



## **MID YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT 2023/2024**

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## **MID YEAR BUDGET AND PERFORMANCE ASSESSEMENT REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023**

### **1. Purpose**

The mid-year report is a management tool to assess the Municipality's performance and financial position against the approved budget by analyzing trends and patterns for the first six months of the financial year, with the view of giving effect to the Mayor and Council's oversight role and to recommend whether there is a need for an adjustment budget as envisaged by the Municipal Finance Management Act.

### **2. Legislative Background**

In terms of Section 72(1)(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must, by the 25th of January of each year, assess the performance of the municipality during the first half of the financial year and a report on such assessment must then be submitted to the Mayor, Provincial Treasury and National Treasury in terms of Section 72(1)(b) of the Act. Once the Mayor has considered the report in terms of Section 54(1) of the MFMA, he must table the report with recommendations to Council by 31 January of each year.

### **3. Background**

The 2023/2024 original budget was tabled to Council in May 2023 and was submitted to both National and Provincial Treasuries and was evaluated as funded. This is an indication of the municipality's efforts and commitment to comply with MFMA Circular 74 and 89 which highlight the importance of municipalities tabling funded budgets.

Following the 2023/24 Medium-Term Budget Policy Statement tabled by the minister of Finance on 01 November, the Division of Revenue Amendment Bill detailing the changes to grant allocations was published. The budget estimates for the 2023/24 Medium Term Revenue and Expenditure Framework were then revised to align with the 2023/24 Division of Revenue Amendment Bill.

The mid-year assessment has prepared by the Budget and Treasury Office in line with Section 72(1)(a) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA), to assess the budget performance as an indicator for potential budget adjustments.

## 4. Budget Performance Analysis

### 4.1 Executive Summary

Summary of Financial Performance	
Actual Revenue to Budgeted Revenue	61
Actual OPEX to budgeted OPEX	44
Actual CAPEX to budgeted CAPEX	65
Employee related cost exp to total OPEX	32
% Conditional Grant Utilisation	69
Cash Coverage Ratio	5.8
Debt Service to Revenue Ratio	1
% Debt to Revenue Ratio	11.6
Creditors Age Analysis	R 470 thousand or 1.7% of invoices outside 30 days
Debt Collection Rate YTD	56
Debt Collection Rate Overall	43
Current ratio	2.27:1

*Table 1: Summary of Financial Performance*

The operating revenue raised as at 31 December 2023 was **R 855.8 million** against the budget of **R 1.406 billion** for the year. This reflects a revenue rate of **61%** against the budget (54% for the same period in the prior year).

With the aid of expenditure controls, the operational expenditure was at **R 483.9 million** for the same period in the prior year) is at **44%** of the budget (41% for the same period in the prior year).

The implementation of the capital programme is **65%** which is well above the desired target of 50% and above the performance of 63% for the same period in the prior year.

Grant utilisation is at **70%** of grant allocations received as at 31 December 2023. The operating grant utilisation is at **39%** (20% in the same period in the prior year) and the capital grant utilisation was **75%** (73% in the same period in the prior year).

The cash coverage ratio is **5.8** which indicates that the municipality as at 31 December 2023 has enough cash to run its operations for 173.97 days based on a 30-day calendar month (138.21 days in the same period in the prior year). The norm as set out in the uniform financial ratios and norms circular 71 is 1 to 3 months (30 – 90 days). The Municipality will continue to monitor and reduce unnecessary expenditure, control, and reduce fixed costs and implement strategies to improve on revenue collection to enhance liquidity, settle creditors and provide services in a sustainable manner.

The collection ratio of the month of December 2023 is at 56% (41% in the same period in the prior year) based on revenue raised and customer receipts in the six-month period. The overall collection rate is taking into account the outstanding debtors' balance at the beginning of the financial year is **43%**.

The current ratio at mid-year is 2.27:1 which is within the National Treasury norm of 1.5-2:1. This is mainly attributable to the high cash and cash equivalents balance following the receipt of the second tranche of the Equitable Share in December 2023.

## 4.2 Operating Budget Performance

Summary financial performance report **SF1** for the period ending 31 December 2023 shown in Annexure A, Table C4, is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type. The summary report indicates the following.

DC22 uMgungundlovu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	447,235	623,387	623,387	43,799	249,765	311,694	(61,929)	-20%	623,387
Investment revenue	16,249	–	–	–	–	–	–		–
Transfers and subsidies - Operational	16,249	7,000	7,000	2,448	18,541	3,500	15,041	430%	7,000
Other own revenue	753,925	775,416	775,415	247,524	587,461	387,707	199,753	52%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,233,659</b>	<b>1,405,804</b>	<b>1,405,802</b>	<b>293,771</b>	<b>855,766</b>	<b>702,901</b>	<b>152,865</b>	<b>22%</b>	<b>1,405,804</b>
Employee costs	276,766	317,206	317,770	18,394	146,379	158,885	(12,506)		317,206
Remuneration of Councillors	15,399	15,586	15,586	1,322	8,582	7,793	789		15,586
Depreciation and amortisation	66,176	56,393	56,393	4,494	26,839	28,197	(1,358)		56,393
Interest	18,250	17,404	17,404	1,449	8,660	8,702	(42)		17,404
Inventory consumed and bulk purchases	191,754	310,426	269,107	18,327	83,047	13,951	69,097		310,426
Transfers and subsidies	9,550	11,500	12,000	5,750	11,467	6,000	5,467	91%	11,500
Other expenditure	495,637	402,682	403,470	26,355	198,972	203,022	(4,050)	-2%	402,682
<b>Total Expenditure</b>	<b>1,073,532</b>	<b>1,131,196</b>	<b>1,091,730</b>	<b>76,090</b>	<b>483,946</b>	<b>426,549</b>	<b>57,398</b>	<b>13%</b>	<b>1,131,196</b>
<b>Surplus/(Deficit)</b>	<b>160,127</b>	<b>274,607</b>	<b>314,072</b>	<b>217,681</b>	<b>371,820</b>	<b>276,352</b>	<b>95,467</b>	<b>35%</b>	<b>274,607</b>
Transfers and subsidies - capital (monetary)	312,140	197,369	189,032	31,679	122,423	94,516	##	30%	197,369
Transfers and subsidies - capital (in-kind)	369	–	–	523	523	–	523	#DIV/0!	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>472,636</b>	<b>471,977</b>	<b>503,104</b>	<b>249,883</b>	<b>494,766</b>	<b>370,868</b>	<b>123,898</b>	<b>33%</b>	<b>471,977</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>472,636</b>	<b>471,977</b>	<b>503,104</b>	<b>249,883</b>	<b>494,766</b>	<b>370,868</b>	<b>123,898</b>	<b>33%</b>	<b>471,977</b>

Table 2: Budget Statement Summary

The operating revenue raised as at 31 December 2023 is **R 855.8 million** against the adjusted budget of **R 1.406 billion** for the year. This reflects a revenue rate of **61%** against the adjusted budget.

As at 31 December 2023, the operating expenditure was **R 483.9 million** against the budget of **R 1.092 billion**. This reflects expenditure of **44%** against the adjusted budget.

The resulting operating surplus for the period was **R 371.8 million** and the surplus after capital transfers and contributions is **R 494.8 million**.

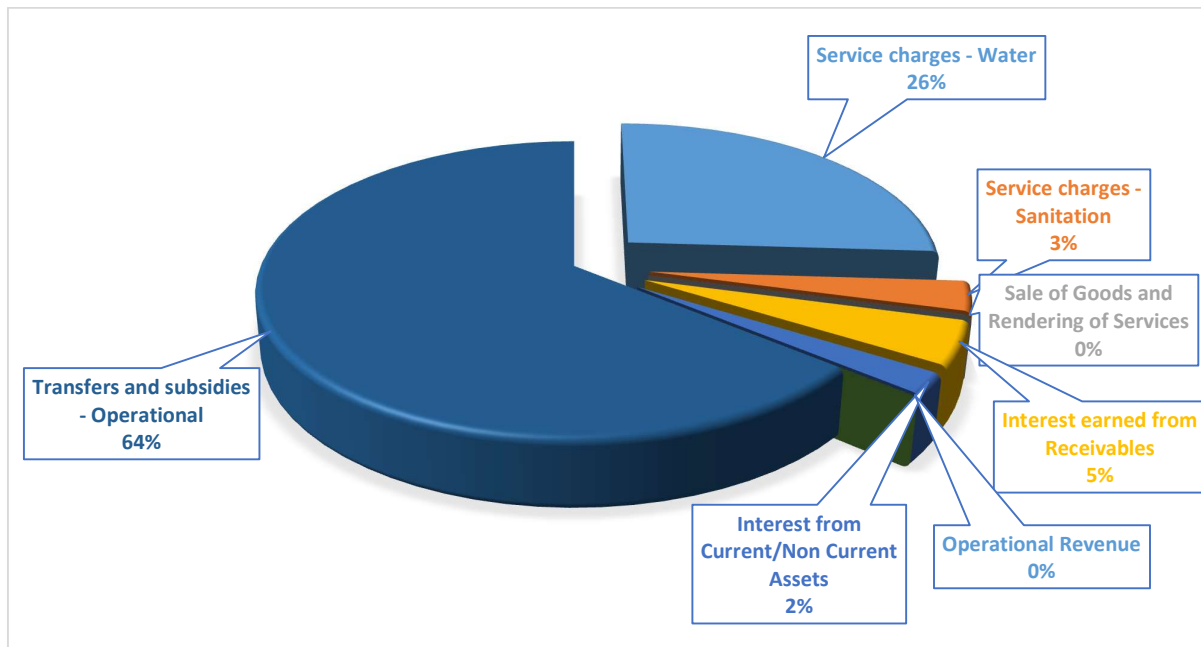
#### 4.2.1 Operating Revenue Framework

Description	Budget Year 2023/24		Actuals Quarter 1			Actuals Quarter 2			Total YTD
	Original Budget	Adjusted Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
<b>Revenue</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	
Service charges - Water	548,868	548,868	37,674	37,365	33,224	43,281	31,805	38,999	222,348
Service charges - Waste Water	74,520	74,520	4,883	4,300	4,633	4,467	4,332	4,800	27,415
Sale of Goods and Rendering of Services	-	-	13	4	1	5	8	15	46
Interest earned from Receivables	34,530	34,530	6,783	6,398	6,353	6,719	6,538	6,842	39,633
Interest from Current/Non Current Assets	7,000	7,000	1,948	4,504	3,648	3,135	2,858	2,448	18,541
Operational Revenue	-	-	-	-	-	21	-	-	21
Transfers and subsidies - Operational	740,886	740,884	299,455	1,306	972	392	4,970	240,667	547,762
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,405,804</b>	<b>1,405,802</b>	<b>350,756</b>	<b>53,877</b>	<b>48,831</b>	<b>58,020</b>	<b>50,511</b>	<b>293,771</b>	<b>855,766</b>

*Table 3: Revenue performance for the 6 months ended 31 December 2023*

Section 18 of the Municipal Finance Management Act, which deals with the funding of expenditures, requires that the annual budget be prepared based on realistically anticipated revenues as published on Division of Revenue Act and historical information; cash-back funds from prior year surpluses (if not committed); and borrowed funds (limited to capital).

The operating revenue raised as at 31 December 2023 is **R 855.8 million** against the adjusted budget of **R 1.406 billion**, resulting in a year-to-date (YTD) revenue rate of **61%**.

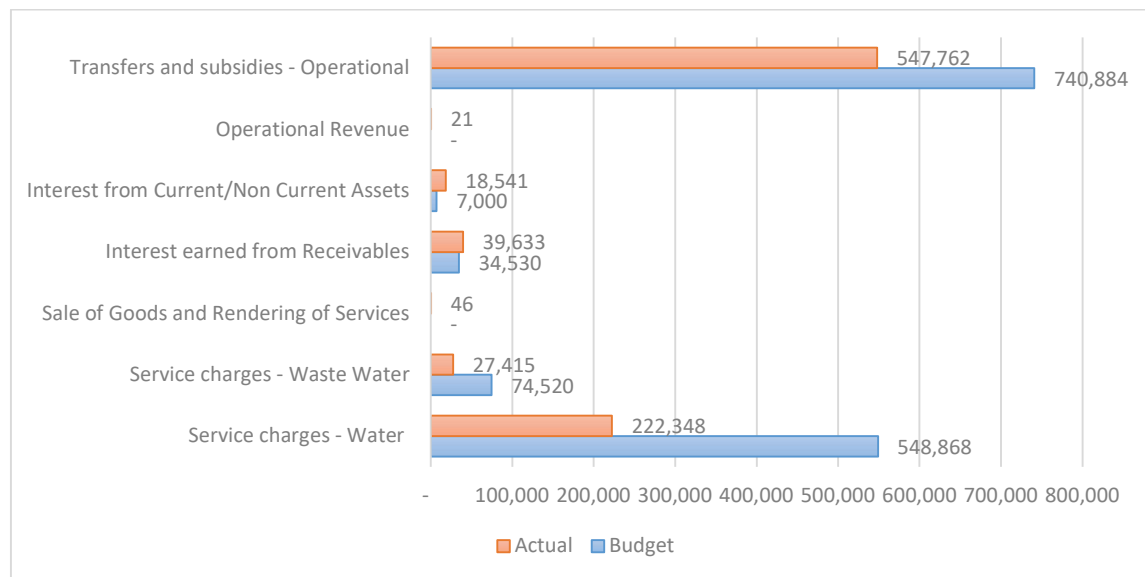


*Graph 1: Revenue Contributions per category*

The illustrations above indicate that the municipality is grant reliant. Grant revenue contributes **64%** of the total operating revenue. Own revenue made up of service charges (water and sanitation); interest from debtors; interest from investments and other charges constitutes **36%** of the operating revenue.

To grow its revenue base, the municipality should continue implementing strategies such as, inter alia:

- Ensuring that the debtors' database is well maintained to ensure credibility;
- Ensuring that the indigent drive continues to gain momentum;
- Ensuring the meters are read on a regular basis as to achieve accurate and complete billing;
- Perform meter audits to confirm that meters are allocated to the correct properties and to identify any faulty and/or dysfunctional meters.



Graph 2: Budgeted Revenue vs Actual Revenue

The operating revenue performance detail is as follows:

- Service charges were generated at **R249.8 million** which contributed **29%** to the total operating revenue generated. The service charges for water are at **41%** of the budget estimate which is **9%** below target; and the service charges for sanitation are at **37%** of the budget estimate which is **13%** below target. These items will be scrutinised in detail for a possible downward revision in the adjustment budget. The free basic services component will also be recalculated for a possible upward revision using the latest verified Indigent Register.
- Sale of goods and services at **R 45 056**, which contributed **0.01%** to the total operating revenue generated, relate to licencing income billed by the Environmental Health division within Community Services. This item was not included in the original budget and will be incorporated during the adjustment budget.



- Interest on outstanding debtors was a total of **R 39.6 million**, resulting in an over-performance at **115%** of the budget estimate. Although the municipality has made considerable progress in the data cleansing exercise and is progressively reaping the benefits of making use of debt collectors, timeous collection of long outstanding amounts remains a challenge for the municipality. This item contributed **5%** to the total operating revenue generated and will be analysed in detail for an upward revision.
- Interest earned on investment and positive bank balances was at a total of **R 18.5 million**, resulting in an over-performance at **265%** of the budget estimate. This item contributed **2%** to the total operating revenue generated and will be analysed in detail for an upward revision.
- Operational revenue relates to an insurance refund and was at **R 20 867**. This item contributed **0.002%** to the total operating revenue generated was not included in the original budget. It will therefore be incorporated during the adjustment budget.
- Transfers and subsidies were a total of **R 547.8 million (74% of the budget estimate)**. This is due to the receipt of the first and second tranche of the Equitable Share and Fuel Replacement Levy with the balance attributable to the conditions of grants being met. This item contributed **64%** to the total operating revenue generated and is in line with the gazetted allocations and National Treasury payment schedules. It will only require adjustments should the allocations be revised by National Treasury and/or Provincial Departments.

#### 4.2.2 Operating Expenditure Framework

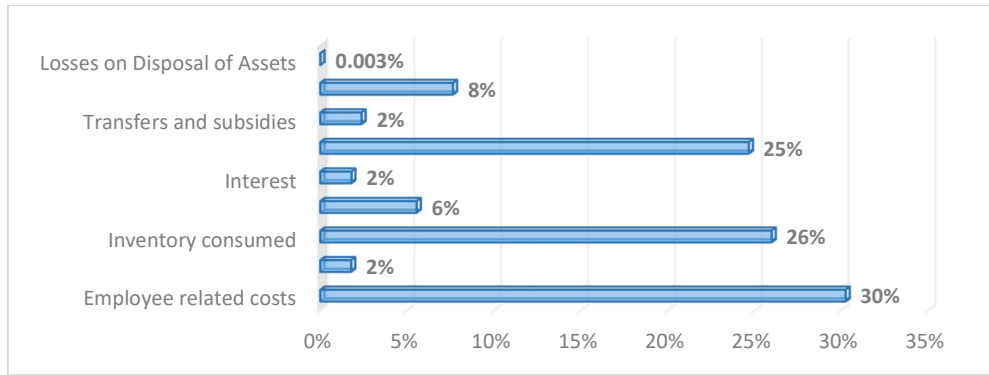
Description	Budget Year 2023/24		Actuals Quarter 1			Actuals Quarter 2			Total YTD
	Original Budget	Adjusted Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
Expenditure By Type	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Employee related costs	317,205	317,770	22,329	23,055	23,249	23,342	36,010	18,394	146,379
Remuneration of councillors	15,586	15,586	1,245	1,210	1,258	2,269	1,278	1,322	8,582
Inventory consumed	269,936	269,107	258	1,025	30,291	16,982	16,165	18,327	83,048
Debt impairment	137,943	137,943	-	-	-	-	-	-	-
Depreciation and amortisation	56,393	56,393	4,233	4,460	4,333	4,345	4,975	4,494	26,840
Interest	17,404	17,404	1,509	1,451	1,402	1,448	1,401	1,448	8,659
Contracted services	183,944	184,450	11,924	21,733	30,359	28,277	20,484	6,563	119,340
Transfers and subsidies	11,500	12,000	5,717	-	-	-	-	5,750	11,467
Operational costs	80,795	81,077	5,208	4,868	3,656	5,636	6,914	10,668	36,950
Losses on Disposal of Assets	-	-	-	-	-	15	-	-	15
Other Losses	-	-	-	-	16,129	8,800	8,614	9,124	42,667
<b>Total Expenditure</b>	<b>1,090,706</b>	<b>1,091,730</b>	<b>52,423</b>	<b>57,802</b>	<b>110,677</b>	<b>91,114</b>	<b>95,841</b>	<b>76,090</b>	<b>483,947</b>

*Table 4: Revenue performance for the 6 months ended 31 December 2023*

With the aid of expenditure controls and monitoring, as at 31 December 2023, the operating expenditure was **R 483.9 million** against the budget of **R 1.092 billion**, reflecting **44%** of budget estimate.

The top three cost drivers of the total quarterly expenditure were employee related costs at **30%**, contracted services at **26%** and inventory consumed at **25%**.





Graph 3: Contributions to total expenditure per category as at 31 December 2023

The top three cost drivers of the total YTD operating expenditure were employee related costs at **30%**, inventory consumed at **26%** and contracted services at **25%**

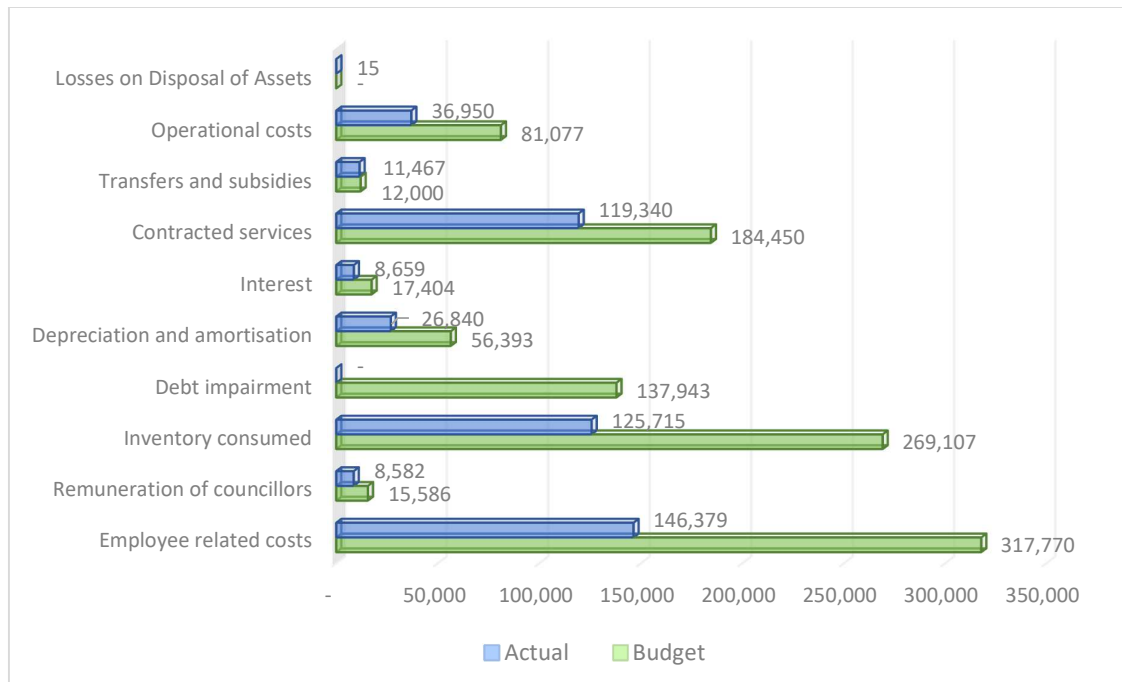
- Employee related costs (**R 146.4 million**) are the highest cost driver, constituting **30%** of the operating budget; and **32%** including councillors' remuneration (**R 8.6 million**).

Although the expenditure allocation is within the treasury norm which is below 40%, salary related budget allocation is regarded as high, and the municipality has implemented cost-cutting strategies on this item.

- Inventory consumed constitutes **26%** of the total operating budget. at **R 125.7 million** where -
  - R 122.3 million relates to water inventory;
  - R 1.3 million relates to disaster materials;
  - R 1 million relates to spare parts;
  - R 1 million relates to SMME support
  - R0.3 million relates to consumables.

The Sanitation Programme (VIP) toilets is progressing with YTD spend at **R 4.6 million** (excluding VAT), reflecting **34%** of the approved budget estimate.

- Contracted services make up to **25%** of the total operating budget at **R 119.3 million**. The following are the three (3) contracts which focused on basic service delivery:
  - R 49.7 million (42%) for sewerage services;
  - R 31.3 million (26%) for water-tanker services;
  - R 11.9 million (10%) for repairs and maintenance of municipal assets.



**Graph 4: Budgeted vs Actual Expenditure as at 31 December 2023**

Given that it is month six of the financial year we would anticipate at least **50%** expenditure incurrence not substantially exceeding an average of **50**, however, due to the pattern of spending varying based on municipal activities, the expenditure incurrence will be in line with such activities.

The operating expenditure analysis against budget estimates is detailed below:

- Employee Related Costs and Councillors' Allowances***

Section 66 of the MFMA requires that the accounting officer of a municipality must report to Council in a prescribed format all expenditure incurred by the municipality on staff salaries, wages and benefits in a manner that discloses expenditure per type such as salaries, contributions for pensions, etc.

The total salaries budget for Councillors amounts to **R 15.6 million** while salaries budget for staff amounts to **R 317.2 million** resulting in a total salaries budget to **R 332.8 million**. This represents **30.5%** of the total operational budget which is within the norm of 25% - 40% in terms of National Treasury circular 71 of 2014.

In terms of Generally Recognised Accounting Practise (GRAP25), the municipality has to make a provision for employee benefits, which represents a future financial obligation to the Municipality on current and post-employment medical benefits for retired and active employees eligible for early retirement, *ex-gratia* pension liability for a retrenched Technical Director, and a provision for long service awards for all staff members meeting the requirements of clause 7 of the Local Government Bargaining Council collective agreement signed in August 2018.

The actual staff salaries cost incurred, including Senior Managers, as at 31 December 2023 is spent at **46%** which amounts to **R 146.4 million** while the actual salaries cost for Councillors is spent at **55%** which amounts to **R 8.6 million** bringing the total salaries costs incurred to date at **R 154.9 million**. This represents **46%** of the total salaries budget and **32%** of the total operating expenditure to date, which is within the norm of 25-40% as set by National Treasury circular 71.1. This ratio has flattened from the previous months as illustrated below and will continue in this trend as other categories of expenditure are incurred.

July	Aug	Sept	Oct	Nov	Dec
45%	43%	33%	31%	30%	32%

Although the budget for Councillors' salaries is based on a reasonable estimate, it is not always easy to have an exact figure for budget purposes. This is due to changes in the municipal grades and remuneration adjustments of the local Municipalities thereby affecting the salaries of the Councillors representing their local Municipalities within the district. Furthermore, the number of meetings held during the fiscal year varies to the number of meetings predicted at the time of the budget process.

The salaries and benefits paid to councillors in the month of December 2023 are based on the August 2023 promulgation which was effective for payment from July 2022.

In September 2023, the Council resolved to adopt for implementation the approval granted by the Department of Cooperative Governance and Traditional Affairs the increments in Councillors' Remuneration at 100% in line with the Government Gazette 49142: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Council effective 1 July 2022.

Employee related costs will be scrutinised in terms of current capacity constraints within the organisation to ensure that inefficiencies are circumvented. Should any adjustments be required, these will be incorporated into the adjustment budget.

Councillors' Remuneration is recommended for an upward adjustment to incorporate such increase as well as consider the increase that may be approved effective 1 July 2023.

- Depreciation and Impairment***  
 The depreciation cost is within the budget estimate at **48%**. No adjustments are foreseen in this item.
- Finance Costs***  
 The finance costs are in line with the budget estimate at **50%**. No adjustments are foreseen in this item.
- Inventory Consumed***  
 This cost is within the budget estimate at **47%** including the estimated water losses. No adjustments are foreseen in this item; however, a thorough analysis of consumption patterns will be conducted in the attempt to ensure that there is no over-expenditure at year-end.

- **Contracted Services**  
The contracted services cost is above the budget estimate at **65%**. This item will be scrutinised in detail and savings will be re-allocated to items that indicate that additional funds are required. An upward adjustment is likely to be required for this item given the current percentage spend.
- **Transfers and Subsidies**  
The allocation to the municipal entity has been transferred at **95%** of the adjusted budget. No adjustments are foreseen for this item.
- **Other Expenditure**  
These costs which include operating leases and other municipal running costs are within the budget estimate at **46%**. This item will be scrutinised in detail and savings will be re-allocated to items that indicate that additional funds are required.

The under-performance of service charges and interest earned on long outstanding debtors prompts the consideration of the revision of the expenditure items to ensure that the budget remains funded.

Furthermore, the expenditure is to be carefully monitored and controlled to ensure improved profitability and the avoid the incurrence of unauthorised expenditure.

The expenditure allocations will be reviewed and proposed revisions to the budget votes will be recommended to Council during the adjustment budget process.

### 4.3 Capital Expenditure

The total adjusted capital budget for the 2023/2024 financial year is **R 176.8 million** (excluding VAT). This includes the allocations from the Municipal Infrastructure Grant (MIG) of **R 85.5 million**; the Water Services Infrastructure Grant (WSIG) of **R 78.8 million**; and assets funded by internally generated funds of **R 12.4 million**.

Month	MIG	WSIG	Internal Funding	Total
July	14,241,316	3,472,980	1,569,424	19,283,720
August	10,945,002	5,809,576	1,142,881	17,897,460
September	-	-	178,640	178,640
October	21,636,367	6,504,722	1,914,351	30,076,307
November	11,699,554	4,615,414	82,199	16,397,167
December	16,759,972	10,787,028	2,866,466	30,413,466
<b>Total Expenditure-to-Date</b>	<b>75,282,211</b>	<b>31,189,720</b>	<b>7,753,961</b>	<b>114,225,893</b>
Budget	85,549,414	78,826,087	12,437,540	76,813,041
<b>% Spend</b>	<b>88.00</b>	<b>39.57</b>	<b>62.34</b>	<b>64.60</b>

*Table 5: Capital Expenditure as at 31 December 2023*

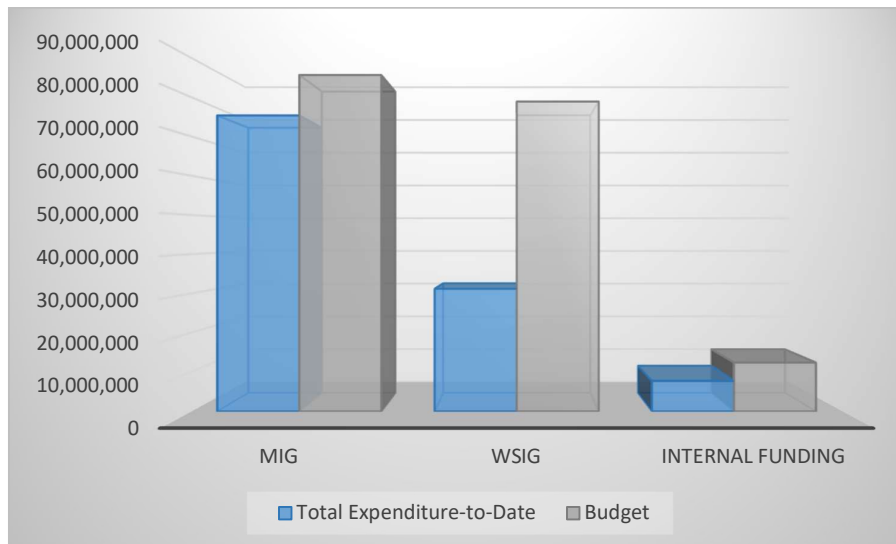
Year to date expenditure for MIG is **R 75.3 million** with the highest spend in October 2023 (month 4). The cumulative spend represents **88%** of the budget estimate.

WSIG expenditure to date is **R 31.2 million** with the highest spend in December 2023 (month 6). The cumulative spend represents **40%** of the budget estimate.

Year to date capital expenditure from internal funding is **R 7.8 million** with the highest spend in December 2023 (month 6). The cumulative spend represents **62%** of the budget.

The total capital expenditure to date is **R 114.2 million**. The cumulative spend represents **65%** of the budget.

The project progress will be analysed in detail and where adjustments are required, these recommended in the adjustment budget.



*Graph 6: Capital Expenditure as at 31 December 2023*

The breakdown for the expenditure per project is as follows:

Project Name	Funding Source	Budget	Expenditure @ 31 Dec 2023
Nkanyezini Water	MIG	32,107,857	32,107,857
Mpolweni	MIG	49,578,581	42,319,109
Trust Feeds Phase 1	MIG	2,684,375	-
Manyavu Water	MIG	323,355	-
Maqonqo Water	MIG	-	-
Swayimane Water Supply Phase 3	MIG	111,428	111,428
KwaMathwanya Water Reticulation Scheme (Mpopana LM) Phase 2	MIG	743,817	743,817
<b>Total MIG Projects</b>		<b>85,549,414</b>	<b>75,282,211</b>
Greater Efaye	WSIG	4,404,650	-
Efaye/KwaZibusele Reticulation	WSIG	13,551,972	13,885,291
Nadi Reticulation	WSIG	3,178,718	1,293,862
Mpopana Bulk- Mpopana village	WSIG	20,338,098	1,090,001
UMDM Borehole & Spring Protection Programme	WSIG	22,146,555	1,461,510
Mt Elias/Efaye Reticulation Extension	WSIG	15,206,094	11,958,940
AC Replacement	WSIG	-	1,500,118
<b>Total WSIG Projects</b>		<b>78,826,087</b>	<b>31,189,721</b>
<b>Grand Total Expenditure</b>		<b>164,375,501</b>	<b>106,471,932</b>
<b>Total Expenditure %</b>			<b>65%</b>

*Table 8: Capital Expenditure per project*

Phase 4 of Umshwathi Secondary Bulk Water Scheme (Greater Efaye Reticulation Scheme) was completed in November 2023 with the finalisation of the componentisation of the project to be finalised in due course.

#### 4.4 Repairs and Maintenance of Fixed Assets

The repairs and maintenance budget has been re-computed at **6%** of the book value of the municipal fixed assets taking into account the methodology as agreed upon with the Auditor-General during the 2022/23 audit. It must be noted that the ratio will fluctuate as and when capital projects are completed.

In 2022/23 projects to the value of **R134 million** were completed and Phase 4 of Umshwathi Secondary Bulk Water Scheme (Greater Efaye Reticulation Scheme) which is currently being commissioned will be capitalised at an amount of **R223 million** which will have a direct impact the ratio.

At mid-year the repairs and maintenance budget was spent at **52%** which is in line with the budget estimate.

The break-down of repairs and maintenance costs is as follows:

	2022/23 Audited	2023/24 Budget	2023/24 Actual	% YTD
Salary costs	55,476,555	67,930,034	32,868,467	48%
Contracted Services	31,574,265	33,337,227	19,278,506	58%
Infrastructure	18,060,319	15,439,671	10,980,077	71%
Sewerage Services	11,055,970	14,680,164	6,494,871	44%
Maintenance of Buildings and facilities	2,366,730	2,000,000	809,441	40%
Maintenance of Vehicles	-	1,000,000	926,625	93%
Maintenance of Equipment	91,246	217,392	67,491	31%
Assets expensed	-	368,550	74,187	20%
Inventory	3,278,988	2,500,000	2,000,273	80%
<b>Total</b>	<b>90,329,808</b>	<b>103,767,262</b>	<b>54,147,247</b>	<b>52%</b>
PPE Carrying Value	1,750,858,427	1,717,636,281	1,725,905,242	
Percentage	5%	6%	3%	

#### 4.5 Cash Coverage

The cash in bank as at 31 December 2023 amounted to **R 64.9 million**.

The municipality held an investment of **R 200 million** with ABSA Bank for a period of 5 months maturing on 02 January 2024 at an interest rate of **9.57%**. An amount of **R 4.7 million** was accrued in investment/interest income for the second quarter. The municipality further invested an amount of **R 200 million** with Standard Bank for 4 months maturing in April 2024 at an interest rate of **9.35%**. The investment closing balance amounted to **R 407.9 million** resulting in a total cash and cash equivalents balance of **R 472.8 million**.

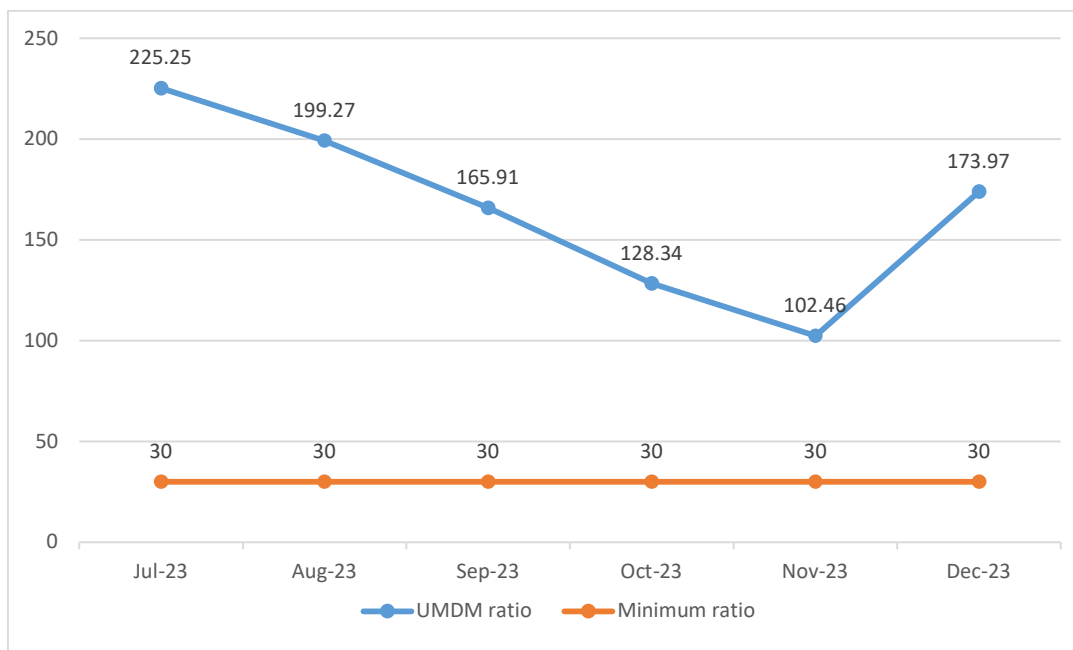
Account Name	Market value at the beginning of the month	Change in market value	Market value at the end of the month
Main Account	48,161,259	-25,707,354	22,453,905
Salaries Account	29,524,925	-24,722,677	4,802,248
Water Services Account	26,745,891	3,473,450	30,219,342
NSTD Call Account	648,443	4,130	652,573
Mandela Race Account	871,624	3,773	875,397
Mandela ABSA	1,225,747	-909	1,224,838
Corporate Cheque Account	4,457,546	172,970	4,630,516
Public Sector Cheque Account	-	-208	-208
<b>Total Cash Balances</b>	<b>111,635,434</b>	<b>-46,776,824</b>	<b>64,858,611</b>

Table 9: Bank balances as at 31 December 2023

Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
5 Months	Fixed Deposit	02.01.2024	1,625,589	9.57%	206,292,602	1,625,589	207,918,191
4 Months	Fixed Deposit	22.04.2024	-	9.35%	-	200,000,000	200,000,000
<b>Total</b>			<b>1,625,589</b>		<b>206,292,602</b>	<b>201,625,589</b>	<b>407,918,191</b>

Table 10: Investment balance as at 31 December 2023

The cash coverage ratio as at 31 December 2023 is **5.8** based on average of R 72 million per month fixed operating expenditure. This indicates that the municipality as at 31 December 2023 has enough cash to run its operation for **173.97 days** based on a 30-day calendar month. The norm as set out in the uniform financial ratios and norms circular 71 is 30 to 90 days.



Graph 7: Cash Coverage Ratio per Month



The municipality maintained a cash coverage ratio above the norm with the lowest ratio at **102.46 days** in November 2023 and the highest in July 2023 at **225.25 days**. The municipality continuously prioritises effective cash management to ensure that the funding of the municipality is sustainable.

## 5. uMgungundlovu Economic Development Agency

The draft adjustment budget 2023/2024 is prepared on the same basis of E schedules as prescribed by the National Treasury and presents an adjustment budget with R17.7million in funding. This has been projected after observation and assessment of the performance on the budget in the mid-year assessment wherein the revenue and expenditure projections were re-assessed. Based on the mid-year performance assessment, total revenue has been adjusted UP by R5 million (39% ↑) and operating expenditure up by R5 million (39% ↑).

	<b>Original Budget</b>	<b>Adjustment</b>	<b>Adjusted Budget</b>
Operating Revenue	R12 669 000.00	R5000 000.00	R17 669 000.00
Employee Related costs	R8 424 692.46	R 67 468.29	R8 492 160.75
Board and Audit Com Fees	R 400 000.00	R 0.00	R 400 000.00
Audit Fees	R 350 000.00	R 60 000.00	R 410 000.00
Legal fees	R 667 000.00	R -300 000.00	R 367 000.00
Operational Costs	R2 827 300.00	R 4 672 530.00	R7 499 830.00

### 5.1 Budget Assumptions

After the completion and the finalisation of the Budget Implementation Assessment, the Agency concluded that the following assumptions be made when compiling the Budget Adjustment for the 2023/2024 financial year.

1. Additional funding for Howick falls will materialise.
2. The salaries expenditure / budget to decrease due vacant positions filled.

### 5.2 Operating Revenue Framework

The total revenue has been adjusted up by R5,000,000.00 from R12,669,000 to R17,669,000. The collected revenue is 93% of the budgeted revenue. The Agency is grant dependent; the equitable share allocation of R 11,500,000 was budgeted and received from the Parent Municipality.

The original budget of interest income was R 1,169,000 and there was no adjustment.

Initially there was no revenue budgeted to be received from EDTEA in the beginning of the year. An additional funding of R5,000,000 was agreed upon as an addition to the Howick Falls grant.

### 5.3 Capital Expenditure Framework

An adjustment budget of R500 000.00 to accommodate additional vehicle to be procured.

## 5.4 Operating Expenditure Framework

### **Employee Costs**

The original budget for employee cost amount to R 8,424,692 and adjusted by R 67,468 to the amount of R8,492,161.

### **Remuneration To Board Members**

The original budget for remuneration to board members fees amounts to R 400,000 and there is no adjustment.

### **Audit Fees**

The original budget for audit fees was R350,000 and was adjusted by a R60,000 to the amount of R410,000.

### **Legal Fees**

The original budget for Legal fees is R 667,000 and was adjusted by a minus R300,000 to the amount of R367,000.

### **General Expenses**

The general expenses original budget of R2,827,300 was adjusted by R4,672,530 to be R7,499,830 for the remainder of the financial year.

## 6. RECOMMENDATIONS

- 6.1 That Council notes the submission of the mid-year assessment in line with Section 72(1)(a) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA).
- 6.2 That the Accounting Officer recommends an Adjustment Budget for the 2023/24 financial year in line with Section 72(3)(a) of the MFMA.

## PART 2: SUPPORTING DOCUMENTATION

## 7. Monthly Budget Statements

DC22 uMgungundlovu - Table C1 Monthly Budget Statement Summary - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	447,235	623,387	623,387	43,799	249,765	311,694	(61,929)	-20%	623,387
Investment revenue	16,249	–	–	–	–	–	–		–
Transfers and subsidies - Operational	16,249	7,000	7,000	2,448	18,541	3,500	15,041	430%	7,000
Other own revenue	753,925	775,416	775,415	247,524	587,461	387,707	199,753	52%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,233,659</b>	<b>1,405,804</b>	<b>1,405,802</b>	<b>293,771</b>	<b>855,766</b>	<b>702,901</b>	<b>152,865</b>	<b>22%</b>	<b>1,405,804</b>
Employee costs	276,766	317,206	317,770	18,394	146,379	158,885	(12,506)		317,206
Remuneration of Councillors	15,399	15,586	15,586	1,322	8,582	7,793	789		15,586
Depreciation and amortisation	66,176	56,393	56,393	4,494	26,839	28,197	(1,358)		56,393
Interest	18,250	17,404	17,404	1,449	8,660	8,702	(42)		17,404
Inventory consumed and bulk purchases	191,754	310,426	269,107	18,327	83,047	13,951	69,097		310,426
Transfers and subsidies	9,550	11,500	12,000	5,750	11,467	6,000	5,467	91%	11,500
Other expenditure	495,637	402,682	403,470	26,355	198,972	203,022	(4,050)	-2%	402,682
<b>Total Expenditure</b>	<b>1,073,532</b>	<b>1,131,196</b>	<b>1,091,730</b>	<b>76,090</b>	<b>483,946</b>	<b>426,549</b>	<b>57,398</b>	<b>13%</b>	<b>1,131,196</b>
<b>Surplus/(Deficit)</b>	<b>160,127</b>	<b>274,607</b>	<b>314,072</b>	<b>217,681</b>	<b>371,820</b>	<b>276,352</b>	<b>95,467</b>	<b>35%</b>	<b>274,607</b>
Transfers and subsidies - capital (monetary)	312,140	197,369	189,032	31,679	122,423	94,516	##	30%	197,369
nd subsidies - capital (in-kind)	369	–	–	523	523	–	523	#DIV/0!	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>472,636</b>	<b>471,977</b>	<b>503,104</b>	<b>249,883</b>	<b>494,766</b>	<b>370,868</b>	<b>123,898</b>	<b>33%</b>	<b>471,977</b>
rpplus/ (deficit) of associate	–	–	–	–	–	–	–		–
icit) for the year	<b>472,636</b>	<b>471,977</b>	<b>503,104</b>	<b>249,883</b>	<b>494,766</b>	<b>370,868</b>	<b>123,898</b>	<b>33%</b>	<b>471,977</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>(826)</b>	<b>184,315</b>	<b>212,979</b>	<b>27,032</b>	<b>117,213</b>	<b>106,489</b>	<b>10,724</b>	<b>10%</b>	<b>184,315</b>
Capital transfers recognised	(4,550)	171,625	200,541	20,955	109,438	100,271	9,168	9%	171,625
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	3,724	12,690	12,438	6,076	7,775	6,219	1,556	25%	12,690
<b>Total sources of capital funds</b>	<b>(826)</b>	<b>184,315</b>	<b>212,979</b>	<b>27,032</b>	<b>117,213</b>	<b>106,489</b>	<b>10,724</b>	<b>10%</b>	<b>184,315</b>
<b>Financial position</b>									
Total current assets	536,104	497,881	1,814,385		843,942				497,881
Total non current assets	2,549,413	2,703,129	7,067,954		2,639,772				2,703,129
Total current liabilities	444,733	(192,529)	(315,441)		403,477				(192,529)
Total non current liabilities	203,576	165,257	737,649		169,002				165,257
Community wealth/Equity	<b>2,437,208</b>	<b>3,228,283</b>	<b>6,595,249</b>		<b>2,911,235</b>				<b>3,228,283</b>
<b>Cash flows</b>									
Net cash from (used) operating	(641,595)	(172,474)	551,185	234,938	382,865	15,582	(367,283)	-2357%	(172,474)
Net cash from (used) investing	406,529	(162,656)	(184,690)	(27,032)	(117,213)	(92,345)	24,868	-27%	(162,656)
Net cash from (used) financing	–	–	–	–	–	–	–		–
<b>Cash/cash equivalents at the month/year end</b>	<b>(1,936)</b>	<b>(570,235)</b>	<b>(108,288)</b>	<b>–</b>	<b>265,713</b>	<b>(551,545)</b>	<b>(817,258)</b>	<b>148%</b>	<b>–</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	59,809	38,813	36,091	33,484	31,889	31,445	206,413	629,105	1,067,048
<b>Creditors Age Analysis</b>									
Total Creditors	23,151	97	154	19	9	–	36	92	23,558

Table 11: Budget Summary as at 31 December 2023

Table C2: Monthly Budget Statement - Financial Performance reflects the operating revenue and operating expenditure and the standard classifications which are Government Finance Statistics Functions and subfunctions the main functions of Governance and Administration; Community and Public Safety; Economic and Environmental Affairs and Trading Services.

DC22 uMgungundlovu - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		694,967	726,720	726,720	243,276	564,654	363,360	201,294	55%	726,720
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		694,967	726,720	726,720	243,276	564,654	363,360	201,294	55%	726,720
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2,919	2,959	2,794	692	1,647	1,397	250	18%	2,959
Community and social services		2,487	2,959	2,794	163	1,090	1,397	(307)	-22%	2,959
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		369	-	-	523	523	-	523	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		63	-	-	5	33	-	33	#DIV/0!	-
<b>Economic and environmental services</b>		9,648	2,718	2,718	200	1,255	1,359	(104)	-8%	2,718
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,707	2,718	2,718	190	1,244	1,359	(115)	-8%	2,718
Environmental protection		6,941	-	-	10	12	-	12	#DIV/0!	-
<b>Trading services</b>		838,634	870,776	862,602	81,806	411,156	431,301	(20,145)	-5%	870,776
Energy sources		-	-	-	-	-	-	-	-	-
Water management		773,486	780,767	772,430	76,398	377,708	386,215	(8,507)	-2%	780,767
Waste water management		65,148	90,008	90,172	5,408	33,448	45,086	(11,638)	-26%	90,008
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1,546,168</b>	<b>1,603,173</b>	<b>1,594,834</b>	<b>325,973</b>	<b>978,712</b>	<b>797,417</b>	<b>181,295</b>	<b>23%</b>	<b>1,603,173</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		252,514	238,632	239,301	19,874	116,633	119,651	(3,018)	-3%	238,632
Executive and council		68,726	71,408	72,870	9,453	36,424	36,435	(11)	0%	71,408
Finance and administration		183,587	164,896	164,904	10,427	79,683	82,452	(2,770)	-3%	164,896
Internal audit		201	2,328	1,528	(6)	527	764	(237)	-31%	2,328
<b>Community and public safety</b>		97,181	118,994	117,985	8,097	54,477	58,992	(4,516)	-8%	118,994
Community and social services		92,173	100,711	99,702	7,623	51,703	49,851	1,852	4%	100,711
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5,008	18,283	18,283	474	2,774	9,142	(6,368)	-70%	18,283
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		25,470	37,688	38,764	6,974	20,420	19,382	1,038	5%	37,688
Planning and development		23,002	33,449	33,439	6,809	19,298	16,719	2,578	15%	33,449
Road transport		2,354	2,363	2,363	165	1,081	1,182	(100)	-8%	2,363
Environmental protection		114	1,875	2,962	-	41	1,481	(1,440)	-97%	1,875
<b>Trading services</b>		698,368	735,882	695,679	41,146	292,417	228,523	63,894	28%	735,882
Energy sources		-	-	-	-	-	-	-	-	-
Water management		604,298	655,186	614,820	51,501	240,760	188,094	52,666	28%	655,186
Waste water management		94,069	80,696	80,859	(10,356)	51,657	40,429	11,227	28%	80,696
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1,073,532</b>	<b>1,131,196</b>	<b>1,091,730</b>	<b>76,090</b>	<b>483,946</b>	<b>426,549</b>	<b>57,398</b>	<b>13%</b>	<b>1,131,196</b>
<b>Surplus/ (Deficit) for the year</b>		<b>472,636</b>	<b>471,977</b>	<b>503,104</b>	<b>249,883</b>	<b>494,766</b>	<b>370,868</b>	<b>123,898</b>	<b>33%</b>	<b>471,977</b>

Table 12: Financial Performance (functional classification) as at 31 December 2023

Table C3: Monthly Budget Statement Financial Performance reflects the operating revenue and operating expenditure by municipal votes. The operating expenditure budget is approved by the council on the municipal vote level.

DC22 uMgungundlovu - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Finance & Administration		694,110	726,720	726,720	243,120	564,392	363,360	201,032	55.3%	726,720
Vote 3 - Community & Social Services		858	-	-	156	262	-	262	#DIV/0!	-
Vote 4 - Internal audit		-	-	-	-	-	-	-		-
Vote 5 - Water Management		-	-	-	-	-	-	-		-
Vote 6 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 7 - Planning and Development		-	-	-	-	-	-	-		-
Vote 8 - Waste Management		6,941	-	-	10	12	-	12	#DIV/0!	-
Vote 9 - Road Transport		369	-	-	523	523	-	523	#DIV/0!	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - Public Safety		776,193	783,485	775,148	76,588	378,952	387,574	(8,622)	-2.2%	783,485
Vote 12 - 0		65,210	90,008	90,172	5,413	33,481	45,086	(11,604)	-25.7%	90,008
Vote 13 - 0		2,487	2,959	2,794	163	1,090	1,397	(307)	-22.0%	2,959
Vote 14 - 0		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	1,546,168	1,603,173	1,594,834	325,973	978,712	797,417	181,295	22.7%	1,603,173
Expenditure by Vote	1									
Vote 1 - Executive & Council		68,726	71,408	72,870	5,339	36,424	36,435	(11)	0.0%	71,408
Vote 2 - Finance & Administration		112,939	91,508	91,516	8,444	50,514	45,758	4,756	10.4%	91,508
Vote 3 - Community & Social Services		70,640	73,838	73,838	6,097	29,169	36,919	(7,750)	-21.0%	73,838
Vote 4 - Internal audit		201	2,328	1,528	(6)	527	764	(237)	-31.1%	2,328
Vote 5 - Water Management		76,857	93,364	92,355	2,783	39,431	46,177	(6,746)	-14.6%	93,364
Vote 6 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 7 - Planning and Development		23,002	33,299	33,289	6,809	19,277	16,644	2,632	15.8%	33,299
Vote 8 - Waste Management		114	1,875	2,962	-	41	1,481	(1,440)	-97.2%	1,875
Vote 9 - Road Transport		5,008	18,283	18,283	474	2,774	9,142	(6,368)	-69.7%	18,283
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - Public Safety		606,652	657,550	617,184	51,666	241,842	189,276	52,566	27.8%	657,550
Vote 12 - 0		94,069	80,696	80,859	(10,356)	51,657	40,429	11,227	27.8%	80,696
Vote 13 - 0		15,316	6,047	5,995	4,841	12,290	2,998	9,292	310.0%	6,047
Vote 14 - 0		-	1,000	1,000	-	-	500	(500)	-100.0%	1,000
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	1,073,524	1,131,196	1,091,678	76,090	483,944	426,523	57,421	13.5%	1,131,196
Surplus/ (Deficit) for the year	2	472,644	471,977	503,156	249,883	494,769	370,894	123,875	33.4%	471,977

Table 13: Financial Performance (revenue and expenditure by municipal vote) as at 31 December 2023

DC22 uMgungundlovu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		404,296	548,868	548,868	39,000	222,349	274,434	(52,085)	-19%	548,868
Service charges - Waste Water Management		42,939	74,520	74,520	4,799	27,416	37,260	(9,844)	-26%	74,520
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		320	-	-	15	45	-	45	#DIV/0!	-
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		62,866	34,530	34,530	6,842	39,633	17,265	22,368	130%	34,530
Interest from Current and Non Current Assets		16,249	7,000	7,000	2,448	18,541	3,500	-		7,000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		505	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		149	-	-	-	21	-	21	#DIV/0!	-
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		706,335	387,081	387,079	240,667	547,762	193,540	354,222		387,081
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	353,805	353,805	-	-	176,903	(176,903)	-100%	353,805
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1,233,659	1,405,804	1,405,802	293,771	855,766	702,901	152,865	22%	1,405,804
Expenditure By Type										
Employee related costs		276,766	317,206	317,770	18,394	146,379	158,885	(12,506)	-8%	317,206
Remuneration of councillors		15,399	15,586	15,586	1,322	8,582	7,793	789	10%	15,586
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		191,754	310,426	269,107	18,327	83,047	13,951	69,097		310,426
Debt impairment		161,941	137,943	137,943	-	-	68,972	(68,972)	-100%	137,943
Depreciation and amortisation		66,176	56,393	56,393	4,494	26,839	28,197	(1,358)	-5%	56,393
Interest		18,250	17,404	17,404	1,449	8,660	8,702	(42)	0%	17,404
Contracted services		209,897	183,944	184,450	6,563	119,340	93,512	25,829	28%	183,944
Transfers and subsidies		9,550	11,500	12,000	5,750	11,467	6,000	5,467	91%	11,500
Irrecoverable debts written off		(14,086)	-	-	-	-	-	-		-
Operational costs		69,934	80,795	81,077	10,668	36,950	40,539	(3,589)	-9%	80,795
Losses on Disposal of Assets		31	-	-	-	15	-	15	#DIV/0!	-
Other Losses		67,920	-	-	9,124	42,666	-	42,666		-
Total Expenditure		1,073,532	1,131,196	1,091,730	76,090	483,946	426,549	57,398	13%	1,131,196
Surplus/(Deficit)		160,127	274,607	314,072	217,681	371,820	276,352	95,467	0	274,607
Transfers and subsidies - capital (monetary allocations)		312,140	197,369	189,032	31,679	122,423	94,516	27,907	0	197,369
Transfers and subsidies - capital (in-kind)		369	-	-	523	523	-	523	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		472,636	471,977	503,104	249,883	494,766	370,868			471,977
Income Tax		-	-	-	-	-	-			-
Surplus/(Deficit) after income tax		472,636	471,977	503,104	249,883	494,766	370,868			471,977
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		472,636	471,977	503,104	249,883	494,766	370,868			471,977
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		472,636	471,977	503,104	249,883	494,766	370,868			471,977

Table 14: Financial Performance (revenue and expenditure) as at 31 December 2023

## 8. Conditional Grants

As at the 31 December 2023, a total of **R 169.9 million** of conditional grant allocations were received since 01 July 2023 whilst an additional **R 20.5 million**, which was received in the previous financial years, was available at the beginning of the period. At mid-year the grant receipts were as follows:

- The Local Government Financial Management Grant (FMG) allocation was received at **100%**;
- The Expanded Public Works Programme Grant (EPWP) at **74%**;
- The Municipal Infrastructure Grant received (MIG) at **81%**;
- The Water Services Infrastructure Grant (WSIG) at **80%**; and
- The Rural Roads Asset Management Grant (RRAMS) at **70%**.

The rollover application for the Disaster Recovery Grant was not granted by National Treasury due to technical challenges and the municipality has repaid the unspent balance of **R 4.18 million**. This amount will be funded internally.

The operating and capital grant utilisation of allocations received to date were at **39%** and **75%**, respectively. The overall conditional grant utilisation is at **70%** of available funds with an unspent value of **R 55.2 million**.

Description	Opening Balance	Receipts	Roll Over Repayments	Total Available	Expenditure	Balance	Percentage
<b>Operating Grants</b>					0		
Accelerated Water Intervention Grant	12,339	0		12,339	0	12,339	0.00
Camperdown WWW	4,000,095	0		4,000,095	0	4,000,095	0.00
Expanded Public Works Programme Grant	0	2,071,000		2,071,000	1,090,038	980,962	52.63
Finance Management Grant	0	1,200,000		1,200,000	264,292	935,708	22.02
Geospatial Grant	35	0		35	0	35	0.00
IDP Spatial Development Grant	335,275	0		335,275	0	335,275	0.00
Municipal Infrastructure Grant	0	12,000,000		12,000,000	6,032,407	5,967,593	50.27
Public Transport Plan Grant	308,817	0		308,817	0	308,817	0.00
Rasset & DGDS Grant	126,989	0		126,989	0	126,989	0.00
Rural Roads Asset Management Grant	90	1,903,000		1,903,090	1,243,592	659,498	65.35
Spatial Development Framework Grant	15,255	0		15,255	0	15,255	0.00
<b>Total Operating Grants</b>	<b>4,798,895</b>	<b>17,174,000</b>	<b>0</b>	<b>21,972,895</b>	<b>8,630,329</b>	<b>13,342,565</b>	<b>39.28</b>
<b>Capital Grants</b>					0		
Accelerated Sanitation Intervention Grant	0	0		0	0	0	0.00
Municipal Infrastructure Grant	0	80,247,000		80,247,000	86,554,596	-6,307,596	107.86
ORIO Grant	11,550,860	0		11,550,860	0	11,550,860	0.00
Water Services Infrastructure Grant	208	72,520,000		72,520,208	35,868,179	36,652,029	49.46
Disaster Relief Grant	4,180,179	0	-4,180,000	179	0	179	0.00
<b>Total Capital Grants</b>	<b>15,731,246</b>	<b>152,767,000</b>	<b>-4,180,000</b>	<b>164,318,246</b>	<b>122,422,775</b>	<b>41,895,471</b>	<b>74.50</b>
<b>Total Grants</b>	<b>20,530,141</b>	<b>169,941,000</b>	<b>-4,180,000</b>	<b>186,291,141</b>	<b>131,053,104</b>	<b>55,238,037</b>	<b>70.35</b>

Table 15: Grant movements as at 31 December 2023



## 9. Cash and cash equivalents

The cash in bank as at 31 December 2023 amounted to **R 64.9 million**.

The municipality held an investment of **R 200 million** with ABSA Bank for a period of 5 months maturing on 02 January 2024 at an interest rate of **9.57%**. An amount of **R 9.7 million** was accrued in investment/interest income at mid-year. The municipality further invested an amount of **R 200 million** with Standard Bank for 4 months maturing in April 2024 at an interest rate of **9.35%**. The investment closing balance amounted to **R 407.9 million** resulting in a total cash and cash equivalents balance of **R 472.8 million**.

Account Name	Market value at the beginning of the month	Change in market value	Market value at the end of the month
Main Account	48,161,259	-25,707,354	22,453,905
Salaries Account	29,524,925	-24,722,677	4,802,248
Water Services Account	26,745,891	3,473,450	30,219,342
NSTD Call Account	648,443	4,130	652,573
Mandela Race Account	871,624	3,773	875,397
Mandela ABSA	1,225,747	-909	1,224,838
Corporate Cheque Account	4,457,546	172,970	4,630,516
Public Sector Cheque Account	-	-208	-208
<b>Total Cash Balances</b>	<b>111,635,434</b>	<b>-46,776,824</b>	<b>64,858,611</b>

*Table 16: Bank balances as at 31 December 2023*

Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
5 Months	Fixed Deposit	02.01.2024	1,625,589	9.57%	206,292,602	1,625,589	207,918,191
4 Months	Fixed Deposit	22.04.2024	-	9.35%	-	200,000,000	200,000,000
<b>Total</b>			<b>1,625,589</b>		<b>206,292,602</b>	<b>201,625,589</b>	<b>407,918,191</b>

*Table 17: Investment balance as at 31 December 2023*

The cash coverage ratio as at 31 December 2023 is **5.8** based on average of R 72 million per month fixed operating expenditure. This indicates that the municipality as at 31 December 2023 has enough cash to run its operation for **173.97 days** based on a 30-day calendar month. The norm as set out in the uniform financial ratios and norms circular 71 is 30 to 90 days.

## 10. Borrowings

As at 31 December 2023, the loan book was at a total balance of **R 163.6 million** with a fixed interest rate on the loan is **10.889%**. The interest accrued at mid-year amounted to **R 8.6 million**.

The bi-annual repayment of **R15.5 million** was made in July 2023 where **R8.8 million** settled the interest accrued and **R 6.7 million** settled towards the capital portion outstanding.

The debt to revenue ratio is **11.6%** against the projected operating revenue which is within the National Treasury norm of below **45%**. The debt service to income ratio for the year indicates that the costs associated with the debt were funded by **1%** of the YTD operating income.

Project Description	Interest Rate %	Opening Balance at 01/10/2023	Add: Interest Accrued	Less: Interest paid	Less :Capital Repayments	Closing Balance at 31/12/2023
uMgungundlovu Various Water Projects	10.889	170,523,886	8,652,481	6,727,377	8,813,468	163,635,522

**Table 18: Borrowings balance as at 31 December 2023**

## 11. Creditors

The balance of trade payables as at 31 December 2023 was **R 23.6 million**.

A total of **R 407 thousand** or **1.7%** of invoices remained outside the compliance period of 30 days as at 31 December 2023.

The breakdown of creditors balances in excess of the 30-day period is as follows:

Supplier	Amount	Comments
BEL0003	14 388	The invoice was disputed we are awaiting clarities from the Supplier
CAM003	79 771	Due to December holidays, there were delays on payments, but the invoice was paid on 09 January 2024
ESK01	1 913	Debit order transaction we have requested the invoice from Eskom
GEN0012	2 329	Due to December holidays, there were delays on payments, but the invoice was subsequently paid
LYT0002	30 000	Invoice disputed by the user department
MAT007	117 416	The invoice was initially redirected to legal department instead of revenue department but is in the process of being paid
MCH0004	4 140	We are awaiting the supporting documents as well as the clarities to be provided by the Supplier
MPM	22 182	Requested the statement from the Municipality to reconcile the account
MSU0016	1 281	Requested the statement from the Municipality to reconcile the account
MSU0018	10 357	Requested the statement from the Municipality to reconcile the account
NJA0004	45 000	Due to December holidays, there were delays on payments, but the invoice was subsequently paid
OTI01	1 896	Requested the statement from the supplier
PJW0001	600	Customer refund, awaiting the bank confirmation from the customer
PKV001	82 937	The account has been reconciled and is being corrected.
PKV002	223 278	The account has been reconciled and is being corrected.

Supplier	Amount	Comments
PCB01	58 604	Disputed by the user Department
PRO004	5 578	Due to December holidays, there were delays on payments, but the invoice was paid on 09 January 2024
TEL002	983	The account has been reconciled and is being corrected.
UMG0033	738 347	The Municipality only owes interest for this account, we are busy sorting out the allocation challenges from the system
UMM01	37 402	We have requested the statement from the Municipality, in order to finalise the reconciliation.
UMS001	3 992	We have requested the statement from the Municipality, in order to finalise the reconciliation.
Umngeni	18 885 754	A dispute was raised with Umngeni , as a result a meeting between Umngeni and UMDM to discuss the matter has been scheduled to sit on 17 January 2024, pending Umngeni Confirmation. The outstanding amount relates to Interest and Belfort Meter.

*Table 19: Creditors in excess of 30-day payment period as at 31 December 2023*

Creditors Age Analysis	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
	R'000	R'000	R'000	R'000	R'000	R'000
0- 30 days	53,615	51,625	34,493	23,193	7,481	23,151
31-60 days	3,653	62	8,689	2,305	182	97
61-90 days	-1,236	4,607	62	298	305	154
91-120 days	846	279	4,083	62	21	19
121-150 days	4,334	57	279	1,193	3	9
> 150 days	15,527	5,470	4,301	2,722	1,257	128
	<b>76,739</b>	<b>62,100</b>	<b>51,907</b>	<b>51,907</b>	<b>9,249</b>	<b>23,558</b>
Total >30 days	23,124	10,475	17,414	6,580	1,768	407
Percentage	<b>30%</b>	<b>17%</b>	<b>34%</b>	<b>12.7%</b>	<b>19.1%</b>	<b>1.7%</b>

*Table 20: Creditors Age Analysis as at 31 December 2023*

Description n R thousands	Budget Year 2023/24								
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>Creditors Age Analysis By Customer Type</b>									
Bulk Electricity	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-
Trade Creditors	9,396	142	154	19	9	-	49	61	9,830
Auditor General	1,347	-	-	-	-	-	-	-	1,347
Other	12,408	(45)	-	-	-	-	(13)	31	12,381
<b>Total By Customer Type</b>	<b>23,151</b>	<b>97</b>	<b>154</b>	<b>19</b>	<b>9</b>	<b>-</b>	<b>36</b>	<b>92</b>	<b>23,558</b>

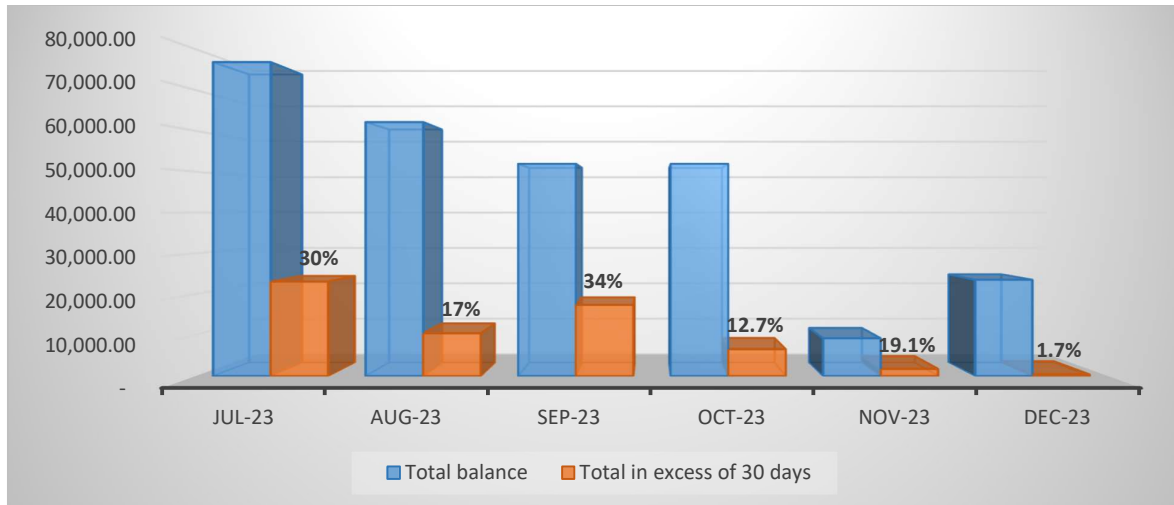
*Table 21: Creditors Age Analysis per category as at 31 December 2023*

Section 65(2)(e) of the Municipal Finance Management Act, 2003 requires that the municipality must pay within 30 days of receipt of an invoice. While this requirement is crucial, it is also important for a municipality to ensure that all the requirements in terms of the Supply Chain Management Regulations of 2011, are followed when procuring goods and services.

This includes, but not limited to, ensuring that there are valid contracts for all lease payments, payments made to government institutions, where payments are urgent in nature, and where there is an emergency.

Sections 62(1), (2) and 65(1) require the Accounting Officer to ensure a proper management of the finances of a municipality and must, therefore, ensure that all processes are followed before payments are processed. As a result, the Internal Audit is requested to verify payments on an ad hoc basis.

In the effort to reduce the amount owed to creditors, a detailed spreadsheet which indicates the status of each amount due for longer than 30 days is sent to every HOD, for their action, as to address issues that may have been identified.



*Graph 8: Creditors Age Analysis for the quarter ended 31 December 2023*

The lowest percentage of creditors balances outstanding more than 30 days was **1.7%** in December 2023 with the highest at **34%** in September 2023.

### 13.1 Billing Revenue and Debtors

The cumulative billing revenue was **R 313,4 million** (including VAT) as at 31 December 2023 where **R 160.7 million** related to revenue billed in the second quarter compared to **R 152.7 million** billed in the first quarter.

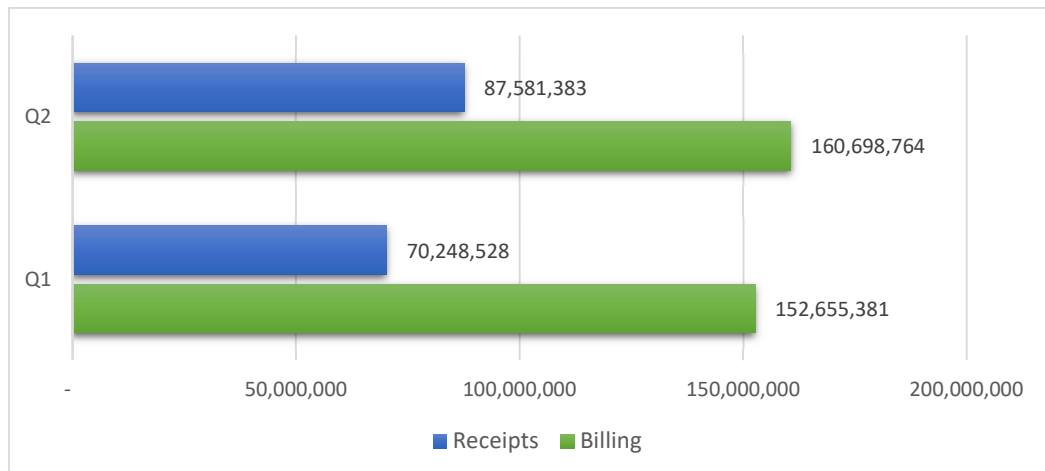
Area	Jul-23	Aug-23	Sep-23	Oct 23	Nov 23	Dec 23	Total Q2
uMshwathi	2,894,705	5,261,212	3,911,608	4,956,277	3,906,369	5,966,318	14,828,964
uMngeni	21,310,250	20,390,027	21,583,785	23,946,825	19,355,979	20,064,418	63,367,222
Mpofana	3,496,538	3,341,069	3,504,458	3,195,089	3,538,629	3,885,748	10,619,466
iMpendle	630,306	673,043	782,738	996,716	734,508	697,645	2,428,869
Mkhambathini	671,674	931,213	777,113	684,104	575,260	700,543	1,959,907
Richmond	2,448,187	2,042,347	2,743,019	2,974,308	2,172,517	2,156,074	7,302,899
Water Schemes	6,122,775	6,195,890	6,697,482	6,219,427	6,310,199	5,910,035	18,439,661
Bulk Customers	12,690,477	11,164,289	12,391,175	14,804,225	12,483,214	14,464,335	41,751,774
<b>Total</b>	<b>50,264,912</b>	<b>49,999,090</b>	<b>52,391,378</b>	<b>57,776,973</b>	<b>49,076,676</b>	<b>53,845,116</b>	<b>160,698,765</b>

*Table 22: Monthly Billing per Area 2023/24*

The cumulative collections were **R 157.8 million** where **R 87.6 million** was collected in the second quarter compared to **R 70.2 million** in the previous quarter with highest receipts in November 2023 at **R 30.2 million** and the lowest in December 2023 at **R 27.5 million**. Reductions in receipts were noted in months where no / fewer disconnections and/or restrictions were carried out. The average collection rate for the current year is **56%** compared to **41%** for the same period in the previous financial year. The collection rate taking into account gross outstanding debtors at the beginning of the financial year is **43%**.

Month	Billing	Receipts
Jul-23	50,264,912	25,068,667
Aug-23	49,999,090	21,943,594
Sep-23	52,391,378	23,236,267
Oct-23	57,776,973	29,855,140
Nov-23	49,076,676	30,239,800
Dec-23	53,845,116	27,486,443
<b>Total</b>	<b>313,354,145</b>	<b>157,829,911</b>

*Table 23: Billing vs Receipts per Month*



*Graph 9: Q1 and Q2 Billing vs Receipts Comparison*

The continuous resolving of customer queries and strict enforcement of the credit control and debt collection policy. The Revenue Enhancement Strategy is currently under review with the aim of improving collection in the current financial year.

The percentage of collection for Water Schemes remains low with an average collection of **4%** for the current financial year. Indigent registration efforts remain at the forefront in these areas.

Basis of Receipts	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23
Direct Deposits	19,100,088	13,852,569	14,987,235	18,968,266	19,426,352	16,236,215
Easy Pay	3,265,146	3,857,255	4,562,896	2,659,528	5,236,149	5,491,389
Post Office	254,880	326,541	321,565	236,522	350,147	352,236
Customer Care	2,125,427	3,558,965	3,044,423	7,770,462	4,866,692	5,056,237
Manual Receipts	323,126	348,265	320,148	220,362	360,460	350,366
<b>Total</b>	<b>25,068,667</b>	<b>21,943,594</b>	<b>23,236,267</b>	<b>29,855,140</b>	<b>30,239,800</b>	<b>27,486,444</b>

Table 24: Classification of Receipts for July to December 2023

Customer Classification	Jul 23	Aug 23	Sep 23	Oct 23	Nov23	Dec 23
Government	6,532,326	5,897,230	6,968,624	8,562,365	9,995,326	7,564,327
Business	10,143,987	8,564,284	8,287,779	10,698,366	10,568,415	10,691,997
Households	8,165,325	7,457,624	7,956,894	10,569,326	9,652,205	8,894,569
Indigent Households	9,236	13,659	12,458	13,629	11,632	13,659
Church	211,569	3,265	3,255	5,237	4,963	8,238
Councillors	6,223	7,533	7,257	6,217	7,258	8,238
<b>Total</b>	<b>25,068,667</b>	<b>21,943,594</b>	<b>23,236,267</b>	<b>29,855,140</b>	<b>30,239,800</b>	<b>27,486,444</b>

Table 25: Receipts by Customer Category for July to December 2023

2022/2023 Financial Year				2023/2024 Financial Year			
Month	Billing	Receipts	Collections %	Month	Billing	Receipts	Collections %
Jul-22	44,905,170	24,807,008	55%	Jul-23	50,264,912	21,943,594	44%
Aug-22	46,546,788	20,442,933	44%	Aug-23	49,999,090	23,236,267	46%
Sep-22	52,403,743	28,262,864	54%	Sep-23	52,391,378	29,855,140	57%
Oct-22	48,280,276	24,494,476	52%	Oct-23	57,776,973	30,239,800	52%
Nov-22	48,280,276	19,815,217	41%	Nov-23	49,076,676	27,486,443	56%

Table 26: Comparison of YTD collection rate: 2022/2023 vs 2023/2024 financial year



Area	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Average
Howick	78%	74%	76%	87%	73%	81%	80%
Hilton	68%	68%	57%	78%	76%	82%	79%
Bulk	66%	53%	65%	79%	75%	76%	77%
uMkhambathini	22%	33%	36%	38%	56%	54%	49%
Richmond	19%	22%	17%	19%	25%	46%	30%
iMpindle	19%	11%	27%	26%	3%	30%	20%
uMshwathi	10%	14%	12%	15%	9%	11%	12%
Mpofana	19%	3%	12%	12%	62%	15%	30%
Lidgeton	7%	6%	9%	8%	8%	5%	7%
Mpophomeni	5%	6%	6%	11%	6%	6%	8%
Water Schemes	5%	3%	4%	5%	4%	5%	5%
Bruntville	3%	4%	3%	3%	2%	3%	3%
Tumbleweed	2%	2%	2%	2%	2%	2%	2%
<b>Collection Rate</b>	<b>51%</b>	<b>44%</b>	<b>46%</b>	<b>57%</b>	<b>52%</b>	<b>56%</b>	<b>55%</b>

Table 27: Percentage of collection per area

Rural Water Scheme	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Average
Hopewell	3%	3%	3%	3%	3%	3%	3%
Manyavu	3%	3%	3%	3%	3%	3%	3%
Intermediate Cross	2%	1%	2%	2%	2%	2%	2%
Swayimane	2%	2%	2%	2%	2%	2%	2%
Table Mountain	4%	4%	4%	4%	4%	5%	4%
Whispers	3%	3%	3%	3%	3%	3%	3%
Camperdown	19%	7%	12%	12%	12%	13%	12%
Birnoum Wood	8%	7%	4%	4%	4%	5%	4%
Claridge	8%	4%	9%	9%	9%	9%	9%
Efaye	1%	13%	7%	7%	7%	7%	7%
Cuphulaka	0%	0%	0%	0%	0%	0%	0%
Mayizekanye	2%	1%	1%	1%	1%	1%	1%
Mpolweni	5%	5%	1%	1%	1%	1%	1%
<b>Collection Rate</b>	<b>5%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>	<b>5%</b>	<b>4%</b>

Table 28: Percentage Collection of Water Schemes taken over from Umqeni Water

### 13.2 Outstanding Debtors

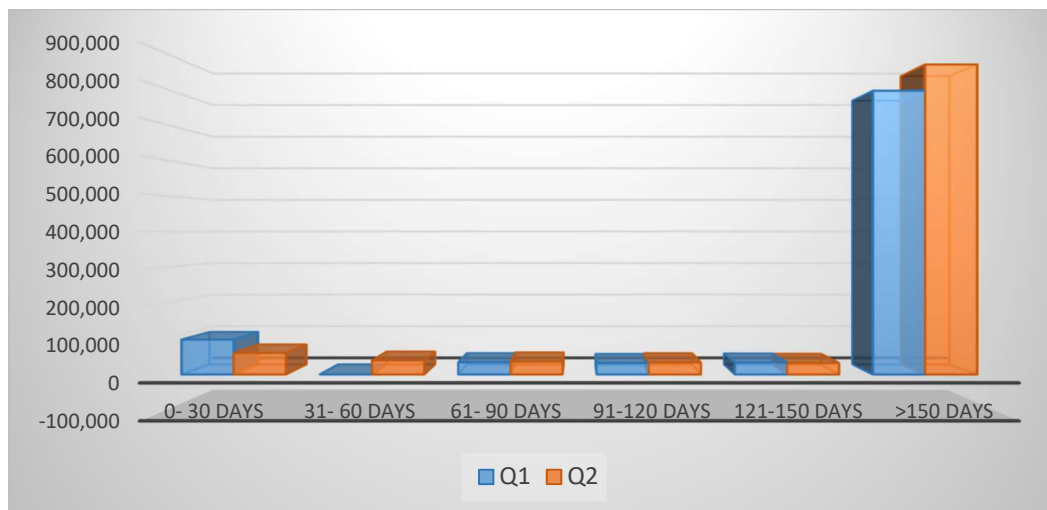
The debtors balance as at 31 December 2023 amounted to **R 1.067 billion**. A total of **R 932 million** or **87%** relates to amounts owing for more than 90 days. The provision of doubtful debts is at a total of **R 842.7 million**. The amounts will not be written off until such a time that all efforts have been exhausted to recover the debt in line with the Credit Control and Debt Collection Policy.

Debtors Age Analysis By Customer Group			
Category	Total	Total > 90 days	% > 90 days
Organs of State	40,562	26,788	66%
Commercial	34,380	21,553	63%
Households	875,413	780,423	89%
Other	116,693	103,572	89%
<b>Total</b>	<b>1,067,048</b>	<b>932,336</b>	<b>87%</b>

*Table 29: Debtors per category as at 31 December 2023*

Debtors Age Analysis	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
	R'000	R'000	R'000	R'000	R'000	R'000
0- 30 days	56,424	63,916	97,543	64,355	97,237	59,809
31- 60 days	40,049	47,176	-36	38,369	185	38,813
61- 90 days	34,883	36,629	33,909	34,698	34,390	36,091
91-120 days	45,592	34,441	31,642	32,720	32,602	33,484
121-150 days	42,129	45,002	33,005	30,221	31,941	31,889
>150 days	724,227	762,147	793,415	816,923	839,531	866,962
<b>TOTAL</b>	<b>943,304</b>	<b>989,311</b>	<b>989,478</b>	<b>1,017,286</b>	<b>1,035,886</b>	<b>1,067,048</b>
<b>% &gt; 90 days</b>	<b>86%</b>	<b>85%</b>	<b>87%</b>	<b>86%</b>	<b>87%</b>	<b>87%</b>

*Table 30: Debtors Age Analysis as at 31 December 2023*



*Graph 10: Comparison of Q1 and Q2 Debtors Age Analysis*

Customer	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Balance
5922411911	239.34	563.16	243.63	237.67	562.45	237.77	18,228.90	20,312.92
5922411528	1,532.03	960.25	1,352.27	1,106.07	1,338.51	632.22	38,300.75	45,222.10
5922721404	616.76	616.76	621.19	609.48	613.66	609.90	31,978.34	35,666.09
5922316386	1,430.36							1,430.36
5922111502	1,332.35	2,219.79	21,035.20					24,587.34
5922251794	84.94	181.97						266.91
592227305	3,376.87	1,008.70	2,996.65	1,237.12	1,181.66	1,045.61	9,958.43	20,805.04
5922711631	735.77	936.54	949.45	1,324.84	907.00	2,017.70	4,263.01	11,134.31
5922262141	1,141.92	1,141.92	1,143.60	1,125.51	1,126.66	1,118.18	33,925.54	40,723.33
5922193001	691.89	691.89	692.60	681.82	682.18	676.97	17,769.34	21,886.69
5922411939	749.48	749.48	752.10	739.39	741.68	736.47	26,867.20	31,335.80
5922645000		(24.58)						(24.58)
5922314131							73.95	73.95
5922232755	(139.85)							(139.85)
5922411620	826.37	826.37	831.56	816.29	821.13	815.92	37,619.81	42,557.45
5922711578	114.37	186.87	165.07	233.70	233.08	279.76	4,110.68	5,323.53
5922274100	87.77							87.77
5922111593	87,382.76	5,012.91	1,055.19	2,838.17	3,892.68	2,307.55	42,501.93	144,991.19
5922192292	693.18	693.18	693.92	683.10	683.50	678.29	18,974.19	23,099.36
5922711660	3,019.04	2,353.47	2,701.22	3,363.63	1,571.60	2,335.88	117,913.59	133,258.43
5922226809	1,155.27	1,155.27	1,157.39	1,138.86	1,140.45	1,131.98	37,771.79	44,651.01
5922262474	1,161.34	1,161.34	1,163.68	1,144.94	1,146.74	1,138.26	38,803.06	45,719.36
5922192290	738.31	738.31	740.56	728.22	730.14	724.93	25,779.26	30,179.73
5922411734	813.29	813.29	818.03	803.20	807.61	802.40	36,601.30	41,459.12
5922213319	1,228.70	1,231.72	1,278.90	1,243.47	1,292.99	1,292.99	154,272.66	161,841.43
5922113000	479.97	934.43	500.32	661.46	520.86	516.73	8,860.34	12,474.11
5922711840							(749.41)	(749.41)
5922317749	3,397.66	1,733.46	4,304.98	2,217.54	2,768.71	836.12	72,416.66	87,675.13
5922213198	2,750.49	2,961.60	1,616.15					7,328.24
5922741014	522.94	537.14	569.73	565.53	613.72	613.72	88,294.58	91,717.36
5922193002	689.80	689.80	690.45	679.73	680.02	674.81	17,502.63	21,607.24
5922193000	694.24	694.24	695.04	684.17	684.61	679.40	18,075.44	22,207.14
5922251800	1,624.93							1,624.93
5922213962	1,107.31	638.24						1,745.55
<b>Totals:</b>	<b>120,279.60</b>	<b>31,407.52</b>	<b>48,768.88</b>	<b>24,863.91</b>	<b>24,741.64</b>	<b>21,903.56</b>	<b>21,903.56</b>	<b>1,172,079.08</b>

Table 31: Age analysis for customers grouped as UMDM staff members as at 31 December 2023

Customer	Current	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	Balance
592226194	539.91	539.91	545.15	539.13	540.80	535.59	3,352.08	6,592.57
5922193491	2,479.40	40,668.22	1,949.80	40,286.88	120,752.63	814.53	26,613.72	233,565.18
5922275001	379.74	751.00	1,371.92	804.55	153.08	170.35		3,630.64
<b>Total:</b>	<b>3,399.05</b>	<b>41,959.13</b>	<b>3,866.87</b>	<b>41,630.56</b>	<b>121,446.51</b>	<b>1,520.47</b>	<b>1,520.47</b>	<b>243,788.39</b>

*Table 32: Age analysis for customers grouped as Councillors as at 31 December 2023*

A circular was circulated to all staff notifying of the Section 10 of Schedule 2 of the Municipal Systems Act which indicates that staff debt owing in excess of 90 days in contravention of the said Act. The circular requested that all staff owing in contravention of the Act must make arrangements for payment within seven days (7), failing which will result in the automatic deduction of owed amounts from their salaries as permitted by the Act.

A list of employees that did not make payment arrangements is currently being finalised for submission to Payroll.

## PART 3 MID- YEAR PERFORMANCE REPORT ON 2023/2024 SDBIP

### Introduction

The uMgungundlovu District Municipality Mid-Year Performance Report is hereby submitted in terms of uMgungundlovu Municipality Performance Management System Policy and Procedure as adopted by Council.

The purpose is to report regarding the progress made with the achievement of key performance indicators and targets, development priorities and objectives as determined in the approved Service Delivery and Budget Implementation Plan (SDBIP) for the Mid-Year of 2023/2024 financial year. It outlines the performance of the municipality against the targets and objectives as set out in the Integrated Development Plan (IDP) of the municipality.

### Legislative Provisions

This report is prepared quarterly in line with Section 52 (d) of the Municipal Finance Management Act (Act 56 of 2003) together with Section 41 (e) of the Municipal Systems Act (Act 32 of 2000).

The SDBIP is defined in terms of Section 1 of the Municipal Finance Management Act (MFMA), No. 56 of 2003, and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1)(e) of the Municipal Systems Act (MSA), NO 32 OF 2000, prescribes that a process must be established of regular reporting to Council, structures of council etc. This process is detailed in the Performance Management Framework of the Municipality.

## BACKGROUND

The Municipal Systems Act (MSA of 2000) mandates municipalities to establish a Performance Management System, and the Planning and Performance Management Regulations of 2001 describes the municipality's performance management system as consisting of a framework that articulates and represent how the municipality's cycle and processes of performance planning, monitoring, measurements, review, reporting and improvements will be conducted, organised and managed and to determine the roles of different stakeholders.

This Mid-year SDBIP performance report covers the period **01 July to 30 December 2023** and the purpose of the report is to present performance for this period as per the approved service delivery and budget implementation plan (SDBIP) for 2023/2024 financial year.

### Analysis Indicators

Target achieved & Exceeded	Set Target per indicator was achieved above the stated number / percentage 100% > Actual/Target
Target Achieved	Set target per indicator was achieved and relevant POE was submitted. Actual/Target = 100%
Target Partially Achieved	Target partially achieved – Set target per indicator was partially achieved (50% or more done but less than 100%) and relevant Partial POE were submitted 50% > = Actual/Target < 100%
Target Not Achieved	Performance has not been met 0% > = Actual/Target < 50%
N/A	Not applicable– KPI does not have a set target for the quarter

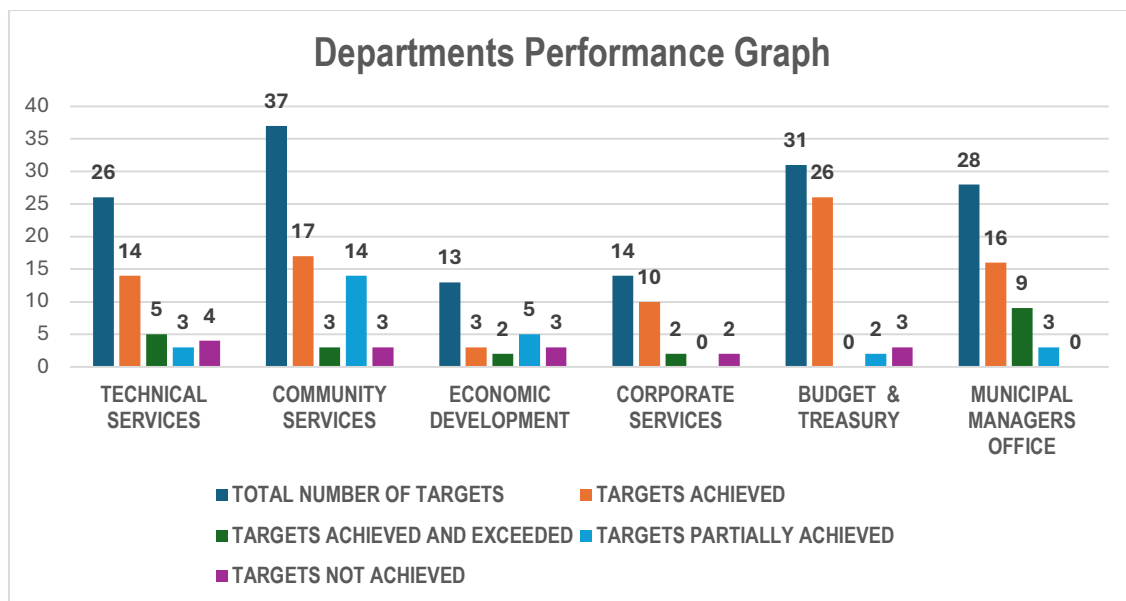
## 14. Organisational Performance Summary

- The report covers the following departments within the municipality which made up the organisational report:
  - a) Technical Services
  - b) Community Services
  - c) Economic Development and Planning
  - d) Budget and Treasury Office
  - e) Corporate Services
  - f) Municipal Managers Office
- uMgungundlovu District municipality's Organisational Scorecard continues to be structured according to the six prescribed National Key Performance Areas (KPA's). These are:
  - a) Basic Service Delivery
  - b) Local Economic Development
  - c) Institutional Transformation & Development
  - d) Financial Viability & Management
  - e) Good Governance & Public Participation
  - f) Cross cutting issues

The UMDM overall performance for Mid-year is 72% and that reflected an improvement compared to Mid-year performance assessment of the prior year. Reasons for variances together with corrective measures were stated for underperformance. The overall performance is outlined below.

For the period under review a total 149 planned targets were recorded and performance is summarised in the table below.

Total Number of Targets	Total Number of Targets reported	Number of Targets Achieved	Number of Targets Achieved and Exceeded	Number of Targets Partially Achieved	Number of Targets Not Achieved	Number of targets N/A for Quarter under review	Overall Organisational Performance
149	149	89	18	27	15	30	72%
100%	100%	60%	12%	18%	10%	0%	



The table and graph above demonstrate the summary of the overall performance of the Municipality for the Mid Year of the financial year ending 30 December 2023. This also gives a picture of how the Municipality has performed for the quarter under review. This also summarises that out of the total of 149 Key Performance targets set for the Mid Year, the UMDM managed to achieve 89 key performance targets, 18 of them were achieved and exceeded, 27 were partially achieved, 15 not achieved and 30 were not due for the quarter under review.

## 15. Organisational Departmental Performance Summary

DEPT/ KPA	TOTAL NO. OF TARGETS	TARGETS REPORTED	TARGETS ACHIEVED	TARGETS ACHIEVED AND EXCEEDED	TARGETS PARTIALLY ACHIEVED	TARGETS NOT ACHIEVED	N/A	% ACHIEVED
TECHNICAL SERVICES	26	26	14	5	3	4	1	73%
COMMUNITY SERVICES	37	37	17	3	14	3	6	54%
ECONOMIC DEVELOPMENT	13	13	3	2	5	3	1	38%
CORPORATE SERVICES	14	14	10	2	0	2	8	86%
BUDGET & TREASURY	31	31	26	0	2	3	8	84%
MUNICIPAL MANAGERS OFFICE	28	28	16	9	3	0	6	89%
OVERALL PERFORMANCE	149	149	86	21	27	15	30	72%

All key performance targets that were due for the mid-year were reported and the POEs were provided to support the achievement.

### Key Areas To Note

This section highlights the key areas for improving performance based on mid-year report to ensure that all targets are achieved as expected.

- To provide management and the main stakeholders of ongoing development interventions with indications of the extent of progress and achievement of objectives
- To monitor progress in relation to the use of allocated funds;
- To ensure that Auditors recommendations and comments are addressed and implemented to ensure credible report.
- To make adjustments during Mid-Year aligning with adjustment budget to achieve goals more effectively and efficiently;
- To continue adhering to SMART principles when setting key performance indicators, this will help to ensure that all set targets are effectively achievable.
- To ensure that the Municipality conducts ongoing monitoring engagements that will lead to the achievement of overall goals and objective.





## 14. Detailed SDBIP Mid-year Performance Report

DEPARTMENT: TECHNICAL SERVICES																									
IDP PRIORITY: WORK TOWARDS ELIMINATION OF BACKLOGS ON BASIC ACCESS TO ACHIEVE UNIVERSAL ACCESS																									
Function	KZN PGDS Goals	National KP A Ref	B2B Pillar	IDP / SD BIP Ref	Strategic Objective	Strategies	Project Name	Annual Key Performance Indicator / Output	Performance Measure/ unit of measure	Demand	Baseline	Backlog	Annual Target (2023/ 2024)	Mid-Year (July - Dec)	Mid-Year Performance Achievement	Status	Reasons for Variance	Planned Improvements	Expenditure for Mid-Year	POE Attached	Annual Budget	Budget Source	POE	Ward / Municipality	Responsible Unit
Water Provision	Strategic Infrastructure	Basic Service Delivery	Pillar 2: Delivering Basic Services – Infrastructure Delivery and maintenance and reduced losses wrt Water and Sanitation	TE C1, IDP REF TE C 1	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Nkanyezini Water - Construction of a 10ML reservoir and 9,2km of bulk pipelines and 49km reticulation pipelines.	Construction of the 10ML reservoir - 100% Construction of 9,2km of pipelines - 100% Construction of 49km of reticulation pipelines - 100%, 33 Valves and Chambers - 100%	Percentage KM	Construction of a 10ML reservoir, 9,2km of bulk pipelines, 49km reticulation pipelines and 71 valves and chambers.	Reservoir : 45.4% Bulk Pipeline s: 99.15% Valves and Chambers: 53.5%.	<b>10ML reservoir ir: 54.5%. Bulk pipelines es: +/- 100m. 0.85%. Reticulation pipelines es: +/- 49km - 100%. Valves and Chambers:45.5%.</b>	100% construction and commissioning completed by 30 June 2024	Overall construction at 60% Overall construction at 73%	Overall construction at 86%	Achieved and Exceeded	Additional funding received from MIG	N/A	22 822 245.28	Signed monthly reports	33 180 205	MIG	Signed monthly reports Completion certificate	uMkhambathi LM - Ward 3 & 5	Infrastructure Planning & Development



				TE C3, IDP REF TE C3	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Mpolweni, Thokozani and Claridge extension water supply scheme	Construction of 53km of pipeline - 100%. Completion of 1 reservoir	Percentage KM Number	Construction of 167km pipelines. Construction of a 3Ml concrete reservoir.	114km of pipeline s laid 68%. Reservoir: 75%.	Pipelines- 32%. Reservoir - 25%	100% construction and commissioning completed by 30 June 2024	Overall construction at 77% Overall construction at 85%	Overall construction at 93%	Achieved and Exceeded	Additional funding received from MIG	N/A	23 117 244.96	Signed monthly reports	40 075 173	MIG	Signed monthly reports Completion certificate	Mshwathi LM Ward 10	Infrastructure Planning & Development
				TE C4, IDP REF TE C4	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	uMshwathi Slum - Trustee Water Supply Scheme Phase 1	Installation of 95 connections: 100%. Completion of Reservoir: 100%. Completion of Chambers: - 100% completion.	Percentage Number	Construction of: +/- 16.0 km of pipelines. 695 connections. 500kl reservoir. Chambers.	Pipelines: 16km completed - 100%. Connections: 600 complete 86%. Reservoir: 90%. Chambers: 52%	Connections: 95No or 14%. Reservoir: 10% Chambers: 48%	100% construction and commissioning completed by 30 June 2024	Appointment of Engineers and Contractor Complete assessment of the completed work and confirmation of the remaining scope.	Appointment of Engineers and Contractor has been done  Complete assessment of the completed work - done and confirmation of the remaining scope - done.	Achieved	N/A	N/A	0	Letter of Appointment of consultant. Tender invitation document detailing the remaining scope of work.	7 686 123	MIG	Signed monthly reports Completion certificate	Mshwathi LM Ward 9	Infrastructure Planning & Development
				TE C13	To ensure provision of services	Implementation of infrastructure projects	Greater Efayere water supply scheme	100% completion of 43 chambers, 670 yard	Km Number	Construction of 157,4km of pipelines. Construction of	Pipelines: 226 km complete. Reservoirs/Tanks:	96% construction and commissioning complete.	100% construction and commissioning compl	Overall construction at 98% Overall construction	Overall construction at 100%	Achieved	N/A	N/A	6 257 767.34	Signed monthly reports . Completion	4 404 650,00	WSIG	Signed monthly reports Completion	Umshwathi LM Ward 3 and 4	Infrastructure Planning & Development



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				IDP REF, TEC 47.1 ASD BIP REF 12	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Installation of Boreholes and Development of springs Project. Under <b>WSIG</b> Funding	100% Completed 35 Boreholes and 5 Spring Development Project	Percentage Number	Installation of 35 boreholes and development of 5 springs.	Project approval	Installation of 35 boreholes and development of 5 springs.	100% construction and commissioning completed by 30 June 2024	Appointment of the Contractor Project handover and 10% completion	Panel of Contractors Tender at Evaluation Stage with SCM is done Appointment of the Contractor is done Project Inception Handover 10%	Achieved	N/A	N/A	5 092 841.50	Consultant Appointment letter and Contractor Appointment letter.	R22 146 555,00	WSIG	Signed close out report.	Richmond LM, Ward 2,5,6 & 7 Mkhamathi LM, Ward 2, 3 & 5 Impendle LM Ward 1, 4 & 5 uMngeni LM, W 4 Mkhamathi ni Ward 2,3 & 6 Mpofana LM, W 1 & 4	Infrastructure Planning & Development
				TEC 5	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Impendle bulk	Construction tender approval	Approved detailed design report and completed construction tender document	Secondary Bulk Mains and Storage reservoirs in Impendle LM	Project approval	Secondary Bulk Mains and Storage reservoirs in Impendle LM	Detailed design and construction tender documentation approved by 30 June 2024	Procurement of Professional Services Provider (consulting engineers) Approved inception report.	Appointment of Engineers has been done Inception report was approved	Achieved	N/A	N/A	0	Inception minutes and report	7 089 153	MI G	Approved detailed design report and Phase 1 construction tender document.	Impendle LM Wards 3, 4 & 5	Infrastructure Planning & Development



				TE C1 2	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Nadi Reticulation Phase 1	Construction tender approval	Approved detailed design report and completed construction tender document	Construction of 23.4km of pipelines - Construction of a 50KL RC BPT Construction of 75 Valves and Chambers. Yard Taps : 105 Taps	Project approval	Construction of 23.4km of pipelines - Construction of a 50KL RC BPT Construction of 75 Valves and Chambers. Yard Taps : 105 Taps	Detailed design and construction tender documentation approved by 30 June 2024	Procurement of Professional Services Provider (consulting engineers) - 100% Approved inception report.	Professional service Provider - Engineering Consultant appointed on 15 September 2023 - 100% Inception report was approved	Achieved	N/A	N/A	3 632 048.25	Inception report	3 178 718	W SI G	Approved detailed design report and Phase 1 construction tender document.	Umshathi LM Ward 3	Infrastructure Planning & Development
				TE C2 2	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Mpofana bulk connection and Bruntville/Phumlas upgrade	50% Completion of the bulk water infrastructure upgrade from Bruntville to Mooi River Town.	Percentage	Upgrading of the bulk water infrastructure serving the town of Mooi River and townships of Bruntville and Phumlas. - Upgrade the high lift pump station for the Phumlas elevate	Project approval	Upgrading of the bulk water infrastructure serving the town of Mooi River and townships of Bruntville and Phumlas. - Upgrade the high lift pump station for the Phumlas elevate	Construction project 50% completed by 30 June 2024	Procurement of Professional Services Provider (consulting engineers) - 100% Approved detailed design report and construction tender document 100%	Professional service Provider - Engineering Consultant appointed on 11 September 2023 - 100% Design report submitted and waiting for approval.	Partially Achieved	Engineers were appointed late, hence delays	Meeting has been done to align with the project.	1 253 501.14	Appointment letter and design report	20 338 098	W SI G	Appointment letter Signed monthly reports	Umshathi LM Ward 1, 2 & 3	Infrastructure Planning & Development

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				TE C 10	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Manyav u	Finalized As Built drawings and Close out reports - 100%	Final close out report	As Built drawings and Close out reports	Manyav u reticulation project - complete	None	Finalized As Built drawings and Close out reports - 100% by June 2024	Draft As Built Drawings - 50% Final As Built Drawings - 100%	Final As Built Drawings - 100%	Achieved	N/A	N/A	0	Copy of Drawings register - indicating handover of all As-built drawings.	434 783	MI G	Close report and AS Built drawings and Asset Register	Mkhamathi ward 2&5	Infrastructure Planning & Development
				TE C 20	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Development of pumpstation refurbishment business plan	Develop and submit business plan for funding approval	Council Approved Business Plan submitted to DWS	None	None	None	Developed and submitted business plan for funding approval by 31 March 2024	Draft Business Plan developed and submitted to the Portfolio Committee	Business Plan still under development and has not been submitted to Portfolio Committee	Not Achieved	Scope still under verification for different pump stations.	Verification of pumpstation requirements	0	N/A	Salaries	N/A	Final Business Plan, Council Reports, and proof of submission to DWS	uMngeni, Impendle, Mpofana, Richmond, Mkhamathi, uMshwathi	Infrastructure Planning & Development
				TE C 25	To ensure provision of services in	Implementation of infrastructure projects through	Bulk services provision for housing development (Khayelisha,	Council Approved Business Plan for Bulk	Council Approved Business Plan	Bulk water provision	None	Bulk water provision	Developed and submitted and Business Plan	Procurement of Professional Services Provider	Procurement of Professional Services Provider	Not Achieved	Consultant Engineers under objection	Tender evaluation to be revised	0	Appointment letter	2 000 000	Internal	Final Business Plan and Council Resolution	uMngeni LM	Infrastructure Planning & Development



					sustainable manner.	h conditional grants	Hillside, Sedara, Lutchnans farm, Hilton Phase 4)	services provision on housing development					for Bulk services provision on housing development to Council for approval by June 2024	(consulting engineers)  Desktop study - 100% complete	(consulting engineers)  Desktop study - not complete										
Rural Road Management	Strategic Infrastructure	Basic Service Delivery	Pillar 2: Delivering Basic Services - Infrastructure Delivery and maintenance wrt Roads	TEC 15 IDP REF TEC14	Rural roads study to inform road maintenance	Assessment of road conditions using conditional grants	Rural Roads Asset Management System - Assessment of the condition of rural roads	Collection of road condition data in uMngeni, Msunduzi, Impendle and Mpofana. Burrow pit database in all seven LMs	Kms of roads assessed	Visual Road Condition assessment of roads in all 7 Local Municipalities	Visual Road Condition Assessments to be conducted in uMngeni, Mpofana, Impendle and Msunduzi	Collection of road condition data in uMngeni, Msunduzi, Impendle and Mpofana. Burrow pit database in all seven LMs	Visual Road condition assessments to be conducted in Mpofana, uMngeni, Msunduzi and Impendle LMs by 30 June 2024. Burrow pit database to be compiled by 30 June 2024	Visual Road condition assessment in uMngeni	Visual Road conditions assessments done in Msunduzi	Achieved	N/A	N/A	507 108.53	Monthly Reports	2 363 478	RRAMS	assessment reports and data	uMngeni LM All Wards, Msunduzi LM All Wards, ImpendleLM All wards, Mpofana LM All wards	Technical Support Services





				TE C 16 IDP REF TE C16	To manage and facilitate integrated transport planning and strategy	Coordinate the development and implementation of regional transport strategy to facilitate regional integration	Development of comprehensive integrated transport plan	Developed and submitted business plan for funding approval of the CIP to DOT	Council Approved Business Plan submitted to Department of Transport	None	None	None	Developed and submitted business plan for funding approval of the CIPT to DOT by 31 March 2024	Draft Business Plan developed and submitted to the Council	Draft Business Plan not developed and submitted to the Council	Not Achieved	This is a new portfolio to be investigated within Technical Services	Investigation into the National Land Transition Transportation Act will be done	0	N/A	N/A	N/A	Final Business Plan, Council Reports, and proof of submission to DOT	uMngeni, Impendle, Mpofana, Richmond, Mkhambathi, uMshwathi	Technical Support Services
Sanitation	Strategic Infrastructure	Basic Service Delivery	Pillar 2: Delivering Basic Services – Infrastructure Delivery and maintenance and reduced losses wrt Water	TE C 16-23	To ensure provision of services in sustainable manner.	Implementation of infrastructure projects through conditional grants	Installation of VIP toilets	Installed and Completed 746 VIP Toilets within uMgungundlovu District Municipality	Number	VIP toilets completed within uMDM	VIP toilets completed within uMDM	746	Installed and Completed 746 VIP Toilets within uMgungundlovu District Municipality by 30 September 2023	Installation of 68 VIP toilets in uMshwathi, 204 VIP toilets in Impendle, installation of 198 VIP toilets in Mkhambathi, 48	Installation of 0 VIP toilets in uMshwathi, 0 VIP toilets in Impendle, installation of 0 VIP toilets in Mkhambathi, 172 VIP toilets	Partially Achieved	Delay on delivery of material on site.	Prior ordering of material before commencement of works.	741 733.46	Invoices and coordinates	R13 468 477	MI G	Invoices; close out report	uMshwathi LM Ward 7	Infrastructure Planning & Development

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				Pillar 2: Delivering Basic Services – Free Basic Services and Indigent Register	TE C2 7, IDP REF TE C1 6	To provide access to sustainable quality drinking water	Ensure availability of water tankers and static tanks	Provision for water services via Water Tankers to 6 LM's	Delivery of 302 940 kl to 6 LM'S through water tanker trucks hired and deployed for water delivery	Volume of Water in KL	302 940kl	0 KL of water distributed	None	Delivered 302 940 kl to 6 LM's through water tanker trucks hired and deployed for water delivery by 30 June 2024	76 950 kl water to be delivered	158 362 kl water delivered	90 894 kl water to be delivered	67 468 kl water delivered	Partially Achieved	Rain & Breakdowns	standby trucks were available in cases of breakdowns	22 560 648.31	Water Point Bulk Meter Reading (Meter photos)	R 56,86 2,000	Internal	Water Point Bulk Meter Reading (Meter photos)	Mpofana LM, Umngeni LM, uMshwathi LM, Mkhambathi ni LM, Richmond LM, Impendle LM	Infrastructure, Operations & Maintenance
				Pillar 2: Delivering Basic Services – Infrastructure Delivery and maintenance and reduced losses wrt Water and Sanitation	TE C 28 IDP REF TE C 17, 18 & 19	To ensure provision of services in sustainable manner.	Ensure that all pump stations are maintained on a regular basis	Provision of Electrical and mechanical maintenance services	Number of Routine and preventive maintenance of equipment and plant according to the Maintenance programme for the year for (Mkhambathi ni, uMngeni, Richmond, Mpofa	Number of days	(Mkhambathi ni= 48 days, uMngeni =144 days, Richmond =240 days, Mpofana=156 days, Impendle=240 days, uMshwathi= 144 days)	0	None	Routine and preventive maintenance of equipment and plant according to the Maintenance programme for the year (Mkhambathi ni= 48 days, uMngeni =144 days, Richmond =240	Routine and preventive maintenance of equipment and plant according to the maintenance programme for the year (Mkhambathi ni= 12 days, uMngeni = 36 days, Richmond =60 days,	Routine and preventive maintenance of equipment and plant according to the maintenance programme for the year (Mkhambathi ni= 13 days, uMngeni = 33 days, Richmond =66 days,	Achieved	More day in Impendle due to river abstraction and water quality resulting to frequent servicing of pumps.	N/A	8 347 451.46	Signed Maintenance Register and incident register	R 16,49 2,671	Internal	Signed Maintenance Register and incident register	uMngeni, Impendle, Mpofana, Richmond, Mkhambathi ni, uMshwathi	Infrastructure, Operations & Maintenance		

[illegible]

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														tic compliance = 99.7% and operational compliance = 94.15 %											
				TE C30, IDP REFTEC 21	To provide access to sustainable quality drinking water	Ensure water quality monitoring regularly	Water treatment chemicals	Number of kg of Water Treatment Chemicals purchased	Number	Sustainable water supply	None	0 Kg	36 000 kg of Water Treatment Chemicals purchased by 30 June 2024	Purchase 9000kg of water treatment chemicals purchased by 30 June 2024	32 250 kg of chemicals purchased  19 950 kg of chemicals purchased as at the December 2023  12 300 kg purchased as at the end of September 2023	Achieved and Exceeded	Usage of chemicals depend on the quality of raw water quality	N/A	R245 019.00	Invoices	R842 400,00	Internal	Invoices for chemicals purchased Signed stock taking report	uMngeni, Impendle, Mpofana , Richmond, Mkhambathi ni, uMshwathi	Scientific Services
				TE C 34	To ensure the final effluent meet the discharge limits	Ensure monitoring of waste water quality regularly	Wastewater Effluent Quality Compliance in line with Water Use Licence and/or General Authoriz	Percentage of Waste water Works Final Overall Effluent Quality	Percentage	None	80%	None	Waste water Works with overall waste water quality compliance of 80% by 30	Waste water Works Final Overall Effluent Quality Compliance of 80% (July	94.5% overall Effluent quality compliance as at the end of August 2023	Achieved and Exceeded	Excellent results	N/A	R22 370 867.09	Waste water quality Reports	R 63,180,000.00	Internal	Monthly Wastewater quality reports	uMngeni LM, Mpofana, Richmond Mkhambathi ni, uMshwathi	Scientific Services



						ation Require ments.	Compli ance					June 2024	2023 - August 2023)  Waste water Works Final Overall Effluen t Quality Compli ance of 80% (Septe mber 2023 - Novem ber 2023)	The overall effluen t compli ance for Octob er & Novem ber 2023 is 96.4%											
Water Conservation and water demand management	Strategic Infrastructure	Basic Service Delivery	Pillar 2: Delivering Basic Services – Infrastructure Delivery and maintenance and reduced losses wrt Water and Sanitation	TE C 30	Ensure that water losses is reduced to a minimum standard	Monitoring of bulk water meters and pressure management	Compilation and submission of water balance report to DWS.	Number of monthly Water Balances reports completed	Number	12	0	12	12 x monthly Water Balances reports completed by 30 June 2024	6 x monthly Water Balances reports	6 x monthly Water Balances reports	Achieved	N/A	N/A	N/A	Water Balance sheets	N/A	N/A	12 x monthly Water Balances reports.	All 6 LM's	Water Conservation and Water Demand Management
				TE C 30 A	Ensure that water losses is reduced to a minimum standard	Monitoring of bulk water meters and pressure management	Development of Non-Revenue Water Reduction Strategy	Approved Non-Revenue Water Reduction Strategy	Approved Non-Revenue Water Reduction Strategy	None	0	None	Approved Non-Revenue Water Reduction Strategy by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Invite, Attendance register	N/A	Water Conservation and Water Demand Management



				TE C 32	Ensure that water losses is reduced to a minimum standard	Monitoring of bulk water meters and pressure management	Reduction of non-revenue water	Reduction of non-revenue water by 4%.	Percentage	30%	55%	25%	non-revenue water reduced by 4% by 30 June 2024	Reduction of non-revenue water by 4%.	Reduction of non-revenue water by 4% not done	Not Achieved	High water losses in the system	More resources to be deployed in WCW DM unit	R 0.00	Water balance Report	N/A	N/A	Water balance report	uMngeni, Impendle, Mpofana, Richmond, Mkhambathi ni, uMshwathi	Water Conservation and Water Demand Management
				TE C 33	Ensure that water losses is reduced to a minimum standard	Monitoring of bulk water meters and pressure management	Development of water conservation and water demand business plan	Developed and submitted business plan for funding approval	Council Approved Business Plan submitted to DWS	None	None	None	Developed and submitted business plan for funding approval by 31 March 2024	Draft Business Plan developed and submitted to the Portfolio Committee	Business Plan developed and submitted to the Portfolio Committee	Achieved	N/A	N/A	N/A	Council Resolution	N/A	N/A	Final Business Plan, Council Reports, and proof of submission to DWS	uMngeni, Impendle, Mpofana, Richmond, Mkhambathi ni, uMshwathi	Water Conservation and Water Demand Management

## DEPARTMENT: COMMUNITY SERVICES

## IDP PRIORITY : INTERVENTIONS TO ENSURE ENVIRONMENTAL SUSTAINABILITY AND RESILIENCE TO FUTURE SHOCKS





Function	KZN PDS Goals	National KPA Ref	B2B Pillar	IDP / SD BIP Ref	Strategic Objective	Strategies	Project Name	Annual Key Performance Indicator / Output	Performance Measure / unit of measure	Demand	Baseline	Backlog	Annual Target (2023/2024)	Mid-Year (July - Dec)	Mid-Year Performance Achievement	Status	Reasons for Variance	Planned Improvements	Expenditure for Mid-Year	POE Attached	Annual Budget	Budget Source	POE	Ward / Municipality	Responsible unit
Environmental Health	Human and Community Development		Pillar 3: Good Governance – Compliance with legislation and by-laws	Com 1	Ensure that factors in the environment that could adversely affect human health are assessed, corrected, prevented, and controlled to create health supportive environments and safeguard the health of the district	To implement annual operational plan to guide delivery of municipal health services	Food Safety – Monitoring	Number of samples taken from food suppliers, restaurants, dairies, and food poisoning outbreaks	Number	120	0	120	120 x Food Samples - taken within the district by 30 June 2024	60 x Food Samples - taken within the district	63 x Food Samples - taken within the district  30 x Food Samples - taken within the district 33 x Food Samples - taken within the district	Achieved	Need for additional samples	Nil		Laboratory reports	R50 000,00	Internal	Laboratory Reports payment voucher	All LMs except Msunduzi LM	Social Services

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				Com 9	To implement integrated waste management plan of the municipality	To implement the annual targets of the IWMP	Development of District Landfill Site and other advanced solid waste management infrastructure and facilities	Waste Management License application completed and Scoping Report for WML process is completed	Approved Waste Management License application	1	0	1	Approved Waste Management License application by 30 June 2024	Advertise tender for Service Provider to undertake a waste management license for landfill site, compost facility and waste transfer facility	Tender has not been advertised	Award Tender for Waste Management License Process not done	Not Achieved	After discovering that the Msunduzi LM was also seeking to license a landfill site to serve the same LMs that the uMDM license sought to develop a landfill site, the matter was placed on the agenda of the two DDM meetings. Msunduzi LM has not been available to meet and	The Manager responsible for intergovernmental management and the DDM process is working with Community Services Department to set up a high level meeting with the Msunduzi LM to resolve the challenges facing this project	R0	Report on Challenges and Solutions to Waste Management License for a District Landfill Site. Communications with AHOD and Manager Intergovernmental Relations	R500 000,00	Internal	Tender for Service Providers Award Letter. Waste Management License (WML) Application. Scoping Report on WML process	All LMs	Social Services
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Cemetery and Crematoria	Spatial Equity	Basic Service Delivery	Pillar 2: Delivering Basic Services - Fundable consolidated infrastructure plans. Pillar 3: Good Governance – Compliance with legislation and by-laws	Com 11	To implement the integrated cemetery and crematoria plan	To develop integrated cemetery and crematoria Plan	District Task Team on Cemeteries and Crematoria is functional	Number of District Task Team meetings and Site Visits done	Number	1	0	1	6X District Task Team meetings and Site Visits done by 30 June 2024	3 X meetings	2X meetings 1 x meeting held on the 10 August 2023 1 Meeting for District Task Team meeting and Site Visit done	Partially Achieved	Meetings scheduled for September could not sit due to the ill health	Meetings to be held in the next quarter	Nil	Invitations, Agenda, Minutes and attendance register	N/A	N/A	Invite, Agenda and Minutes of DTT on cemeteries meetings Quarterly Status of uMDM Cemetery and Crematoria Reports	All LMs	Social Services
				Com 12	To implement the integrated cemetery and crematoria plan	To develop integrated cemetery and crematoria Plan	App for cemetery and crematoria management	Cemetery and Crematoria Management App is acquired and operational and bylaw approved and gazetted	Cemetery and Crematoria Management App acquired and operational and gazetted bylaw	1	0	1	Cemetery and Crematoria Management App acquired and operational in 1 LM within uMDM and gazetted By-Law by 30 June 2024	Advertise tender for the Cemetery and Crematoria App and develop Draft Cemetery By-law to establish digital burial records system Report to Council on Proposed By-Law to	TORs, Bid Procurement approval and Budget verification certificates have been submitted to SCM for tender processes to continue	Partially Achieved	Delayed SCM processes SCM received the TOR for the Bid in August and started engaging with user department on bid specifications in October and November and sent	Awaiting the Bid Spec committee to set up a meeting Bid Spec Committee has resolved to use the ITC panel to award this BID which is likely to shorten the evaluation and adjudication process	R0	Report on Proposed By-Law to regulate use of digital app across the uMDM. Budget Certification Document. Final Bid Document. Decision of Bid Spec Committee	R 1,000,000	Internal	BID documents, Award Letter, Register, Reports from App on burials, cremations, and available gravesites	Msunduzi LM	Social Services

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				Com 16	To align to the Provincial / District HIV/AIDS, STIs & TB Plan for 2023-2027 and implement programmes and projects aimed at reducing the burden of diseases in the district.	To implement and foster an enabling environment in the implementation of strategies, projects and programmes contained in the multi-stakeholder district implementation plan on HIV/AIDS, STIs & TB for 2023 – 2027	Support to NGOs on HIV/AIDS/STIs & TB response.	Number of NGOs supported through the DAC structure	Number	20	6	34	2x NGOs supported through the District Aids Council (DAC) structure by 30 June 2024	6	6x NGOs supported through the District Aids Council (DAC) structure by 30 June 2024  3x NGOs supported through the District Aids Council (DAC) structure by 30 June 2024  3x NGOs supported through the District Aids Council (DAC) structure	Achieved	Nil	Nil	R 6 900	Attend Attendance registers, photos, programme and report on support	R200 000,00	Internal	Meeting minutes of supported NGOs and attendance registers	All LMs	Social Services
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				Com 17	To align to the Provincial / District HIV/AIDS, STIs & TB Plan for 2023 -2027 and implement programmes and projects aimed at reducing the burden of diseases in the district.	To implement and foster an enabling environment in the implementation of strategies, projects and programmes contained in the multi-stakeholder district implementation plan on HIV/AIDS, STIs & TB for 2023 – 2027	Benchmarking best experiences on the HIV/AIDS/STIs & TB response.	Number of Identified and documented best experiences for the District AIDS Council within the District	Number	5	0	5	Identified and documented 2 best experiences for the District AIDS Council within the District by 30 June 2024	0	N/A	N/A	N/A	N/A	N/A	N/A	R50 000	Internal	Report on best experience/practices	All LMs	Social Services
				Com 18	To align to the Provincial / District HIV/AIDS, STIs & TB Plan for	To implement and foster an enabling environment in the implementation	Teenage / Learner Pregnancy & Substance Abuse Project - management	Number of Teenage / Learner Pregnancy & Substance Abuse Projects throughout	Number	7	2	5	7x Teenage / Learner Pregnancy & Substance Abuse Projects throughout uMgung	3	1 Drug Action Committee Meeting held on the 24 August 2023 and Teenage /	Partially Achieved	Programme implementation at Mkhambathi ni was dependent on LAC plans	Programme to be implemented in the next quarter (Q3)	31250	Programme and photos	R350 000	Internal	Attendance registers, report & photos	All LMs	Social Services

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				Com 19	To align to the Provincial / District HIV/AIDS, STIs & TB Plan for 2023 -2027 and implement programmes and projects aimed at reducing the burden of diseases in the district.	To implement and foster an enabling environment in the implementation of strategies, projects and programmes contained in the multi-stakeholder district implementation plan on HIV/AIDS, STIs & TB for 2023 – 2027	Men's Health Project - management and implementation of the HIV/AIDS, STIs & TB responses & social ills.	Number of person-centred health care models through out the uMgungundlovu District.	Number	7	0	7	7x person-centred health care models through out the uMgungundlovu District by 30 June 2024	3	1 (Q2)  0x person-centred health care models throughout the uMgungundlovu District (Q1)	Partially Achieved	There last minute changes by the DOH to the identified health facility at uMngeni where the programme was to be implemented. This therefore halted the implementation of the programme with not much that we could do as the programme needs to be implemented in a public	Further engagements with the DOH are ongoing to sort out the venue for the programme and its implementation in Q3	2866 7.50	Report to LM on project, programme, photos, and attendance register	R200 000	Internal	Attendance registers, report & photos	All LMs	Social Services
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Senior Citizens, Disabled persons	Human & Community Development		Pillar 1: Public participation programs	Com 21	Ensure that elderly persons and the disabled are active in sport and live healthy lifestyle	Implement the golden games for older persons revise rule book 2020/2025 and Implement games for disabled persons in line with the disability plan	Golden Games	Number of Golden Games event conducted and procurement of equipment & promotional material	Number	1	0	1	1x Golden Games event and procurement of equipment & promotional material by June 2024	1	1x Golden Games event and procurement of equipment & promotional material	Achieved	N/A	N/A	N/A	N/A	R150 000	Internal	Close out report, team list, attendance register, photos, Requisition, and payment voucher	All LMs	Social Services
					Ensure that elderly persons and the disabled are active in sport and live healthy lifestyle	Implement the golden games for older persons revise rule book 2020/2025 and Implement games for disabled persons in	Disability Games	Number of Disability Games event held and procurement of equipment & promotional material	Number	1	0	1	1x Disability Games event and procurement of equipment & promotional material by June 2024	1	1x Disability Games event and procurement of equipment & promotional material	Achieved	Nil	Nil	R40 988.53	Team list/attendance, photos, requisition, and payment authorization	R100 000,00	Internal	Team list / Attendance register, Photos, Report, Requisition, and payment voucher	All LMs	Social Services

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				To promote Arts and Culture for advancement of social cohesion and moral regeneration	Partner with sector departments and other stakeholders on Arts and Culture programmes and support and promote arts and cultural activities for moral regeneration of the district community	Awards and Achievements for Artists	Number of Awards and Achievements for Artists	Number	1	0	1	1X Awards and Achievements for Artists by December 2023	1	1X Awards and Achievements for Artists	Achieved	Nil	Nil		Attendance register, photos, report	R175 000	Internal	Attendance Register, Photos, Reports	All LMs	Social Services
Youth	Human and Community Development	Pillar 1: Public participation programs	Com 23	To harness the potential of young people to enable them to play a meaningful role in the	Capacitate young entrepreneurs through innovative workshops and Development of funding agency	Youth empowerment	Number of training sessions or workshops held	Number	7 LMs	0	7 LMs	4 training sessions / workshops conducted by 30 June 2024	2	2 training sessions or workshops held 1 Workshop conducted on the 08 August 2023 1x Youth	Achieved	Nil	Nil	R44 749.00	Programme, Attendance register, report	R200 000.00	Internal	Attendance register, training programs and report	All LMs	Social Services





					society for youth businesses								training conducted on the 30 October 2023												
				Com 24	To harness the potential of young people to enable them to play a meaningful role in the society	Capacitate young entrepreneurs through innovative workshops and Development of funding agency for youth businesses	Youth Month Celebration	Number of Youth summits hosted	Number	7 LMs	1	0	1 Youth Summit hosted by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	R300 000,00	Internal	Program and attendance register for the Youth Summit, draft program, and register for the steering committee and Report with pictures	All LMs	Social Services	
				Com 25	To harness the potential of young people to enable them to play a meaningful role in the society	Capacitate young entrepreneurs through innovative workshops and Development of funding agency for youth	Youth economic empowerment	Number of cooperatives supported	Number	7 cooperatives	0 cooperatives	7 cooperatives	2 x cooperatives supported by 31 December 2023	Identification of cooperatives to be supported	2 cooperatives supported	Achieved and Exceeded	Support offered to cooperatives was divided into two parts. One was capacity building in a form of works	Nil	R54 725.00	Report, programme, attendance register, photos	R200 000,00	Internal	Report	All LMs	Social Services

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Disaster Management	Environmental Sustainability	Cross Cutting interventions	Pillar 3: Good Governance – Compliance with legislation and by-laws	Com 30	To reduce the probability of disaster occurrence and ensure effective and appropriate disaster response and recovery	Establish the disaster management centre, promote disaster awareness, and take effective action during disasters	Implementation of pre-construction activities for the construction of the District Disaster Management Centre	CoGTA engaged on funding request. Project pre-construction activities completed (land survey, conveyancing, SPLUM A application, drawings / designs, land transfer, construction of a shelter for security guards, purchase of ablution facilities - container conversion, construction of septic tank and soak pit)	Number	District Disaster Management Centre	0	District Disaster Management Centre	CoGTA engaged on funding request. Project pre-construction activities completed (land survey, conveyancing, SPLUM A application, drawings / designs, land transfer, construction of a shelter for security guards, purchase of ablution facilities - container conversion, construction of septic tank and soak pit) by 31	Land survey, conveyancing, SPLUM A application, purchase of ablution facilities - container conversion, construction of a shelter for security guards, construction of septic tank and soak pit completed	Land survey completed. The Manager Security Services identified a prefabricated guardhouse which was purchased in the previous financial years and kept on the premises of Mi7 Security Company. Drawings / designs done; land transfer complete	Not Achieved	Procurement processes delayed the appointment of Service Provider to construct ablution facility and septic tank appointed, project implementation underway - to be completed before the end of Q2 of the current FY. The relevant person to comment on SPLUM A application from the Department of Education identified. Comments received in August 2023. Mkhambathini	R0,00	Email, designs	R2,500,000.00	Internal	Q1: Requisitions and payment vouchers. Copy of SPLUMA application, Q2: Requisition and payment voucher. Copy of land ownership from the Deeds Office Q3: Copy of correspondence with CoGTA	All LMs	Disaster Management Services
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				Co m 32	To reduce the probability of disaster occurrence and ensure effective and appropriate disaster response and recovery	Establish the disaster management centre, promote disaster awareness, and take effective action during disasters	Install lightning rods to reduce exposure of houses and buildings to lightning	Number of lightning rods installed	Number	50	15	35	50 x lightning rods installed by 30 June 2024	30 x lightning rods procured	15 x lightning rods procured Requisition done for 15 x lightning rods for Q2	Partially Achieved	Requisition done for 15 x lightning rods for Q2. SCM processes has been slow in appointing the Service Provider.	Invitation for quotations done and placed on the website, closing date is 9 January 2024 and it lightning rods are planned to be procured by the 3rd Quarter of the year for reporting	R0,00	Advert	R750 000,00	Internal	Requisition and payment voucher	All LMs	Disaster Management Services
				Co m 33	To reduce the probability of disaster occurrence and ensure effective and appropriate disaster response and	Establish the disaster management centre, promote disaster awareness, and take effective action during disasters	Promotional items for education and public awareness campaigns	Number of promotional items for education and public awareness campaigns procured	Number	4000 x branded lanyards, 4000 x branded keyrings and 8 x flipcharts	2000 x branded lanyards; 2000 x branded keyrings	2000 x branded lanyards; 2000 x branded keyrings	4000 x branded lanyards, 4000 x branded keyrings and 8 x flipcharts procured by 31 December 2023	4000 x branded lanyards, 4000 x branded keyrings and 8 x flipcharts procured	3000 promotional items procured in Q1. Requisition was done mid-quarter 2 for procurement of a balance of 1000 promotional items.	Partially Achieved	SCM processes have delayed the appointment of the Service Provider to supply 1000 promotional items (branded keyrings, lanyards)	SCM to speed up their procurement processes and this is planned to be completed by Quarter 3	R55 020,00	Purchase order, payment voucher	R120 000,00	Internal	Requisition and payment voucher	All LMs	Disaster Management Services





						recovery										ds, and flipcharts).										
					Com 34	To reduce the probability of disaster occurrences and ensure effective and appropriate disaster response and recovery	Establish the disaster management centre, promote disaster awareness, and take effective action during disasters	Emergency relief (blankets)	Number of blankets procured	Number	500	0	500	500 x blankets procured by 31 December 2023	500 x blankets procured	500 x blankets procured	Achieved	Nil	Nil	R167 500,00	Purchase order, payment voucher, invoices	R375,000.00	Internal	Requisition and payment voucher	All LMs	Disaster Management Services
					Com 35	To reduce the probability of disaster occurrences and ensure effective and appropriate	Establish the disaster management centre, promote disaster awareness, and take effective	Emergency relief (plastic sheets)	Number of plastic sheets procured	Number	500	200	300	500 x plastic sheets procured by 31 December 2023	500 x plastic sheets procured	430 x plastic sheets procured	Partially Achieved	Oversight. Requested the purchase of 180 plastic sheets instead of 250	Request for generation of requisition for purchase of 70 plastic sheets to address short fall done on 29 Sep 23.	R249 600,00	Purchase order, payment voucher, invoice	R410 000,00	Internal	Requisition and payment voucher	All LMs	Disaster Management Services

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## IDP PRIORITY: ACHIEVE ECONOMIC TRANSFORMATION AND JOB CREATION

Function	KZN PGDS Goals	National KPA Ref	B2B Pillar	ID P / S D B I P Ref	Strategic Objective	Strategies	Project Name	Annual Key Performance Indicator / Output	Performance Measure/ unit of measure	Demand	Baseline	Backlog	Annual Target (2023/2024)	Mid-Year (July - Dec)	Mid-Year Performance Achievement	Status	Reasons for Variance	Planned Improvements	Expenditure for Mid-Year	POE Attached	Annual Budget	Budget Source	POE	Ward / Municipality	Responsible Unit
PLANNING	Spatial Equity	Cross cutting interventions	Pillar 3: Good Governance	EDP1	To ensure sustainable and coordinated development throughout the UMDM	To support municipalities in the implementation of SPLUMA and Facilitate integrated spatial planning and land use management	Operational joint municipal planning tribunal	Number of Meetings of Operational (JMPT) Joint Municipal Planning Tribunal Committee as per Spatial Planning Land Use Management Act	Number	8* JMPT meetings to be held	0	8* JMPT meetings to be held for this period	8 x Meetings of Operational (JMPT) Joint Municipal Planning Tribunal Committee as per Spatial Planning Land Use Management Act by 30 June 2024	4x Meetings of Operational (JMPT) Joint Municipal Planning Tribunal Committee as per Spatial Planning Land Use Management Act	5 x Meetings of Operational (JMPT) Joint Municipal Planning Tribunal	Achieved and Exceeded	This target is overachieved due to the fact that there were Development Applications that were received by JMPT	N/A	47 211	Yes	R30 000	Internal	Attendance Registers, and / or resolutions of the JMPT	uMngeni Impepho ana Richmond Mkhambathi uMshathi	Development Planning



<b>ENVIRONMENTAL MANAGEMENT</b>	Environmental Sustainability	Crossing cutting interventions	Pillar 3: Good Governance	EDP 2	To ensure that natural capital of the District is restored and managed to optimally contribute to the wellbeing of its people	Manage and protect the natural environmental resources of the District	Review and update of Environmental Management Framework as per section 5 of National Environmental Management Act: EMF regulations 2010	EMF Decision Support Tool updated and reviewed	Reviewed EMF Decision support Tool	N/A	N/A	N/A	EMF Decision Support Tool updated and reviewed by 30 June 2024	1 x BSC Approved Tender Document to update and review EMF-DST	TOR's developed, formulation of tender process in progress Still on tender process	Not Achieved	Delays of procurement process	Fast tracking and streamlining of internal processes.	N/A	TOR's terms of reference, emails to SCM	R60 000,00	Internal	Quarterly progress reports	uMngeni Impeandle Mpofana Richmond Mkhambathini uMshwathi	Development Planning
<b>GIS</b>	Spatial Equity	Crossing cutting interventions	Pillar 3: Good Governance	EDP 3	Spatial Information Maintenance, Integration & Business Units User Support	To respond to effective and efficient decision support (Facilitate Integrated Land Management & Spatial Planning) across all	GIS Shared Services Support	Number of Monthly reports on GIS Shared Services Support submitted to EDP Committee	Number	12	12	0	12x Monthly reports on GIS Shared Services Support submitted to EDP Committee by 30 June 2024	6 x monthly reports to EDP Committee	3 x monthly reports to EDP Committee	Partially achieved	Portfolio Committee was only held during November, there were no scheduled portfolio committees during the month of December 2023.	Report will be tabled during third quarter and SDBLP will be revised since no committees seat during the month of December	N/A	Monthly EDP Reports	N/A	N/A	Monthly reports and EDP Committee noting & approvals	uMngeni Impeandle Mpofana Richmond Mkhambathini uMshwathi	Development Planning

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					District and Local Municipalities (Shared Services) with respect to planning and development.											as per December Meeting									
				EDP 6	Spatial Information Maintenance, Integration & Business Units User Support	To respond to effective and efficient decision support (Facilitate Integrated Land Management & Spatial Planning) across all Business Units of the District and	GIS Databases/Datasets Updates Acquisition	Number of Integrated and Updated Databases/Datasets acquisition	Number	3	2	0	3 X Integrated and Updated Databases/Datasets acquisition by 31 March 2024	2x Acquisition and Integration of Updated Database/Data sets	1x Acquisition and Integration of Updated Database/Data sets not during Q1 1x Acquisition and Integration of Updated Database/Data sets done during Q2	Partially achieved	System errors encountered for SCM Processes. Requisition had to be submitted twice	System error has been addressed by ICT and communicated between HOD's Office and SCM	R192 124	Published advertisement Invoices	R 380 000	Internal	Acquisition of Updated Spatial Products and Procurement Confirmation	All LMs	Development Planning

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				EDP 9	Enhance sectoral development through trade and investment	Develop, diversify, and market tourism to increase domestic and foreign visitors.	Tourism Forum	Number of Sitzings of the Tourism Forum	Number of reports produced	4	4	N/A	4 x quarterly reports to EDP committee of the outcomes and deliberations of the Tourism forum by 30 June 2024	2x quarterly reports to EDP committee of the outcomes and deliberations of the Tourism forum	1 x quarterly report to EDP committee of the outcomes and deliberations of the Tourism forum was tabled before the committee. Tourism Forum conducted on the 26 September 2023.  1x Tourism forum was held on the 12 December 2023 and the report will be tabled to portfolio committee during the 3rd quarter of the current	Achieved	N/A	N/A	N/A	Attendance register, presentation Agenda, and report	N/A	N/A	Quarterly Reports to the EDP Committee and Attendance Registers	ALL LMs	LED
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				EDP 11	Develop knowledge base to enhance the knowledge economy	Establish mechanism for strengthening partnerships with stakeholders.	LED Strategy review	Development and adoption of the LED Strategy	Approval of the LED strategy	1	1	1	Adoption of the LED Strategy by Council by 31 March 2024	Appointment / Inception report Draft LED Strategy	Project Inception Report .Review and update of uMgungundlovu District Municipal Local Economic (LED) strategy 2023/24 review)	Partially achieved	Delays of procurement process	Service Provider has been appointed	0	Project Inception Report of the review and update of uMgungundlovu District Municipal Local Economic (LED) strategy 2023/24 review )	R350 000	Internal	Appointment / Inception Report Draft and Final LED Strategy Council Resolution	ALL LMs	LED
				EDP 12	Enhance sectoral development through trade and investment	Develop, diversify, and market tourism to increase domestic and foreign visitors.	Tourism Strategy Review	Development and adoption of the Tourism Strategy	Strategy development	1	1	0	Adoption of the Tourism Strategy by Council by 30 June 2024	Development of Terms of Reference and advertisement Appointment of service provider	Terms of Reference developed, and advertisement not done during Q1 Appointment of service provider not done during Q2	Not Achieved	Delays of procurement process	Fast tracking and streamlining of internal processes.	0	Terms of reference	R450 000	Internal	Appointment letter Inception Report Draft and Final Tourism Strategy Council Resolution	ALL LMs	LED



				EDP 13	Promote SMME Entrepreneurship development	Increase support to Co-operatives and SMMs	SMME/Cooperatives Support Programme	Number of SMME/Cooperatives Supported	Number	200	0	0	200 SMME/Cooperatives Supported by 31 March 2024	Development of the assessment criteria and identification of beneficiaries  Advertisement and procurement processes	23/24 Umdm SMME/Co-operatives support guidelines developed for the development of the assessment criteria and identification of beneficiaries  Advertisement and procurement processes done	Achieved	N/A	N/A	N/A	23/24 Umdm SMME/Co-operatives support guidelines Report on UMDM Support Programme. Purchase order Advert	R500000	Internal	Report to EDP Committee Pictures Procurement confirmations	ALL LMs	LED
				EDP 14	Promote SMME Entrepreneurship development	Increase support to Co-operatives and SMMs	Investment Strategy development	Development and adoption of the Investment Strategy	Adopted Investment Strategy	1	1	0	Adoption of the Investment Strategy by Council by 30 June 2024	Development of Terms of Reference and advertisement  Appointment of service provider	Development of Terms of Reference and advertisement not done during Q2  Appointment of service provider for the investment strategy not	Not Achieved	LED Strategy to be completed first before investment strategy activities commence	Funds will be shifted to LED programmes during budget adjustment and target will be removed on the SDBIP	N/A	No POE attached	R500000	Internal	Appointment letter Inception Report Draft and Final Investment Strategy Council Resolution	ALL LMs	LED

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	Goals						Output								vement									
Financial Management/Budget	Municipal Financial Viability and Management	Pillar 4: Sound Financial Management – Realistic and cash backed budget.	FIN 01	To ensure effective financial reporting by providing direction and leadership within the Financial Services Department	To ensure that the financial function is capacitated with all key positions filled and ensure the development and implementation of Standard Operating Procedures	mSCO A Management	Number of quarterly meetings held for MSCO A Steering Committee	Number	4	0	4	4x quarterly meetings of MSCO A Steering Committee by 30 June 2024	2 x quarterly meeting of MSCO A Steering Committee	0x quarterly meeting of MSCO A Steering Committee	Not Achieved	MSCOA Road Map is currently under review for updates with terms of reference finalised and appointment letters in progress	Committee to be established and functional by 31 March 2024	N/A	N/A	N/A	N/A	Agenda, Minutes and Registers	All	Budget & Reporting
	Governance & Policy	Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 02	To ensure effective financial reporting	To ensure that the reporting function is well resourced and provided with ongoing	Annual Financial Statements	Annual Financial Statements submitted to AG	Date AFS submitted to AG	1	1	Nil	Annual AFS submitted to AG by 31 August 2023	Annual AFS submitted to AG	Annual AFS submitted to AG by 31 August 2023	Achieved	N/A	N/A	N/A	Acknowledgement letter	N/A	N/A	Annual Financial Statements and Acknowledgement letter	All	Budget & Reporting

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			Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls	FIN 06	Compliance with the Municipal Finance Management Act and Municipal Budget and Reporting Regulations	To ensure that the finance function is well resourced and provided with ongoing training to remain abreast with all the compliance reporting requirements	Mid-Year Budget Implementation Assessment (section 72)	Approved Mid-year Budget Implementation Assessment Report	Approval Date for Mid-year Budget Implementation Assessment Report	1	1	NIL	Mid-Year Budget Implementation Assessment (section 72) Report approved by 25 Jan 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Mid-year Budget Assessment (section 72) Report and Council resolution	All	Budget & Reporting
			Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls	FIN 07	Compliance with the Municipal Finance Management Act and Municipal Budget and Reporting Regulations	To ensure that the finance function is well resourced and provided with ongoing training to remain abreast with all the compliance reporting requirements	Mid-year Budget Adjustment	Approved Budget Adjustment	Adoption date for Adjustment Budget	1	1	NIL	Adjustment Budget approved by 28 February 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Adjusted budget and Council resolution	All	Budget & Reporting

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			Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls	FIN 11	Compliance with the Municipal Finance Management Act and Municipal Budget and Reporting Regulations	To ensure that the finance function is well resourced and provided with ongoing training to remain abreast with all the compliance reporting requirements	Assessment of liquidity	Minimum liquidity (current) ratio of 1.5:1	Ratio of current assets against current liabilities	1.5:1	N/A	N/A	Minimum ratio of 1.5:1 by 30 June 2024	Minimum ratio of 1.5:1	Current ratio of 2.27:1 as at 31 December 2023	Achieved	N/A	N/A	Salaries	Ratio Analysis Report	N/A	N/A	Ratio Analysis Report	All	Budget & Reporting
			Pillar 4: Sound Financial Management – Functional Financial Management System and Rigorous Controls	FIN 12	Compliance with the Municipal Finance Management Act and Municipal Budget and Reporting Regulations	To ensure that the finance function is well resourced and provided with ongoing training to remain abreast with all the compliance reporting requirements	Assessment of cash coverage	Cash coverage ratio between 30 and 90 days	Number of days	30 - 90 days	N/A	N/A	Cash coverage ratio between 30 and 90 days by 30 June 2024	Cash coverage ratio between 30 and 90 days	Cash coverage of 171 days as at 31 December 2023	Achieved	N/A	N/A	N/A	Ratio Analysis Report	N/A	N/A	Ratio Analysis Report	All	Budget & Reporting

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Expenditure Management	Governance & Policy	Municipal Financial Viability and Management	Pillar 4: Sound Financial Management – Culture of Payment for Services Campaigns	FIN 16	Payment of creditors considering all related legislation including compliance with the VAT Act.	Perform weekly monitoring of invoice tracking report and follow up by sending the reminders to the responsible officials. Perform monthly supplier reconciliation. Perform the refresher training on standard operating procedures as well as financial management system (Pastel)	Preparation and review of monthly reconciliations for bank accounts and creditors	Number of Monthly bank and creditors reconciliations prepared and reviewed	Number	12	12	NIL	12 x Monthly bank and creditors reconciliations prepared and reviewed by 30 June 2024	12 x Monthly bank and creditors reconciliations prepared and reviewed	6x Monthly bank and creditors reconciliations prepared and reviewed	Achieved	N/a	N/a	N/a	6X Monthly bank reconciliations  6x Monthly creditors reconciliation	N/A	N/A	Monthly Bank Reconciliations and Monthly Creditors Reconciliations	All	Expenditure



			Pillar 4: Sound Financial Management – Culture of Payment for Services Campaigns	FIN 17	Payment of creditors considering all related legislation including compliance with the VAT Act.	Perform weekly monitoring of invoice tracking report and follow up by sending the reminders to the responsible officials. Perform monthly supplier reconciliation. Perform the refresher training on standard operating procedures as well as financial management system (Pastel)	Payment of Creditors	100% Payment of Creditors within 30 days	Percentage	1	1	NIL	100% Payment of Creditors within 30 days by 30 June 2024	100% Payment of Creditors for the period within 30 days	Payment of Creditors not done for the period within 30 days	Partially Achieved	Delays by service providers to respond on disputed invoices.	Develop the process plan of the disputed invoices	N/A	Age Analysis	N/A	N/A	Accounts Payable Age Analysis	All	Expenditure
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			Pillar 4: Sound Financial Management – Culture of Payment for Services Campaigns	FIN 18	Payment of creditors considering all related legislation including compliance with the VAT Act.	Perform weekly monitoring of invoice tracking report and follow up by sending the reminders to the responsible officials. Perform monthly supplier reconciliation. Perform the refresh training on standard operating procedures as well as financial management system (Pastel)	Payment of Creditors	Creditors Days Ratio not exceeding 30 days	Number of creditors days	30 days	NIL	NIL	<= 30 days by 30 June 2024	<= 30 days	100% Payment of Creditors not done for the period within 30 days Completed and credible invoices are paid timely	Partially Achieved	Delays by service providers to respond on disputed invoices.	Develop the process plan of the disputed invoices Improve turnaround time for the payment of undisputed invoices to seven days	N/A	Age Analysis	N/A	N/A	Accounts Payable Age Analysis	All	Expenditure
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			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 19	Employee related costs payable within the legislative prescriptions	Bi-annual training of payroll employees on payroll legislation prescriptions as well as VIP system Develop a circular stating the cut off time for all the salary amendment transactions. Perform monthly reconciliation of statutory payments.	Prescribed quarterly statistical returns review and submission	Number of Quarterly statistical returns prepared, reviewed, and submitted	Number	4	4	NIL	4 x Quarterly statistical returns prepared, reviewed, and submitted by 30 June 2024	2 x Quarterly statistical return	2x quarterly statistical return	Achieved	N/A	N/A	N/A	2X Quarterly statistical return	N/A	N/A	Statistical returns	All	Expenditure
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			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 20	Employee related costs payable within the legislative prescriptions	Bi-annual training of payroll employees on payroll legislation prescriptions as well as VIP system Develop a circular stating the cut off time for all the salary amendment transactions. Perform monthly reconciliation of statutory payments.	Prescribed monthly returns to comply with Income Tax Act	Number of Monthly EMP201 returns prepared, reviewed, and submitted	Number	12	12	NIL	12 x Monthly EMP201 returns prepared, reviewed, and submitted by 30 June 2024	6 x Monthly EMP201 returns prepared, reviewed, and submitted	6 x Monthly EMP201 returns prepared, reviewed, and submitted	Achieved	N/a	N/a	N/a	6XMonthly EMP201	N/A	N/A	EMP201 returns	All	Expenditure
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			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 21	Employee related costs payable within the legislative prescriptions	Bi-annual training of payroll employees on payroll legislation prescriptions as well as VIP system Develop a circular stating the cut off time for all the salary amendment transactions. Perform monthly reconciliation of statutory payments.	Prescribed EMP501 and IRP5 returns review and submission	Number of Reports on preparation, review, and submission of EMP 501 return and IRP5's to SARS	Number	1	1	NIL	1 x Report on preparation, review, and submission of EMP 501 return and IRP5's to SARS by the 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Report on preparation, review, and submission of EMP 501 return and IRP5's to SARS	All	Expenditure
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			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 22	Employee related costs payable within the legislative prescripts	Bi-annual training of payroll employees on payroll legislation prescripts as well as VIP system Develop a circular stating the cut off time for all the salary amendment transactions. Perform monthly reconciliation of statutory payments.	Prescribed monthly returns to comply with VAT Act	Number of Monthly VAT201 returns prepared, reviewed, and submitted	Number	12	12	NIL	12 x Monthly VAT201 returns prepared, reviewed, and submitted by 30 June 2024	6 x Monthly VAT201 returns prepared, reviewed, and submitted	6 x Monthly VAT201 returns prepared, reviewed, and submitted	Achieved	N/A	N/A	N/A	6x VAT201	N/A	N/A	VAT201 returns	All	Expenditure
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			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 23	Employee related costs payable within the legislative prescripts	Bi-annual training of payroll employees on payroll legislation prescripts as well as VIP system Develop a circular stating the cut off time for all the salary amendment transactions. Perform monthly reconciliation of statutory payments.	GRAP 25 compliance, Actuarial Valuations	Number of Actuarial Valuation Report prepared	Number	1	1	NIL	1 x Actuarial Valuation Report prepared by the 30 July 2023	1 x Actuarial Valuation Report prepared	1 x Actuarial Valuation Report prepared	Achieved	N/A	N/A	25530	1 x Actuarial Valuation Report prepared	R2800,000	Internal	Actuarial Reports	All	Expenditure
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			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 24	Employee related costs payable within the legislative prescripts	Bi-annual training of payroll employees on payroll legislation prescripts as well as VIP system Develop a circular stating the cut off time for all the salary amendment transactions. Perform monthly reconciliation of statutory payments.	Prescribed WCA return submission	Number of Annual WCA return prepared and submitted	Number	1	1	NIL	1 x Annual WCA return prepared, reviewed, and submitted by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	WCA return	All	Expenditure
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			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 25	Employee related costs payable within the legislative prescripts	Bi-annual training of payroll employees on payroll legislation prescripts as well as VIP system Develop a circular stating the cut off time for all the salary amendment transactions. Perform monthly reconciliation of statutory payments.	Update Group Life Insurance Schedules	Number of Reports on Preparation, review, and payment of insurance premiums	Number	12	12	NIL	12 x Reports on Preparation, review, and payment of insurance premiums by 30 June 2024	6 x Reports on Preparation, review, and payment of insurance premiums	6 x Reports on Preparation, review, and payment of insurance premiums	Achieved	N/A	N/A	N/A	6 x Insurance Reports	N/A	N/A	Insurance Schedules	All	Expenditure
Revenue Management	Governance & Policy	Municipal Financial Viability and Management	Pillar 4: Sound Financial Management – Extend to	FIN 26	Maximize revenue generation to facilitate financial	To ensure that all metered properties are registered on the system	Billing, Printing and Posting of Statements	Number of Monthly Billing reports produced	Number	12	12	NIL	12 x Monthly Billing reports produced by 30 June 2024	6 x Monthly Billing reports produced	6 x Monthly Billing reports produced	Achieved	N/A	N/A	N/A	Billing reports	N/A	N/A	Billing Reports	All	Revenue

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			Theft, Manhole Covers Campaigns		satisfaction	and complex queries are addressed within 3 months						Customer Queries within 3 months by 30 June 2024	Customer Queries within 3 months	queries resolved within 3 months											
			Pillar 4: Sound Financial Management – Address Post Audit Action Plan	FIN 29	To ensure effective financial reporting	To ensure that all reconciliations are done timely.	Acquisition updates on the assets register	Number of Monthly Debtors Reconciliations	Number of GL and assets register reconc done	12	12	NIL	12 x Debtors Reconciliations by 30 June 2024	6 x Debtors Reconciliations	6 x Debtors Reconciliations	Achieved	N/A	N/A	N/A	6x Debtors Reconciliations	N/A	N/A	Debtors Reconciliations	All	Assets Management
Supply Chain Management	Governance & Policy	Municipal Financial Viability and Management	Pillar 4: Sound Financial Management – Efficiency and Functionality of Supply Chain Management	FIN 30	To ensure that the resources to fulfil the need identified in the procurement plan are delivered at the correct price, time,	Capacitate existing staff complement, Revise the SCM structure to better align to its objectives, Rental of archival facilities as a repository	Annual Procurement Plan	Number of Annual Procurement plan approved by Full Council	Number	1	1	N/A	1 x Annual Procurement plan approved by Full Council by the 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Annual Procurement Plan and Council Resolution	All	SCM	

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				FIN 32	To ensure effective financial reporting	Engage with the KZNPT on training programs for Contracts Management, Bid Committees and New SCM Regulations	Supply Chain Management	Number of SCM monthly reports submitted to Council within 10 working days after end of period	Number	12	12	0	12 x SCM monthly reports submitted to Council within 10 working days after end of period by 30 June 2024	6 x SCM monthly reports submitted to Council within 10 working days after end of period	6 x SCM monthly reports submitted to Council within 10 working days after end of period	Achieved	N/A	N/A	N/A	6x Monthly Reports	N/A	N/A	SCM Monthly Reports and Council Resolution	All	SCM
				FIN 33	To ensure acquisition delegations are in place for the organization. Ensure the market assessed and a sourcing (procurement) strategy is determined	Streamlining of payments processes, Monitoring, and reporting on the incident management system for invoices captured and consequences management processes for	Supply Chain Management	Number of days Conversion to Order progression of all requisitions below R30 000.00	Number	7	7	N/A	7-day Conversion to Order progression of all requisitions below R30 000.00 by the 30 June 2024	7 days Conversion to Order progression of all requisitions below R30 000.00	4 days Conversion to Order progression of all requisitions below R30 000.00	Achieved	N/A	N/A	N/A	Order Book	N/A	N/A	System log	All	SCM

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				Actio n Plan		GRAP Compl aint Asset s Regist er and Asset s Mana geme nt Proce sses	and provid ed with ongoing trainin g to remain abreas t with all the compli ance reporti ng require ments							June 2024					conduc ted by 31 March 2024									
					FIN 37	To develo p a strate gic appro ach to assets mana geme nt by develo ping a GRAP Compl aint Asset s Regist er and Asset s Mana geme nt Proce sses	To ensure that the asset manag ement functio n is adequ ately capacit ated and provid ed with ongoing trainin g to remain abreas t with all the compli ance reporti ng require ments	Assets Accou ntabilit y, comple teness and verifica tion	Numbe r of Annual Assets Verific ation of Immov eable Assets	Numbe r	1	1	NIL	1 x Annual Assets Verific ation of Immov eable Assets by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Updated fixed asset register	All	Asset s Mana geme nt		



				FIN 38	To develop a strategic approach to assets management by developing a GRAP Complaint Asset Registers and Asset Management Processes	To ensure that the asset management function is adequately capacitated and provided with ongoing training to remain abreast with all the compliance reporting requirements	Acquisition updates on the assets register	Number of Monthly General Ledger and Assets Register Reconciliations	Number	12	12	NIL	12 x Monthly General Ledger and Assets Register Reconciliations by 30 June 2024	6 x Monthly General Ledger and Assets Register Reconciliations	6 x Monthly General Ledger and Assets Register Reconciliations	Achieved	N/A	N/A	N/A	FAR Reconciliation	N/A	N/A	FAR Reconciliation	All	Assets Management
				FIN 39	To ensure effective risk management	To ensure that the asset management Standard Operating Procedures are developed and implemented	Updated FAR	Number of submissions of updated FAR to insurance brokers	Number	12	0	NIL	12 X submissions of updated FAR to insurance brokers by 30 June 2024	6 x Reports on Insurance	6 x submissions of updated FAR to insurance brokers	Achieved	N/A	N/A	N/A	Proof of submissions to insurers	N/A	N/A	Proof of submissions to insurers	All	Assets Management



DEPARTMENT: CORPORATE SERVICES																									
IDP PRIORITY: EDUCATION, SKILLS, AND HEALTH																									
Function	KZN PDS Goals	National KPA	B2B Pillar	IDP /SD BIP REF	Strategic Objective	Strategies	Project Name	Annual Key Performance Indicator / Output	KPI/ Unit of Measure	Demand	Baseline	Backlog	Annual Target (2023/2024)	Mid-Year (July - Dec)	Mid-Year Performance Achievement	Status	Reasons for Variance	Planned Improvements	Expenditure for Mid-Year	POE Attached	Annual Budget	Budget Source	POE	Ward / Municipality	Responsible Unit
HUMAN RESOURCES MANAGEMENT	Human Resources Development	Municipal Transformation and Development	Pillar 5: Building Capacity – Filling of Senior Management Posts Pillar	Corp 0	Ensure provision of Human Capital in line with the Strategic Objectives	To develop and implement plans and procedures within laid down HR legislation with	Organogram Review	Review and adoption of the organogram by Full Council	Date of Adoption	N/A	N/A	N/A	Approval and Adoption of Municipal Organogram by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Resolution by Full Council, Reviewed Organogram	All	Human Resources



			5: Building Capacity – Municipal Organisations Pillar 5: Building Capacity – HR Development and Management			an aim of achieving Municipal objectives																		
				Corp 1	Effective and Efficient HR practices and systems	To develop and implement plans and procedures within laid down HR legislation with an aim of achieving Municipal objectives	Review of Gap Identified HR Policies	Reviewing, adoption and approval of gaps identified in HR policies in line with legislation and other relevant changes by council	Date of Adoption	N/A	N/A	N/A	Approval and Adoption of gap identified in HR policies by Full council by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Resolution by Full Council, Reviewed Policy Document	All	Human Resources
			Corp 2	Effective and Efficient HR practices and systems	To develop and implement plans and procedures within laid down HR legisl	Recruitment of Human Capital	Filling of Prioritized Vacant Positions as per requisition received	Number	N/A	N/A	N/A	Filling of Prioritized Vacant Positions as per requisition received by 30 June 2024	Filling of Positions as per requisition received by 31 December 2022	95x positions filled as per requisitions received	Achieved	N/A	N/A	R78 672, 50	Adv	R280 000,00	Internal	Advertisements, Resolutions, Appointment Letters	All	Human Resources

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					onment for all UMD M employees	and procedures within laid down HR legislation with an aim of achieving Municipal objectives	Equipment	Equipment			Equipment		nt by 30 June 2024										Purchase order		
				Corp 8	To ensure safe working environment for all UMD M employees	To develop and implement plans and procedures within laid down HR legislation with an aim of achieving Municipal objectives	Effective Health and Safety Committee	Number of Health and safety meetings held	Number	Compliance with Section 17 and 19 of OHS Act	Quarterly meetings of Health and Safety committee as per the Act	0	4x Health and safety meetings held by 30 June 2024	2 x Health and safety Committee Meeting held	2x Health and Safety meeting held on the 12th of September 2023 and on the 5 December 2023	Achieved	N/A	N/A	N/A	Quarterly Meetings, Agendas, Minutes, Resolutions, Monthly Risk Assessment Reports and Attendance Registers	N/A	N/A	Quarterly Meetings, Agendas, Minutes, Resolutions, Monthly Risk Assessment Reports and Attendance Registers	All	Human Resources



					Cor p 9	To ensure safe working environment for all UMD M employees	To develop and implement plans and procedures within laid down HR legislation with an aim of achieving Municipal objectives	Provision of Personal Protective Clothing/Equipment	Distribution of Personal Protective Clothing/Equipment as specified by User Departments	Number	Provision of Personal Protective Clothing/Equipment annually as per user department specification	Annual provision of Personal Protective Clothing/Equipment as per User Department Specification	0	Distribution of Personal Protective Clothing/Equipment as specified by User Departments by 31 March 2024	Consultation of required Specification and quantities with User Department  SCM Processes and Provision of PPE	Consultation of required specifications and quantities received from User Departments SCM Processes completed and Provision of PPE to Fire Services Staff.	Achieved	N/A	N/A	R1 834 624,01	Uniform Issue Register (Delivery Note) and Invoices	R4 500 000,00	Internal	Uniform Issue Register, Invoices	All	Human Resources
					Cor p 10	To increase institutional capacity and promote transformation	To develop and implement plans and procedures within laid down HR legislation with an aim of achieving Municipal	Development of WSP	Approval and submission of WSP to LGSETA	Date of Approval	Development 2022/23 WSP	Previous year WSP	None	Approval and submission of WSP to LGSETA by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Resolution and acknowledgment of submission from LGSETA	All	Human Resources	

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				Cor p 14	To increase institutional capacity and promote transformation	To develop and implement plans and procedures within laid down HR legislation with an aim of achieving Municipal objectives	Submission of EE Report to DoL	Annual Submission of the EE Report to DoL	Date of Submission	Submission of EE Report	Previous year EE Plan/Report	None	Submission of the Employment Equity Report to DoL by 15 January 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Letter of Acknowledgment from DoL	All	Human Resources
ADMINISTRATION AND SOUND GOVERNANCE	Governance & Policy	Municipal Transformation and Development	Pillar 3: Good Governance – Council meetings	Cor p 15	To ensure auxiliary support to department and improved sound governance	Development and ensuring compliance with calendar of meetings	Provision of Secretariat Support to Section 79/80 committees	Percentage Provision of Secretariat Support to Section 79/80 committees as per Calendar of meetings	Percentage	Provision of Secretariat Support to Section 79/80 committees	Provision of Secretariat Support to Section 79/80 committees	0	100% Provision of Secretariat Support to Section 79/80 committees as per Calendar of meetings by 30 June 2024	100% Provision of Secretariat Support to Section 79/80 committees as per Calendar of meetings	100% Provision of Secretariat Support to Section 79/80 committees as per Calendar of meetings	Achieved	N/A	N/A	N/A	Calendar of Meetings; Agenda, Minutes, Resolutions Matrix	N/A	N/A	Calendar of Meetings; Agenda, Minutes, Resolution Matrix	All	Administration & Sound Governance
			Pillar 3: Good Governance –	Cor p 16	Cost and effective fleet Management	Provision of fleet to user department	Fleet Management	Percentage Provision of effective fleet management for	Percentage	Provision of effective Fleet management for service delivery	Provision of effective Fleet management for service delivery	0	100% Provision of effective fleet management for service	100% Provision of effective fleet management for	100% Provision of effective fleet management for	Achieved	N/A	N/A	R4 160 333,70	Monthly Reports, Invoices	R12 000 000,00	Internal	Monthly Reports, Invoices	All	Administration & Sound Governance



			Compliance with legislation and by-laws		and provision to all user departments	s and ensuring compliance with fleet management policy		service Delivery				Delivery by 30 June 2024	service Delivery	service Delivery										man ce	
				Corp 17	Effective maintenance of municipal buildings in line with the Occupational Health and Safety Act	Development and implementation of building maintenance policy and building maintenance plan.	Maintenance of Municipal Buildings	Percentage Maintenance of municipal buildings as per the Maintenance Plan/Emergency/Routine Maintenance	Percentage	Timeous Maintenance of municipal buildings as per the Maintenance Plan/Emergency/Routine Maintenance	Maintenance of municipal buildings as per the Maintenance Plan/Emergency/Routine Maintenance	Deteriorating Buildings	100% of the Maintenance of municipal buildings as per the Maintenance Plan/Emergency/Routine Maintenance by 30 June 2024	100% of the Maintenance of municipal buildings as per the Maintenance Plan/Emergency/Routine Maintenance	100% of the Maintenance of municipal buildings as per the Maintenance Plan/Emergency/Routine Maintenance	Achieved	N/A	N/A	R460 864,38	Monthly Reports, Requisitions and Maintenance Plan	R1 800 000,00	Internal	Monthly Reports, Requisitions and Maintenance Plan	All	Administration & Sound Governance
				Corp 18	Effective Records Management in line with National Archives Act	Compliance and implementation of records management policy	Sound records management and Compliance with the National Archives Act	% of compliance with the National Archives Act	Percentage	100% of compliance with the National Archives Act	100% of compliance with the National Archives Act	None	100% Provision of Records Management by 30 June 2024	100% of compliance with the Records Management Act	100% of compliance with the Records Management Act	Achieved	N/A	N/A	N/A	Schedule of open files, Schedule of invoices captured	N/A	N/A	Schedule of open files, Schedule of invoices captured	All	Administration & Sound Governance



INFORMATION & COMMUNICATION TECHNOLOGY	Strategic Infrastructure	Municipal Transformation and Development	Pillar 5: Building Capacity – Establish, Resilient systems, i.e. Billing	Corp 19	Ensure Stable, Secure and Reliable Provision of Information & Communication Technology Services	Implement Master Systems Plan (IT Strategy)	IT Infrastructure Upgrade	Percentage IT Infrastructure Upgrade	Delivery Note	99%	99%	0	80 % of IT Infrastructure Upgrade by 31 December 2023	Issue Purchase Order for Infrastructure Upgrade (End User and Server Infrastructure)	Purchase order issued for the Infrastructure upgrade	Achieved	N/A	N/A	R2 626 126,20	QTR 1 - Purchase Order QTR 2 - Delivery Note	R2 800 000 (Vote IT Equipment)	Inter na l	QTR1 - Purchase Order QTR2 - Delivery Note	All	ICT
				Corp 20	Ensure Stable, Secure and Reliable Provision of Information & Communication Technology Services	Implement Master Systems Plan (IT Strategy)	LAN Upgrade	100 % Upgraded LAN	Cat 6 Certified LAN	Non-Compliant LAN	0	0%	Cat 6 Certified LAN by 30 June 2024	SCM Process to Procure LAN Upgrade Services	Delays in SCM Processes as the purchasing will cost above R200000, thus it requires a panel of ICT Service Providers to be appointed. The Panel of ICT Service Providers was appointed in QTR2	Not Achieved	Delays in SCM Processes. Awaiting the sitting of the Bid Adjudication Committee to award the ICT Panel of Service Providers	LAN upgrade Services to be procured by 31 March 2023 Installation and Labelling of Cabling Equipment	N/A	N/A	R 3 500 000 (Vote Telecommunications) R 1 250 000 (Vote IT Support and Maintenance)	Inter na l	Qtr1 - Purchase Order Qtr. 2 - Delivery Note Qtr.3 - Images of New LAN and Cat 6 Certification Application	All	ICT



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Council Support	Governance & Policy	Good Governance and Public Participation	Pillar 1: Putting people first – Public Participation programmes	OMM 1	Integrated growth and development coordinated at administrative and political level	Implementation of the District Development Model One Plan	Council Support and oversight focused - Speakers	Number of Speakers Forums coordinated	Number	4	0	4	4 x Speakers Forums coordinated by 30 June 2024	2x Speakers forum coordinated	1x Speakers forum coordinated on 13 September 2023 at Mkhambathi Local Municipality Office Council Chamber	Partially Achieved	Due to IDP roads works that were conducted in LMs throughout 2nd quarter this made it impossible to convene the meeting as speakers of LMs were committed in these meetings	Speakers forum will be conducted during Quarter 3	N/A	Attendance register and agenda	R1 200 000,00	Internal budget	Attendance register, minutes, and agenda	All	Council Support
				OMM 2	To strengthen public participation within the Municipality	Implementation of the public participation strategy	Mandatory IDP Engagements / Budget - Izimbizo Sessions/Public Participation	Number of IDP/Budget Imbizo session facilitated	Number	1	1	1	1 IDP/Budget Imbizo session facilitated by 30 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A			Izimbizo Programme, advertisement, invitation, payment certificates and	All	Council Support

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Water Services Authority	Strategic Infrastructure	Basic Service Delivery	Pillar 2: Delivering Basic Services – Free Basic Services and Indigent Register	OMM8	To provide access to sustainable quality drinking water	Implementation of the Water Services Development Plan	Approval and Review of Water Services Development Plan (WSDP)	Percentage of Council approved Water Services Development Plan (WSDP)	Percentage Review of the WSDP and Submission to Council for approval	N/A	N/A	N/A	100% Council approved Water Services Development Plan (WSDP) by the 31 December 2024	100% the Review of Water Services Development Plan (WSDP) completed	52.5% Review of Water Services Development Plan (WSDP) completed	Partially Achieved	There was a delay in receiving the geo data from DWS.	The Municipality has requested more support from DWS GIS to fast track uploading of data on the system. The consultants have added human resources on the project. Anticipated completion is the end of January 2024	R 517 000.00	Progress Reports	R1 000 000.00	Internal budget	Progress report Council Resolution	All	WSA
			Pillar 3: Good Governance – Compliance with legislation and by-laws	OMM9	To provide access to sustainable quality drinking water	Implementation of the Water Services Development Plan	Reduction in water provision backlogs	Number of Households to be provided with access to water	Number	196 91	376 5	15 926	787 Households to be provided with water services by the	N/A	N/A	N/A	N/A	N/A	N/A	N/A			Progress Report Project - Close out report	All	WSA

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Intergovernmental Relations	Governance & Policy	Good Governance and Public Participation	Pillar 3: Good Governance – Regular Engagement with Communities	OMM12	Integrated growth and development coordinated at administrative and political level	Implementation of the District Development Model One Plan	IGR Framework focused on Mayors	Number of DDM Political Meetings coordinated	Number	4	0	0	4 x DDM Political Meetings coordinated by 30 June 2024	2x DDM Political Meetings coordinated	6x DDM Political Meetings coordinated  4x DDM Political meetings coordinated on the 11 July, 20 July, 25 July, 15 August 2023 and  2x Joint Technical & Political Hub meeting held 13 Oct and 11 Dec 2023	Achieved and Exceeded	Terms of reference are subject to discretion of chairperson that can call meeting anytime when there are programs that need to be discussed. There were many programs that were convened within the district which then required the chairperson to	N/A	N/A	Attendance register, minutes, and agenda	N/A	N/A	Attendance register, minutes and agenda	All	IGR
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																request special meetings which needed to be urgently discussed									
				OMM 13	Integrated growth and development coordinated at administrative and political level	Implementation of the District Development Model One Plan	IGR Framework focused on Municipal Managers and other stakeholders	Number of DDM Technical Meetings coordinated	Number	4	0	0	4x DDM Technical Meetings coordinated by 30 June 2024	2x DDM Technical meeting coordinated	4x DDM Technical meeting coordinated  2x DDM Technical meetings Coordinated on the 11 July, 15 August 2023 and  2 x Joint Technical & Political Hub meeting held 13 October	Achieved and Exceeded	Terms of reference are subject to discretion of chair person that can call meeting anytime when there are programs that need to be discussed. There were many programs	N/A	N/A	Attendance register, minutes and agenda	N/A	N/A	Attendance register, minutes and agenda	All	IGR



														er and 19 Dece mber 2023		that were conv ened within the distri ct which then requir ed the chair perso n to reque st speci al meeti ngs which need ed to be urgen tly discu ssed									
Internal Audit	Governance & Policy	Good Governance and Public Participation	Pillar 3: Good Governance – Compliance with legislation and by-laws	OMM 14	To provide reasonable assurance on the adequacy & effectiveness of the systems of internal controls, risk,	To develop an annual approved audit plan	Report to the Audit Committee on implementation of the Annual Risk Based Internal Audit Plan	Number of Audit Committee meetings coordinated	Number	4	0	4	4 x Audit Committee meetings coordinated by 30 June 2024	2 x Audit Committee meetings coordinated	2 x Audit Committee meetings coordinated on the 28 August and 27 September 2023 and 28 November 2023	Achieved	There was a special Audit Committee meeting scheduled to review the Annual Financial	N/A	R20,377.50	Audit Committee attendance registers and Audit Committee minutes	R121,247,000	Internal budget	Audit Committee attendance registers and Audit Committee minutes	All	Internal Audit

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				O M M 14 .2	To provide reasonable assurance on the adequacy & effectiveness of the systems of internal controls, risk, and performance management	To develop an annual approved audit plan	Implementation of Internal Audit Plan	Number of Internal Audit reports Finalized	Number	4	0	4	4 x Internal Audit reports Finalised 30 June 2024	2 x Internal Audit reports finalised	2 x Internal Audit reports finalised	Achieved	N/A	N/A		Internal Audit Report of PMS Q1 Report			Quarterly Internal Audit report	All	Internal Audit
				O M M 14 .3	To provide reasonable assurance on the adequacy & effectiveness of the systems of internal controls, risk, and performance management	To develop an annual approved audit plan	Implementation of Internal Audit Plan	Number of UIFWE investigation concluded	Number	1	0	1	1x UIFWE investigation concluded by 30 June 2024	N/A	N/A	N/A	N/A	N/A		N/A			UIFWE investigation report	All	Internal Audit

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				OMM 17	To ensure effective risk management and compliance within the municipality	Implementation of the risk management, fraud, and corruption strategies	Operational - Compliance Management monitoring	Number of Compliance reports concluded and submitted to the Risk Management Committee	Number	4	4	0	4 x Compliance reports concluded and submitted to the Risk Management Committee by the 30 June 2024	2x Compliance reports concluded and submitted to RMCO	2x Compliance reports concluded and submitted to RMCO	Achieved	None	N/A	N/A	Quarter 4 Compliance report submitted to risk committee Quarter 1 Compliance report	N/A	N/A	Quarterly compliance reports, RMC O agenda and minutes	UMDM	Risk and compliance
				OMM 18	To ensure effective risk management and compliance within the municipality	Implementation of the risk management, fraud, and corruption strategies	Operational - Implementation of Risk Management Plan	Number of Sitzings of the Risk Management committee coordinated	Number	4	4	0	4 x Sitting of the Risk Management committee coordinated by the 30 June 2024	2x Sitting of the Risk Management committee coordinated	3x Risk Management Committee held on the 14 July and 14 August 2023 and 08 November 2023	Achieved and Exceeded	Meeting of 14 July 2023 was a special meeting discussing risk management report	N/A	R8 360	Attendance register, agenda and Minutes and Invoice	R31 590,00	Internal budget	Risk Management Committee attendance registers and Risk Management Committee minutes	All	Risk and compliance
Legal Services	Governance & Policy	Good Governance and Public Participation	Pillar 3: Good Governance – Compliance with legislation and by-laws	OMM 19	To provide legal support services to the organization	Provision of proactive legal and administrative solutions to both	Functionality of Disciplinary Boards	Number of Disciplinary Boards coordinated	Number	4	0	4	4X Disciplinary Boards coordinated by the 30 June 2024	2 x Disciplinary Board meetings coordinated	2 x Disciplinary Board meetings coordinated on the 04 August 2023 and 27 October	Achieved	N/A	N/A	5212 047.95	Attendance register and Agenda	R7 897 500,00	Internal budget	Minutes, attendance registers and agenda	All	Legal services



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Communications	Governance & Policy	Good Governance and Public participation	Pillar 3: Good Governance – Regular Engagement with Communities	OMM21	Ensure effective and focused communication, both within and outside the Municipality. Strategically profile the Municipality in line with the Mission and Vision.	To implement the communications strategy	Media Management : releases or adverts pertaining to municipal governance.	Number of Media releases/adverts	Number	N/A	N/A	N/A	12x Media releases/adverts by 30 June 2024	6x media releases/adverts published externally	8x media releases/adverts published externally  4 X Adverts published externally during Q1 and another 4x media releases/adverts published 30/10/2023; 19/12/2023; 20/12/2023; 22/12/2023 and Christmas Message from the Mayor on the 22 December 2023	Achieved and Exceeded	There were more requirements to advertise from user department	N/A	N/A	Purchase Order for Adverts News paper cuttings with media releases/adverts	100 000	Internal budget	News paper cuttings with media releases/adverts	UMD M. All affected wards.	Communications
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				O M M 22	Ensuring effective and focused communication, both within and outside the Municipality. Strategically profile the Municipality in line with the Mission and Vision.	To implement the communications strategy	Branding and Marketing: Posting/ live streaming of projects/programmes/campaigns on UMDM Social media platforms	Number of social media posts	Number	N/A	N/A	N/A	144x social media posts and four branded events by 30 June 2024	72x social media posts and one branded event	286 x social media posts and one branded event	Achieved and Exceeded	More municipal activities had to be covered	N/A	N/A	Social Media Report Social media screen shots	N/A	N/A	Social media screen shots and pictures of events	UMDM. All wards	Communications
				O M M 23				Number of municipal buildings branded	Number	N/A	N/A	N/A	1x branded 242 building and procurement of branding material for marketing purposes by 30 June 2024	Commencement of the SCM process to procure branding material for marketing purposes	Requisition has been done to kick start the procuring processes of 242 branding	Achieved	N/A	N/A	N/A	Requisition SCM documentation (Requisition)	200 000	Internal budget	SCM documentation, invoices, report and dated pictures	UMDM	Communications



				OMM 24	Ensure effective and focused communication, both within and outside the Municipality. Strategically profile the Municipality in line with the Mission and Vision.	To implement the communications strategy	Leadership Support: Public engagements through media, both electronic and print.	Number of Mayoral Radio slots and/or interviews	Number	12	0	12	12x Mayoral Radio slots and/or interviews by 30 June 2024	6 x Mayoral Radio Slots and/or interviews	10 x Mayoral Radio Slots and/or interviews  6 radio interviews were conducted for Mayor 4 x Mayoral Radio Slots and/or interviews held on the 24 November 2023, 30 November 2023, 8 December 2023 and 9 December 2023	Achieved and Exceeded	More mayoral opportunities for radio interviews available themselves	N/A	29 900	Pictures In-studio pictures from media houses	250 000	Internal budget	Either in-studio pictures, audio/video clips, newspaper cuttings or written confirmation from media house.	UMD M. All affected wards.	Communications
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				OMM 25	Ensure effective and focused communication, both within and outside the Municipality. Strategically profile the Municipality in line with the Mission and Vision.	To implement the communications strategy	Inter-Departmental Support: Internal Communication	Number of internal newsletters produced digitally	Number	4	0	4	4 x internal newsletters produced digitally by 30 June 2024	2 x internal newsletter produced digitally	2 x internal newsletter produced digitally	Achieved	N/A	N/A	N/A	Newsletter Printed copies of internal newsletter	N/A	N/A	Printed copies of internal newsletter	UMDM	Communications
EPWP	Job Creation	Local Economic Development	Pillar 2: Delivering Basic Services – Community Works Program (& EPWP)	OMM 26	Integration of service delivery and job creation, eradicate poverty and improve quality of life for all people	Adopting the EPWP as an approved delivery strategy for project implementation through EPWP guidelines and	Job creation through EPWP initiatives	Number of Job opportunities created through EPWP initiatives	Number	N/A	N/A	N/A	65x Job opportunities created through EPWP initiatives by 30 September 2023	65x Job opportunities created through EPWP initiatives	89 Work Opportunities were created in the first Quarter	Achieved and Exceeded	Adjustments were made on the stipends; this was guided by prescribed minimum wage. NPW review	N/A	N/A	July, August & September ACB Reports. Contracts and EPWP Grant Recon.	R2 959 000,00	National Department of Public Works	Appointments / contracts	All	EPWP

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					e within uMgungundlovu District.	and principles													on to withhold Transche Letter, Proof of 2nd Transche Disbursement, 2023 Division of Revenue Amendment Bill						
Security Management	Human and Community Development	Good Governance and Public participation	Pillar 3: Good Governance - Interventions	OMM 28	To ensure a safe environment for all municipal employees, councillors, and assets	Implementation of the security policy	Provision of Security Services	100% Provision of a safe environment for all municipal employees, councillors, and assets as per user Department request/assessment	Percentage	N/A	N/A	N/A	100% Provision of a safe environment for all municipal employees, councillors, and assets as per user Department request/assessment by 30 June 2024	100% Provision of a safe environment for all municipal employees, councillors, and assets as per user Department request/assessment	100% Provision of a safe environment for all municipal employees, councillors, and assets as per user Department	Achieved	N/A	N/A		Monthly Reports	R18 450 443,00	Internal budget	Monthly Reports	All	Security Services



Performance Management	Governance & Policy	Good Governance and Public participation	Pillar 5: Building Capacity – Implementation of Performance Management Systems	OMM 29	To maintain an organizational performance management system as a tool to monitor or performance, evaluate and report on service delivery programs	Implementation of the performance management system policy	Development and approval of SDBIP	Approval of the Organizational Service Delivery and Budget Implementation Plan 24/25 by the Mayor on or before 30 June 2024	Date of approval	N/A	N/A	N/A	Approval of the Organizational service delivery and budget implementation plan 24/25 by the mayor on or before 28 June 2024	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Approved SDBIP for 24/25 financial years	All	Performance Management
				OMM 30	To maintain an organizational performance management system as a tool to monitor or performance	Implementation of the performance management system policy	Adoption of the annual and Oversight report	Tabling of the Annual report to Council by 30 January 2024; Adoption of the Municipal oversight report by council by 31	Date of tabling Annual Report Date of adoption of oversight report Date of	N/A	N/A	N/A	1x Annual report tabled to council by 30 Jan 2024; Adoption of the oversight report by council by the 31st of	Annual Performance report submitted to AG by 31 August 2023	Annual Performance Report sent by email to AG on 31 August 2023	Achieved	N/A	N/A	N/A	Proof of submission to AG and APR	R60 000,00	Internal budget	Council resolution of the tabling of the Annual Report and Adopted Oversight report with council	All	Performance Management





					man- e, evalu- ate and report on servic- e delive- ry progra- ms			March 2024	sub- miss- ion of APR to AG				March 2024										resolut- ion		
				O M M 31	To maint- ain an organi- zation al perform- ance mana- gement system policy	Imple- menta- tion of the perform- ance mana- gement system policy	Quarterly Performance Reports	Number of Quarterly Perform- ance Reports tabled to Council	Num- ber	4	3	0	4 Quarterly Perform- ance Reports tabled to Council by 30 June 2024	1 Perform- ance Report (Q4 of the previ- ous year)  1 Perform- ance Report (Q1)	Q4 Perform- ance Report (April- June)  1 Perform- ance Report (Q1) was tabled to Council on the 31 October 2023	Ach- ieve- d	N/A	N/A	N/A	4th Quart- erly Perform- ance Report and Council Resol- ution Q1 Perform- ance Report and council resolut- ion	N/A	N/A	4 Quart- erly Perform- ance Report s and Council Resol- ution	All	Perform- ance Manag- ement