

APPENDIX A - COUNCILLORS AND COMMITTEE ALLOCATION

The list below indicates the number of Ward Councillors and PR Councillors as follows:

TABLE 11: WARD COUNCILLORS

Ward	Councillor Name & Surname	Gender	Political Party	Contact Number
Ward-1	Sihle Mhlongo	Male	ANC	0664146141
Ward-2	Nkosinathi Duddley Cyprian Maphumulo	Male	ANC	0765758091
Ward-3	Roman Mduduzi Cele (Speaker)	Male	ANC	0716407721
Ward-4	Mzokhona Mziwenhlanhla Khuzwayo	Male	ANC	0726264922
Ward-5	Thobani Nkwakhwa	Male	ANC	0828495786
Ward-6	Sipho Emmanuel Dladla	Male	ANC	0826130551
Ward-7	Nonsikelelo Nomfundo Ntetha (EXCO)	Female	ANC	0812082211
Ward-8	Samuel Zwengithini Mfeka (Mayor)	Male	ANC	0722466851
Ward-9	Nzuzo Cyprian Chamane	Male	ANC	0790213134 0736912709
Ward-10	Zethembe Wilfred Khoza	Male	ANC	0814773000
Ward-11	Mthokozisi Mthethwa	Male	ANC	0723359124
Ward-12	Leonard Mandla Ndlovu	Male	ANC	0723359124
Ward-13	Christopher Sibusiso Mbele	Male	ANC	0616871237
Ward-14	Zinhle Promise Ngwane	Female	ANC	0612115634
Ward-15	Phumelela Sibongiseni Shezi (EXCO)	Male	IFP	0762163608
Ward-16	Ephraim Sithembiso Khuzwayo	Male	IFP	0723451099 0725371584
Ward-17	Sthabiso Sensile Bhengu	Male	ANC	066322893
Ward-18	Lucky Stanley Moahloli	Male	ANC	0840249602
Ward-19	Reginald Sbonakaliso Hlophe	Male	IFP	0725880040

PR Ward Councillors 2021-2026

TABLE 2: PR COUNCILLORS

PR CLLR	Councillor Name & Surname	Gender	Political Party
PR CLLR	Mnqobi Lancelot Sibiya	Male	DA
PR CLLR	Nonhlanhla Fortunate Makhanya	Female	EFF
PR CLLR	Wilfred Mcebiseni Makhanya (EXCO)	Male	EFF
PR CLLR	Maureen Thulisile Khuzwayo	Female	EFF
PR CLLR	Japan Luthuli	Male	IFP
PR CLLR	Vukani Christopher Shangase	Male	IFP
PR CLLR	Goodman Khonzuyise Ngidi (EXCO)	Male	ANC
PR CLLR	Nosihle Precious Simelane	Female	ANC
PR CLLR	Sabelo Busani Mfayela	Male	IFP
PR CLLR	Samson Muziwelanga Sishi	Male	IFP
PR CLLR	Zandile Sandy Thoolsi (Deputy Mayor)	Female	ANC
PR CLLR	Zamani Phumelele Magwaza	Female	IFP
PR CLLR	Elias Sazi Mthiya	Male	AFR
PR CLLR	Rejoice Thabisile Nkwanyana (EXCO)	Female	IFP
PR CLLR	Mhlengi Clifford Shangase	Male	EFF
PR CLLR	Elsie Bathokozile Ntuli	Female	AIC
PR CLLR	Mbukiswane Vincent Phewa	Male	IFP
PR CLLR	Nombuso Yvonne Mlotshwa	Female	IFP

TABLE 3: COMMITTEE ALLOCATION

FINANCE PORTFOLIO COMMITTEE	DESIGNATION
Hon. Mayor Cllr SZ Mfeka	Chairperson
Cllr S Mhlongo	Member
Cllr NDC Maphumulo	Member
Cllr ZP Ngwane	Member
Cllr SS Bhengu	Member
Cllr L M Sibiya	Member
Cllr SM Sishi	Member
Cllr Z P Magwaza	Member
Cllr RS Hlophe	Member
Cllr MT Khuzwayo	Member
Inkosi S Khumalo	Member
Dir responsible: CFO Mr XNE Hlekwane	
INFRASTRUCTURE AND TECHNICAL SERVICES	DESIGNATION
Councillor NN Ntetha	Chairperson
Cllr NDC Maphumulo	Member

Cllr SE Dladla	ANC	Member
Cllr SM Mthethwa	ANC	Member
Cllr T P Nkwakhwa	ANC	Member
Cllr ES Mthiya	AFR	Member
Cllr SB Mfayela	IFP	Member
Cllr ES Khuzwayo	IFP	Member
Cllr RS Hlophe	IFP	Member
Cllr N Makhanya	EFF	Member
iNkosi S Khumalo		Member
Dir responsible: Dir Technical Services: Mr. D H Mzolo		Member
COMMUNITY AND SOCIAL SERVICES		DESIGNATION
Councillor GK Ngidi:	ANC	Chairperson
Cllr NP Simelane	ANC	Member
Cllr NC Chamane	ANC	Member
Cllr SS Bhengu	ANC	Member
Cllr NDC Maphumulo	ANC	Member
Cllr E B Ntuli (Dlamini)	AIC	Member
Cllr MV Phewa	IFP	Member
Cllr RS Hlophe	IFP	Member
Cllr RT Nkwanyana	IFP	Member
Cllr MT Khuzwayo	EFF	Member
iNkosi SM Chili		Member
Dir responsible: Community Services	Mr	
N Mkhwanazi		
HUMAN RESOURCE AND LOCAL PUBLIC ADMINISTRATION		DESIGNATION
Cllr M W Makhanya	EFF	
Councillor PS Shezi	IFP	Chairperson
Cllr J Luthuli	IFP	Member
Cllr VC Shangase	IFP	Member
Cllr N P Simelane	ANC	Member
Cllr CS Mbhele	ANC	Member
Cllr TP Nkwakhwa	ANC	Member
Cllr NC Chamane	ANC	Member
Cllr S Mhlongo	ANC	Member
Cllr MM Khuzwayo	ANC	Member
iNkosi SM Chili		Member
Director responsible: Dir TP Motaung		Member
ECONOMIC DEVELOPMENT AND PLANNING		DESIGNATION
Councillor ZS Thoolsi	ANC	
Cllr LM Ndlovu	ANC	Chairperson
Cllr SM Mthethwa	ANC	Member
Cllr CS Mbhele	ANC	Member
Cllr MM Khuzwayo	ANC	Member
Cllr ES Mthiya	AFR	Member
Cllr RT Nkwanyana	IFP	Member
Cllr MV Phewa	IFP	Member
Cllr VC Shangase	IFP	Member
Cllr N Makhanya	EFF	Member
iNkosi SM Chili		Member
Dir responsible: Dir EDP Ms Z Khuluse		Member

APPENDIX B- COMMITTEE AND COMMITTEE PURPOSES

TABLE 1: THE ROLES AND RESPONSIBILITIES OF THE COUNCIL, EXCO AND OTHER COMMITTEES

Council	The Municipality Councillors are allocated to different portfolios where they serve in accordance with internal departments and functions. The Council has quarterly meetings as legislated. This reflects 100% functionality.
Exco	Executive Committee meetings are held monthly for the purposes of considering reports submitted by the respective portfolio committees prior their being presented to Council.
Portfolio Committees	Members of municipal departments hold meetings monthly wherein they deliberate on issues and make recommendations to EXCO and to Council for approval. Essentially Portfolio Committees exercise political oversight at these meetings.
Municipal Oversight Committee	The oversight committee is in place and meets regularly as per their scheduling. These are MPAC, Manco, Risk Committee and Audit Committee.
Audit /Performance Committee	The Audit/Performance Committee was appointed to assist Council in strengthening its role. The Committee comprises four (4) members who are highly qualified and are all external. The Committee met in the last financial year and is set to meet on a quarterly basis as-and-when required to attend to matters at hand. The Audit Committee is chaired by one chairperson who is responsible for all regulated matters to be considered by the committee.

APPENDIX C -THIRD TIER ADMINISTRATIVE STRUCTURE

Ndwedwe Local Municipality administration structure led by the Municipal Manager comprises of five departments

Directorate	Title, Name and Designation	Functions
Office of Municipal Manager	Municipal Manager	The functions and responsibility of the Municipal Manager are contained in Section. 55 of the Local Government Municipal Systems Act, Act 32 of 2000: <i>“(1) As head of administration the municipal manager of a municipality is, subject.</i> <i>to the policy directions of the municipal council, responsible and accountable for:</i> <i>(a) the formation and development of an economical, effective, efficient and accountable administration</i> <i>(i) equipped to carry out the task of implementing the municipality’s integrated development plan in accordance with Chapter 5:</i> <i>(ii) operating in accordance with the municipality’s performance management system in accordance with Chapter 6; and</i> <i>(iii) responsive to the needs of the local community to participate in the affairs of the municipality.</i> <i>(b) the management of the municipality’s administration in accordance with this Act and other legislation applicable to the municipality:</i> <i>(c) the implementation of the municipality’s integrated development plan,</i> <i>and the monitoring of progress with implementation of the plan:</i> <i>(d) the management of the provision of services to the local community in</i> <i>a sustainable and equitable manner.</i> <i>(e) the appointment of staff other than those referred to in section 56, subject to the Employment Equity Act, 1998 (Act No. 55 of 1998).</i> <i>(f) the management, effective utilisation and training of staff</i> <i>(g) the maintenance of discipline of staff</i> <i>(h) the promotion of sound labour relations and compliance by the municipality with applicable labour legislation.</i> <i>(i) advising the political structures and political office bearers of the municipality</i> <i>(j) managing communications between the municipality’s administration</i> <i>and its political structures and political office bearers:</i> <i>(k) carrying out the decisions of the political structures and political office bearers of the municipality.</i> <i>(l) the administration and implementation of the municipality’s by-laws and other legislation.</i>

		<i>(m) the exercise of any powers and the performance of any duties delegated by the municipal council, or sub-delegated by other delegating authorities of the municipality, to the municipal manager in terms of section 59:</i> <i>(n) facilitating participation by the local community in the affairs of the municipality.</i> <i>(o) developing and maintaining a system whereby community satisfaction with municipal services is assessed.</i> <i>(p) the implementation of national and provincial legislation applicable to the municipality; and</i> <i>(q) the performance of any other function that may be assigned by the municipal council.</i> <i>(2) As accounting officer of the municipality, the municipal manager is responsible and accountable for—</i> <i>(a) all income and expenditure of the municipality.</i> <i>(b) all assets and the discharge of all liabilities of the municipality; and</i> <i>(c) proper and diligent compliance with applicable municipal finance management legislation”</i>
Financial Services	Chief Financial Officer	The Chief Financial Officer is responsible for all financial management and processes in the municipality and includes the following components: • Valuation roll • Asset management • Supply chain management and procurement • Financial system development • Statutory reporting • Credit control • Payroll • Budget and Treasury Office • Financial Statements.
Economic Development and Planning	Economic Development and Planning	The Accounting Officer may in terms of S 77 of the MFMA delegate any of the powers or duties assigned to an Accounting Officer: • Planning - IDP • Local Economic Development - business plans to secure funding. • Service Delivery - Operational and strategic in terms of planning. • Building control
Corporate Service	Corporate Service	• Human resource management • To build a transparent administrative body capable of achieving transparency and integrity whilst addressing employment equity and affirmative action • To promote skills development throughout the administration structure • Information and Communications Technology. • Administration and Auxiliary Services.

		• Legal Services
Community Services	Community Services Directorate	Responsible for the operations and performance in the following sections: • Facilitate community involvement in terms of consultative processes. • Sports & Recreation, • Arts & Culture. • Social and Community Development. • Library Services. • Facility Management. • Traffic Law Enforcement. • Disaster Management
Technical and Infrastructure Development	Technical Services Directorate	The Technical Services Directorate is responsible for the following: • Construction and maintenance of roads and storm water within the municipality's jurisdiction • Refuse removal, solid waste disposal, landfill sites and street cleaning. • Maintenance of Council buildings • Maintenance of municipal parks, public open spaces • Maintenance and expansion of municipal cemeteries.

APPENDIX D-FUNCTIONS OF THE MUNICIPALITY/ENTITY

Municipal Action	Functions currently performed		Capacity to perform the function	
	Yes	No	Yes	No
1. Air pollution	-	X	-	X
2. Building Regulation	-	X	-	X
3. Childcare facilities	-	X	X	-
4. Fire Fighting	X	-	X	-
5. Local Tourism	X	-	X	-
6. Municipal Planning	X	-	X	-
7. Storm water	X	-	-	X
8. Trading Regulations	-	X	-	X
9. Billboard and display of advertisement in public places	-	X	-	X
10. Cemeteries, funeral parlour and crematoria	-	X	-	X
11. Cleansing	X	-	X	-
12. Control Public nuisance	X	-	-	X
13. Licensing of dogs	-	X	-	X
14. Municipal Abattoirs	-	X	-	X
15. Licensing and control undertakings that sell food to the public	-	X	-	X
16. Licensing and control undertakings that sell liquor to the public	-	X	-	X
17. Local amenities	X	-	-	X
18. Local sports facilities	X	-	X	-
19. Markets	X	-	X	-
20. Parks and recreation	-	X	-	X
21. Pounds	-	X	-	X
22. Municipal Roads	X	-	X	-
23. Noise pollution	-	X	-	X
24. Public places	-	X	-	X
25. Electricity Reticulation	-	X	-	X
26. Cemeteries, Funeral Parlours and Crematoria	-	X	-	X
27. Facilities for the accommodation, care and burial of animals	-	X	-	X
28. Fencing and fences	X	-	-	X
29. Libraries	X	-	X	-

APPENDIX E-WARD REPORTING

Ward	Name of ward councillor & Elected ward Committee	Committee Established Yes/No	Monthly Committee Meeting Held	Monthly Reports Submitted Where do you submit your reports to example COGTA?	Quarterly Ward Meetings Held
1.	Cllr Sihle Mhlongo 1. Zamantunga Khumalo 2. Noluthando Mbambo 3. Lindani Mthethwa 4. Sipho Dube 5. Khonzi Luthuli 6. Bongumusa Mpungose 7. Patrick Sicelo Mthethwa 8. Shongani Mdlulii 9. Nomfun do Gumed e	Yes	6	COGTA	2
2	Cllr Nathi Maphumulo 1. Samukelisiwe Mapumulo	Yes	6	COGTA	2

	2. Philisiwe Dlamini 3. Sindisiwe Manqele 4. Celizwe Mvuyana 5. Joshu a Mzobe 6. Margare t Thusi 7. Xolani Mtshal i 8. Ntombiyen k osi MKhize 9. Nompil o Khoza 10. Sihle Mvuyana				
3.	Cllr Mduduzi Cele 1. Nelisiwe Ndwandwe 2. Vuyokazi Majola 3. Ntombenhl e Nduli 4. Nomthanda z o Mzobe 5. Nontando Msimang o 6. Nozipho Ngubane 7. Zenzele Gumbi 8. Pretty Nxumal o 9. Joseph Khubisa	Yes	6	COGTA	2

	10. Philangenk o si Cele				
4.	Cllr Mzokhon a Khuzwayo 1. Freeman Ngcobo 2. Zakhele Khuzwayo 3. Slindokuhl e Ndelu 4. Thandek a Hlophe 5. Dudu Msane 6. Sbongisen i Sithole 7. Mcanyan a Mzibeni 8. Vikile Gumed e 9. Smangel e Ngwenya	Yes	6	COGTA	2
5.	Cllr Thoban i Nkwakhwa 1. Simphiw e Mcineka 2. Khanyisil e Mthembu 3. Nqobile Nkwakhwa 4. Simphiwe Mngadi	Yes	6	COGTA	2

	5. Sanele Dennis Ngcob o 6. Sandisile Ngcobo 7. Sabelo Mnyandu 8. Simesihl e Nduli 9. Gugu N Sibisi 10. Muntukaph i kwa Ngcobo				
6.	Cllr Sipho Dladla 1. Nonhlanhl a Ngcongo 2. Nkosinathi Maphumul o 3. Sphiwe Mchunu 4. Jackson Mkhize 5. Khulani Mngadi 6. Mjobo Mnyamezel o 7. Ntombikho n a Madiya 8. Thembi Mabele 9. Langaletu S. Ngcobo	Yes	6	COGTA	2
7.	Cllr Nomfund o Ntetha 1. Ntokoz o Mboa 2. Phethi Gcabashe	Yes	6	COGTA	2

	3. Qaphela Ngcobo 4. Khotham a Ximba 5. Thokozan i Makhoba 6. Vukan i Luthul i 7. Khuleka ni Luthuli 8. Thabisil e Luthuli 9. Majong o Blose 10. Thokozani Faya				
8.	Cllr Samuel Mfeka 1. Zandile Scebile Ngcobo 2. Sanele Gumed e 3. Bongani Mchunu 4. Ntombeyini n gi Mapumulo 5. Kwazikwak h e Mngadi 6. Nobuhle Busane 7. Simphiw e Zungu 8. Sihle R Shange 9. Phakamani Sibiya	Yes	6	COGTA	2

	10. Fisani Mkize				
9.	Cllr Nzuzo Chamane 1. Lindokuhl e Mkhize 2. Bongeka Mzobe 3. Mduduze Gumede 4. Aaron Sithol e 5. Ntombizikh o na Ngcobo 6. Marcus Ngcobo 7. Mandla Nyawuza 8. Londiwe Mbambo 9. Buyisile Luthuli 10. Muziwezins i zwa Luthuli	Yes	6	COGTA	2
10	Cllr Zethembe Khoza 1. Khuluman i Phewa 2. Khanyisil e Gumbi 3. Zakhe Mhlongo 4. Gcinokwak h e A Mabaso 5. Msizi Zungu	Yes	6	COGTA	2

	6. Fikisiwe Mzobe 7. Sikhumbuz o Cele 8. Nomusa Mnvuyana 9. Thobeka Mnvuyana 10. Mxolisi Ngcobo				
11	Cllr Samkel o Mthethwa 1. Bongani Luthuli 2. Ntombenhl e Mchunu 3. Fikani Khumalo 4. Sakhile Khumalo 5. Sakhile Ntenga 6. Zukiswa Mdluli 7. Khethukuth u la Ngcobo 8. Ntombifut hi Ngidi 9. Sikholiw e Mngadi 10. Khumbulani Nduli	Yes	6	COGTA	2
12	Cllr Mandla Ndlovu 1. Thamsanqa J Mhlongo 2. Mbali Ngwenya	Yes	6	COGTA	2

	3. Slindile Masinga 4. Blessing Zulu 5. Bongumus a Makhoba 6. Nonsindis o Khuzwayo 7. Thabisile Mbokazi 8. Guguleth u Dube 9. Lucky Khumbane 10. Hlengiwe Khumalo				
13	Cllr Sibusiso Mbele 1. Sibusiso F Chili 2. Nelisile Zuma 3. Happy Shaban e 4. Mandla Zungu 5. Thabi Cele 6. Nonhlanhl a Zikhali 7. Sfiso Gumede 8. Nompumele l o Mgobhozi 9. Thandazil e Dube 10. Bathobile Nyawo	Yes	6	COGTA	2

14	Cllr Zinhle Ngwane 1. Nkosinath i Mgenge 2. Ntombiyen k osi Mngomezu l u 3. Philani Ngcob o 4. Thobekil e Ngcobo 5. Musawenko s i Nsele 6. Mthokozis i Dube 7. Thembek a Mlangeni 8. Innocenti a Ngcobo 9. Hamilton Myeza	Yes	6	COGTA	2
15	Cllr Phumelela Shezi 1. Dolly Mngoma 2. Bongani R Mdim 3. Nompumele l o Mzimela 4. Andile Sikhakhane 5. Thembekil e N Dlomo 6. Bonisiwe Dlamuka 7. Lungile Ntshapha	Yes	6	COGTA	2

	8. Thabisile Ngobese 9. Bonginhlanh la I, Sithole 10. Zwelakhe Hlophe 11. Sthembiso Nzama				
16	Cllr Sthembiso Khuzwayo 1. Sthembiso Nzama 2. Mzamemihle Goqo 3. Thandokwa khe Ngcobo 4. NKosiyabo Maphumulo 5. Cebolozakha E Luthuli 6. Musawenko s i Mgidi 7. Mlungisi Ngcobo 8. Busani Zondi 9. Siphesihle Nzama 10. Florence Q. Gcabashe	Yes	6	COGTA	2
17	Cllr Sthabiso Bhengu 1. Bheki E Shabane 2. Celiwe P Bhengu 3. Ntombifuthi Magubane	Yes	6	COGTA	2

	4. Londiwe F Shangase 5. Philile P Dube 6. Sphephelo Luthuli 7. Banothile Mgobhozi 8. Zibuyile Smamane 9. Bongekile Majola 10. Quiteness Bhengu				
18	Cllr Lucky Moahloli 1. Joyce Khuluse 2. Kwazi Jali 3. Thulani Shangase 4. Nkululeko Mbatha 5. Nompilo Ngidi 6. Phumlani Mzobe 7. Thuli Mntambo 8. Thami Ngcoboko 9. Xolani Sibiyana 10. Thandekile B. Shangase	Yes	6	COGTA	2
10	Cllr Sbonakalis o Hlophe 1. Phumlani Hlophe	Yes	6	COGTA	2

	2. Jabulani Maphumulo 3. Zakhel e Shozi 4. Nkosinath i Simaman e 5. Ntombi Nkomo 6. Njabulo Msomi 7. Ntombifut hi Nxumalo 8. Lindokuhl e Msomi 9. Terressa Hlophe 10. Phumelel a Shozi				
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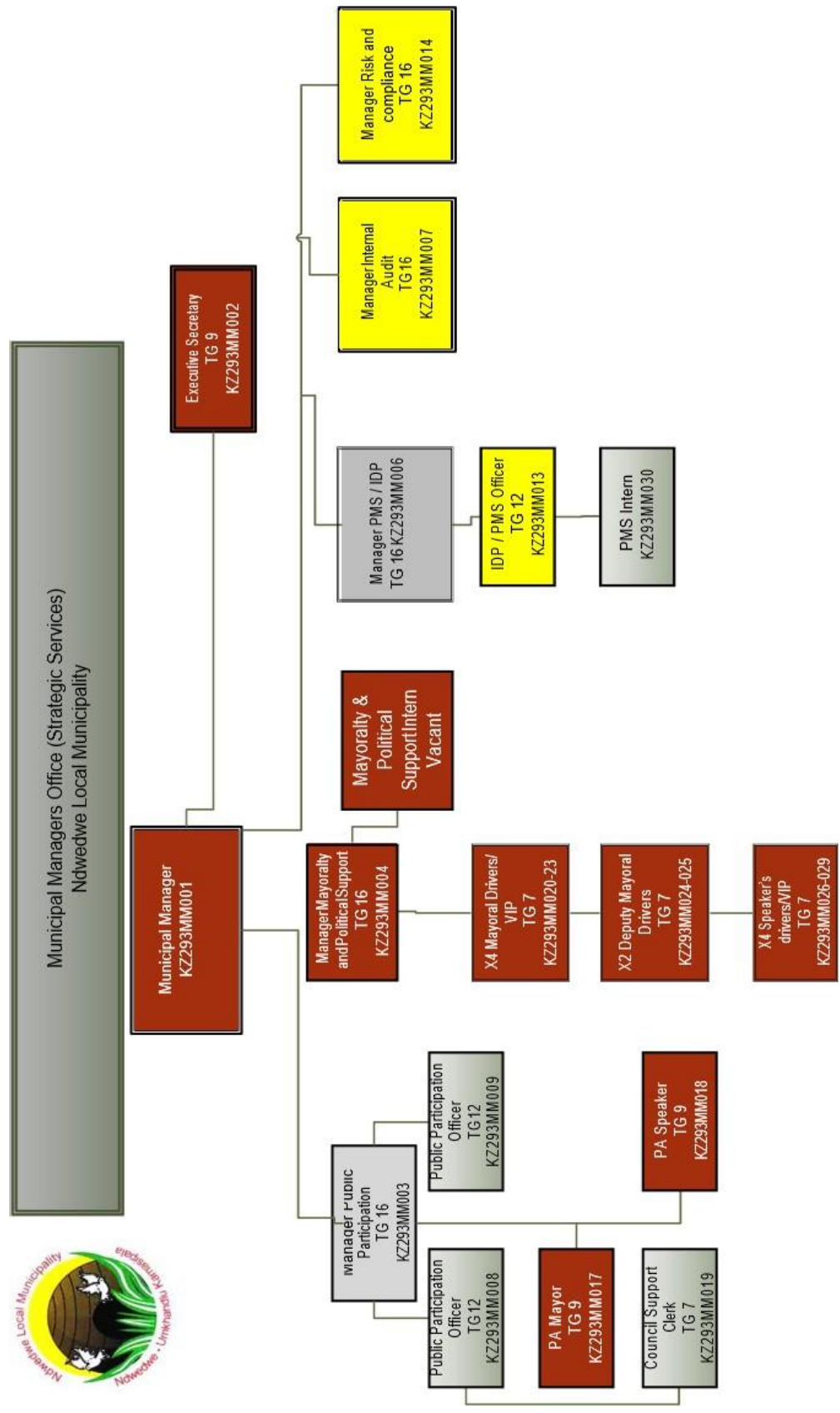
APPENDIX F-ORGANOGRAM STRUCTURE

The Organogram below shows the structures of different departments within the Municipality. The number of filled posts, posts budgeted for, those not currently budgeted for as well as the contract post has been indicated.

LEGEND

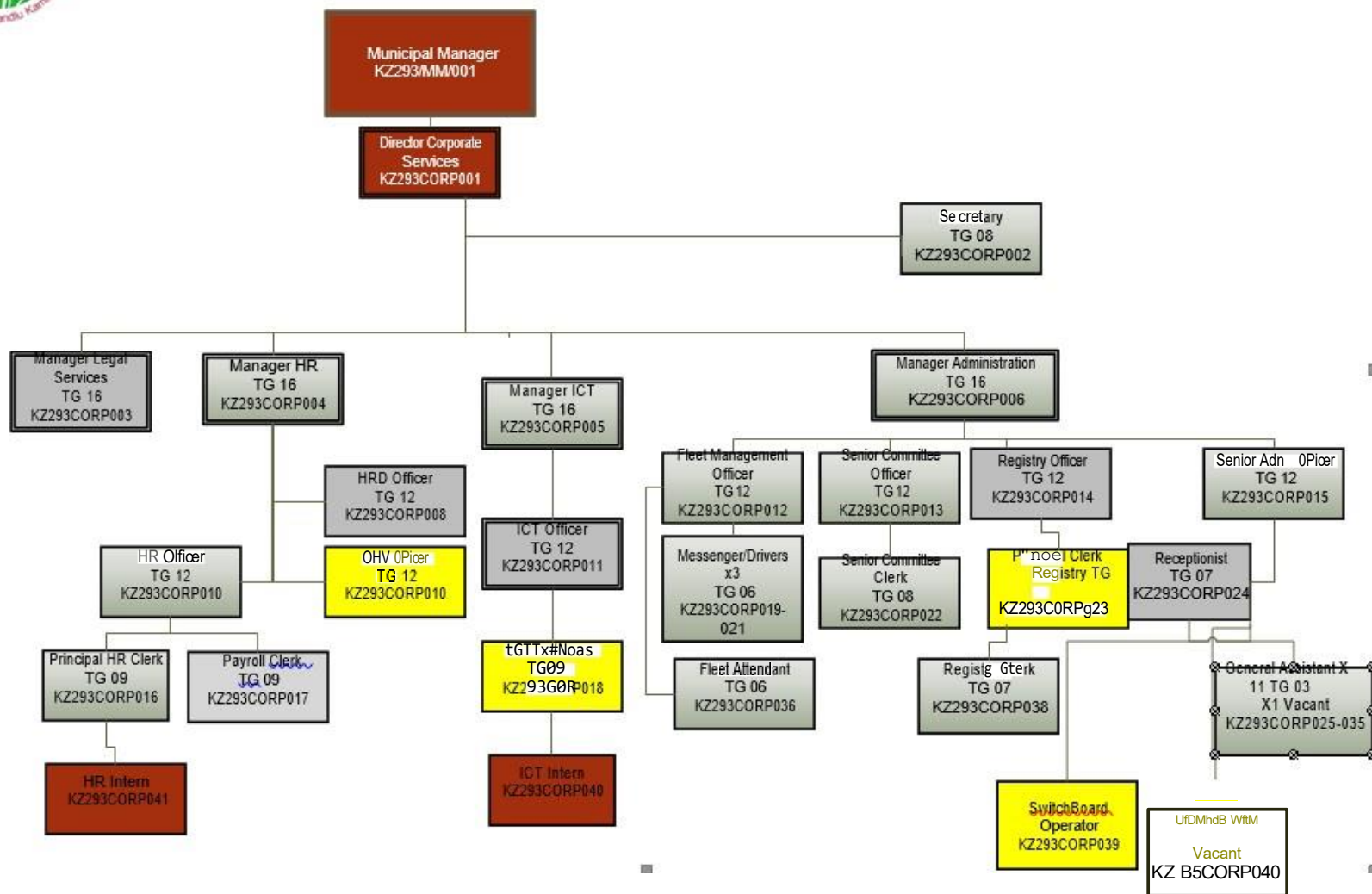
FILLED	BUDEGETED/VACANT	NOT BUDGETED	CONTRACT

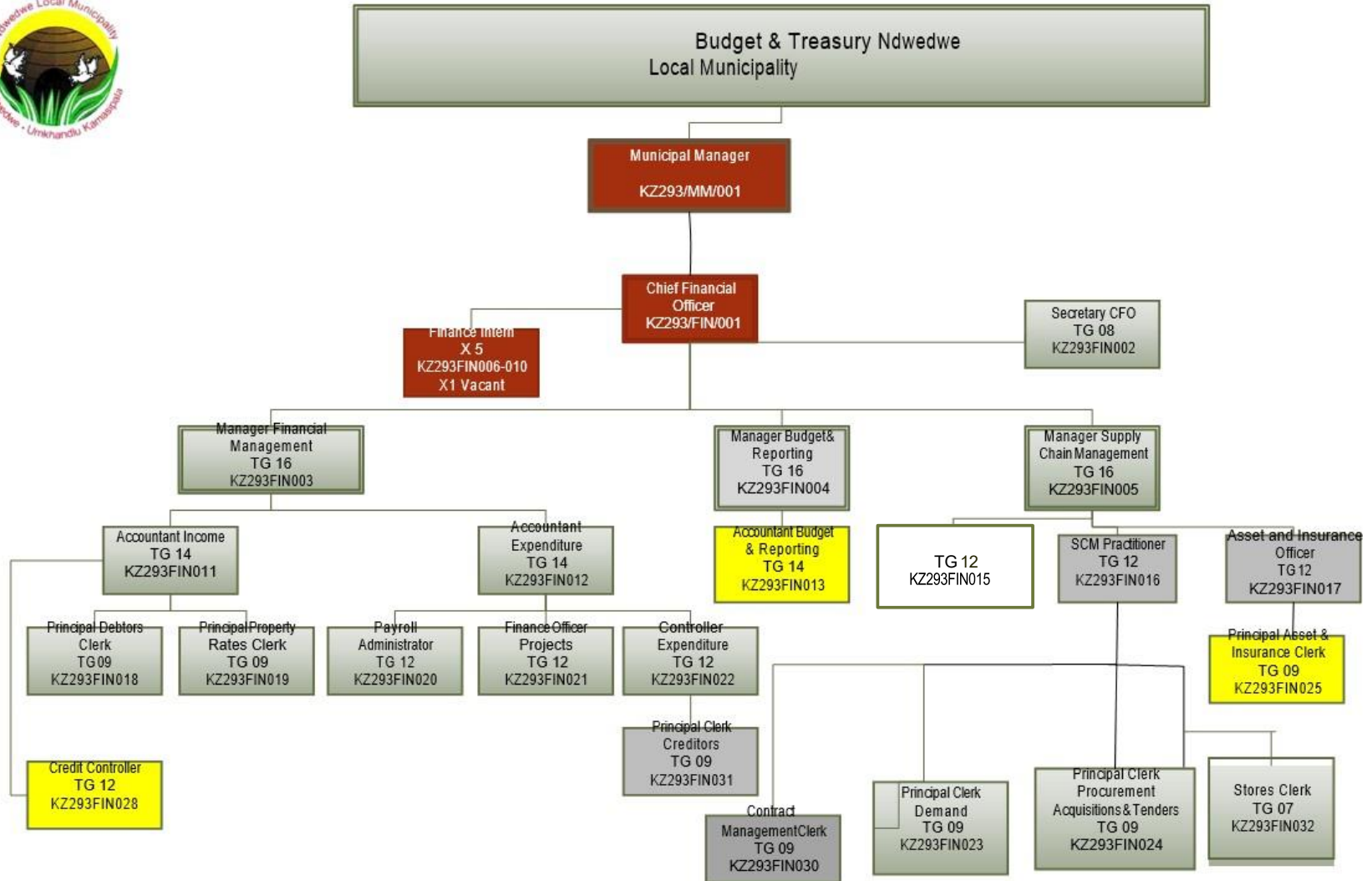
Ndwedwe Municipality Top Management Organisational Structure (KZN 293)

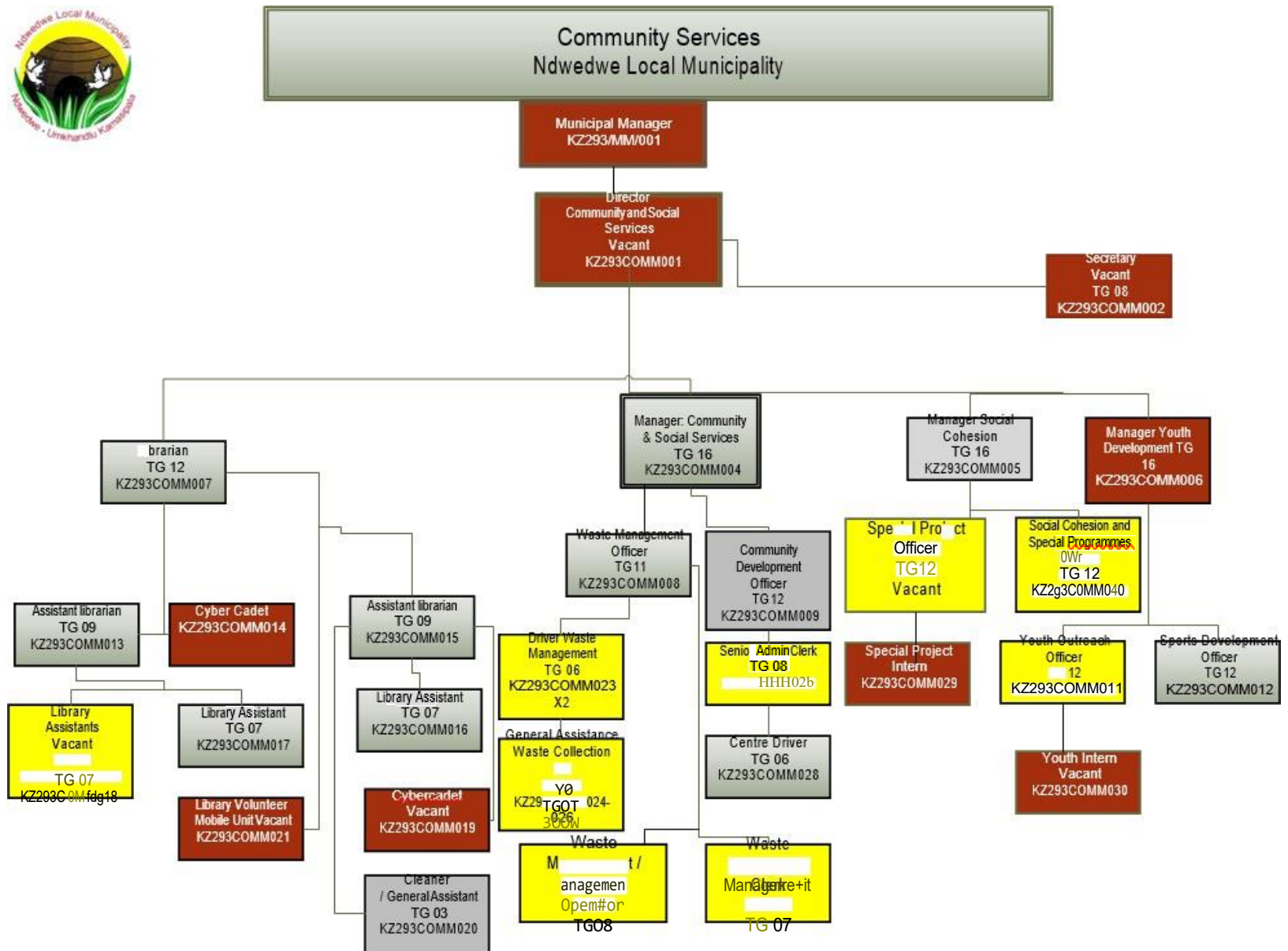


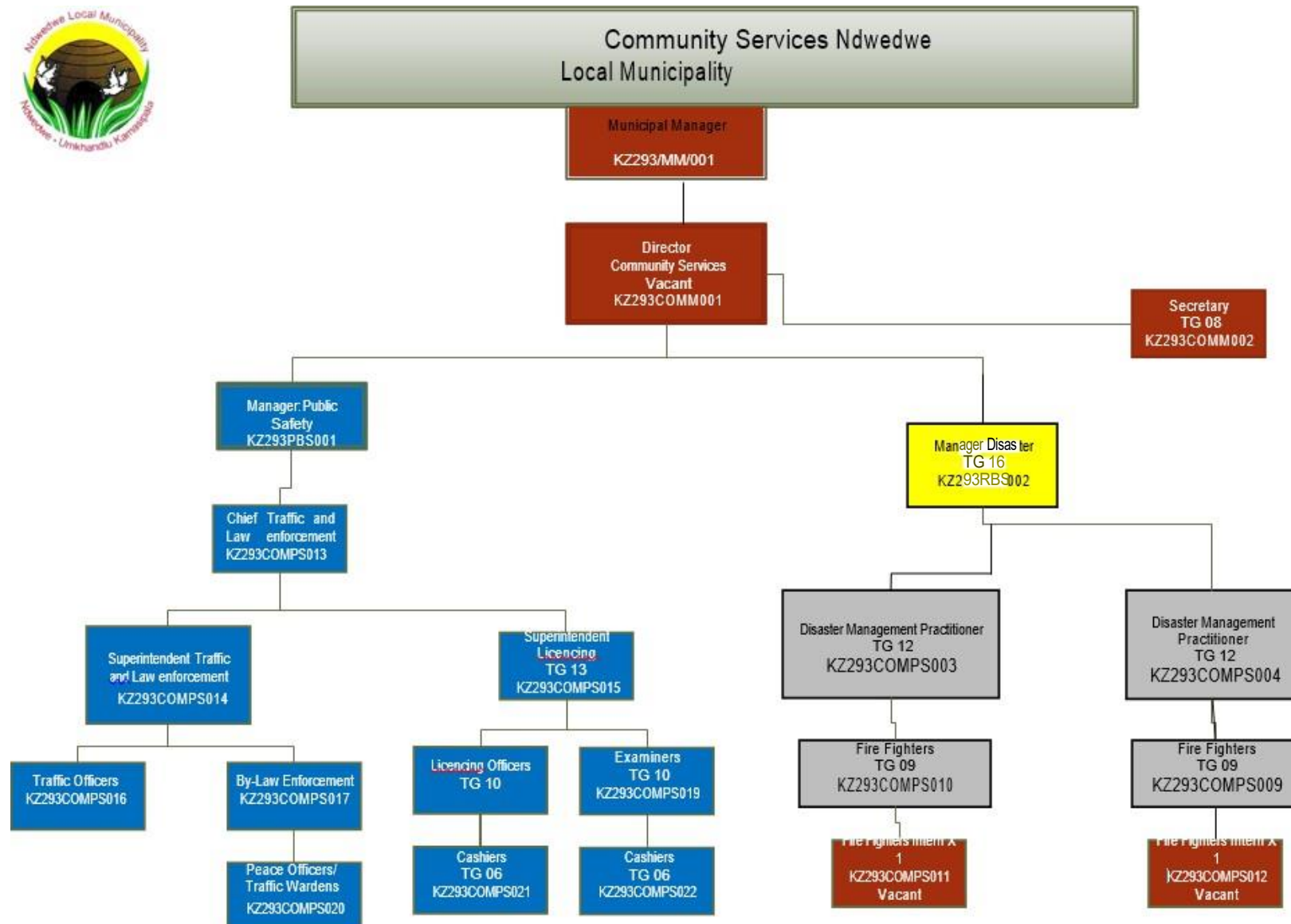


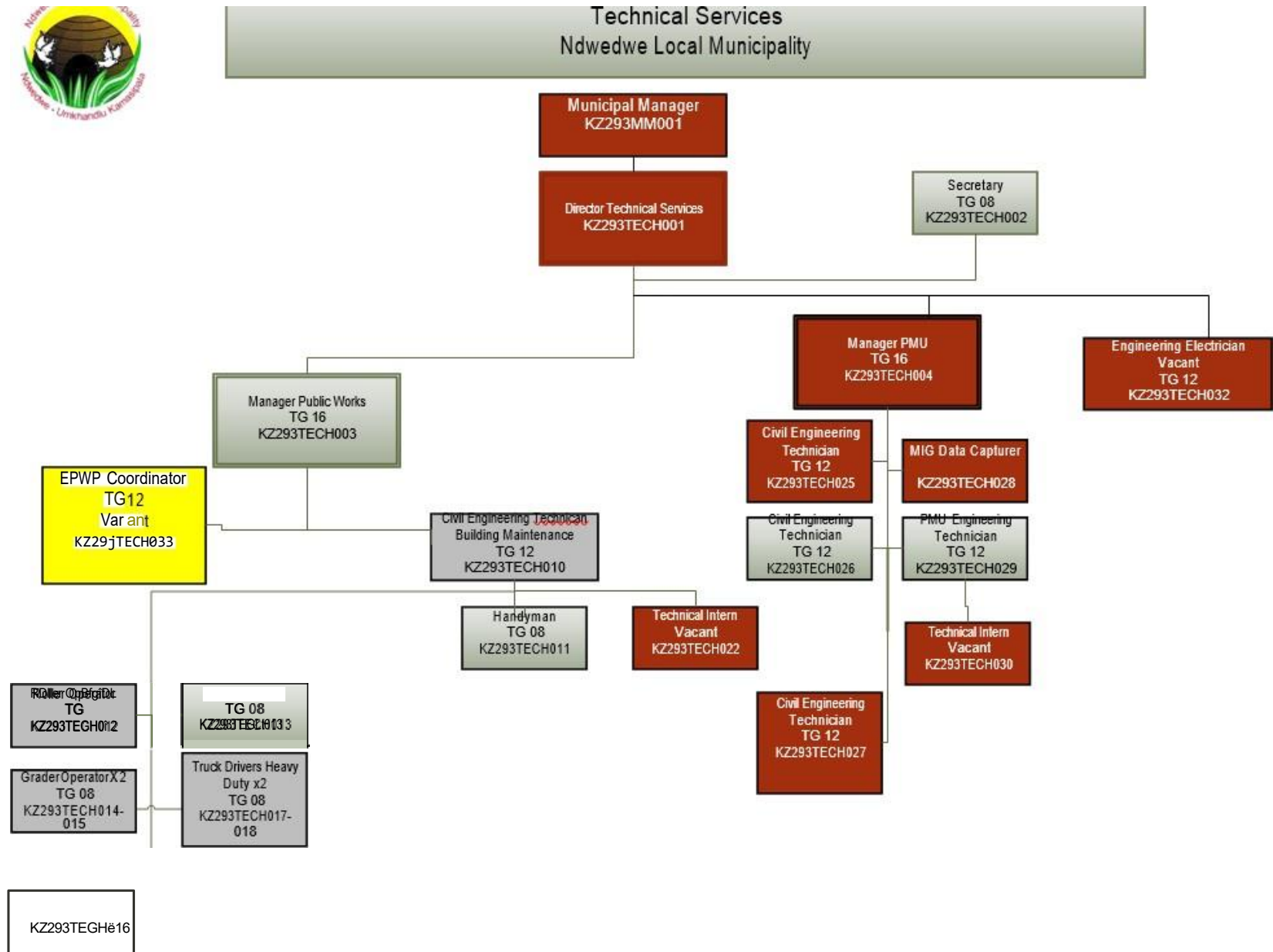
Corporate Services Ndwedwe Local Municipality

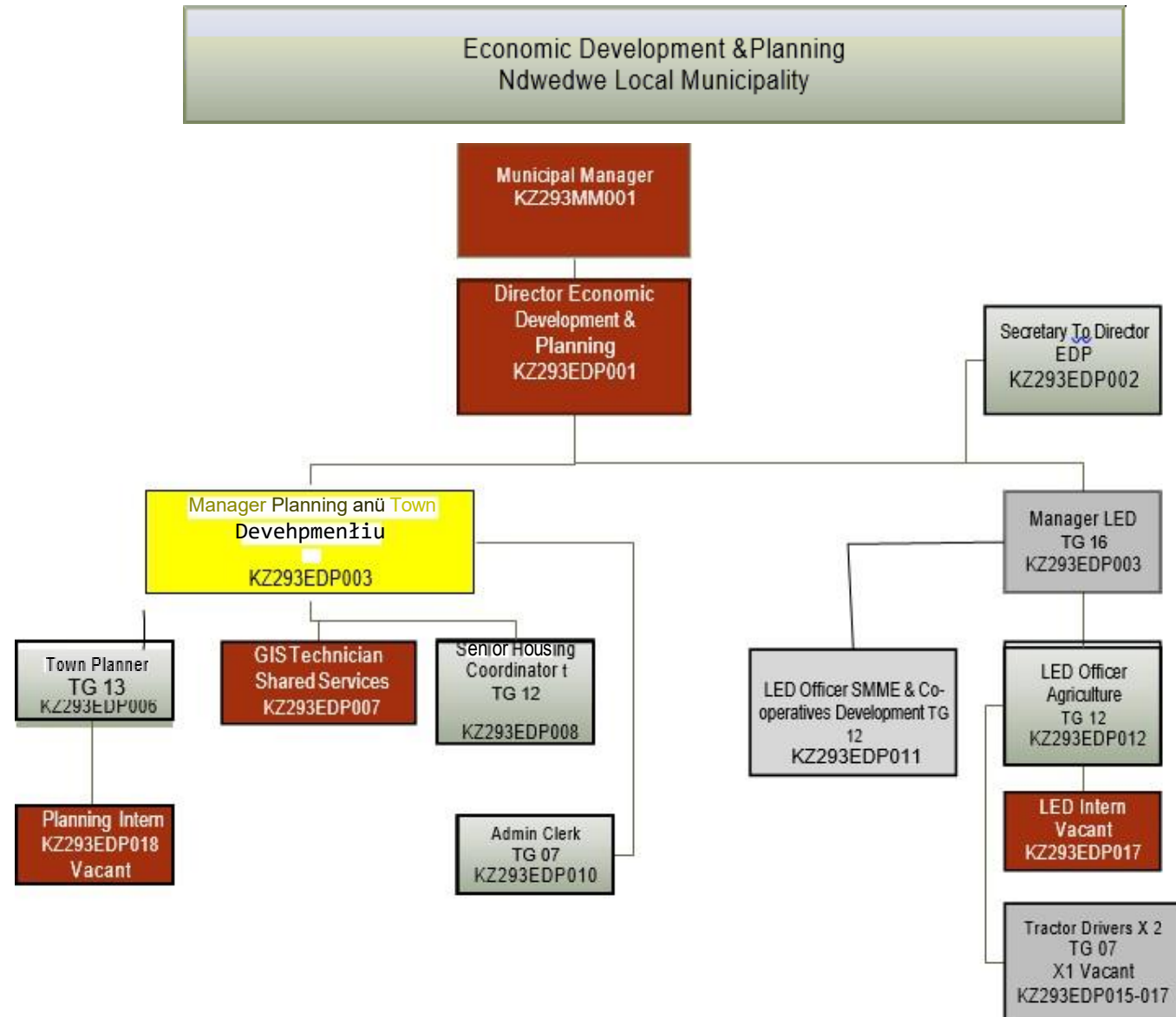












APPENDIX G-RECOMMENDATIONS OF THE AUDIT COMMITTEE

NDWEDWE LOCAL MUNICIPALITY

ANNUAL REPORT OF THE AUDIT AND PERFORMANCE COMMITTEE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Compiled by : Audit and Performance Committee

ANNUAL REPORT OF THE AUDIT AND PERFORMANCE COMMITTEE TO THE COUNCIL OF NDWEDWE LOCAL MUNICIPALITY

FOR THE PERIOD ENDED 30 JUNE 2025

The Audit and Performance Committee has the pleasure in submitting this report to the Council of Ndwedwe Local Municipality. This report is submitted in terms of the provision of sections 121 (3) (j), 166(2) (b) and 166(2) (c) of the Municipal Finance Management Act of 2003 ("the MFMA") and covers the financial year from 01 July 2024 to 30 June 2025.

The legal responsibilities of the Audit and Performance Committee are set out in terms of the Municipal Finance Management Act, No. 56 of 2003 (Section 166) read in conjunction with the National Treasury's MFMA Circular 65.

Audit and Performance Committee Members and attendance at meetings

The Audit and Performance Committee comprises of five (5) independent, external members:
Mr RM Mbanjwa (Chairperson),
Mr G Simelane,
Mr M Khuzwayo,
Ms S Mhlongo, and
Prof TI Nzimakwe.

Audit and Performance Committee members were appointed for the period 27 August 2021 to 26 July 2024, and therefore, this has been the fourth financial year of this committee's term of office – following a renewal of term as approved by Council. However, Prof TI Nzimakwe and Ms S Mhlongo were appointed during the previous financial year.

The committee is required to meet at least four (4) times per annum, as per the Audit and Performance Committee Charter and the MFMA. However, additional meetings may be called as the need arises. Members' attendance at the meetings for the 2024/25 financial year is listed below:

Name	Ordinary Meeting	Special Meeting
Mr RM Mbanjwa	6	5
Mr G Simelane	6	5
Mr M Khuzwayo	6	5
Ms S Mhlongo	6	4
Prof TI Nzimakwe	6	5

The following are standing invitees to the Audit and Performance Committee Meetings:

Representatives from Office of the Auditor-General (AGSA)
Representatives from KZN Provincial Treasury and COGTA

The Honourable Mayor

MPAC Chairperson
RMC Chairperson

Internal Audit Section

The Municipal Manager (MM)

The Chief Financial Officer (CFO)
Heads of Departments

PMS Manager
Legal Manager
Risk Manager

Audit and Performance Committee responsibility

The Audit and Performance Committee has been set up in accordance with the Municipal Finance Management Act, No. 56 of 2003 (Section 166) and operates within the provisions of the Audit and Performance Committee Charter, which was approved by the Council of the Ndwedwe Local Municipality.

Section 121(4)(g) of the Municipal Finance Management Act, No. 56 of 2003 also requires that the annual report must include any recommendations of the Municipality's Audit Committee.

In the conduct of its duties, the Audit and Performance Committee has performed the following statutory duties:

1. Reviewed internal financial control and internal audits

For the purposes of executing its statutory duties as contained in section 166(2)(a) of the MFMA as well as its mandate as set out in the Audit Charter, the Audit and Performance Committee relies on the work performed by the Internal Audit Unit which is mainly outsourced at Ndwedwe Local Municipality.

The Audit and Performance Committee ("APC") reviewed and approved the risk-based Internal Audit Plan for the financial year ending 30 June 2025, as presented by the Internal Audit unit. The Audit and Performance Committee, at each meeting, assesses performance against the plan and reviews the plan to ensure that critical risks relating to the administration and operations of Ndwedwe Local Municipality are identified and addressed.

The Internal audit function has had various positive factors that assisted in improving the execution of the annual audit plan when compared to the previous financial year. These factors included:

- ❖ The timely approval of a risk-based Internal Audit Work Plan;
- ❖ The timely approval of the Municipality's Risk Register;

- ❖ Improvements by management in the submission of information required for review; and
- ❖ Commencement of the skill transfer between the external service provider and the in-house team.

As a result of the above, the Annual Audit Plan for 2024/25 was almost fully implemented, save for the budget cuts that necessitated the postponement of some of the projects scheduled for the last quarter of the financial year. This is a concern as the Municipality had fully implemented the audit plans of previous years and has therefore regressed in this regard.

The committee is pleased with the progress made by the Municipality in addressing the findings reported by the Auditor General in the 2022/23 financial year as all those findings were adequately resolved in time for the external (AGSA) annual audit. The material findings raised by the Auditor-General of South Africa during the 2023/24 annual audit were tracked during the year and the internal audit unit provided regular progress reports to the Audit and Performance Committee. These findings were:

- ❖ Material misstatements identified in the annual performance report submitted for audit
- ❖ Material misstatements identified in the financial statements submitted for audit.
- ❖ Quotations not obtained and quotations accepted from bidders whose tax matters had not been declared to be in order with SARS;
- ❖ Goods procured without inviting competitive bids;
- ❖ Construction contracts awarded to contractors not registered in correct class of construction works to which the project relates; and
- ❖ New cases of unauthorised expenditure identified to the value of R36.7 million.

2. Risk Management

The MFMA requires the accounting officer of the municipality to take all reasonable steps to ensure that the municipality has and maintains effective, efficient, and transparent systems of financial, risk management and internal control. Accordingly, the committee is charged with a duty to advise Council, management and employees on matters relating to risk management.

The APC has confirmed through various engagements with management, and reports submitted to the APC, that the municipality currently does have a defined operational system and process for managing risk and the capacity to oversee risk management internally. Consequently, the risks that affect the municipality may be detected and addressed timeously to minimise exposure. The Municipality had an independent external Risk Management Committee Chairperson throughout the 2024/25 financial year.

The Audit and Performance Committee is satisfied that the Municipality does have an existing Risk Management Committee - with the Enterprise Risk Management Charter and Annual Implementation Plan of 2024/25, that were submitted to the APC for input and noting.

The Audit and Performance Committee was equally pleased to be given a report on the departmental risk registers within the Municipality, on a quarterly basis. This report evidenced that risks at the Municipality are being identified, assessed and mitigated – in line with the risk management standards.

The Annual Risk Assessment for the 2024/25 financial year was done by the Municipality with inputs from KZN Provincial Treasury and was incorporated in the Internal Audit Work Plan 2024/25.

The Risk Management Implementation Plan Review Report was presented quarterly by the Risk Management Committee (RMC) through its Chairperson at the Audit and Performance Committee meetings. It is pleasing to note that this report includes actions on Strategic,

Operational, and Fraud risks. The Municipality maintains risk registers for all departments, and progress on these registers feeds into the quarterly review reports. With respect to fraud risk, it is important to mention that the Municipality enjoys the shared service of a fraud hotline, through the Ilembe District Municipality. The RMC appraised the APC quarterly on the functioning of the fraud hotline.

The Audit and Performance Committee is satisfied that relevant risks have been identified and assessed, and mitigating controls have also been identified for these risks. The internal audit function is responsible for assisting the Audit and Performance Committee with obtaining assurance as to the effectiveness of the mitigating controls.

3. Review of financial statements and Accounting Policies.

The Audit and Performance Committee has the obligation to review the Municipality's Annual financial statements and provide the Council with an authoritative and credible view of the Municipality's financial position, performance and cashflow position. To do this, the Audit and Performance Committee relies on the work conducted by the Internal Auditors. The APC reviewed the draft 2024/25 financial statements before the 31 August submission deadline and raised numerous findings. These findings were addressed to the satisfaction of the APC before the financial statements were submitted to the Office of the Auditor-General. The APC reviewed the external audit scope as presented by the Office of the Auditor-General. The audit outcome from the AGSA for 30 June 2025 was presented to the APC. The Audit and Performance Committee reviewed the AGSA's audit report and the management report for the audit of the annual financial statements, performance information and compliance. The following observations were made by the APC:

- Management performed well, by assisting the Municipality to maintain the audit outcome of Unqualified opinion with findings;
- There were no material findings on the Usefulness and Reliability of the reported performance information; and
- Seven material non-compliance findings were raised by the AG, which represents a regression when compared to the previous year's (2023/24) five findings.

The audit outcome does represent a step in the wrong direction as the Municipality has not achieved a decrease in the number of material compliance findings. The APC is hopeful that all stakeholders within the Municipality will work tirelessly to effectively implement the Audit Action Plan, so as to resolve all the material compliance findings during the 2025/26 financial year. In particular, it will be important that proper internal controls and a specialised action plan is implemented to prevent a repeat of any of these findings.

4. The adequacy, reliability and accuracy of financial reporting and information

The Audit and Performance Committee is also required to advise Council on the adequacy, reliability and accuracy of financial reporting and information in accordance with S166 of the MFMA. Management submits S71 Reports at each quarterly meeting for review by the Audit and Performance Committee. During the Quarter 4 meeting, the APC was not provided with the Quarter 3 reports as required. This is a matter that was reported to Council. Subsequently, these reports were presented during Q1 of the 2025/26 financial year.

The S52 and S71 Report for all the quarters of the financial year were reviewed and interrogated by the APC. The year-end reports showed that the Municipality was in a stable financial position. Further to that, revenue for the year exceeded the budgeted amount while

expenditure had a saving as at 30 June 2025. Management did struggle to provide some of the other legislative reports, such as Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFWE) Registers, timeously at the quarterly APC meetings during the current financial period.

5. Performance Management

The Audit and Performance Committee also serves as the Performance Audit Committee for Ndwedwe Local Municipality, as evident in the title of the Committee. The legal responsibilities of the Audit and Performance Committee in this regard are set out in terms of the Local Government: Municipal Planning and Performance Management Regulations 2001.

The Audit and Performance Committee is satisfied with municipality's performance for the year under review. In the performance assessment report for the financial year ended 30 June 2025, the Municipality achieved 120 out of the 131 targets. This means the Ndwedwe Local Municipality's overall performance was standing at an excellent, 92%. However, this represents a decrease from the previous year's 89% achievement of targets.

The Audit and Performance Committee is satisfied that Management is more than capable of improving on this high standard for the next financial year.

6. Effective Governance

The Audit and Performance Committee fulfils an oversight role regarding the Municipality's reporting process, including the system of internal financial control. It is responsible for ensuring that the Municipality's internal audit function is independent and has the necessary resources, standing and authority within the Municipality to enable it to discharge its duties. Furthermore, the Audit and Performance Committee oversees cooperation between the internal and external auditors and serves as a link between the Council and these functions.

The internal and external auditors have unlimited direct access to the Audit and Performance Committee. The Audit and Performance Committee is satisfied with the level of governance within the Municipality.

7. Compliance with Legislation and Ethics

The Audit and Performance Committee is satisfied with the level of compliance with policies and procedures, to the Municipal Finance Management Act and National Treasury Regulations.

Nothing has come to the attention of the Audit and Performance Committee with regard to any matter impacting on the independence of the external auditors.

8. Conclusion

The implementation and maintenance of proper systems of internal controls, risk management, the prevention of fraud and errors, safeguarding of the assets of the municipality and compliance with relevant laws and regulations, are the responsibility of Council. The role of the Audit and Performance Committee is to monitor the efficiency of the procedures and

mechanism which Council has put in place to ensure that its policies and procedures are adhered to.

We can report that, considering the exceptions noted, recommendations made above and based on the reports submitted to us, our overall impression is that the Municipality has slightly regressed in its performance and the administration should take strong steps to improve the Municipality's audit outcome for the next financial year.

On behalf of the Audit and Performance Committee (APC)



Mr R. M. Mbanjwa CA(SA), RA APC

Chairperson

APPENDIX H - LONG TERM CONTRACTS AND PUBLIC PRIVATE PARTNERSHIPS

The Ndwedwe LM has no long-term agreements and contracts with Public Private Partnerships (PPP).

APPENDIX I – MUNICIPAL ENTITY/ SERVICE PROVIDER PERFORMANCE SCHEDULE

Performance Analysis and rating criteria for contractor performance rating purposes, the following rating criteria is used:

PERFORMANCE WEIGHTING		
1	POOR	Performance did not meet most contractual requirements and contains serious problem(s) for which correction actions were ineffective.
2	SATISFACTORY	Performance did not meet some contractual requirements; contractors' actions appear only marginally effective or were not fully implemented.
3	GOOD	Contractual performance of contractor contains some minor problems for which corrective action taken by the contractor appear or were satisfactory
4	VERY GOOD	Performs meets contractual requirements some minor problems for which corrective action taken by the contractor were effective
5	EXCELLENT	Performance meets contractual requirements with few minor problems for which corrective actions by contractor were highly effective.

The

performance ratings of service providers performing the core function of the municipality are as follows:

Assessment Key	
Good (G)	<i>The service has been provided at acceptable standards and within the time frames stipulated in the SLA/Contract</i>
Satisfactory (S)	<i>The service has been provided at acceptable standards and outside of the timeframes stipulated in the SLA/Contract</i>
Poor (P)	<i>The service has been provided below acceptable standards</i>

IDP REF NO.	MUNICIPAL KEY PERFORMANCE AREA (KPA)	SERVICE PROVIDERS NAME	PERFORMANCE RATING
TS01	Construction of Khanyisa Sport field Ward 09 (MIG)	Phila Iso Group	SATISFACTORY
TS02	Construction of Shangase Hall Ward 18 (MIG)	Awuzibuse General Trading	POOR
TS03	Construction of Maqokomela Community Development Centre Ward 10 (MIG)	Sim and Lukho Construction	GOOD
TS04	Construction of Hlalakahle CDC in ward 07	P4S Trading cc	GOOD
TS05	Construction of Msengeni CDC in ward 08	Sim and Lukho Construction	GOOD
TS06	Construction of Makhawula/Ntaphuka Community Hall Ward 13	Quiet Storm Trading	GOOD
TS07	INEP Electrification Ward 06, 07, 08, 11 & 15	A1 Electrical	SATISFACTORY
TS08	Disaster and Emergency Services Establishment ward 15	Off Limit Projects	GOOD
TS09	Guard house of Mthombisa CDC Ward 03	Thandimpilo Trading	GOOD
TS10	Mangangeni CDC Renovation Ward 19	Zalo set (Pty) LTD	GOOD
TS11	Ezimpondweni Hall Renovation Ward 17	Eliyanda (Pty) LTD	GOOD
TS12	Market Stalls Renovation Ward 08	Nkonyane Yenkosi Holdings	GOOD
TS13	Umzamo CDC Renovation Ward 7	Eliyanda (Pty) LTD	GOOD
TS14	Gcwensa Hall Renovation Ward 2	4SN Group (Pty) LTD	GOOD
TS15	Ntubeni Hall Renovation Ward 1 Phase 2	Vitani (Pty) LTD	GOOD
TS16	Qhubakahle Hall Renovation Ward 6	Sithebe (Pty) LTD	GOOD
TS17	Deda Hall Renovation in Ward 5	Sithebe (Pty) LTD	GOOD
TS18	Waterfall Hall Renovation Ward 3	Nolwandle Duma Trading	GOOD

APPENDIX J – DISCLOSURES OF FINANCIAL INTERESTS

Disclosure of Financial Interest					
Period of 1 July to 30 June of Year 2025					
Ward	Councillor Name s Surname	Gender	Political Party	Contact Number	Description of Financial Interest (Nil/ Or Details)
Ward-1	Sihle Mhlongo	Male	ANC	0664146141	Nil
Ward-2	Nkosinathi Duddley Cyprian Maphumulo	Male	ANC	0765758091	Nil
Ward-3	Roman Mduduzi Cele (Speaker)	Male	ANC	0716407721	Nil
Ward-4	Mzokhona Mziwenhlanhla Khuzwayo (Chief Whip)	Male	ANC	0726264922	Nil
Ward-5	Thobani Nkwakhwa	Male	ANC	0828495786	Nil
Ward-6	Sipho Emmanuel Dladla	Male	ANC	0826130551	Nil
Ward-7	Nonsikelelo Nomfundo Ntetha (EXCO)	Female	ANC	0812082211	Nil
Ward-8	Samuel Zwengithini Mfeka (Mayor)	Male	ANC	0722466851	Nil
Ward-9	Nzuzo Cyprian Chamane	Male	ANC	0790213134 0736912709	Nil
Ward-10	Zethembe Wilfred Khoza	Male	ANC	0814773000	Nil
Ward-11	Mthokozisi Mthethwa	Male	ANC	0723359124	Nil

Ward-12	Leonard Mandla Ndlovu	Male	ANC	0723359124	Nil
Ward-13	Christopher Sibusiso Mbele	Male	ANC	0616871237	Nil
Ward-14	Zinhle Promise Ngwane	Female	ANC	0612115634	Nil
Ward-15	Phumelela Sibongiseni Shezi (EXCO)	Male	IFP	0762163608	Nil
Ward-16	Ephraim Sithembiso Khuzwayo	Male	IFP	0723451099 0725371584	Nil
Ward-17	Sthabiso Sensile Bhengu	Male	ANC	066322893	Nil
Ward-18	Lucky Stanley Moahloli	Male	ANC	0840249602	Nil
Ward-19	Reginald Sbonakaliso Hlophe	Male	IFP	0725880040	Nil

Disclosure of Financial Interest			
Period of 1 July to 30 June of Year 2025			
NO.	DEPARTMENT	POSITION	Description of Financial Interest (Nil/ Or Details)
1.	Office of the Municipal Manager	Mr. S.D.G Khuzwayo	Nil
2.	Corporate Services	Ms. T. Motaung	Nil
3.	Budget and Treasury (CFO)	Mr. X Hlekwane	Nil
4.	Community and Social Services	Mr. N Mkhwanazi	Nil
5.	Technical Infrastructure Services	Mr. M Mzolo	Nil
6.	Economic Development Planning Services	Ms. Z Khuluse	Nil

APPENDIX K-REVENUE COLLECTION BY PERFORMANCE

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		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 - Finance		231 110	60 171	59 821	4 271	60 487	59 821	666	1.1%	60 171
Vote 2 - Municipal Manager's Office		–	31 057	34 242	–	31 057	34 242	(3 185)	-9.3%	31 057
Vote 3 - Community and Social Services		5 603	33 542	31 587	46	33 478	31 587	1 892	6.0%	33 542
Vote 4 - Corporate services		–	65 673	65 376	–	64 973	65 376	(403)	-0.6%	65 673
Vote 5 - Economic Development and Planning		–	13 701	13 120	–	13 701	13 120	582	4.4%	13 701
Vote 6 - Technical Services		54 953	72 199	100 373	6 255	95 649	100 373	(4 724)	-4.7%	72 199
Vote 7 - Executive and Council		–	19 758	21 240	–	19 758	21 240	(1 482)	-7.0%	19 758
Total Revenue by Vote	2	291 665	102 296	325 758	10 573	319 104	325 758	(6 654)	-2.0%	296 102

APPENDIX K(I)-REVENUE COLLEC APPENDIX K-REVENUE COLLECTION PERFORMANCE BY VOTE

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		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 - Finance		231 110	60 171	59 821	4 271	60 487	59 821	666	1.1%	60 171
Vote 2 - Municipal Manager's Office		–	31 057	34 242	–	31 057	34 242	(3 185)	-9.3%	31 057
Vote 3 - Community and Social Services		5 603	33 542	31 587	46	33 478	31 587	1 892	6.0%	33 542
Vote 4 - Corporate services		–	65 673	65 376	–	64 973	65 376	(403)	-0.6%	65 673
Vote 5 - Economic Development and Planning		–	13 701	13 120	–	13 701	13 120	582	4.4%	13 701
Vote 6 - Technical Services		54 953	72 199	100 373	6 255	95 649	100 373	(4 724)	-4.7%	72 199
Vote 7 - Executive and Council		–	19 758	21 240	–	19 758	21 240	(1 482)	-7.0%	19 758
Total Revenue by Vote	2	291 665	102 296	325 758	10 573	319 104	325 758	(6 654)	-2.0%	296 102

APPENDIX K(I)-REVENUE COLLECTION PERFORMANCE BY SOURCE

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01
July

Description	Re f	2024/25	Budget Year 2025/26							
		Audited Outcom e	Origina l Budget	Adjuste d Budget	Monthl y actual	YearT D actual	YearT D budge t	YTD varianc e	YTD varianc e	Full Year Forecas t
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		598	715	652	45	651	652	(1)	0%	715
Sale of Goods and Rendering of Services		12 266	11 763	13 171	3 235	13 004	13 171	(167)	-1%	11 763
Agency services		185	200	210	9	179	210	(31)	-15%	200
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		(0)	-	-	-	-	-	-		-
Interest from Current and Non Current Assets		9 767	12 000	12 000	1 045	9 180	12 000			12 000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		622	765	630	62	634	630	5	1%	765
Licence and permits		19	20	45	4	54	45	9	20%	20
Operational Revenue		2 734	1 650	2 800	41	1 814	2 800	(986)	-35%	1 650
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		18 988	21 990	22 367	500	22 011	22 367	(356)	-2%	21 990
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	2 450	2 450	-	2 450		-
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		200 980	211 327	211 327	34	211 327	211 327	-		211 327
Interest		1 150	1 200	1 298	103	1 302	1 298	4		1 200
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		247 309	261 629	264 500	7 530	262 607	264 500	(1 893)	-1%	261 629

APPENDIX L-CONDITIONAL GRANTS RECEIVED

APPENDIX M-CAPITAL EXPENDITURE NEW & UPGRADE/RENEWAL PROGRAMMES

Description	R ef	2023/24	Budget Year 2024/25							
		Audited Outcom e	Original Budget	Adjuste d Budget	Monthly actual	YearTD actual	YearTD budget	YTD varian ce	YTD varia nce	Full Year Forecas t
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		145 841	–	26 860	3 676	24 423	26 860	437 ²	9.1%	–
Roads Infrastructure		125 836	–	26 860	3 676	24 423	26 860	437 ²	9.1%	–
Roads		92 488	–	26 860	3 676	24 423	26 860	437 ²	9.1%	–
Road Structures		33 348	–	–	–	–	–	–		–
Electrical Infrastructure		5 231	–	–	–	–	–	–		–
Capital Spares		5 231	–	–	–	–	–	–		–
Water Supply Infrastructure		10 960	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		10 960	–	–	–	–	–	–		–
Solid Waste Infrastructure		3 814	–	–	–	–	–	–		–
Waste Separation Facilities		3 814	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Community Assets		86 709	32 977	32 977	70	32 066	32 977	910	2.8%	32 977
Community Facilities		81 363	24 341	24 341	70	23 443	24 341	898	3.7%	24 341
Halls		12 927	8 678	8 678	–	7 911	8 678	768	8.8%	8 678
Centres		46 169	15 663	15 663	70	15 532	15 663	131	0.8%	15 663
Testing Stations		22 266	–	–	–	–	–	–		–
Sport and Recreation Facilities		5 346	8 636	8 636	–	8 623	8 636	12	0.1%	8 636
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		5 346	8 636	8 636	–	8 623	8 636	12	0.1%	8 636
Other assets		17 223	2 435	2 634	904	2 752	2 634	(117)	- 4.4 %	2 435
Operational Buildings		17 223	2 435	2 634	904	2 752	2 634	(117)	- 4.4%	2 435
Municipal Offices		16 743	2 435	2 634	904	2 752	2 634	(117)	- 4.4%	2 435
Workshops		481	–	–	–	–	–	–		–
Intangible Assets		17	174	174	–	–	174	174	100.0%	174
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		17	174	174	–	–	174	174	100.0%	174

<i>Computer Software and Applications</i>		17	174	174	–	–	174	174	100.0%	174
<i>Load Settlement Software Applications</i>		–	–	–	–	–	–	–		–
<i>Unspecified</i>		–	–	–	–	–	–	–		–
Computer Equipment		4 007	1 409	1 292	253	1 259	1 292	33	2.5%	1 409
Computer Equipment		4 007	1 409	1 292	253	1 259	1 292	33	2.5%	1 409
Furniture and Office Equipment		7 128	1 817	2 199	275	1 953	2 221	268	12.1%	1 817
Furniture and Office Equipment		7 128	1 817	2 199	275	1 953	2 221	268	12.1%	1 817
Machinery and Equipment		19 607	443	828	103	658	828	170	20.5%	443
Machinery and Equipment		19 607	443	828	103	658	828	170	20.5%	443
Transport Assets		28 287	–	652	–	–	652	652	100.0%	–
Transport Assets		28 287	–	652	–	–	652	652	100.0%	–
<i>Zoological plants and animals</i>		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	308 819	39 255	67 615	5 281	63 111	67 637	527 ⁴	6.7%	39 255

APPENDIX M(I)-CAPITAL EXPENDITURE NEW ASSETS PROGRAMMES

Description	R ef	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
–		145		26	3	24	26	2	9.1%	–
Infrastructure		841	–	860	676	423	860	437		–
Roads Infrastructure		125	–	26	3	24	26	2	9.1%	–
Roads		92	–	26	3	24	26	2	9.1%	–
Road Structures		488	–	860	676	423	860	437		–
Electrical Infrastructure		33	–	–	–	–	–	–		–
Capital Spares		231	–	–	–	–	–	–		–
Water Supply Infrastructure		10	–	–	–	–	–	–		–
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		10	–	–	–	–	–	–		–
Solid Waste Infrastructure		3	–	–	–	–	–	–		–
Waste Separation Facilities		814	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Community Assets		86	32	32	70	32	32	910	2.8%	32
		709	977	977		066	977			977

Community Facilities		81	24	24		23	24		3.7%	24
		363	341	341	70	443	341	898		341
	Halls	12	8	8	–	7	8	768	8.8%	8
		927	678	678	–	911	678	768		678
	Centres	46	15	15		15	15		0.8%	15
		169	663	663	70	532	663	131		663
		22								
	Testing Stations	266	–	–	–	–	–	–		–
		5	8	8	–	8	8	–	0.1%	8
	Sport and Recreation Facilities	346	636	636	–	623	636	12		636
Indoor Facilities		–	–	–	–	–	–	–		–
	5	8	8	–	8	8	–	0.1%	8	
	346	636	636	–	623	636	12		636	
Outdoor Facilities	17	2	2		2	2		-4.4%	2	
Other assets	223	435	634	904	752	634	(117)		435	
Operational Buildings	17	2	2		2	2		-4.4%	2	
	223	435	634	904	752	634	(117)		435	
	16	2	2		2	2		-4.4%	2	
	743	435	634	904	752	634	(117)		435	
	Workshops	481	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–	
Intangible Assets	17	174	174	–	–	174	174	100.0 %	174	
Servitudes	–	–	–	–	–	–	–		–	
Licences and Rights	17	174	174	–	–	174	174	100.0 %	174	
Computer Software and Applications	17	174	174	–	–	174	174	100.0 %	174	
Computer Equipment	4	1	1		1	1		2.5%	1	
007	409	292	253	259	292	33			409	
Computer Equipment	4	1	1		1	1		2.5%	1	
007	409	292	253	259	292	33			409	
Furniture and Office Equipment	7	1	2		1	2		12.1 %	1	
128	817	199	275	953	221	268			817	
Furniture and Office Equipment	7	1	2		1	2		12.1 %	1	
128	817	199	275	953	221	268			817	
Machinery and Equipment	19							20.5 %		
607	443	828	103	658	828	170			443	
Machinery and Equipment	19							20.5 %		
607	443	828	103	658	828	170			443	
Transport Assets	28							100.0 %		
287	–	652	–	–	652	652			–	
Transport Assets	28							100.0 %		
287	–	652	–	–	652	652			–	
Land	–	–	–	–	–	–	–		–	
Total Capital Expenditure on new assets	1	308	39	67	5	63	67	4	6.7%	39
		819	255	615	281	111	637	527		255

APPENDIX M(II)-CAPITAL EXPENDITURE UPGRADE/RENEWAL PROGRAMMES

Choose name from list - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	R ef	2023/2 4	Budget Year 2024/2 5							
		Audite d Outco me	Origina l Budget	Adjust ed Budget	Monthl y actual	YearTD actual	YearTD budget	YTD varia nce	YTD vari ance %	Full Year Foreca st
R thousands	1									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		8 878	–	–	–	–	–	–		–
Roads Infrastructure		8 878	–	–	–	–	–	–		–
Roads		8 878	–	–	–	–	–	–		–
<u>Community Assets</u>		6 639	1 330	2 261	794	1 682	2 261	579	25.6 %	1 330
Community Facilities		5 429	1 330	2 261	794	1 682	2 261	579	25.6 %	1 330
Halls		3 647	157	157	–	–	157	157	100.0 %	157
Centres		1 320	1 174	2 104	794	1 682	2 104	423	20.1 %	1 174
Crèches		461	–	–	–	–	–	–		–
Sport and Recreation Facilities		1 210	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		1 210	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
<u>Heritage assets</u>		–	–	–	–	–	–	–		–
Monuments		–	–	–	–	–	–	–		–
Historic Buildings		–	–	–	–	–	–	–		–
Works of Art		–	–	–	–	–	–	–		–
<u>Other assets</u>		1 097	609	609	(0)	(0)	609	609	100.0 %	609
Operational Buildings		1 097	609	609	(0)	(0)	609	609	100.0 %	609
Municipal Offices		593	609	609	(0)	(0)	609	609	100.0 %	609
Capital Spares		503	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	16 614	1 939	2 870	794	1 682	2 870	1 188	41.4 %	1 939

APPENDIX N-CAPITAL EXPENDITURE BY PROJECT YEAR 2024/2025

2024-2025 APPROVED CAPITAL EXPENDITURE BUDGET					
AccountNumber	Project Name	2024/2025 Audited Figures	2024/2025 Budget	2025/2026 Budget	2026/2027 Budget
Community Services					
C0225-13/IA01952/F0002/X006/R3702/001/COMM_A CQ	Disaster and Emergency Services Establishment ward 15	2869410.87	3000000.00	652173.91	4347826.09
C0003-9/IA06173/F0002/X006/R0106/001/COMM_AC Q	Computer Equipment	178564.40	173913.04	26086.96	121739.13
C0004-7/IA06233/F0002/X006/R0106/001/COMM_AC Q	Furniture and Office Equipment	308338.00	347826.09	18260.87	130434.78
C0266-1/IA01952/F0002/X006/R3711/001/COMM_AC Q	Building of vehicle pound space and gazette pound		-	652173.91	4347826.09
C0007-9/IA01327/F0002/X006/R0106/001/COMM_AC Q	2 x Patrol vehicle Sedans		-	65217.39	434782.61
C0271-11/IA01952/F0002/X099/R3711/001/TECH	Bhamshela Thusong Centre Demolition	820121.01	930579.92		
C0003-13/IA06282/F0002/X006/R0106/001/COMM_A CQ	Speed measuring camera ProLasers		-	150000.00	-
C0006-23/IA06282/F0002/X006/R0106/001/COMM_A CQ	Blue lights fitment and dashboard blue lights		-	32608.70	217391.30
C0006-24/IA06282/F0002/X006/R0106/001/COMM_A CQ	ANPR installed in vehicles (warrants and outstanding)		-	26086.96	-
C0086-3/IA04429/F0002/X006/R0106/001/COMM_AC Q	Back Office Software		173913.04	39130.43	
C0261-9/IA01952/F0002/X006/R3711/001/COMM_AC Q	Fumbling zone for firearms		173913.04	39130.43	
Total Expenditure Community Services		4176434.28	4800145.14	1700869.57	960000.00

Corporate Services					
C0004- 8/IA06233/F0002/X066/ R0106/001/CORP_ACQ	Furniture and Office Equipment	100 850.00	133 528.2 6	35 217.39	173 913.04
C0003- 7/IA06173/F0002/X066/ R0106/001/CORP_ACQ	Computer Equipment	147 084.80	173 913.0 4	19 565.22	156 521.74
C0007- 7/IA01327/F0002/X046/ R0105/001/CORP_ACQ	Municipal Fleet		-	391 304.35	2 608 695.65
C0265- 1/IA00092/F0002/X066/ R0106/001/CORP_ACQ	Refurbishment of municipal parking		-	26 086.96	-
C0306- 3/IA00092/F0002/X046/ R0105/001/CORP_ACQ	Refurbishment of council chamber		608 695.6 5	-	-
C0006- 11/IA06282/F0002/X04 6/R0105/001/CORP_AC Q	Machinery (fire Exstagusher)		166 800.0 0	-	-
C0004- 8/IA05101/F0002/X066/ R0106/001/CORP_ACQ	Sever Intangible Assets		-	-	-
C0003- 12/IA06173/F0002/X05 2/R0106/001/CORP_AC Q	Biometrics	51 931.20	52 173.9 1	-	-
C0003- 13/IA06173/F0002/X05 2/R0106/001/CORP_AC Q	CCTV	159 680.00	173 913.0 4	-	-
C0261- 9/IA01952/F0002/X046/ R0106/001/CORP_ACQ	construction of 14 Guard Room	547 826.09	521 739.1 3	78 260.87	260 869.57
C0261- 10/IA00092/F0002/X04 6/R0106/001/CORP_AC Q	Fencing of Municipal Offices	434 783.00	434 782.6 1	65 217.39	-
C0004- 12/IA06282/F0002/X04 6/R3702/001/CORP_AC Q	Machinery (Metal detector)		60 869.5 7	-	-
C0006- 26/IA00092/F0002/X04 6/R0105/001/CORP_AC Q	Pedestrian gate	69 565.00	69 565.2 2		
C0006- 27/IA00092/F0002/X04 6/R0105/001/CORP_AC Q	Main Building boom gate replacement	26 087.00	26 086.9 6		
C0257- 2/IA07020/F0002/X046/ R3702/001/CORP_ACQ	Solar Flood Lights		-	45 652.17	-
C0003- 14/IA06173/F0002/X05 2/R0106/001/CORP_AC Q	Finance Building Network Point	109 134.00	109 134.0 0	-	-

		1 646 941.09	2 531 201.39	661 304.35	3 200 000.00
Total Budget Corporate Services					
Economic Development Plan					
C0003-4/IA06173/F0002/X098/R3710/001/EDP_ACQ	Computer Equipment	59 764.70	60 869.57	19 565.22	173 913.04
C0004-3/IA06233/F0002/X098/R0106/001/EDP_ACQ	Furniture and Office Equipment		-	19 565.22	130 434.78
C0006-9/IA06282/F0002/X098/R0106/001/EDP_ACQ	Machinery and Equipment (Corridor Development Tractor implementation)	213 000.00	217 391.30	208 695.65	-
Total Budget Economic Development Plan		272 764.70	278 260.87	247 826.09	304 347.83
Executive & Council					
C0007-7/IA01327/F0002/X044/R0105/001/EXEC_ACQ	Motor Vehicles For Mayor, Deputy Mayor and Speaker	-	652 173.91	130 434.78	3 043 478.26
Total Budget Executive and Council			652 173.91	130 434.78	3 043 478.26
Finance					
C0003-6/IA06173/F0002/X049/R0105/001/FIN_ACQ	Computer Equipment	176 848.50	173 913.04	19 565.22	173 913.04
C0004-9/IA06253/F0002/X049/R0105/001/FIN_ACQ	Furniture and Office Equipment	948 935.53	956 521.74	26 086.96	86 956.52
Total Budget Finance		1 125 784.03	1 130 434.78	45 652.17	260 869.57
Municipal Manager's Office					
C0003-8/IA06173/F0002/X045/R0105/001/MMO_ACQ	Computer Equipment	197 247.20	173 913.04	32 608.70	173 913.04
C0004-13/IA06233/F0002/X045/R0106/001/MMO_ACQ	Loud hailers	125 960.00	130 434.78		
C0004-10/IA06233/F0002/X045/R0105/001/MMO_ACQ	Furniture and Office Equipment	61 253.00	130 434.78	19 565.22	173 913.04

		384	434		
Total Budget Municipal Manager's Office		460.20	782.61	52	347
Technical Services				173.91	826.09
C0003-2/IA06173/F0002/X116/R0106/001/TECH_ACQ	Computer Equipment	178 777.70	200 000.00	23 478.26	217 391.30
C0004-2/IA06233/F0002/X116/R0106/001/TECH_ACQ	Furniture and Office Equipment	407 439.99	438 911.04	13 043.48	130 434.78
C0006-16/IA06313/F0002/X116/R0106/001/TECH_ACQ	Lowbed and trailer		-	443 478.26	-
C0006-10/IA06282/F0002/X116/R0105/001/TECH_ACQ	Machinery and Equipment (Office Equipment/EPWP Equipment)	182 420.20	217 391.30	13 043.48	-
C0040-50/IA00132/F0791/X099/R0106/001/TECH_ACQ	Ndwedwe Access Roads		-	1 903 605.32	13 701 687.46
C0230-14/IA00032/F0791/X099/R0106/001/TECH_ACQ	Ndwedwe Community halls		-	1 676 323.76	12 065 770.13
C0039-16/IA00132/F0791/X099/R0106/001/TECH_ACQ	Ndwedwe Bridges		-	1 117 549.17	8 043 846.75
C0006-22/IA06282/F0002/X116/R0106/001/TECH_ACQ	Solar system installation in various municipal off		-	130 434.78	869 565.22
C0015-3/IA07020/F0002/X116/R0106/001/TECH_ACQ	Installation of highmast lights in various wards		-	267 391.30	1 782 608.70
C0006-21/IA06282/F0002/X116/R0106/001/TECH_ACQ	Heavy Duty Equipment	-	130 434.78	-	-
C0225-20/IA01952/F0791/X099/R3712/001/TECH_ACQ	Hlalahle CDC in ward 07	1 018 320.79	1 018 320.78	-	-
C0225-21/IA01952/F0791/X099/R3713/001/TECH_ACQ	Msengeni Cdc in ward 08	739 748.03	739 748.03	-	-
C0225-22/IA01952/F0791/X099/R3705/001/TECH_ACQ	Makhawula/Ntaphuka CDC	1 101 764.50	1 101 764.50	-	-
C0245-17/IA01952/F0791/X099/R3714/001/TECH_ACQ	Constrction of Khanyisa Sport field Ward 09 (MIG)	8 623 380.34	8 635 569.85	-	-

C0230-20/IA01952/F0791/X099/R3705/001/TECH_AC Q	Construction of Shangase Hall Ward 18 (MIG)	7 910 907.74	8 678 435.5 1	-	-
C0225-21/IA01952/F0791/X099/R3697/001/TECH_AC Q	Construction of Maqokomela Community Development Centre Ward 10 (MIG)	9 802 683.00	9 802 682.9 0	-	-
C0006-26/IA06282/F0002/X116/R0106/001/TECH_AC Q	TLB (New)			326 086.96	-
C0276-17/IA00032/F0002/X099/R3702/001/TECH_AC Q	Jonny Makhathini Hall		-	97 826.09	652 173.91
C0291-4/IA00032/F0002/X099/R3698/001/TECH_ACQ	Sonkombo Sport field Renovation Ward 11		-	84 782.61	-
C0271-6/IA00032/F0002/X099/R3708/001/TECH_ACQ	Fencing of Mthombisa CDC Ward 03		-	-	-
C0271-6/IA00032/F0002/X099/R3708/001/TECH_ACQ	Mthombisa CDC Ward 03 - Guard House New	259 320.00	260 869.5 7		
C0040-57/IA01952/F0002/X116/R3702/001/TECH_AC Q	Ndwedwe Town Development Road	2 949 786.90	2 953 460.4 1		
C0040-69/IA00132/F0002/X099/R0106/001/TECH_AC Q	Town Development Phase two (Platform Preparation)	5 885 468.00	5 885 468.0 0		
C0040-58/IA07020/F0002/X116/R3702/001/TECH_AC Q	Ndwedwe Town Development Street Lighting	3 072 443.00	3 073 043.0 0		
C0040-61/IA00092/F0002/X116/R3702/001/TECH_AC Q	Engineering Designs & Project Managing- Ndwedwe Town Development	3 004 093.85	3 004 093.8 5		
C0040-60/IA00092/F0002/X116/R3702/001/TECH_AC Q	Survey, Geotechnical Investigations & Environmental Investigations - Ndwedwe Town Development	2 872 970.10	2 872 970.1 0		
C0040-74/IA01952/F09680/X116/R3696/001/TECH_AC Q	Nhlangwini Access Road	881 559.83	1 213 185.9 0		
C0040-74/IA01952/F09680/X116/R3711/001/TECH_AC Q	Sambaba Access Road	153 758.44	313 043.4 8		
C0040-75/IA01952/F09679/X116/R3708/001/TECH_AC Q	Mthombisa Access Road Ward 3 (Municipal Disaster Recovery Grant - MDRG)	3 052 502.25	4 171 691.7 0		
C0177-12/IA01952/F09679/X1	Ntabamhlophe Access Road Ward 8 (Municipal Disaster Recovery Grant - MDRG):	5 074 067.00	5 074		

16/R3713/001/TECH_AC Q			066.80		
C0177-11/IA01952/F09679/X1 16/R3714/001/TECH_AC Q	Nhlangakazi Access Road Ward 9 (Municipal Disaster Recovery Grant - MDRG:	8143404.44	9145336.43		
C0040-78/IA01952/F09679/X1 16/R3706/001/TECH_AC Q	Nogxaza Access Road Ward 19 (Municipal Disaster Recovery Grant - MDRG):	2336010.10	3373252.89		
C0271-7/IA00032/F0002/X099/ R3706/001/TECH_ACQ	Mangangeni CDC Ward 19	193027.38	478260.87	71739.13	-
C0276-18/IA07120/F0002/X099/R0106/001/TECH_AC Q	Electricity Installation for Facilities		156521.74	-	-
C0271-8/IA06233/F0002/X116/ R3711/001/TECH_ACQ	Testing Center (Installation of Furniture, Ramp ETC)	409087.83	434782.61	13043.48	-
C0261-9/IA00092/F0002/X099/ R0105/001/TECH_ACQ	Ndwedwe Municipal Offices Phase 2	1768984.98	1503986.98	-	-
		70021926.40	74877293.04	6181826.09	37463478.26
Total Budget Technical Services					
CAPITAL BUDGET GRAND TOTAL		77628310.70	84704291.74	9020086.96	54220000.00

APPENDIX O: SERVICE CONNECTION BACKLOGS AT SCHOOLS AND CLINICS

Loans/Grants Made by the Municipality	Project Name	Conditions Attached to Funding	Year	Total Amount Committed Over Previous & Future Years
Ndwedwe Local Municipality has not taken any loans.				

Not applicable.

APPENDIX P: SERVICE BACKLOGS EXPERIENCED BY THE COMMUNITY WHERE ANOTHER SPHERE OF GOVERNMENT IS RESPONSIBLE FOR SERVICE PROVISION

Not applicable.

APPENDIX Q: DECLARATION OF LOANS

The Municipality has not taken any loans.

APPENDIX R: DECLARATION OF RETURNS NOT MADE IN DUE TIME UNDER MFMA S71

NDWEDWE LOCAL MUNICIPALITY KZN293	
Appendix S: Declaration of Returns not Made in due Time under MFMA s71	
All Section 71 Reports were submitted on time for all months in 2023/2024 financial year	

APPENDIX S: NATIONAL AND PROVINCIAL OUTCOME FOR LOCAL GOVERNMENT

Presidential outcome for Local Government		
Outcome/Output	Progress to date	Number or percentage achieved
A	B	C
Output: Improving access to basic services		
Provision of Basic Services	Households and businesses having access to refuse removal services at the minimum level.	
	Households having access to electricity services.	
The Community Works Programme functions in the Municipality, but is managed on behalf of national government by an external service provider.	CWP job opportunities that were created during 2024/2025 financial year	
EPWP	EPWP job opportunities that were created during 2024/2025 financial year	
Output: Deepen democracy through a refined Ward Committee Model		
Establishment and functioning of Ward Committees	All Ward Committees are 100% functional.	.
Output: Administrative and financial capability		
Debt Collection and Indigent Support Policy as well as the Writing Off of Irrecoverable Debt Policy were reviewed.	These policies were approved by Council to ensure that consumers who are struggling financially can be accommodated without severe negative effects to the Municipality.	

