configured, tested and operational at SCM	N/A	N/A

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance 2023/24	Variance and Reasons for Variance	Corrective Action
							alternative source of power				
All	Administrative Support	Fencing of Bram Fischer and City Hall Precincts	Securing of municipal building	None	Protection of municipal assets and historical buildings	Installation of security parameter fencing for City Hall and Bram Fischer	Installation of security parameter fencing for City Hall and Bram Fischer	Complete parameter fencing	New permit granted and work is underway	Delay due to application of new permit	Contractor is back on site and work is underway
All	Administrative Support	Recording Equipment	Replacement of Aged Equipment	None	Overhaul the entire Audio & Video recording system for the Council chamber	Audio & Video recording system for the Council chamber	Procurement of Audio recording equipment	Overhaul the entire Audio & Video recording system for the Council chamber	Complete	N/A	N/A
All	Administrative Support	Radio Links	Improve communication within the workforce	None	Improve communication within the workforce	Procurement of two-way radios for internal consumptions to improve efficiency	Upgrade infrastructure towers (phase 1)	Number of Infrastructure Towers upgraded	Not Achieved	Contract not in place	Re-advertise for appointment of a suitable service providers
All	Administrative Support	Refurbishment of Gabriel Dichabe Building and Precincts: Public Safety	To ensure the building is compliant and habitable	1 floor and 1 precinct completed	Upgrade the existing building per floor	Number of floors upgraded	Upgrade the existing building per floor	Number of floors upgraded	New flooring installed at ATTIC offices	N/A	N/A
Circular 88	Outcome and Output Indicator for IDP and SDBIP	HS3. Increased access to and utilisation of social and community facilities		69.1%	HS3.5 Percentage utilisation rate of community halls	100%	None	None	31.4%	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP	GG1. Improved municipal capability		26.1%	GG 1.1 Percentage of municipal skills development levy recovered		None	None	26.1%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance 2023/24	Variance and Reasons for Variance	Corrective Action
Circular 88	Outcome and Output Indicator for IDP and SDBIP			43.6%	GG 1.2 Top Management Stability	100%	None	None	43.6%	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			62.9%	None	None	GG 1.21 Staff vacancy rate	0.0%	62.9%	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			66.7%	None	None	GG1.22 Percentage of vacant posts filled within 3 months	50%	66.7%	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP	GG2. Improved municipal responsiveness		100%	GG 2.1 Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	100%	None	None	100%	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			196.1%	None	None	GG 2.11 Percentage of ward committees with 6 or more ward committee members (excluding the ward Councillor)	100%	196.1%	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			25.4%		100%	GG 2.12 Percentage of wards that have held at least one	100%	25.4%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance 2023/24	Variance and Reasons for Variance	Corrective Action
							Councillor-convened community meeting				
Circular 88	Outcome and Output Indicator for IDP and SDBIP			0%	GG 2.2 Attendance rate of municipal Council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)	100%	None	None	0%	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			0	GG2.3 Protest incidents reported per 10 000 population	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			0	None	None	GG2.31 Percentage of official complaints responded to through the municipal complaint management system		0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP	GG3. Improved municipal administration		Qualified	GG 3.1 Audit Opinion	Unqualified	GG 3.11 Number of repeat audit findings		Qualified	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			94.1%	None	None	GG 3.12 Percentage of Councillors who have declared their financial interests	100%	94.1%	None	None
Circular 88	Outcome and Output Indicator	GG4. Improved Council functionality		85.1%	GG 4.1 Percentage of Councillors	100%	None	None	85.1%	None	None

NATIONAL KEY PERFORMANCE AREA (NKPA)					GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)					PRIORITY 1: BUILDING A CAPABLE, ETHICAL AND DEVELOPMENTAL STATE						
INTEGRATED URBAN DEVELOPMENT FRAMEWORK (IUDF)					02 – INCLUSION AND ACCESS 03 – GROWTH 04 – GOVERNANCE						
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)					GOOD GOVERNANCE AND IMPROVED QUALITY OF LIFE						
CIRCULAR 88 REPORTING REFORMS					GOOD GOVERNANCE HOUSING AND COMMUNITY FACILITIES						
SUSTAINABLE DEVELOPMENT GOAL (SDG)					SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 17 - STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT.						
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES					ORGANISATIONAL STRENGTH SERVICE DELIVERY IMPROVEMENT						
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual performance 2023/24	Variance and Reasons for Variance	Corrective Action
	for IDP and SDBIP				attending Council meetings						
Circular 88	Outcome and Output Indicator for IDP and SDBIP	GG5. Zero tolerance of fraud and corruption		0	GG 5.1 Number of alleged fraud and corruption cases reported per 100 000 population	0	None	None	0	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			9	None	None	GG 5.11 Number of active suspensions longer than three months	0	9	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			R 4 053 193	None	None	GG 5.12 Quarterly salary bill of suspended officials	0	R 4 053 193	None	None
Circular 88	Outcome and Output Indicator for IDP and SDBIP			0	GG 5.2 Number of dismissals for fraud and corruption per 100 000 population	0	None	None	0	None	None

Table 31: Financial Performances Corporate Services

Financial Performance: Human Resource Services				
R'000				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(8 313 954)	(8 313 954)	(4 900 348)	(3 413 606)
Expenditure:				
Employees	110 292 147	104 543 154	99 376 750	5 166 404
Repairs and Maintenance	73 880 099	76 028 728	75 403 283	625 445
Other	48 973 229	44 448 321	91 935 608	(47 487 287)
Total Operational Expenditure	233 145 475	225 020 203	266 715 641	(41 695 438)
Net Operational Expenditure	224 831 521	216 706 249	261 815 293	(45 109 044)
Financial Performance: ICT Services				
R'000				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Adjustment Budget
Total Operational Revenue	(5 972)	(5 972)	-	(5 972)
Expenditure:				
Employees	47 284 950	44 468 553	43 205 038	1 263 515
Repairs and Maintenance	1 423 093	723 093	244 536	478 557
Other	43 258 978	38 935 751	32 644 354	6 291 397
Total Operational Expenditure	91 967 021	84 127 397	76 093 928	8 033 469
Net Operational Expenditure	91 961 049	84 121 425	76 093 928	8 027 497

Component E: Institutional Development and Organisational Transformation

3.12 Planning Services

The Department aims to establish new and formalise townships and other strategic investment nodes in the Municipality. Fundamental to the planning process is the implementation of the Spatial Planning Land Use Management Act (Act 16 of 2013). Through this process the Municipality has established a development tribunal to fast-track land use applications.

Key priorities should address the following:

- Densification of the Municipality through infill planning and group housing schemes;
- Elimination of informal settlements and facilitating access to proper community services;
- Creation of liveable urban spaces;
- Integration of the Municipality through the creation of economically viable urban transport corridors; and
- Creating economic and social opportunities for all the residents of the Municipality to benefit .

Table 32: Service Delivery Objectives on Planning Service

NATIONAL KEY PERFORMANCE AREA (NKPA)						MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN- DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
50	None	Township establishment Farm Kareefontein	Undertaking township establishment processes in terms of SPLUMA	5% work completed. (Appointment of a service provider)	1 township establishment completed	30% township establishment completed	Final layout plan completed	30% township establishment completed	30% township establishment achieved	None	N/A
47	None	Township establishment Plot 7 Bloemspruit(Grassland)	Undertaking township establishment processes in terms of SPLUMA	5% work completed. (Appointment of a service provider)	1 township establishment completed	30% township establishment completed	Final layout plan completed	30% township establishment completed	30% township establishment completed	None	N/A
28	28.1	Land surveying of the Rem of the Farm Botshabelo 826, Erf 1689 and K1690	Pegging and surveying and approval of SG Plans by SG Office	0	100% surveying completed (approval of SG plans by SG Office)	100% surveying completed (approval of SG plans by SG Office)	Approval of SG plans by SG office	100% surveying completed	Surveying and pegging	Compilation of SG Plans and Diagrams outstanding	Fast track compilation of SG Plans and Diagrams
51	None	Township establishment Klipfontein	Undertaking township establishment processes in terms of SPLUMA	70% completed	1 township establishment completed	100% township establishment completed	100% township establishment completed (MPT) approval	100% township establishment completed	Compilation of wetland studies and hydrological studies, awaiting water use license approval from Department of Water Affairs	MPT approval of township establishment application not achieved, due to outstanding water use license approval by DWA	Follow up with DWA to Fasttrack the approval of water use license for submission and approval of MPT
51	None	Land surveying Klipfontein	Pegging and surveying and approval of SG	70% land surveying completed	100% surveying completed (approval	100% surveying completed	Approval of SG plans by SG office	100% surveying completed	0	100% surveying was not achieved due to	Fasttrack MPT approval for township establishment

Table 32: Service Delivery Objectives on Planning Service

NATIONAL KEY PERFORMANCE AREA (NKPA)						MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN- DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
			Plans by SG Office		of SG plans by SG Office)	(approval of SG plans by SG Office)				outstanding MPT approval on township establishment application	application so that surveying can commence
All	Administrative Support	Formalisation of infill	Undertaking town planning processes and land surveying processes in terms of SPLUMA	0	Number of infill projects completed	SG approval and MPT approval	Number of infill projects completed	MPT approval and SG approval	Various projects completed in Bloemfontein	None	N/A
39	39	39.6	land Surveying Farm Veekraal	Pegging and surveying and approval of SG Plans by SG Office	0	100% surveying completed (approval of SG plans by SG Office)	100% surveying completed (approval of SG plans by SG Office)	Approval of SG plans by SG office	0	Funds were reprioritized. Project was postponed to the current financial year	Project to be implemented in the current financial year
39	39	39.6	Township establishment of the farm Veekraal 605	Undertaking township establishment processes in terms of SPLUMA	50% township establishment completed	1 township establishment completed	100% township establishment completed	100% township establishment completed (MPT) approval	Submission of township establishment application to MPT	100% township establishment was not achieved due to delayed MPT approval	Already corrected MPT approval was obtained on 24 July 2024
39	39	None	Construction of a new Community centre in Thaba Nchu	Site meetings to be held every 2 weeks.	40% Completion of construction	% Completion of construction.	100% Construction of the Community Hall	60% Construction completed	Progress at 58%.	Progress was revised by new PSP's. Delayed appointment of	Construction to proceed with due diligence

Table 32: Service Delivery Objectives on Planning Service

NATIONAL KEY PERFORMANCE AREA (NKPA)						MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN- DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
										PSP's resulted in the variance	
46	None	Fire station Botshabelo	Site meetings to be held every 2 weeks.	40% Completion of construction	% Completion of construction.	80% Construction of the Fire Station	% Completion of construction	20% of Construction complete.	Progress at 7%	Delayed appointment of PSP's and collapsed trenches resulted in the variance	25% progress to be achieved by end Q1 of 2024/25
ALL	Administrative Support	Storage system for building plans Bram Fischer building	Start with SCM process. Follow up frequently with SCM.	New	% of Storage system installed	Start with SCM process. Appointment of service provider. Installation of Storage system	100% of Storage system installed	Compilation of specifications and submission to BSC	All SCM processes completed. Bid closed, all applicants were disqualified.	All service providers did not meet the requirements of BID. Bid to be readvertised	Use of shorter advertisement procedure.
7	Administrative Support	Upgrade of servers and RFID buyers card systems	Start with SCM processes	Appointment of project manager	New project	Sever upgraded and RFID buyers' cards in use	Completion of SCM processes	Sever upgraded and RFID buyers' cards in use	Upgrade of servers and RFID buyers card systems	None	None
ALL	Administrative Support	Building of refrigerator rooms	Start with SCM processes	Appointment of project manager	New project	New refrigerator rooms	Project manager appointed	Completion of SCM processes	Building in progress. To finish end of August 2024	None	None
ALL	Administrative Support	Number of meetings MPT	Develop meeting schedule	8 MPT meetings	Number of MPT meetings	8 MPT meetings	Number of MPT meetings	8 MPT meeting	8 Meetings	None	None

Table 32: Service Delivery Objectives on Planning Service

NATIONAL KEY PERFORMANCE AREA (NKPA)						MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION					
MEDIUM TERM STRATEGIC FRAMEWORK (MTSF)						PRIORITY 2: ECONOMIC TRANSFORMATION AND JOB CREATION PRIORITY 5: SPATIAL INTEGRATION, HUMAN SETTLEMENTS AND LOCAL GOVERNMENT					
INTEGRATED URBAN- DEVELOPMENT FRAMEWORK (IUDF)						01 – SPATIAL INTEGRATION 02 – INCLUSION AND ACCESS 03 – GROWTH					
FREE STATE GROWTH AND DEVELOPMENT STRATEGY (FSGDS)						SUSTAINABLE RURAL DEVELOPMENT, INCLUSIVE ECONOMIC GROWTH AND SUSTAINABLE JOB CREATION IMPROVED QUALITY OF LIFE					
CIRCULAR 88 REPORTING REFORMS						LOCAL ECONOMIC DEVELOPMENT HOUSING / COMMUNITY FACILITIES					
SUSTAINABLE DEVELOPMENT GOAL (SDG)						SDG 2 – END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE SDG 8 – PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL. SDG 11 – MAKE CITIES AND HUMAN SETTLEMENT INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE					
MANGAUNG STRATEGIC IDP DEVELOPMENT OBJECTIVES						SPATIAL TRANSFORMATION					
Ward No.	Community Aspirations No.	Programme /Project	Strategies	Baseline/Past performance 2022/2023	Final IDP Outcome Key Performance Indicator	Final IDP Target 2023/2024	Final SDBIP Output Key Performance Indicator	Final SDBIP Target 2023/2024	Annual Performance	Variance and Reason for Variance	Corrective Action
ALL	Administrative Support	Environmental educational and awareness programs	Develop educational materials, conduct visits and organize workshop	100% educational and awareness programs complete	Number of educational and awareness programs	4 Educational and awareness programs	Number of educational and awareness programs	4 Educational and awareness programs	7 Educational and awareness programs held	Over achievement	None
ALL	Administrative Support	Environmental compliance	Develop a compliance audit plan	Compliance audit conducted	Number of compliance audit conducted	4 Compliance Audits	Number of compliance audit conducted	4 Compliance Audits	9 Compliance Audits	Over achievement	None

Table 33: Financial Performance Planning

Financial Performance: Planning Services				
R'000				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	(14 485 044)	(14 856 618)	(11 571 498)	(3 285 120)
Expenditure:				
Employees	69 126 032	84 205 391	70 733 365	13 472 026
Repairs and Maintenance	-	300 000	19 465	280 535
Other	18 333 427	37 135 820	25 820 968	11 314 852
Total Operational Expenditure	87 459 459	121 641 211	96 573 798	25 067 413
Net Operational Expenditure	72 974 415	106 784 593	85 002 300	21 782 293
FINANCIAL PERFORMANCE: FRESH PRODUCE MARKET				
Financial Performance: Planning Services				
R'000				
Details	30/06/2024			
	Original Budget	Adjustment Budget	Actual	Variance to Budget
Total Operational Revenue	-	(35 029 579)	(34 294 074)	(735 505)
Expenditure:				
Employees	-	14 269 208	10 866 669	3 402 539
Repairs and Maintenance	-	673 638	609 850	63 788
Other	-	3 202 620	2 488 232	714 388
Total Operational Expenditure	-	18 145 466	13 964 750	4 180 716
Net Operational Expenditure	-	(16 884 113)	(20 329 323)	3 445 210

Circular 88 Compliance Indicators and Questions¹²

Outcome Compliance Indicators		Baseline 2022/2023	Actual Performance 2023/2024
C5	Number of recognised traditional leaders within your municipal boundary	1,00	1,00
C21	Number of approved environmental health practitioner posts in the municipality	17,00	31,00
C41	Number of approved engineer posts in the municipality:	39,00	57,00
C46	Number of approved waste management posts in the municipality:	824,00	730,00
C52	Number of maintained sports facilities	9,00	9,00
C53	Square meters of maintained public outdoor recreation space	25 009 679,00	25 009 679,00
C54	Number of municipality-owned community halls	22,00	22,00
C55	Number of housing recipients issued with title deeds	251,00	478,00
C60	Total number of sewer connections	0,00	162 892
C62	Total number of Ventilation Improved Pit Toilets (VIPs)	0,00	4 378,00
C72	Date of the last municipal Disaster Management Plan tabled at Council	25/06/2023	31/05/2024
C80	Date of the last Council adopted Development Charges policy	0	31/05/2024
C82	Value of Commercial Projects Constructed by adding all of the estimated costs of construction values on building permits	0,00	0
C88	Number of businesses registered with the South African Revenue Service within the municipal area ¹³	None	None

¹² No target settings were required for these set of indicators and questions¹³ This indicators is exempted for reporting by National Treasury

Outcome Compliance Indicators		Baseline 2022/2023	Actual Performance 2023/2024
C90	Date of the last Climate Change Needs and Response Assessment tabled at Council	25/06/2023	31/05/2024
C91	Date of the last Climate Change Response Implementation Plan tabled at Council	25/06/2023	31/05/2024
C95	Number of residential properties in the billing system	187 711,00	178 647,00
C96	Number of non-residential properties in the billing system	54 840,00	61 299,00
C97	Number of properties in the valuation roll	242 551,00	239 945,00

Output Compliance Indicator		Baseline 2022/2023	Actual Performance 2023/2024
C1	Number of signed performance agreements by the MM and section 56 managers:	10,00	7,00
C2	Number of ExCo or Mayoral Executive meetings held:	3,00	4,00
C3	Number of Council portfolio committee meetings held:	4,00	10,00
C4	Number of MPAC meetings held:	0,00	1,00
C6	Number of formal (minuted) meetings between the Mayor, Speaker and MM were held to deal with municipal matters:	0,00	2,00
C7	Number of formal (minuted) meetings - to which all senior managers were invited- held:	5,00	9,00
C8	Number of councillors completed training:	1,00	0,00
C9	Number of municipal officials completed training:	84,00	22,00
C10	Number of work stoppages occurring:	2,00	0,00
C11	Number of litigation cases instituted by the municipality:	2,00	1,00
C12	Number of litigation cases instituted against the municipality:	17,00	4,00
C13	Number of forensic investigations instituted:	0,00	0,00
C14	Number of forensic investigations concluded:	0,00	0,00
C15	Number of days of sick leave taken by employees:	3 622,00	3 670,00
C17	Number of temporary employees employed:	3 077,00	33,00
C18	Number of approved demonstrations in the municipal area:	1,00	0,00
C19	Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings:	0,00	0,00
C20	Number of permanent environmental health practitioners employed by the municipality:	17,00	16,00
C22	Number of Council meetings held:	6,00	4,00
C23	Number of disciplinary cases for misconduct relating to fraud and corruption:	0,00	1,00
C24	Number of council meetings disrupted	0,00	0,00
C25	Number of protests reported	0,00	0,00
C26	R-value of all tenders awarded	R 22 305 391,43	R 4 431 488,40
C27	Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	46,00	17,00
C28	R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	R 25 839 529,00	R 6 242 946,66
C29	Number of approved applications for rezoning a property for commercial purposes:	2,00	0,00
C42	Number of registered engineers employed in approved posts	0,00	2,00
C43	Number of engineers employed in approved posts:	8,00	3,00
C44	Number of disciplinary cases in the municipality:	15,00	3,00
C45	Number of finalised disciplinary cases:	2,00	1,00
C47	Number of waste management posts filled:	516,00	528,00
C56	Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)	0,00	0,00
C57	Number of registered electricity consumers with a mini grid-based system in the municipal service area	0,00	28,00
C58	Total non-technical electricity losses in MWh (estimate)	12,30	0,06
C59	Number of municipal buildings that consume renewable energy	0,00	0,00
C61	Total number of chemical toilets in operation	0,00	4 378,00
C63	Total volume of water delivered by water trucks	290 000,00	R 1 604 000,00
C64	R-value of all direct municipal vehicle operational costs for public transport	R 0,00	0

Output Compliance Indicator		Baseline 2022/2023	Actual Performance 2023/2024
C65	Total number of scheduled public transport access points	0,00	0,00
C66	Number of passenger trips on scheduled municipal bus services	0	0
C67	Number of paid full-time firefighters employed by the municipality	117,00	114,00
C69	Number of 'displaced persons' to whom the municipality delivered assistance	0,00	0,00
C71	Number of procurement processes where disputes were raised	0,00	0,00
C73	Number of structural fires occurring in informal settlements	4,00	0,00
C74	Number of dwellings in informal settlements affected by structural fires (estimate)	31,00	0,00
C75	Number of people displaced within the municipal area	0,00	0,00
C76	Number of SMMEs and informal businesses benefitting from municipal digitisation support programmes rolled out directly or in partnership with other stakeholders	277,00	0,00
C77	B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based	R 0,00	R 4 431 488,40
C78	B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned	R 34 134 666,65	R 1 986 732,40
C79	B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement	R 19 203 626 040,00	R 64 150 471,93
C81	Number of new business license applications	18,00	33,00
C83	Number of building plans approved after first review	980,00	139,00
C84	Number of building plans submitted for review	1 522,00	291,00
C85	Number of business licenses renewed	0,00	1,00
C86	Number of households in the municipal area registered as indigent	34 000,00	60 680,00
C92	Number of agenda items deferred to the next council meeting	1,00	5,00
C93	Number of awards made in terms of SCM Reg 32	0,00	0,00
C94	Number of requests approved for deviation from approved procurement plan	0,00	0,00
C98	Number of building plan applications approved		139
C99	Number of electricity connection applications received	0	272

Compliance Questions		
Q2.	Has the IDP been adopted by Council by the target date?	Yes
Q4.	What are the main causes of work stoppage in the past quarter by type of stoppage?	None
Q5.	How many public meetings were held in the last quarter at which the Mayor or members of the Mayoral/Executive committee provided a report back to the public?	6
Q6.	When was the last scientifically representative community feedback survey undertaken in the municipality?	0
Q7.	What are the biggest causes of complaints or dissatisfaction from the community feedback survey? Indicate the top four issues in order of priority.	Basic Service Delivery 1, Sewerage Spillages, 2 Roads and Stormwater, 3 Waste Collection and 4 Water and Sanitation
Q17.	Does the Municipality have a dedicated SMME support unit or facility in place either directly or in partnership with a relevant roleplayer?	Yes
Q18.	What economic incentive policies adopted by Council does the municipality have by date of adoption?	Draft policy developed and awaiting to be approved by Council.
Q19.	Is the municipal supplier database aligned with the Central Supplier Database?	Yes
Q20.	What is the number of steps a business must comply with when applying for a construction permit before final document is received?	20
Q21.	What is the organisational location of the disaster risk management function within your municipality? (Specify the placement and highest level filled post within it).	Community Services
Q22.	Please list the name of the structure and date of every meeting of an official IGR structure that the municipality participated in this quarter:	27/06/2023 and 24/08/2023 MOUs
Q23.	Where is the organisational responsibility for the IGR support function located within the municipality (inclusive of the reporting line)?	Office of the City Manager
Q24.	Is the MPAC functional? List the reasons why if the answer is not 'Yes'.	Yes, MPAC is functional
Q25.	Has a report by the Executive Committee on all decisions it has taken been submitted to Council this financial year?	Yes

Chapter 4 - Organisational Development

Component A: Introduction to Municipal Personnel

The attainment of a capable and developmental state as envisioned in the National Development Plan (NDP) hinges amongst others on the right quality and quantity of human resources. The delivery of quality enhanced services in a sustainable manner to the broader population of Mangaung is also influenced by the creation of an adequately balanced and skilled workforce that promotes the ideals of Batho Pele. The Municipality continually strives for establishing an “appropriately sized” institutions with a balance of skills related to our core functions and administrative support.

4.1 Employee Totals, Staff Turnover and Vacancies 2023/2024

Table 34: Employees

Departments	Year 2023/2024	
	Employees	Vacancies
	No.	No.
Corporate Services	382	290
Economic and Rural Development	29	38
Technical Services	751	1240
Finance	247	228
Human Settlements and Housing	109	154
Office of the City Manager	130	123
Planning	83	176
Community Services	395	622
Strategic Programmes and Service Delivery Monitoring	80	62
Waste and Fleet Management	597	489
Public Safety and Security	266	1441
Totals	3069	4863

Table 35: Vacancy Rate

Designations	Total No Approved Posts	No Vacancies
Municipal Manager	1	0
CFO	1	0
Other S57 Managers (excluding Finance Posts)	6	0
Other S57 Managers (Finance posts)	0	0
Traffic officers	194	116
Fire fighters	169	87
Senior management: Levels 002-003 (excluding Finance Posts)	282	150
Senior management: Levels 002-003 (Finance posts)	32	18
Highly skilled supervision: levels 004-006 (excluding Finance posts)	660	392
Highly skilled supervision: levels 004-006 (Finance posts)	77	45

Staff Turnover across the Municipality relates to all terminations (dismissals, resignations, retirements, medical terminations etc.) for the period under review.

Table 36: Staff Turn-Over Rate

Details	Total Appointments as of beginning of Financial Year	Terminations during the Financial Year	Turn-over Rate*
	No.	No.	
Year – 2023/2024	3122	145	4.64%

Component B: Managing Workforce

Note: MSA 2000 S67 Requires Municipalities to develop and adopt appropriate systems and procedures to ensure fair; efficient; effective; and transparent personnel administration in accordance with the Employment Equity Act 1998.

Work force management within the Municipality is compliant with all legislative requirements governing the workplace together with collective agreements concluded by the parties at the SALGBC. There is an extensive consultation process with organized labour on issues of mutual interest at the Local Labour Forum.

This is done through management of the recruitment process, selection and placement of staff; so that the best suitably qualified candidates are employed.

Employee benefits including sick leave are administered in terms of applicable labour legislation, Conditions of Service, Collective Agreements and policies by means of an integrated Electronic Human Resource Management System.

The Directorate Corporate Services is tasked with the responsibility of ensuring that the Human Resources Management, Labour Relations, and Human Resource Development Sub-Directorates develop and implement internal Human Resources Policies, which are compliant to legislation and that ensures that the Municipality achieves its vision and developmental objectives.

The HR Policies Unit obtains its mandate from Section 67 of the MSA and therefore strives to develop and implement cutting-edge internal Human Resources Policies, which are compliant to legislation and ensures that the Municipality achieves its vision and developmental objectives as set out in the Municipality's Integrated Development Plan (IDP).

The policies and procedures supplement the conditions of employment of every employee, the workplace rules issued from time to time by the Municipality, and the code of conduct for staff members of municipalities contained in Schedule 2 of the Municipal Systems Act. As such it attempts to establish a set of rules for the consistent interpretation and application of collective agreements and legislation governing human resources management in the Municipality

HR Policies contributes to improving compliance in terms of workplace legislation and collective agreements and provides an improved state of corporate governance. It gives direction and guidance to employees to do their work and provide workplace structure and support in the way that a Municipality defines roles and responsibilities and explain the consequences of actions and behaviours.

The Human Resource Management Sub-Directorate established an internal HR Policy Forum and has as a result developed a number of policies that have been referred to discussion and consultative forums such as the EMT, Section 80 Committee for Corporate Services and the Local Labour Forum (LLF). The policies are finally referred to Council for approval.

Table 37: HR Policies and Plans (01 JULY 2023 – 30 JUNE 2024)

HR Policies and Plans			
Name of Policy	Completed	Reviewed	Date adopted by Council or comment on failure to adopt
Employment Equity Policy	2017/18	Feb- 2024	The policy is under review still to be consulted with relevant stakeholders
Employment Equity Report	2017/18	Feb - 2024	The policy is under review still to be consulted with relevant stakeholders
Career Management Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
HRM&D Strategy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Succession Planning Policy	2017/18	Fe - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Internship and Work Integrated Learning Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Recognition of Prior Learning (RPL)	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Occupational Health and Safety Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Employee Wellness Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders. The policy to be referred to HRD as per municipal protocol, and b aligned with the DPSA, employee Health and wellness strategic framework for the public service.
Personal Protective Equipment Policy (PPE)	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Bereavement Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Control of Official Firearm Policy	2017/18	Feb - 2024	Council preferred to refer all these policies back to the LLF plenary for further consultative discussions

Workplace Skills Plan	2019/20	April - 2024	Submitted to LG SETA for approval 2023-2024 WSP
HIV Aids STI and TB Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Disability Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Overtime Policy	2017/18	Feb - 2024	The policy is under review -still to be consulted with relevant stakeholders. The policy is at LLF for consultation.
Placement Policy	2021/22	Feb - 2023	The policy is still applicable . The policy was adopted by Council on the 19 December 2022
Employee Study Assistance Policy	2017/18	May - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Skills Development Policy	2017/18	May - 2024	The policy is under review -still to be consulted with relevant stakeholders.
Workplace Discrimination and Harassment Policy	2017/18	Feb - 2024	Council preferred to refer all these policies back to the LLF plenary for further consultative discussions

Table 38: Number and Cost of Injuries on Duty 2023/2024

Number and Cost of Injuries on Duty (July 2023-June 2024)									
Type of injury	Injury Taken	Leave	Employees using injury leave	Proportion employees using sick leave	Average Leave per employee	Injury per	Salary Cost	Total Cost	Estimated
	Days		No.	%	Days		R	R	
Required basic medical attention only	243		45		18,5			R111 339,50	
							R371 089,00		
Approved Section 24 Cases	66		3	-	4,5			R47 487,81	
							R69 467,95		
Temporary total disablement	-		-	-	-			-	
Permanent Disablement	-		-	-	-			-	
Fatal	-		-	-	-			-	
IOD Pensioners	-		-	-	-			-	
Total	309		48	-	15,5		R440 556-95	R158 827,31	

Injuries: Cognisance should be taken that although the statistics represent all cases reported to the Safety and Loss Control Sub-directorate, there are cases which to date have not been approved by the Compensation Commissioner. Medical expenses incurred will be incorrect as it only reflects expenses paid for approved cases, therefore the estimated costs only refer to the salary cost for the leave taken.

The **total estimated cost** not only includes the injury on duty cases, but also the sundry payments for injury on duty pensioners. Furthermore, cognisance should be taken that an injury on duty case run over a two-year period and whilst the injury on duty date was not in the financial year, cost can still be payable in the next year.

Injuries: The **classification** under type of injury does not clearly make provision to capture serious injury on duty cases, where the injured was of duty 14 days or longer some up to 6 months, but the employee returned to his work after rehabilitation. Therefore, we added another classification namely, **approved Section 24 cases**.

Examination of injury on duty cases

Examination of injury on duty cases are done by a doctor, who treated the patient as determined /required by the Compensation for Occupational Injuries and Diseases Act. If the injured was treated by the Doctor at our clinic, then that doctor will be responsible for all follow-ups.

Table 39: Number of Days and Cost of Sick Leave 2023/2024

Number of days and Cost of Sick Leave (excluding injuries on duty)									
Salary band	Total leave	sick	Proportion of sick leave without medical certification	Employees using sick leave	Total post	employees in	Average leave per Employee Days	sick per	Estimated cost
	Days		%	No.	No.				R' 000
Lower skilled (Levels 016-015)	7611		24.50	2174	1390		5.48		R6,143,474.10
Skilled (Levels 013-014)	1557		33.33	556	68		22.90		R1,418,294.57
Highly skilled production (levels 007-012)	10095		22.81	3370	1170		8.63		R14,197,670.66

Number of days and Cost of Sick Leave (excluding injuries on duty)						
Highly skilled supervision (levels 004-006)	1812	30.13	564	273	6.64	R5,642,035.58
Senior management (Levels 002-003)	1318	24.28	366	139	9.48	R6,809,648.49
MM and S57	9	100.00	3	8	1.13	R.1,453,964.88
Total	22402	24.83	7033	3048	7.35	R34,261,260.11

Table 40: Number and Period of Suspensions

Number Period of Suspensions				
Personal Details	Nature of Alleged Misconduct	Date of Suspension	Details of disciplinary action taken, status of case and reasons why not finalized.	Date Finalized
GM: HRM	He did not follow proper procedure to hire the traffic interns Authorised the payment of traffic interns while at home	13/09/23	The disciplinary hearing procedure is still ongoing There has been a change of Presiding Officers.	
GM: Budget & treasury, finance	She failed to follow given instructions She did not want to report for duty on her initial post She came to work only to sign the attendance register and leave	24/08/23	The disciplinary hearing is still ongoing. There has been a change of Presiding Officers.	
Regional General Manager: Bloemfontein	He gave employees acting's on higher positions which is not in line with collective agreement He was not being honest on his reports	04/04/24	The employees have not been charged. Shortage of Presiding Officers equivalent or higher to the employee's position	
Manager: Meter Reading (Data Analysis), Finance	She assisted the Service Provider to defraud the Municipality. She knew very well that the service provider did not render services but continued to pay them. She signed for invoices which she was not authorized to sign.	04/04/24	The employee was charged but she requested to be represented by an Attorney we still awaiting to meet with attorneys to discuss the disciplinary hearing dates.	
General Worker: Solid Waste	She used profane language towards her supervisor	01/07/24	The employee has not been charged yet. We have not yet appointed the presiding officer and employer yet.	
Sewer Cleaner	The employee was incarcerated and during his stay at a correctional facility he was receiving overtime and also signing his own timesheet.	29/02/24	The employee has not been charged yet. We have not yet appointed the presiding officer and employer yet.	
Supervisor: Water & Sanitation	The employee is the supervisor of an employee who was incarcerated but failed to report the matter and took Municipal property (time sheets) illegally to prison for an employee to sign.	29/02/24	The employee has not been charged yet. We have not yet appointed the presiding officer and employer yet.	
Superintendent: Water & Sanitation	The employee is the superintendent of an employee who was incarcerated he was aware of the fraudulent act but failed to report the matter.	20/02/24	The employee has not been charged yet. We have not yet appointed the presiding officer and employer yet.	
Assistant Chief: Public Safety	They facilitated that there should be ghost worker.	25/04/24	The employee has not been charged yet. We have not yet appointed the presiding officer and employer yet.	
General worker: Solid waste (Thoabala)		03/05/24		
Chief Clerk: Finance	He assisted the Service provider to defraud the Municipality. He gave the Service Provider Municipal Property (indigent forms)	04/06/24	The employee has not been charged yet. We have not yet appointed the presiding officer and employer yet.	
Environmental Officer	Tempered with the medical Certificate by extending the number of sick days. Fraudulent presentation.	12/06/24	The employee has not been charged yet. We have not yet appointed the presiding officer and employer yet.	

OHS & WELLNESS COMMENT

Labour Section should refer all cases of misconduct to the Occupational and Wellness section for professionals to make necessary assessments and interventions, The two sections must work hand in hand for the unit to make recommendations on matters concerning employees, based on their assessments and employee records.

Component C: Capacitating the Workforce

One of the key challenges around an integrated process of skills development within the Municipality has been a lack of a comprehensive, holistic and integrated framework for human capital development that will guide and integrate key processes such as training needs analysis, career pathing and planning, succession planning, management and leadership development, knowledge exchange and innovation.

The following programmes were implemented during 2023/2024 financial year.

Table 41: Programmes Implemented on Capacity Workforce

Funding Source	Name of Learning Programmes	LGSETA Supporting Interventions	No of 18.1 Beneficiaries	Status Quote
Discretionary Grant	Municipal Finance	Learnership	28	Completed
Discretionary Grant	Municipal Finance	Learnership	31	Completed
Discretionary Grant	Municipal Finance	Learnership	28	On-going
Discretionary Grant	Construction Roadworks	Learnership	60	Completed
Mangaung	TLB Operators Training	In-house training	10	Completed
Mangaung	Forklift Operators Training	In-house training	08	Completed
Mangaung	Basic Traffic Officer Diploma Course	In-house training	50	Completed
Mangaung	Basic First Aid Training	In-house training	400	Completed
Mangaung	Law Enforcement Skills Program (Metro Police Course)	In-house training	55	Completed
Funding Source	Name of Learning Programmes	Supporting Interventions	No of 18.2 Beneficiaries	Status Quote
NARYSEC	Peace Officer Training	Skills Programme	54	Completed
KwaZulu Natal Municipalities	Basic Traffic Officer Diploma Course	Learnership	52	On-going
Premiers Office and various SETAs	Various graduates' programmes	Internship	31	On-going
Premiers Office with various SETAs	Various graduates' programmes	WIL	4	On-going
LGSETA Discretionary Grant	Municipal Finance (NGOs)	Learnership	20	On-going
LGSETA Discretionary Grant	LED (Coops and SMMEs)	Learnership	60	On-going

Study Assistance Scheme

Admission – 84

Completion – 59

Table 42: Financial Competency Development

Description	A. Total number of officials employed by Municipality (Regulation 14(4)(a) and (c))	B. Total number of officials employed by municipal entities (Regulation 14(4)(a) and (c))	Consolidated: Total of A and B	Consolidated: Competency assessments completed for A and B (Regulation 14(4)(b) and (d))	Consolidated: Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))	Consolidated: Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))
Accounting officer	1	1	1	1		1
Chief financial officer	0	0	0	0		0
Senior managers	8	8	8	8		8
Any other financial officials	192	192	192	95	95	95
Supply Chain Management Officials	31	31	31	31		20
Heads of supply chain management units	1	1	1	1		1
Supply chain management managers	2	2	2	2		2
TOTAL	235	235	235	138	95	127

Financial competency development programmes could not be implemented for financial year 2023-2024. Municipal Finance Management Development Programme was identified as an intervention to address finance competency shortage in the Municipality and so listed in the WSP as one of those interventions in addressing deficit in skills competency. Two processes unfolded, the first one was application for Discretionary Grants, which was approved by LGSETA and Service Provider appointed, awaits first tranche payment to get the project going.

EMPLOYEE EXPENDITURE

It is extremely important to control workforce expenditure since it is one of the largest single expenditure items on the operational budget of the Municipality. Spending is controlled by means of the approved staff establishment and budget control. Expenditure on overtime is limited according to the "Collective Agreement".

CHAPTER 5 - FINANCIAL PERFORMANCE

5.1 Statement of Financial Performance

The table 43 below gives an overview of municipal performance against the budget.

Table 43: Reconciliation of Table A1 Budget Summary

Description	2022/2023	Budget Year 2023/2024							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	1 508 845	1 541 522	1 541 522	140 539	1 609 970	1 541 522	68 448	4%	1 541 522
Service charges	4 784 065	5 597 889	5 597 889	398 819	5 242 237	5 597 889	-352 653	-17%	5 597 889
Investment revenue	509 033	290 219	290 219	56 599	659 955	290 219	369 736	537%	290 219
Transfers and subsidies	986 537	1 230 629	1 161 458	8 811	1 103 098	1 161 458	58 360	-5%	1 161 458
Other own revenue	597 219	651 174	651 174	34 904	741 315	651 174	29 578		651 174
Total Revenue (excluding capital transfers and contributions)	8 385 699	9 311 433	9 242 262	639 672	9 356 575	9 242 262	114 313	1%	9 242 262
Employee costs	2 223 632	2 447 868	2 340 493	206 748	2 436 806	2 340 493	96 313	4%	2 340 493
Remuneration of Councillors	69 434	76 003	76 457	6 018	74 552	76 457	1 905	2%	76 457
Depreciation & asset impairment	2 238 002	1 765 039	1 765 039	146 779	2 205 240	1 765 039	440 201	115%	1 765 039
Finance charges	178 458	45 314	45 314	6 837	68 116	45 314	22 802	50%	45 314
Materials and bulk purchases	3 132 443	2 832 461	2 869 630	686 078	3 913 027	2 869 630	1 043 396	69%	2 869 630
Transfers and subsidies	-	1 845	25	-	4 992	25	4 968	20277%	25
Other expenditure	1 547 085	1 577 495	1 570 416	92 746	1 216 376	1 570 416	357 849		1 570 415
Total Expenditure	9 389 054	8 746 025	8 667 374	1 145 206	9 919 109	8 667 374	1 251 736	14%	8 667 373
Surplus/(Deficit)	1 003 355	565 408	574 888	-505 534	-562 534	574 888	-1 137 423	-198%	574 888
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	825 524	951 365	822 679	72 271	543 950	822 679	-278 729	-34%	822 679

Description	2022/2023	Budget Year 2023/2024							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	234 322	120 000	120 000	10 000	120 000	120 000	-		120 000
Surplus/(Deficit) after capital transfers & contributions	56 491	1 636 773	1 517 567	-423 263	101 416	1 517 567	-1 416 152		1 517 567
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	56 491	1 636 773	1 517 567	-423 263	101 416	1 517 567	-1 416 152		1 517 567
<u>Capital expenditure & funds sources</u>									
Capital expenditure	572 820	951 365	821 921	97 161	458 583	821 921	363 338		821 921
Capital transfers recognised	572 820	951 365	821 921	97 161	458 583	821 921	363 338		821 921
Borrowing	12 220								
Internally generated funds	110 170	203 122	143 830	22 047	92 690	143 830	51 140		143 830
Total sources of capital funds	695 210	1 154 487	965 751	119 208	551 273	965 751	414 478		965 751
<u>Financial position</u>									
Total current assets	8 529 283	4 325 447	4 325 447		8 869 968				4 325 447
Total non current assets	21 749 145	23 315 245	23 126 510		21 673 338				23 126 510
Total current liabilities	10 748 178	2 563 392	2 563 392		10 880 897				2 563 392
Total non-current liabilities	2 470 607	1 781 712	1 781 712		2 508 721				1 781 712
Community wealth/Equity	17 059 643	23 295 588	23 106 853		17 153 688				23 106 853
<u>Cash flows</u>									
Net cash from (used) operating	4 693 505	2 607 170	2 607 170	20 072	7 011 341	2 607 170	4 404 171	169%	2 607 170
Net cash from (used) investing	698 345	1 144 693	1 144 693	116 388	548 243	1 144 694	596 451	52%	1 144 693
Net cash from (used) financing	207 567	157 770	157 770	45 232	161 970	157 770	4 200	3%	157 770
Cash/cash equivalents at the month/year end	3 787 593	1 304 707	1 304 707	141 548	6 301 128	1 304 706	3 803 520		1 304 707

The Budget Summary Table is divided into three components namely:

- A. Statement of Financial Performance
- B. Spending against Capital Budget
- C. Other Financial Matters.

COMPONENT A: STATEMENT OF FINANCIAL PERFORMANCE

A. Total Revenue

The Municipality out of its original budget of (9 311 billion) performed at 101% of its adjusted revenue budget of R 9 242 billion for the year. The main variance on the final budget can be attributed to the following:

- Property rates performed more by 4% (R1 609 billion)

B. Total Expenditure

The Municipality's actual expenditure stood at R 9,919 billion, of the adjusted expenditure budget of R 8, 764 which is 14% more.

C. Surplus / (Deficit)

The deficit was R563 million.

COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

At end of the financial year 2023/2024 the actual spending on the capital expenditure is R 551million (57%) of the final Budget R965 million with a variance of R (414million).

COMPONENT C: CASH FLOWS MANAGEMENT AND INVESTMENTS

At the end of the financial year 2023/2024 the municipal cash and investments balances stood at R 6 301 128.

5.2 Grants

A. Operating Grants

Table 44: Operating Grants

GRANT EXPENDITURE				
DESCRIPTION	Adjustment Budget 2023/2024	June 2024 Actual	Balance	Percentage Spent
Neighbourhood Development Partnership Grant	16 908 000	16 908 000	-	100%
Public Transport Infrastructure & Systems Grant	77 919 137	33 228 209	44 690 928	43%
USDG Grant	5 000 000	4 217 811	782 189	84%
Informal Settlement Upgrading Partnership	2 697 640	8 495 021	-	315%
TOTAL FINANCING				

The Municipality is a recipient of the Operating Grants and Subsidies from the National and Provincial Government's respectively. For the reporting period the actual spending was R593 million.

B. Capital Grants

The capital expenditure budget stood at R 749 million by the end of the 2023/2024 financial year.

Table 45: Conditional Grants Received: Excluding MIG

Grants Received	Budget
Public Transport Infrastructure & Systems Grant	92 108 865
USDG Grant	472 782 000
Informal Settlement Upgrading Partnership	111 934 360
FS Human Settlement	5 000 000
FS Informal Settlement	53 746 060
Municipal Disaster Relief Grant	13 150 000
Neighbourhood Development Partnership Grant	16 908 000
Total	748 721 285

5.3 Repairs and Maintenance

Table 46: Repairs and Maintenance

Repair and Maintenance Expenditure: Year 2023/2024				
R' 000				
	Original Budget	Adjustment Budget	Actual	Percentage
Repairs and Maintenance Expenditure	551 028	540 169	602 272	111.50

Repairs and Maintenance Budget spending was at R 602 million (111.5%) by the end of the 2023/2024 financial year.

5.4 Spending against Capital and Operating Budget

Table 47: Capital and Operating Expenditure

R'000	Original Budget	Adjustment Budget	Actual
Capital Expenditure	913 330	965 751	656 353
Operating Expenditure	6 919 928	6 902 541	8 585 304
Total expenditure	7 833 259	7 868 292	9 241 658

Table 48: Capital Expenditure Funding Sources

CAPITAL EXPENDITURE FUNDING PER SOURCE	Approved Budget	Adjusted Budget	Curr Mth Exp	YTD Movement	Balance	% on Approved Budget
External Loans	-	-				
Capital Replacement Reserve (Own funds)	203 122	143 830	22 047	92 690	51 140	
Public Contributions and donations	14 300	71 046	2 057	12 500	58 546	
National Government	937 065	750 875	95 104	446 083	304 792	
TOTAL	1 154 487	965 751	119 208	551 273	414 478	

B. Projects Funded.

Funds earmarked for capital expenditure programmes are used mainly to address basic community service delivery expectation of water and sanitation, electricity, roads and stormwater.

C. Capital Spending on 4 Largest Projects

Table 49: Capital Expenditure of 4 Largest Projects

Capital Expenditure of 4 largest projects*			
R' 000			
Name of Project	Current: Year 2023/2024		
	Original Budget	Adjustment Budget	Actual Expenditure
VISTA-PARK 3 INSTALL CIVIL & ELEC INFRA	43 642 000	45 592 000	42 621 698
INDUSTRY TRANSFORMATION	59 500 000	40 800 000	40 800 000
ELECTRIFICATION PROJECTS (ISUPG)	28 000 000	58 000 000	30 024 087
VEHICLES	15 000 000	61 335 269	61 335 269
TOTAL	146 142 000	205 727 269	174 781 054

5.5 Cashflow Management and Investments

Table 50: Cash Flow Outcomes

Description	Ref	2022/2023	Budget Year 2023/2024							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		846 350	1 307 345	1 307 345	78 115	858 837	1 307 345	448 508	-34%	1 307 345
Service charges		3 582 971	3 837 372	3 837 372	330 928	3 989 115	3 837 372	151 743	4%	3 837 372
Other revenue		6 498 534	2 637 337	2 637 337	617 011	8 548 346	2 637 337	5 911 009	224%	2 637 337
Transfers and Subsidies - Operational		660 184	1 230 629	1 230 629	17 401	1 198 069	1 230 629	32 561	-3%	1 230 629
Transfers and Subsidies - Capital		904 966	951 365	951 365	26 513	709 664	951 365	241 701	-25%	951 365
Interest		61 639	26 401	26 401	5 336	79 348	26 401	52 948	201%	26 401
Dividends		12	3	3		8	3	6	217%	3
Payments										
Suppliers and employees		7 861 151	7 383 281	7 383 281	1 002 205	8 372 046	7 383 281	988 765	13%	7 383 281
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 693 505	2 607 170	2 607 170	20 071	7 011 341	2 607 170	4 404 171	169%	2 607 170
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			9 793	9 793	2 844	2 844	9 793	6 949	-71%	9 793
Decrease (increase) in non-current receivables	-	3 279			24	42		42		
Decrease (increase) in non-current investments		144				144		144		
Payments										

Description	Ref	2022/2023	Budget Year 2023/2024							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Capital assets		695 210	1 154 487	1 154 487	119 208	551 273	1 154 487	603 214	52%	1 154 487
NET CASH FROM/(USED) INVESTING ACTIVITIES		698 345	1 144 694	1 144 694	116 388	548 243	1 144 694	596 451	52%	1 144 694
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		1 329	4 087	4 087	-	-58	4 087	4 146	-101%	4 087
Payments										
Repayment of borrowing		206 238	-161 857	-161 857	45 232	161 912	-161 857	55	0%	-161 857
NET CASH FROM/(USED) FINANCING ACTIVITIES		207 567	157 770	157 770	45 232	161 970	157 770	4 200	-3%	157 770
NET INCREASE/(DECREASE) IN CASH HELD		3 787 593	1 304 707	1 304 707	141 548	6 301 128	1 304 707			1 304 707
Cash/cash equivalents at beginning:		740 533	740 533	740 533	597 894	711 161	740 533			711 161
Cash/cash equivalents at month/year end:		4 528 126	2 045 240	2 045 240		7 012 288	2 045 240			2 015 868

5.6 Borrowing and Investments

A. Actual Borrowings and Investment

Table 51: Actual Borrowings and Investments –Year 2022/23 – 2023/2024

Description	Ref	2022/2023	Budget Year 2023/2024			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		711 161	1 562 145	1 562 145	136 581	1 562 145
Trade and other receivables from exchanged trans		1 467 782	1 646 217	1 646 217	1 432 092	1 646 217
Receivables from non-exchanged transactions		420 024	409 234	409 234	960 497	409 234
Current portion of non-exchange transactions		820 308	179	179	820 308	179
Inventory		688 278	707 672	707 672	845 324	707 672
VAT		4 278 110			4 762 047	
Other current assets		143 620			186 281	
Total current assets		8 529 283	4 325 447	4 325 447	8 869 968	4 325 447
Non-current assets						
Long-term receivables						
Investments		144	-		144	
Investment property		1 587 424	1 748 929	1 748 929	1 587 424	1 748 929
Investments in Associate						
Property, plant and equipment		17 539 950	21 408 034	21 220 211	17 349 752	21 220 211
Heritage assets		254 696	-	-	254 696	
Intangible		97 838	158 282	157 370	92 187	157 370
Non-current receivables from non-exchange transactions		8 967	-	-	9 009	
Other non-current assets		2 260 126	-	-	2 380 126	
Total non-current assets		21 749 145	23 315 245	23 126 510	21 673 338	23 126 510
TOTAL ASSETS		30 278 428	27 640 692	27 451 956	30 543 306	27 451 956
LIABILITIES						
Current liabilities	-					
Bank overdraft						

Description	Ref	2022/2023	Budget Year 2023/2024			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Financial liabilities		118 541	155 247	155 247	280 452	155 247
Consumer deposits		197 529	175 709	175 709	194 472	175 709
Trade and other payables from exchange trans		4 927 602	1 759 187	1 759 187	4 725 985	1 759 187
Trade and other payables from non-exchange trans		369 930	276 980	276 980	390 479	276 980
Provisions		1 167 349	139 906	139 906	1 151 641	139 906
VAT		4 204 308	56 364	56 364	4 698 773	56 364
Other current liabilities						
Total current liabilities		10 748 178	2 563 392	2 563 392	10 880 897	2 563 392
Non-current liabilities						
Financial liabilities		976 993	153 438	153 438	977 247	153 438
Provisions		1 493 614	1 628 274	1 628 274	1 531 474	1 628 274
Total non-current liabilities		2 470 607	1 781 712	1 781 712	2 508 721	1 781 712
TOTAL LIABILITIES		13 218 785	4 345 104	4 345 104	13 389 618	4 345 104
NET ASSETS	2	17 059 643	23 295 588	23 106 853	17 153 688	23 106 853
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		12 172 722	18 427 101	18 357 572	12 897 379	18 357 572
Reserves		5 018 397	5 088 245	5 088 245	5 018 397	5 088 245
TOTAL COMMUNITY WEALTH/EQUITY	2	17 191 119	23 515 346	23 445 817	17 915 776	23 445 817

Chapter 6 – Auditor General Reports

Component A: Auditor – General Opinion of Mangaung Metropolitan Municipality Consolidated Financial Statements 2023/2024

Report on the audit of the financial statements

Qualified opinion

1. I have audited the consolidated financial statements of the Mangaung Metropolitan Municipality and its entity (the group) set out on pages 284 to 457, 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 and actual amounts for the year then ended, as well as notes to the consolidated financial statements, including a summary significant accounting policies.
2. In my opinion, except for the possible effects of the matter described in the basis for qualified opinion section of this auditor's report, the consolidated financial statements present fairly, in all material respects, the financial position of the group as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (Dora).

Basis for qualified opinion

Employee related costs

3. I was unable to obtain sufficient appropriate audit evidence for overtime included in employee related costs in note 46 to the consolidated financial statements, as inadequate processes were in place to ensure that a need was determined for overtime to be worked or to confirm that the municipal officials worked the overtime claimed. I was unable to confirm the overtime included in employee related costs by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to overtime included in employee related costs stated at R246 048 912 (2023: R204 337 528) in note 46 to the consolidated financial statements.

Context for opinion

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

Material uncertainty relating to going concern

7. I draw attention to the matter below. My opinion is not modified in respect of this matter.
8. Note 66 to the consolidated financial statements indicates that the group was under financial distress requiring the implementation of a mandatory financial recovery plan (FRP) during the year ended 30 June 2024. There was also slow progress in dealing with financial difficulties, as only 28% of the activities contained in the FRP were fully implemented during the year. The group's creditor's payment period was 229 days (2023: 223 days) and its current liabilities exceeded its current assets by R468 209 598 (2023: R406 626 568). In addition, the group owed the water board R921 667 119 (2023: R821 395 331) and Eskom R1 099 284 804 (2023: R737 644 103) as at 30 June 2024, which was long overdue. As stated in note 66, these events or conditions, along with the other matters as set forth in note 66, indicate that a material uncertainty exists that may cast significant doubt on the group's ability to continue as a going concern.

Emphasis of matters

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

Restatement of corresponding figures

10. As disclosed in note 75 to the consolidated financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the consolidated financial statements of the group at, and for the year ended, 30 June 2024.

Material impairments

11. As disclosed in notes 5 and 6 to the consolidated financial statements, consumer receivables from exchange transactions and consumer receivables from non-exchange transactions were impaired by R6 988 028 253 (2023: R6 414 505 642) and R1 993 972 053 (2023: R1 703 007 287) respectively.
12. As disclosed in note 52 to the consolidated financial statements, consumer receivables from exchange transactions and consumer receivables from non-exchange transactions were written-off by R692 488 067 (2023: R286 549 814).

Material losses

13. As disclosed in note 54 to the consolidated financial statements, material water distribution losses of R490 552 461 (2023: R454 225 316) were incurred by the group mainly due to burst water pipes, leakages and illegal water connections.
14. As disclosed in note 54 to the consolidated financial statements, material electricity distribution losses of R202 219 217 (2023: R213 876 959) were incurred. Technical losses amounted to R134 812 812 (2023: R161 276 683) and were due to electricity losses while being distributed from the source of generation through the transmission and distribution network to the final consumer. Non-technical losses amounted to R67 406 405 (2023: R71 292 320) and were due to administrative and technical errors, negligence, theft of electricity, tampering with meters, connections which form part of illegal consumption and faulty meters.

Underspending and withholding conditional grants

15. As disclosed in note 23 to the consolidated financial statements, the group materially underspent the conditional grants by R193 594 528 (2023: R368 393 282) due to the group not properly monitoring the usage of grant funding. As disclosed in note 70 to the consolidated financial statements, the National Treasury withheld R296 655 460 (2023: R377 235 539) in conditional grants from the group due to the slow implementation of projects.

Unauthorised expenditure

16. As disclosed in note 67 to the consolidated financial statements, unauthorised expenditure of R1 811 858 259 (2023: R1 354 795 769) was incurred, due to overspending of the budget.

Irregular expenditure

17. As disclosed in note 69 to the consolidated financial statements, irregular expenditure of R278 004 236 (2023: R198 352 449) was incurred, due to non-compliance with supply chain management (SCM) requirements. In addition, the full extent of irregular expenditure is still in the process of being determined.

Fruitless and wasteful expenditure

18. As disclosed in note 68 to the consolidated financial statements, fruitless and wasteful expenditure of R129 962 574 (2023: R189 948 461) was incurred, due to interest paid on late payments to suppliers and delays in capital projects.

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the consolidated financial statements

21. The accounting officer is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

22. In preparing the consolidated financial statements, the accounting officer is responsible for assessing the group's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

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

23. My objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.
24. A further description of my responsibilities for the audit of the consolidated financial statements is included in the annexure to this auditor's report. This description, which is located at page 178, forms part of our auditor's report.

Report on the audit of the annual performance report

25. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance area (KPA) presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
26. I selected the following KPA presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected a KPA that measures the group's performance on its primary mandated functions and that is of significant national, community or public interest.

KPA	Page numbers	Objective
Basic service delivery	20 - 99	Service delivery improvement

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

Basic service delivery

Fully refurbished sludge digesters in Bloemspuit

29. An achievement of inception report has been approved and the project is ongoing as reported against a target of 30% progress in the construction phase. I could not determine whether the reported achievement was correct, as the indicator was not well defined due to the target not being clearly defined during the planning processes and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievement might be more or less than reported and was not reliable for determining whether the target has been achieved. Moreover, the approved planning documents included a commitment to progress by 30% in the refurbishment of sludge digesters in Bloemspuit. However, an achievement of inception report has been approved and the project is ongoing as reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Lastly, measures taken to improve performance against the underachieved target of 30% progress in the construction phase were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target.

WS5.31 Percentage of total water connections metered

30. An achievement of 67,5% was reported against a target of 0. I could not determine whether the reported achievement was correct, as the indicator was not well defined due to the target not being clearly defined during the planning processes and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining whether the target has been achieved. Moreover, a target of zero was set for this indicator. No reason for this was provided by the accounting officer. As a result, the target was not useful for measuring and monitoring progress against the municipality's planned objectives. Lastly, the approved planning documents included a commitment to metre 0 water connections. However, an achievement of 67,5% was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

WS4.21 Percentage of industries with trade effluent inspected for compliance

31. An achievement of 53,2% was reported against a target of 0%. I could not determine whether the reported achievement was correct, as the indicator was not well defined due to the target not being clearly defined during the planning processes and adequate supporting evidence to clarify the methods and processes for

measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved. Lastly, a target of zero was set for this indicator. No reason for this was provided by the municipality. Consequently, the target was not useful for measuring and monitoring progress against the municipality's planned objectives.

HS1.13 Hectares of land acquired for human settlements in the municipal area

32. An achievement of 0 was reported against a target of none. However, the target had not been clearly defined during the planning processes, as the nature and required level of performance of the target was not clearly identifiable and a quantifiable level of performance to be achieved was not specified. Furthermore, a target of "none" was set for this indicator. The reason provided by the accounting officer for this is that the National Treasury C88 indicator is a duplication of an already existing municipal indicator. As a result, the target is not useful for measuring and monitoring of, and reporting on, progress against the municipality's planned objectives. Furthermore, an achievement of 0 was reported against a target of none but the audit evidence showed the actual achievement to be 18,667 hectares. The achievement against the target was better than reported.

HS1.12 Number of serviced sites

33. An achievement of 0 was reported against a target of 0. However, the target had not been clearly defined during the planning process, as the number of sites to be serviced was not clearly stipulated. A target of zero was set for this indicator. No reason for this was provided by the municipality. Consequently, the target was not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives. Moreover, the target also does not relate directly to the indicator, which measures the number of sites to be serviced. This makes it difficult to plan for the achievement of the indicator. As a result, the reported achievement does not provide useful information on the indicator's achievement. Furthermore, complete construction in the new financial year was reported as a measure aimed at improving performance against the target of 0. However, I could not determine if the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, the audit evidence showed the actual achievement to be 154 serviced sites. The achievement against the target was better than reported.

EE2.11 Percentage of total residential electricity provision allocated as free basic electricity by 30 June 2024

34. An achievement of 3,86% was reported against a target of percentage of total residential electricity provision allocated as free basic electricity (FBE) by 30 June 2024. However, the target had not been clearly defined during the planning process, as the actual percentage planned to be achieved was not determined. Moreover, no target was set for this indicator. No reason for this was provided by the accounting officer. Consequently, the target is not useful for measuring and monitoring progress against the municipality's planned objectives. Furthermore, I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved.

HS2.21 Number of rateable residential properties in the subsidy housing market entering the municipal valuation roll

35. An achievement of none was reported against a target of 0. However, the target had not been clearly defined during the planning process. The target was not specific, as the nature and required level of performance was not clearly identified. The target also did not specify a quantifiable level of performance to be achieved. Consequently, the reported achievement does not provide useful information on the indicator's achievement. A target of 0 was set for this indicator. The reason provided by the municipality for this was that relevant data for reporting under this indicator was not available. As a result, the target was not useful for measuring and monitoring progress against the municipality's planned objectives.

Refurbished pumpstation

36. The approved planning documents included a commitment to complete the refurbishment of the Hamilton Park pump station. However, an achievement of "inception report completed and continue with refurbishment of pumpstation" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Moreover, complete close-out of the project in the new financial year (2024-25) was reported as a measure aimed at improving performance against the target of refurbished pumpstation. However, I could not determine if the measure had actually been implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken. Lastly, an achievement of inception report completed and continue with refurbishment of pumpstation was reported against a target of refurbished pumpstation. As a result, I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

WS4.11 Percentage of water treatment capacity unused

37. The approved planning documents included a commitment that 54% of the water treatment capacity will be unused. However, an achievement of 0 was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, the contract has to be regularised or new appointment has to be made was reported as a measure aimed at improving performance against the target of 54%. However, I could not determine if the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken. Lastly, an achievement of 0 was reported against a target of 54% but the audit evidence showed the actual achievement to be 31,41%. The achievement against the target was better than reported.

Refurbished sanitation infrastructure

38. The approved planning documents included a commitment to upgrade a number of kilometres of sewer pipes and to refurbish the sewer systems in Soutpan. However, an achievement of "contractor on site busy with the refurbishment" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Moreover, the achievement was reported against a target of kilometres of sewer pipes upgraded and/or refurbished and refurbishment work done on sanitation infrastructure. However, the target had not been clearly defined during the planning process, as the number of kilometres of sewer pipes to be upgraded and refurbished was not clearly stipulated.

Consequently, the target was not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives. In addition, measures taken to improve performance against the underachieved target were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target. Lastly, I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

TR6.11 Percentage of unsurfaced road graded

39. An achievement of 55,1% of 1 100 km was reported against a target of 1 100 km. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved. Moreover, the approved planning documents included a commitment to grade 1 100 km of unsurfaced road. However, an achievement of 55,1% of 1 100 km was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, the target of 1 100 km does not relate directly to the indicator, which measures the percentage of unsurfaced roads graded. This makes it difficult to plan for the achievement of the indicator. As a result, the reported achievement did not provide useful information on the indicator's achievement. In addition, adequate processes had not been established to consistently measure and reliably report on the achievement of this indicator and its target of 1 100 km, as we were not able to verify the processes and systems that produce the indicator. Consequently, the municipality would have found it difficult to determine the correct achievement to be reported against the planned target. Lastly, "increase budget allocation for resealing" was reported as a measure aimed at improving performance against the target of 1 100 km. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. As such, I could not verify whether the reported measures were indeed taken.

% of budget spent – MMM Waste Water Treatment Works refurbishment

40. The approved planning documents included a commitment to spend 100% of the budget on the MMM Waste Water Treatment Works refurbishment project. However, an achievement of "contractor on site busy with the refurbishment" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, measures taken to improve performance against the underachieved target of spend "100% of the budget in sewer refurbishment" were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target. Lastly, the audit evidence showed the actual achievement to be 116,8% of the budget spent. Consequently, the achievement against the target was better than reported.

% of budget spent – Refurbishment of sewer systems

41. The approved planning documents included a commitment to appoint a contractor, prepare for construction and spend the budget for the refurbishment of sewer systems. However, an achievement of "100% contractor on site busy with the refurbishment" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, an achievement of "100% contractor on site busy with the refurbishment" was reported against the target of "appoint contractor and prepare for construction". However, the target had not been clearly defined during the planning process, as the target was not clear on the percentage budget to be spent and the required level of performance to be achieved. Consequently, the target was not useful for measuring and reporting on progress against the municipality's planned objectives. Lastly, the audit evidence showed the actual achievement to be 121,83% of the budget spent. The target was still achieved.

Upgraded treatment capacity in megalitres per day

42. The approved planning documents for project Maselspoort WTW upgrading (Maselspoort filters) included a commitment to construct the Maselspoort filters to upgrade the daily treatment capacity of the water treatment plant. However, an achievement of "construction still in progress" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Moreover, measures taken to improve performance against the underachieved target were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the accounting officer to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target. Lastly, an achievement of "construction still in progress" was reported against a target of construction of Maselspoort filters. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

HS2.22 Average number of days taken to process building applications of less than 500 square meters or less

43. The target in the annual performance report differed from what had been committed to in the approved revised planning documents. The reported target was 30, while the planned target was 0. This change was made without obtaining the required approval, which undermines transparency and accountability. Moreover, an achievement of 26,07 was reported against a planned target of 30. However, the target had not been clearly defined during the planning process. The planned target was not specific, as the nature and required level of performance of the target were not clearly stipulated and did not specify a quantifiable level of performance to be achieved. Consequently, the target was not useful for measuring and reporting on progress against the municipality's planned objectives. Furthermore, adequate processes had not been established to consistently measure and reliably report on the achievement of this indicator and its planned target of 0, as inconsistencies were noted in the process that produces the actual achievement. Consequently, the municipality would have found it difficult to determine the correct achievement to be reported against the planned target. In addition, the urgent appointment of GM, BCO, senior building inspectors and building inspectors required for service delivery was reported as a measure aimed at improving performance against the target. However, I could not determine whether the measure had actually been implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved.

TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed

44. The target in the annual performance report differed from what was committed to in the approved revised planning documents. The reported target was 10 km/100%, while the planned target was 10 km. This change was made without obtaining the required approval, which undermines transparency and accountability. Moreover, the approved planning documents included a commitment to resurface and reseat 10 km of surfaced municipal road lanes. However, an achievement of 0% was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. In addition, the planned target of 10 km also does not relate directly to the indicator, which measures the percentage of surfaced municipal road lanes which was resurfaced and resealed. This makes it difficult to plan for the achievement of the indicator. Thus, the reported achievement does not provide useful information on the indicator's achievement. Furthermore, "increase budget allocation" for resealing was reported as a measure aimed at improving performance against the planned target of 10 km. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. As a result, I could not verify whether the reported measures had indeed been taken. Lastly, an achievement of 0% was reported against a planned target of 10 km. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved.

WS4.31 Percentage of wastewater treatment capacity unused

45. The target of installation of metering device to 15 wastewater treatment works (WWTWs) and start measuring does not relate directly to the indicator, which measures the % unused capacity at wastewater treatment facilities. This makes it difficult to plan for the achievement of the indicator. Consequently, the reported achievement does not provide useful information on the indicator's achievement. Lastly, "the contract has to be regularised or a new appointment has to be made" was reported as a measure aimed at improving performance against the target. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

HS1.22 Number of title deeds registered to beneficiaries

46. An achievement of 478 title deeds was reported against a target of 1 800 title deeds. However, the audit evidence showed the actual achievement to be only 358 title deeds. Consequently, the underachievement on the target was more than reported. Lastly, "expedite and allocation of more resources" was reported as a measure aimed at improving performance against the target. However, I could not determine if the measure was actually implemented to improve performance, because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

No of households connected with alternative sanitation

47. Neither the indicator nor its target of 300 households connected with alternative sanitation for project alternative sanitation solution was clearly defined during the planning process. This was due to the municipality not clearly defining whether data should be collected for both formal and informal settlements (households), which might result in data not being collected consistently. Consequently, the indicator and its target were not useful for measuring and reporting on progress against the municipality's planned objectives. Lastly, "expedite the appointment of service provider to start with construction" was reported as a measure aimed at improving performance against the target. However, I could not determine if the measure had actually been implemented to improve performance, because adequate supporting evidence was not provided for auditing. As a result, I could not verify whether the reported measures had indeed been taken.

No of individual households connected with water

48. An achievement of "designs approved" was reported for Section R installation of water project against a target of designs approved. However, the audit evidence showed that the designs for this project had not yet been approved. Consequently, the target was not achieved.

WS5.21 Infrastructure leakage index

49. An achievement 5,57 was reported against a target of 1,15. However, the audit evidence showed the actual leakage index to be 7,95. Consequently, the underachievement on the target was more than reported. Lastly, measures taken to improve performance against the underachieved target were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the accounting officer to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target.

Kilometres of gravel roads upgraded to surface roads per lane

50. Measures taken to improve performance against the underachieved target of 4,4 km for T1432 MAN 10786 BERGMAN SQUARE UPG project were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target.

Number of individual households connected with water and sewer

51. No target was set for this indicator in respect of phase 7 installation of water and sewer project. No reason for this was provided by the accounting officer. Consequently, the target is not useful for measuring and monitoring progress against the municipality's planned objectives. Moreover, "project to resume in the new financial year" was reported as a measure aimed at improving performance against the target. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, an achievement of 0 households connected with water and sewer was reported against the target. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

WS1.11 Number of new sewer connections meeting minimum standards

52. The target of complete stage 2 of the appointment does not relate directly to the indicator, which measures the number of new sewer connections that meet the minimum standards. This makes it difficult to plan for the achievement of the indicator. Consequently, the reported achievement does not provide useful information

on the indicator's achievement. Moreover, "expedite appointments of PSP" was reported as a measure aimed at improving performance against the target of "complete stage 2 of the appointment". However, I could not determine if the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, an achievement of 0 was reported against the target. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Overall presentation not comparable and understandable

53. Overall, the performance information for this KPA was not reported in such a way that it could be compared and would be easy to understand, as actual achievements for 2023-24 could not be compared to past performance because the performance information disclosed for 2022-23 were not correctly transferred from the prior year as a baseline. Consequently, the reported performance information was not useful for measuring progress against the planned objectives, which undermines transparency and accountability.

Various indicators

54. I could not determine the accuracy of various reported achievements, as the indicators were not well defined due to the target not being clearly defined during the planning processes and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievements might be more or less than reported and were not reliable for determining whether the targets have been achieved. Moreover, measures aimed at improving performance against targets were reported. However, I could not determine whether the measures were actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

Performance indicator	Project name	Planned target	Reported achievement	Reported measure
Bulk water line upgraded	Phase 7 bulk water line upgraded	Construction of bulk water line	None	Project to resume in the new financial year
Number of individual households connected with water and sewer	Sonderwater and Chris Hani installation of water and sewer	Documentation and procurement to appoint contractor	None	Consultant was appointed and has submitted detailed designs for approval
	Phase 9 installation of water and sewer	Documentation and procurement	None	Finalise the dispute with the consultant
No of erven connected water and sewer	Bloemside 4510 installation of water and sewer	Construction	None	New consultant appointed to review designs to resume with construction
	Section H&G installation of water and sewer	Construction	None	Advertise bid to appoint contractor

Various indicators

55. I could not determine the accuracy of various reported achievements, as the indicators were not well defined due to the target not being clearly defined during the planning processes and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievements might be more or less than reported and were not reliable for determining whether the targets had been achieved.

Performance indicator	Project name	Planned target	Reported achievement
Bulk sewer line upgraded	Sonderwater and Chris Hani bulk sewer line upgraded	Construction of bulk sewer line	Construction of bulk sewer line
Number of individual households connected with water and sewer	Soutpan installation of water and sewer	Construction	Construction
Length of road and stormwater constructed	Botshabelo West Main Road and Stormwater	Construction	Construction
Number of erven connected water and sewer	Dewetsdorp installation of water and sewer	Construction	Construction
TR6.21 Percentage of reported pothole complaints resolved within standard		60%	61,64%
Percentage of households receiving basic refuse removal services	Increased access to refuse removal	95%	80%
WS3.21 Percentage of callouts responded to within 48 hours (water)		60%	83,10%

Various indicators

56. I could not determine the accuracy of various reported achievements, as the indicators were not well defined and adequate supporting evidence to clarify the methods and processes for measuring achievement was not provided. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets had been achieved. Lastly, measures aimed at improving performance against targets were reported. However, I could not determine whether the measures had actually been implemented to improve performance, because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

Performance indicator	Planned target	Reported achievement	Reported measure
ENV3.11 Percentage of known informal settlements receiving basic refuse removal services	100% of all identified known informal settlement as per MMM register	80%	Service providers appointed to augment the current shortage of resources
WS3.11 Percentage of callouts responded to within 48 hours (sanitation/wastewater)	60%	27,70%	Increase budget allocation for Sanitation maintenance

Various indicators

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

Performance indicator	Project name	Planned target	Reported achievement
Number of individual households connected with water and sewer	Section T installation of water and sewer	Contractor appointed	Contractor appointed
Length of road and stormwater constructed	Caleb Motshabi/ Kgotsong Main Road and Stormwater	3,4 km road and stormwater	3,4 km road and stormwater

Various indicators

58. Achievements were reported against various targets but these targets had not been clearly defined during the planning process. Reasons for this were not provided. Consequently, the targets were not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives. Moreover, the targets below also do not relate directly to their indicators. This makes it difficult to plan for the achievement of the indicator. As a result, the reported achievements do not provide useful information on the achievement of the indicators and the irrelevant targets hinder appropriate planning for the achievement of the indicators. Furthermore, adequate processes had not been established to consistently measure and reliably report on various indicators. Consequently, the municipality would have found it difficult to determine the correct achievements to be reported against the planned targets. Lastly, based on the audit evidence, the actual achievement for these indicators did not agree to the achievements reported. Consequently, the targets were not achieved.

Performance indicator	Planned target	Reported achievement	Actual achievement	Detail
HS1.31 Number of informal settlements assessed (enumerated and classified)	0	8	0	1. Targets were set at zero and thus did not specify the specific level of performance that the municipality aimed to achieve for the reporting period under review. 2. Management could not provide supporting evidence on the processes that were in place to produce the performance information that had to be reported against these targets.
HS1.32 Number of informal settlements upgraded to phase 2	0	1	0	

Various indicators

59. Achievements were reported against various targets but these targets had not been clearly defined during the planning process. Consequently, the targets are not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives.

Performance indicator	Project	Planned target	Detail
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Number of waste management facilities developed	New regional waste management facility	Regional waste management facility	The number of waste management facilities to be developed is not clearly identified
ENV5.21 Number of inland water samples tested for monitoring purposes		Samples only taken during seasonal months October to March	The number of samples planned to be tested was not determined
Complete Stage 3 (Designs) and stage 4 (Documentation and Procurement) Start with stage 5 contract	Botshabelo main outfall sewer	Start with stage 5 of the contract	The target did not clearly stipulate the exact point during stage 5 that should be achieved

Various indicators

60. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents. These discrepancies highlight misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

Performance indicator	Project name	Planned target	Reported achievement
Kilometres of gravel roads upgraded to surface roads per lane	BATHO ROADS: UPGRADING OF ROADS AND STORMWATER	10% of 3 km	0% of 3 km
	T1523: SECTION G UPGRADES	10% of 3,8 km	None
	MAPANGWANA STREET: FREEDOM SQ; UPGRADE	15% of 1,8 km	None
	T1527B; BOCHABELA: STREETS: UPGRADE	15% of 2 km	0% of 2 km
	T1527C: BOCHABELA: STREETS; UPGRADE	18% of 1,6 km	0 km of 1,6 km
	T1528: MAN RD 11388 & 11297: JB MAFORA: UPGRADE	10% of 1,9 km	0% of 1,9 km
	T1522: THA RD 2029, 2044 and 2031: UPGRADE	5% of 4,4 km	0% of 4,4 km
Number of road intersections upgraded	T1539: UPGRADING OF TRAFFIC INTERSECTIONS	80% of 1 intersection	0% of 1 intersection

Various indicators

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

Performance indicator	Project name	Planned target	Reported achievement	Reported measure
Length of road and bridge constructed	Section R access road and bridge	Contractor appointed	None	Finalise the approval of designs to appoint contractor for construction
	Mattharantleng installation of water and sewer	Designs approved	None	Mattharantleng installation

No of individual households connected with water	Seroalo Ext 26 installation of water	Contractor appointed	None	Expedite approval of designs and appoint contractor for construction
	Ratau Hlambaza installation of water	Contractor appointed	None	Expedite approval of designs and appoint contractor for construction
Length of road and stormwater constructed	Grassland 4 main road and stormwater	1,93 km road and stormwater	0 km road and stormwater	Awaiting the approval of designs and appointment of contractor from the panel
	Bloemside 4510 road and stormwater	Designs approved	None	New consultant appointed to review designs to resume with construction
No of erven connected water and sewer	Fleurdal installation of water and sewer	22 erven connected	0 erven connected	New consultant appointed to review designs to resume with construction
	Section E1905 installation water and sewer	Designs approved	None	Expedite the approval of designs
No of individual households connected with water and sewer	Mkhonto installation of water and sewer	Appoint contractor	None	Advertise of bid to appoint the contractor
	Saliva installation of water and sewer	Appoint contractor	None	Advertise of bid to appoint the contractor
	Thaba Nchu Ext. 27 and Ratau installation of water and sewer	Appoint contractor	None	Advertise of bid to appoint the contractor
	Tambo Square/ Kgatelopele 2/ Namibia ZCC installation of water and sewer	Contractor appointed	None	Advertise of bid to appoint the contractor
	Section C installation of water and sewer	Contractor appointed	None	Expedite approval of designs and appoint contractor
	Turflaagte ZCC installation of water and sewer	Designs approved	None	Expedite approval of designs
	Rocklands Bobo Square installation of water and sewer	Designs approved	None	Expedite approval of designs
	Winkie Direko Square installation of water and sewer	Designs approved	None	Expedite approval of designs

Various indicators

62. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents. These discrepancies highlight misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Lastly, measures aimed at improving performance against targets were reported. I could however not determine if the measures had actually been implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

Performance indicator	Project	Planned target	Reported achievement	Reported measure
Kilometres of gravel roads upgraded to surface roads per lane	T1525: BOT RD 601: SECTION D: UPGRADE	5% of 5,6 km	0% of 5,6 km	Resolve budget constraints

No of road intersections upgraded	T1538: UPGRADING INTERSECTION ST GEORGE ST & PRES BRAND	15% of 1 intersection	None	Resolve budget constraints
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Various indicators

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

Performance indicator	Project name	Planned target	Reported achievement	Reported measure
Kilometres of stormwater improved /and or rehabilitated	STORMWATER REFURBISHMENT	3 km	1,671 km of 3 km progress	Resolve budget constraints
TR6.13 KMs of new municipal road network		6,3 km	0	Expedite appointments of PSP
No of individual households connected with water	Wepener Ext. 7 installation of water and sewer	Designs approved	None	Consultant to be appointed in the new financial year
No of individual households connected with sewer	Section D installation of sewer	Contractor appointed	None	Finalise the dispute with consultant
	Section M installation of sewer	Contractor appointed	None	Finalise the dispute with consultant
	Section N installation of sewer	Designs approved	None	Expedite approval of designs and appoint contractor
Refurbished steel tank and pumpstation	DEWETSDORP – STEEL TANK PUMPSTATION REFURBISHMENT	Appoint PSP and contractor	None	Request funds to implement the project in the new financial year 2024-25
Refurbished sluice gate	REFURBISH AND UPGRADE SLUICE GATE SYSTEM AT MASELSPOORT	Appoint professional service provider	None	Request funds to implement the project in the new financial year 2024-25
WS2.11 Number of new water connections meeting minimum standards		Appoint contractor and start with construction to connect 300 households	0	Expedite appointments of PSP

Various indicators

64. Achievements were reported against various targets but these targets had not been clearly defined during the planning process as the targets did not clearly stipulate the number of megalitres that the treatment capacity should be upgraded with. Consequently, the targets were not useful for measuring and reporting on progress against the municipality's planned objectives. Furthermore, measures aimed at improving performance against targets were reported. However, I could not determine whether the measures had actually been implemented to improve performance, because adequate supporting evidence had not been provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

Performance indicator	Project	Planned target	Reported achievement	Reported measure
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Upgraded treatment capacity in megalitres per day	NORTH EASTERN WWTW MECHANICAL AND ELECTRICAL WORKS (SLUDGE STREAM)	Upgraded treatment capacity in megalitres per day	None	The contract has to be regularised or new appointment has to be made.
	EXTENSION BOTSHABELO WWTW CIVIL	Upgraded treatment capacity in megalitres per day	None	The contract has to be regularised or new appointment has to be made.
	EXTENSION BOTSHABELO WWTW MECH AND ELECTRICAL	Upgraded treatment capacity in megalitres per day	None	The contract has to be regularised or new appointment has to be made.
	STERKWATER WWTW PHASE 3 MECH AND ELECTRICAL (LIQUID STREAM)	Upgraded treatment capacity in megalitres per day	None	The contract has to be regularised or new appointment has to be made.

Other matters

65. I draw attention to the matters below.

Achievement of planned targets

66. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.
67. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages 20 to 99.

Basic service delivery

<i>Targets achieved: 45%</i> <i>Budget spent: 111%</i>		
Key indicators not achieved	Planned target	Reported achievement
Kilometers of gravel roads upgraded to surface roads per lane Project: Mapangwana street: freedom sg upgrade	15% of 1,8 km	None
Kilometers of gravel roads upgraded to surface roads per lane. Project: T1523: section G upgrades	10% of 3 km	None
Kilometers of gravel roads upgraded to surface roads per lane. Project: T1525: Bot RD 601: Section D: upgrade	15% of 5,6 km	0% of 5,6km
Kilometers of gravel roads upgraded to surface roads per lane Project: T1428A Main Road 198199&200 boch	PSP Appointments	None
Number of road intersections upgraded Project: T1538: Upgrading intersection St George & Pres Brand	5% of 1 intersection	None
TR6.12 Percentage of surfaced municipal road lanes which have been resurfaced and resealed	10 km/100%	0%
TR6.13 KMs of new municipal road network	6,3 Km	0
Dewetsdorp – steel tank pumpstation refurbishment Project: Refurbished Steel Tank and Pumpstation	Appoint PSP and contractor	None
Refurbish and upgrade sluice gate system at Maselspoort Project: Refurbished Sluice Gate	Appoint a professional service provider	None
Northeastern WWTW mechanical and electrical works (sludge stream) Project: Upgraded treatment capacity in megaliters per day	Upgraded treatment capacity in megaliters per day	None
WS1.11 Number of new sewer connections meeting minimum standards	Complete stage 2 of the appointment	0
WS2.11 Number of new water connections meeting minimum standards	Appoint contractor and start with construction to connect 300 households	0
WS4.11 Percentage of water treatment capacity unused	54	0
WS4.31 Percentage of wastewater treatment capacity unused	Installation of metering device to 15 WWTWs and start measuring	0
No of individual households connected with water Project: Matlharantheng installation of water and sewer	Contractor appointed	None
No of individual households connected with water and sewer Project: Sonderwater and Chris Hani installation of water and sewer	Contractor appointed	None
No of individual households connected with water and sewer Project: Mkhonto installation of water and sewer	111 households	None

No of individual households connected with water and sewer Project: Saliva installation of water and sewer	124 households	None
No of individual households connected with water and sewer Project: Phase 9 installation of water and sewer	Construction	None
No of individual households connected with water Project: Phase 7 installation of water and sewer	Construction	0 households connected with water and sewer
Bulk water line upgraded Project: Phase 7 bulk water line upgraded	Construction of bulk water line	None
No of individual households connected with water and sewer 200 households connected with water Project: Thaba-Nchu Ext.27 and Ratau installation of water and sewer	390 households connected with water and sewer 200 households connected with water	None
Length of road and stormwater constructed Project: Grassland 4 Main Road and Stormwater	1,93 km road and stormwater	0 km road and stormwater
No of individual households connected with water and sewer Project: Tambo Square/Kgatelopele 2/Namibia ZCC installation of water and sewer	Construction	None
No of individual households connected with sewer Project: Section D installation of sewer	200 households connected with sewer	None
No of individual households connected with sewer Project: Section M installation of sewer	200 households connected with sewer	None
No of individual households connected with water Project: Seroalo Ext 26 installation of water	Contractor appointed	None
No of individual households connected with water Project: Ratau Hlambaza installation of water	Contractor appointed	None
Length of road and bridge constructed Project: Section R access road and bridge	Contractor appointed	None
No of households connected with alternative sanitation Project: Alternative sanitation solutions	300 households connected with alternative sanitation	0 households connected with alternative sanitation
No of individual households connected with water and sewer Project: Section C installation of water and sewer	48 households	None
No of individual households connected sewer Project: Section N installation of sewer	Contractor appointed	None
No of individual households connected water Project: Wepener Ext 7 installation of water and sewer	Contractor appointed	None
No of individual households connected water and sewer Project: Turflaagte ZCC installation of water and sewer	Construction	None
No of individual households connected water and sewer Project: Rocklands Bobo Square installation of water and sewer	18 households	None
No of individual households connected water and sewer Project: Winkie Direko Square installation of water and sewer	Construction	None
No of erven connected water and sewer Project: Fleurdal installation of water and sewer	22 erven connected	0 erven connected
No of erven connected water and sewer Project: Bloemside 4510 installation of water and sewer	87 erven connected	None
No of erven connected water and sewer Project: Section H&G installation of water and sewer	Construction	None
No of erven connected water and sewer Project: Section E1905 installation water and sewer	Construction	None
Length of roads and stormwater constructed Project: Bloemside 4510 road and stormwater	Construction	None
Hectares of land acquired Project: Acquisition of land for informal settlements relocations	Hectares of land acquired	0 hectares of land acquired
Number of households living in informal settlements provided with water Project: Klipfontein water connections	400 households connected with water	0 households with access to communal water
Indicator: HS1.12 Number of serviced sites	162	0
Indicator: HS1.13 Hectares of land acquired for human settlements in the municipal area	Hectares of land acquired	0
Indicator: HS2.21 Number of ratable residential properties in the subsidy housing market entering the municipal valuation roll	0	None

Material misstatements

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

Report on compliance with legislation

69. 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 group's compliance with legislation.

70. 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.
71. 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 group, 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.
72. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Financial statements and annual reports

73. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets, current assets, liabilities, revenue and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.
74. The council failed to adopt an oversight report containing the council's comments on the 2022-23 annual report, as required by section 129(1) of the MFMA.

Procurement and contract management

75. Some of the invitations to tender for procurement of commodities designated for local content and production, did not stipulated the minimum threshold for local production and content as required by the 2017 preferential procurement regulation 8(2).
76. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA. A similar limitation was also reported in the prior year.
77. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA. A similar limitation was also reported in the prior year.

Expenditure management

78. Money owed by the group was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
79. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R278 004 236 as disclosed in note 69, is not complete as management was still in the process of quantifying the full extent of the irregular expenditure. The majority of the disclosed irregular expenditure was caused by non-compliance with SCM requirements and recurring expenditure from contracts that were reported as irregular in prior financial years.
80. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R129 962 574, as disclosed in note 68 to the consolidated 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 paid due to late payments to suppliers and delays in capital projects.
81. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R1 811 858 259, as disclosed in note 67 to the consolidated financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending the budget.

Utilisation of conditional grants

82. The urban settlement development grant was not spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the Dora.
83. Performance in respect of programmes funded by the informal settlements upgrading partnership grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.
84. Performance in respect of programmes funded by the neighbourhood development partnership grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.

Consequence management

85. Unauthorised expenditure incurred by the group was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(a) of the MFMA.

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

Strategic planning and performance management

89. Measurable performance targets were not set for each of the key performance indicators (KPIs) for the financial year, as required by section 41(1)(b) of the Municipal Systems Act 32 of 2000 (MSA) and municipal planning and performance management regulation 12(1).
90. The performance management system and related controls were inadequate, as established processes for performance planning, monitoring, measurement, review and reporting were not implemented and managed, as required by municipal planning and performance management regulation 7(1).

Revenue management

91. An effective system of internal control for revenue was not in place, as required by section 64(2)(f) of the MFMA.
92. Revenue due to the group was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.
93. Accounts for service charges were not prepared on a monthly basis, as required by section 64(2)(c) of the MFMA.
94. Interest was not charged on all accounts in arrears, as required by section 64(2)(g) of the MFMA.

Asset management

95. An adequate management, accounting and information system, which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA.
96. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2)(c) of the MFMA.

Human resource management

97. Financial interests were not disclosed by the municipal manager within 60 days from date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.
98. Financial interests were not disclosed by the senior managers within 60 days from date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.
99. Job descriptions were not established for all posts in which appointments were made, as required by section 66(1)(b) of the MSA and regulation 7(1) of municipal staff regulations.
100. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA and regulation 31 of municipal staff regulations.

Environmental management

101. The Botshabelo, Thaba Nchu, BloemIndustria, Bainsvlei, Northern Works, Welvaart, Bloemspruit, Dewetsdorp, Wepener, Soutpan and Vanstadensrus Wastewater Treatment Works did not have valid operating licences, as required by section 22(1)(b) of the National Water Act 36 of 1998 (NWA).
102. The Bloemspruit, Sterkwater, BloemIndustria, North Eastern, Northern Works, Botshabelo, Thaba Nchu, Bainsvlei, Welvaart, Sterkwater, North Eastern Works, Dewetsdorp, Wepener, Soutpan and Van Stadensrus WWTW were not safeguarded and maintained to prevent defective, depleted, malfunctioning, misused and vandalised infrastructure, as required by section 63(1)(a) of the MFMA.
103. The Wepener and Northern solid waste management facilities did not have valid operating licences, as required by section 20(b) of the National Environmental Management: Waste Act 59 of 2008 (NEMWA).

Other information in the annual report

104. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the consolidated financial statements, the auditor's report and the selected KPA presented in the annual performance report that have been specifically reported on in this auditor's report.
105. My opinion on the consolidated 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.
106. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the consolidated financial statements and the selected KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
107. 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

108. I considered internal control relevant to my audit of the consolidated financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
109. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
110. There has been a slow response by the council and senior management to address governance concerns within the group, caused by the high vacancy rate within key municipal divisions and this resulted in repeat material findings relating to the financial statements, annual performance report and compliance with legislation.
111. Senior management did not adequately monitor and enforce the implementation of the corrective measures included in the audit action plan to address inadequate internal control measures, slow response to audit matters and apply consequence management for weaknesses identified during previous years' audits.
112. Senior management inadequately addressed material weaknesses and did not, in all instances, take corrective action to ensure that the administration and management of overtime were addressed, as there is no approved policy or standard operating procedures in place to address the weaknesses identified. The lack of proper processes, procedures and internal controls resulted in a material finding included in this report.
113. The council, accounting officer and senior management did not prioritise, develop and apply standard operating procedures to manage performance reporting, including the safeguarding of information and effective monitoring and evaluation of reported performance information against the set indicators resulting in repeat material findings in the annual performance report for several years.
114. The accounting officer and senior management did not establish effective standard operating procedures and internal controls that assist them in exercising their oversight responsibility, regarding compliance with laws and regulations, resulting in repeat material non-compliance included in this report.
115. Management's lack of detailed review of the underlying records that are used to prepare the financial statements resulted in material misstatements, these misstatements were not detected and corrected or prevented by the group's internal processes. The corrected misstatements resulted in material non-compliance included in this report and the supporting records that could not be provided resulted in the qualified opinion included in this report.

Material irregularities

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

Material irregularities identified during the audit

117. The material irregularities identified are as follows:

The municipality's information technology assets not adequately maintained and safeguarded

118. During May 2021, the municipality appointed a service provider for cybersecurity enterprise data protection and cybersecurity solutions and management. The service provider performed an assessment of the municipality's security infrastructure and communicated to management findings that should be addressed and mitigating processes to be implemented to avoid cybersecurity attacks. The AGSA also reported various shortcomings relating to the safeguarding and lack of maintenance of the information technology assets of the municipality for the past financial years, including the 2022-23 financial year. The shortcomings communicated to management included:
- A lack of cybersecurity guidance documents
 - No vulnerability management and cybersecurity risk management process
 - Inadequate business continuity plan and disaster recovery
 - Insecure configurations and principles of least functionality.
119. Irrespective of the findings raised and recommendations made by the AGSA and the service provider, management did not take proactive measures to strengthen the information technology systems, and consequently did not adequately safeguard and maintain the municipality's information technology assets as required by section 63(1)(d) of the MFMA.
120. During October 2023, a security breach of the municipality's information technology network occurred, which immediately rendered all information technology applications used by the municipality inoperable, including its financial system, human resource management system and communications systems. The financial system was fully restored on 18 January 2024, while the other systems were restored on 30 November 2023. This cyberattack disrupted the operations of the municipality and is likely to result in substantial harm to the municipality when it is unable to provide services to its community.
121. I notified the accounting officer of the material irregularity on 17 July 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
- a) The non-compliance should be investigated to determine the root cause for the non-compliance and to identify officials that might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - b) Based on the root causes identified, appropriate action should be taken to develop and commence with the implementation of a cybersecurity framework supported by an adequate action plan(s) to ensure the safeguarding and maintenance of the municipality's information and communication technology assets, as required by section 63(1)(a) of the MFMA. The plan should include anticipated timeframes for the following key areas as a minimum:
 - Service continuity and disaster recovery
 - Determining the appropriate information and communication technology (ICT) personnel structure, filling ICT vacancies and continuously developing the skills of ICT personnel
 - A cybersecurity awareness programme
 - Processes for threat detection
 - A register for cyber incidents
 - Implement key information technology (IT) general controls for immediate compliance and stability
 - Terms of reference for the ICT steering committee
 - The review and updating of the ICT policies and procedures
 - c) Disciplinary proceedings should commence without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - d) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
122. I will follow up on the implementation of the recommendations after the due date.

Construction of new community hall in Thaba Nchu – payment for contract price adjustments due to professional services not being available

123. During March 2020, the municipality appointed professional service providers from an existing panel of service providers for quantity surveying, structural engineering- and architectural services for the construction of a new community hall in Thaba Nchu Community Centre. The appointment term of the service

providers on the panel was from 15 January 2020 to 14 January 2023. During June 2022, the municipality appointed a contractor for this project, with a contract period of 18 months. Due to the delay in the appointment of the contractor to this project, the contract period of the contractor was not aligned to the contract period of the professional service providers.

124. The accounting officer extended the appointment term of the professional service providers to 8 March 2023 and again to 31 July 2023; however, there were periods during which there were no professional services appointed for the project, resulting in delays experienced by the contractor. Contrary to the requirements of 62(1)(a) of the MFMA, all reasonable steps were not taken to ensure that professional services are available on the project, to ensure that the resources of the municipality are used in an economic manner.
125. The contractor subsequently submitted two claims totalling R3 603 622,99 for contract price adjustments due to professional services not being available on the project, resulting in delays experienced by the contractor. The claims were paid by the municipality on 26 May 2023 and 14 June 2023 respectively, resulting in a financial loss for the municipality as there was no benefit obtained from these payments.
126. I notified the accounting officer of the material irregularity on 3 June 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
 - a) The non-compliance should be investigated to determine the root cause and to determine if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
 - b) Appropriate action should be taken to develop and commence with the implementation of an action plan to address the root causes identified through the investigation and prevent further losses. The plan should include anticipated timeframes and address the following as a minimum:
 - processes to remedy the existing or preventing future misalignment of professional service providers appointments and contract periods.
 - monitoring the performance of contractors as required by section 116(2) of the MFMA.
 - c) The full financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - d) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - e) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
127. I will follow up on the implementation of the recommendations after the due date.

Construction of fire station in Botshabelo – payment for contract price adjustments due to professional services not being available

128. During March 2020, the municipality appointed professional service providers from an existing panel of service providers for quantity surveying, structural engineering- and architectural services for the construction of a fire station in Botshabelo. The appointment term of the service providers on the panel was from 15 January 2020 to 14 January 2023. During June 2022, the municipality appointed a contractor for this project, with a contract period of 18 months. Due to the delay in the appointment of the contractor to this project, the contract period of the contractor was not aligned to the contract period of the professional service providers.
129. The accounting officer extended the appointment term of the professional service providers to 8 March 2023 and again to 31 July 2023; however, there were periods when there were no professional services appointed for the project, resulting in delays experienced by the contractor. Contrary to the requirements of 62(1)(a) of the MFMA, all reasonable steps were not taken to ensure that professional services are available on the project, to ensure that the resources of the municipality are used in an economic manner.
130. The contractor subsequently submitted two claims totalling R1 894 739,13 for contract price adjustments due to professional services not being available on the project, resulting in delays experienced by the contractor. The claims were paid by the municipality on 13 December 2023 and 7 June 2023 respectively, resulting in a financial loss for the municipality as there was no benefit obtained from these payments.
131. I notified the accounting officer of the material irregularity on 5 June 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
 - a) The non-compliance should be investigated to determine the root cause and to determine if any official might have committed an act of financial misconduct or an offence in terms of Chapter 15 of MFMA.
 - b) Appropriate action should be taken to develop and commence with the implementation of an action plan to address the root causes identified through the investigation and prevent further losses. The plan should include anticipated timeframes and address the following as a minimum:
 - processes to remedy the existing or preventing future misalignment of professional service providers appointments and contract periods.
 - monitoring the performance of contractors, as required by section 116(2) of the MFMA.

- c) The full financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
- d) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
- e) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury, as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

132. I will follow up on the implementation of the recommendations after the due date.

Installation of internal services Vista Park Extension 3 – contractual obligations not settled within 30 days

- 133. The municipality entered into an agreement with a developer during December 2021 for the installation of internal services for Vista Park Extension 3. The project was funded from the informal settlement upgrading partnership grant. In terms of clause 4.3.4 of the agreement entered into, all progress payments shall be made by the municipality to the developer within 30 days of the issuing of the payment certificate.
- 134. During June 2023, the developer submitted a payment certificate to the municipality, which included interest charges of R1 570 727,13. The interest charges related to previous payment certificates of the developer which were not settled within 30 days as required by clause 4.3.4 of the agreement and section 65(2)(e) of the MFMA. The late payment of payment certificates is likely to result in a financial loss of R1 570 727,13 for the metro, due to the liability to pay interest to the developer.
- 135. I notified the accounting officer of the material irregularity on 14 June 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
 - a) The non-compliance should be investigated to determine the root cause and to determine if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
 - b) The full financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - c) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - d) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by Regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

136. I will follow up on the implementation of the recommendations after the due date.

Pollution of water resources not prevented – Thaba Nchu Wastewater Treatment Works

- 137. The Thaba Nchu Wastewater Treatment Works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Sepane River, the Modder River and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the National Environmental Management Act 197 of 1998 (NEMA) and section 19(1) of the National Water Act 36 of 1998 (NWA). The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resources.
- 138. I notified the accounting officer of the material irregularity on 11 March 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. I determined that the accounting officer is not taking appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

Material irregularities in progress

- 139. I identified other material irregularities during the audit and notified the accounting officer of these, as required by material irregularity regulation 3(2). By the date of this auditor's report, the responses of the accounting officer were not yet due for some material irregularities, while I had not yet completed the process of evaluating the responses for the remainder. These material irregularities will be included in next year's auditor's report.

Status of previously reported material irregularities

Reasonable steps not taken to safeguard zoo animals

140. The accounting officer did not ensure that all reasonable steps had been taken to safeguard the municipality's zoo animals, as required by section 63(2)(c) of the MFMA. Some of these animals could not be located and verified during the 2021-22 year-end asset verification process, resulting in the municipality impairing these assets. The impairment resulted in a material financial loss of R1 761 416 for the municipality, which was disclosed as an impairment loss in note 46 to the 2021-22 financial statements.
141. The accounting officer was notified of this material irregularity on 3 November 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material to the Public Protector South Africa (PPSA) on 18 March 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the PPSA on 26 August 2024 and the investigation is currently in progress. I further recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 8 July 2024, and report progress within three months:
- Investigate the non-compliance in terms of chapter 15 of the MFMA, to determine if any official was responsible for the failure to safeguarding the municipal assets which led to the municipality losing custodianship of the animals, including the possible theft of the 79 animals.
 - Disciplinary proceeding should commence against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial misconduct Procedures and Criminal Proceedings.
 - If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.
 - Reasonable steps should be taken to safeguard the biological assets in the custody of the municipality from any further losses as required by section 63(1)(a) of the MFMA.
 - If it appears that the municipality suffered the financial loss through theft, this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
142. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendations. I am in the process of making a decision on further actions to be taken.

Construction of trunk routes for IPTN roads infrastructure network phase 1C Chief Moroka link route – payment for extension of time not in terms of the contract

143. The municipality entered into a contract with a contractor for the construction of trunk routes for integrated public transport network (IPTN) roads infrastructure network: Phase 1C Chief Moroka link route. During November 2019 and October 2020, the contractor submitted extension of time claims totalling R2 987 553 for delays experienced on the project. However, the claims were however not submitted within the stipulated timeframe as outlined in the contract; consequently the contractor was not entitled to additional payment and discharging the municipality of all liability in relation with these claims. An official of the municipality recommended the claims for payment, even though the municipality had no contractual obligation to pay for the extension of time. The official consequently did not ensure the economic use of the financial resources of the municipality, as required by section 78(1)(b) of the MFMA. The payment of these claims resulted in a material financial loss of R2 987 553 for the municipality, which was disclosed as part of the fruitless and wasteful expenditure in note to the 2020-21 financial statements.
144. The accounting officer was notified of this material irregularity on 29 April 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 28 January 2024:
- The non-compliance should be investigated to determine if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - All entities and/or person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - Disciplinary proceedings should commence without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If it appears that the municipality suffered the financial loss through criminal acts or possible criminal acts or omission this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.

145. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendations. I am in the process of making a decision on further actions to be taken.

Reasonable steps not taken to prevent fuel losses

146. The municipality has accounted for losses on their fuel inventory during the 2019-20 to 2022-23 financial years as follows:

Financial year	Fuel losses
2022-23	R1 124 393
2021-22	R2 008 202
2020-21	R4 483 763
2019-20	R1 914 097
Total loss	R9 530 455

147. Irrespective of fuel inventory losses being incurred for on an annual basis, the accounting officer did not take all reasonable steps to prevent these losses from occurring as required by section 62(1)(d) of the MFMA. Investigations were not conducted to determine the reasons for the losses, standard operating procedures were not developed and implemented for the management of fuel inventory and there was a lack of maintenance of fuel storage and distribution infrastructure. The fuel inventory losses are likely to result in a financial loss for the municipality.
148. I notified the accounting officer of the material irregularity on 27 November 2023. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
- The non-compliance should be investigated to determine the root cause for the fuel losses and if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - The financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - Reasonable steps should be taken to implement expenditure controls for the provision of fuel services to prevent further losses as required by section 62(1)(d) of the MFMA.
 - Disciplinary proceedings should commence, without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If it appears that the municipality suffered the financial loss through criminal acts or possible criminal acts or omission, this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
149. I will follow up on the implementation of the recommendations after the due date.

Pollution of water resource not prevented – Botshabelo Wastewater Treatment Works

150. The Botshabelo Wastewater Treatment Works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Klein Modder River and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resources.
151. The accounting officer was notified of this material irregularity on 20 October 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the Department of Water and Sanitation (DWS) on 27 February 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on 15 April 2024 and the investigation is currently in progress.

Pollution of water resource not prevented – Sterkwater Wastewater Treatment Works

152. The Sterkwater Wastewater Treatment Works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Renosterspruit and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from

occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resources.

153. The accounting officer was notified of this material irregularity on 20 October 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the DWS on 27 February 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on 15 April 2024 and the investigation is currently in progress.

Poor management of the Southern landfill site

154. The municipality has been operating the Southern waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or lack of compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
155. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the National Environmental Management Waste Act 59 of 2008 (NEMWA). The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site as well as exposed to, and dependent on, the groundwater resources.
156. The accounting officer was notified of this material irregularity on 10 November 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the Department of Forestry, Fisheries and the Environment (DFFE) on 27 March 2024 for investigation as provided for in section 5(1A) of the PAA. On 14 May 2024 DFFE sub-referred the material irregularity to the Free State Department of Economic, Small Business Development, Tourism and Environmental Affairs (DESTEA) for further investigation. The referral was accepted by DESTEA on 2 September 2024 and the investigation is currently in progress.

Poor management of the Northern landfill site

157. The municipality has been operating the Northern waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or lack of compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
158. The municipality consequently did not dispose and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the NEMWA. The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site as well as exposed to, and dependent on, the groundwater resources.
159. The accounting officer was notified of this material irregularity on 22 January 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. I determined that the accounting officer is not taking appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

Other reports

160. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the consolidated financial statements or my findings on the reported performance information or compliance with legislation.
161. The Special Investigating Unit (SIU) received allegations of corruption within the metro police and IPTN at the municipality for the period starting in 2017 to date. However, the municipality has not submitted all the requested documents to the SIU. The SIU is still analysing the partially submitted information to establish the legitimacy of the allegations. These proceedings were still in progress at the date of this auditor's report.
162. An independent consultant was investigating an allegation of improper procurement of buses and appointment or rollout of the infrastructure project for the IPTN for the period starting in the 2015-16 financial year to date. The investigation is still in progress. The outcome of the first stage of the investigation was completed and submitted to the National Treasury for assessment and tabling in the council. The investigation report is still being assessed by the National Treasury, while the second stage of the investigation is still in progress.
163. The Directorate for Priority Crime Investigation (Hawks) was investigating an allegation of overtime payments to VIP bodyguards employed in the offices of the political office-bearers, which covered the period from 2017 to December 2021. These proceedings were still in progress at the date of this auditor's report.
164. The Hawks were investigating allegations of irregularities in the municipality's procurement processes regarding a security service tender awarded for the period 1 March 2019 to 28 February 2021. The outcome was unknown as the investigation report was in progress at the date of this auditor's report.

165. An independent legal firm was appointed to provide a legal opinion on allegations of the irregular appointment and payment of political staff. It is alleged that the political staff were appointed to occupy positions that were not vacant or provided for in the staff establishment for a period of two months starting in January 2022. The investigation was concluded on 25 February 2022 and resulted in the salaries being disclosed as irregular expenditure. The report was issued to the Municipal Public Accounts Committee (MPAC) on 19 April 2022; however, the MPAC has not finalised its own report on this matter.
166. An independent consultant is investigating allegations on unverifiable overtime claims, paid to municipal staff during the 2022 and 2023 financial years. The investigation is expected to be completed on 30 June 2025. The investigation was in progress at the date of this auditor's report.
167. The Hawks investigated allegations of fraudulent payments made to a supplier pertaining to the indigent register, for the period 7 March 2022 until 31 August 2023. Allegations were made that a junior official's signature from the municipality was forged to certify the delivery of services that were reportedly not provided. The National Director of Public Prosecutions handed down judgment on 19 March 2024, concluding on the validity of this matter.

Auditor-General

Cape Town
27 January 2025



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

1. The annexure includes the following:
 - The auditor-general's responsibility for the audit
 - The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

Communication with those charged with governance

4. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
5. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

6. The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), Sections: 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), Sections: 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(1)(a), 63(2)(a), 63(2)(c), Sections: 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), Sections: 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections: 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), Sections: 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), Regulations: 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), Regulations: 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), Regulations: 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), Regulations: 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), Regulations: 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act 5 of 2023	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), Sections: 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 54A(1)(a), 56(1)(a), 57(2)(a), Sections: 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b), Parent municipality with ME: Sections: 93B(a), 93B(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), Regulations: 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 31
National Environmental Management: Waste Act 59 of 2008	Section: 20(b)
National Water Act 36 of 1998	Section: 22(1)(b)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), Regulations: 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), Regulations: 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Mangaung Metropolitan Municipality set out on pages 458 to 598, 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 and actual amounts for the year then ended, as well as notes to the financial statements, including a summary significant accounting policies.
2. In my opinion, except for the possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Mangaung Metropolitan Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (Dora).

Basis for qualified opinion

Employee related costs

3. I was unable to obtain sufficient appropriate audit evidence for overtime included in employee related costs in note 42 to the financial statements, as inadequate processes were in place to ensure that a need was determined for overtime to be worked or to confirm that the municipal officials worked the overtime claimed. I was unable to confirm the overtime included in employee related costs by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to overtime included in employee related costs stated at R173 676 748 (2023: R142 160 203) in note 42 to the financial statements.

Context for opinion

4. 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.
5. 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.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty relating to going concern

7. I draw attention to the matter below. My opinion is not modified in respect of this matter.
8. Note 61 to the financial statements indicates that the municipality was under financial distress requiring the implementation of a mandatory financial recovery plan (FRP) during the year ended 30 June 2024. There was also slow progress in dealing with financial difficulties, as only 28% of the activities contained in the FRP were fully implemented during the year. In addition, the creditor's payment period was 318 days and the municipality owed the water board R921 667 119 (2023: R821 395 331) as at 30 June 2024, which was long overdue. As stated in note 61, these events or conditions, along with the other matters as set forth in note 61, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

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

Restatement of corresponding figures

10. As disclosed in note 70 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the financial statements of the municipality, and for the year ended, 30 June 2024.

Material impairments

11. As disclosed in notes 5 and 6 to the financial statements, receivables from exchange transactions and receivables from non-exchange transactions were impaired by R6 287 513 878 (2023: R5 782 351 504) and R1 993 972 053 (2023: R1 703 007 287), respectively.

12. As disclosed in note 48 to the financial statements, receivables from exchange transactions and receivables from non-exchange transactions were impaired by R692 488 067 (2023: R286 549 814).

Material losses

13. As disclosed in note 50 to the financial statements, material water distribution losses of R490 552 461 (2023: R454 225 316) were incurred by the municipality mainly due to burst water pipes, leakages and unmetered sites.

Underspending and withholding conditional grants

14. As disclosed in note 22 to the financial statements, the municipality materially underspent the conditional grants by R193 594 528 (2023: R368 393 282) due to the municipality not properly monitoring the usage of grant funding. As disclosed in note 65 to the financial statements, the National Treasury withheld R296 655 460 (2023: R377 235 539) in conditional grants from the municipality due to the slow implementation of projects.

Unauthorised expenditure

15. As disclosed in note 62 to the financial statements, unauthorised expenditure of R1 343 141 552 (2023: R1 198 677 363) was incurred, due to overspending of the budget.

Irregular expenditure

16. As disclosed in note 64 to the financial statements, irregular expenditure of R277 156 250 (2023: R198 094 457) was incurred, due to non-compliance with supply chain management (SCM) requirements. In addition, the full extent of irregular expenditure is still in the process of being determined.

Fruitless and wasteful expenditure

17. As disclosed in note 63 to the financial statements, fruitless and wasteful expenditure of R122 519 740 (2023: R140 687 849) was incurred, due to interest paid on late payments to suppliers and delays in capital projects.

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the financial statements

20. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
21. 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

22. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
23. 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 204, forms part of our auditor's report.

Report on the audit of the annual performance report

24. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance area (KPA) presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
25. I selected the following KPA presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected a KPA that measures the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

KPA	Page numbers	Objective
Basic service delivery	20 – 99	Service delivery improvement

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

Basic service delivery

Fully refurbished sludge digesters in Bloemspruit

28. An achievement of inception report has been approved and the project is ongoing as reported against a target of 30% progress in the construction phase. I could not determine whether the reported achievement was correct, as the indicator was not well defined due to the target not being clearly defined during the planning processes and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievement might be more or less than reported and was not reliable for determining whether the target has been achieved. Moreover, the approved planning documents included a commitment to progress by 30% in the refurbishment of sludge digesters in Bloemspruit. However, an achievement of inception report has been approved and the project is ongoing as reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Lastly, measures taken to improve performance against the underachieved target of 30% progress in the construction phase were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target.

WS5.31 Percentage of total water connections metered

29. An achievement of 67,5% was reported against a target of 0. I could not determine whether the reported achievement was correct, as the indicator was not well defined due to the target not being clearly defined during the planning processes and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining whether the target has been achieved. Moreover, a target of zero was set for this indicator. No reason for this was provided by the accounting officer. As a result, the target was not useful for measuring and monitoring progress against the municipality's planned objectives. Lastly, the approved planning documents included a commitment to metre 0 water connections. However, an achievement of 67,5% was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

WS4.21 Percentage of industries with trade effluent inspected for compliance

30. An achievement of 53,2% was reported against a target of 0%. I could not determine whether the reported achievement was correct, as the indicator was not well defined due to the target not being clearly defined during the planning processes and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved. Lastly, a target of zero was set for this indicator. No reason for this was provided by the municipality. Consequently, the target was not useful for measuring and monitoring progress against the municipality's planned objectives.

HS1.13 Hectares of land acquired for human settlements in the municipal area

31. An achievement of 0 was reported against a target of none. However, the target had not been clearly defined during the planning processes, as the nature and required level of performance of the target was not clearly identifiable and a quantifiable level of performance to be achieved was not specified. Furthermore, a target of "none" was set for this indicator. The reason provided by the accounting officer for this is that the National Treasury C88 indicator is a duplication of an already existing municipal indicator. As a result, the target is not useful for measuring and monitoring of, and reporting on, progress against the municipality's

planned objectives. Furthermore, an achievement of 0 was reported against a target of none but the audit evidence showed the actual achievement to be 18,667 hectares. The achievement against the target was better than reported.

HS1.12 Number of serviced sites

32. An achievement of 0 was reported against a target of 0. However, the target had not been clearly defined during the planning process, as the number of sites to be serviced was not clearly stipulated. A target of zero was set for this indicator. No reason for this was provided by the municipality. Consequently, the target was not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives. Moreover, the target also does not relate directly to the indicator, which measures the number of sites to be serviced. This makes it difficult to plan for the achievement of the indicator. As a result, the reported achievement does not provide useful information on the indicator's achievement. Furthermore, complete construction in the new financial year was reported as a measure aimed at improving performance against the target of 0. However, I could not determine if the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, the audit evidence showed the actual achievement to be 154 serviced sites. The achievement against the target was better than reported.

EE2.11 Percentage of total residential electricity provision allocated as free basic electricity by 30 June 2024

33. An achievement of 3,86% was reported against a target of percentage of total residential electricity provision allocated as free basic electricity (FBE) by 30 June 2024. However, the target had not been clearly defined during the planning process, as the actual percentage planned to be achieved was not determined. Moreover, no target was set for this indicator. No reason for this was provided by the accounting officer. Consequently, the target is not useful for measuring and monitoring progress against the municipality's planned objectives. Furthermore, I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved.

HS2.21 Number of rateable residential properties in the subsidy housing market entering the municipal valuation roll

34. An achievement of none was reported against a target of 0. However, the target had not been clearly defined during the planning process. The target was not specific, as the nature and required level of performance was not clearly identified. The target also did not specify a quantifiable level of performance to be achieved. Consequently, the reported achievement does not provide useful information on the indicator's achievement. A target of 0 was set for this indicator. The reason provided by the municipality for this was that relevant data for reporting under this indicator was not available. As a result, the target was not useful for measuring and monitoring progress against the municipality's planned objectives.

Refurbished pumpstation

35. The approved planning documents included a commitment to complete the refurbishment of the Hamilton Park pump station. However, an achievement of "inception report completed and continue with refurbishment of pumpstation" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Moreover, complete close-out of the project in the new financial year (2024-25) was reported as a measure aimed at improving performance against the target of refurbished pumpstation. However, I could not determine if the measure had actually been implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken. Lastly, an achievement of inception report completed and continue with refurbishment of pumpstation was reported against a target of refurbished pumpstation. As a result, I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

WS4.11 Percentage of water treatment capacity unused

36. The approved planning documents included a commitment that 54% of the water treatment capacity will be unused. However, an achievement of 0 was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, the contract has to be regularised or new appointment has to be made was reported as a measure aimed at improving performance against the target of 54%. However, I could not determine if the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken. Lastly, an achievement of 0 was reported against a target of 54% but the audit evidence showed the actual achievement to be 31,41%. The achievement against the target was better than reported.

Refurbished sanitation infrastructure

37. The approved planning documents included a commitment to upgrade a number of kilometres of sewer pipes and to refurbish the sewer systems in Soutpan. However, an achievement of "contractor on site busy with the refurbishment" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Moreover, the achievement was reported against a target of kilometres of sewer pipes upgraded and/or refurbished and refurbishment work done on sanitation infrastructure. However, the target had not been clearly defined during the planning process, as the number of kilometres of sewer pipes to be upgraded and refurbished was not clearly stipulated. Consequently, the target was not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives. In addition,

measures taken to improve performance against the underachieved target were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target. Lastly, I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

TR6.11 Percentage of unsurfaced road graded

38. An achievement of 55,1% of 1 100 km was reported against a target of 1 100 km. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved. Moreover, the approved planning documents included a commitment to grade 1 100 km of unsurfaced road. However, an achievement of 55,1% of 1 100 km was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, the target of 1 100 km does not relate directly to the indicator, which measures the percentage of unsurfaced roads graded. This makes it difficult to plan for the achievement of the indicator. As a result, the reported achievement did not provide useful information on the indicator's achievement. In addition, adequate processes had not been established to consistently measure and reliably report on the achievement of this indicator and its target of 1 100 km, as we were not able to verify the processes and systems that produce the indicator. Consequently, the municipality would have found it difficult to determine the correct achievement to be reported against the planned target. Lastly, "increase budget allocation for resealing" was reported as a measure aimed at improving performance against the target of 1 100 km. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. As such, I could not verify whether the reported measures were indeed taken.

% of budget spent – MMM Waste Water Treatment Works refurbishment

39. The approved planning documents included a commitment to spend 100% of the budget on the MMM Waste Water Treatment Works refurbishment project. However, an achievement of "contractor on site busy with the refurbishment" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, measures taken to improve performance against the underachieved target of spend "100% of the budget in sewer refurbishment" were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target. Lastly, the audit evidence showed the actual achievement to be 116,8% of the budget spent. Consequently, the achievement against the target was better than reported.

% of budget spent – Refurbishment of sewer systems

40. The approved planning documents included a commitment to appoint a contractor, prepare for construction and spent the budget for the refurbishment of sewer systems. However, an achievement of "100% contractor on site busy with the refurbishment" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Furthermore, an achievement of "100% contractor on site busy with the refurbishment" was reported against the target of "appoint contractor and prepare for construction". However, the target had not been clearly defined during the planning process, as the target was not clear on the percentage budget to be spent and the required level of performance to be achieved. Consequently, the target was not useful for measuring and reporting on progress against the municipality's planned objectives. Lastly, the audit evidence showed the actual achievement to be 121,83% of the budget spent. The target was still achieved.

Upgraded treatment capacity in megalitres per day

41. The approved planning documents for project Maselspoort WTW upgrading (Maselspoort filters) included a commitment to construct the Maselspoort filters in order to upgrade the daily treatment capacity of the water treatment plant. However, an achievement of "construction still in progress" was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Moreover, measures taken to improve performance against the underachieved target were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the accounting officer to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target. Lastly, an achievement of "construction still in progress" was reported against a target of construction of Maselspoort filters. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

HS2.22 Average number of days taken to process building applications of less than 500 square meters or less

42. The target in the annual performance report differed from what had been committed to in the approved revised planning documents. The reported target was 30, while the planned target was 0. This change was made without obtaining the required approval, which undermines transparency and accountability. Moreover, an achievement of 26,07 was reported against a planned target of 30. However, the target had not been clearly defined during the planning process. The planned target was not specific, as the nature and required level of performance of the target were not clearly stipulated and did not specify a quantifiable level of performance to be achieved. Consequently, the target was not useful for measuring and reporting on progress against the municipality's planned objectives. Furthermore, adequate processes had not been established to consistently measure and reliably report on the achievement of this indicator and its planned target of 0, as inconsistencies were noted in the process that produces the actual achievement. Consequently, the municipality would have found it difficult to determine the correct achievement to be reported against the planned target. In addition, the urgent appointment of GM, BCO, senior building inspectors and building inspectors required for service delivery was reported as a measure aimed at improving performance against the target. However, I could not determine whether the measure had

actually been implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved.

TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed

43. The target in the annual performance report differed from what was committed to in the approved revised planning documents. The reported target was 10 km/100%, while the planned target was 10 km. This change was made without obtaining the required approval, which undermines transparency and accountability. Moreover, the approved planning documents included a commitment to resurface and reseat 10 km of surfaced municipal road lanes. However, an achievement of 0% was reported in the annual performance report. This discrepancy highlights misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. In addition, the planned target of 10 km also does not relate directly to the indicator, which measures the percentage of surfaced municipal road lanes which was resurfaced and resealed. This makes it difficult to plan for the achievement of the indicator. Thus, the reported achievement does not provide useful information on the indicator's achievement. Furthermore, "increase budget allocation" for resealing was reported as a measure aimed at improving performance against the planned target of 10 km. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. As a result, I could not verify whether the reported measures had indeed been taken. Lastly, an achievement of 0% was reported against a planned target of 10 km. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining whether the target had been achieved.

WS4.31 Percentage of wastewater treatment capacity unused

44. The target of installation of metering device to 15 wastewater treatment works (WWTWs) and start measuring does not relate directly to the indicator, which measures the % unused capacity at wastewater treatment facilities. This makes it difficult to plan for the achievement of the indicator. Consequently, the reported achievement does not provide useful information on the indicator's achievement. Lastly, "the contract has to be regularised or a new appointment has to be made" was reported as a measure aimed at improving performance against the target. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

HS1.22 Number of title deeds registered to beneficiaries

45. An achievement of 478 title deeds was reported against a target of 1 800 title deeds. However, the audit evidence showed the actual achievement to be only 358 title deeds. Consequently, the underachievement on the target was more than reported. Lastly, "expedite and allocation of more resources" was reported as a measure aimed at improving performance against the target. However, I could not determine if the measure was actually implemented to improve performance, because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

No of households connected with alternative sanitation

46. Neither the indicator nor its target of 300 households connected with alternative sanitation for project alternative sanitation solution was clearly defined during the planning process. This was due to the municipality not clearly defining whether data should be collected for both formal and informal settlements (households), which might result in data not being collected consistently. Consequently, the indicator and its target were not useful for measuring and reporting on progress against the municipality's planned objectives. Lastly, "expedite the appointment of service provider to start with construction" was reported as a measure aimed at improving performance against the target. However, I could not determine if the measure had actually been implemented to improve performance, because adequate supporting evidence was not provided for auditing. As a result, I could not verify whether the reported measures had indeed been taken.

No of individual households connected with water

47. An achievement of "designs approved" was reported for Section R installation of water project against a target of designs approved. However, the audit evidence showed that the designs for this project had not yet been approved. Consequently, the target was not achieved.

WS5.21 Infrastructure leakage index

48. An achievement 5,57 was reported against a target of 1,15. However, the audit evidence showed the actual leakage index to be 7,95. Consequently, the underachievement on the target was more than reported. Lastly, measures taken to improve performance against the underachieved target were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the accounting officer to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target.

Kilometres of gravel roads upgraded to surface roads per lane

49. Measures taken to improve performance against the underachieved target of 4,4 km for T1432 MAN 10786 BERGMAN SQUARE UPG project were not reported in the annual performance report. Information was thus not provided to help with understanding the actions taken by the municipality to address performance gaps and with assessing the effectiveness of strategies to improve future performance against the target.

Number of individual households connected with water and sewer

50. No target was set for this indicator in respect of phase 7 installation of water and sewer project. No reason for this was provided by the accounting officer. Consequently, the target is not useful for measuring and monitoring progress against the municipality's planned objectives. Moreover, "project to resume in the new financial year" was reported as a measure aimed at improving performance against the target. However, I could not determine whether the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, an achievement of 0 households connected with water and sewer was reported against the target. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

WS1.11 Number of new sewer connections meeting minimum standards

51. The target of complete stage 2 of the appointment does not relate directly to the indicator, which measures the number of new sewer connections that meet the minimum standards. This makes it difficult to plan for the achievement of the indicator. Consequently, the reported achievement does not provide useful information on the indicator's achievement. Moreover, "expedite appointments of PSP" was reported as a measure aimed at improving performance against the target of "complete stage 2 of the appointment". However, I could not determine if the measure was actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken. Lastly, an achievement of 0 was reported against the target. I could not determine whether the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Overall presentation not comparable and understandable

52. Overall, the performance information for this KPA was not reported in such a way that it could be compared and would be easy to understand, as actual achievements for 2023-24 could not be compared to past performance because the performance information disclosed for 2022-23 were not correctly transferred from the prior year as a baseline. Consequently, the reported performance information was not useful for measuring progress against the planned objectives, which undermines transparency and accountability.

Various indicators

53. I could not determine the accuracy of various reported achievements, as the indicators were not well defined due to the target not being clearly defined during the planning processes and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievements might be more or less than reported and were not reliable for determining whether the targets have been achieved. Moreover, measures aimed at improving performance against targets were reported. However, I could not determine whether the measures were actually implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

Performance indicator	Project name	Planned target	Reported achievement	Reported measure
Bulk water line upgraded	Phase 7 bulk water line upgraded	Construction of bulk water line	None	Project to resume in the new financial year
Number of individual households connected with water and sewer	Sonderwater and Chris Hani installation of water and sewer	Documentation and procurement to appoint contractor	None	Consultant was appointed and has submitted detailed designs for approval
	Phase 9 installation of water and sewer	Documentation and procurement	None	Finalise the dispute with the consultant
No. of erven connected water and sewer	Bloemside 4510 installation of water and sewer	Construction	None	New consultant appointed to review designs to resume with construction
	Section H&G installation of water and sewer	Construction	None	Advertise bid to appoint contractor

Various indicators

54. I could not determine the accuracy of various reported achievements, as the indicators were not well defined due to the target not being clearly defined during the planning processes and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievements might be more or less than reported and were not reliable for determining whether the targets had been achieved.

Performance indicator	Project name	Planned target	Reported achievement
Bulk sewer line upgraded	Sonderwater and Chris Hani bulk sewer line upgraded	Construction of bulk sewer line	Construction of bulk sewer line
Number of individual households connected with water and sewer	Soutpan installation of water and sewer	Construction	Construction
Length of road and stormwater constructed	Botshabelo West Main Road and Stormwater	Construction	Construction
Number of erven connected water and sewer	Dewetsdorp installation of water and sewer	Construction	Construction
TR6.21 Percentage of reported pothole complaints resolved within standard		60%	61,64%
Percentage of households receiving basic refuse removal services	Increased access to refuse removal	95%	80%
WS3.21 Percentage of callouts responded to within 48 hours (water)		60%	83,10%

Various indicators

55. I could not determine the accuracy of various reported achievements, as the indicators were not well defined and adequate supporting evidence to clarify the methods and processes for measuring achievement was not provided. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets had been achieved. Lastly, measures aimed at improving performance against targets were reported. However, I could not determine whether the measures had actually been implemented to improve performance, because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

Performance indicator	Planned target	Reported achievement	Reported measure
ENV3.11 Percentage of known informal settlements receiving basic refuse removal services	100% of all identified known informal settlement as per MMM register	80%	Service providers appointed to augment the current shortage of resources
WS3.11 Percentage of callouts responded to within 48 hours (sanitation/wastewater)	60%	27,70%	Increase budget allocation for Sanitation maintenance

Various indicators

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

Performance indicator	Project name	Planned target	Reported achievement
Number of individual households connected with water and sewer	Section T installation of water and sewer	Contractor appointed	Contractor appointed
Length of road and stormwater constructed	Caleb Motshabi/ Kgotsong Main Road and Stormwater	3,4 km road and stormwater	3,4 km road and stormwater

Various indicators

57. Achievements were reported against various targets but these targets had not been clearly defined during the planning process. Reasons for this were not provided. Consequently, the targets were not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives. Moreover, the targets below also do not relate directly to their indicators. This makes it difficult to plan for the achievement of the indicator. As a result, the reported achievements do not provide useful information on the achievement of the indicators and the irrelevant targets hinder appropriate planning for the achievement of the indicators. Furthermore, adequate processes had not been established to consistently measure and reliably report on various indicators. Consequently, the municipality would have found it difficult to determine the correct achievements to be reported against the planned targets. Lastly, based on the audit evidence, the actual achievement for these indicators did not agree to the achievements reported. Consequently, the targets were not achieved.

Performance indicator	Planned target	Reported achievement	Actual achievement	Detail
HS1.31 Number of informal settlements assessed (enumerated and classified)	0	8	0	1. Targets were set at zero and thus did not specify the specific level of performance that the municipality aimed to achieve for the reporting period under review. 2. Management could not provide supporting evidence on the processes that were in place to produce the performance information that had to be reported against these targets.
HS1.32 Number of informal settlements upgraded to phase 2	0	1	0	

Various indicators

58. Achievements were reported against various targets but these targets had not been clearly defined during the planning process. Consequently, the targets are not useful for measuring and monitoring of, and reporting on progress against the municipality's planned objectives.

Performance indicator	Project	Planned target	Detail
Number of waste management facilities developed	New regional waste management facility	Regional waste management facility	The number of waste management facilities to be developed is not clearly identified
ENV5.21 Number of inland water samples tested for monitoring purposes		Samples only taken during seasonal months October to March	The number of samples planned to be tested was not determined
Complete Stage 3 (Designs) and stage 4 (Documentation and Procurement) Start with stage 5 contract	Botshabelo main outfall sewer	Start with stage 5 of the contract	The target did not clearly stipulate the exact point during stage 5 that should be achieved

Various indicators

59. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents. These discrepancies highlight misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.

Performance indicator	Project name	Planned target	Reported achievement
Kilometres of gravel roads upgraded to surface roads per lane	BATHO ROADS: UPGRADING OF ROADS AND STORMWATER	10% of 3 km	0% of 3 km
	T1523: SECTION G UPGRADES	10% of 3,8 km	None
	MAPANGWANA STREET: FREEDOM SQ; UPGRADE	15% of 1,8 km	None
	T1527B; BOCHABELA: STREETS: UPGRADE	15% of 2 km	0% of 2 km
	T1527C: BOCHABELA: STREETS; UPGRADE	18% of 1,6 km	0 km of 1,6 km
	T1528: MAN RD 11388 & 11297: JB MAFORA: UPGRADE	10% of 1,9 km	0% of 1,9 km

	T1522: THA RD 2029, 2044 and 2031: UPGRADE	5% of 4,4 km	0% of 4,4 km
Number of road intersections upgraded	T1539: UPGRADING OF TRAFFIC INTERSECTIONS	80% of 1 intersection	0% of 1 intersection

Various indicators

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

Performance indicator	Project name	Planned target	Reported achievement	Reported measure
Length of road and bridge constructed	Section R access road and bridge	Contractor appointed	None	Finalise the approval of designs to appoint contractor for construction
No of individual households connected with water	Mattharantleng installation of water and sewer	Designs approved	None	Mattharantleng installation
	Seroalo Ext 26 installation of water	Contractor appointed	None	Expedite approval of designs and appoint contractor for construction
	Ratau Hlambaza installation of water	Contractor appointed	None	Expedite approval of designs and appoint contractor for construction
Length of road and stormwater constructed	Grassland 4 main road and stormwater	1,93 km road and stormwater	0 km road and stormwater	Awaiting the approval of designs and appointment of contractor from the panel
	Bloemside 4510 road and stormwater	Designs approved	None	New consultant appointed to review designs to resume with construction
No of erven connected water and sewer	Fleurdal installation of water and sewer	22 erven connected	0 erven connected	New consultant appointed to review designs to resume with construction
	Section E1905 installation water and sewer	Designs approved	None	Expedite the approval of designs
No of individual households connected with water and sewer	Mkhonto installation of water and sewer	Appoint contractor	None	Advertise of bid to appoint the contractor
	Saliva installation of water and sewer	Appoint contractor	None	Advertise of bid to appoint the contractor
	Thaba Nchu Ext. 27 and Ratau installation of water and sewer	Appoint contractor	None	Advertise of bid to appoint the contractor
	Tambo Square/ Kgatelopele 2/ Namibia ZCC installation of water and sewer	Contractor appointed	None	Advertise of bid to appoint the contractor
	Section C installation of water and sewer	Contractor appointed	None	Expedite approval of designs and appoint contractor
	Turflaagte ZCC installation of water and sewer	Designs approved	None	Expedite approval of designs

	Rocklands Bobo Square installation of water and sewer	Designs approved	None	Expedite approval of designs
	Winkie Direko Square installation of water and sewer	Designs approved	None	Expedite approval of designs

Various indicators

61. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents. These discrepancies highlight misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability. Lastly, measures aimed at improving performance against targets were reported. I could however not determine if the measures had actually been implemented to improve performance because adequate supporting evidence was not provided for auditing. Consequently, I could not verify whether the reported measures had indeed been taken.

Performance indicator	Project	Planned target	Reported achievement	Reported measure
Kilometres of gravel roads upgraded to surface roads per lane	T1525: BOT RD 601: SECTION D: UPGRADE	5% of 5,6 km	0% of 5,6 km	Resolve budget constraints
No of road intersections upgraded	T1538: UPGRADING INTERSECTION ST GEORGE ST & PRES BRAND	15% of 1 intersection	None	Resolve budget constraints

Various indicators

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

Performance indicator	Project name	Planned target	Reported achievement	Reported measure
Kilometres of stormwater improved /and or rehabilitated	STORMWATER REFURBISHMENT	3 km	1,671 km of 3 km progress	Resolve budget constraints
TR6.13 KMs of new municipal road network		6,3 km	0	Expedite appointments of PSP
No of individual households connected with water	Wepener Ext. 7 installation of water and sewer	Designs approved	None	Consultant to be appointed in the new financial year
No of individual households connected with sewer	Section D installation of sewer	Contractor appointed	None	Finalise the dispute with consultant
	Section M installation of sewer	Contractor appointed	None	Finalise the dispute with consultant
	Section N installation of sewer	Designs approved	None	Expedite approval of designs and appoint contractor
Refurbished steel tank and pumpstation	DEWETSDORP - STEEL TANK PUMPSTATION REFURBISHMENT	Appoint PSP and contractor	None	Request funds in order to implement the project in the new financial year 2024-25

Refurbished sluice gate	REFURBISH AND UPGRADE SLUICE GATE SYSTEM MASELSPOORT	Appoint professional service provider	None	Request funds in order to implement the project in the new financial year 2024-25
WS2.11 Number of new water connections meeting minimum standards		Appoint contractor and start with construction to connect 300 households	0	Expedite appointments of PSP

Various indicators

63. Achievements were reported against various targets but these targets had not been clearly defined during the planning process as the targets did not clearly stipulate the number of megalitres that the treatment capacity should be upgraded with. Consequently, the targets were not useful for measuring and reporting on progress against the municipality's planned objectives. Furthermore, measures aimed at improving performance against targets were reported. However, I could not determine whether the measures had actually been implemented to improve performance, because adequate supporting evidence had not been provided for auditing. Consequently, I could not verify whether the reported measures were indeed taken.

Performance indicator	Project	Planned target	Reported achievement	Reported measure
Upgraded treatment capacity in megalitres per day	NORTH EASTERN WWTW MECHANICAL AND ELECTRICAL WORKS (SLUDGE STREAM)	Upgraded treatment capacity in megalitres per day	None	The contract has to be regularised or new appointment has to be made.
	EXTENSION BOTSHABELO WWTW CIVIL	Upgraded treatment capacity in megalitres per day	None	The contract has to be regularised or new appointment has to be made.
	EXTENSION BOTSHABELO WWTW MECH AND ELECTRICAL	Upgraded treatment capacity in megalitres per day	None	The contract has to be regularised or new appointment has to be made.
	STERKWATER WWTW PHASE 3 MECH AND ELECTRICAL (LIQUID STREAM)	Upgraded treatment capacity in megaliters per day	None	The contract has to be regularised or new appointment has to be made.

Other matters

64. I draw attention to the matters below.

Achievement of planned targets

65. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.
66. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages 20 to 99.

Basic service delivery

Targets achieved: 45%
Budget spent: 111%

Key indicators not achieved	Planned target	Reported achievement
Kilometers of gravel roads upgraded to surface roads per lane. Project: Mapangwana street: freedom sg upgrade	15% of 1,8 km	None

Key indicators not achieved	Planned target	Reported achievement
Kilometers of gravel roads upgraded to surface roads per lane. Project: T1523: section G upgrades	10% of 3 km	None
Kilometers of gravel roads upgraded to surface roads per lane. Project: T1525: Bot RD 601: Section D: upgrade	15% of 5,6 km	0% of 5,6km
Kilometers of gravel roads upgraded to surface roads per lane. Project: T1428A Main Road 198199&200 boch	PSP Appointments	None
Number of road intersections upgraded. Project: T1538: Upgrading intersection St George & Pres Brand	5% of 1 intersection	None
TR6.12 Percentage of surfaced municipal road lanes which have been resurfaced and resealed	10 km/100%	0%
TR6.13 KMs of new municipal road network	6,3 Km	0
Dewetsdorp - steel tank pumpstation refurbishment Project: Refurbished Steel Tank and Pumpstation	Appoint PSP and contractor	None
Refurbish and upgrade sluice gate system at Maselspoort Project: Refurbished Sluice Gate	Appoint a professional service provider	None
Northeastern WWTW mechanical and electrical works (sludge stream) Project: Upgraded treatment capacity in megaliters per day	Upgraded treatment capacity in megaliters per day	None
WS1.11 Number of new sewer connections meeting minimum standards	Complete stage 2 of the appointment	0
WS2.11 Number of new water connections meeting minimum standards	Appoint contractor and start with construction to connect 300 households	0
WS4.11 Percentage of water treatment capacity unused	54	0
WS4.31 Percentage of wastewater treatment capacity unused	Installation of metering device to 15 WWTWs and start measuring	0
No of individual households connected with water Project: Matlharantlheng installation of water and sewer	Contractor appointed	None
No of individual households connected with water and sewer Project: Sonderwater and Chris Hani installation of water and sewer	Contractor appointed	None
No of individual households connected with water and sewer Project: Mkhonto installation of water and sewer	111 households	None
No of individual households connected with water and sewer Project: Saliva installation of water and sewer	124 households	None
No of individual households connected with water and sewer Project: Phase 9 installation of water and sewer	Construction	None
No of individual households connected with water Project: Phase 7 installation of water and sewer	Construction	0 households connected with water and sewer
Bulk water line upgraded Project: Phase 7 bulk water line upgraded	Construction of bulk water line	None
No of individual households connected with water and sewer 200 households connected with water Project: Thaba-Nchu Ext.27 and Ratau installation of water and sewer	390 households connected with water and sewer 200 households connected with water	None
Length of road and stormwater constructed Project: Grassland 4 Main Road and Stormwater	1,93 km road and stormwater	0 km road and stormwater
No of individual households connected with water and sewer Project: Tambo Square/Kgatelopele 2/Namibia ZCC installation of water and sewer	Construction	None
No of individual households connected with sewer	200	None

Key indicators not achieved	Planned target	Reported achievement
Project: Section D installation of sewer	households connected with sewer	
No of individual households connected with sewer Project: Section M installation of sewer	200 households connected with sewer	None
No of individual households connected with water Project: Seroalo Ext 26 installation of water	Contractor appointed	None
No of individual households connected with water Project: Ratau Hlambaza installation of water	Contractor appointed	None
Length of road and bridge constructed Project: Section R access road and bridge	Contractor appointed	None
No of households connected with alternative sanitation Project: Alternative sanitation solutions	300 households connected with alternative sanitation	0 households connected with alternative sanitation
No of individual households connected with water and sewer Project: Section C installation of water and sewer	48 households	None
No of individual households connected sewer Project: Section N installation of sewer	Contractor appointed	None
No of individual households connected water Project: Wepener Ext 7 installation of water and sewer	Contractor appointed	None
No of individual households connected water and sewer Project: Turflaagte ZCC installation of water and sewer	Construction	None
No of individual households connected water and sewer Project: Rocklands Bobo Square installation of water and sewer	18 households	None
No of individual households connected water and sewer Project: Winkie Direko Square installation of water and sewer	Construction	None
No of erven connected water and sewer Project: Fleurdal installation of water and sewer	22 erven connected	0 erven connected
No of erven connected water and sewer Project: Bloemside 4510 installation of water and sewer	87 erven connected	None
No of erven connected water and sewer Project: Section H&G installation of water and sewer	Construction	None
No of erven connected water and sewer Project: Section E1905 installation water and sewer	Construction	None
Length of roads and stormwater constructed Project: Bloemside 4510 road and stormwater	Construction	None
Hectares of land acquired Project: Acquisition of land for informal settlements relocations	Hectares of land acquired	0 hectares of land acquired
Number of households living in informal settlements provided with water Project: Klipfontein water connections	400 households connected with water	0 households with access to communal water
Indicator: HS1.12 Number of serviced sites	162	0
Indicator: HS1.13 Hectares of land acquired for human settlements in the municipal area	Hectares of land acquired	0
Indicator: HS2.21 Number of ratable residential properties in the subsidy housing market entering the municipal valuation roll	0	None

Material misstatements

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

Report on compliance with legislation

68. 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.
69. 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.
70. 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.
71. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements and annual reports

72. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets, current assets, liabilities, revenue and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.
73. The council failed to adopt an oversight report containing the council's comments on the 2022-23 annual report, as required by section 129(1) of the MFMA.

Procurement and contract management

74. Some of the invitations to tender for procurement of commodities designated for local content and production, did not stipulated the minimum threshold for local production and content as required by the 2017 preferential procurement regulation 8(2).
75. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA. A similar limitation was also reported in the prior year.
76. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA. A similar limitation was also reported in the prior year.

Expenditure management

77. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
78. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The value of R277 156 250 as disclosed in note 64, is not complete as management was still in the process of quantifying the full extent of the irregular expenditure. The majority of the disclosed irregular expenditure was caused by non-compliance with SCM requirements and recurring expenditure from contracts that were reported as irregular in prior financial years.
79. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R122 519 740, as disclosed in note 63 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 paid due to late payments to suppliers and delays in capital projects.
80. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R1 343 141 552, as disclosed in note 62 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending the budget.

Utilisation of conditional grants

81. The urban settlement development grant was not spent for its intended purposes in accordance with the applicable grant framework, as required by section 16(1) of the Dora.
82. Performance in respect of programmes funded by the informal settlements upgrading partnership grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.
83. Performance in respect of programmes funded by the neighbourhood development partnership grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Dora.

Consequence management

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

Strategic planning and performance management

- 88. Measurable performance targets were not set for each of the key performance indicators (KPIs) for the financial year, as required by section 41(1)(b) of the Municipal Systems Act 32 of 2000 (MSA) and municipal planning and performance management regulation 12(1).
- 89. The performance management system and related controls were inadequate, as established processes for performance planning, monitoring, measurement, review and reporting were not implemented and managed, as required by municipal planning and performance management regulation 7(1).

Revenue management

- 90. An effective system of internal control for revenue was not in place, as required by section 64(2)(f) of the MFMA.
- 91. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.
- 92. Accounts for service charges were not prepared on a monthly basis, as required by section 64(2)(c) of the MFMA.
- 93. Interest was not charged on all accounts in arrears, as required by section 64(2)(g) of the MFMA.

Asset management

- 94. An adequate management, accounting and information system, which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA.
- 95. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2)(c) of the MFMA.

Human resource management

- 96. Financial interests were not disclosed by the municipal manager within 60 days from date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.
- 97. Financial interests were not disclosed by the senior managers within 60 days from date of appointment, as required by regulation 36(1)(a) on appointment and conditions of employment of senior managers.
- 98. Job descriptions were not established for all posts in which appointments were made, as required by section 66(1)(b) of the MSA and regulation 7(1) of municipal staff regulations.
- 99. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA and regulation 31 of municipal staff regulations.

Environmental management

- 100. The Botshabelo, Thaba Nchu, BloemIndustria, Bainsvlei, Northern Works, Welvaart, Bloemspruit, Dewetsdorp, Wepener, Soutpan and Vanstadensrus wastewater treatment works (WWTW) did not have valid operating licences, as required by section 22(1)(b) of the National Water Act 36 of 1998 (NWA).
- 101. The Bloemspruit, Sterkwater, BloemIndustria, North Eastern, Northern Works, Botshabelo, Thaba Nchu, Bainsvlei, Welvaart, Sterkwater, North Eastern Works, Dewetsdorp, Wepener, Soutpan and Van Stadensrus WWTW were not safeguarded and maintained to prevent defective, depleted, malfunctioning, misused and vandalised infrastructure, as required by section 63(1)(a) of the MFMA.

102. The Wepener and Northern solid waste management facilities did not have valid operating licences, as required by section 20(b) of the National Environmental Management: Waste Act 59 of 2008 (NEMWA).

Other information in the annual report

103. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected KPA presented in the annual performance report that have been specifically reported on in this auditor's report.
104. 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.
105. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected KPA presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
106. 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

107. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
108. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
109. There has been a slow response by the council and senior management to address governance concerns within the municipality, caused by the high vacancy rate within key municipal divisions and this resulted in repeat material findings relating to the annual financial statement, annual performance report and compliance with legislation.
110. Senior management did not adequately monitor and enforce the implementation of the corrective measures included in the audit action plan to address inadequate internal control measures, slow response to audit matters and apply consequence management for weaknesses identified during previous years' audits.
111. Senior management inadequately addressed material weaknesses and did not, in all instances, take corrective action to ensure that the administration and management of overtime were addressed, as there is no approved policy or standard operating procedures in place to address the weaknesses identified. The lack of proper processes, procedures and internal controls resulted in a material finding included in this report.
112. The council, accounting officer and senior management did not prioritise, develop and apply standard operating procedures to manage performance reporting, including the safeguarding of information and effective monitoring and evaluation of reported performance information against the set indicators resulting in repeat material findings in the annual performance report for several years.
113. The accounting officer and senior management did not establish effective standard operating procedures and internal controls that assist them in exercising their oversight responsibility, regarding compliance with laws and regulations, resulting in repeat material non-compliance included in this report.
114. Management's lack of detailed review of the underlying records that are used to prepare the financial statements resulted in material misstatements, these misstatements were not detected and corrected or prevented by the municipality's internal processes. The corrected misstatements resulted in material non-compliance included in this report and the supporting records that could not be provided resulted in the qualified opinion included in this report.

Material irregularities

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

Material irregularities identified during the audit

116. The material irregularities identified are as follows:

The municipality's information technology assets not adequately maintained and safeguarded

117. During May 2021, the municipality appointed a service provider for cybersecurity enterprise data protection and cybersecurity solutions and management. The service provider performed an assessment of the municipality's security infrastructure and communicated to management findings that should be addressed and mitigating processes to be implemented to avoid cybersecurity attacks. The AGSA also reported various shortcomings relating to the safeguarding and lack of maintenance of the information technology assets of the municipality for the past financial years, including the 2022-23 financial year. The shortcomings communicated to management included:
- A lack of cybersecurity guidance documents
 - No vulnerability management and cybersecurity risk management process
 - Inadequate business continuity plan and disaster recovery
 - Insecure configurations and principles of least functionality.
118. Irrespective of the findings raised and recommendations made by the AGSA and the service provider, management did not take proactive measures to strengthen the information technology systems, and consequently did not adequately safeguard and maintain the municipality's information technology assets as required by section 63(1)(d) of the MFMA.
119. During October 2023, a security breach of the municipality's information technology network occurred, which immediately rendered all information technology applications used by the municipality inoperable, including its financial system, human resource management system and communications systems. The financial system was fully restored on 18 January 2024, while the other systems were restored on 30 November 2023. This cyberattack disrupted the operations of the municipality and is likely to result in substantial harm to the municipality when it is unable to provide services to its community.
120. I notified the accounting officer of the material irregularity on 17 July 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
- a) The non-compliance should be investigated to determine the root cause for the non-compliance and to identify officials that might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - b) Based on the root causes identified, appropriate action should be taken to develop and commence with the implementation of a cyber security framework supported by an adequate action plan(s) to ensure the safeguarding and maintenance of the municipality's information and communication technology assets, as required by section 63(1)(a) of the MFMA. The plan should include anticipated timeframes for the following key areas as a minimum:
 - Service continuity and disaster recovery
 - Determining the appropriate information and communication technology (ICT) personnel structure, filling ICT vacancies and continuously developing the skills of ICT personnel
 - A cybersecurity awareness programme
 - Processes for threat detection
 - A register for cyber incidents
 - Implement key information technology (IT) general controls for immediate compliance and stability
 - Terms of reference for the ICT steering committee
 - The review and updating of the ICT policies and procedures
 - c) Disciplinary proceedings should commence without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - d) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
121. I will follow-up on the implementation of the recommendations after the due date.

Construction of new community hall in Thaba Nchu – payment for contract price adjustments due to professional services not being available

122. During March 2020, the municipality appointed professional service providers from an existing panel of service providers for quantity surveying, structural engineering- and architectural services for the construction of a new community hall in Thaba Nchu Community Centre. The appointment term of the service providers on the panel was from 15 January 2020 to 14 January 2023. During June 2022, the municipality appointed a contractor for this project, with a contract period of 18 months. Due to the delay in the appointment of the contractor to this project, the contract period of the contractor was not aligned to the contract period of the professional service providers.
123. The accounting officer extended the appointment term of the professional service providers to 8 March 2023 and again to 31 July 2023; however, there were periods during which there were no professional services appointed for the project, resulting in delays experienced by the contractor. Contrary to the requirements of

62(1)(a) of the MFMA, all reasonable steps were not taken to ensure that professional services are available on the project, to ensure that the resources of the municipality are used in an economic manner.

124. The contractor subsequently submitted two claims totalling R3 603 622,99 for contract price adjustments due to professional services not being available on the project, resulting in delays experienced by the contractor. The claims were paid by the municipality on 26 May 2023 and 14 June 2023 respectively, resulting in a financial loss for the municipality as there was no benefit obtained from these payments.
125. I notified the accounting officer of the material irregularity on 3 June 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
- a) The non-compliance should be investigated to determine the root cause and to determine if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
 - b) Appropriate action should be taken to develop and commence with the implementation of an action plan to address the root causes identified through the investigation and prevent further losses. The plan should include anticipated timeframes and address the following as a minimum:
 - processes to remedy the existing or preventing future misalignment of professional service providers appointments and contract periods.
 - monitoring the performance of contractors as required by section 116(2) of the MFMA.
 - c) The full financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - d) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - e) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
126. I will follow-up on the implementation of the recommendations after the due date.

Construction of fire station in Botshabelo – payment for contract price adjustments due to professional services not being available

127. During March 2020, the municipality appointed professional service providers from an existing panel of service providers for quantity surveying, structural engineering- and architectural services for the construction of a fire station in Botshabelo. The appointment term of the service providers on the panel was from 15 January 2020 to 14 January 2023. During June 2022, the municipality appointed a contractor for this project, with a contract period of 18 months. Due to the delay in the appointment of the contractor to this project, the contract period of the contractor was not aligned to the contract period of the professional service providers.
128. The accounting officer extended the appointment term of the professional service providers to 8 March 2023 and again to 31 July 2023; however, there were periods when there were no professional services appointed for the project, resulting in delays experienced by the contractor. Contrary to the requirements of 62(1)(a) of the MFMA, all reasonable steps were not taken to ensure that professional services are available on the project, to ensure that the resources of the municipality are used in an economic manner.
129. The contractor subsequently submitted two claims totalling R1 894 739,13 for contract price adjustments due to professional services not being available on the project, resulting in delays experienced by the contractor. The claims were paid by the municipality on 13 December 2023 and 7 June 2023 respectively, resulting in a financial loss for the municipality as there was no benefit obtained from these payments.
130. I notified the accounting officer of the material irregularity on 5 June 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
- a) The non-compliance should be investigated to determine the root cause and to determine if any official might have committed an act of financial misconduct or an offence in terms of Chapter 15 of MFMA.
 - b) Appropriate action should be taken to develop and commence with the implementation of an action plan to address the root causes identified through the investigation and prevent further losses. The plan should include anticipated timeframes and address the following as a minimum:
 - processes to remedy the existing or preventing future misalignment of professional service providers appointments and contract periods.
 - monitoring the performance of contractors, as required by section 116(2) of the MFMA.
 - c) The full financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - d) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

- e) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury, as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.

131. I will follow-up on the implementation of the recommendations after the due date.

Installation of internal services Vista Park Extension 3 – contractual obligations not settled within 30 days

132. The municipality entered into an agreement with a developer during December 2021 for the installation of internal services for Vista Park Extension 3. The project was funded from the informal settlement upgrading partnership grant. In terms of clause 4.3.4 of the agreement entered into, all progress payments shall be made by the municipality to the developer within 30 days of the issuing of the payment certificate.

133. During June 2023, the developer submitted a payment certificate the municipality, which included interest charges of R1 570 727,13. The interest charges related to previous payment certificates of the developer which were not settled within 30 days as required by clause 4.3.4 of the agreement and section 65(2)(e) of the MFMA. The late payment of payment certificates is likely to result in a financial loss of R1 570 727,13 for the metro, due to the liability to pay interest to the developer.

134. I notified the accounting officer of the material irregularity on 14 June 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:

- a) The non-compliance should be investigated to determine the root cause and to determine if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of MFMA.
- b) The full financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
- c) Disciplinary proceedings should commence without undue delay against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
- d) If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by Regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.

135. I will follow-up on the implementation of the recommendations after the due date.

Pollution of water resources not prevented – Thaba Nchu wastewater treatment works

136. The Thaba Nchu wastewater treatment works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Sepane River, the Modder River and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the National Environmental Management Act 197 of 1998 (NEMA) and section 19(1) of the National Water Act 36 of 1998 (NWA). The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resources.

137. I notified the accounting officer of the material irregularity on 11 March 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. I determined that the accounting officer is not taking appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

Material irregularities in progress

138. I identified another material irregularity during the audit and notified the accounting officer, as required by material irregularity regulation 3(2). By the date of this auditor's report, the response of the accounting officer was not yet due. This material irregularity will be included in next year's auditor's report.

Status of previously reported material irregularities

Reasonable steps not taken to safeguard zoo animals

139. The accounting officer did not ensure that all reasonable steps had been taken to safeguard the municipality's zoo animals, as required by section 63(2)(c) of the MFMA. Some of these animals could not be located and verified during the 2021-22 year-end asset verification process, resulting in the municipality impairing these assets. The impairment resulted in a material financial loss of R1 761 416 for the municipality, which was disclosed as an impairment loss in note 46 to the 2021-22 financial statements.

140. The accounting officer was notified of this material irregularity on 3 November 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material to the Public Protector South Africa (PPSA) on 18 March 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the PPSA on 26 August 2024 and the investigation is currently in progress. I further recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 8 July 2024, and report progress within three months:
- Investigate the non-compliance in terms of chapter 15 of the MFMA, to determine if any official was responsible for the failure to safeguarding the municipal assets which led to the municipality losing custodianship of the animals, including the possible theft of the 79 animals.
 - Disciplinary proceeding should commence against any official who has allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial misconduct Procedures and Criminal Proceedings.
 - If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceeding.
 - Reasonable steps should be taken to safeguard the biological assets in the custody of the municipality from any further losses as required by section 63(1)(a) of the MFMA.
 - If it appears that the municipality suffered the financial loss through theft, this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
141. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendations. I am in the process of making a decision on further actions to be taken.

Construction of trunk routes for IPTN roads infrastructure network phase 1C Chief Moroka link route – payment for extension of time not in terms of the contract

142. The municipality entered into a contract with a contractor for the construction of trunk routes for integrated public transport network (IPTN) roads infrastructure network: Phase 1C Chief Moroka link route. During November 2019 and October 2020, the contractor submitted extension of time claims totalling R2 987 553 for delays experienced on the project. However, the claims were however not submitted within the stipulated timeframe as outlined in the contract; consequently the contractor was not entitled to additional payment and discharging the municipality of all liability in relation with these claims. An official of the municipality recommended the claims for payment, even though the municipality had no contractual obligation to pay for the extension of time. The official consequently did not ensure the economic use of the financial resources of the municipality, as required by section 78(1)(b) of the MFMA. The payment of these claims resulted in a material financial loss of R2 987 553 for the municipality, which was disclosed as part of the fruitless and wasteful expenditure in note to the 2020-21 financial statements.
143. The accounting officer was notified of this material irregularity on 29 April 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I recommended that the accounting officer should take the following actions to address the material irregularity, which should have been implemented by 28 January 2024:
- The non-compliance should be investigated to determine if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - All entities and/or person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - Disciplinary proceedings should commence without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If it appears that the municipality suffered the financial loss through criminal acts or possible criminal acts or omission this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
144. The accounting officer has not adequately implemented or made satisfactory progress with the implementation of the above recommendations. I am in the process of making a decision on further actions to be taken.

Reasonable steps not taken to prevent fuel losses

145. The municipality has accounted for losses on their fuel inventory during the 2019-20 to 2022-23 financial years as follows:

Financial year	Fuel losses
2022-23	R1 124 393
2021-22	R2 008 202
2020-21	R4 483 763
2019-20	R1 914 097
Total loss	R9 530 455

146. Irrespective of fuel inventory losses being incurred for on an annual basis, the accounting officer did not take all reasonable steps to prevent these losses from occurring as required by section 62(1)(d) of the MFMA. Investigations were not conducted to determine the reasons for the losses, standard operating procedures were not developed and implemented for the management of fuel inventory and there was a lack of maintenance of fuel storage and distribution infrastructure. The fuel inventory losses are likely to result in a financial loss for the municipality.
147. I notified the accounting officer of the material irregularity on 27 November 2023. The accounting officer did not take appropriate action to resolve the material irregularity. I notified the accounting officer on 4 December 2024 of the following recommendations, which should be implemented by 4 July 2025, with a progress report after three months:
- The non-compliance should be investigated to determine the root cause for the fuel losses and if any official might have committed an act of financial misconduct or an offence in terms of chapter 15 of the MFMA.
 - The financial loss should be quantified and all person(s) liable for the losses should be identified and appropriate action should commence to recover the financial loss. The recovery process should not be unduly delayed.
 - Reasonable steps should be taken to implement expenditure controls for the provision of fuel services to prevent further losses as required by section 62(1)(d) of the MFMA.
 - Disciplinary proceedings should commence, without undue delay, against all officials who have allegedly committed an act of financial misconduct or an offence, as required by section 62(1)(e) of the MFMA and in the manner prescribed by the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If a senior manager of the municipality has allegedly committed an act of financial misconduct, the accounting officer should report the allegation to the municipal council, the provincial treasury and the National Treasury as required by regulation 3(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.
 - If it appears that the municipality suffered the financial loss through criminal acts or possible criminal acts or omission, this should be reported to the South African Police Service, as required by section 32(6)(b) of the MFMA.
148. I will follow-up on the implementation of the recommendations after the due date.

Pollution of water resource not prevented – Botshabelo wastewater treatment works

149. The Botshabelo wastewater treatment works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Klein Modder River and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resources.
150. The accounting officer was notified of this material irregularity on 20 October 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the Department of Water and Sanitation (DWS) on 27 February 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on 15 April 2024 and the investigation is currently in progress.

Pollution of water resource not prevented – Sterkwater wastewater treatment works

151. The Sterkwater wastewater treatment works has not operated effectively due to mechanical and operational equipment either malfunctioning or not operational. This has resulted in continued spilling and discharge of raw/untreated sewerage into the adjacent environment, including the groundwater, the Renosterspruit and its extended watercourse. The municipality did not take reasonable measures to prevent pollution or degradation of the environment and water resources from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The discharge of raw/untreated sewage into the environment is likely to cause substantial harm to the communities exposed to, and dependent on, the contaminated water resources.
152. The accounting officer was notified of this material irregularity on 20 October 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the DWS on 27 February 2024 for investigation as provided for in section 5(1A) of the PAA. The referral was accepted by the DWS on 15 April 2024 and the investigation is currently in progress.

Poor management of the Southern landfill site

153. The municipality has been operating the Southern waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or lack of compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
154. The municipality consequently did not dispose of and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the National Environmental Management Waste Act 59 of 2008 (NEMWA). The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site as well as exposed to, and dependent on, the groundwater resources.
155. The accounting officer was notified of this material irregularity on 10 November 2022. The accounting officer did not take appropriate action to resolve the material irregularity. I referred the material irregularity to the Department of Forestry, Fisheries and the Environment (DFFE) on 27 March 2024 for investigation as provided for in section 5(1A) of the PAA. On 14 May 2024 DFFE sub-referred the material irregularity to the Free State Department of Economic, Small Business Development, Tourism and Environmental Affairs (DESTEA) for further investigation. The referral was accepted by DESTEA on 2 September 2024 and the investigation is currently in progress.

Poor management of the Northern landfill site

156. The municipality has been operating the Northern waste landfill site in a manner that is not in compliance with its licence conditions and the minimum legislative requirements for waste disposal at a landfill site, which is evidenced by poor access control and inadequate separation of waste disposed at the site, improper or lack of compacting and cover to limit gas emission impacting on air quality, spontaneous combustions and fires posing safety risks and air pollution, lack of stormwater management and leachate detection to prevent continued contamination of the soil and groundwater and no proper air, water and effluent sampling points to monitor air and water pollution.
157. The municipality consequently did not dispose and treat waste in an environmentally sound manner and in a manner that does not endanger health or the environment as required by section 16(1) of the NEMWA. The municipality further did not take reasonable measures to prevent pollution or degradation of the environment from occurring, continuing or recurring, as required by section 28(1) of the NEMA and section 19(1) of the NWA. The non-compliance is likely to cause substantial harm to the community members utilising the landfill site, communities adjacent to the landfill site as well as exposed to, and dependent on, the groundwater resources.
158. The accounting officer was notified of this material irregularity on 22 January 2024 and invited the accounting officer to make a written submission on the actions taken and that will be taken to address the matter. I determined that the accounting officer is not taking appropriate action to resolve the material irregularity. I am in the process of making a decision on further actions to be taken.

Other reports

159. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
160. The Special Investigating Unit (SIU) received allegations of corruption within the metro police and IPTN at the municipality for the period starting in 2017 to date. However, the municipality has not submitted all the requested documents to the SIU. The SIU is still analysing the partially submitted information to establish the legitimacy of the allegations. These proceedings were still in progress at the date of this auditor's report.
161. An independent consultant was investigating an allegation of improper procurement of buses and appointment or rollout of the infrastructure project for the IPTN for the period starting in the 2015-16 financial year to date. The investigation is still in progress. The outcome of the first stage of the investigation was completed and submitted to the National Treasury for assessment and tabling in the council. The investigation report is still being assessed by the National Treasury, while the second stage of the investigation is still in progress.
162. The Directorate for Priority Crime Investigation (Hawks) was investigating an allegation of overtime payments to VIP bodyguards employed in the offices of the political office-bearers, which covered the period from 2017 to December 2021. These proceedings were still in progress at the date of this auditor's report.
163. The Hawks were investigating allegations of irregularities in the municipality's procurement processes regarding a security service tender awarded for the period 1 March 2019 to 28 February 2021. The outcome was unknown as the investigation report was in progress at the date of this auditor's report.
164. An independent legal firm was appointed to provide a legal opinion on allegations of the irregular appointment and payment of political staff. It is alleged that the political staff were appointed to occupy positions that were not vacant or provided for in the staff establishment for a period of two months starting in January 2022. The investigation was concluded on 25 February 2022 and resulted in the salaries being disclosed as irregular expenditure. The report was issued to the Municipal Public Accounts Committee (MPAC) on 19 April 2022; however, the MPAC has not finalised its own report on this matter.

165. An independent consultant is investigating allegations on unverifiable overtime claims, paid to municipal staff during the 2022 and 2023 financial years. The investigation is expected to be completed on 30 June 2025. The investigation was in progress at the date of this auditor's report.
166. The Hawks investigated allegations of fraudulent payments made to a supplier pertaining to the indigent register, for the period 7 March 2022 until 31 August 2023. Allegations were made that a junior official's signature from the municipality was forged to certify the delivery of services that were reportedly not provided. The National Director of Public Prosecutions handed down judgement on 19 March 2024, concluding on the validity of this matter.

Auditor-General

Cape Town
12 December 2024



Annexure to the auditor's report

7. 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

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

Financial statements

9. In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

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

Communication with those charged with governance

10. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
11. 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

12. The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), Sections: 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), Sections: 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(1)(a), 63(2)(a), 63(2)(c), Sections: 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), Sections: 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections: 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), Sections: 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), Regulations: 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), Regulations: 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), Regulations: 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), Regulations: 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), Regulations: 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act 5 of 2023	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), Sections: 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 54A(1)(a), 56(1)(a), 57(2)(a), Sections: 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b), Parent municipality with ME: Sections: 93B(a), 93B(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), Regulations: 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 31
National Environmental Management: Waste Act 59 of 2008	Section: 20(b)
National Water Act 36 of 1998	Section: 22(1)(b)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), Regulations: 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), Regulations: 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)

Component C: Auditor General Opinion of Centlec (Soc) Limited Financial Statements 2023/2024

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of Centlec (SOC) Ltd set out on pages 599 to 720, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets and cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of Centlec (SOC) Ltd as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Companies Act 71 of 2008 (Companies Act of South Africa).

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 municipal entity 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 with respect to these matters.

Close calls relating to going concern

7. Note 43 in the financial statements, which deals with the possible effects of the future continuing deterioration in operational results on the municipal entity's prospects, performance, and cash flows.

Irregular expenditure

8. As disclosed in note 47 to the financial statements, irregular expenditure of R469 454 086 (2023: R156 346 943) was incurred, mainly due to overspending on the budget.

Restatement of corresponding figures

9. As disclosed in note 41 to the financial statements, the corresponding figures for 30 June 2023 were restated as a result of errors in the financial statements of the municipal entity at, and for the year ended 30 June 2024.

Material uncertainty relating to claims against the municipal entity

10. With reference to note 39 to the financial statements, the municipal entity is the defendant in various claims against the municipal entity. The municipal entity is opposing these claims. The ultimate outcome of these matters could not be determined and no provision for any liabilities that may result were made in the financial statements.

Material losses

11. As disclosed in note 48 to the financial statements, material electricity distribution losses of R202 219 217 (2023: R213 876 959) were incurred. Technical losses amounted to R134 812 812 (2023: R142 584 639) and were due to electricity losses while being distributed from the source of generation through the transmission and distribution network to the final consumer. Non-technical losses amounted to R67 406 405 (2023: R71 292 320) and were due to administrative and technical errors, negligence, theft of electricity, tampering with meters and connections which form part of illegal consumption, faulty meters.

Material impairment

12. As disclosed in note 4 to the financial statements, receivables from exchange transactions were impaired by R700 514 375 (2023: R632 154 138).

Other matters

13. I draw attention to the matters below. My opinion is not modified with respect to these matters.

Unaudited disclosure notes

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

Unaudited supplementary schedules

15. The supplementary information set out on pages 659 to 672 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting authority for the financial statements

16. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP standards and the requirements of the MFMA and the Companies Act of South Africa; and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
17. In preparing the financial statements, the accounting authority is responsible for assessing the municipal entity'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 municipal entity's 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

18. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
19. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located on page 211, forms part of our auditor's report.

Report on the audit of the annual performance report

20. 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 programme presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
21. I selected the following programme presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected a programme that measures the municipal entity's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Engineering Wires	55 – 70	The directorate is responsible for asset creation, network operations and maintenance, as well as service delivery to the communities"

22. I evaluated the reported performance information for the selected programme 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 municipal entity's planning and delivery on its mandate and objectives.

23. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipal entity's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipal entity'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, timebound 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
- there is adequate supporting evidence for the achievements reported.

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

25. I did not identify any material findings in the reported performance information for the selected programme.

Other matters

26. I draw attention to the matters below.

Achievement of planned targets

27. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance.

28. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages 55 to 70.

Engineering Wires

<i>Targets not achieved: 63%</i> <i>Budget spent: 87,4%</i>		
Key service delivery indicators not achieved	Planned target	Reported achievement
Percentage of valid customer applications for new electricity connections processed in terms of municipal services by June 2024	70%	58%
Unplanned interruptions of supply should be restored as per Nersa licence requirements in terms of NRS 047 (2019) by 30 June 2024	<p>a) After unplanned interruptions which affects more than one customer i.e., multiple customer interruption/outage, the customers supply should be restored 98 % within 24 hours as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024.</p> <p>b) After an unplanned interruption which affects a single i.e., individual customer interruption/outage the customers supply should be restored 98% within 24h as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024</p>	<p>Area faults 94,37%</p> <p>Single complaint 77,14%</p>

Material misstatements

29. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Engineering Wires. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

30. 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 authority is responsible for the municipal entity's compliance with legislation.
31. 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.
32. 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 municipal entity, 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.
33. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

34. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets and disclosure items identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

Expenditure management

35. Reasonable steps were not taken to prevent irregular expenditure of R469 454 086 as disclosed in note 47 to the annual financial statements, as required by section 95(d) of the MFMA. The majority of the irregular expenditure was caused by overspending of the budget.
36. Reasonable steps were not taken to prevent fruitless and wasteful expenditure of R7 442 834 as disclosed in note 46 to the annual financial statements, in contravention of section 95(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was caused by the interest charged on overdue accounts.
37. Expenditure was incurred in excess of the approved budget, in contravention of section 87(8) of the MFMA.

Other information in the annual report

38. The accounting authority is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported on in this auditor's report.
39. The accounting authority is responsible for the other information included in the annual report which includes the directors' report, the audit committee's report and the company secretary's certificate, as required by the Companies Act of South Africa. The other information referred to does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
40. 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.
41. 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 programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
42. I did not receive the other information before 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

43. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
44. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion and the material findings on compliance with legislation included in this report.
45. Management did not implement adequate controls over daily and monthly processing and reconciling of transactions resulting in corrections of material misstatements on the audit of predetermined objectives and material adjustments being processed on the financial statements submitted for audit.
46. Management did not implement adequate controls over budget monitoring and related internal controls. This resulted in instances of non-compliance being identified during the audit process.

AUDITOR - GENERAL

Bloemfontein
30 November 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

1. The annexure includes the following:
 - the auditor-general's responsibility for the audit
 - the selected legislative requirements for compliance testing.

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

Communication with those charged with governance

4. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
5. I also provide the accounting authority with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003 (MFMA)	Sections 1, 87(5)(b), 87(5)(d), 87(5)(d)(i), 87(5)(d)(iii) Sections 87(6)(c), 87(8), 88(1)(a), 90(1), 90(2)(a) Sections 90(2)(b), 95(d), 96(2)(a), 96(2)(b), 97(e) Sections 97(f), 97(h), 97(i), 99(2)(a), 99(2)(b), 99(2)(c) Sections 99(2)(g), 102(1), 102(2)(a), 112(1)(j) Sections 116(2)(b), 116(2)(c)(ii), 122(1), 126(2)(b) Sections 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170 Sections 172(3)(a), 172(3)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 73(1)(a), 73(1)(b), 73(2)(b), 73(2)(d) Regulations 75(1), 75(2)
MFMA: Municipal Investment Regulations, 2005	Regulations 3(2), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2005	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a) Regulations 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b) Regulations 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e) Regulations 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b) Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a) Regulations 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i) Regulations 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e) Regulations 46(2)(f)
Companies Act 71 of 2008	Sections 45(2), 45(3)(a)(ii), 45(3)(b)(i), 45(3)(b)(ii) Sections 45(4), 46(1)(a), 46(1)(b), 46(1)(c), 112(2)(a)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17, 25(7A)
Municipal Systems Act 32 of 2000	Sections 93B(a), 93C(a)(iv), 93J(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2) Regulations 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8) Regulations 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Component D: Management Comments and Corrective Actions on matters raised by the Auditor General

During the audit process by the auditor General, matters were identified and as such the details thereof will be provided on the municipal consolidated audit action plan.

Furthermore, since the introduction of the Financial Management Capability Maturity Model (FMCMM) by National Treasury, which requires the municipality to develop its action plan using the module, the municipality is able to address most of the findings raised by the AGSA. This action plan will provide feedback on the progress made regarding the implementation of the Audit Action Plan as developed in response to the municipal's audit and management reports. Moreover, to provide feedback on the current control environment and corrective measures implemented during the 2022-23 financial year.

The audit action plan is developed, implemented strongly and monitored with the involvement of all departments, internal audit, office of the Auditor-General, Audit and Risk Committee. Furthermore, the progress on the audit action plan was reported to the Executive Management Team (EMT) on a weekly basis, as a standing item.

The findings from the Auditor General's reports are tracked and followed up to confirm corrective action by Management is in place. Internal Audit and the compliance unit is continuously following up on unresolved findings to verify that root causes are addressed by Management, thus preventing recurrence of the control deficiency.

A detailed Action Plan for 2023/2024 will be developed and attached to this important document.

APPENDICES

APPENDIX A: COUNCILLORS, COMMITTEES ALLOCATED AND COUNCIL ATTENDANCE

#	NAME & SURNAME	% Attendance	% Absent with leave	% Absent without leave	Elected/ Resigned/ Removed
1	<u>Speaker</u> Cllr Davies (Maryke)	100%			Elected 29 March 2023 and removed 20 September 2023
2	<u>Speaker</u> Cllr Mathae (Bongani Lawrence)	100%			Elected 20 September 2023
3	<u>Executive Mayor</u> Cllr Nthatisi (Gregory Mosala Solomon)	100%			Elected Acting from 25 April 2023 – 12 October 2023 Elected on 13 October 2023
4	<u>Deputy Executive Mayor</u> and Chairperson Public Safety and Transport Cllr Titi-Odili (Lulama Magdeline)	100%			Elected on 13 October 2023
5	<u>Council Whip</u> Cllr Nikelo (Vumile Edwin)	100%			Elected Acting from 25 April 2023 – 12 October 2023 Elected on 13 October 2023
6	MPAC Chairperson Cllr IJ Makoloane	100%			Elected interim from 12 July 2023 – 31 August 2023 Elected 1 September 2023
7	Chairperson Rules Committee Cllr Mokgothu (Tona Kenosi Wilfred)	100%			Elected 31 January 2022 to date
8	Chairperson Petitions and Motions Cllr Morake (Molefi Andries)	100%			Elected 1 September 2023
9	Chairperson Remunerations Cllr Tladi (Motshewa Martha)	100%			Elected 1 September 2023
10	Chairperson Public Places and Street Naming Cllr Mogotloane (Thabo Joel)	100%			Elected 1 September 2023
MMCs					
11	IDP and Performance Management Cllr Tsoleli (Sibongile Perm)	100%			
12	Corporate Services Cllr Letawana (Manthuse Maria)	100%			
13	Fleet and Waste Management Cllr Mosala (Mothokung Theodorah)	100%			
14	Finance Cllr Kruger (Caprice Logan)	100%			
15	Community Services Cllr Qai (Alfred)	100%			
16	Rural Development and Agriculture Cllr Twala (Pani Sidney)	100%			
17	Planning and Economic Development Cllr Jonas (Vuyelwa Eunice)	100%			
18	Infrastructure and Engineering Cllr Soqaga (Vusumzi Simon)	100%			

#	NAME & SURNAME	% Attendance	% Absent with leave	% Absent without leave	Elected/ Resigned/ Removed
19	Cllr Bouwer (Chadwine Lyle)	85%	15%		Elected 30 January 2024
20	Cllr Campher (Zaandre MC)	78%	22%		Removed 22 January 2024
21	Cllr De-Huis (Dikeledi Jane)	75%	18.75	6.25%	
22	Cllr De Kock (Valerie Belinda)	87.50%	12.5%		
23	Cllr Denner (John Henry)	62.50%	37.5		
24	Cllr Dennis (Magdalena Elizabeth)	87.50%	12.5%		
25	Cllr Ferreira (Thomas Ignatius)	56.25%	43.75		
26	Cllr Klaasen (Raynie Sarah)	93.75%	6.25%		
27	Cllr Letsoko (Mantwa Sanah)	68.75%	25%	6.25%	
28	Cllr Lipale (Gopolang Jeremiah)	56.25%	37.50	6.25%	
29	Cllr Makau (Pitso Elias)	81.25%	12.5	6.25%	
30	Cllr Malebo (Deliwe Letitia)	68.75%	25%	6.25%	
31	Cllr Maliela (Motiki Edwin)	93.75%	6.25%		
32	Cllr Masoeu (Thapelo David)	93.75%	6.25%		
33	Cllr Matsoetlane (Meditaba Joyce)	100%			
34	Cllr Mogotsi (Mamahlape Elisa)	87.50%	6.25%	6.25%	
35	Cllr Mohlamme (Lebohlang Lerato)	68.75%	31.25%		
36	Cllr Mokoena (John Itumeleng)	50%	50%		
37	Cllr Mongale (Mojalefa William)	87.50%	12.50%		
38	Cllr Moreeng (Kabelo Christopher)	68.75%	31.25%		
39	Cllr Mtshakazane (Eunice Xoliswa)	68.75%	25%	6.25%	
40	Cllr Njiva-Lebajoa (Mamotse)	62.50%	31.25%		
41	Cllr Phohleli (Tsholwane Eddy)	75%	18.75	6.25%	
42	Cllr Phupha (Ntsoaki Agnes)	56.25%	43.75		
43	Cllr Ramatlama (Mpho Joseph)	62.50%	31.25	6.25%	
44	Cllr Rampai (Pule Joseph)	43.75%	56.25		
45	Cllr Rasoeu (Lempe Ernest)	68.75%	31.25%		
46	Cllr Sebolao (Jankie Elisha)	68.75%	25%	6.25%	
47	Cllr Shale (Nkhiseng Reginah)	62.5%	31.25%	6.25%	
48	Cllr Snyman van Deventer (Elizabeth)	75%	25%		
49	Cllr Terblanche (Arthur Phillip)	93.75%	6.25		
50	Cllr Thomas (Johannes Beleme)	50%	43.75%	6.25%	
51	Cllr Thwala (Zwelinjane Jonathan)	18.75%	75%	6.25%	
52	Cllr van der Ross (Kevin Etienne)	50%	43.75	6.25%	
53	Cllr van Rensburg (Corize)	93.75%	6.25%		
54	Cllr Viviers (Benhardus Jacobus)	87.50%	12.5%		
55	Cllr Vorster (Braam)	68.75%	31.25%		
56	Cllr Wewege (Mare-Lize)	93.75%	6.25%		
57	Cllr Sefaki (Samuel)	100%			
58	Cllr Machachamise (Tshepiso Oudious)	100%			
59	Cllr Supi (Mahoko Harold)	100%			
60	Cllr Lecoko (Lehlohonolo Nathaniel)	100%			
61	Cllr Moilola (Tshidiso Petrus)	100%			
62	Cllr Sehloho (Siza Clement)	100%			
63	Cllr Nyaphudi (Likeleli Julia)	93.75	6.25%		
64	Cllr Tlhakung (Betty Masetlhabi)	100%			

#	NAME & SURNAME	% Attendance	% Absent with leave	% Absent without leave	Elected/ Resigned/ Removed
65	Cllr Setlai (Teboho Lesley)	100%			
66	Cllr Hashatsi (Rafedile)	100%			
67	Cllr Siteo (Nombulelo Dorcas)	100%			
68	Cllr Lekgetho (Lebogang Winston)	100%			
69	Cllr Mohibidu (Pulane Martha)	100%			
70	Cllr Mohatle (Mampone Sally)	100%			
71	Cllr McKay (David Mark Campbell)	81.25%	18.75%		
72	Cllr Peter (Seth Qondile)	93.75%	6.25%		
73	Cllr Pretorius (Werner)	93.75%	6.25%		
74	Cllr Lotriet (Pieter Adam)	68.75%	31.25%		
75	Cllr Leech (Dulandi)	93.75%	6.25%		
76	Cllr van der Walt (Tjaart Botha)	87.50%	12.5%		
77	Cllr Kotze (Gerhardus Dirk Petrus)	100%			
78	Cllr Botes (Francois Rossouw)	50%	50%		
79	Cllr van Niekerk (Hendrik Johannes Christiaan)	81.25%	18.75%		
80	Cllr Banyane (Zachous Nechodemus)	100%			
81	Cllr Matsephe (Dikololo Elias)	100%			
82	Cllr Tukula (Teboho Daniel)	100%			
83	Cllr Mabena (Mere Joel)	93.75	6.25%		
84	Cllr Menyatso (Thabang Victory)	100%			
85	Cllr Mohono (Tshidiso Augustine)	100%			
86	Cllr Tshwane (Kabi Daniel)	100%			
87	Cllr Fantisi (Teboho Samuel)	100%			
88	Cllr Ramolelle (Mmota Simon)	100%			
89	Cllr Matsoso (Molahloane Florenciah)	100%			
90	Cllr Pholoholo (Ntebaleng Petunia)	100%			
91	Cllr Dintlwane (Mantja Agnes)	100%			
92	Cllr Mothupi (Maqoma Lazarus)	100%			
93	Cllr Nkiane (Mpho Elizabeth)	100%			
94	Cllr Pretorius (Selmé)	68.75	31.25%		
95	Cllr Mathe (Lisiwe Jeanette)	100%			
96	Cllr Majoro (Mpho Samuel)	100%			
97	Cllr Kganakga (Mokgadi)	100%			Resigned 31 August 2023
98	Cllr Maartens (Jan-Rudolf)				Elected 29 November 2023
99	Cllr Pretorius (Johannes Christiaan)	68.75%	31.25%		
100	Cllr Lekhwele (Mohanuwa Julia)	100%			
101	Cllr Monare (Thabo Nicholas)	100%			
102	Cllr Mohulatsi (Mamoorosi Margaret)	100%			

APPENDIX B: COMMITTEE AND COMMITTEE PURPOSE

Committees (other than Mayoral / Executive Committee) and Purposes of Committees	
Municipal Committees	Purpose of Committee
Section 79 Committee	Committees are established by the Council from among its members. Council determines the functions of the committee and may delegate powers and duties to it. The Committees report directly to Council.
Section 80	Committees are established by the Council from its members to assist the Executive Mayor. The Executive Mayor appoints a chairperson for each committee from the Mayoral Committee and may delegate powers and duties. The various committees consider and approve the reports and policies. These reports and policies are forwarded to the Mayoral Committee for consideration. It is then referred to Council for approval. They are advisory committees to the Executive Mayor.
Audit Committee	Committee is appointed by Council in terms of the Municipal Finance Management Act No. 56 of 2003 ("the Act"), Section 166, to assist Council, in discharging its oversight responsibilities. It is an independent advisory body to Council.
Budget steering committee	The Mayor of a Municipality establish a budget steering committee to provide technical assistance to the mayor in discharging the responsibilities as set out in section 168 of the MFMA.
IDP Steering Committee	The Mayor of a Municipality establish IDP steering committee to provide technical assistance to the mayor in discharging the responsibilities as set out in section 30 of the Municipal Systems Act.
Ward Committees	They are committees meant to encourage participation by the community – their job is to make municipal Council aware of the needs and concerns of residents and keep people informed of the activities of municipal Council.
LLF	Section 2.8.11 of the Main Collective Agreement of the SALGBC dictates that every employer must establish a Local Labour Forum with equal representation from the trade unions (SAMWU and IMATU) and the employer to strengthen the relationship between the two.

APPENDIX C: TWO TIER STRUCTURE

Departments	Responsible Official	Period
<i>Acting City Manager</i>	Ms N Dimalisile	From 25 April 2023 – 31 August 2023
<i>Acting City Manager</i>	Ms M Ntshudisane	From 1 September 2023 – 31 October 2023
<i>City Manager</i>	Mr. S More	Appointed from 1 November 2023
<i>Acting Chief Financial Officer</i>	Mr. L Denge	From 19 December 2022 – 31 August 2023
<i>Acting Chief Financial Officer</i>	Ms N Sitishi	From 1 September 2023 – 29 February 2024
<i>Acting Chief Financial officer</i>	Mr. GH Pienaar	From 1 March 2024 – 31 May 2024
<i>Chief Financial Officer</i>	Ms ZL Thekiso	Appointed from 1 June 2024
<i>Acting Corporate Services</i>	Adv N Mpangane	From 20 April 2022 – 30 November 2023
<i>Corporate Services</i>	Mr. MV Duma	Appointed from 1 December 2024
<i>Acting Technical Services</i>	Mr. W McLeod	From 20 April 2022 – 31 July 2023
<i>Acting Technical Services</i>	Mr. IR Masobeng	From 1 August 2023 – 30 November 2023 Appointed 1 December 2023
<i>Acting Fleet and Solid Waste</i>	Mr. F Nel	From 20 April 2022 – 30 November 2023
<i>Acting Community Services</i>	Ms M Mafisa	From 13 February 2023 – 30 November 2023
<i>Community Services</i>	Dr T Thinda	Appointed 1 December 2023
<i>Acting Planning, Economic and Rural Development and Human Settlements</i>	Ms N Mabunda	From 20 April 2022 – 30 November 2023
<i>Planning, Economic and Rural Development and Human Settlements</i>	Ms N Chakane	Appointed 1 December 2023
<i>Public Safety and Security</i>	Mr. I Kgamanyane	Appointed 1 December 2023
<i>CEO: Centlec (entity)</i>	Mr. Malefane Sekoboto	Appointed 1 December 2020

APPENDIX D: FUNCTIONS OF THE MUNICIPALITY/ ENTITY

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	Function Applicable to Municipality (Yes / No) *	Function Applicable to Entity (Yes / No)
Constitution Schedule 4, Part B functions:		
Air pollution	Yes	No
Building regulations	Yes	No
Childcare facilities	Yes	No
Electricity and gas reticulation	No	Yes (Centlec)
Firefighting services	Yes	No
Local tourism	Yes	No
Municipal airports	No	No
Municipal planning	Yes	No
Municipal health services	Yes	No
Municipal public transport	Yes	No
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	Yes	No
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No	No
Stormwater management systems in built-up areas	Yes	No
Trading regulations	Yes	No
Water and sanitation services limited to potable water supply systems and domestic wastewater and sewage disposal systems	Yes	No
Beaches and amusement facilities	No	No
Billboards and the display of advertisements in public places	Yes	No
Cemeteries, funeral parlours and crematoria	Yes	No
Cleansing	Yes	No
Control of public nuisances	Yes	No
Control of undertakings that sell liquor to the public	No	No
Facilities for the accommodation, care and burial of animals	No	No
Fencing and fences	No	No
Licensing of dogs	No	No
Licensing and control of undertakings that sell food to the public	Yes	No
Local amenities	Yes	No
Local sport facilities	Yes	No
Markets	Yes	No
Municipal abattoirs	Yes	No
Municipal parks and recreation	Yes	No
Municipal roads	Yes	No
Noise pollution	Yes	No
Pounds	Yes	No
Public places	Yes	No
Refuse removal, refuse dumps and solid waste disposal	Yes	No
Street trading	Yes	No
Street lighting	No	Yes (Centile)
Traffic and parking	Yes	No

APPENDIX E: WARD COMMITTEES

	WARD 1 NAME AND SURNAME	WARD 2 NAMES AND SURNAME
1.	KELEBOGILE KGAUDI	KAGISHO JACOB SELEPE
2.	NOMAKHOSI BRIGET MABIJA	THAPELO VALENTINE TIGEDI
3.	MATSHEDISO GOODWILL MOGWERA	MAPASEKA EUGLAUDA SETHUNYA
4.	EZEKIEL LEHLOHONOLO NKUTA	SHALA MODISAOTSILE PHILIP PHETLHU
5.	MOTLALEPULE MIRRIAM NTEO	THANDEKA CYNTHIA CHOANE
6.	MOKHALI KEITUMETSE MILLICENT	MAPALEO ROSELINA LETSIE
7.	THEMBA EVERSTONE PHILLIPS	DISEBO CAROLINE CHOEU
8.	MARIA GOEIEMAN	MAVUMENGWANA MNYAMEZELI SIMON
9.	GOODENOUGH GONTSE MOTLHANKE	MOAHLodi MANTSHABENG FLORENCE
10.	LETIA MASEPHUTHA MKHUZANGWE	PULE PETROS MOENG

	WARD 3 NAME AND SURNAME	WARD 4 NAMES AND SURNAME
1.	LUMKA MABHUDE	KELEBOGILE MERRIAM MORAILA
2.	THATO MOHAPI	JOYCE REITUMETSE KHANI
3.	KEITUMETSE GRACE SESING	MATSHEDISO. EUNICE MAJODING
4.	POGISHO PATRICK SESHUPO	MASABATA PORCIA MOKHELE
5.	GLADYS KENEWANG SENAGGOMO	MOLEBOGENG ENGELINE GOODMAN
6.	NANAH MRWEBI	ANDRIES KONJANE
7.	GLADYS MOCHOCHOKO	ARCHIBALD MOJAKI SEBOKO
8.	MOTHOBI RANTSANE	MARTHA MORAKABI
9.	NOVELILE TSHWABU	MOTSHEDISI ELLEN SEITLO
10.	LEBOGANG BUYAPI	KGOSIMANG O'NEAL NCHOCHO

	WARD 5 NAME AND SURNAME	WARD 6 NAMES AND SURNAME
1.	MOTSIELWA GEORGE LETHAE	DANIEL LEBOHANG KOPI
2.	THANDEKILE PHIKE	JOHN TEKANE MAY
3.	MOJALEFA GLADSON MORGAN	LUNGISA SOLOMON POPO
4.	REFILWE MOJAKI	NODATHINI SUZAN MARUPING
5.	NOMVUYO LIZZIE DAMBE	SHARDACK MOLETE
6.	TUMELO CHARLES PITSO	THEMBELANI CALVIN NAMA
7.	MPHO JOYCE MPHIRIME	SELLOANE MARTHA MOHAPI
8.	MAINA ZIMAKATSO DUIKER	THENJIWE ALETTA MABOTE
9.	NOMVUYO VERONICA GQOKOMA	XOLISWA REGINA TSHANGE
10.	FUNIWE YOTHALIA MAJENGE	LEHLOHONOLO WILLIAM MOKEKA

	WARD 7 NAME AND SURNAME	WARD 8 NAMES AND SURNAME
1.	MAPAKISO LUCY LATYEBE	MESHACK FABA
2.	PULENG ANNAH MASIMONG	MARGARET VAN WYK
3.	KGOSITSILE MATOBAKO	MOLEBOHENG PELESANA
4.	LIPUO VICTORIA PHONGOMA	MASENUTE SANI
5.	NOMPUMELELO SEMUDI	BOTLHOKWANE EMILY MOGWERA
6.	SEBOLAO ISAAC MATLALA	RICHARD HLANGU
7.	GLORIA THETHO	NTSWAKI MOKOENA
8.	BOITUMELO MOKEYANE	SAMUEL MOLETSANE
9.	MPHO MARTHA MOTHAE	NTSOAKI MABUYA
10.	GOITSIMANG EVODIA NGAMLANA	MAMOHAI SELAI-PHIRI

	WARD 9 NAME AND SURNAME	WARD 10 NAMES AND SURNAME
1.	ITUMELENG HLALELE	ELIZABETH NTOAGAE
2.	AGNES KHASAKE	LUNGILE WITTES
3.	JOYCE MAPHATLATSA	DILATLHWANE SEITSHIRO
4.	SINKIE BAITLATSI	PULE ISAAC MOSUOE
5.	DIRANG MAKHETHA	THANDEKA NTSATHA
6.	MODIEHI ALICE MALOISANE	SELLOANE MERIAM MAKOELE
7.	MIEMIE NXANIWE MABOE	MONAMODI MOGOPODI JOHANNES
8.	DORAH GLADYS DUMEZWENI	THABISO JOSEPH THAISI
9.	MARIAM MARIA RAMANEMANE	MAHOKO BUTIKI
10.	TLADI SAMUEL MACK	CORNIE KELEBOGILE MOSHOUNYANE

	WARD 11 NAME AND SURNAME	WARD 12 NAMES AND SURNAME
1.	TSHEPO VINCENT SOULS	PIET MAKAE
2.	BOITUMELO MAGDALINE WOLF	KEKE MARIA MSEKELE
3.	PUMZILE BINDZA	DIMAKATSO SYLVIA LEKOA
4.	MOTLATSI ADITION SOULS	MMATA GLADYS LEBAKA
5.	MPHO REJOICE RANTABANE	KESENOGILE EVELYN SHUPING
6.	SIBONGILE MARIA XAKEKA	MPLOKENG JOHN MAKGETLA
7.	LINDIWE EUGINIA PUDUMO	SAMUEL JOHANNES BENJAMIN
8.	LEFU DAVID SETLAI	LERATO MELLICENT RAMILE
9.	MANTAOLENG JERMINA MZAMO	XHASELE ISAAK STAYITAYI
10.	MAHLAJOE ALFONSINAH MAHLAJOE	KUNKI DOREEN KGOMO

	WARD 13 NAME AND SURNAME	WARD 14 NAMES AND SURNAME
1.	TLALENG CONSTANCE MBOVANE	PITSO ABRAM MOLEHE
2.	LITSEOANE EVELYN MBANJANI	SEADIMO SILVERA ELIZABETH SELALEDI
3.	MOIPONE JULIA THULO	MODISAOTSILE EZEKIEL CHOANE
4.	MADIKOKO REGINAH MOTSAMAI	GALEOKWE CORNELIA MOECA
5.	NKOSIZILE MONAKALI	TSHOLOFELLO SEGOPA
6.	LAURENTY TANKISO MABASO	ITUMELENG JOSEPH MOGOTSI
7.	THEMBANE EPHRAIM SKWELITE	MOROKA MOROKA
8.	SOLOMON THULO LEBAKENG	PAULUS DITHEBE HASHATSI
9.	VUSI MACKSIN GEVEZA	REOKEDITSWE CHARMAIN MOSIANE
10.	THANDIWE MOSES	AGNES EUGINIA KEDIEMETSE SEBATLELO

	WARD 15 NAME AND SURNAME	WARD 16 NAMES AND SURNAME
1.	MONIMANG FLORENCE MOSIAKO	VENESSA YVONNE PRETORIUS
2.	FRANCINAH MAGDALINE PHALATSANE	BRADLEY VAN WYK
3.	KENALEMANG SUZAN MALOISANE	ELDENE DAVIDS
4.	LERATO INORSENTIA PORTIA LETSOELA	RODNEY SMILES
5.	ELIZABETH LISEMELO MOTLOHI	CHERON ANGELIQUE LUCINDA SANDT
6.	MALIRA MOKOKOANE	ROSY SANNA FILLIES
7.	PULANE MODISANA	PRINSWA BURTON BAATJIES
8.	BAILE ELIZABETH PHELANE	MEISI SHARON MODIRI
9.	PULENG MABITSA	DORES DELORES MUIHOND
10.	MANNUKU GLORIA PULUMO	LETLHOGONOLO MICHAEL MOTHABENG

	WARD 17 NAME AND SURNAME	WARD 18 NAMES AND SURNAME
1.	NTSOAKI JUSTINA MAKHETHA	RUAN VAN WYK
2.	THABO FREDDY WESI	ADELE TERBLANCHE
3.	LESEGO PRIMROSE NTHABI	PAULA LORRAINE BRISTOW
4.	MASELLO ANNA RAPOTSA	GREGORY OWEN VAN NOORD
5.	NOMBULELO CECILIA JAFTA	DAWID ANTON FOURIE
6.	VUYELWA FRANCINAH MOPHATLANE	WILLEM HENDRICK STRAUSS
7.	NELSON SANDILE KONONO	MKROLA ZUKISWA PATIANCE
8.	PORTIA MAKHALA MAKGOE	MATSHEDISO PORTIA MOFOKENG
9.	MOEKETSI RICHARD MONYAHANE	ADOLPH DANIEL JONKER
10.	SOKIMONG NAOMI MALOISANE	PHILLIPUS RUDOLPH DE WET

	WARD 19 NAME AND SURNAME	WARD 20 NAMES AND SURNAME
1.	ANATHI HLONEPHO SELWANE	TAMMY MOREY
2.	MAKHABA ALINA QOANE	ANNELIE DE MAN
3.	ARCHIBALD KENNETH WITTES	JACOMINA GERHARDA HORN
4.	LERATO BORNIFICIOUS SENTI	JACOBUS BEZUIDENHOUT
5.	TSHEPO TERENCE MOAHLOLI	PUSELETSO VIOLET SEAPI
6.	ROZICKA ROTHMAN	COENRAAD HENDRICK LUBBE
7.	THANDISWA SOUT	LOUWRENS BADENHORST
8.	DIMAKATSO MELINDA NKHABU	MATHILDA PATRICIA HENNING
9.	BOKANG URSULA LICHABA	ERROL CEDRIC MULLER
10.	OCTAVIA PIENAAR	STEFFAN VAN WYNGAARD

	WARD 21 NAME AND SURNAME	WARD 22 NAMES AND SURNAME
1.	CHRISTO ABRAHAM VAN BILJON	FREDRIKA BRITZ
2.	SHIRLEY FRAZENBURG	ALTA CROUS
3.	PIETER GERHARDUS BOTHMA	ADRIAAN J VERMAAS
4.	CLAUDETTE GERALDINE PRIOR	LYNETTE MALHERBE
5.	JUANI LIEBEN SMITH	PHILIP CALITZ
6.	MICHAEL JOHANNES JACOBS	FREDERICK J MULLER
7.	JAN LODEWYK SMITH	MARIA E FRYLINCK
8.	MONYAKI LAZARUS BOKAKO	HENDRIK M COETZEE
9.	TUMELO VICTOR MATLEJOANE	JAN-HENDRIK CRONJE
10.	PULE MAILE	MPHO T BOOI

	WARD 23 NAME AND SURNAME	WARD 24 NAMES AND SURNAME
1.	BEATRICE J DE KLERK	JOMANDI VAN DE HEEVER
2.	CLAUDINE H ENGELBRECHT	ADELE ERASMUS
3.	OLEHILE VC BOTSIME	LOUWRENS DANIEL ERASMUS
4.	OWEN D VAN WYK	JOLANDA HORN
5.	HENRY ES MOORCROFT	MARIETJIE GERBER
6.	HENNING MYBURGH	LOUIS HAVENGA
7.	DIRK JJ VAN HEERDEN	PATRYS ALIDA BH COETZEE
8.	JAMIE MITCHELL	JAN JC VAN TONDER
9.	ANTON VAN WYK	JOHAN SMITH HUMAN
10.	TSHEPANG M MOHAPI	CAROL D VENTER

	WARD 25 NAME AND SURNAME	WARD 26 NAMES AND SURNAME
1.	JACOBUS JOHANNES MOCKE	HENDRIK CHRISTOFFEL VAN NIEKERK
2.	WILLEM HENDREK SAPSFORD	STRYDOM CHRISTOPHER ADOLPH
3.	CHRISTINA DOROTHEA MAY	DAWID MATHYS BEUKES BOTHA
4.	JAQUES PAUL MEIRING	DOREEN YVONNE VAN ZYL
5.	JAKOBUS LODEWIKUS OLIVIER	LOUIS JOHANNES LOMBAARD
6.	PIETER PLOOS VAN AMSTEL	MARTHINUS JACOBUS JANSEN VAN RENSBURG
7.	GERT JOHANNES BRITZ	JORDAAN ANNA MARIA ELIZABETH
8.	ANNA CATHARINA BOTHA	CHRISTIAAN WILLEM BARNARD
9.	HESTER SOPHIA BOTHA	SYLVIA BURGER
10.	MARIA GESINA CATHARINA DU PREEZ	SCHALK WILLEM PETRUS VAN VUUREN

	WARD 27 NAME AND SURNAME	WARD 28 NAMES AND SURNAME
1.	DYKE LEBALLO	LELALA MOIPONE MARTHA
2.	MAKGI ELISA MAFABATHO	MOLETE MALETSATSI MELITA
3.	KATALI JOHN NAPE	KHOMARI MOTSHIDISI FLORY
4.	MADIEPETSANE ELISA BANYANE	MOHLOLO MOLEBOHENG MARGARET
5.	ITUMELENG KWANELE VILAKAZI	MOKOTJO ALFONSO
6.	DITSEWANE PAULINA LITABE	SELLWANE MARIA THOTELA
7.	KOPANO DANIEL NTHABI	LERONTI MAKGOKOLOTSO ELISA
8.	SELLOANE MERRIAM LELIMO	NOOI SOPHIA KOALANE
9.	SELLOANE LYDIA MOJAU	LOTHANE MARIA NOMAKHEPU
10.	MATLAKALA DINAH MATLEKOTSI	MARA TSELANE ADELINA

	WARD 29 NAME AND SURNAME	WARD 30 NAMES AND SURNAME
1.	MANNINI ANNA TSEKELI	NOMAHLEBI MARGARET MAREKA
2.	NTHABISENG MIEKIE SAUL	JOALANE MERRIAM LEBITSA
3.	TSHEPISO SEMPE	NOMBUYISELO ALICE NYABANYABA
4.	NTHABELENG BELINA MALEFANE	ORATILWE LETHABO MATEBA
5.	STEFINA MAKENA	RELEBOHILE PORTIA RAMPAI
6.	MZWANDILE DOCTOR SAUL	NTJANTJA CONSTANCE HLOHLONGWANE
7.	MARIA STUURMAN	NTAOLENG SYLVIA MODIEGI TLHOBELO
8.	BONGANE DAVID RAMAKEOANE	SELLWANE ALINAH MAKENA
9.	MZWANELA JAMES HLAZO	DIPUO SELINA SEKITLANE
10.	PABALLO OLGA MATSABE	LISEBO MARIA MATSHOTSA

	WARD 31 NAME AND SURNAME	WARD 32 NAMES AND SURNAME
1.	TOKELO GEORGE KHAHLELI	PASEKA MORGAN MONOKOANE
2.	MASABATHA ANNAH MATLABE	NTHABISENG JOYCE MAPHAKISA
3.	MODUKA POLO SARAH	TSHAKELA JOSEPH NGWENYA
4.	THABANG PIUS MPUPLANE	MANTSHEBO AMELIA MAKGETLA
5.	SELEMA LERATO EPHRAIM	TEBELLO GLADYS MOLETSANE
6.	TSATSI THOMAS MOGWERA	THABISO GODFREY CHAACHA
7.	KOTELO CASWELL NQOAE	SMANGA SAMUEL FABA
8.	TEBOHO JACOB LITSOOANE	SIMON KGOTSO MABALENG
9.	MAFA NTHABISENG ELIZABETH	JEANNET NTHABISENG NOMATSHE
10.	NTSWAKI SANNAH NZAPHEZA	NTHABISENG ELIZABETH MOHAPI

	WARD 33 NAME AND SURNAME	WARD 34 NAMES AND SURNAME
1.	EDGAR THABANG MABITSO	SOAISA MORWESI LYDIA
2.	MIRRIAM PETER	LETWABA FREDDY TSHEPO
3.	VIOLET NTLALANE NTHOBA	NOMBULELO PRECIOUS HOSSAIN
4.	MATSHILISO REBECCA MAJORO	LUKA CYNTHIA NOBANTU
5.	MOLETE NTOMBEZANELE NELLY	NKUNZI NZWELINZIMA JACOB
6.	MADITABA JEMINAH NCOKAZI	PONDO KOPANO PETROS
7.	MOTSHIDISI EVELINE MOHOLOHOLO	KHOZA MOTSENG ANACLETTA
8.	NOVELAPHE EVELINA THAKANI	MOTHEOAN LEFA ISAAC
9.	KENEILWE ANDRONICA SEECO	MMAMODUPI ARCILIA TEKANE
10.	PHOHLELI PETRUS	MORAKE LIMAKATSO ROSALIA

	WARD 35 NAME AND SURNAME	WARD 36 NAMES AND SURNAME
1.	MOTSHABI AGNES MAFATA	MORAKANE MARTHA SERUOE
2.	CONSTANCE MOOKHO MOSOLA	TEBOHO SELLO MOROANE
3.	MOHANUOA LUCRETTA RAMOKONE	MANTSHO TSHANTSHANE
4.	POROTA PABALLO LEVY	PINKI SEKOTO
5.	MATSHIDISO ROSALIA MOHAPI	MPONENG KHATHU
6.	MAMONAHENG MARIA MAPHIKE	MOJALEFA MADONA
7.	MPHO SELINA THEBEHAE	NTOMBI ROSILINA MOSESE
8.	MAJWALAME CORNELIA SETUNGOANE	MADIAKAE EVODIA MATHANG
9.	MPHO MAGRET MALISE	JWALANE ANNA MOKHETHI
10.	PAULUS HERMANS	MOLEMO SHADRACK MALEKE

	WARD 37 NAME AND SURNAME	WARD 38 NAMES AND SURNAME
1.	MOETI PHILLIP MOKHU	MALEFU JEANETT NTAHANE
2.	THABISO WILLIAM SALEMANE	TEBELLO LEONARD LERAISA
3.	SELINA THUPENG	MASABATA ELISA MONAKALADI
4.	NOWEZILE MAPHETSHANA	TEBELLO JUSTINA NTHONYANE
5.	PULANE JANE HLOPHE	MAMIKILE ELISA JAKOBA
6.	POTSO TEELE	MARTHA NOMATHEMBA KHOOKHOO
7.	AMELIA DISEBO MARA	MADITABA JERMINAH RAMAHLOKO
8.	MASABATA MIRRIAM MBIZENI	DISEMELO AGNES ATORO
9.	DIMAKATSO SANNA MOETI	MATORONKO MARTHA MOSIFANE
10.	MOEKETSI MAILE	MVULAZANA ANNA PHILI

	WARD 39 NAME AND SURNAME	WARD 40 NAMES AND SURNAME
1.	OFENTSE NAMANE	KELEBOGILE MATHEATAU
2.	MATHENI SUZAN MAKHATHE	JOHN KEBAUTLWILE
3.	ITUMELENG CLIFFORD BOKAKO	SHEBE KEITUMETSE
4.	CHILOANE ENOCK THOLE	PULANE MARTHA MOTHUPI
5.	REITUMETSE TSUBANE	BONANG RAMANKI
6.	MOSALASHUPING LOUIS MAROGOA	MATSHIDISO PORTIA MAKGOBE
7.	MOSES ELIAS SEBAKISHO	PABALLO LEFA MOHOKARE
8.	GOBONWENG MBONE MODISE	PULENG PAULINAH NTLHOKOE
9.	BOIKANYO SAILA	ELLEN MOFOKENG
10.	RABELENG VICTOR RABELENG	MATSIANE RAMOSHOANE

	WARD 41 NAME AND SURNAME	WARD 42 NAMES AND SURNAME
1.	MOTHEWANE LETSHEGO SAMANTHA	EMILY MITA MELTHAF
2.	MAYEZA KAMOHELO MESHACK	MOOPEDI MARY KENOSI
3.	NTETHA SINDAPHI SOLOMON	KELEBOGILE BOTSANE
4.	LEKOALA DIPHPANG JAN	KGOMONGWE SYLVIA SELLO
5.	SEBITLOANE MOKAKATLELE OWEN	ITUMELENG MOGOTLWANE
6.	MOKOPANELE KEDISALETSE PRECIOUS	NTSWAKI JULIA MOKOALELI
7.	JAFTA DELIWE FLORA	KERENG ZACHARIA MAFOJANE
8.	MAKHETHA MPHO GLORIA	ANDRIES FUMANEKILE HUGO
9.	KGANTSE REBECCA POBE	LERATO YVONNE MOLEKO
10.	MALEBO GAOPALELWE VERONICA	THENJIWE SOPHIE NTHEJANE

	WARD 43 NAME AND SURNAME	WARD 44 NAMES AND SURNAME
1.	MASELLO JANE MEREKO	KHOMOTSO THIBELETSA
2.	SEGOMOTSO MOGOTSI	SHEILA ADDISON
3.	NTENNE MARIA LITSOANE	PETRINA KHANSILE
4.	MATHABO PRENCES THAKANYANE	DARREL BANHAM
5.	MALEKHOTLA MARIA SEUTLOALI	RIAAN NEL
6.	WILLEM SAALS	STEPHANIE LOHMAN
7.	MAMMATLI JULIA SETOUTO	PORTIA MADIKETLA
8.	THIYEKILE FRANS MABE	DIPUO MOTSOANE
9.	TLALE PHALE LAZARUS	VERONICA VENTER
10.	MAMOSA JOYCE MASOENYANE	MOTSAMAI SITHEBE

	WARD 45 NAME AND SURNAME	WARD 46 NAMES AND SURNAME
1.	SEKONYELA BEN TSIE	GABOUTLWEOE LESHODI EDGAR
2.	MOKHACHANE NTHABISENG GLADYS	JAFTA DIKELEDI GLADYS
3.	SOPHY WEIMERS	MABELE MOKONE CHRISTOPHER
4.	MAPHEELLO PULANE ELSIE LEFELE	MACHAYA MATSHEDISO AGNES
5.	NTSOKOLO MATOWANE	MCKENZI PETER GRANDLY
6.	MTOMBENI ZENZILE KAISER	MOHAU ABEL LEHOHLA
7.	MAMOSA ESTHER NTOOELE	FUDUMELE KELEBOGILE
8.	RETSSELISITSOE CLAUDIA KHUSELA	MOLEHE TEBOGO DAVID
9.	MPHONYANA FLORA MOTLOHI	POSHOLI DENNIS TOKA
10.	NOZILILO ADELINA XABA	MOLATLOU POGISHO GOITSEMODIMO ZACHARIA

	WARD 47 NAME AND SURNAME	WARD 48 NAMES AND SURNAME
1.	JAN RUDOLF MAARTENS	JOHANNES BURGER
2.	CRYSTAL KGOLOKOANE	ELIZABETH LOMBARD
3.	MERCIA LEBURU	AGATHA VERWEY
4.	JUSTIN VAN DER MERWE	IZAK LOUW
5.	MXOLISI TOHLANG	MIEMIE POTGIETER
6.	NTHABISENG KELEBOGIE JOSEPHINE JACOBS	ELJO BOTES
7.	STEPHANUS VAN DER WALT	BRIAN GOUVEIA
8.	KGATAMELA ISHMAEL KOMAKO	JACOB KRUGER
9.	SELLOANE PATRICIA MATLADI	LERATO MOKONE
10.	WENDYJULIE DAVIDS	THANDOXOLO MEMANI

	WARD 49 NAME AND SURNAME	WARD 50 NAMES AND SURNAME
1.	EUNICE MMAPULA RANOTSI	MOTLATSI BENNETT MAKITLE
2.	MAKGOTSO ANNACLETTA MOGOTLOANE	NCAMILE THULANI MICHAEL
3.	ORAPELENG ORIEL NKONE	MOIPONE GLADYS DINEKA
4.	MOTSHABI DANIEL MOATLHODI	LEFU ALEXIS MATSIPA
5.	LENCOE THABO JOHANNES	DITABA ISHMAELE LESEKELE
6.	MOTLHABANE MOTSEOTHATA ABEDNEGO	MANDISA PRICILIA HLUTYANA
7.	MOLATLHEGI THABO JOHANNES	EDWARD KHATHATSO MOLOISANE
8.	LEKHWELE MOHANUWA JULIA	DIEKETSENG MAPITSI
9.	MAKETSO SARAH BOTSANE	LISEBO ANGELINA MOKATI
10.	NAKEDI PETER SELAOCWE	MATEBOHO CLAUDIA MAKUTOANE

	WARD 51 NAME AND SURNAME
1.	MPHO MARVEN ZAKWE
2.	NTHEJANE MORINE JOHANNES
3.	MOILOA JUSTINA MALEFU
4.	NOMASONDO GLADYS MAVUNDLA
5.	LEBONA THABANG MICHAEL
6.	KOBILE MOLEBOHENG LUCIA
7.	DOROZA MATSHEDISO SARAH
8.	TSULUBA TALENYANE AGNES
9.	RAMABUSA THEKO ANNA
10.	MATLALETTA MAMOKETE SOPHIA

APPENDIX F: LARGEST PROJECTS INFORMATION

Capital Expenditure of 4 largest projects*			
R' 000			
Name of Project	Current: Year 2023/2024		
	Original Budget	Adjustment Budget	Actual Expenditure
VISTA-PARK 3 INSTALL CIVIL & ELEC INFRA	43 642 000	45 592 000	42 621 698
INDUSTRY TRANSFORMATION	59 500 000	40 800 000	40 800 000
ELECTRIFICATION PROJECTS (ISUPG)	28 000 000	58 000 000	30 024 087
VEHICLES	15 000 000	61 335 269	61 335 269
TOTAL	146 142 000	205 727 269	174 781 054

APPENDIX G: RECOMMENDATIONS OF THE MUNICIPAL AUDIT COMMITTEE

#	Date of Committee and Meeting No.	Matter/Item Discussed	Audit Committee recommendations during Year 2023-24	Recommendations adopted (enter Yes) If not adopted provide explanation
1	01/2023-24/86 30 August 2023	AGSA – Engagement Letter	The Committee noted the AGSA – Engagement Letter	Yes
2	01/2023-24/86 30 August 2023	AGSA – Audit Strategy	The Committee noted the AGSA – Audit Strategy	Yes
3	01/2023-24/86 30 August 2023	Audit Committee Review of the 2022/23 Annual Financial Statements	The Committee noted the draft 2022/23 Annual Financial Statements	Yes
4	01/2023-24/86 30 August 2023	Report of Internal Audit on the review of the 2022/23 Annual Financial Statements	The Committee noted the Report of Internal Audit on the review of the 2022/23 Annual Financial Statements and that management will consider this report before the draft AFS is submitted to AGSA.	Yes
5	01/2023-24/86 30 August 2023	Audit Committee Review of the draft 2022/23 Annual Performance Report	The Committee noted the draft 2022/23 Annual Performance Report 2022/23	Yes
6	01/2023-24/86 30 August 2023	Report of Internal Audit on the review of the draft 2022/23 Annual Performance Report	The Committee noted the Report on the review of the draft 2022/23 Annual Performance Report and that management have considered this report.	Yes
7	01/2023-24/86 30 August 2023	Audit Action Plan (Management and Internal Audit assessment)	The Committee noted the assessment of the AAP by Internal Audit.	Yes
8	01/2023-24/86 30 August 2023	Audit Action Plan (Management and Internal Audit assessment)	The Committee resolved that feedback should be provided to the Committee at its next meeting with regards to the support to be provided to Internal Audit to execute extra activities relating to the possible coordination of the AAP by Internal Audit and additional responsibility with regards to the FMCMM Web Enable AAP and Modules.	Yes
9	01/2023-24/86 30 August 2023	2023/24 Audit Committee Schedule of Meetings	The Committee approved the 2023/24 Audit Committee Schedule of Meetings as presented.	Yes
10	01/2023-24/86 30 August 2023	2023/24 Revised Internal Audit Charter	The Committee approved the 2023/24 Revised Internal Audit Charter.	Yes
11	01/2023-24/86 30 August 2023	2023/24 Revised Audit and Performance Committee Charter	The Committee approved the 2023/24 Revised Audit and Performance Committee Charter.	Yes
12	01/2023-24/86 30 August 2023	2023/24 Internal Audit Plan	The Committee approved the 2023/24 Internal Audit Plan.	Yes
13	01/2023-24/86 30 August 2023	Risk Management Report/s	The Committee noted the Risk Management Report for the Fourth Quarter of the 2022/2023 Financial Year.	Yes
14	01/2023-24/86 30 August 2023	Financial Report/s: 2022/23 Quarter 4 MFMA Section 52 Report	The Committee noted the 2022/23 Quarter 4 MFMA Section 52 Report	Yes
15	01/2023-24/86 30 August 2023	Financial Report/s: 2022/23 Quarter 4 SCM Report	The Committee noted the 2022/23 Quarter 4 SCM Report	Yes
16	01/2023-24/86 30 August 2023	2022/23 Quarters 3 and 4 SDBIP Progress Reports	The Committee noted the 2022/23 Quarters 3 and 4 SDBIP Progress Reports	Yes
17	01/2023-24/86 30 August 2023	2022/23 Quarter 4 Internal Audit Progress Report	The Committee approved the Quarter 4 Internal Audit Progress Report	Yes
18	02/2023-24/87 30 October 2023	Risk Management Report/s	The Committee noted both the Risk Assessment Report for the 2022/2023 Financial Year and the Risk Management Committee Report for the First Quarter of 2023/2024 Financial Year.	Yes
19	02/2023-24/87 30 October 2023	2023/24 Quarter 1 MFMA Section 52 Report	The Committee noted the 2023/24 Quarter 1 MFMA Section 52 Report and resolved that a comprehensive plan / report should be submitted to the Audit Committee at its next meeting, indicating the following details;	Yes

#	Date of Committee and Meeting No.	Matter/Item Discussed	Audit Committee recommendations during Year 2023-24	Recommendations adopted (enter Yes) If not adopted provide explanation
			<p>(1) Control measures to be developed and implement to reduce excessive overtime</p> <p>(2) Details of activities (occurrence) that led to the overtime spending during quarter 1 of the 2023/2024 financial year, and,</p> <p>(3) Reasons why abuse of overtime is one of the possible contributors towards excessive overtime cost and how this issue will be addressed.</p>	
20	02/2023-24/87 30 October 2023	2023/24 Quarter 1 SCM Report	The Committee noted the 2023/24 Quarter 1 SCM Report	Yes
21	02/2023-24/87 30 October 2023	2023/24 Quarter 1 SDBIP Progress Report	The Committee noted the 2023/24 Quarter 1 SDBIP Progress Report	Yes
22	02/2023-24/87 30 October 2023	2023/24 Quarter 1 Internal Audit Progress Report	The Committee approved the 2023/24 Quarter 1 Internal Audit Progress Report.	Yes
23	03/2023-24/88 30 November 2023	Draft Audit Committee Report to Council for Quarters 1 and 2 of 2023/24	The Committee approved the Audit Committee Report to Council for Quarters 1 and 2 of 2023/24 for submission to Council.	Yes
24	04/2023-24/89 14 December 2023	AGSA Audit Report for the financial year 2022/2023	The Committee noted the AGSA Audit Report for the financial year 2022/2023 and all inputs made during the meeting.	Yes
25	04/2023-24/89 14 December 2023	AGSA Audit Report for the financial year 2022/2023	The Committee resolved that Material Irregularities Progress Reports should be a standing agenda item in the Committee's meetings.	Yes
26	04/2023-24/89 14 December 2023	AGSA Audit Report for the financial year 2022/2023	The Committee resolved that Unauthorised, Irregular, Fruitless and Wasteful Expenditure should be a standing agenda item in the Committee's meetings, as this matter remains a challenge	Yes
27	04/2023-24/89 14 December 2023	Draft AGSA Audit Report for the financial year 2022/2023 (stand-alone)	The Committee resolved that the City Manager should present a grants implementation spending plan to the Committee at its next meeting indicating how grant monies will be spent appropriately.	Yes
28	05/2023-24/90 29 January 2024	AGSA Audit Report for the financial year 2022/2023 (consolidated)	The Committee resolved to accept the AGSA consolidated Audit Report for the financial year	Yes
29	06/2023-24/91 16 February 2024	2023/24 Quarter 2 SDBIP and 2023/24 Mid-year Section 72 progress report	The Committee noted the 2023/24 Quarter 2 SDBIP and 2023/24 Mid-year Section 72 progress report	Yes
30	06/2023-24/91 16 February 2024	ICT Status reports	The Committee noted the Cyber-attack incident report as well as the ICT Status report and requested that clear timelines for implementation is included in the next report.	Yes
31	06/2023-24/91 16 February 2024	Audit Action Plan (AAP) (Management and Internal Audit assessment)	The Committee noted that the AAP is still in the development stage but took comfort that management will address focus areas with the assistance of the AGSA and that the Plan will be a standing item on the agenda of EMT.	Yes
32	06/2023-24/91 16 February 2024	Risk Management Reports	The Committee noted both the Risk Management Committee Report for the second quarter of 2023/24 financial year and the Risk Management Assessment Report for quarter 2 of the 2023/2024 Financial Year.	Yes
33	06/2023-24/91 16 February 2024	MFMA section 72 Budget and performance assessment ending December 2023	The Committee noted the MFMA Section 72 Report for the midyear ending 31 December 2023.	Yes

#	Date of Committee and Meeting No.	Matter/Item Discussed	Audit Committee recommendations during Year 2023-24	Recommendations adopted (enter Yes) If not adopted provide explanation
34	06/2023-24/91 16 February 2024	Supply Chain Management report for quarter 2 of 2023/24 financial year.	The Committee noted the quarter 2 Supply Chain Management report.	Yes
35	06/2023-24/91 16 February 2024	2023/24 Quarter 2 Internal Audit progress report.	The Committee approved the 2023/24 Quarter 2 Internal Audit Progress Report.	Yes
36	08/2023-24/93 13 June 2024	AGSA Engagement letter, Audit Strategy and Status of Records Review	The Committee noted the AGSA's Engagement letter, Audit Strategy and Status of Records Review	Yes
37	08/2023-24/93 13 June 2024	Annual Financial Statements preparation (AFS process plan)	The Committee noted the Annual Financial Statements preparation (AFS process plan).	Yes
38	08/2023-24/93 13 June 2024	Audit Action Plan	The Committee noted the Audit Action Plan.	Yes
39	08/2023-24/93 13 June 2024	ICT Status Report	The Committee noted the ICT Status Report and adopted the following resolution/s: <ul style="list-style-type: none"> - The CTO is tasked with compiling an action plan that includes tangible timelines and budget implications for the municipality. - Mr. Nyembe (APC Member) and the RMC Chairperson are to collaborate with the CTO to provide inputs on the action plan before finalising and presenting it to the Committee. 	Yes
40	08/2023-24/93 13 June 2024	Risk Management Report/s	The Committee noted both the Risk Management Committee Report for Quarter 4 of the 2023/2024 financial year and the Quarter 3 Risk Management Report for the 2023/2024 financial year.	Yes
41	08/2023-24/93 13 June 2024	2023/24 Quarter 3 MFMA Section 52 Report	The Committee noted the 2023/24 Quarter 3 MFMA Section 52 Report.	Yes
42	08/2023-24/93 13 June 2024	2023/24 Quarter 3 SCM Report	The Committee noted the 2023/24 Quarter 3 SCM Report.	Yes
43	08/2023-24/93 13 June 2024	2023/24 Quarter 3 SDBIP Progress Report	The Committee noted the 2023/24 Quarter 3 SDBIP Progress Report.	Yes
44	08/2023-24/93 13 June 2024	2023/24 Quarter 3 Internal Audit Progress Report	The Committee approved the 2023/24 Quarter 3 Internal Audit Progress Report.	Yes
45	08/2023-24/93 13 June 2024	Internal Audit Charter	The Committee approved the revised Internal Audit Charter subject to inputs to be submitted by the APC members to the APC Secretariat, if any.	Yes
46	08/2023-24/93 13 June 2024	Audit and Performance Committee Charter	The Committee approved the revised Audit and Performance Committee Charter subject to inputs to be submitted by the APC members to the APC Secretariat, if any.	Yes
47	08/2023-24/93 13 June 2024	Audit and Performance Committee AGSA commitment letter	The Committee noted the Audit and Performance Committee AGSA commitment letter.	Yes
48	08/2023-24/93 13 June 2024	Internal Audit Commitments to MMC: IDP and Performance	The Committee noted the Internal Audit commitments to MMC: IDP and Performance.	Yes
49	09/2023-24/94 26 June 2024	Draft Audit and Performance Committee Report to Council for quarter 4 of 2023/24	The Committee resolved that secretariat should incorporate all member inputs after the meeting and circulating a final draft of the Audit and Performance Committee Report to the Committee for final comment and approval.	Yes

APPENDIX H: CENTLEC MUNICIPAL ENTITY's PERFORMANCE SCHEDULE

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Finance							
Administrative Support	4-4.1	95% revenue collection rate as per Circular 71 to be maintained monthly during 2023/24.	101.35% of revenue collection rate on outstanding debt as per general ledgers	Monthly revenue collection rate of 95% on all outstanding Debt during 2023/24	Collection rate for the quarter is 102% which is 7% higher than the quarterly target of 95% as per MFMA Circular 71 ratio calculation	There is a variance of 7% which is higher than the target of 95%	None – within the norm as per Annexure 2 – Template for calculation of Uniform Financial Ratios and Norms (Circular 71)
Administrative Support	4-4.2	98% actual readings in the amount billed per month throughout the 2023/24 year	98.78% actual readings in the amount billed per month	98% actual readings in the amount billed per month throughout 2023/24 year	99% of average actual readings in the amount billed per month throughout the year	There is a variance of 1% which higher than the target of 98%.	None
Administrative Support	4-4.3	Two (2) Bi-annual assets verifications.	2022/23 Asset Registers	Two (2) Bi-annual assets verifications	4. Fixed Asset Registers for 2022/23 were completed and submitted to the Auditor General on the 31st of August 2023.	None	None
				The 1st asset count to be started at the end of December 2023 and completed by the end of March 2024	5. The first asset count commenced at the end of December 2023 and is now 26.71 % complete.		
				The 2nd asset count to be started in June 2024 and completed by the end of August 2024	6. The second asset count commenced in June 2024 and is still in progress, to date the second asset count is 77.69% complete.		
				Asset registers updated with all asset movements relating to these counts, and report any damaged/ missing items by 31 August 2024			
				Accurately account for all the entity's moveable and additions to infrastructure assets in the final 2023/24 Asset Register			

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Administrative Support	4.-4.4	Monthly financial reports in terms of Section 87 of the Municipal Finance Management Act, No. 56 of 2003, submitted to the Parent Municipality	2022/23 twelve (12) monthly Financial Reports	Twelve (12) signed-off monthly financial reports in terms of Sections 87 of the Municipal Finance Management Act, No. 56 of 2003, submitted to the Parent Municipality	Section 87 reports were submitted to the parent municipality within 7 working days period throughout year except for monthly report of June 2024	Section 87 report was submitted to the parent municipality on the 8 th working days. Deviation was as a result of the year-end process that have caused the delay in closing of the system	Controls will be implemented in ensuring the year end process is completed
Administrative Support	4.-4.5	Compile and submit one (1) Mid-term performance & budget assessment report by 20 January 2024 as per Section 88 (1) (a) and (b) of the MFMA.	2022/23 Mid-term performance & budget assessment report	Compile and submit one (1) Mid-term performance & budget assessment report by 20 January 2024 as per Section 88 (1) (a) and (b) of the MFMA.	Mid-term performance and budget were submitted on the 15th of January 2024	None	None
Administrative Support	4.-4.6	Prepare 2022/23 Annual Financial Statements in accordance with the South African Standards of Generally Recognised Accounting Practices (GRAP) and Section 122 of the MFMA along with an audit file that supports the financial statements by 31 August 2023	2022/23 Audited Annual Financial statements and the 2022/23 audit file	Prepare 2022/23 Annual Financial Statements in accordance with the South African Standards of Generally Recognised Accounting Practices (GRAP) and Section 122 of the MFMA along with an audit file that supports the financial statements by 31 August 2023	The 2022/23 AFS were prepared along with an audit file that supports the financial statements and submitted to MMM and AGSA on the 31st August 2023	None	None
Administrative Support	4-4.7	Ensure that the performance assessment of the Chief Financial Officer is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	Performance assessment report of FY 2022/23	Ensure that the performance assessment of the Chief Financial Officer is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	Arrangement were made with the office of the CEO with regard to the performance assessments of the CFO during the year under review.	None	None
					The performance assessments of the CFO for Q1, Q2 and Q3 have been	None	None

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
					conducted and copies of the performance assessments were submitted to Performance and Compliance directorate		
Engineering Wires							
Community Aspiration	1.11	Ward1 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	5.18	Ward 5 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	6.9	Ward 6 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	2	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	7.6	Ward 7 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	2	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	11.8	Ward 11 Erection and commissioning of two (2) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of two (2) high mast lights within Mangaung by 30 June 2024	Two (2) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	12.12	Ward 12 Erection and commissioning of one (1) high mast lights within	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
		Mangaung by 30 June 2024					
Community Aspiration	17.3	Ward 17 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	5	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	17.19	Ward 17 Erection and commissioning of three (3) high mast lights within Mangaung by 30 June 2024	3	Erection and commissioning of three (3) high mast lights within Mangaung by 30 June 2024	Three (3) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	17.20	Ward 17 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	27.6	Ward 27 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	5	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	31.5	Ward 31 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	2	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	33.6	Ward 33 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	3	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	34.7	Ward 34 Erection and commissioning of two (2) high mast lights within	0	Erection and commissioning of two (2) high mast lights within	One (1) high mast light installed, erected and commissioned.	None	Not required

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
		within Mangaung by 30 June 2024		Mangaung by 30 June 2024			
Community Aspiration	36.4	Ward 36 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	0	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	37.5	Ward 37 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	38.8	Ward 38 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	39.3	Ward 39 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	40.7	Ward 40 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	42.7	Ward 42 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Community Aspiration	46.6	Ward 46 Erection and commissioning of one (1) high mast lights	1	Erection and commissioning of one (1) high mast lights within	One (1) high mast light installed, erected and commissioned.	None	Not required

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
		within Mangaung by 30 June 2024		Mangaung by 30 June 2024			
Community Aspiration	51.7	Ward 51 Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	1	Erection and commissioning of one (1) high mast lights within Mangaung by 30 June 2024	One (1) high mast light installed, erected and commissioned.	None	Not required
Circular 88 Output	EE4. Improved energy sustainability	EE4.12 Installed capacity of approved embedded generators on the municipal distribution network	Total installed capacity of the commissioned embedded generators.	Total capacity (MVA) of all commissioned generation plants on the Municipal network by 30 June 2024	3.183 MVA SSEG has been commissioned by June 2024	Not applicable KPI is customer driven	Not applicable KPI is customer driven
Circular 88 Output	EE3. Improved reliability of electricity service 5-2.2(d)	EE3.11 Unplanned interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024	Area Faults a) 30% within 1,5 hours b) 60% within 3,5 hours c) 90% within 7,5 hours and d) 98% within 24 hours and e) 100% within a week	Unplanned interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024	94,37%	3,63% Prolonged power failures caused by: <ul style="list-style-type: none"> Theft and vandalism Inclement weather conditions Double cable faults 	<ul style="list-style-type: none"> Replacement of decrepit cable and overhead lines Performing regular planned and preventative maintenance
			Single Complaint e) 20 % within 1,5h f) 50 % within 3,5h g) 80 % within 7,5h h) 98 % within 24h; and e) 100% within 168 h as per NERSA	Unplanned interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047 (2019) by 30 June 2024	77,27%	20,73% Prolonged power failures caused by: <ul style="list-style-type: none"> Theft and vandalism Inclement weather conditions Double cable faults 	<ul style="list-style-type: none"> Replacement of decrepit cable and overhead lines Performing regular planned and preventative maintenance
Circular 88 Output		EE3.21 Percentage of Planned scheduled interruptions of the supply should be restored as per NERSA license requirements in terms of	One hundred forty-nine (149) planned interruptions were restored as per NRS 047 (2019)	95% of Planned scheduled interruptions of the supply should be restored as per NERSA license requirements in terms of NRS 047	99% (129/131) of Notices were submitted 48 hours before the execution of planned interruptions. 97% (112/115) of submitted Notices, power was restored as per NERSA	Sixteen (16) Notices were cancelled. One (3) notice was restored late. Cancellation was due to other critical activities being prioritised. Late restoration caused by equipment failure.	Better planning with regards work activities

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
		NRS 047 (2019) - 4.5.5.1 by 30 June 2024		(2019) - 4.5.5.1 requirements by 30 June 2024	license requirement		
Circular 88 Output	EE1. Improved access to electricity 5-2.2(f)	EE1.13 Percentage of valid customer applications for new electricity connections processed in terms of municipal services by June 2024	73.86 %. New electricity connections processed as a percentage.	70% of valid customer applications for new electricity connections processed as a percentage in terms of municipal service standards by June 2024	58% (89/153) of valid customer applications for new electricity connections processed.	12% Customers that were not ready to be connected KPI is customer driven	KPI is customer driven
Circular 88 Output		EE1.11 Number of dwellings provided with connections to the mains electricity supply of the municipality by 30 June 2024	200 dwellings provided with electricity	400 dwellings provided with electricity connections by 30 June 2024	479 dwellings provided with electricity connections	79 dwellings provided with electricity connections	Not required
Administrative Support	5-2.3(g)	Ensure that the performance assessment of the Executive Manager Engineering Wires is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	Performance assessment report of FY 2022/23	Ensure that the performance assessment of the Executive Manager Engineering Wires is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	The performance assessments have been conducted and copies of the performance assessments were submitted to Performance and Compliance directorate	None	None
Administrative Support	6-2.2(a)	Conduct inspection on Time of Use (ToU) connections to ensure optimum functionality by 30 June 2024	1890 Time of Use (ToU) inspected.	Inspection of 1860 Time of Use (ToU) connections 30 June 2024	1868	8	More meter inspections were conducted for revenue enhancement, to curb electricity theft and to reduce energy loss.
Circular 88 Output	EE2. Improved affordability of electricity	EE2.11 Percentage of total residential electricity provision allocated as Free Basic Electricity by 30 June 2024	3.4% of total residential electricity provision allocated as Free Basic Electricity by 30 June 2022	Percentage of total residential electricity provision allocated as Free Basic Electricity (FBE) by 30 June 2024	4% of total residential electricity provision allocated as Free Basic Electricity (FBE)	None	N/A

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Administrative Support Administrative Support	6-2.2(c) 6-2.2(d)	Monitor and report the variance of the Distribution Losses based on the NERSA guidelines for the entire financial year 2023/24 Ensure that the performance assessment of the Executive Manager Engineering Retail is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	12% Distribution losses as per NERSA guideline. Performance assessment report of FY 2022/23	Monitor that the Distribution Losses are below the 12% threshold as per the NERSA guidelines Ensure that the performance assessment of the Executive Manager Engineering Retail is conducted as per performance agreement (Paragraph 7) by the 30 June 2024	The distribution losses are 7.67% which is below threshold of 12% The performance assessments of the CFO for Q1, Q2 and Q3 have been conducted and copies of the performance assessments were submitted to Performance and Compliance directorate	4,33% The decline in distribution losses is attributed to consistent meter inspections which aided to reduce meter tampering and illegal connections None	Not required N/A
Administrative Support	6-2.2(e)	100% disconnections as per Circular 71 to be maintained monthly during 2023/24.	95% of revenue collection rate on outstanding debt as per general ledgers	Monthly Disconnection rate of 100 % on all outstanding Debt during 2023/24	- 70.50% Excluding Provincial Government and Local Government - 41.03% Including Provincial Government and Local Government	29.50% - Matters affecting disconnections (disputes). 59% - Payment arrangement negotiations for Provincial Government & Local Government.	Finalization of Matters affecting disconnections. In the process of payment arrangement approvals for Provincial Government & Local Government.
Administrative Support	6-2.2(e)	100% disconnections as per Circular 71 to be maintained monthly during 2023/24.	95% of revenue collection rate on outstanding debt as per general ledgers	Monthly Disconnection rate of 100 % on all outstanding Debt during 2023/24	- 70.50% Excluding Provincial Government and Local Government - 41.03% Including Provincial Government and Local Government	29.50% - Matters affecting disconnections (disputes). 59% - Payment arrangement negotiations for Provincial Government & Local Government.	Finalization of Matters affecting disconnections. In the process of payment arrangement approvals for Provincial Government & Local Government.
Administrative Support	6-2.2(f)	98% actual readings in the amount billed per month throughout the 2023/24 year	98% actual readings	98% actual meter readings in the amount billed per month throughout 2023/24 FY year	The number of accounts billed for the year is 99.09%. There is a variance of 1.09% which higher than the target of 98%. None	-1.39%	Performing as planned

MUNICIPAL ENTITY SCHEDULE 2023/2024							
Segment	Ref No.	Performance Indicator	Baseline (Annual Performance of 2022/23 estimated)	Annual target for 2023/24	Annual performance	Variance and Reasons for Variance	Corrective Action
Circular 88 Outcome	EE1. Improved access to electricity EE3. Improved reliability of electricity service	EE1.1. Percentage of households with access to electricity	100%	100%	100%	None	None
Circular 88 Outcome		EE3.1 System Average Interruption Duration Index ¹⁴	100%	100%	100%	None	None
Circular 88 Outcome		EE3.3 System Average Interruption Frequency Index	100%	100%	100%	None	None
Circular 88 Outcome		EE3.5 Average System Interruption Duration Index	100%	100%	100%	None	None
Circular 88 Outcome		EE3.6 Average System Interruption Frequency Index	100%	100%	100%	None	None
Circular 88 Outcome		EE 4.4 Percentage total electricity losses	0%	0%	0%	None	None

¹⁴ These indicators EE3.1 and EE3.3 are exempted for reporting 2023/2024

APPENDIX I: DISCLOSURE OF FINANCIAL INTERESTS

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
1	<u>Speaker</u> Cllr Mathae (Bongani Lawrence)	NONE	NONE	Olwethu Family Trust	NONE	NONE	NONE	NONE	NONE	NONE
2	<u>Executive Mayor</u> Cllr Nthatisi (Gregory Mosala Solomon)	NA	NA	NA	NA	NA	Setbex, Khalanta, Zana properties & investment	NA	NA	NA
3	<u>Deputy Executive Mayor</u> Cllr Titi-Odili (Lulama Magdelina)	YES	YES	YES	NO	Manziline	YES	My own properties	NONE	NONE
4	<u>Council Whip</u> Cllr Nikelo (Vumile Edwin)	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	<u>Rules</u> Cllr Mokgothu (Tona Kenosi Wilfred)	None	None	None	None	None	None	None	None	None
6	<u>MPAC</u> Cllr Makoloane (Itumeleng Justice)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
7	<u>Petitions and Community Liaison</u> Cllr Morake (Molefi Andries)									
8	<u>Remunerations</u> Cllr Tladi (Motshewa Martha)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
9	<u>Public Places and Street Naming</u> Cllr Mogotloane (Thabo Joel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
10	<u>Planning and Economic Development</u> Cllr Jonas (Vuyelwa Eunice)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
11	<u>Waste and Fleet Management</u> Cllr Mosala (Mothokung Theodorah)	Tokologo safe and clean (PTY) LTD Strestrete General trading	NONE	NONE	Tokologo safe and clean (PTY) LTD Strestrete General trading	NONE	NONE	NONE	NONE	NONE
12	<u>IDP and Performance</u> Cllr Tsoleli (Sibongile Pearm)	NONE	NONE	NONE	Masechaba Tsoleli Empowerment Foundation	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
13	<u>Engineering and Infrastructure</u> Cllr Soqaga (Vusumzi Simon)	MTN	NONE	NONE	NONE	NONE	NONE	YES, Langenhovenpark	NONE	NONE
14	<u>Finance</u> Cllr Kruger (Caprice Logan)	CLK Training and Events PTY LTD	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
15	<u>Human Settlements</u> Cllr Nhlapo (Ntombi Anna)	NONE	NONE	NONE	Crescendo International Medza the graduate HAB	NONE	NONE	NONE	NONE	NONE
16	<u>Rural Development</u> Cllr Twala (Pani Sidney)	PST Holding PTY LTD	NONE	NONE	PST Holding PTY LTD	NONE	NONE	NONE	NONE	NONE
17	<u>Community Services</u> Cllr Qai (Alfred)	Nomzindlawe Supply and Project	NONE	NONE	Office of the Speaker	NONE	NONE	NONE	NONE	NONE
18	<u>Corporate Services</u> Cllr Letawana (Manthuse Maria)	NONE	Kgabaiso General Trading	NONE	NONE	NONE	NONE	Rental	NONE	NONE
19	Cllr Campher (Zaandre MC)	Superfund S17 PTY LTD 100% shares lineage development PTY LTD 100% shares	NONE	NONE	Same as shares	NONE	NONE	NONE	NONE	NONE
20	Cllr Bouwer (Chadwine Lyle)	25.5%	YES, 25.5%	YES, Membership through trust	YES, 25.5% Shares	YES	NONE	YES	NONE	NONE
21	Cllr Davies (Maryke)	NONE	NONE	Marais Familie Trust (beneficiary) M&M Eiendoms Trust (Trustee)	NONE	Morgan Davies (Husband)	NONE	74 Blue Ridge town, Lillyvale. 49 Hillside View town house, Bayswater	NONE	NONE
22	Cllr De Bruin (John Matthews)									NONE
23	Cllr De-Huis (Dikeledi Jane)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
24	Cllr De Kock (Valerie Belinda)	NONE	NONE	NONE	NONE	NONE	NONE	Homeowner: 2 Jurgens Potgieter STR, Fleurdal, BFN	NONE	NONE
25	Cllr Denner (John Henry)	NONE	NONE	NONE	NONE	NONE	Employee Dtacentrix PTY LTD	Homeowner – 42 Van der Stel, Dan Pienaar, Bloemfontein	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
26	Cllr Dennis (Magdalene Elizabeth)									
27	Cllr Ferreira (Thomas Ignatius)	Vets @ haldon Animal Hospital	NONE	NONE	NONE	NONE	NONE	5 Gluckman, Wilgehof, Bloemfontein	NONE	NONE
28	Cllr Klaasen Raynie Sarah	R120 000	NONE	NONE	NONE	NONE	NONE	R400 000	NONE	NONE
29	Cllr Letsoko (Mantwa Sanah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
30	Cllr Lipale (Gopolang Jeremiah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
31	Cllr Makau (Pitso Elias)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
32	Cllr Malebo (Deliwe Lettia)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
33	Cllr Maliela (Motiki Edwin)	NONE	NONE	NONE	NONE	NONE	Investment with Liberty insurance	NONE	NONE	NONE
34	Cllr Masoeu (Thapelo David)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
35	Cllr Matsoetlane (Madiataba Joyce)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
36	Cllr Mogotsi (Mamahlope Elisa)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
37	Cllr Mohlamme (Lebohlang Lerato)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
38	Cllr Mokoena (John Itumeleng)	Two ships Trading 472 Spiricap PTY LTD, NYMIC CAP	Re abusa Properties CC- R100	Mokoena Family Trust, Koemalaka Trust	Bloemfontein Correctional Contracts, Ten Alliance Investments,	NONE		11 Williams Trollip Crescent, Heuwelsig, 19 Tibbie Visser Ave, Estoire	NONE	NONE
39	Cllr Mongale (Mojalefa William)	SEI Shareholding	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
40	Cllr Moreeng (Kabelo Christopher)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
41	Cllr Mtshakazane (Eunice Xoliswa)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
42	Cllr Njiva-Lebajoa (Mamotse)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
43	Cllr Phohleli (Tsholwane Eddy)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
44	Cllr Phupha (Ntsoaki Agnes)	NONE	NONE	NONE	Zwamajola Projects Projects (PTY0 LTD	NONE	NONE	NONE	NONE	NONE
45	Cllr Ramatlama (Mpho Joseph)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
46	Cllr Rampai (Pule Joseph)				Divine Campus Christain College					NONE
47	Cllr Rasoeu (Lempe Ernest)	NONE	NONE	NONE	Asatha Sanostones Property	NONE	NONE	NONE	NONE	NONE
48	Cllr Sebolao (Jankie Elisha)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
49	Cllr Shale (Nkakiseng Reginah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
50	Cllr Snyman van Deventer (Elizabeth)	4Sight R264.63; Accelerate Property Fund Ltd R521.86; Adcock Ingram R544.65; African Dawn Capital Ltd RI 00.37; African Equity Empowerment Investment Limited R351.39; African Media Entertainment Limited RI 78.09; ARC Investments RI 146.15; African Rainbow Minerals Limited RI 285.07; Afrimat Limited R354.49; All Joy RI 10.12; Alexander Forbers RI 661.78; Alphamin Resources Corporation R435.91 ; Altron Limited R721.26; Anglo American R2 409.99; AngloG01d Ashanti RI 020.21; ArcelorMitt1 R963.49;	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
		Limited R597.77; Bell Equipment Ltd RI 997.06; Bidvest R3 424.18; Bowler Metcalf Limited R350.06; Caxton CTP Publishers and Printers Limited R322.49; CitiLodge Hotels Ltd RI 483.19; Curro Holdings RI 662.80; DisChem Pharmacies R947.59; EMedia Holdings RE .82; EC 10 R2 006.84; Ellies R245.48; exxaro R875.78; Ltd A R368.61 ; FNB World Government Bond EFT R714.33, Limited R365.24; Growthpoint Properties Ltd RI 023.81; Italtile Ltd R2 112.61; Life Group RI 584.04; MTN RI 558.97; Netcare R701.87; Pepkor Ltd R837.01; Pick n Pay Stores Ltd R561.38; Purple Group Ltd RI 6.26; Raubex RI 163.00; Remgro Ltd RI 465.16; Satrix Nasdaq 100 Feeder Portfolio R848.09; Shoprite RI 759.25; South Ocean Holdings R80.00; Spur Corporation RI 306.26; Steinhoff RI .80; Tongaat Hulett R482.02; Vodacom R984.57; Bidvest Prime Growth Unit Trust R505.14								
51	Cllr Terblanche (Arthur Phillip)							37 Pellissier BFN		NONE
52	Cllr Thomas (Johannes Beleme)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
53	Cllr Thwala (Zwelinjane Jonathan)	NONE	NONE	NONE	50% Thwala Family Trust transport	NONE	Taxi industry (222 seater bus)	NONE	NONE	NONE
54	Cllr Van Rensburg (Corize)	NONE	NONE	NONE	NONE	NONE	NONE	12 Ladysmith Street BFN and 7 Glen Garry Churchill Ave DBN	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
55	Cllr Viviers (Benhardus Jacobus)	50% Van Resnburg & Viviers							None	None
56	Cllr Vorster (Braam)	50% Bloemendagen	None	Beneficiary Ventersrus Family Trust	Bloemndagen	None	None	Owner 4 Erven Jamestown, Eastern Cape	None	None
57	Cllr Wewege (Mare-Lize)	NA	NA	NA	NA	NA	NA	72 President Reitz Avenue Westedene	NA	NA
58	Cllr Sefaki (Samuel)	None	None	None	None	None	None	None	None	None
59	Cllr Machachamise (Tshepiso Oudious)	None	None	None	None	None	None	None	None	None
60	Cllr Supi (Mahoko Harold)	NA	NA	NA	NA	NA	NA	NA	NA	NA
61	Cllr Lecoko (Lehlohonolo Nathaniel)	Yes	Abitor Developers & Consulting	None	NGO	Abitor Developers & Consulting	None	Yes	None	None
62	Cllr Moiloa (Tshidiso Petrus)	NA	NA	NA	NA	NA	NA	NA	NA	NA
63	Cllr Sehloho (Siza Clement)	None	None	None	None	None	None	2 Room 38451 Freedom Square	None	None
64	Cllr Nyaphudi (Likeleli Julia)	NA	NA	NA	NA	NA	NA	NA	NA	NA
65	Cllr Tlhakung (Betty Masetlhabi)	NA	NA	NA	NA	NA	NA	NA	NA	NA
66	Cllr Setlai (Teboho Lesley)	NA	NA	NA	NA	NA	NA	NA	NA	NA
67	Cllr Hashatsi (Rafedile)	None	None	None	None	None	None	None	None	None
68	Cllr Siteo (Nombulelo Dorcas)	25%	New Jerusalem House of Hope	None	Director	Yes	None	None	None	None
69	Cllr Lekgetho (Lebogang Winston)	Ool outdoor Trading	None	None	Ool Outdoor Trading	None	None	None	None	None
70	Cllr Mohibidu (Pulane Martha)	NA	NA	NA	NA	NA	NA	NA	NA	NA

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
71	Cllr Mohatlle (Mampone Sally)	40%	African Spirituality and Healing Institute	None	Directors	Yes	None	Yes	None	None
72	Cllr McKay (David Mark Campbell)	NA	NA	NA	NA	100% ownership of soleproprietorship of MC Designs	10% of Harbours real Estate	NA	NA	NA
73	Cllr Peter (Seth Qondile)	NA	NA	NA	NA	NA	NA	NA	R4250 from muted – byelection accommodations	R4250
74	Cllr Pretorius (Werner)	50% Belvera Trailer Hire Bloemfontein	None	Vrij Oranje Family Trust (Trustee) & Adnderco Property Trust (Beneficiary)	Belvera Trailer Hire Bloemfontein	None	Cost Consulting (Fixed) Symington De Kok Attorneys and aAd Hoc appointment at UFS-Law Faculty- Parttime Lecturer	16 Jan van Riebeck Street, Dan Pienaar, Bloemfontein and 19 Rayton View Heuwelsig, Bloemfontein	None	None
75	Cllr Lotriet (Pieter Adam)	None	None	None	None	None	None	None	None	None
76	Cllr Leech (Dulandi)	La Grace Admin Consultancy	NA	JP van Heerden Family Trust	NA	NA	La Grace Admin Consultancy	9b Etienne Roux Street 46&47 Centenary Karl Kielblock Street 12 Avignon, CP Hoogenhout Street	NA	NA
77	Cllr van der Walt (Tjaart Botha)	Retail shares in listed companies			QPT NPC (inactive)			1Xtownhouse in Bayswater		
78	Cllr Kotze (Gerhardus Dirk Petrus)	None	None	None	None	None	None	7 Eksteen Street, Fichardtpark	None	None
79	Cllr FR Botes	None	None	None	None	None	None	None	None	None
80	Cllr van Niekerk (Hendrik Johannes Christiaan)	None	None	None	None	None	None	None	None	None
81	Cllr Banyane (Zachous Nechodemus)	None	None	None	None	None	None	None	Yes (Karate)	None
82	Cllr Matsephe (Dikololo Elias)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
83	Cllr Tukula (Teboho Daniel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
84	Cllr Mabena (Mere Joel)	MTN Phothoma, Johnic Investments	NONE	NONE	Jomear, Zestra	NONE	NONE	NONE	NONE	NONE
85	Cllr Menyatso (Thabang Victory)	NONE	Countridge holding (PTY) LTD, The errand (PTY)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
86	Cllr Mohono (Tshidiso Augustine)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
87	Cllr Tshwane (Kabi Daniel)	NONE	NONE	NONE	NONE	NONE	Trading Forex	NONE	NONE	NONE
88	Cllr Fantisi (Teboho Samuel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
89	Cllr Ramolelle (Mmota Simon)	100%	Simra Innovation	NONE	Diretor	NONE	NONE	NONE	NONE	NONE
90	Cllr Matsoso (Molahloane Florenciah)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
91	Cllr Pholoholo (Ntebaleng Pertunia)	New Image Hair salon	YES	YES Stanlib	YES	NONE	NONE	YES, Unit one EXT	NONE	NONE
92	Cllr Dintlwane (Mantja Agnes)	100%	YES Ntemoseg General Trading	NONE	YES	NONE	Joe's Tavern & Joe's Bottle Store	12044 Serwalo Thabanchu 12114 Serwalo Thabanchu	NONE	NONE
93	Cllr Mothupi (Maqoma Lazarus)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
94	Cllr Nkiane (Mpho Elizabeth)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
95	Cllr Pretorius (Selmé)	NONE	NONE	Neil Pretorius familie Trust R800 000.00	NONE	NONE	NONE	5 Viehel street Dan Pienaar, BFN R2 00 00.00	NONE	NONE
96	Cllr Mathe (Lisiwe Jeanette)	NONE	NONE	NONE	NONE	NONE	TAXI Industry	NONE	NONE	NONE
97	Cllr Majoro (Mpho Samuel)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
98	Cllr Kganakga (Mokgadi)	Mokgadi Kganatg PTY LTD 100%	NONE	NONE	Mokgadi Kganatg PTY LTD 100%	NONE	NONE	NONE	NONE	NONE
99	Cllr Maartens (Jan-Rudolf)	NONE	NONE	NONE	NONE	NONE	I am the operations manager at my wife's business, Slightly nutty	NONE	NONE	NONE

#	NAME	Shares and securities in any company	Membership of any close corporation	Interest in any trust	Directorships	Partnerships	Other financial interest in any business undertaking	Interest in property	Subsidies, grants and sponsorships by any organization	Particulars and value of gifts received from single source in any calendar year above R1000 or single gift that exceed R1000
100	Cllr Pretorius (Johannes Christiaan)	100% - Xgraties PTY LTD			Xgraties Design Studio PTY LTD					NONE
101	Cllr Lekhwele (Mohanuwa Julia)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
102	Cllr Monare (Thabo Nicholas)	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
103	Cllr Mohulatsi (Mamoorosi Margaret)									

APPENDIX J: REVENUE COLLECTION PERFORMANCE BY VOTE 2023/2024

Vote Description	30/06/2023	30/06/2024			
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual
R thousands					
Revenue by Vote					
Vote 01 - Office Of The City Manager	139	585	585	-	70
Vote 02 - Office Of The Executive Mayor	-	550	550	-	-
Vote 03 - Corporate Services	2 459 114	8 319 926	8 319 926	2 168 463	4 959 521
Vote 04 - Finance	1 842 263 265	1 828 297 170	1 828 297 170	157 842 542	2 051 870 770
Vote 05 - Community Services	486 212 059	521 455 010	521 455 010	23 524 875	534 555 528
Vote 06 - Planning And Economic Development	51 563 389	14 485 044	49 886 197	-905 801	46 199 552
Vote 07 - Human Settlement	-35 858 887	49 069 024	49 069 024	2 695 495	36 229 424
Vote 08 - Technical Services	711 563 000	695 724 656	695 724 656	52 197 453	762 770 839
Vote 09 - Water	1 766 186 560	1 844 878 166	1 844 878 166	105 894 774	2 009 413 853
Vote 10 - Miscellaneous	1 492 754 146	1 643 355 984	1 414 741 294	91 864 026	1 174 366 861
Vote 11 - Public Safety	100 243	28 381 944	28 381 944	96 800	830 409
Vote 12 - Centlec	3 127 393 763	3 713 428 500	3 744 186 400	286 479 313	3 398 843 999
Vote 15 - Other	908 682	35 401 153	-	84 858	484 523
Total Revenue by Vote	9 445 545 474	10 382 797 712	10 184 940 922	721 942 797	10 020 525 349

APPENDIX K: DISCLOSURE OF FINANCIAL INTERESTS MUNICIPAL MANAGER and MANAGERS DIRECTLY ACCOUNTABLE TO THE MUNICIPAL MANAGER

Disclosures of Financial Interests		
Period 01 July 2023 to 30 June 2024		
Position	Name	Declarations
City Manager	Mr S J More (Sello Johannes)	Submitted
Head: Community Services	Dr K T Thinda (Karneels Thabang)	Submitted
Head: Technical Services	Mr I R Masobeng (Itumeleng Revelation)	Submitted
Head: Corporate Services	Mr M V Duma (Mokete Victor)	Submitted
Head: Planning, Economic and Rural Development, & Human Settlements	Ms N Chakane (Nokuthula)	Submitted
Head: Public Safety & Security	Mr K I Kganyane (Ketsebae Israel)	Submitted
Head: Project Management Office	Mr L X Ntsoyi (Luvuyo Xola)	Submitted
Chief Financial Officer	Ms Z L Thekisho (Zuziwe Lydia)	Submitted

APPENDIX L: CONDITIONAL GRANTS RECEIVED: EXCLUDING MIG

Grants Received	Budget
Public Transport Infrastructure & Systems Grant	92 108 865
USDG Grant	472 782 000
Informal Settlement Upgrading Partnership	111 934 360
FS Human Settlement	5 000 000
FS Informal Settlement	53 746 060
Municipal Disaster Relief Grant	13 150 000
Neighbourhood Development Partnership Grant	16 908 000
Total	748 721 285

APPENDIX M: CAPITAL PROGRAMME BY PROJECT (2023/2024)

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
TRAINING & DEVELOPMENT	574 174	574 174	-	-	-	574 174	0
DIGITAL RADIO SYSTEM	3000 000	1 000 000	-	-	-	1000 000	0
IMPLEM BUSINESS CONT DISASTER RECOV INF	2 730 000	2 730 000	-	-	-	2 730 000	0
UPGRADE & REFURB COMPUTER NETWORK	5 390 000	5 390 000	3 315	-	2 417 989	2 972 011	44.86
BULK METER REFURBISHMENT	239 593	239 593	-	-	-	239 593	0
METER PROJECT	15 000 000	25 000 000	10 604 232	-	25 193 527	(193 527)	100.77
VENDING BACK OFFICE	5000 000	5000 000				5000 000	0
ELECTRIFICATION PROJECTS (ISUPG)		14 477 999	3 079 415	-	13 228 795	1 249 204	79.45
ELECTRIFICATION PROJECTS (ISUPG)		6 798 391	4 592 645	-	7 755 847	(957 456)	99.2
ELECTRIFICATION (USDG GRANT)	20 000 000	26 000 000	9 940 428	-	27 943 896	(1 943 896)	93.45
SECURITY EQUIPMENT (CCTV)	5 000 000	-	-	-			0
ELECTRIFICATION INTERNAL PROJECTS	7 100 000	7 100 000	-	-	5 241 946	1 858 054	73.83
EXTENSION AND UPGRADING OF THE 11KV NETWORK	5 000 000	5 000 000	662 568	-	4 734 175	265 825	94.68
BOTSH-E: EST NEW 33/11KV 10MVA FIRM CAP	8 000 000	-	-	-	-	-	0
BOTSH: UPG SUB T (2 ND TRANS SCADA EQUI	8 000 000	-	-	-	-	-	0
BLOEM: C/Y-EST 33/11KV 20MVA FIRM SUPDC	8 000 000	-	-	-	-	-	0
BLOEM: N/STAD-UPG 132/11KV 20MVA FIRM DC	10 000 000	-	-	-	-	-	0
INFRA CATALYST PROJECTS	8 000 000	8 000 000	307 346	-	4 760 017	3 239 983	59.5
PUBLIC ELECTRICITY CONNECTIONS	14 300 000	14 300 000	2 569 561	-	9 638 460	4 661 540	67.4
UPGRADING AND EXTENTION OF LV NETWORK	3 000 000	3 000 000	791 901	-	1 779 085	1 220 915	59.3
SERVITUDES LAND (INCL INVEST REMUNE REG	600 000	600 000	-	-	-	600 000	0
INSTALLATION OF PUBLIC LIGHTING	8 000 000	14 500 000	4 070 083	-	11 161 949	3 338 051	76.97
INSTALL PREPAID METERS	500 000	500 000	-	-	499 142	858	99.82
REMEDIAL WORK 132KV SOUTHERN LINES	9 000 000	9 000 000	4 660 221	-	4 660 221	4 339 779	51.78
SHIFTING OF CONNECTION AND REPLACEMENTS	1 005 275	1 005 275	-	-	1 060 490	(55 215)	105.49
REFURBISHMENT OF HIGH MAST LIGHTS	7 029 525	7 029 525	-	-	6 099 566	929 959	86.77

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
REP LOW VOLT DECREPIT 2/4/8 WAY BOXES	800 000	800 000	32 020	-	116 557	683 443	14.56
REP BRITTLE OVERHEAD CONNECTIONS	1 000 000	1 000 000	335 097	-	335 097	664 903	33.5
S/LIGHT REPLACE POLE TRANS POLES SECTION	2 176 900	2 176 900	390 916	-	2 476 830	(299 930)	113.77
PROTECTION TEST UNIT	2 000 000	-	-	-	-	-	0
REPLACEMENT OF 110V BATTERIES	2 250 000	2 250 000	165 346	-	3 397 314	(1 147 314)	150.99
REPLACEMENT OF 11KV SWITCHGEARS	2 250 000	2 250 000	7 934	-	302 939	(1 947 061)	13.46
REPLACEMENT OF 32V BATTERIES	2 000 000	2 000 000	-	-	1 829 070	170 930	91.45
REFUR PRTEC & SCADA SYSTEMS DIST CENTRE	1 000 000	1 000 000	-	-	160 121	839 879	16.01
TRANSFORMER REPLACE & OTHER RELATED EQUIP	13 000 000	13 000 000	987 437	-	7 060 382	5 939 618	54.31
INTALLATION OF HIGH VOLTAGE TEST EQUIP	2 500 000	2 500 000	-	-	-	2 500 000	0
REPLACEMENT OF OIL PLANT	500 000	-	-	-	-	-	0
REPAIR MMM DIST CENTRE	12 247 311	2 837 950	-	-	837 950	2 000 000	29.52
REPAIR VISTA DIST CENTRE	30 163 644	10 412 309	-	-	-	10 412 309	0
VEHICLES	17 950 000	17 950 000	-	-	22 662 217	(4 712 217)	126.25
INTER COMPANY - INTEGRATED NAT. ELEC M	2 250 000	1 500 000	-	-	7 470	1 492 530	0.49
FURNITURE AND OFFICE EQUIPMENT	2 250 000	1 250 000	-	-	35 457	1 214 543	2.83
VAN STADENSUS - NEW MULTIPURPOSE CENTRE	8 418 850	5 418 850	235 251	-	854 462	4 564 388	15.76
PUBLIC CONNECTIONS	-	-	-	-	424 438	(424 438)	0
METER PROJECTS	-	-	41 250	-	752 937	(752 937)	0
REFURBISHMENT PROJECTS	-	-	-	-	432 776	(432 776)	0
PUBLIC CONNECTIONS	-	-	-	-	55 000	(55 000)	0
METER PROJECTS	-	-	-	-	237 046	237 046	0
REFURBISHMENT PROJECTS	-	-	-	-	494 591	(494 591)	0
INFRASTRUCTURE MAINTENANCE	-	5 000 000	-	-	-	5000 000	0
IPTN BUS DEPOT - CIVIL	20 000 000	20 000 000	-	13 327 099	5 235 934	14 764 066	22.76
IPTN BUS DEPOT - BUILDING WORKS	47 500 000	22 500 000	-	-	-	22 500 000	0
OPEN BUS STATIONS (BUS STOP SHELTER)	10 000 000	10 000 000	-	-	4 260 673	5 739 327	37.04
BUS STOPS (WITH POLES)	2 000 000	2 000 000	622 892	660 868	1 540 002	459 998	66.95

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
INTELLIGENT TRANSPORT SYSTEM	5 000 000	5 000 000	-	2 715 870	2 626 750	2 373 251	45.68
IPTN PHASE 1B - TRUNK ROUTE	15 000 000	15 000 000	-	-	-	15 000 000	0
IPTN TRANSFER FACILITIES	9000 000	-	-	-	-	-	0
MOSHOESHOE TRUNK PART A	15 000 000	30 000 000	2 002 349	4 438 112	23 175 012	6 824 988	67.17
MOSHOESHOE TRUNK PART B	25 000 000	44 000 000	2 142 318	637 116	45 726 806	(1 726 806)	90.36
INDUSTRY TRANSFORMATION	57 779 633	57 779 633	-	-	-	57 779 633	0
INDIRECT OPERATING EXPENDITURE	6 609 600	6 609 600	-	-	-	6 609 600	0
HAUWENG BUS TURNAROUND POINT - UFS	5 000 000	-	-	-	-	-	0
FIRE ARMS TRAINING	500 000	-	-	-	-	-	0
MEDICAL EQUIPMENT	370 000	370 000	75 655		75 655	294 345	20.44
ACCESS CON EQUIP B/FISCHER & 6 OTHER BUILD	4 000 000	4 000 000	1 455 062	2 023 199	1 455 062	2 544 938	36.37
FIRE DETECTION SYSTEM FOR MMM BUILDINGS	1 000 000	100 000				100 000	0
REFURB OF REFRIGE FRESH PRODUCE MARKET	3 000 000	3 000 000	203 235	2 405 460	203 235	2 796 765	6.77
FENCING HIST BUILD B/FISPRECINCT	2 000 000	2 000 000	-	-	-	2 000 000	0
REFURB OF HVAC SYSTEM: BRAM FISCHER	2 000 000	2 000 000	49 008	-	49 008	1 950 992	2.45
RECORDING EQUIPMENT	500 000	1 400 000	998 713	191 287	998 713	401 287	71.33
BUSINESS PROCESS OPTIMISAT & AUTOMATION	4 000 000	-	-	-	-	-	0
ICT SECURITY	4 000 000	-	-	-	-	-	0
INTEGRATION AND MANAGE OF CALL CENTER	2 000 000	-	-	-	-	-	0
INTEGRATION OF SYSTEMS	2 500 000	-	-	-	-	-	0
TELECOM INFRASTRUCTURE EQUIPMENT	3 000 000	-	-	-	-	-	0
HARDWARE EQUIPMENT	2 000 000	1 820 000	1 805 358	-	1 805 358	14 642	99.19
DATA CENTRE INFRASTRUCTURE	4 000 000	2 710 000	-	-	-	2 710 000	0
DESKTOPS AND LAPTOPS	2 500 000	3 070 000	3 046 791	-	3 046 791	23 209	99.24
ICT NETWORK EQUIPMENT	2 100 000	1 800 000	-	-	-	1 800 000	0
RADIO LINKS	1 130 000	-	-	-	-	-	0
PROCUREMENT OF OFFICE FURNITURE AS PER U	500	100 000	-	-	-	100 000	0
PETROL POWERED BLOWERS	60 000	32 000	-	-	26 997	5 003	84.36
FLOATING FIRE FIGHT PUMP	100 000	22 800	-	-	19 720	3 080	86.49
2 PORTABLE FIRE FIGHT PUMP	50 000	51 800	45 000	-	45 000	6 800	86.87

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
4 FIRE FIGHTING SKID UNITS	120 000	125 000	-	-	109 000	16 400	86.92
TOOLS PLANT & EQUIPMENT	-	25 000	-	-	-	25 000	0
FIRE FIGHTING HOSE REPLACEMENT PROGRAMME	640 000	600 000	-	-	-	600 000	0
2 HEAVY DUTY PETROL POWERED LAWN MOWERS	60 000	60 000	-	-	-	60 000	0
2 PETROL POWERED BRUSHCUTTERS	25 000	25 000	-	-	-	25 000	0
1 TRUCK CABIN EXTRICATION RESCUE SET	75 000	311 000	122 502	-	122 502	188 498	39.38
REPLACEM FENCE - SOUTHPARK CEMETERY	3 000 000	-	-	-	-	-	0
CONSTRUCTION OF CEMETERY AT TIERPOORT	3 000 000	-	-	-	-	-	0
FENCING OF GRAVEYARD IN ZONE 2 [WARD 49]	500 000	-	-	-	-	-	0
FENCING OF GRAVEYARD IN ZONE 3 [WARD 42]	255 839	-	-	-	-	-	0
RIDE ON LAWN MOWERS	1 500 000	730 000	655 897	-	728 922	1 078	99.85
HEAVY DUTY CHAINSAWS	250 000	250 000	42 418	-	124 574	125 426	49.82
MECHANICAL POLE PRUNERS	250 000	175 000	95 082	-	158 470	16 530	90.55
BRUSHCUTTERS	650 000	310 000	166 206	-	322 376	(12 376)	103.99
TRACTOR DRAWN LAWNMOWERS	800 000	795 000	355 856	-	711 712	83 288	89.52
WALK BEHIND LAWNMOWERS (KUDU)	750 000	640 000	-	-	638 376	1 624	99.74
NEW PUBLIC ABLUTION FACILITY- KINGS PARK	1 800 000	1 800 000	-	-	-	1 800 000	0
STORAGE SYSTEM BUILDING PLANS BRAM FISC	643 963	143 963	-	-	-	143 963	0
T/SHIP EST MOROJANENG DEWETSDORP	2 000 000	1 000 000	1 131 202	-	1 131 202	(131 202)	98.36
T/SHIP EST REM PORT3 SELOSESHA 900 T/N	2 000 000	-	-	-	-	-	0
T/SHIP EST GRASSLAND	500 000	500 000	160 233	-	160 233	339 767	27.86
TOWNSHIP EST REMAINDER SELOSESHA 904 T/N	1 500 000	-	-	-	-	-	0
FORMALISATION INFILL PLANNING	4 000 000	4 000 000	394 354	535 512	3 496 116	503 884	76
CONSTRUCTION OF A NEW COMMUNITY CENTRE	17 337 063	27 340 909	5 965 093	25	28 939 401	(1 598 492)	92.04
REHABILITATION OF ARTHUR NATHAN SWIMMING	7 003 846	-	-	-	-	-	0
TOWN EST BOTSH SEPANE FARMS	-	1 200 000	-	-	1 305 730	(105 730)	94.61
T/SHIP ESTABL REMAIN FARM VEEKRAAL 605	66 518	-	-	-	-	-	0
T/ESTABL RE FARM BOTS826 K1689 K1690	322 357	-	-	-	-	-	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
FIRESTATION BOTSHABELO	13 970 067	4 970 067	897 454	1	4 651 990	318 077	81.39
UPG SERVERS & RFID BUYERS CARD SYSTEM	300 000	-	-	-	-	-	0
INSULATION OF THE MARKET ROOF	1 000 000	1 300 000	-	-	-	1 300 000	0
BUILDING OF REFRIGERATOR ROOMS	2 000 000	2 000 000	-	-	-	2 000 000	5.01
MATLHAR W&S INSTALL W & S (3108)	500 000	600 000	-	-	-	600 000	0
SEROALO EXT 26- INSTALL OF W&S (1)	1 600 000	600 000	-	-	-	600 000	84.9
BOTSH SEC F REF BULK WATER SUPPLY	-	5 000 000	-	-	-	5 000 000	0
SONDERWAT PH 2 80/INST WATER INT SEW RET	8 000 000	-	-	-	-	-	0
CHRIS HANI 28747- INSTALL RETIC (50 U)	5 210 000	210 000	-	-	-	210 000	0
F/DOM SQ 37321 (ZUMA-INSTALL RET (117 U)	7 000 000	8 000 000	-	4 582 501	2 573 124	5 426 876	27.96
MARIKANA- INSTALL RETIC (80 U)	500 000	600 000	46 995	174 765	374 020	225 980	54.2
MKHONTO ERF 32109- INS RETIC (111 U)	5 000 000	500 000	-	-	-	500 000	0
SALIVA 35180 & 8323 - INSTAL RETIC124 U)	7 450 000	-	-	-	-	-	0
FLEURDAL INFILL - SERVICES (21 U)	2000 000	420 550	197 339	78 401	367 889	52 661	76.06
LOURIEPARK - WAT& SEWER SERVICES (100U)	500 000	-	-	-	-	-	0
MADITLHABELA- INSTAL WATER SEW 938U	200 000	200 000	-	-	-	200 000	0
VISTAPARK 2	15 000 000	2 000 000	-	2 000 000	-	2 000 000	0
VISTA PARK 3	30 000 000	55 581 394	21 351 559	302 790	63 375 615	(7 794 221)	99.15
BLOEMSIDE 9/10-INSTA W&S RETIC 200 UNITS	5 000 000	1 500 000	-	-	-	1 500 000	0
BOTSH SEC H2873 G1011 INST WATER SEW	5 000 000	-	-	-	-	-	0
BLOEMSIDE 7 - INSTALL RETIC (500 U)	7 105 000	-	-	-	-	-	0
BLOEMSIDE 9 & 10 -INSTALL RETIC (200 U)	25 000 000	-	-	-	-	-	0
GRASSL& PH 4 - INSTALL RETIC (1000 U)	5 000 000	17 000 000	2 394 225	3 837 853	12 836 469	4 163 531	65.65
SOUTPAN - INSTALL RETIC (22 U)	12 500 000	500 000	143 497	75 220	143 497	356 503	24.95
RATAU EXT.40 INSTALL OF WATER RETIC	27 000 000	5 000 000	-	2 195 361	1 040 335	3 959 665	18.09
DEWETSDORP - INTERNAL RETIC (100 U)	4 000 000	-	-	-	-	-	0
CALEB MOTSHABI/KGOTSONG MAIN RD & S/WATE	8 000 000	41 985 098	1 400 072	15 925 682	26 796 742	15 188 356	55.49
GRASSL& PH 4 - ROADS & S/WATER	10 000 000	27 714 276	185 472	7 030 366	3 990 079	23 724 197	12.51
BOTS WEST - INSTAL MAIN ROADS/ S/WATER	11 000 000	38 954 846	2 786 924	6 355 542	5 111 127	33 843 719	11.4
BLOEMSIDE ERF 4510 - INTERNAL SERVICES	6 000 000	-	-	-	-	-	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
TAMBO SQUARE - INSTAL WATER AND SEWER	5 000 000	600 000	-	250 000	-	600 000	0
ACQUIS LAND INFORMAL SETTLEME RELOCATE	10 000 000	-	-	-	-	-	0
RATAU HLAMBAZA WAT/SEW-ALT SYSTEM 114 U	1 800 000	300 000	-	-	-	300 000	0
TAMBO SQUARE- INSTALL WATER AND SEWER	-	-	200 250	-	200 250	(200 250)	0
BOTSHB WEST- INSTAL W&S (2500 UNITS)	1 500 000	14 000 000	3 514 929	-	14 845 282	(845 282)	92.2
CALEB MOTSHABI COMMUNAL WAT CONNECT	-	1 000 000	-	-	-	1 000 000	0
BOTSHB SECTION R COMMUNAL WATER CONNECT	-	2 500 000	-	-	-	2 500 000	0
BOTSHB SEC R - INSTALL WATER (1000U)	33 000 000	1 000 000	-	1 000 000	-	1 000 000	0
THABO MBEKI SQUARE (48 HOUSEHOLDS) - INT	1 000 000	2 000 000	1 334 987	92 785	1 574 332	425 668	68.44
BOTSHAB SEC D - INSTALL SEWER RETIC (100U)	20 000 000	1 076 390	-	-	-	1 076 390	0
BOTSHB SEC M - INSTAL SEWER REIC (100U)	18 071 150	1 000 000	-	-	-	1 000 000	0
ALTERNATIVE SANITATION	24 500 000	-	-	-	-	-	0
INFORMAL SETTLEMENTS UPGRADING PLANS	1 000 000	3 200 000	-	-	-	3 200 000	0
BOTSHB SEC T- INSTALL RETIC	3 200 000	300 000	-	-	-	300 000	0
KLIPFONTEIN WATER AND SANITATION	500 000	1 000 000	-	-	-	1 000 000	0
WAAIHOEK PRECINCT REDEVELOPMENT	738 000	-	-	-	-	-	0
2 X TRACTORS	1 200 000	-	-	-	-	-	0
INDUSTRIAL LAWN MOWERS	300 000	-	-	-	-	-	0
BRUSH CUTTERS	100 000	-	-	-	-	-	0
TOOLS AND EQUIPMENT	400 000	-	-	-	-	-	0
KLEIN MAGASA HERITAGE PRECINCT REHABILIT	2 000 000	2 000 000	-	172 975	-	2 000 000	66.35
NAVAL HILL ENTRANCE GATE DESIGN UPGRADE	3 000 000	2 250 000	-	95 641	-	2 250 000	40.63
FENCING OF FARMS AND COMMONAGES	1 500 000	1 500 000	-	-	-	1 500 000	0
GROUNDWATER AUGMENT(BOREHOLE WINDMILLS)	1 500 000	1 500 000	-	-	-	1 500 000	81.84
LAND ACQUISITION FOR SMALL-SCALE FARMERS	2 500 000	250 000	-	-	-	250 000	0
DEVELOP MASTER PLANS: R & S	5 000 000	-	-	-	-	-	0
REFURBISHMENT MANAGEMENT SYSTEM: R & S	5 000 000	2 580 000	2 379 653	80 455	2 874 476	(294 476)	96.88
MAPANGWANA STREET	2 500 000	-	-	-	-	-	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
DR BELCHER/MGREGOR INTERCHANGE	1 000 000	-	-	-	-	-	0
REPLACE OBSOLETE ILLEGAL SIGNAGE & TRAFF	300 000	-	-	-	-	-	0
RESEALING OF STREETS	15 000 000	52 183 210	(10 107 035)	12 696 917	45 409 237	6 773 973	75.66
RESEALING OF STREETS (ROLL OVER - DG)	-	20 000 000	17 210 812	4 922 023	17 210 812	2 789 188	74.82
T1428A MAN RD 198 199&200 BOCH	-	2 520 000	2 629 831	6 443	2 890 591	(370 591)	99.74
T1430C 7 TH STR BOTSH SECT H		2 864 000	7 786 544	-	7 786 544	(4 922 544)	236.41
T1523 BOT RD 304 305 308 SEC G UPG	2 000 000	1 798 000	636 475	305 784	1 258 348	539 652	60.85
T1523B VICTORIA & KOLBE INTERSECTION	1 000 000	-	-	-	-	-	0
T1527A BOCHABELA STS	-	280 000	311 248	9 350	311 248	(31 248)	96.66
T1527B BOCHABELA STS UPG	6 000 000	-	-	-	-	-	0
T1527C BOCHABELA STS UPG	1 806 450	-	-	-	-	-	0
T1528 MAN RD 11388 & 11297 JB MAFORA UPG	2 000 000	-	-	-	-	-	0
T1530 BOT RD B16 & 903 SECTION T UPG	-	6 332 283	827 784	228 774	7 019 035	(686 752)	96.38
UPG OF STORMWATER SYSTEM MMM	16 000 000	28 260 995	18 842 600	-	32 850 131	(4 589 136)	101.07
T1534 VERENIGING AV EXT BRIDGE OVER RAIL	1 000 000	1 000 000	(563 918)	600 000	-	1 000 000	0
T1534B VERENIGING AVENUE EXT ROADS	1 500 000	11 908 853	7 927 966	687 125	12 246 206	(337 353)	89.41
T1536 HEAVY REHAB ZASTRON ST	2 779 215	-	-	-	-	-	0
T1537 HEAVY REHAB NELSON M&ELA ST	4 700 000	100	-	100	-	100	0
T1538 UPG INTERS ST GEORGE ST & PRES BR&	3 500 000	-	-	-	-	-	0
T1539 UPGRADE TRAFFIC INTERSECTIONS	1 500 000	-	-	-	-	-	0
T1432 MAN 10786 BERGMAN SQUARE (RO)	3 000 000	3 294 131	132 937	-	3 921 186	(627 055)	103.5
BATHO UPGRADING OF ROADS AND STORMWATER	5 000 000	-	-	-	-	-	0
STORMWATER REFURBISHMENT	1 000 000	8 450 000	4 498 535	781 258	8 819 053	(369 053)	90.75
T1433 BAINSVLEI M/WATER BULK S/WATER UPG	1 000 000	-	-	-	-	-	0
GIS SYSTEM INFORMATION UPDATE	500 000	-	-	-	-	-	0
SEWER MASTER AND DEVELOPMENT PLANS	2 679 672	5 679 672	3 194 804	227 629	6 269 850	(590 178)	95.99
BLOEMSPRUIT WWW (ROLL OVER - DG)	-	8 246 000	3 004 571	387 329	7 604 571	641 429	80.19
STERKWATER WWW (ROLL OVER -DG)	-	10 481 000	7 465 662	3 708 120	7 465 662	3 015 338	61.93
NORTHEAST WWW (ROLL OVER - DG)	-	4 204 000	2 679 469	1 010 303	3 672 752	531 248	75.96

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
BOTSHABELO WWW (ROLL OVER - DG)	-	27 832 000	37 307 880	-	40 667 214	(12 835 214)	127.05
WEPENER WWW (ROLL OVER - DG)	-	5 280 000	-	1 953 604	3 733 356	1 546 644	61.48
DEWETSDORP WWW (ROLL OVER - DG)	-	3 495 000	257 530	907 844	2 975 229	519 771	74.02
THABANCHU WWW (ROLL OVER- DG)	-	5 780 000	3 062 394	2 337 048	3 062 394	2 717 606	46.07
BAINSVLEI WWW (ROLL OVER- DG)	-	3 965 000	(158 602)	2 375 467	1 827 963	2 137 037	40.08
WELVAART WWW (ROLL OVER- DG)	-	1 845 000	1 030 121	949 243	1 030 121	814 879	48.55
WATER BORNE SANITATION MANGAUNG WARD 8	1 000 000	-	-	-	-	-	0
WATER BORNE SANITATION MANGAUNG WARD 17	1 000 000	-	-	-	-	-	0
BOTSH SECTION K P/STATION RISING MAIN	7 000 000	-	-	-	-	-	0
BOTSHABELO MAIN OUTFALL SEWER	15 000 000	1 724 431	(1 037 680)	1 431 603	336 752	1 387 679	16.98
REFURB SLUDGE DIGESTERS B/SPRUIT WWTW	2 500 000	-	-	-	-	-	0
REFURBISHMENT OF SEWER SYSTEMS	11 622 447	53 088 038	4 205 404	829 175	7 649 818	45 438 220	12.53
MECHANICAL AND ELECTRICAL WORKS FOR NORT	2 000 000	-	-	-	-	-	0
REFURBISHMENT OF WWTW'S	2 558 389	1 799 000	(112 961)	99 126	1 954 855	(155 855)	94.48
EXTENSION BOTSHABELO WWTW	2 000 000	-	-	-	-	-	0
EXTENSION THABANCHU WWTW (SELOSESHA)	24 000 000	19 635 792	1 965 148	4 452 015	17 461 344	2 174 448	77.32
STERKWATER WWTW PHASE 3 MECH AND ELECT	2 000 000	-	-	-	-	-	0
REFURBISHMENT SEWER SYSTEMS IN SOUTPAN	511 678	-	-	-	-	-	0
EXTEN THABA NCHU WWTW SELOSESHA MECH ELECTR	15 000 000	5 000 000	671 136	4 416 404	671 136	4 328 864	11.67
REFURBISHMENT/ CONDITION MANAGEMENT PLAN	480 000	-	-	-	-	-	0
GIS SYSTEM INFORMATION UPDATE	500 000	-	-	-	-	-	0
M/POORT WTW UPGRADING (M/POORT FILTERS)	28 025 165	379 421	-	-	436 333	(56 912)	99.99
N/HILL NEW B DISTR PIPE & ASSO WORKS REZ	1 000 000	-	-	-	-	-	0
NEW RESERVOIR IN THABA NCHU (20ML)	2 675 167	2 327 317	2 404 325	95	2 676 305	(348 988)	99.99
PELLISSIER RESERVOIR	1 000 000	870 000	999 064	1 249	999 064	(129 064)	99.85
REFURBISHMENT OF WATER SUPPLY SYSTEMS	16 000 000	2 463 779	(958 240)	833 258	1 875 100	588 679	66.17

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
W1501: GARIEP WATER AUGMENTATION PROJECT	6 069 678	-	-	-	-	-	0
MASELSP WAT RE-USE PUMP STAT RISING MAIN	2 454 000	1 967 920	895 861	20 991	915 657	1 052 263	40.46
MASELSP WATER RE-USE GRAV LINE MOCKESDAM	3 000 000	-	-	-	-	-	0
MASELSP WATER RE-USE (GRAVITY TO NEWWTW)	3 000 000	-	-	-	-	-	0
MAKURUNG INTERNAL WATER RETIC	1 000 000	259 210	-	10	298 080	(38 870)	99.99
HAMILTON PARK PUMP ST@ION REFURBISHMENT	22 000 000	13 452 752	8 476 437	93 868	15 362 717	(1 909 965)	99.3
WATER MASTER AND DEVELOPMENT PLAN	2 679 672	2 679 672	-	55 790	3 017 464	(337 792)	97.91
MASELSPOORT WTW UPGRADE	2 091 125	683 487	210 498	-	996 508	(313 021)	126.78
REFURBISHMENT SLUICE GATE MASELSPOORT	2 000 000	-	-	-	-	-	0
DAM SAFE RES(MOCKES S/SRUS M/POORT DAM	400 000	-	-	-	-	-	0
REPLACE WATER METERS AND FIRE HYDRANTS	16 000 000	18 552 890	(11 236 720)	18 552 890	-	18 552 890	0
PREPAID PROG (AUTOMATED METERS)	13 000 000	26 767 041	(6 690 543)	12 106 652	16 859 332	9 907 709	54.76
DEV & IMPLEMENTATION OF SAM MAST MODULE	2 000 000	154 608	-	-	177 799	(23 191)	99.99
BULKS MET LOCREP CALIBR/INST CON METERS	4 000 000	1 346 245	233 642	26 011	1 518 269	(172 024)	98.06
PRES& N/WORK ZON MAN(AUD VAL)	14 000 000	7 709 656	(5 802 096)	7 709 656	-	7 709 656	0
WAT SYS MAN OPT TELE SCADA	4 619 358	4 619 358	751 987	2 313 995	2 651 167	1 968 191	49.9
REHAB OF NORTHERN LANDFILL SITES	8 000 000	-	-	-	-	-	0
UPGRADE AND REFURB BOTSH LANDFILL SITES	1 023 356	-	-	-	-	-	0
UPGRADE REFURB NORTHERN L/SITE	1 279 195	108 000	-	-	-	108 000	0
UPGRADE REFURB SOUTHERN L/SITE	1 279 195	-	-	-	-	-	0
NEW FENCE AT SOUTHERN LANDFILL SITE	-	120 140	-	-	-	120 140	0
REFUSE BINS FOR CBD'S IN METRO	511 678	-	-	-	-	-	0
ABLUTION BLOCKS @WEPENER L/FILL SITE	1 500 000	-	-	-	-	-	0
GUARD HOUSE @ WEPENER L/FILL SITE	500 000	-	-	-	-	-	0
TWO WEIGHBR TRANS STAT THABA NCHU	900 000	-	-	-	-	-	0
DEVELOPMENT OF TRANSFER STATION IN THABA	806 071	-	-	-	-	-	0

Description	Original	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
INSTALL ONE W/BRIDGE @ WEPEN L&FILL	900 000	-	-	-	-	-	0
TWO WEIGHBRIDGE @ DEWETSDORP L&FILL SITE	900 000	-	-	-	-	-	0
WEIGHBRIDGE FICE @ WEPENER L&FILL (RO)	1 500 000	-	-	-	-	-	0
TLB'S (BACKACTORS) (ROLL OVER - DG)	-	8 886 000	7 630 995	-	7 630 995	1 255 005	74.67
TIPPER TRUCKS (ROLL OVER- DG)	-	10 760 000	-	-	-	10 760 000	0
MAINTENANCE TRUCKS (ROLL OVER - DG)	-	6 575 000	6 641 313	-	6 641 313	(66 313)	87.83
HONEY SUCKERS (ROLL OVER - DG)	-	6 040 000	-	-	-	6 040 000	0
SINGLE CAB (LCV) ROLL OVER -DG)	-	2 500 000	1 900 118	-	1 900 118	599 882	66.09
LANDFILL COMPACTOR	-	10 412 263	10 243 861	-	10 243 861	168 402	85.55
LANDFILL DOZER	-	11 090 588	10 868 204	-	10 868 204	222 384	85.21
REFUSE COMPACTION 10 TON	-	24 963 657	13 210 519	-	13 210 519	11 753 138	46.01
TLB	-	4 814 183	4 884 735	-	4 884 735	(70 552)	88.23
FRONT END LOADER	-	6 954 519	6 954 519	-	6 954 519	41	86.95
10 CUBE TIPPER TRUCK	-	5 014 746	-	-	-	5 014 746	0
LDV 4*4X4 S/CAB	-	3 921 904	22 120 498	-	22 120 498	(18 198 594)	490.45
CONVERSION OF FUEL TANKER TO FIRE TRUCK	1 200 000	-	-	-	-	-	0
VEHICLE LEASING	-	-	-	-	12 219 651	(12 219 651)	0
ELECTRONIC OIL MANAGEMENT SYSTEM	650 000	-	-	-	-	-	0
REFURBISHMENT ALL FUEL DEPOTS	2 000 000	121 422	-	-	111 422	10 000	91.76
SPEED LAW ENFORCE CAMERAS - HANDHELD CAM	1 000 000	1 000 000	-	-	-	1 000 000	0
SPEED LAW ENFORCEMENT FIXED CAMERAS	1 000 000	-	-	-	-	-	0
9MMM HANDGUNS	1 515 000	15 000	-	-	-	15 000	0
12 GAGE SHOTGUNS	300 000	10 000	-	-	-	10 000	0
BULLET PROOF VESTS	1 500 000	10 000	-	-	-	10 000	0
CCTV	1 000 000	10 000	-	-	-	10 000	0

APPENDIX N: CAPITAL EXPENDITURE: NEW ASSETS PROGRAMME

Description	Ref	2023	Budget Year 2024							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		317 912	563 727	932 940	147 473	429 798	932 940	503 142	53,9%	932 940
Roads Infrastructure		140 101	160 167	511 040	51 069	202 322	511 040	308 718	60,4%	511 040
Roads		-	3 498	-	-	-	-	-		-
Road Structures		140 101	156 313	511 040	51 069	202 322	511 040	308 718	60,4%	511 040
Road Furniture		-	356	0	-	-	0	0	100,0%	0
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		98 351	124 071	132 071	11 536	73 809	132 071	58 262	44,1%	132 071
HV Substations		1 439	6 034	6 034	-	776	6 034	5 259	87,1%	6 034
MV Networks		11 436	9 231	9 231	9 348	19 395	9 231	(10 163)	-110,1%	9 231
LV Networks		85 476	108 805	116 805	2 187	53 639	116 805	63 167	54,1%	116 805

Description	Ref	2023	Budget Year 2024							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Water Supply Infrastructure		37 397	228 316	183 176	9 826	61 701	183 176	121 476	66,3%	183 176
<i>Bulk Mains</i>		–	38 130	44 342	2 741	23 618	44 342	20 725	46,7%	44 342
<i>Distribution</i>		37 397	190 185	138 834	7 085	38 083	138 834	100 751	72,6%	138 834
Sanitation Infrastructure		34 489	27 401	94 753	72 871	82 735	94 753	12 018	12,7%	94 753
<i>Reticulation</i>		34 489	27 401	94 753	72 871	82 735	94 753	12 018	12,7%	94 753
Solid Waste Infrastructure		7 574	23 773	11 900	2 171	9 231	11 900	2 669	22,4%	11 900
<i>Landfill Sites</i>		7 574	23 028	11 900	2 171	9 231	11 900	2 669	22,4%	11 900
<i>Waste Transfer Stations</i>		–	744	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
<u>Community Assets</u>		50 442	116 263	70 839	6 830	30 846	70 839	39 993	56,5%	70 839
Community Facilities		48 375	102 289	61 165	3 471	26 259	61 165	34 905	57,1%	61 165

Description	Ref	2023	Budget Year 2024							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Centres		28 657	36 174	31 701	912	8 854	31 701	22 847	72,1%	31 701
Fire/Ambulance Stations		5 602	11 079	1 012	–	880	1 012	132	13,0%	1 012
Cemeteries/Crematoria		–	4 093	3 563	1 850	3 068	3 563	495	13,9%	3 563
Parks		1 510	800	–	–	–	–	–		–
Public Open Space		12 605	44 742	22 689	631	13 379	22 689	9 310	41,0%	22 689
Nature Reserves		–	3 000	1 000	–	–	1 000	1 000	100,0%	1 000
Public Ablution Facilities		–	2 400	1 200	78	78	1 200	1 122	93,5%	1 200
Sport and Recreation Facilities		2 068	13 974	9 674	3 359	4 586	9 674	5 088	52,6%	9 674
Outdoor Facilities		2 068	13 974	9 674	3 359	4 586	9 674	5 088	52,6%	9 674
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–

Description	Ref	2023	Budget Year 2024							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<u>Other assets</u>		-	-	-	-	-	-	-		-
Operational Buildings		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-		-
<u>Intangible Assets</u>		341	-	-	-	-	-	-		-
Licences and Rights		341	-	-	-	-	-	-		-
Computer Software and Applications		341	-	-	-	-	-	-		-
<u>Computer Equipment</u>		3 315	16 042	10 957	4 588	12 347	10 957	(1 391)	-12,7%	10 957
Computer Equipment		3 315	16 042	10 957	4 588	12 347	10 957	(1 391)	-12,7%	10 957
<u>Furniture and Office Equipment</u>		23	3 635	3 932	62	198	3 932	3 734	95,0%	3 932
Furniture and Office Equipment		23	3 635	3 932	62	198	3 932	3 734	95,0%	3 932
<u>Machinery and Equipment</u>		3 208	12 082	7 411	(37)	1 429	7 411	5 982	80,7%	7 411
Machinery and Equipment		3 208	12 082	7 411	(37)	1 429	7 411	5 982	80,7%	7 411

Description	Ref	2023	Budget Year 2024							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<u>Transport Assets</u>		285 974	193 505	193 505	12 122	146 081	193 505	47 425	24,5%	193 505
Transport Assets		285 974	193 505	193 505	12 122	146 081	193 505	47 425	24,5%	193 505
<u>Land</u>		-	-	-	-	-	-	-		-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	661 216	905 254	1 219 585	171 038	620 700	1 219 585	598 885	49,1%	1 219 585

APPENDIX O: CAPITAL PROGRAMMES BY WARD

Description	Original	Budget	YTD Movement	Ward
TRAINING & DEVELOPMENT	574 174	574 174	62 580	ALL WARDS
COMPUTER EQUIPMENT (COVID-19)	1 004 297	1 004 297	15 850	ALL WARDS
IMPLEM BUSINESS CONT DISASTER RECOV INF	-	-	2 401 661	ALL WARDS
UPGRADE & REFURB COMPUTER NETWORK	1 537 427	1 537 427	6 842 619	ALL WARDS
BULK METER REFURBISHMENT	239 593	239 593	-	ALL WARDS
METER PROJECT	10 562 188	10 562 188	13 218 913	ALL WARDS
ELECTRIFICATION (USDG GRANT)	20 466 030	28 466 030	18 300 151	ALL WARDS
SECURITY EQUIPMENT (CCTV)	5 000 000	5 000 000	37 670	ALL WARDS
ELECTRIFICATION INTERNAL PROJECTS	9 231 192	9 231 192	19 394 528	ALL WARDS
EXTENSION AND UPGRADING OF THE 11KV NETW	5 000 000	5 000 000	4 187 261	ALL WARDS
BOTSH-E: EST NEW 33/11KV 10MVA FIRM CAP	5 000 000	5 000 000	-	ALL WARDS
BOTSH: UPG SUB T (2ND TRANS SCADA EQUI	8 000 000	8 000 000	-	ALL WARDS
BOTSH: UPG SUB W (C/WORK B/W 2ND TRA S/D	10 000 000	10 000 000	-	ALL WARDS
BLOEM: C/Y-EST 33/11KV 20MVA FIRM SUPDC	10 000 000	10 000 000	-	ALL WARDS
BLOEM: N/STAD-UPG 132/11KV 20MVA FIRM DC	13 000 000	13 000 000	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
INFRA CATALYST PROJECTS	8 000 000	8 000 000	3 706 019	ALL WARDS
PUBLIC ELECTRICITY CONNECTIONS	13 000 000	13 000 000	10 478 468	ALL WARDS
UPGRADING AND EXTENTION OF LV NETWORK	3 000 000	3 000 000	488 936	ALL WARDS
SERVITUDES LAND (INCL INVEST REMUNE REG	600 000	600 000	-	ALL WARDS
INSTALLATION OF PUBLIC LIGHTING	8 000 000	8 000 000	2 972 099	ALL WARDS
INSTALL PREPAID METERS	100 000	100 000	100 523	ALL WARDS
REMEDIAL WORK 132KV SOUTHERN LINES	200 000	200 000	-	ALL WARDS
SHIFTING OF CONNECTION AND REPLACEMENT S	1 005 275	1 005 275	839 671	ALL WARDS
REFURBISHMENT OF HIGH MAST LIGHTS	7 029 525	7 029 525	2 998 252	ALL WARDS
REP LOW VOLT DECREPIT 2/4/8 WAY BOXES	508 390	508 390	297 764	ALL WARDS
REP BRITTLE OVERHEAD CONNECTIONS	-	-	2 185	ALL WARDS
S/LIGHTS REPLACE POLE TRNS POLES SECTION	2 077 195	2 077 195	2 077 653	ALL WARDS
REPLACEMENT OF 110V BATTERIES	1 957 553	1 957 553	992 094	ALL WARDS
REPLACEMENT OF 11KV SWITCHGEARS	1 858 403	1 858 403	817 156	ALL WARDS
REPLACEMENT OF 32V BATTERIES	110 827	110 827	23 498	ALL WARDS
REFUR PROTEC & SCADA SYSTEMS DIST CENTR	789 241	789 241	560 519	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
TRANSFORMER REPLACE & OTHER RELATED EQUI	10 000 000	9 800 000	7 410 341	ALL WARDS
REPLACEMENT OF OIL PLANT	-	200 000	-	ALL WARDS
REPAIR MMM DIST DIST CENTRE	11 133 919	11 133 919	4 767 705	ALL WARDS
REPAIR VISTA DIST DIST CENTRE	14 498 158	14 498 158	-	ALL WARDS
VEHICLES	30 000 000	30 000 000	25 967 740	ALL WARDS
INTER COMPANY - INTEGRATED NAT. ELEC (M	1 034 488	1 034 488	738 186	ALL WARDS
FURNITURE AND OFFICE EQUIPMENT	515 100	515 100	59 350	ALL WARDS
VAN STADENSUS - NEW MULTIPURPOSE CENTRE	2 718 849	2 718 849	1 173 438	ALL WARDS
PUBLIC CONNECTIONS	-	-	428 156	ALL WARDS
METER PROJECTS	-	-	1 012 916	ALL WARDS
REFURBISHMENT PROJECTS	-	-	946 956	ALL WARDS
PUBLIC CONNECTIONS	-	-	50 561	ALL WARDS
METER PROJECTS	-	-	155 500	ALL WARDS
REFURBISHMENT PROJECTS	-	-	188 802	ALL WARDS
MOSHOESHOE TRUNK PARTA (RO)	-	-	115 600	ALL WARDS
IPTN PHASE 2 - TRUNK ROUTE	1 000 000	-	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
IPTN BUS DEPOT - CIVIL	20 000 000	-	-	ALL WARDS
IPTN BUS DEPOT - BUILDING WORKS	10 000 000	-	-	ALL WARDS
OPEN BUS STATIONS (BUS STOP SHELTER)	5 000 000	5 000 000	884 470	ALL WARDS
BUS STOPS (WITH POLES)	1 000 000	1 000 000	-	ALL WARDS
INTELLIGENT TRANSPORT SYSTEM	2 000 000	2 000 000	-	ALL WARDS
FORTHARE CONTRACT1	-	31 978 643	26 463 797	ALL WARDS
FORTHARE CONTRACT2	-	9 681 042	8 000 049	ALL WARDS
IPTN PHASE 1 B - TRUNK ROUTE	907 551	-	-	ALL WARDS
IPTN TRANSFER FACILITIES	5 750 000	-	-	ALL WARDS
MOSHOESHOE TRUNK PARTA	-	6 347 684	4 440 578	ALL WARDS
MOSHOESHOE TRUNK PARTB	-	11 127 912	6 335 508	ALL WARDS
CHIEF MOROKA CRESCENT TRUNK	-	2 347 375	1 220 306	ALL WARDS
IPTN BUS DEPOT - CIVIL	-	10 774 895	10 042 051	ALL WARDS
INDUSTRY TRANSFORMATION	48 760 619	40 160 619	32 934 400	ALL WARDS
INDIRECT OPERATING EXPENDITURE	43 087 156	43 087 156	-	ALL WARDS
IPTN BUS FLEET	26 000 000	-	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
FIRE ARMS TRAINING	700 000	200 000	-	ALL WARDS
CLEANING EQUIPMENT	-	400 000	-	ALL WARDS
FURNITURE CITY HALL	-	1 040 091	-	ALL WARDS
REFURB GABRIEL DIC BUILD & PRES: MET POL	9 300 000	7 300 000	5 990 572	ALL WARDS
RECORDING EQUIPMENT	1 000 000	300 000	-	ALL WARDS
ICT SECURITY	4 000 000	3 000 000	347 225	ALL WARDS
DATA CENTER EQUIPMENT	8 000 000	7 135 000	7 051 199	ALL WARDS
INTEGRATION OF SYSTEMS	5 000 000	3 500 000	735 300	ALL WARDS
HARDWARE EQUIPMENT	2 000 000	2 450 000	2 283 965	ALL WARDS
INTEGRATION AND MANAGE OF CALL CENTER	5 000 000	2 865 000	-	ALL WARDS
ICT NETWORK EQUIPMENT	4 000 000	2 000 000	119 338	ALL WARDS
DESKTOPS AND LAPTOPS	3 000 000	3 550 000	2 967 871	ALL WARDS
RADIO LINKS	1 500 000	-	-	ALL WARDS
FILLING SYSTEM	-	-	63 627	ALL WARDS
PROCURE 2 INDUST DRYERS CLOTHING BANK	100 000	200 000	88 234	ALL WARDS
PROCURE OF 2 INDUS WASH MACH CLOTH BANK	100 000	200 000	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
PROCURE OF IRON PRESS FOR CLOTHING BANK	60 000	110 000	-	ALL WARDS
PROCUREMENT OF HAZMAT DECONTAM SYSTEM	100 000	400 000	-	ALL WARDS
6 PETROL POWERED BLOWERS	30 000	18 250	18 250	ALL WARDS
2 PETROL POWERED CHAINSAWS	25 000	25 000	18 602	ALL WARDS
1 PORTABLE FIRE FIGHT PUMP	40 000	40 000	8 734	ALL WARDS
4 FLOATING FIRE FIGHT PUMPS	80 000	80 000	54 280	ALL WARDS
2 PETROL POWER POSITIVE PRESS VENTILATO	90 000	59 192	59 192	ALL WARDS
MANUALLY OPERATED FIRE SUPPRESSION UNITS	700 000	400 000	-	ALL WARDS
4 FIRE FIGHTING SKID UNITS	100 000	100 000	-	ALL WARDS
3 PETROL POWER RES SAWS	60 000	60 000	18 840	ALL WARDS
6 THERMAL IMAGING DEVICES	120 000	77 142	77 142	ALL WARDS
UPGRADING OF BLOEMFONTEIN ZOO	1 000 000	-	-	ALL WARDS
DEVELOPMENT OF NALISVIEW CEMETERY	3 721 100	2 524 100	2 477 816	ALL WARDS
CONSTRUCTION OF CEMETERY AT TIERPOORT	372 110	1 039 110	590 401	ALL WARDS
FENCING OF GRAVEYARD IN ZONE 2 [WARD 49]	1 116 330	1 116 330	-	ALL WARDS
FENCING OF GRAVEYARD IN ZONE 3 [WARD 42]	744 220	744 220	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
BRUSHCUTTERS	500 000	500 000	-	ALL WARDS
TRACTOR DRAWN LAWNMOWERS - FIELDMASTER	600 000	600 000	-	ALL WARDS
WALK BEHIND LAWNMOWERS (KUDU)	450 000	450 000	-	ALL WARDS
UPG BEAUT MAIN - J/ SPIES D/PLES AVE TOT	800 000	800 000	769 630	ALL WARDS
NEW PUBLIC ABLUTION FACILITY -KINGS PARK	1 200 000	1 200 000	78 097	ALL WARDS
NEW PUBLIC ABLUTION FACIL - ROSE GARDEN	1 200 000	-	-	ALL WARDS
RECREATION OF PARKS - VISTA PARK	1 500 000	-	-	ALL WARDS
UPGRAD PARK NEXT TO NEW BOTSHABELO MALL	800 000	-	-	ALL WARDS
LAND SURVEING FARM KLIPFONTEIN	617 703	-	-	ALL WARDS
LAND SURVEYING SEPANE FARMS	1 735 967	-	-	ALL WARDS
FORMALISATION INFILL PLANNING	2 578 870	4 578 870	3 861 027	ALL WARDS
TOWNSHIP ESTABLISHMENT FARM KLIPFONTIEN	2 563 080	1 182 000	680 000	ALL WARDS
TOWN ESTABLISHMENT BOTSH SEPANE FARMS	956 883	-	-	ALL WARDS
T/SHIP ESTABL REMAIN FARM VEEKRAAL 605	982 370	882 941	767 775	ALL WARDS
T/ ESTAB REMAIN SELOSESHA 900 THANA	1 488 440	152 018	132 190	ALL WARDS
T/ESTABL RE FARM BOTS826 K1689 K1690	1 875 434	1 298 963	1 129 533	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
FIRE STATION BOTSHABELO	11 079 216	1 011 638	879 686	ALL WARDS
CONSTRUCTION OF A NEW COMMUNITY CENTRE I	7 822 998	3 349 709	2 912 791	ALL WARDS
REHABILITATION OF ARTHUR NATHAN SWIMMING	12 002 484	3 339 760	2 904 139	ALL WARDS
VISTA PARK 2: ELECTRICITY	13 395 959	-	-	ALL WARDS
MATLHAR W&S _ INSTAL W & S (3108 U)	4 500 000	-	-	ALL WARDS
SONDERWAT PH 2 80/INST WATER INT SEW RET	9 765 000	1 846 892	-	ALL WARDS
VISTA PARK 2	-	11 500 000	6 139 852	ALL WARDS
VISTA PARK 3	-	31 150 090	26 456 313	ALL WARDS
CHRIS HANI 28747 - INSTALL RETIC (50 U)	5 210 147	1 000 000	-	ALL WARDS
F/DOM SQ 37321 (ZUMA- INSTAL RET (117 U)	10 455 875	20 476 376	10 266 974	ALL WARDS
MARIKANA - INSTALL RETIC (80 U)	6 414 108	2 184 467	807 815	ALL WARDS
MKHONTO ERF 32109 - INS RETIC (111 U)	8 615 699	500 000	-	ALL WARDS
SALIVA 35180 & 8323 - INSTAL RETIC124 U)	7 450 000	500 000	-	ALL WARDS
FLEURDAL INFILL - SERVICES (21 U)	967 486	1 014 337	851 891	ALL WARDS
LOURIERPARK - WAT& SEWER SERVICES (100U)	6 229 419	-	-	ALL WARDS
MADITLHABELA - INSTAL WATER SEW 938U	3 600 000	500 000	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
VISTA PARK 2-BULK SEWER	7 256 144	-	-	ALL WARDS
VISTA PARK 3	-	69 542 860	69 451 469	ALL WARDS
VISTAPARK 2 -INTERNAL WATER & SEWER	9 674 859	-	-	ALL WARDS
VISTA PARK 2-ROADS & STORM WATER	17 117 059	-	-	ALL WARDS
VISTA PARK 2-BULK STORM WATER	13 954 496	-	-	ALL WARDS
BLOEMSIDE 9/10-INSTA W&S RETIC 200 UNITS	8 902 370	500 000	-	ALL WARDS
BOTSH SEC H2873 G1011 INST WATER SEW	3 460 623	3 690 393	314 069	ALL WARDS
BLOEMSIDE 7 - INSTALL RETIC (500 U)	7 105 000	700 000	133 920	ALL WARDS
BLOEMSIDE 9 & 10 -INSTALL RETIC (200 U)	34 125 000	6 805 000	-	ALL WARDS
GRASSL& PH 4 - INSTALL RETIC (1000 U)	29 000 000	19 000 000	11 826 321	ALL WARDS
SOUTPAN - INSTALL RETIC (22 U)	2 960 000	3 960 000	203 494	ALL WARDS
THABA NCHU EX27 40 INSTAL OF WATER RETIC	2 871 900	3 000 000	-	ALL WARDS
DEWETSDORP - INTERNAL RETIC (100 U)	2 232 660	500 000	217 356	ALL WARDS
CALEB MOTSHABI/KGOTSONG MAIN RD & S/WATE	3 650 000	20 704 588	6 629 781	ALL WARDS
GRASSL& PH 4 - ROADS & S/WATER	13 104 401	17 054 588	3 135 786	ALL WARDS
BOTS WEST - INSTAL MAIN ROADS/ S/WATER	10 000 000	17 054 589	2 311 244	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
BLOEMSIDE ERF 4510 - INTERNAL SERVICES	3 497 834	-	-	ALL WARDS
TAMBO SQUARE - INSTAL WATER AND SEWER	1 896 500	1 896 500	-	ALL WARDS
ACQUIS LAND INFORMAL SETTLEME RELOCATE	20 000 000	10 000 000	-	ALL WARDS
BOTSHAB WEST - INSTAL W & S(2500 UNITS)	28 000 000	28 000 000	18 333 815	ALL WARDS
BOTSHB SEC R - INSTALL WATER (1000 U)	18 866 500	33 000 000	1 441 465	ALL WARDS
THABO MBEKI SQUARE (48 HOUSEHOLDS) - INT	3 000 000	6 500 000	4 072 198	ALL WARDS
BOTSHB SEC D - INSTALL SEWER RETIC(100U)	14 000 000	3 000 000	-	ALL WARDS
BOTSHB SEC M - INSTALL SEWER RETIC(100U)	10 400 500	3 000 000	-	ALL WARDS
TITLE DEEDS	-	5 000 000	3 811 473	ALL WARDS
INFORMAL SETTLEMENTS ELECTRIFICATION	-	6 210 000	5 400 000	ALL WARDS
KGATELOPELE SQUARE (HOUSEHOLDS..) - INTE	-	500 000	-	ALL WARDS
BOTSHB SEC T -INSTALL RETIC	-	500 000	-	ALL WARDS
BOTSHB SEC L1124 -INSTALL RETIC	-	500 000	-	ALL WARDS
WAAIHOEK PRECINCT REDEVELOPMENT	10 000 000	10 000 000	9 231 274	ALL WARDS
REHABILITATE MOHOKARE LODGE AND RESORT	1 500 000	-	-	ALL WARDS
KLEIN MAGASA HERITAGE PRECINCT REHABILIT	1 500 000	1 500 000	259 875	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
UPGRADE BOCHABELA BOXING ARENA	2 000 000	2 000 000	1 165 724	ALL WARDS
NAVAL HILL PARKING AREA	1 500 000	1 500 000	856 440	ALL WARDS
BATHO HERITAGE PARK	1 300 000	-	-	ALL WARDS
REVITILIZATION BOTSHABE PLEASURE RESORT	2 500 000	2 500 000	2 171 270	ALL WARDS
NAVAL HILL ENTRANCE GATE DESIGN UPGRADE	1 600 000	1 600 000	70 442	ALL WARDS
SMALL SCALE EGG PRODUCTION UNITS	1 300 000	-	-	ALL WARDS
FENCING OF FARMS AND COMMONAGES	1 500 000	-	-	ALL WARDS
MUNICIPAL POUND BOTSHABELO AND WEPENER	1 500 000	1 500 000	877 722	ALL WARDS
GROUNDWATER AUGMENT(BOREHOLE WINDMILLS)	2 000 000	1 000 000	-	ALL WARDS
LAND ACQUISITION FOR SMALL-SCALE FARMERS	1 200 000	-	-	ALL WARDS
REVITE ECON LAND FACT SHELLS T/SHIPS	2 232 660	-	-	ALL WARDS
URBAN DESIGN (BOTSH DEVELOPMENT NODE)	1 116 330	-	-	ALL WARDS
BLOEMDUSTRIA INDUSTRIAL DEVELOPMENT	5 000 000	-	-	ALL WARDS
HAWKING STALLS BOTSHABELO CBD PHASE 2	3 000 000	3 000 000	152 775	ALL WARDS
INCUBATION CENTRES WEPENER & SOUTPAN	2 000 000	-	-	ALL WARDS
CONTAINER PARK THABA NCHU	3 934 000	3 934 000	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
INFORM TRADE DESIGN INFRAS(FLEA MARKET)	1 000 000	-	-	ALL WARDS
DEVELOP MASTER PLANS: R & S	-	1 900 000	1 340 600	ALL WARDS
REFURBISHMENT MANAGEMENT SYSTEM: R & S	-	100 000	-	ALL WARDS
ROAD MAINT SUPPLIES MACHINE	-	10 000 000	-	ALL WARDS
MAPANGWANA STREET	3 237 357	304 910	304 904	ALL WARDS
REPLACE OBSOLETE ILLEGAL SIGNAGE & TRAFF	356 221	100	-	ALL WARDS
RESEALING OF STREETS	7 442 199	148 672 633	51 541 638	ALL WARDS
T1428A MAN RD 198 199&200 BOCH	5 210 383	11 939 110	6 652 830	ALL WARDS
T1429B MAN RD 11548 KAGISANONG	3 104 102	8 559 199	8 559 199	ALL WARDS
T1430C 7TH STR BOTSHB SECTION H	3 348 990	10 149 392	6 837 941	ALL WARDS
T1432 MAN 10786 BERGMAN SQUARE	1 339 596	975 463	806 226	ALL WARDS
T1522 THA RD 2029 2044 & 2031 UPG	3 186 381	100	-	ALL WARDS
T1523 BOT RD 304 305 308 SECTION G UPG	1 376 807	410 924	200 929	ALL WARDS
T1524 BOT RD 437 SECTION A UPG	2 315 436	600 100	541 765	ALL WARDS
T1527A BOCHABELA STS	5 446 580	10 414 317	6 868 814	ALL WARDS
T1528 MAN RD 11388 & 11297 JB MAFORA UPG	3 423 412	1 232 960	862 959	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
T1530 BOT RD B16 & 903 SECTION T UPG	6 774 779	19 923 060	16 940 660	ALL WARDS
T1532 VISTA PARK BULK ROAD & S/WATER UPG	3 162 935	45 300 100	5 882 643	ALL WARDS
T1534 VERENIGING AV EXT BRIDGE OVER RAIL	27 022 626	7 391 760	15 881 062	ALL WARDS
T1534B VERENIGING AVENUE EXT ROADS	6 325 869	18 966 212	308 513	ALL WARDS
T1537 HEAVY REHAB NELSON M&ELA ST	2 671 656	200 100	191 876	ALL WARDS
T1538 UPG INTERS ST GEORGE ST & PRES BR&	3 535 045	447 650	167 650	ALL WARDS
T1539 UPGRADE TRAFFIC INTERSECTIONS	1 796 993	1 350 100	219 802	ALL WARDS
BATHO UPGRADING OF ROADS AND STORMWATER	3 348 990	145 160	145 155	ALL WARDS
STORMWATER REFURBISHMENT	1 860 550	10 736 582	7 829 458	ALL WARDS
T1534 VEREN AV EXT BRIDGE OV/ RAIL	-	81 000 000	44 057 528	ALL WARDS
T1534B VEREN AVENUE EXT ROADS	-	50 000 000	28 484 431	ALL WARDS
VISTAPARK 2 INT ROAD& S/WATER	-	13 437 702	11 684 958	ALL WARDS
VISTA PARK 2: BULK ROADS STORMWATER	-	8 912 208	7 749 743	ALL WARDS
DEVELOP MASTERPLAN: W&S	-	-	(688 934)	ALL WARDS
SEWER MASTER AND DEVELOPMENT PLANS	1 227 963	4 992 335	3 943 198	ALL WARDS
WATER BORNE SANITATION MANGAUNG WARD 8	3 721 100	133 306	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
WATER BORNE SANITATION MANGAUNG WARD 17	3 721 100	121 100	-	ALL WARDS
B/SPRUIT NETWORK UPGRADE DENSIFI IN MMM	854 930	854 930	-	ALL WARDS
BOTSH SECTION K P/STATION RISING MAIN	3 721 100	721 100	-	ALL WARDS
BOTSHABELO MAIN OUTFALL SEWER	11 163 299	2 654 209	2 174 289	ALL WARDS
UPGRADE OF WILCOCKS RAYTON SAN ^L PIPELINE	1 860 550	1 860 550	1 253 053	ALL WARDS
SEWER CONNECTIONS	372 110	372 110	-	ALL WARDS
ERAD BUCKETS BOT(COV)(RO)	-	-	(555 115)	ALL WARDS
REFUR OF SEWER SYSTEMS	14 884 399	22 456 946	21 320 394	ALL WARDS
MECHANICAL AND ELECTRICAL WORKS FOR NORT	10 620 337	248 900	-	ALL WARDS
REFURBISHMENT OF WWTW'S	5 581 650	37 012 825	30 723 930	ALL WARDS
EXTENSION BOTSHABELO WWTW	12 091 280	91 280	-	ALL WARDS
EXTENSION THBA NCHU WWTW (SELOSESHA)	14 187 468	13 287 468	14 225 549	ALL WARDS
REFUR OF SEWER SYSTEMS	-	4 092 075	4 059 800	ALL WARDS
STERKWATER WWTW PHASE 3 CIVIL	-	-	(505 974)	ALL WARDS
STERKWATER WWTW PHASE 3 MECH AND ELECT	15 844 405	2 669 152	1 559 437	ALL WARDS
RAYTON MAIN SEWER	623 386	623 386	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
REFURBISHMENT SEWER SYSTEMS IN SOUTPAN	744 220	744 220	-	ALL WARDS
EXTEN THABA N WWTW SELOSESHA MECH ELECTR	3 320 005	320 005	-	ALL WARDS
REFURBISHMENT/CONDITION MANAGEMENT PLAN	267 919	2 767 919	65 127	ALL WARDS
M/POORT WTW UPGRADING (M/POORT FILTERS)	12 076 986	87 408 206	3 134 892	ALL WARDS
N/HILL NEW B DISTR PIPE & ASSO WORKS REZ	372 110	-	-	ALL WARDS
NEW RESERVOIR IN THABA NCHU (20ML)	11 163 299	511 165	209 375	ALL WARDS
PELLISSIER RESERVOIR	5 581 650	500 000	-	ALL WARDS
REFUR OF WATER SUPPLY SYSTEMS	-	-	(904 547)	ALL WARDS
REFURBISHMENT OF WATER SUPPLY SYSTEMS	11 163 299	38 577 419	28 519 943	ALL WARDS
MASELSPOORT WTW REFURBISHMENT	8 379 530	6 352 872	5 582 542	ALL WARDS
W1501: GARIEP WATER AUGMENTATION PROJECT	-	8 750 000	-	ALL WARDS
MASELSP WAT RE-USE PUMP STAT RISING MAIN	5 103 116	1 003 116	52 619	ALL WARDS
MASELSP WATER RE-USE GRAV LINE MOCKESDAM	1 040 419	500 000	-	ALL WARDS
MASELSP WATER RE-USE (GRAVITY TO NEWWTW)	3 851 338	550 000	-	ALL WARDS
MAKURUNG INTERNAL WATER RETIC	6 325 869	1 325 869	274 423	ALL WARDS
FILTER & CLAR REFURB (CONW1515 MP	-	-	(1 432 882)	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
HAMILTON PARK PUMP ST@ION REFURBISHMENT	6 823 806	17 948 171	496 510	ALL WARDS
WATER MASTER AND DEVELOPMENT PLAN	2 455 926	2 776 390	2 568 885	ALL WARDS
REFURBISHMENT/CONDITION MANAGEMENT PLAN	1 488 440	1 588 440	332 750	ALL WARDS
DAM SAFE RES(MOCKES S/SRUS M/POORT DAM	372 110	150 001	-	ALL WARDS
PREPAID PROG (AUTOMATED METERS)	22 326 598	56 477 229	56 229 854	ALL WARDS
REPLACE WATER METERS	5 581 650	25 660 183	25 660 183	ALL WARDS
DEV & IMPLEMENTATION OF SAM MAST MODULE	-	100 000	-	ALL WARDS
PRES& N/WORK ZON MAN(AUD VAL)	5 336 199	8 279 758	7 950 185	ALL WARDS
WATER SYS MAN INTEGR - TEL & SCADA	3 721 100	2 845 062	1 573 747	ALL WARDS
WAT SYS MAN OPT TELE SCADA	1 122 096	1 122 096	1 101 764	ALL WARDS
UPGRADE AND REFURB BOTSH LANDFILL SITES	1 860 550	500 000	-	ALL WARDS
UPGR UPLIFT EX W/R OFF AT S/HERN L/SITE	1 488 440	-	-	ALL WARDS
UPGRADE REFURB NORTHERN LANDFILL SITES	1 488 440	500 000	-	ALL WARDS
UPGRADE REFURB SOUTHERN LANDFILL SITES	1 488 440	500 000	-	ALL WARDS
REFUSE BINS FOR CBD'S IN METRO	744 220	400 000	-	ALL WARDS
TWO WEIGHBR TRANS STAT THABA NCHU	772 581	-	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
DEVELOPMENT OF TRANSFER STATION IN THABA	744 220	-	-	ALL WARDS
ABLUTION BLOCKS @ WEPENER L&FILL	1 384 902	-	-	ALL WARDS
GUARD HOUSE @ WEPENER L&FILL SITE	369 307	-	-	ALL WARDS
INSTALL ONE W/BIDGE @ WEPEN L&FILL	801 204	-	-	ALL WARDS
TWO WEIGHBRIDGE @ DEWETSDORP L&FILL SITE	783 661	-	-	ALL WARDS
WEIGHBRIDGE FICE @ WEPENER L&FILL	1 846 536	-	-	ALL WARDS
VEHICLES LEASING	-	-	37 225 110	ALL WARDS
AIR COMPRESSOR INSTALL @ THABA NC W/SHOP	118 800	178 800	-	ALL WARDS
POWER TOOL FOR HE MACHINE @ BLOEM W/SHOP	108 000	-	-	ALL WARDS
TOOLS & EQUIPMENT FOR MECHANICS	250 000	220 000	8 689	ALL WARDS
ESTABLISHMENT HYDRALIC W/SHOP	378 000	-	-	ALL WARDS
EX& RENOV EXIS B/ROOMS THABA NC W/SHOP	216 000	216 000	27 880	ALL WARDS
OIL STORE AUTOM@ION	810 000	-	-	ALL WARDS
REFURBISHMENT ALL FUEL DEPOTS	2 320 000	520 000	-	ALL WARDS
REINFORCE THABA NCHU W/SHOP FLOOR	280 800	280 800	-	ALL WARDS
RECONS THE SIDE WALL @ THAB NCHU W/SHOP	270 000	270 000	-	ALL WARDS

Description	Original	Budget	YTD Movement	Ward
AIR CONDI & REGR EQUIP FOR WASTE & FLEET	270 000	270 000	-	ALL WARDS
CONTRAVENTION MANAGEMENT SYSTEM	1 100 000	1 100 000	-	ALL WARDS
PARKING METERS	1 000 000	1 000 000	-	ALL WARDS
BLUE LIGHTS & SIRENS	800 000	-	-	ALL WARDS
SPEED LAW ENFORCEMENT FIXED CAMERAS	1 200 000	1 450 000	1 154 193	ALL WARDS
WHEEL CLAMPS	450 000	-	-	ALL WARDS
TWO WAY RADIOS	2 000 000	2 000 000	-	ALL WARDS
UPGRADE BIOMET SYSTEM AT BRAM FISC BUILD	1 000 000	-	-	ALL WARDS
9MM HANDGUNS	1 500 000	1 500 000	-	ALL WARDS
12 GAGE SHOTGUNS	150 000	150 000	-	ALL WARDS
BULLET PROOF VESTS	3 000 000	-	-	ALL WARDS
CCTV	1 000 000	-	-	ALL WARDS
SECURITY SCANNERS	200 000	-	-	ALL WARDS

APPENDIX P: SERVICE BACKLOGS OF COMMUNITIES WHERE OTHER SPHERE OF GOVERNMENT IS RESPONSIBLE

2024/2025	Number of Wards	Rate of Occurrence	Responsible Departments
Community Aspirations			
Roads and Storm Water (Potholes and blocked stormwater channels)	51	100%	Technical Services
Solid Waste (Refuse removal and mushrooming illegal dumping sites)	51	100%	Community Services
Sewerage spillages	51	100%	Technical Service
Public Safety and Security (By Laws enforcement, visibility of Law enforcement, etc.)	51	100%	Public Safety and Security
Development of Parks and Cleaning of Sidewalks	51	100%	Community Services
Electricity (Improved Street Lighting and House Connections)	39	76%	Centlec
Planning and Human Settlement (Provision of sites, title deeds, rezonings and avail infills for residential purpose)	37	73%	Planning and Human Settlement
Economic Development (Job creation, SMMEs support and Commonages provision)	36	71%	Economic and Rural Development
Provision of Water and Sanitation	35	67%	Technical Service
National and Provincial Government			
(Clinics, Schools, Hospitals, RDPs and Police Stations etc.)	24	47%	Sector Departments

FINANCIAL STATEMENTS

- VOLUME 1:** *MANGAUNG CONSOLIDATED FINANCIAL STATEMENTS*
- VOLUME 2:** *MANGAUNG STAND ALONE FINANCIAL STATEMENTS*
- VOLUME 3:** *CENTLEC STAND ALONE FINANCIAL STATEMENTS*