

INGONYAMA TRUST BOARD

ANNUAL PERFORMANCE PLAN



2023 - 2024

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ACCOUNTING AUTHORITY STATEMENT

Ingonyama Trust Board is a Schedule 3A entity in terms of the Public Finance Management Act, 1999 as amended (PFMA). The mandate of the Board is to administer Trust land and the affairs of the Trust. The Kwa-Zulu Ingonyama Trust Act of 1997 created the Board. How the Amendment Act ended up being written like this boggles the mind. The objective of the Act, among others, provides that the amendment was to create "a Board" to administer the Trust and its assets in conjunction with the Ingonyama. It is quite unusual for a Trustee to be assigned none trustees to administer the Trust with. Thus, from this alone one must smell a rat.

The Ingonyama Trust is a legal entity created by legislation to own land for and on behalf of certain clans who are part of the Zulu Nation. The King is the sole Trustee. The Board is an entity created to administer the Trust land and the affairs of the Trust. The members thereof are not trustees and are appointed by the Minister (the Executive Authority) for a period of four years and unless there are adverse circumstances, members are eligible for reappointment. The Trust is not listed in terms of the PFMA.

There are many reasons why the Trust is not listed under the PFMA. Among others, the land owned by the Trust is administered in terms of Zulu customary law by Traditional Councils. Therefore, in my opinion if the Trust were to be listed, this will also require more responsibility and details as to how the Traditional Council administer land. This could be a tedious process. What all this points to is the complexity of Ingonyama Trust as well as the general lack of information about this institution by many people.

For the reasons and information narrated above, the preparation and drafting of the Strategic plan for the Ingonyama Trust Board is a challenge because there is conflicting and, in some instances, ill-founded expectations. We emphasize that the subject Trust land is not government land. It is the remaining remnants of land from historical dispossession of the Zulu Nation's land from the first ever dispossession of land and Zulu Nation's original government in the 1830's throughout, colonization and colonialism, apartheid and to modern day era.

Preparing a strategic plan in terms of the PFMA entails a strategic plan that will justify the use of voted funds by the fiscus to achieve a stated government objective. Ingonyama Trust was not created to achieve any government objectives. On the contrary it was to protect the Zulu Nation's land from further fragmentation and dispossession. The calls to disestablish this entity and to partition it into various individual title deeds flies on the face of this profound objective.

Therefore, the preparation of a strategic plan talks to how the Ingonyama Trust Board (ITB), a public entity funded by the state (currently to the tune of +-R24million) will administer the Trust and its assets. This of course means the entity in conjunction with the Sole Trustee (Ingonyama) whether he appoints a nominee or not. In view of the limited funding, it is imperative that the Strategic Plan focuses on how it will utilize the +-R24million.


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MR S. J. NGWENYA

CHAIRPERSON OF INGONYAMA TRUST BOARD

DATE 2022/09/30

OFFICIAL SIGN – OFF

It is hereby certified that this Annual Performance Plan:

- Was developed by the Board of Ingonyama Trust and the Secretariat.
- Was prepared in line with the revised Strategic Plan of the Ingonyama Trust Board 2020 – 2025.
- Accurately reflects the performance targets which Ingonyama Trust Board will endeavour to achieve given the resources made available in the budget for 2023 – 2024 financial year.

Mr V Z Mngwengwe

Head of the Secretariat

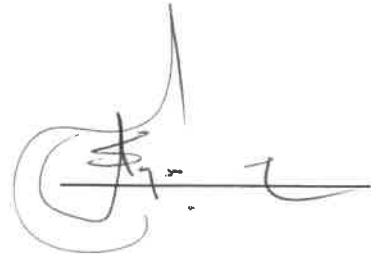
Signature:



Mr S J Ngwenya

Chairperson of the Board

Signature:



PART A: OUR MANDATE

The KwaZulu-Natal Ingonyama Trust Board is a Schedule 3 Part A National Public Entity.

The Public Finance Management Act, 1999 (as amended), defines a national public entity as a national government business enterprise; or a board, commission, company, corporation, fund or other entity (other than a national government business enterprise) which is established in terms of national legislation; fully or substantially funded whether from the National Revenue Fund, or by way of a tax, levy or other money imposed in terms of national legislation; and accountable to Parliament.

The specific mandate of the Board is to administer the affairs of the Trust and the Trust land.

CONSTITUTIONAL MANDATE

The Ingonyama Trust is about land ownership, equality, human dignity, freedom of association and freedom of movement and residence in terms of the Constitution.

The Trust is a statutory legal instrument which was created prior to the current South African constitutional era to hold and preserve land which is collectively owned and communally settled by various tribes and communities which constitute part of the Zulu Nation. In a way this was a re-enactment of the Zulu Native Trust which was originally contrived and created by the British Colonial power in the early days of the colonization of the Zulu Kingdom. It is noteworthy that even at that time the colonial government recognized that under customary law, land is indivisible and inalienable. Furthermore, it is worth recording that when the KwaZulu Ingonyama Trust Act (1994), was passed by the erstwhile KwaZulu Legislative Assembly, South Africa was not a constitutional state as it currently obtains. During the constitutional state, the administration of the Act was assigned to the Minister responsible for land affairs simply because the Trust is a landowner in law.

LEGISLATIVE MANDATE

As stated above, the Trust predates the Constitution. Post the Interim Constitution, the modern constitutional State, thought it fit to amend the founding original Act. The objectives of the amendment are stated as follows:

“To amend the KwaZulu Ingonyama Trust Act, 1994, enacted by the KwaZulu Legislative Assembly, so as to redefine “INGONYAMA” and “ REGISTRAR” and to include certain additional definitions; to redefine and extend the categories of beneficiaries of the Trust; to create a Board to administer the Trust and its assets in conjunction with the Ingonyama and in view thereof to repeal the Ingonyama’s power to delegate; to provide that Trust land shall be subject to National land programme; to prohibit infringement of existing rights; to reassign functions in respect of certain land; to provide that the Act shall not apply to land in a township, in private ownership or intended for State Domestic purposes; to provide for the vesting and transfer of land so excluded; to validate certain transactions in respect of Trust land prior to the amendment of the Act; and to provide for matters connected therewith.”

The general nature of the KwaZulu Ingonyama Amendment Act (1997) proved disastrous in its interpretation and implementation. The legal drafters ended up rewriting the whole Act calling it the KwaZulu Natal Ingonyama Trust Amendment Act. Readers of this Act would be

right to assume that this is the only Act. The Amendment Act among others created the Board (Ingonyama Trust Board) to administer the affairs of the Trust and Trust land. It is again misleading to conceive of a Board administering the Trust land in the situation that is obtained here. This provision overlooks the fact that on daily basis Trust land is administered by the various Traditional Authorities. One can note already from the wording of the Act an immediate departure from its stated objectives. Administering Trust land is different from administering the Trust. As stated herein the Trust land is administered by other entities called Traditional Authorities. Yes, land is indeed one primary asset of the Trust but administered differently.

The governance of Ingonyama Trust land starts with the application of Zulu customary law. The other laws of the country follow. In this context, Zulu customary law recognizes the King (in this context also the sole Trustee), to whom all Amakhosi owe allegiance from the time of King Shaka. Below Amakhosi are Izinduna and then families who are headed by family heads. Furthermore, under Zulu customary law within a family an individual is either a family head or family inmate. It is among others for this reason that land is communally owned. The system of Traditional leadership and therefore customary law is recognized by the South African Constitution. It is thus beyond question that the administration of Ingonyama Trust owned land in terms of Zulu customary law is protected by the Constitution.

INSTITUTIONAL POLICIES AND STRATEGIES OVER THE FIVE-YEAR PLANNING PERIOD

Due to the complex nature of the Trust from a policy point of view, some consideration is required on possible amendments to the Ingonyama Trust Act, so as to position the Trust in a manner that would enable it to administer the Trust land jointly with the relevant Traditional Authorities for the benefit, material welfare and social well-being of the members of the tribes and communities.

The late Trustee (may his sole rest in peace) together with the Board as was constituted, identified matters which were considered a priority. These are in brief the following:

- A proper revenue generation by the Zulu Nation through its assets as owned through the Ingonyama Trust. (This was called commercialisation program)
- Recovery of all the Trust assets and ensuring extraction of optimum value. These programs are now unfolding. A complete report will be part of the forthcoming year.

RELEVANT LEGISLATION

Intergovernmental Relations Framework 13 of 2005	National Environmental Management Act 107 of 1998
Public Finance Management Act 1 of 1999	Traditional Leadership and Governance Framework Act 41 of 2003
Spatial Planning and Land Use Management Act 16 of 2013	KwaZulu-Natal Traditional Leadership and Governance Act 5 of 2005
Mineral and Petroleum Resources Development Act 28 of 2002	Conservation of Agricultural Resources Act 43 of 1983
Local Government Municipal System Act 32 of 2000	National Forests Act 84 of 1998
Local Government: Municipal Property Rates Act 6 of 2004	National Water Act 36 of 1998
National Veld and Forest Fire Act 101 of 1998	KwaZulu-Natal Heritage Act 4 of 2008



Fencing Act 31 of 1963	World Heritage Convention Act 41 of 1999
Mineral and Petroleum Royalty Act 28 of 2008	KwaZulu-Natal Roads Act 4 of 2001
Deeds Registries Act 47 of 1937	Land Survey Act 8 of 1997
KwaZulu Ingonyama Trust Act (Act No. 3 of 1994)	KwaZulu – Natal Ingonyama Trust Amendment (Act No 9 of 1997)

POLICY MANDATE

The broad policy Mandate of the Ingonyama Trust and the Board is derived from the Constitution. The Constitution is the supreme law of the Republic; law or conduct inconsistent with it is invalid; and the obligations imposed by it must be fulfilled. Furthermore, any land policy of general application and subject to the Constitution applies to land owned by the Ingonyama Trust.

RELEVANT COURT RULINGS

Mandeni Municipality v Ingonyama Trust 6894/2015

In the Mandeni Municipality v Ingonyama Trust, the Municipality instituted a claim against Ingonyama Trust in the KwaZulu-Natal High Court (Pietermaritzburg) for the rates that were in arrears in terms of the Local Government: Municipal Property Rates Act ("the Rates Act"). In term of the Rates Act, the Municipality has powers to levy rates on all ratable property within its jurisdiction. The court however held that for the Municipality to have complied, it must show that it had satisfied a number of statutory provisions of the Act. The Municipality had to set out in a succinctly statement, the grounds upon which the claim is based. Once this is done, it will enable a party (i.e., Ingonyama Trust) to know the grounds upon which a claim is based.

Duduzile Baleni & Others v Minister of Mineral Resources 73768/2016

In the Duduzile Baleni & Others v Minister of Mineral Resources (Gauteng High Court, Pretoria) the community was opposing mining activity on their ancestral land without their consent as would amount to deprivation. The Respondents which included a company that had applied for a mining right argued that in terms of the Mineral Petroleum Resources Development Act ("the MPRDA"), the Community had to be just consulted before the mineral right is awarded to the applicant therefore a consent was not required. However, the community argued that this interpretation fails to recognize the difference between customary communities and common law owners.

The court held that the Mineral Petroleum resources Development Act and the Interim Protection of Informal Rights to Land Act (IPILRA) had to be read together. In keeping with the purpose of the IPILRA to protect the informal rights of customary communities that were previously not protected by the law, the Court held that the applicants in the matter had the right to decide what happens with their land. Further, the court held that the Minister of Mineral Resources does not have any lawful authority to award a mining right in terms of MPRDA unless a full and informed consent from the community has been obtained.

Rahube v Rahube and others [2018] ZACC 42

In the case of *Rahube v Rahube and others*, pursuant the provisions of section 2(1) of ULTRA, the first respondent had his deed of grant converted into a full right to ownership of the subject property. The applicant challenged the constitutionality of section 2(1) of ULTRA. Applicant raised a number of claims on the property. The High Court and Constitutional Court confirmed the constitutional challenge to section 2(1) of ULTRA in so far as it provides for the automatic conversion of land tenure rights into ownership without any procedures to hear and consider competing claims. The court order was made retrospective to 27 April 1994.

eThekweni Municipality v Ingonyama Trust 2014 (3) SA.240 (CC)

In the *eThekweni Municipality v Ingonyama Trust*, the Court reaffirmed that the Subdivision of Agricultural land Act, 1970, does not apply to Ingonyama Trust land. Furthermore, that the Rating of the State Property Act, 1984, which came to an end in July 2005, was applicable to the land owned by the Ingonyama Trust. Therefore, based on this piece of legislation, Ingonyama Trust land was not rateable up to July 2005.

Ingonyama Trust v Radebe and others [2012] 2 All SA 212 (KZP)

In *Ingonyama Trust v Radebe and others*, the Court found that Inkosi and his Council has jurisdiction only on land which falls within his proclaimed jurisdiction. Furthermore, where the land is owned by Ingonyama Trust but no proclaimed tribal jurisdiction, Ingonyama Trust/Board has exclusive jurisdiction even if there may be a neighbouring proclaimed tribal jurisdiction. In this case the Court further concluded that the Traditional Council concerned was irregularly established. Instead, the court established that the said Traditional Council (Amahlubi Traditional Council) has erroneously assumed the role of the Community Authority (Ubuhlebonzinyathi) which was still legally valid.

BHE and others v Magistrate, Khayelitsha and others 2005 (1) BCLR1 (CC)

In *BHE and others v Magistrate, Khayelitsha and others*, the Court confirmed that in matters of inheritance a Black female can no longer be discriminated on grounds of gender.

Council for the Advancement of the South African Constitution & Others v Ingonyama Trust & Others 12745/2018P

The Council for Advancement of the South African Constitution (CASAC), acting with other eight applicants, launched an application in the Pietermaritzburg High Court against the Ingonyama Trust (IT) and four other respondents. CASAC alleges that the IT and Ingonyama Trust Board (ITB) have persuaded and or induced occupiers of Trust held land to conclude leases, which action is unlawful and constitutionally invalid, as the IT and ITB do not have the power to do so as since such power vests with the Minister and or her delegate (Member of Executive Council for Cooperative Governance and Traditional Affairs in KwaZulu-Natal).

The judgement was delivered on the 11 June 2021 and found the IT and ITB to have acted unlawfully and violated the Constitution by; concluding residential lease agreements with persons living on the land held in trust by the Ingonyama, who are the true and beneficial owners of Trust held land under the Zulu Customary Law; and concluding residential lease agreements with persons who held or were entitled to hold Permissions to Occupy (PTOs) or

other informal rights to land protected under IPILRA in the land subject to leases, without complying with the requirements in s2 of IPILRA. All residential lease agreements concluded with persons described in this paragraph were declared to be unlawful and invalid. The Court further declared that money paid to the IT in terms of the leases referred to here was refundable.

The Minister was amongst other things, directed to reinstate the administrative capacity to implement chapter X1 of the KwaZulu Land Affairs Act, 1992, until such time that an alternative systems of recording customary and other informal rights to land of persons and communities residing on Trust-held land, was implemented.

The implications of the judgement are that; persons who reside on Trust-held land who, for whatever legitimate reasons, seek a residential lease agreement or lease agreement on arable land are precluded from obtaining one; validly concluded lease agreements where lease have obtained capital from financial institutions are now unlawful and the financial institutions' security has been diminished; and the Trust-held land can be disposed through chapter XI without the involvement of the IT or ITB, thereby creating dual and conflicting authority between the IT or ITB and the Minister.

The applicants in this case purport to act for and on behalf of all citizens residing on Ingonyama Trust owned land. The case was presided over by three Judges. Two of these have properties and reside on Ingonyama Trust land. They also own houses outside Ingonyama Trust land.

The nub of the complaint is that some of the applicants claimed that they were misled and forced by the Ingonyama Trust Board to sign leases in respect of land for which they already had previously been issued with Permission to Occupy (PTO) and had oral customary law right to occupy land. Ingonyama Trust hotly disputed what was said by the applicants. Ordinarily a factual dispute like this is resolved through oral evidence. In this case the Court decided the matter in favour of the applicants without hearing any oral evidence.

There was no evidence about any lease. Yet the Court ruled, while not declaring any lease unlawful and invalid, that the Trust should refund every holder of a residential lease all rentals collected from persons in respect of such lease. The Trust and the Board had sought and were granted leave to appeal the judgment to the Supreme Court of Appeal (SCA). The matter is pending at the time of this report (September 2022). In addition, when arguing for the leave to appeal, the Trust also argued that two of the Judges should have recused themselves from presiding on the basis that CASAC, the first applicant claims to represent everyone who lives on Ingonyama Trust land (a reasonable number of the Zulu Nation). At the time this application was made, one of the two subject Judges had sadly passed away. Indeed, he is buried on Ingonyama Trust land. The application for recusal was dismissed. So was the petition for leave to appeal by the Supreme Court of Appeal. At the time of this write up (September 2022), the Constitutional Court was partitioned.



PART B: OUR STRATEGIC FOCUS

UPDATED SITUATIONAL ANALYSIS

External Environmental Analysis

Communities living on Ingonyama Trust land as tribes are part of the South African Citizenry. Whatever affects the country, affects them in the same way as all South Africans. The added disadvantage is the apartheid legacy where tribal land was treated as a disrespect and African people as non-human. The current bad state of the economy, lack of resources and relevant skills coupled with lack of job opportunities make the task of executing the mandate of the ITB even more daunting. The legal complexity, unfair adverse publicity, and attack on the Institution of Ingonyama Trust and Traditional Leadership do not make the situation any better. There is an obvious now more than before attempt to disestablish Ingonyama Trust. The noises are in the main coming from the NGO Communities funded from outside and elsewhere as well as from politics. Maybe the Board as currently structured (non-trustee and government oversight) might ultimately see its demise. Certainly, the Trust is the Zulu Nation's asset.

Internal environment factors

Currently the ITB is treated like a sub-program of the Land Redistribution and Tenure Reform Branch of the Department of Agriculture, Land Reform and Rural Development. This results in a general lack of appreciation of the nature and mandate of the ITB on the part of the Department. This in turn impacts on resource allocation and general lack of support in areas where the Department may have better capacity and able to support the ITB.

Whilst there's clear appreciation on the part of the Board that the administrative capacity of the ITB needs to be organised in a manner that responds to the requirements of the mandate of the Ingonyama Trust, the ITB, is however constrained by the lack of financial resources to improve the situation. Unless the underlying cause of the problem is adequately addressed, the production of strategic documents will inevitably remain a matter of compliance.

PART C: MEASURING OUR PERFORMANCE

Institutional Programme Performance Information

Programme 1: Administration

Purpose: The purpose of this programme is to provide administrative support to the Board in order to execute and discharge its mandate.

Annual and MTEF Targets: Outcomes, outputs, performance indicators and targets

OUTCOME	OUTPUTS	OUTPUT INDICATORS	ANNUAL TARGETS				ESTIMATE D PERFORMANCE				MTEF PERIOD			
			AUDITED PERFORMANCE											
Improved corporate governance and service excellence	Management action plan for external and internal audit implemented	% of external audits management action plan implemented % of internal audits management action plan implemented	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27					
			New indicator	New indicator	Not yet audited	100%	100%	100%	100%					
			New indicator	New indicator	Not yet audited	100%	100%	100%	100%					
	Unqualified external audit opinion	Unqualified external audit opinion	New indicator	Unqualified audit opinion	Not yet audited	unqualified audit opinion	unqualified audit opinion	unqualified audit opinion	unqualified audit opinion					

Output Indicators, Annual and Quarterly Targets

OUTPUT INDICATORS	ANNUAL TARGET	Q1	Q2	Q3	Q4
% of external audits management action plan implemented	100%	100% of external audit management action plans due in Q1	100% of external audit management action plans due in Q2	100% of external audit management action plans due in Q3	100% of external audit management action plans due in Q4
% of internal audits management action plan implemented	100%	100% of internal audit management action plans due in Q1	100% of internal audit management action plans due in Q2	100% of internal audit management action plans due in Q3	100% of internal audit management action plans due in Q4
Unqualified external audit opinion	Unqualified external audit opinion	-	Unqualified audit opinion	-	-

Explanation of Planned Performance over the medium-term period

- Regulate how the Board (public entity) deals with the stakeholders.
- Better understanding between the parties in order for the Ingonyama Trust Board to execute its mandate
- Promote understanding of the procedures regulating access to Ingonyama Trust communal land and development opportunities on Trust land.

Programme Resource considerations

- Internal and external resources where necessary will be utilized to achieve the planned performance with assistance / consultation with Traditional Councils.
- The Board will strive to persuade the Executive Authority to ensure that adequate funds are available, failing which, the implementation of the mandate will fail.

Programme 2: Land and tenure management

Purpose: The purpose of this programme is to facilitate land and tenure management for the beneficiaries in order to secure their tenure and add value to their secured tenure.

Outcomes, outputs, performance indicators and targets

OUTCOME	OUTPUTS	OUTPUT INDICATORS	ANNUAL TARGETS						
			AUDITED PERFORMANCE			ESTIMATED PERFORMANCE	MTEF PERIOD		
			2020/21	2021/22	2022/23		2023/24	2024/25	2025/26
Improved security of land tenure	Secured Tenure Rights on Ingonyama Trust land	Number of Tenure Rights confirmed by the Board after the allocation by TC.	3198	407	Not yet audited	800	900	1000	1100
Orderly land allocation and human settlement	Human Settlement Plans approved	Number of Human Settlement Plans approved by the Board	0	0	Not yet audited	8	12	16	20



Output Indicators, Annual and Quarterly Targets

OUTPUT INDICATORS	ANNUAL TARGET	Q1	Q2	Q3	Q4
Number of Tenure Rights confirmed by the Board after the allocation by TC.	800	200	200	200	200
Number of Human Settlement Plans approved by the Board	8	2	2	2	2

Explanation of Planned Performance over the medium-term period

- Land allocation is done by the relevant Traditional Authority (TA)/ Traditional Council (TC) and the Board confirms the tenure right.
- An orderly land allocation must follow the TC process, layout plan prepared by the ITB in consultation with the TC/TA, which may be submitted to the Municipality.
- This program will also enhance understanding of administering the communal land both in terms of Zulu customary law and other applicable legislations.

Programme Resource considerations

- Internal and external resources where necessary will be utilized to achieve the planned performance with the assistance / consultation of the Traditional Councils.



UPDATED KEY RISKS

The greatest risk facing the Ingonyama Trust is the threat to disestablish it. The Board has a fiduciary duty to ensure that adequate information is publicly available regarding its mandate and governance.

Potential risks have been identified in the following areas:

RISKS		MITIGATE	
Uncertainty of laws that impact ITB		Clarifying laws and approaching court if all else fails	
Lack of adequate human and financial resources		Identify better income generating activities or avenues	

- (i) Where there is a dispute on a legal interpretation of a piece or pieces of legislation, the ITB will take a legal opinion, and where necessary approach the courts for an appropriate relief,
- (ii) In some instances, Intergovernmental dispute will be declared with the relevant government departments and / or state institutions.

PUBLIC PRIVATE PARTNERSHIPS

There are No Public Private partnerships with the Ingonyama Trust Board at this stage.



PART D: TECHNICAL INDICATOR DESCRIPTIONS

Indicator title	% of external audits management action plan implemented
Definition	External audit management action plans developed from audit findings and implemented by the entity
Method of calculation or assessment	Number of action plans implemented in that quarter / Total number of actions plans due in that quarter
Means of verification	Signed external audit management action plan report by the CEO.
Assumptions	AG Management report received within legislated timeframes.
Disaggregation of beneficiaries (where applicable)	N/A
Spatial transformation (where applicable)	N/A
Calculation type	Cumulative year to date
Reporting cycle	Quarterly
Desired performance	100%
Indicator responsibility	CFO



Indicator title	% of internal audits management action plan implemented
Definition	Internal audit management action plans developed from audit findings and implemented by the entity
Method of calculation or assessment	Number of action plans implemented in that quarter / Total number of actions plans due in that quarter
Means of verification	Signed Internal audit management action plans report by the CEO.
Assumptions	Internal auditor conducts audits in line with the approved audit plan
Disaggregation of beneficiaries (where applicable)	N/A
Spatial transformation (where applicable)	N/A
Calculation type	Cumulative year to date
Reporting cycle	Quarterly
Desired performance	100%
Indicator responsibility	CFO



Indicator title	Unqualified external audit opinion
Definition	Unqualified external audit opinion
Method of calculation or assessment	N/A
Means of verification	AGSA audit report
Assumptions	The audit report will be issued within the legislated period
Disaggregation of beneficiaries (where applicable)	N/A
Spatial transformation (where applicable)	N/A
Calculation type	Non-cumulative
Reporting cycle	Annual
Desired performance	Unqualified audit opinion
Indicator responsibility	CEO



Indicator title	Number of Tenure Rights confirmed by the Board after the allocation by the TC.
Definition	The indicator refers to the number of tenure rights confirmed by the Board.
Method of calculation or assessment	Simple count of confirmed tenure rights.
Means of verification	Signed Tenure EXCO minutes.
Assumptions	All prerequisite supporting document are provided with the application. Lease application received. The assigned signatory of the Tenure Committee signs the Tenure EXCO minutes.
Disaggregation of beneficiaries (where applicable)	N/A
Spatial transformation (where applicable)	N/A
Calculation type	Non-Cumulative
Reporting cycle	Quarterly
Desired performance	800
Indicator responsibility	CEO



Indicator title	Number of Human Settlement Plans approved by the Board
Definition	The indicator refers to the number of Human Settlement Plans approved by the Board
Method of calculation or assessment	Simple count of the number of Human Settlement Plans approved by the Board.
Means of verification	Signed Board minutes.
Assumptions	The identified TCs cooperate.
Disaggregation of beneficiaries (where applicable)	N/A
Spatial transformation (where applicable)	N/A
Calculation type	Non-cumulative
Reporting cycle	Quarterly
Desired performance	8
Indicator responsibility	CEO



INGONYAMA TRUST BOARD**BUDGET - 2023/2024**

INCOME	AMOUNT	NOTE
Transfer payment - DALRRD	23 781 000	1
Interest Income	10 684	2
Transfer payment - Ingonyama Trust	-	
TOTAL INCOME	23 791 684	
EXPENDITURE		
Board Members' fees	3 132 600	2
Board related Expenses	721 218	2
Board Meetings and Board accomodation	1 314 968	2
Bank Charges	17 867	2
Salaries	13 833 858	
External audit fees	1 843 920	2
Internal audit fees	1 200 000	4
Audit committee members' fees	406 728	2
Stationery & Consumables	525 333	2
Advertising	100 000	5
TOTAL EXPENDITURE	23 096 493	
SURPLUS FOR THE YEAR	695 191	

LEGEND

- | | |
|---|---|
| 1 | Approved ENE for 2023_2024 in accordance with National Treasury Guidelines. |
| 2 | Increase as per CPI projection provided by National Treasury at. 4.42%. |
| 4 | Full internal audit fees since the Board approved procurement of internal audit services. |
| 5 | Procurement of internal audit publications. |



INGONYAMA TRUST

BUDGET 2023_2024

INCOME	AMOUNT	NOTE
Rental Income	41 723 256	1
Interest Income - bank and Investments	8 418 756	1
Interest on overdue debtors' accounts	600 112	1
Other income (servitude compensation and other)	2 000 000	2
Dividends received	1 019 594	1
Sugar cane sales	1 198 856	1

TOTAL INCOME	54 960 574,44
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EXPENDITURE

Advertisements	127 799,70	2
Legal fees	2 889 600,00	2
Bank charges	41 733,46	2
Insurance (Trust assets)	709 757,64	2
Land Tenure Management	3 000 000,00	2
Agricultural projects - repairs to agricultural machinery	81 225,39	2
Farm management fees	1 095 432,40	2
Computer fees/internet fees/licences	285 871,92	2
Printing and stationery	330 750,00	2
Repairs and maintenance	98 220,19	2
Administration Fees - Sanlam Investment	393 454,73	2
Communication expenses	100 000,00	2
Izimbizo/Workshops	7 000 000,00	2
Motor vehicle expenses	1 136 789,70	2
Audit Fees - external	1 230 763,18	2
Depreciation	2 909 449,00	2
Travel & accomodation	1 109 306,52	2
Electricity and water	882 000,00	2
Security expenses	1 200 000,00	2
Telephone	385 000,00	2
Cleaning	706 637,21	2
Operating lease charges	334 161,18	2
Protective clothing	105 000,00	2
Internal audit fees	1 200 000,00	2

TOTAL EXPENDITURE	27 352 952,20
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SURPLUS FOR THE YEAR	27 607 622,23
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LEGEND

1- 2021_2022 resulted adusted for inflation and other factors.

2- Amount based on amount received in 2021_2022 financial period.

